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November 13, 2009

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PUBLIC SERVICE
COMMISSION

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

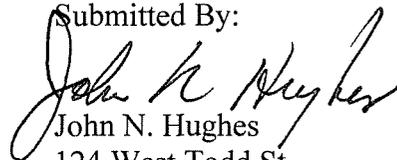
Re: Atmos Energy Corporation

Case No. 2009-00354

Dear Mr. Derouen:

Atmos Energy Corporation submits its responses to the Commission's Initial Data Requests. Included with the responses is a petition for confidentiality. A copy of the responses has been provided to the Attorney General's Office of Rate Intervention.

Submitted By:



John N. Hughes
124 West Todd St.
Frankfort, KY 40601
Attorney for Atmos Energy Corporation

cc: Attorney General

Atmos has no objection to providing the requested tax returns. However, these tax returns contain information from which confidential and proprietary information which is by law protected from public disclosure. 26 U.S.C. §6103 states that federal tax returns and return information shall be confidential. Disclosure of the return and related information may be made to authorized state officials, but may not be publically disclosed as a result of that disclosure. KRS 131.190 prohibits public disclosure of any state tax return or related information.

KRS 61.878(l)(c) protects commercial information, generally recognized as confidential or proprietary, if its public disclosure would cause competitive injury to the disclosing entity. Competitive injury occurs when disclosure of the information would give competitors an unfair business advantage.

Disclosure of the information sought to be protected would allow Atmos' competitors to gain confidential information about Atmos' business practices, financial condition, and tax strategies that would not otherwise be available to them. Atmos has no corresponding right to obtain similar information from its competitors. This information would accordingly enable competitors to have an unfair commercial advantage.

The information sought to be protected is not publicly available and is not disseminated within Atmos except to those employees with a legitimate business need to know and act upon the information.

The Confidential Information is the type of information protected by KRS 61.878(1)(c)1. In *Hoy v. Kentucky Industrial Revitalization Authority*, 907 S.W.2d 766 (Ky. 1995), the Kentucky Supreme Court held that financial information submitted by General Electric Company with its application for investment tax credits was not subject

to disclosure simply because it had been filed with a state agency. The Court applied the plain meaning rule to the statute, reasoning that "[i]t does not take a degree in finance to recognize that such information concerning the inner workings of a corporation is 'generally recognized as confidential or proprietary.'" *Id.* at 768. Similarly, the Kentucky Supreme Court applied the KRS 61.878(1)(c) "competitive injury" exemption to financial information that was in the possession of Kentucky's Parks Department in *Marina Management Services, Inc. v. Commonwealth. Cabinet for Tourism*, 906 S.W.2d 318, 319 (Ky. 1995): "These are records of privately owned marina operators, disclosure of which would unfairly advantage competing operators. The most obvious disadvantage may be the ability to ascertain the economic status of the entities without the hurdles systematically associated with acquisition of such information about privately owned organizations." The same reasoning applies here.

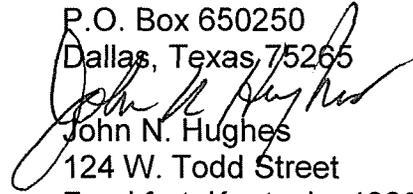
807 KAR 5:001, Section 7(3), provides that temporary confidentiality should be maintained until the Commission enters an order as to the Petition. Once the order regarding confidentiality has been issued, Atmos would have twenty (20) days to seek alternative remedies pursuant to 807 KAR 5:001, Section 7 (4).

For these reasons, Atmos petitions the Commission to treat as confidential all of the material and information which is included in the attachment marked "Confidential".

Mark R. Hutchinson
Wilson, Hutchinson & Poteat
611 Frederica Street
Owensboro, Kentucky 42301

Douglas Walther
Atmos Energy Corporation

P.O. Box 650250
Dallas, Texas 75265

A handwritten signature in black ink, appearing to read "John N. Hughes", is written over the printed name and address below it.

John N. Hughes
124 W. Todd Street
Frankfort, Kentucky 40601

Attorneys for Atmos Energy Corporation

VERIFICATION

I, Mark Martin, being duly sworn under oath state that I am Vice President – Rates and Regulatory Affairs for Atmos Energy Corporation's Kentucky/Mid-South operations, and the statements contained in the foregoing Petition are true to the best of my knowledge and believe.

A handwritten signature in cursive script, appearing to read "Mark A. Martin", is written above a solid horizontal line.

Mark Martin

STATE OF KENTUCKY

COUNTY OF DAVIESS

The foregoing Petition was acknowledged before me Mark Martin Vice President – Rates and Regulatory Affairs for Atmos Energy Corporation's Kentucky/Mid-States operations, on this the 11th day of November, 2009.

A handwritten signature in cursive script, appearing to read "Bonnie Krahwinkel", is written above a solid horizontal line.

Notary Public

My Commission Expires: 7/30/2012

Case No. 2009-00354
Atmos Responses to Staff's
First Data Requests
Volume 1 of 3

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**PUBLIC SERVICE
COMMISSION**

REQUEST:

Provide a copy of the current bylaws. Indicate any changes made to the bylaws since Atmos-Kentucky's last rate case.

RESPONSE:

The Amended and Restated Bylaws of Atmos Energy Corporation (as of May 2, 2007) are attached. The only changes made since Atmos-Kentucky's last rate case were the adoption of amended and restated bylaws incorporating amendments adopted May 2, 2007 and the removal of the last sentence of Section 8.07 regarding the President as an ex-officio member of all committees of the board and the President's authority to preside at board meetings in the absence of chairman of the board.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Amended and Restated Bylaws as of May 2, 2007, 28 Pages.

Respondent: Daniel Meziere

AMENDED AND RESTATED BYLAWS
OF
ATMOS ENERGY CORPORATION
(as of May 2, 2007)

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ARTICLE I

OFFICES

1.01 Registered Office. The registered office in the State of Texas shall be located in the City of Dallas, County of Dallas, State of Texas. The registered office in the Commonwealth of Virginia shall be located in the City of Richmond, Commonwealth of Virginia.

1.02 Other Offices. The corporation also may have offices at such other places both within and without the State of Texas or the Commonwealth of Virginia as the Board of Directors may from time to time determine or as the business of the corporation may require.

ARTICLE II

MEETINGS OF SHAREHOLDERS

2.01 Place of Meetings. All meetings of shareholders for the election of directors or for any other proper purposes shall be held at such place within or without the State of Texas or the Commonwealth of Virginia as the Board of Directors may from time to time designate, as stated in the notice of such meeting or a duly executed waiver of notice thereof.

2.02 Annual Meeting. An annual meeting of shareholders shall be held at 11:00 a.m. on the second Wednesday of February of each year commencing in 1989, unless such day is a legal holiday, in which case such meeting shall be held at the specified time on the next full business day thereafter which is not a legal holiday, or on such day and at such time as shall be determined by the Board of Directors. At such meeting the shareholders entitled to vote thereat shall elect a Board of Directors and may transact such other business as may properly be brought before the meeting.

2.03 Special Meetings. Special meetings of shareholders may be called by the Chairman of the Board of Directors, the President, a majority of the Board of Directors, or as otherwise provided in the Articles of Incorporation, the Texas Business Corporation Act, or the Virginia Stock Corporation Act.

2.04 Notice of Annual or of Special Meeting. Written or printed notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered not less than ten (10) nor more than sixty (60) days before the date of the meeting. However, notice of a meeting of shareholders to act upon an amendment of the Articles of Incorporation, a plan of merger or share exchange, a proposed sale of all or substantially all of the assets, or the dissolution of the corporation shall be given not less than twenty-five (25) nor more than sixty (60) days before the meeting date. Notice may be given either personally or by mail, by or at the direction of the Chairman of the Board, President, Secretary, or the officer or person calling the meeting to each shareholder of record entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail, addressed to the shareholder at his address as it appears on the stock transfer books of the corporation, with postage thereon prepaid.

2.05 Notice of Shareholder Proposals. At any annual meeting, only such business shall be conducted as shall have been brought before the annual meeting by or at the direction of the Board of Directors or by any shareholder who complies with the procedures set forth in this Section 2.05.

Except as otherwise provided by the Articles of Incorporation, the only business which shall be conducted at any annual meeting of the shareholders shall (i) have been specified in the written notice of the meeting (or any supplement thereto) given as provided in Section 2.04 of the Bylaws, (ii) be brought before the meeting at the direction of the Board of Directors or the Chairman of the meeting or (iii) have been specified in a written notice (a "Shareholder Proposal Notice") given to the corporation, in accordance with all of the following requirements, by or on behalf of any shareholder who shall have been a shareholder of record on the record date for such meeting and who shall continue to be entitled to vote thereat. Each Shareholder Proposal Notice must be delivered or mailed by first class United States mail, postage prepaid, to and received by, the Secretary of the corporation, at the principal executive offices of the corporation, not less than sixty (60) days nor more than eighty-five (85) days prior to the annual meeting; provided, however, that if less than seventy-five (75) days' notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, notice by the shareholder to be timely must be received by the Secretary of the corporation not later than the close of business on the twenty-fifth (25th) day following the day on which such notice of the date of the annual meeting was mailed or such public disclosure was made. To be included in the corporation's proxy statement for mailing to all shareholders, a Shareholder Proposal Notice must be delivered or mailed by first class United States mail, postage prepaid, to and re-

ceived by, the Secretary of the corporation, at the principal executive offices of the corporation, not less than one hundred twenty (120) days in advance of the date of the corporation's release of its proxy statement to shareholders in connection with the previous year's annual meeting of shareholders.

Each Shareholder Proposal Notice shall set forth: (i) a description of each item of business proposed to be brought before the meeting; (ii) the name and address of the shareholder proposing to bring such item of business before the meeting; (iii) the class and number of shares of stock held of record, owned beneficially and represented by proxy by such shareholder as of the record date for the meeting (if such date shall then have been made publicly available) and as of the date of such Shareholder Proposal Notice; and (iv) all other information which would be required to be included in a proxy statement filed with the Securities and Exchange Commission if, with respect to any such item of business, such shareholder were a participant in a solicitation subject to Section 14 of the Securities Exchange Act of 1934. No business shall be brought before any meeting of shareholders of the corporation otherwise than as provided in this paragraph or the Articles of Incorporation.

2.06 Business at Special Meeting. The business transacted at any special meeting of shareholders shall be limited to the purposes stated in the notice thereof.

2.07 Quorum of Shareholders. Unless otherwise provided in the Articles of Incorporation, the holders of a majority of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of shareholders. If, however, a quorum shall not be present or represented at any meeting of the shareholders, the shareholders present in person or represented by proxy shall have the power to adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum

shall be present or represented. If the date of the adjourned meeting is at least one hundred twenty (120) days after the date of the original meeting, notice of such adjourned meeting must be provided to shareholders as of the new record date. At such adjourned meeting at which a quorum shall be present or represented, any business may be transacted which might have been transacted at the meeting as originally notified.

2.08 Act of Shareholders' Meeting. With respect to any matter, other than a matter for which the affirmative vote of the holders of a specified portion of the shares may be required by the Texas Business Corporation Act or the Virginia Stock Corporation Act, the affirmative vote of the holders of a majority of the shares entitled to vote on a matter and represented in person or by proxy at a meeting at which a quorum is present, shall be the act of the shareholders, unless the vote of a greater number is required by law or the Articles of Incorporation.

2.09 Voting of Shares. Each outstanding share, regardless of class, shall be entitled to one vote on each matter submitted to a vote at a meeting of shareholders, except to the extent the voting rights of the shares of any class are limited or denied by the Articles of Incorporation or are otherwise provided by law. Cumulative voting in the election of directors or otherwise is expressly prohibited by the Articles of Incorporation. At each election for directors, every shareholder entitled to vote at such election shall have the right to vote, in person or by proxy, the number of shares owned by him for as many persons as there are directors to be elected and for whose election he has the right to vote.

2.10 Proxies. At any meeting of the shareholders, each shareholder having the right to vote shall be entitled to vote either in person or by proxy executed in writing by the shareholder or by his duly authorized attorney-in-fact. Any such proxy shall be delivered to the secretary of such meeting at or prior to the time designated by the chairman of the

meeting or in the order of business for so delivering such proxies. No proxy shall be valid after eleven (11) months from the date of its execution unless otherwise provided in the proxy. Each proxy shall be revocable unless expressly provided therein to be irrevocable and unless otherwise made irrevocable by law. Unless required by statute or determined by the chairman of the meeting to be advisable, the vote on any question need not be by ballot. On a vote by ballot, each ballot shall be signed by the shareholder voting or by such shareholder's proxy, if there be such proxy.

2.11 Voting List. The officer or agent having charge of the stock transfer books for shares of the corporation shall make, at least ten (10) days before each meeting of shareholders, a complete list of the shareholders entitled to vote at such meeting or any adjournment thereof, arranged in alphabetical order, with the address of and number of shares held by each shareholder, which list, for a period of ten (10) days prior to such meeting, shall be kept on file at the registered office of the corporation and shall be subject to the inspection by any shareholder at any time during usual business hours. Such list shall also be produced and kept open at the time and place of the meeting and shall be subject to the inspection of any shareholder during the whole time of the meeting. The original stock transfer books shall be prima facie evidence as to who are the shareholders entitled to examine such list or transfer books or to vote at any such meeting of shareholders.

2.12 Order of Business. The order of business of each meeting of the shareholders of the corporation shall be determined by the chairman of the meeting. The chairman of the meeting shall have the right and authority to prescribe such rules, regulations, and procedures and to do all such acts and things as are necessary or desirable for the conduct of the meeting, including, without limitation, the establishment of the procedures for

the dismissal of business not properly presented, maintenance of order and safety, limitations on the time allotted to questions or comments on the affairs of the corporation, restrictions on entry to such meetings after the time prescribed for commencement thereof, and the opening and closing of the voting polls.

2.13 Action by Written Consent without a Meeting. Any action required or permitted by law, the Articles of Incorporation or these Bylaws to be taken at a meeting of the shareholders may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed by all of the shareholders entitled to vote with respect to the subject matter thereof. Such consent shall have the same force and effect as a unanimous vote of shareholders.

ARTICLE III

BOARD OF DIRECTORS

3.01 Powers. The business and affairs of the corporation shall be managed under the direction of its Board of Directors which may exercise all such powers of the corporation and do all such lawful acts and things as are not by law, the Articles of Incorporation or these Bylaws directed or required to be exercised and done by the shareholders.

3.02 Number of Directors. The number of directors of the corporation constituting the Board of Directors shall be not less than three (3) or more than fifteen (15). The number of directors shall be determined in accordance with these Bylaws by resolution of the Board of Directors or of the shareholders, but no decrease shall have the effect of shortening the term of any incumbent director. Any change in the range for the size of the Board of Directors or a change from a variable-range to a fixed size Board or vice versa may be effected following shareholder approval.

3.03 Election and Term. The directors shall be divided into three classes, designated Class I, Class II and Class III. Each class shall consist, as nearly as may be possible, of one-third of the total number of directors constituting the entire Board of Directors. At the 1989 annual meeting of shareholders, Class I directors shall be elected for a one-year term, Class II directors for a two-year term and Class III directors for a three-year term. At each succeeding annual meeting of shareholders beginning in 1990, successors to the class of directors whose term expires at that annual meeting shall be elected for a three-year term. Directors shall be elected by a majority vote of the outstanding shares entitled to vote in the election of directors and represented in person or by proxy at a meeting of shareholders at which a quorum is present. If the number of directors is changed, any increase or decrease shall be apportioned among the classes so as to maintain the number of directors in each class as nearly equal as possible, and any additional director of any class elected to fill a vacancy resulting from an increase in such class shall hold office for a term that shall coincide with the remaining term of that class, but in no case will a decrease in the number of directors shorten the term of any incumbent director. A director shall hold office until the annual meeting for the year in which his term expires and until his successor shall be elected and shall qualify, subject, however, to prior death, resignation, retirement, disqualification or removal from office.

3.04 Nominations of Directors. Nominations for election to the Board of Directors of the corporation at a meeting of shareholders may be made by the Board of Directors, or by any shareholder of the corporation entitled to vote for the election of directors at such meeting. Such nominations, other than those made by the Board of Directors, shall be made by notice in writing delivered or mailed by first class United States mail, postage prepaid, to and received by the Secretary of the corporation, at the principal executive of-

fices of the corporation, not less than sixty (60) days nor more than eighty-five (85) days prior to any meeting of shareholders called for the election of directors; provided, however, that if less than seventy-five (75) days' notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, such nomination shall have been received by the Secretary of the corporation not later than the close of business on the twenty-fifth (25th) day following the day on which such notice of the date of the annual meeting was mailed or such public disclosure was made. Such notice shall set forth: (i) the name and address of the shareholder who intends to make the nomination and of the person or persons to be nominated; (ii) the class and number of shares of stock held of record, owned beneficially and represented by proxy by such shareholder as of the record date for the meeting (if such date shall then have been made publicly available) and of the date of such notice; (iii) a representation that the shareholder is a holder of record of stock of the corporation entitled to vote at such meeting and that the shareholder intends to appear in person or by proxy at the meeting to nominate the person or persons specified in the notice; (iv) a description of all arrangements or understandings between such shareholder and each nominee and any other person or persons (naming such person or persons) pursuant to which the nomination or nominations are to be made by such shareholder; (v) such other information regarding each nominee proposed by such shareholder as would be required to be disclosed in solicitations for proxies for election of directors pursuant to the proxy rules of the Securities and Exchange Commission; and (vi) the consent of each nominee to serve as a director of the corporation if so elected. The presiding officer of the meeting may refuse to acknowledge the nomination of any person not made in compliance with the foregoing procedure.

3.05 Vacancies. Any vacancy occurring in the Board of Directors may be filled by the affirmative vote of a majority of the remaining directors although less than a quorum of the Board of Directors. The term of office of a director elected to fill a vacancy shall continue only until the next succeeding election of one or more directors by the shareholders. Any directorship to be filled by reason of an increase in the number of directors may be filled by election at an annual meeting or special meeting of shareholders called for that purpose or may be filled by the Board of Directors for a term of office continuing only until the next election of one or more directors by the shareholders; provided, however, that the Board of Directors may not fill more than two such directorships during the period between any two successive annual meetings of shareholders.

3.06 Resignation and Removal. Any director may resign at any time upon giving written notice to the Board of Directors, Chairman of the Board, President or Secretary of the corporation. No director shall be removed during his term of office except for cause and by the affirmative vote of the holders of seventy-five percent (75%) of the shares then entitled to vote at an election of directors. A director may be removed by the shareholders only at a meeting called for the purpose of removing him. The notice for such a meeting shall state that the purpose, or one of the purposes of the meeting, is the removal of the director.

3.07 Compensation of Directors. As specifically prescribed from time to time by resolution of the Board of Directors, the directors of the corporation may be paid their expenses of attendance at each meeting of the Board and may be paid a fixed sum for attendance at each meeting of the Board or a stated salary in their capacity as directors. This provision shall not preclude any director from serving the corporation in any other ca-

capacity and receiving compensation therefor. Members of special or standing committees may be allowed like compensation for attending committee meetings.

ARTICLE IV

MEETINGS OF THE BOARD

4.01 First Meeting. The first meeting of each newly elected Board of Directors shall be held without further notice immediately following and at the same place as the annual meeting of shareholders unless, by unanimous consent of the directors then elected and serving, such time or place shall be changed.

4.02 Regular Meeting. Regular meetings of the Board of Directors may be held with or without notice at such time and at such place either within or without the State of Texas or the Commonwealth of Virginia as from time to time shall be prescribed by resolution of the Board of Directors.

4.03 Special Meetings. Special meetings of the Board of Directors may be called by the Chairman of the Board of Directors or the President, and shall be called by the Chairman of the Board of Directors, the President or the Secretary on the written request of two directors. Written notice of special meetings of the Board of Directors shall be given to each director at least twenty-four (24) hours before the time of the meeting.

4.04 Business at Regular or Special Meeting. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

4.05 Quorum of Directors. A majority of the Board of Directors shall constitute a quorum for the transaction of business, unless a greater number is required by law or the Articles of Incorporation. If a quorum shall not be present at any meeting of the Board of

Directors, the directors present thereat may adjourn the meeting from time to time, without notice other than announcement of the meeting, until a quorum shall be present.

4.06 Act of Directors' Meeting. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors unless the act of a greater number is required by law, the Articles of Incorporation, or these Bylaws.

4.07 Action by Written Consent without a Meeting. Any action required or permitted by law, the Articles of Incorporation or these Bylaws to be taken at a meeting of the Board of Directors or any committee thereof may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed by all members of the Board of Directors or committee, as the case may be. Such consent shall have the same force and effect as a unanimous vote at such meeting. Action by written consent is effective when the last director signs the consent unless the consent specifies a different effective date, in which event the action taken is effective as of the date specified therein, provided the consent states the date of execution of each director.

ARTICLE V

COMMITTEES

The Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and one or more other committees, each of which shall be comprised of two or more members and, to the extent provided in such resolution or in the Articles of Incorporation or in these Bylaws, shall have and may exercise all of the authority of the Board of Directors, except that no such committee shall have the authority of the Board of Directors in reference to (i) amending the Articles of Incorporation, (ii) proposing to the shareholders a reduction in the stated capital of the corporation, (iii) approving a plan of merger, share exchange or conversion of

the corporation, (iv) recommending to the shareholders the sale, lease, or exchange of all or substantially all of the property and assets of the corporation otherwise than in the usual and regular course of its business, (v) recommending to the shareholders a voluntary dissolution of the corporation or a revocation thereof, (vi) amending, altering, or repealing the Bylaws of the corporation or adopting new Bylaws for the corporation, filling vacancies in the Board of Directors or filling vacancies in or designating alternate members of any committee, (vii) filling any directorship to be filled by reason of an increase in the number of directors, (viii) electing or removing officers, members of the Board of Directors or members of any committee, (ix) fixing the compensation of any member of a committee, (x) altering or repealing any resolution of the Board of Directors which by its terms provides that it shall not be so amendable or repealable or (xi) approving, authorizing or recommending to shareholders any other action that the Virginia Stock Corporation Act requires to be approved by shareholders. No committee shall have the power or authority to declare a dividend, authorize or approve any other type of distribution to shareholders, or to authorize the issuance, sale or contract for sale of shares of the corporation. The Board of Directors shall fill vacancies in the membership of each committee at a regular or special meeting of the Board. Each committee shall keep regular minutes of its proceedings and report the same to the Board when required. The designation of each such committee and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any member thereof, of any responsibility imposed upon it or him by law.

ARTICLE VI

NOTICES

6.01 Methods of Giving Notice. Whenever any notice is required to be given to any shareholder or director under the provisions of any statute, the Articles of Incorporation or

these Bylaws, it shall be given in writing and delivered personally or mailed to such shareholder or director at such address as appears on the books of the corporation, and such notice shall be deemed to be given at the time when the same shall be deposited in the United States mail with sufficient postage thereon prepaid. Notice to directors may also be given by telegram or electronic communication including facsimile transmission, and notice given by such means shall be deemed given at the time it is delivered to the telegraph office or transmitted by means of electronic communication.

6.02 Waiver of Notice. Whenever any notice is required to be given to any shareholder or director under the provisions of any law, the Articles of Incorporation or these Bylaws, a waiver thereof in writing signed by the person or persons entitled to said notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

6.03 Attendance as Waiver. Attendance of a director at or participation in a meeting shall constitute a waiver of notice such meeting, unless such director at the beginning of the meeting or promptly upon his arrival, objects to holding the meeting or to the transaction of any business at such meeting and who does not thereafter vote for or assent to action taken at the meeting. Attendance of a shareholder at a meeting of shareholders shall constitute a waiver of objection to lack of notice or defective notice of such meeting, unless such shareholder at the beginning of the meeting objects to holding the meeting or to transacting business at such meeting.

ARTICLE VII
ACTION WITHOUT A MEETING BY USE OF
CONFERENCE TELEPHONE
OR SIMILAR COMMUNICATIONS EQUIPMENT

Subject to the provisions requiring or permitting notice of meeting, unless otherwise restricted by the Articles of Incorporation or these Bylaws, shareholders, members of the Board of Directors or members of any committee designated by such Board may participate in and hold a meeting of such shareholders, Board or committee by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other, and participation in such a meeting shall constitute presence in person at such meeting, except where a person participates in the meeting for the express purpose of objecting to the transaction of any business, and in the case of a director, who does not thereafter vote for or assent to action taken at the meeting.

ARTICLE VIII
OFFICERS

8.01 Executive Officers. The officers of the corporation shall consist of a President, one or more Vice Presidents, a Secretary, and a Treasurer, and may also include the Chairman of the Board if so designated as an officer by the Board of Directors and such other officers as are provided for in Section 8.03 of this Article. Any Vice President of the corporation may, by the addition of a number or a word or words before or after the title "Vice President", be designated "Senior Executive", "Executive", "Senior", "Trust", "Second" or "Assistant" Vice President. Each officer of the corporation shall be elected or ap-

pointed by the Board of Directors as provided in Sections 8.02 and 8.03 of this Article. Any two or more offices may be held by the same person.

8.02 Election and Qualification. The Board of Directors, at its first meeting after each annual meeting of shareholders, shall choose a President, one or more Vice Presidents, a Secretary, and a Treasurer, none of whom need be a member of the Board.

8.03 Other Officers and Agents. In addition to the officers enumerated in Section 8.01 of this Article VIII, the corporation may have one or more Assistant Secretaries and Assistant Treasurers and such other subordinate officers, agents and employees as the Board of Directors may deem necessary, each of whom shall hold office for such period as the Board of Directors may from time to time determine. The Board of Directors may delegate to any officer described in Section 8.01, the power to appoint and to remove any such subordinate officers, agents or employees. Such subordinate officers, agents and employees shall not be entitled to participate in any employee benefit plans of the corporation or to receive any other types of benefits reserved for officers of the corporation.

8.04 Compensation. The compensation of all officers and agents of the corporation shall be fixed by resolution of the Board of Directors.

8.05 Term, Removal and Vacancies. Each officer of the corporation shall hold office until his successor is chosen and qualified or until his death, resignation or removal. Any officer may resign at any time upon giving written notice to the corporation which resignation will not affect the corporation's contract rights, if any, with such officer. Any officer or agent or member of a committee elected or appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgment the best interest of the corporation will be served thereby, but such removal shall be without prejudice to such removed person's contract rights, if any, with the corporation. Election or appointment of an officer

or agent or member of a committee shall not of itself create contract rights. Any vacancy occurring in any office of the corporation by death, resignation, removal or otherwise shall be filled by the Board of Directors.

8.06 Chief Executive Officer. In the event such positions are held by different individuals, the Board of Directors shall designate whether the Chairman of the Board or the President shall be the chief executive officer of the corporation. The chief executive officer shall have all of the powers and duties as usually pertain to such position, including the power to make and sign contracts and agreements in the name of and on behalf of the corporation and all other powers and duties granted by these Bylaws to the President of the corporation. In the event the Chairman of the Board is designated the chief executive officer of the corporation, the Chairman of the Board shall have supervisory powers over the President, all other officers of the corporation, and the business activities of the corporation.

8.07 President. The President shall be the chief operating officer of the corporation and shall have such powers and duties as usually pertain to such office, except as the same may be modified by the Board of Directors. The President shall have general powers of oversight, supervision and management of the business and affairs of the corporation, shall see that all orders and resolutions of the Board of Directors are carried into effect, and shall have the power to make and sign contracts and agreements in the name and on behalf of the corporation and to do or perform all other acts incident to the office of President or that are authorized or required by law. In the event that different persons hold such positions, the President shall preside at meetings of the shareholders in the absence of the Chairman of the Board.

8.08 Vice President. Unless otherwise determined by the Board of Directors, one of the Vice Presidents shall, in the absence or disability of the President, perform the duties and exercise the powers of the President. The various Vice Presidents shall perform such other duties and have such other powers as the Board of Directors shall prescribe.

8.09 Secretary. The Secretary shall attend all meetings of the Board of Directors and of the shareholders, record all the proceedings of the meetings of the Board of Directors and of the shareholders in a book to be kept for that purpose and shall perform like duties for the standing committees when required. He shall give, or cause to be given, notice of all meetings of the shareholders as may be prescribed by the Board of Directors, Chairman of the Board, or the President. He shall keep in safe custody the seal of the corporation, and, when authorized by the Board of Directors, affix the same to any instrument requiring it, and, when so affixed, it shall be attested by his signature or by the signature of the Treasurer or an Assistant Secretary.

8.10 Assistant Secretaries. An Assistant Secretary, unless otherwise determined by the Board of Directors, shall, in the absence or disability of the Secretary, perform the duties and exercise the powers of the Secretary. They shall perform such other duties and have such other powers as the Board of Directors may from time to time prescribe.

8.11 Treasurer. The Treasurer shall have the custody of the corporate funds and securities, shall keep full and accurate accounts of receipts and disbursements in books belonging to the corporation and shall deposit all moneys and other valuable effects in the name and to the credit of the corporation in such depositories as may be designated by the Board of Directors. He shall disburse the funds of the corporation as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to

the Chairman of the Board (if he is the chief executive officer), President, and the Board of Directors at its regular meetings, or when the Board of Directors so requires, an account of all his transactions as Treasurer, and of the financial condition of the corporation.

8.12 Assistant Treasurers. An Assistant Treasurer, unless otherwise determined by the Board of Directors, shall, in the absence or disability of the Treasurer, perform the duties and exercise the powers of the Treasurer. They shall perform such other duties and have such other powers as the Board of Directors from time to time may prescribe.

8.13 Officer's Bond. If required by the Board of Directors, any officer so required shall give the corporation a bond (which shall be renewed as the Board may require) in such sum and with such surety or sureties as shall be satisfactory to the Board of Directors for the faithful performance of the duties of his office and for the restoration to the corporation, in case of his death, resignation, retirement or removal from office, of any and all books, papers, vouchers, money and other property of whatever kind in his possession or under his control belonging to the corporation.

ARTICLE IX

INDEMNIFICATION OF OFFICERS AND DIRECTORS

Subject to any limitation which may be contained in the Articles of Incorporation, the corporation shall indemnify, to the fullest extent permitted by law, any person who was, is, or is threatened to be made a named defendant or respondent in any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, arbitral, or investigative, any appeal in such action, suit, or proceeding, and any inquiry or investigation that could lead to such an action, suit or proceeding, by reason of the fact that such person is or was a director or officer of the corporation, or, such person who, while a director or officer of the corporation, is or was serving at the request of the corporation as a di-

rector, officer, partner, venturer, proprietor, trustee, employee, agent, or similar functionary of another corporation, partnership, joint venture, sole proprietorship, trust, employee benefit plan, or other enterprise, against judgments, penalties (including excise and similar taxes), fines, settlements, and reasonable expenses (including attorney's fees) actually incurred by such person in connection with such action, suit, or proceeding. In addition to the foregoing, the corporation shall, upon request of any such person described above and to the fullest extent permitted by law, pay or reimburse the reasonable expenses incurred by such person in any action, suit, or proceeding described above in advance of the final disposition of such action, suit, or proceeding.

ARTICLE X

CERTIFICATES FOR SHARES

10.01 Certificates Representing Shares. Unless the Articles of Incorporation or these Bylaws provides otherwise, the Board of Directors may provide by resolution the issue of some or all of the shares of any or all of its classes or series with or without certificates, provided that such resolution shall not apply to shares represented by a certificate until such certificate is surrendered to the corporation. Unless the Texas Business Corporation Act or the Virginia Stock Corporation Act provides otherwise, there shall be no differences in the rights and obligations of shareholders based on whether or not their shares are represented by certificates. In the event that the Board of Directors authorizes shares with certificates, the corporation shall deliver certificates representing all shares to which shareholders are entitled. Such certificates shall be numbered and shall be entered in the books of the corporation as they are issued, and shall be signed by the Chairman of the Board, President or a Vice President, and the Secretary or an Assistant Secretary of the corporation, and may be sealed with the seal of the corporation or a facsimile thereof. The

signatures of the Chairman of the Board, President, or Vice President, and the Secretary or Assistant Secretary, upon a certificate may be facsimiles, if the certificate is countersigned by a transfer agent or registered by a registrar, which may also be facsimiles, either of which is other than the corporation itself or an employee of the corporation. In case any officer who has signed or whose facsimile signature has been placed upon such certificate shall have ceased to be such officer before such certificate is issued, it may be issued by the corporation with the same effect as if he were such officer at the date of its issuance. If the corporation is authorized to issue shares of more than one class, each certificate representing shares issued by the corporation (1) shall conspicuously set forth on the face or back of the certificate a full statement of (a) all of the designations, preferences, limitations and relative rights of the shares of each class authorized to be issued and, (b) if the corporation is authorized to issue shares of any preferred or special class in series, the variations in the relative rights and preferences of the shares of each such series to the extent the same have been fixed and determined and the authority of the Board of Directors to fix and determine the relative rights and preferences of subsequent series; or (2) shall conspicuously state on the face or back of the certificate that (a) such a statement is set forth in the Articles of Incorporation on file in the office of the Secretary of State of Texas and the State Corporation Commission of Virginia and (b) the corporation will furnish a copy of such statement to the record holder of the certificate without charge on written request to the corporation at its principal place of business or registered office. If the corporation has by its Articles of Incorporation limited or denied the preemptive right of shareholders to acquire unissued or treasury shares of the corporation, each certificate representing shares issued by such corporation (1) shall conspicuously set forth on the face or back of the certificate a full statement of the limitation or denial of preemptive rights contained in the Arti-

cles of Incorporation, or (2) shall conspicuously state on the face or back of the certificate that (a) such a statement is set forth in the Articles of Incorporation on file in the office of the Secretary of State of Texas and the State Corporation Commission of Virginia and (b) the corporation will furnish a copy of such statement to the record holder of the certificate without charge on request to the corporation at its principal place of business or registered office. Each certificate representing shares shall state upon the face thereof that the corporation is organized under the laws of the State of Texas and the Commonwealth of Virginia, the name of the person to whom issued, the number and class of shares and the designation of the series, if any, which such certificate represents and the par value of each share represented by such certificate or a statement that the shares are without par value. No certificate shall be issued for any share until the consideration thereof, fixed as provided by law, has been fully paid.

10.02 Restrictions on Transfer of Shares. If any restriction on the transfer, or registration of the transfer, of shares shall be imposed or agreed to by the corporation, as permitted by law, the Articles of Incorporation or these Bylaws, each certificate representing shares so restricted (1) shall conspicuously set forth a full or summary statement of the restrictions on the face of the certificate, or (2) shall set forth such statement on the back of the certificate and conspicuously refer to the same on the face of the certificate, or (3) shall conspicuously state on the face or back of the certificate that such restrictions exist pursuant to a specified document and (a) that the corporation will furnish to the record holder of the certificate without charge upon written request to the corporation at its principal place of business or registered office a copy of the specified document, or (b) if such document is one required or permitted to be and has been filed under applicable law, that such specified document is on file in the Office of the Secretary of State of Texas or the State Corpo-

ration Commission of Virginia and contains a full statement of such restrictions. Unless such document was on file in the Office of the Secretary of State of Texas or the State Corporation Commission of Virginia at the time of the request, as required by applicable law, if the corporation fails within a reasonable time to furnish the record holder of a certificate, upon such request and without charge, a copy of the specified document, the corporation shall not be permitted thereafter to enforce its rights under the restrictions imposed on the shares represented by such certificate. Any restriction on the transfer, or registration of transfer, of shares of the corporation, if reasonable and noted conspicuously on the certificates representing such shares, may be enforced against the holder of the restricted shares or any successor or transferee of the holder, including an executor, administrator, trustee, guardian, or other fiduciary entrusted with like responsibility for the person or estate of the holder. Unless noted conspicuously on the certificates representing such shares, a restriction, even though otherwise enforceable, is ineffective except against a person with actual knowledge of the restriction.

10.03 Transfer of Shares. Upon surrender to the corporation or the transfer agent of the corporation of a certificate for shares duly endorsed or accompanied by proper evidence of succession, assignment or authority to transfer, it shall be the duty of the corporation to issue a new certificate to the person entitled thereto, cancel the old certificate, and record the transaction upon its books.

10.04 Lost, Stolen or Destroyed Certificates. The Board of Directors may direct a new certificate or certificates to be issued in place of any certificate or certificates theretofore issued by the corporation alleged to have been lost, stolen or destroyed upon the making of an affidavit of that fact by the person claiming the certificate of stock to be lost, stolen or destroyed. When authorizing such issue of a new certificate or certificates, the

Board of Directors, in its discretion and as a condition precedent to the issuance thereof, owner of such lost, stolen or destroyed certificate or certificates, or his legal representative, to advertise the same in such manner as it shall require and/or to give the corporation a bond in such sum as it may direct as indemnity against any claim that may be made against the corporation with respect to the certificate alleged to have been lost, stolen or destroyed.

10.05 Closing of Transfer Books and Fixing Record Date. For the purpose of determining shareholders entitled to notice of or to vote at any meeting of shareholders or any adjournment thereof, or entitled to receive payment of any dividend, or in order to make a determination of shareholders for any other proper purpose, the Board of Directors may provide that the stock transfer books shall be closed for a stated period but not to exceed, in any case, sixty (60) days. If the stock transfer books shall be closed for the purpose of determining shareholders entitled to notice of or to vote at a meeting of shareholders, such books shall be closed for at least ten (10) days immediately preceding such meeting or such longer period as may be required by law. In lieu of closing the stock transfer books, the Board of Directors may fix in advance a date as the record date for any such determination of shareholders, such date in any case to be not more than sixty (60) days and, in case of a meeting of shareholders, not less than ten (10) days prior to the date on which the particular action requiring such determination of shareholders is to be taken, except with respect to a meeting of shareholders at which the shareholders will be asked to act on an amendment of the Articles of Incorporation, a plan of merger or share exchange, a proposed sale of all or substantially all of the assets or the dissolution of the corporation, not less than twenty-five (25) days prior to the date on which the particular action requiring such determination of shareholders is to be taken. If the stock transfer books

are not closed and no record date is fixed for the determination of shareholders entitled to notice of or to vote at a meeting of shareholders, or shareholders entitled to receive payment of a dividend, the date prior to the day notice of the meeting is mailed or the date on which the resolution of the Board of Directors declaring such dividend is adopted, respectively, shall be the record date for such determination of shareholders. When a determination of shareholders entitled to vote at any meeting of shareholders has been made as provided in this Section 10.05, such determination shall apply to any adjournment thereof, except where the determination has been made through the closing of stock transfer books and the stated period of closing has expired. However, if a meeting is adjourned to a date which is at least one hundred twenty (120) days after the date fixed for the original meeting, the Board of Directors shall fix a new record date and provide notice of such to shareholders.

10.06 Registered Shareholders. The corporation shall be entitled to recognize the exclusive right of a person registered on its books as the owner of shares to receive dividends, and to vote as such owner, and shall not be bound to recognize any equitable or other claim to or interest in such share or shares on the part of any other person, whether or not it shall have express or other notice thereof, except as otherwise provided by the laws of the State of Texas and the Commonwealth of Virginia.

ARTICLE XI

GENERAL PROVISIONS

11.01 Dividends. The Board of Directors from time to time may declare, and the corporation may pay, dividends on its outstanding shares in cash, in property, or in its own shares, except if (i) after giving effect to the distribution, the corporation would be insolvent, (ii) the distribution would exceed the surplus of the corporation, (iii) the payment

thereof would cause the corporation's total assets to be less than the sum of its total liabilities based on the application of accounting practices and principles that are reasonable under the circumstances, (iv) the payment thereof would cause the corporation to be unable to pay its debts as they become due in the usual course of business, or (v) the declaration or payment thereof would be contrary to any restrictions contained in the Articles of Incorporation. The corporation may make a distribution of its own shares to shareholders, as allowed by applicable law. Such dividends may be declared at any regular or special meeting of the Board, and the declaration and payment thereof shall be subject to all applicable provisions of law, the Articles of Incorporation and these Bylaws.

11.02 Reserves. Before payment of any dividend, there may be set aside out of any funds of the corporation available for dividends such sum or sums as the directors from time to time, in their absolute discretion, deem proper as a reserve fund to meet contingencies, or for equalizing dividends, or for repairing or maintaining any property of the corporation, or for such other purpose as the directors shall deem conducive to the interest of the corporation, and the directors may modify or abolish any such reserve in the manner in which it was created.

11.03 Reports. The Board of Directors shall, when requested by the holders of at least a majority of the outstanding shares of the corporation, present full and clear written reports, not more often than quarterly, of the amount of business and the financial condition of the corporation.

11.04 Checks. All checks or demands for money and notes of the corporation shall be signed by such officer or officers or such other person or persons as the Board of Directors from time to time may designate.

11.05 Fiscal Year. The fiscal year of the corporation shall be fixed by resolution of the Board of Directors.

11.06 Seal. The corporation may have a corporate seal and, if the Board of Directors adopts a corporate seal, the corporate seal shall have inscribed thereon the name of the corporation and may be used by causing it or a facsimile thereof to be impressed or affixed or in any other manner reproduced.

11.07 Opt-out of Certain Provisions of Virginia Law. The provisions of Sections 13.1-728.1 through 13.1-728.9, "Control Share Acquisitions", of the Virginia Stock Corporation Act shall not apply to the corporation or to acquisitions of common stock of the corporation.

ARTICLE XII

AMENDMENTS

The initial Bylaws of the corporation shall be adopted by the Board of Directors. The power to alter, amend, or repeal the Bylaws or adopt new Bylaws, subject to repeal or change by action of the shareholders, is vested in the Board of Directors. Thus, these Bylaws may be altered, amended, or repealed or new Bylaws may be adopted at any regular or special meeting of the Board of Directors by the affirmative vote of a majority of the Board of Directors, subject to repeal or change at any regular or special meeting of shareholders at which a quorum is present or represented by the affirmative vote of seventy-five percent (75%) of the shares entitled to vote at such meeting and present or represented thereat provided notice of the proposed repeal or change is contained in the notice of such meeting of shareholders. The Bylaws may contain any provision for the regulation and management of the affairs of the corporation not inconsistent with applicable law or the Articles of Incorporation.

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
Staff DR Set No. 1
Question No. 1-02
Page 1 of 1

REQUEST:

Provide the current organization chart, showing the relationship between Atmos-Kentucky and any affiliates, divisions, etc. Show the relative positions of all entities and affiliates with which Atmos-Kentucky routinely has business transactions.

RESPONSE:

Please see Attachment 1 for the August 10, 2009 organization chart.

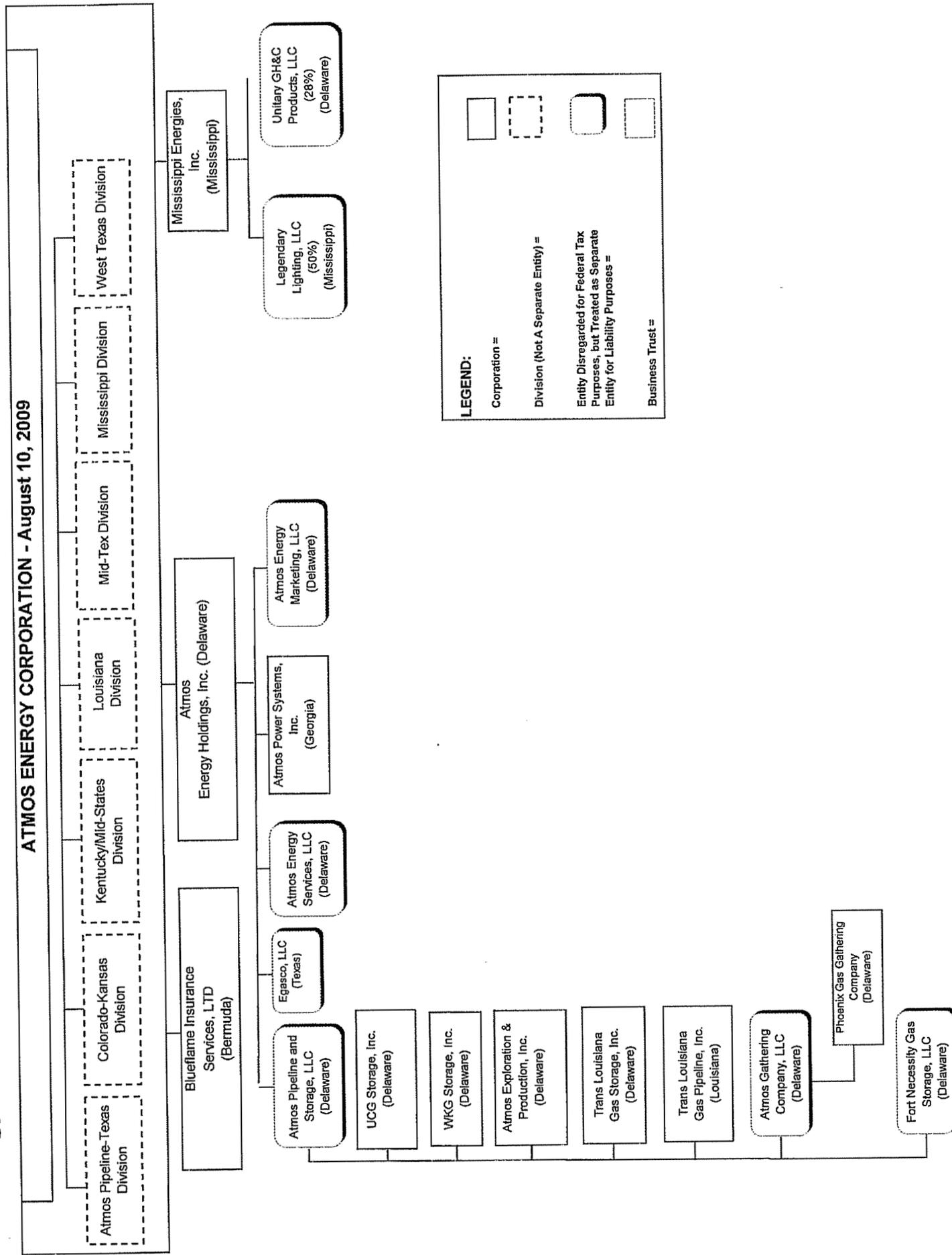
ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, August 10, 2009 Organization Chart, 1 Page.

Respondent: Daniel Meziere.



ATMOS ENERGY CORPORATION - August 10, 2009



LEGEND:

 Corporation =
 Division (Not A Separate Entity) =
 Entity Disregarded for Federal Tax Purposes, but Treated as Separate Entity for Liability Purposes =
 Business Trust =

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
Staff DR Set No. 1
Question No. 1-03
Page 1 of 1

REQUEST:

Provide the capital structure at the end of 10 most recent calendar years and each of the other periods shown in Schedule 3a and Schedule 3b.

RESPONSE:

Please see Attachment 1 for the requested capital structure.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Capital Structure 1999 - 2008, 2 Pages.

Respondent: Laurie Sherwood.

Atmos Energy Corporation
 Case No. 2009-00354
 Calculation of Average Capital Structure
 12 months ended December
 \$M

Line No.	Item	12/31/2008		12/31/2007		12/31/2006		12/31/2005		12/31/2004		12/31/2003		12/31/2002		12/31/2001		12/31/2000		12/31/1999	
		Amount	Ratio																		
1	Long Term Debt	2,120.4	46.2%	2,128.5	49.1%	2,181.9	50.2%	2,184.8	52.9%	2,261.0	59.3%	857.9	45.2%	824.5	45.5%	699.5	46.5%	372.8	34.9%	388.3	37.8%
2	Short Term Debt	395.4	8.6%	176.2	4.1%	240.1	5.5%	303.8	7.4%	15.2	0.4%	173.3	9.0%	320.6	17.7%	207.1	13.8%	147.6	13.8%	249.4	24.3%
3	Common Equity	2,078.1	45.2%	2,032.5	46.9%	1,920.5	44.2%	1,637.6	39.7%	1,539.1	40.3%	879.4	45.8%	666.8	36.8%	597.4	33.7%	546.4	51.2%	389.6	37.9%
4	Total Capitalization	4,593.9	100.0%	4,337.2	100.0%	4,342.5	100.0%	4,126.2	100.0%	3,815.3	100.0%	1,920.6	100.0%	1,811.9	100.0%	1,504.0	100.0%	1,066.8	100.0%	1,027.3	100.0%
Long Term and Equity balances are ending balances. Short Term Debt is daily average as of December. December balances for Calendar 2000 and 1999 are from the 10Q.																					
METHOD USED IN FILING																					
1	Long Term Debt	2,120.4	50.5%	2,128.5	51.2%	2,181.9	53.2%	2,184.8	57.2%	2,261.0	59.5%	857.9	49.7%	824.5	55.3%	699.5	53.9%	372.8	40.6%	388.3	49.8%
2	Short Term Debt	2,078.1	49.5%	2,032.5	48.8%	1,920.5	46.8%	1,637.6	42.8%	1,539.1	40.5%	879.4	50.3%	666.8	44.7%	597.4	46.1%	546.4	59.4%	389.6	50.1%
3	Common Equity	4,198.5	100.0%	4,161.0	100.0%	4,102.4	100.0%	3,822.4	100.0%	3,800.1	100.0%	1,747.3	100.0%	1,491.3	100.0%	1,296.9	100.0%	919.2	100.0%	777.9	100.0%
Including Short Term Debt As Daily Average																					
1	Long Term Debt	2,120.4	48.6%	2,128.5	50.3%	2,181.9	50.1%	2,184.8	56.2%	2,261.0	57.5%	867.9	47.5%	824.5	51.7%	699.5	48.0%	372.8	34.9%	388.3	37.8%
2	Short Term Debt	162.6	3.7%	67.3	1.6%	248.7	5.7%	67.0	1.7%	130.1	3.3%	74.8	4.1%	102.3	6.4%	131.9	9.2%	147.6	13.8%	249.4	24.3%
3	Common Equity	2,078.1	47.7%	2,032.5	48.1%	1,920.5	44.1%	1,637.6	42.1%	1,539.1	39.2%	879.4	46.3%	666.8	41.8%	597.4	41.8%	546.4	51.2%	389.6	37.9%
4	Total Capitalization	4,361.1	100.0%	4,228.3	100.0%	4,351.1	100.0%	3,889.4	100.0%	3,930.2	100.0%	1,822.1	100.0%	1,593.6	100.0%	1,428.8	100.0%	1,066.8	100.0%	1,027.3	100.0%
Long Term and Equity balances are ending balances. Short Term Debt is the daily average of the year. December balances for Calendar 2000 and 1999 are from the 10Q.																					

Atmos Energy Corporation
Case No. 2009-00354
Calculation of Average Capital Structure
12 months ended December 31, 2008
\$M

Schedule 3b Line No.	Item	Total Capital	Long-Term Debt		Short-Term Debt		Preferred Stock	Common Stock	Retained Earnings	Total Common Equity
			Debt	Debt	Debt	Debt				
1	Balance as of December 31, 2007	4,337.3	2,128.5	176.2	-	1,713.5	319.0	2,032.5		
2	January-08	4,330.5	2,128.4	118.9	-	1,715.6	367.7	2,083.2		
3	February-08	4,275.2	2,128.2	60.9	-	1,717.6	368.5	2,086.1		
4	March-08	4,262.9	2,128.1	8.7	-	1,722.5	403.5	2,126.0		
5	April-08	4,260.1	2,128.0	0.1	-	1,726.0	405.9	2,131.9		
6	May-08	4,229.1	2,120.9	4.7	-	1,728.3	375.2	2,103.5		
7	June-08	4,257.5	2,120.8	31.3	-	1,733.2	372.2	2,105.4		
8	July-08	4,306.9	2,120.7	91.6	-	1,734.5	360.1	2,094.6		
9	August-08	4,369.2	2,120.6	188.5	-	1,736.6	323.5	2,060.1		
10	September-08	4,461.4	2,120.6	288.3	-	1,744.8	307.7	2,052.5		
11	October-08	4,524.0	2,120.5	356.9	-	1,747.1	299.4	2,046.5		
12	November-08	4,577.7	2,120.5	405.6	-	1,753.6	298.0	2,051.6		
13	December-08	4,593.9	2,120.4	395.4	-	1,758.3	319.8	2,078.1		
14	Total	56,785.5	27,606.2	2,127.2	-	22,531.7	4,520.3	27,052.1		
15	Average Balance(L14/13)	4,368.1	2,123.6	163.6	-	1,733.2	347.7	2,080.9		
16	Average Capitalization Ratios	100.0%	48.6%	3.7%	0.0%	39.7%	8.0%	47.6%		
17	End-of-period Capitalization Ratios	100.0%	46.2%	8.6%	0.0%	38.3%	7.0%	45.2%		

REQUEST:

Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule 4a.
- b. An analysis of short-term debt as shown in Schedule 4b as of the end of the latest calendar year.

RESPONSE:

- a) Please see Attachment 1 for an analysis of long-term debt.
- b) Please see Attachment 2 for an analysis of short-term debt.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Long-Term Debt Analysis, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Short-Term Debt Analysis, 7 Pages.

Respondent: Laurie Sherwood

Atmos Energy Corporation

Case No. 2009-00354
 Schedule of Outstanding Long-Term Debt
 For Year Ended December 31, 2008

	(a) Type of Debt Issued	(b) Date of Issue	(c) Date of Maturity	(d) Amount Outstanding	(e) Coupon Interest Rate (1)	(f) Cost Rate At Issue (2)	(g) Cost Rate at Maturity (3)	(h) Bond Rating At Time of Issue (4) (5)	(i) Type of Obligation	(j) Annualized Cost
MTN 1995-1	Medium Term Notes	15-Dec-95	15-Dec-25	10,000,000.00	6.67%	6.67%	6.27%	N/A	Medium Term Notes	667,000.00
MTN 1995-2	Medium Term Notes	19-Dec-95	19-Dec-10	10,000,000.00	6.27%	6.27%	2.03%	N/A	Medium Term Notes	627,000.00
Debutures	Debutures	22-Jul-98	15-Jul-28	150,000,000.00	6.75%	6.81%	6.21%	A3	Debutures	10,125,000.00
Fredericks	Unsecured Note	31-Dec-91	31-Dec-11	1,151,654.00	10.00%	10.00%	10.00%	N/A	Unsecured Note	116,165.40
SRNote5.125%	Senior Unsecured Note	16-Jan-03	15-Jun-13	250,000,000.00	5.125%	5.129%	3.84%	A3	Senior Unsecured Note	12,812,500.00
KingdomFawn	Unsecured Note	31-Dec-91	31-Dec-11	1,151,654.00	10.00%	10.00%	10.00%	N/A	Unsecured Note	116,165.40
SRNote7.375%	Senior Unsecured Note	22-May-01	15-May-11	380,000,000.00	7.375%	7.379%	2.36%	A3	Senior Unsecured Note	25,812,500.00
SRNote4.95%	Senior Unsecured Note	22-Oct-04	15-Oct-09	400,000,000.00	4.950%	4.950%	0.000%	Baa3	Senior Unsecured Note	16,000,000.00
SRNote4.00%	Senior Unsecured Note	22-Oct-04	15-Oct-14	500,000,000.00	4.000%	4.960%	3.94%	Baa3	Senior Unsecured Note	24,750,000.00
SRNote4.95%	Senior Unsecured Note	22-Oct-04	15-Oct-34	200,000,000.00	4.950%	5.985%	8.21%	Baa3	Senior Unsecured Note	11,900,000.00
SRNote6.35%	Senior Unsecured Note	14-Jun-07	15-Jun-17	250,000,000.00	6.350%	6.367%	5.12%	Baa3	Senior Unsecured Note	15,875,000.00
AlmosLeasing	Equipment Lease	1-Nov-91	1-Jul-13	654,760.58	7.90%	7.90%	7.90%	N/A	Equipment Lease	51,726.09
US Bancorp	Equipment Lease	31-Mar-04	1-Apr-09	375,936.31	5.29%	5.29%	5.29%	A3	Equipment Lease	19,868.98

(1) Nominal Rate
 (2) Nominal Rate Plus Discount or Premium Amortization
 (3) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
 (4) Standard and Poor's, Moody, etc.
 (5) Bond rating was initiated July 17, 1998

	\$600MM Revolver(2)(3)			\$212.5MM Revolver (6)			\$300MM Revolver(4)				
	Interest	STD Outstanding	Int. Rate	Interest	Fees	STD Outstanding	Int. Rate	Fees	STD Outstanding	Int. Rate	Fees
January-08	510,998.77	-	0.00%		46,500.00	-	0.00%	-	-	0.00%	20,666.67
February-08	191,975.29	-	0.00%		43,500.00	-	0.00%	-	-	0.00%	19,333.33
March-08	29,851.87	-	0.00%		46,500.00	-	0.00%	-	-	0.00%	20,666.67
April-08	359.38	-	0.00%		45,000.00	-	0.00%	-	-	0.00%	20,000.00
May-08	12,726.36	-	0.00%		46,500.00	-	0.00%	-	-	0.00%	20,666.67
June-08	79,000.06	-	0.00%		45,000.00	-	0.00%	-	-	0.00%	20,000.00
July-08	208,801.57	-	0.00%		46,500.00	-	0.00%	-	-	0.00%	20,666.67
August-08	514,779.88	-	0.00%		46,500.00	-	0.00%	-	-	0.00%	20,666.67
September-08	446,114.06	125,264,815	4.26%	409,341.24	40,033.23	-	0.00%	8,854.17	-	0.00%	20,666.67
October-08	258,591.02	311,679,032	3.97%	1,033,504.90	32,447.41	-	0.00%	-	-	0.00%	20,000.00
November-08	1,042,272.20	224,826,074	4.15%	749,420.26	28,138.04	-	-	88,541.67	-	-	-
December-08	972,714.42	235,207,437	3.74%	731,885.99	27,820.55	-	-	84,852.43	-	-	18,666.67

Atmos Energy Corp.; Kentucky/Mid-States Division
Schedule of Short Term Debt
For 12 Months Ended December 31, 2008

Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost (g)
Amarillo National Bank Committed Line of Credit	1/7/2008	1/8/2008	150,000.00	5.75%	5.75%	23.96
Amarillo National Bank Committed Line of Credit	1/14/2008	1/15/2008	250,000.00	5.75%	5.75%	39.93
Amarillo National Bank Committed Line of Credit	6/27/2008	6/30/2008	14,500,000.00	4.25%	4.25%	5,135.42
Amarillo National Bank Committed Line of Credit	7/18/2008	7/21/2008	2,850,000.00	3.50%	3.50%	831.25
Amarillo National Bank Committed Line of Credit	9/15/2008	9/16/2008	17,000,000.00	4.00%	4.00%	1,888.89
Amarillo National Bank Committed Line of Credit	9/16/2008	9/17/2008	2,075,000.00	4.00%	4.00%	230.56
Amarillo National Bank Committed Line of Credit	9/19/2008	9/22/2008	8,050,000.00	4.00%	4.00%	2,683.33
Amarillo National Bank Committed Line of Credit	11/7/2008	11/10/2008	14,000,000.00	5.00%	5.00%	5,833.33
Amarillo National Bank Committed Line of Credit	11/17/2008	11/18/2008	625,000.00	5.00%	5.00%	86.81
Amarillo National Bank Committed Line of Credit	11/21/2008	11/24/2008	15,525,000.00	5.00%	5.00%	6,468.75
Amarillo National Bank Committed Line of Credit	12/22/2008	12/23/2008	9,055,000.00	4.50%	4.50%	1,131.88
Commercial Paper	1/1/2008	1/2/2008	202,500,000.00	5.84%	5.84%	32,854.86
Commercial Paper	1/2/2008	1/3/2008	189,000,000.00	5.88%	5.88%	30,886.11
Commercial Paper	1/3/2008	1/4/2008	166,325,000.00	5.77%	5.77%	26,643.75
Commercial Paper	1/4/2008	1/5/2008	166,425,000.00	5.60%	5.60%	25,891.08
Commercial Paper	1/5/2008	1/6/2008	166,425,000.00	5.60%	5.60%	25,891.08
Commercial Paper	1/6/2008	1/7/2008	166,425,000.00	5.60%	5.60%	25,891.08
Commercial Paper	1/7/2008	1/8/2008	141,600,000.00	5.59%	5.59%	21,993.75
Commercial Paper	1/8/2008	1/9/2008	130,650,000.00	5.62%	5.62%	20,402.56
Commercial Paper	1/9/2008	1/10/2008	123,825,000.00	5.63%	5.63%	19,380.80
Commercial Paper	1/10/2008	1/11/2008	112,725,000.00	5.55%	5.55%	17,383.79
Commercial Paper	1/11/2008	1/12/2008	99,700,000.00	5.47%	5.47%	15,158.19
Commercial Paper	1/12/2008	1/13/2008	99,700,000.00	5.47%	5.47%	15,158.19
Commercial Paper	1/13/2008	1/14/2008	99,700,000.00	5.47%	5.47%	15,158.19
Commercial Paper	1/14/2008	1/15/2008	71,350,000.00	5.63%	5.63%	11,154.10
Commercial Paper	1/15/2008	1/16/2008	65,800,000.00	5.68%	5.68%	10,372.78
Commercial Paper	1/16/2008	1/17/2008	50,000,000.00	5.92%	5.92%	8,222.22
Commercial Paper	1/17/2008	1/18/2008	40,000,000.00	5.95%	5.95%	6,611.11
Commercial Paper	1/18/2008	1/19/2008	26,850,000.00	4.75%	4.75%	3,542.71
Commercial Paper	1/19/2008	1/20/2008	26,850,000.00	4.75%	4.75%	3,542.71
Commercial Paper	1/20/2008	1/21/2008	26,850,000.00	4.75%	4.75%	3,542.71
Commercial Paper	1/21/2008	1/22/2008	26,850,000.00	4.75%	4.75%	3,542.71
Commercial Paper	1/22/2008	1/23/2008	6,700,000.00	4.50%	4.50%	837.50
Commercial Paper	1/24/2008	1/25/2008	23,000,000.00	4.00%	4.00%	2,555.56
Commercial Paper	1/25/2008	1/26/2008	235,000,000.00	4.09%	4.09%	26,672.22
Commercial Paper	1/26/2008	1/27/2008	235,000,000.00	4.09%	4.09%	26,672.22
Commercial Paper	1/27/2008	1/28/2008	235,000,000.00	4.09%	4.09%	26,672.22
Commercial Paper	1/28/2008	1/29/2008	226,500,000.00	4.09%	4.09%	25,704.16
Commercial Paper	1/29/2008	1/30/2008	187,350,000.00	4.08%	4.08%	21,216.25
Commercial Paper	1/30/2008	1/31/2008	159,700,000.00	4.03%	4.03%	17,875.55
Commercial Paper	1/31/2008	2/1/2008	177,200,000.00	3.98%	3.98%	19,568.61
Commercial Paper	2/1/2008	2/2/2008	180,850,000.00	3.90%	3.90%	19,587.30
Commercial Paper	2/2/2008	2/3/2008	180,850,000.00	3.90%	3.90%	19,587.30
Commercial Paper	2/3/2008	2/4/2008	180,850,000.00	3.90%	3.90%	19,587.30
Commercial Paper	2/4/2008	2/5/2008	148,450,000.00	3.92%	3.92%	16,177.15
Commercial Paper	2/5/2008	2/6/2008	134,250,000.00	3.89%	3.89%	14,502.43
Commercial Paper	2/6/2008	2/7/2008	102,100,000.00	3.85%	3.85%	10,921.31
Commercial Paper	2/7/2008	2/8/2008	81,800,000.00	3.83%	3.83%	8,692.50
Commercial Paper	2/8/2008	2/9/2008	64,050,000.00	3.85%	3.85%	6,849.79
Commercial Paper	2/9/2008	2/10/2008	64,050,000.00	3.85%	3.85%	6,849.79
Commercial Paper	2/10/2008	2/11/2008	64,050,000.00	3.85%	3.85%	6,849.79
Commercial Paper	2/11/2008	2/12/2008	27,000,000.00	3.88%	3.88%	2,910.00
Commercial Paper	2/25/2008	2/26/2008	103,000,000.00	3.95%	3.95%	11,301.39
Commercial Paper	2/26/2008	2/27/2008	151,000,000.00	3.97%	3.97%	16,672.23
Commercial Paper	2/27/2008	2/28/2008	105,050,000.00	3.95%	3.95%	11,526.32
Commercial Paper	2/28/2008	2/29/2008	97,175,000.00	3.95%	3.95%	10,662.26
Commercial Paper	2/29/2008	3/1/2008	81,625,000.00	4.10%	4.10%	9,298.44
Commercial Paper	3/1/2008	3/2/2008	81,625,000.00	4.10%	4.10%	9,298.44
Commercial Paper	3/2/2008	3/3/2008	81,625,000.00	4.10%	4.10%	9,298.44
Commercial Paper	3/3/2008	3/4/2008	59,725,000.00	3.82%	3.82%	6,340.83
Commercial Paper	3/4/2008	3/5/2008	38,000,000.00	3.75%	3.75%	3,958.33
Commercial Paper	3/5/2008	3/6/2008	9,300,000.00	3.70%	3.70%	955.83
Commercial Paper	4/25/2008	4/26/2008	1,250,000.00	3.45%	3.45%	119.79
Commercial Paper	4/26/2008	4/27/2008	1,250,000.00	3.45%	3.45%	119.79
Commercial Paper	4/27/2008	4/28/2008	1,250,000.00	3.45%	3.45%	119.79
Commercial Paper	5/26/2008	5/27/2008	73,500,000.00	3.05%	3.05%	6,231.94
Commercial Paper	5/27/2008	5/28/2008	55,275,000.00	3.25%	3.25%	4,990.11
Commercial Paper	5/28/2008	5/29/2008	13,000,000.00	3.20%	3.20%	1,155.56
Commercial Paper	5/29/2008	5/30/2008	2,025,000.00	3.10%	3.10%	174.38
Commercial Paper	5/30/2008	5/31/2008	2,025,000.00	3.10%	3.10%	174.38
Commercial Paper	6/25/2008	6/26/2008	143,000,000.00	3.05%	3.05%	12,095.84
Commercial Paper	6/26/2008	6/27/2008	192,700,000.00	3.33%	3.33%	17,810.54
Commercial Paper	6/27/2008	6/28/2008	135,100,000.00	3.37%	3.37%	12,661.95
Commercial Paper	6/28/2008	6/29/2008	135,100,000.00	3.37%	3.37%	12,661.95
Commercial Paper	6/29/2008	6/30/2008	135,100,000.00	3.37%	3.37%	12,661.95
Commercial Paper	6/30/2008	7/1/2008	113,300,000.00	3.47%	3.47%	10,933.47
Commercial Paper	7/1/2008	7/2/2008	88,500,000.00	3.35%	3.35%	8,235.42

Atmos Energy Corp., Kentucky/Mid-States Division
Schedule of Short Term Debt
For 12 Months Ended December 31, 2008

Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost (g)
Commercial Paper	7/2/2008	7/3/2008	78,600,000.00	3.33%	3.33%	7,274.45
Commercial Paper	7/3/2008	7/4/2008	81,150,000.00	3.33%	3.33%	7,495.90
Commercial Paper	7/4/2008	7/5/2008	81,150,000.00	3.33%	3.33%	7,495.90
Commercial Paper	7/5/2008	7/6/2008	81,150,000.00	3.33%	3.33%	7,495.90
Commercial Paper	7/6/2008	7/7/2008	81,150,000.00	3.33%	3.33%	7,495.90
Commercial Paper	7/7/2008	7/8/2008	62,125,000.00	3.32%	3.32%	5,730.56
Commercial Paper	7/8/2008	7/9/2008	50,000,000.00	3.35%	3.35%	4,652.78
Commercial Paper	7/9/2008	7/10/2008	50,000,000.00	3.35%	3.35%	4,652.78
Commercial Paper	7/10/2008	7/11/2008	33,330,000.00	2.95%	2.95%	2,731.21
Commercial Paper	7/11/2008	7/12/2008	23,850,000.00	3.00%	3.00%	1,987.50
Commercial Paper	7/12/2008	7/13/2008	23,850,000.00	3.00%	3.00%	1,987.50
Commercial Paper	7/13/2008	7/14/2008	23,850,000.00	3.00%	3.00%	1,987.50
Commercial Paper	7/14/2008	7/15/2008	16,260,000.00	3.10%	3.10%	1,400.17
Commercial Paper	7/15/2008	7/16/2008	20,125,000.00	3.25%	3.25%	1,816.84
Commercial Paper	7/16/2008	7/17/2008	13,850,000.00	3.15%	3.15%	1,211.88
Commercial Paper	7/17/2008	7/18/2008	10,000,000.00	3.15%	3.15%	875.00
Commercial Paper	7/18/2008	7/19/2008	17,500,000.00	3.10%	3.10%	1,506.94
Commercial Paper	7/19/2008	7/20/2008	17,500,000.00	3.10%	3.10%	1,506.94
Commercial Paper	7/20/2008	7/21/2008	17,500,000.00	3.10%	3.10%	1,506.94
Commercial Paper	7/21/2008	7/22/2008	27,600,000.00	3.05%	3.05%	2,338.33
Commercial Paper	7/22/2008	7/23/2008	24,500,000.00	3.05%	3.05%	2,075.69
Commercial Paper	7/23/2008	7/24/2008	16,410,000.00	3.14%	3.14%	1,431.96
Commercial Paper	7/24/2008	7/25/2008	31,170,000.00	3.15%	3.15%	2,724.13
Commercial Paper	7/25/2008	7/26/2008	247,480,000.00	3.20%	3.20%	21,998.28
Commercial Paper	7/26/2008	7/27/2008	247,480,000.00	3.20%	3.20%	21,998.28
Commercial Paper	7/27/2008	7/28/2008	247,480,000.00	3.20%	3.20%	21,998.28
Commercial Paper	7/28/2008	7/29/2008	216,840,000.00	3.21%	3.21%	19,318.17
Commercial Paper	7/29/2008	7/30/2008	202,730,000.00	3.22%	3.22%	18,152.39
Commercial Paper	7/30/2008	7/31/2008	200,000,000.00	3.19%	3.19%	17,718.05
Commercial Paper	7/31/2008	8/1/2008	193,150,000.00	3.22%	3.22%	17,262.91
Commercial Paper	8/1/2008	8/2/2008	198,280,000.00	3.22%	3.22%	17,708.83
Commercial Paper	8/2/2008	8/3/2008	198,280,000.00	3.22%	3.22%	17,708.83
Commercial Paper	8/3/2008	8/4/2008	198,280,000.00	3.22%	3.22%	17,708.83
Commercial Paper	8/4/2008	8/5/2008	188,500,000.00	3.21%	3.21%	16,804.86
Commercial Paper	8/5/2008	8/6/2008	180,825,000.00	3.22%	3.22%	16,190.24
Commercial Paper	8/6/2008	8/7/2008	171,550,000.00	3.22%	3.22%	15,350.91
Commercial Paper	8/7/2008	8/8/2008	166,000,000.00	3.20%	3.20%	14,751.38
Commercial Paper	8/8/2008	8/9/2008	160,925,000.00	3.19%	3.19%	14,265.87
Commercial Paper	8/9/2008	8/10/2008	160,925,000.00	3.19%	3.19%	14,265.87
Commercial Paper	8/10/2008	8/11/2008	160,925,000.00	3.19%	3.19%	14,265.87
Commercial Paper	8/11/2008	8/12/2008	149,700,000.00	3.20%	3.20%	13,321.80
Commercial Paper	8/12/2008	8/13/2008	145,750,000.00	3.20%	3.20%	12,938.54
Commercial Paper	8/13/2008	8/14/2008	136,620,000.00	3.20%	3.20%	12,151.14
Commercial Paper	8/14/2008	8/15/2008	127,900,000.00	3.21%	3.21%	11,391.39
Commercial Paper	8/15/2008	8/16/2008	135,500,000.00	3.21%	3.21%	12,079.17
Commercial Paper	8/16/2008	8/17/2008	135,500,000.00	3.21%	3.21%	12,079.17
Commercial Paper	8/17/2008	8/18/2008	135,500,000.00	3.21%	3.21%	12,079.17
Commercial Paper	8/18/2008	8/19/2008	127,500,000.00	3.19%	3.19%	11,300.00
Commercial Paper	8/19/2008	8/20/2008	125,290,000.00	3.22%	3.22%	11,199.57
Commercial Paper	8/20/2008	8/21/2008	113,000,000.00	3.23%	3.23%	10,144.44
Commercial Paper	8/21/2008	8/22/2008	108,350,000.00	3.24%	3.24%	9,756.05
Commercial Paper	8/22/2008	8/23/2008	107,000,000.00	3.24%	3.24%	9,641.67
Commercial Paper	8/23/2008	8/24/2008	107,000,000.00	3.24%	3.24%	9,641.67
Commercial Paper	8/24/2008	8/25/2008	107,000,000.00	3.24%	3.24%	9,641.67
Commercial Paper	8/25/2008	8/26/2008	342,140,000.00	3.17%	3.17%	30,146.58
Commercial Paper	8/26/2008	8/27/2008	342,930,000.00	3.17%	3.17%	30,185.74
Commercial Paper	8/27/2008	8/28/2008	329,800,000.00	3.19%	3.19%	29,261.80
Commercial Paper	8/28/2008	8/29/2008	306,050,000.00	3.24%	3.24%	27,584.93
Commercial Paper	8/29/2008	8/30/2008	300,180,000.00	3.25%	3.25%	27,071.30
Commercial Paper	8/30/2008	8/31/2008	300,180,000.00	3.25%	3.25%	27,071.30
Commercial Paper	8/31/2008	9/1/2008	300,180,000.00	3.25%	3.25%	27,071.30
Commercial Paper	9/1/2008	9/2/2008	300,180,000.00	3.25%	3.25%	27,071.30
Commercial Paper	9/2/2008	9/3/2008	278,070,000.00	3.25%	3.25%	25,101.96
Commercial Paper	9/3/2008	9/4/2008	265,700,000.00	3.24%	3.24%	23,927.35
Commercial Paper	9/4/2008	9/5/2008	257,410,000.00	3.24%	3.24%	23,162.51
Commercial Paper	9/5/2008	9/6/2008	252,500,000.00	3.23%	3.23%	22,645.14
Commercial Paper	9/6/2008	9/7/2008	252,500,000.00	3.23%	3.23%	22,645.14
Commercial Paper	9/7/2008	9/8/2008	252,500,000.00	3.23%	3.23%	22,645.14
Commercial Paper	9/8/2008	9/9/2008	244,350,000.00	3.23%	3.23%	21,926.87
Commercial Paper	9/9/2008	9/10/2008	264,680,000.00	3.25%	3.25%	23,913.16
Commercial Paper	9/10/2008	9/11/2008	261,260,000.00	3.25%	3.25%	23,612.30
Commercial Paper	9/11/2008	9/12/2008	254,950,000.00	3.26%	3.26%	23,070.77
Commercial Paper	9/12/2008	9/13/2008	256,070,000.00	3.26%	3.26%	23,157.51
Commercial Paper	9/13/2008	9/14/2008	256,070,000.00	3.26%	3.26%	23,157.51
Commercial Paper	9/14/2008	9/15/2008	256,070,000.00	3.26%	3.26%	23,157.51
Commercial Paper	9/15/2008	9/16/2008	235,150,000.00	3.57%	3.57%	23,330.28
Commercial Paper	9/16/2008	9/17/2008	201,000,000.00	3.61%	3.61%	20,148.62

Atmos Energy Corp.; Kentucky/Mid-States Division
Schedule of Short Term Debt
For 12 Months Ended December 31, 2008

Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost (g)
Commercial Paper	9/17/2008	9/18/2008	180,000,000.00	3.75%	3.75%	18,761.80
Commercial Paper	9/18/2008	9/19/2008	144,000,000.00	3.63%	3.63%	14,529.16
Commercial Paper	9/19/2008	9/20/2008	85,000,000.00	3.30%	3.30%	7,800.00
Commercial Paper	9/20/2008	9/21/2008	85,000,000.00	3.30%	3.30%	7,800.00
Commercial Paper	9/21/2008	9/22/2008	85,000,000.00	3.30%	3.30%	7,800.00
Commercial Paper	9/22/2008	9/23/2008	20,000,000.00	3.35%	3.35%	1,861.11
Commercial Paper	9/23/2008	9/24/2008	20,000,000.00	3.35%	3.35%	1,861.11
Commercial Paper	9/24/2008	9/25/2008	20,000,000.00	3.35%	3.35%	1,861.11
Commercial Paper	9/25/2008	9/26/2008	20,000,000.00	3.35%	3.35%	1,861.11
Commercial Paper	9/26/2008	9/27/2008	20,000,000.00	3.35%	3.35%	1,861.11
Commercial Paper	9/27/2008	9/28/2008	20,000,000.00	3.35%	3.35%	1,861.11
Commercial Paper	9/28/2008	9/29/2008	20,000,000.00	3.35%	3.35%	1,861.11
Commercial Paper	9/29/2008	9/30/2008	20,000,000.00	3.35%	3.35%	1,861.11
Commercial Paper	9/30/2008	10/1/2008	20,000,000.00	3.35%	3.35%	1,861.11
Commercial Paper	10/1/2008	10/2/2008	18,000,000.00	3.35%	3.35%	1,675.00
Commercial Paper	10/2/2008	10/3/2008	18,000,000.00	3.35%	3.35%	1,675.00
Commercial Paper	10/3/2008	10/4/2008	18,000,000.00	3.35%	3.35%	1,675.00
Commercial Paper	10/4/2008	10/5/2008	18,000,000.00	3.35%	3.35%	1,675.00
Commercial Paper	10/5/2008	10/6/2008	18,000,000.00	3.35%	3.35%	1,675.00
Commercial Paper	10/6/2008	10/7/2008	18,000,000.00	3.35%	3.35%	1,675.00
Commercial Paper	10/7/2008	10/8/2008	18,000,000.00	3.35%	3.35%	1,675.00
Commercial Paper	10/8/2008	10/9/2008	18,000,000.00	3.35%	3.35%	1,675.00
Commercial Paper	10/15/2008	10/16/2008	20,000,000.00	7.03%	7.03%	3,908.33
Commercial Paper	10/16/2008	10/17/2008	29,150,000.00	6.95%	6.95%	5,623.96
Commercial Paper	10/17/2008	10/18/2008	29,150,000.00	6.95%	6.95%	5,623.96
Commercial Paper	10/18/2008	10/19/2008	29,150,000.00	6.95%	6.95%	5,623.96
Commercial Paper	10/19/2008	10/20/2008	29,150,000.00	6.95%	6.95%	5,623.96
Commercial Paper	10/20/2008	10/21/2008	54,328,000.00	6.92%	6.92%	10,442.55
Commercial Paper	10/21/2008	10/22/2008	54,328,000.00	6.92%	6.92%	10,442.55
Commercial Paper	10/22/2008	10/23/2008	64,328,000.00	6.94%	6.94%	12,400.88
Commercial Paper	10/23/2008	10/24/2008	73,328,000.00	6.95%	6.95%	14,163.38
Commercial Paper	10/24/2008	10/25/2008	83,328,000.00	7.02%	7.02%	16,246.72
Commercial Paper	10/25/2008	10/26/2008	83,328,000.00	7.02%	7.02%	16,246.72
Commercial Paper	10/26/2008	10/27/2008	83,328,000.00	7.02%	7.02%	16,246.72
Commercial Paper	10/27/2008	10/28/2008	83,328,000.00	7.02%	7.02%	16,246.72
Commercial Paper	10/28/2008	10/29/2008	113,328,000.00	7.01%	7.01%	22,080.05
Commercial Paper	10/29/2008	10/30/2008	127,647,000.00	7.09%	7.09%	25,149.97
Commercial Paper	10/30/2008	10/31/2008	134,931,000.00	7.07%	7.07%	26,515.72
Commercial Paper	10/31/2008	11/1/2008	166,969,000.00	7.03%	7.03%	32,604.87
Commercial Paper	11/1/2008	11/2/2008	166,969,000.00	7.03%	7.03%	32,604.87
Commercial Paper	11/2/2008	11/3/2008	166,969,000.00	7.03%	7.03%	32,604.87
Commercial Paper	11/3/2008	11/4/2008	170,610,000.00	7.01%	7.01%	33,208.86
Commercial Paper	11/4/2008	11/5/2008	178,432,000.00	6.98%	6.98%	34,594.43
Commercial Paper	11/5/2008	11/6/2008	185,213,000.00	7.00%	7.00%	35,988.68
Commercial Paper	11/6/2008	11/7/2008	180,913,000.00	6.98%	6.98%	35,095.28
Commercial Paper	11/7/2008	11/8/2008	171,063,000.00	6.98%	6.98%	33,161.94
Commercial Paper	11/8/2008	11/9/2008	171,063,000.00	6.98%	6.98%	33,161.94
Commercial Paper	11/9/2008	11/10/2008	171,063,000.00	6.98%	6.98%	33,161.94
Commercial Paper	11/10/2008	11/11/2008	156,855,000.00	7.04%	7.04%	30,657.67
Commercial Paper	11/11/2008	11/12/2008	156,855,000.00	7.04%	7.04%	30,657.67
Commercial Paper	11/12/2008	11/13/2008	152,798,000.00	7.04%	7.04%	29,896.98
Commercial Paper	11/13/2008	11/14/2008	167,798,000.00	7.04%	7.04%	32,826.15
Commercial Paper	11/14/2008	11/15/2008	178,798,000.00	7.05%	7.05%	35,006.70
Commercial Paper	11/15/2008	11/16/2008	178,798,000.00	7.05%	7.05%	35,006.70
Commercial Paper	11/16/2008	11/17/2008	178,798,000.00	7.05%	7.05%	35,006.70
Commercial Paper	11/17/2008	11/18/2008	194,274,000.00	6.94%	6.94%	37,468.62
Commercial Paper	11/18/2008	11/19/2008	177,495,000.00	7.05%	7.05%	34,741.56
Commercial Paper	11/19/2008	11/20/2008	177,495,000.00	7.05%	7.05%	34,755.45
Commercial Paper	11/20/2008	11/21/2008	197,960,000.00	7.05%	7.05%	38,780.13
Commercial Paper	11/21/2008	11/22/2008	187,185,000.00	7.06%	7.06%	36,686.98
Commercial Paper	11/22/2008	11/23/2008	187,185,000.00	7.06%	7.06%	36,686.98
Commercial Paper	11/23/2008	11/24/2008	187,185,000.00	7.06%	7.06%	36,686.98
Commercial Paper	11/24/2008	11/25/2008	183,685,000.00	7.06%	7.06%	36,045.31
Commercial Paper	11/25/2008	11/26/2008	183,685,000.00	7.06%	7.06%	36,045.31
Commercial Paper	11/26/2008	11/27/2008	185,224,000.00	7.06%	7.06%	36,346.70
Commercial Paper	11/27/2008	11/28/2008	185,224,000.00	7.06%	7.06%	36,346.70
Commercial Paper	11/28/2008	11/29/2008	185,224,000.00	7.06%	7.06%	36,346.70
Commercial Paper	11/29/2008	11/30/2008	185,224,000.00	7.06%	7.06%	36,346.70
Commercial Paper	11/30/2008	12/1/2008	185,224,000.00	7.06%	7.06%	36,346.70
Commercial Paper	12/1/2008	12/2/2008	187,281,000.00	7.05%	7.05%	36,683.06
Commercial Paper	12/2/2008	12/3/2008	192,281,000.00	7.06%	7.06%	37,683.06
Commercial Paper	12/3/2008	12/4/2008	194,781,000.00	7.04%	7.04%	38,113.62
Commercial Paper	12/4/2008	12/5/2008	194,781,000.00	7.04%	7.04%	38,099.73
Commercial Paper	12/5/2008	12/6/2008	194,901,000.00	7.04%	7.04%	38,140.97
Commercial Paper	12/6/2008	12/7/2008	194,901,000.00	7.04%	7.04%	38,140.97
Commercial Paper	12/7/2008	12/8/2008	194,901,000.00	7.04%	7.04%	38,140.97
Commercial Paper	12/8/2008	12/9/2008	187,049,000.00	7.07%	7.07%	36,727.31

Atmos Energy Corp.; Kentucky/Mid-States Division
 Schedule of Short Term Debt
 For 12 Months Ended December 31, 2008

Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost (g)
Commercial Paper	12/9/2008	12/10/2008	172,549,000.00	7.09%	7.09%	33,991.19
Commercial Paper	12/10/2008	12/11/2008	182,013,000.00	7.10%	7.10%	35,874.73
Commercial Paper	12/11/2008	12/12/2008	166,013,000.00	7.11%	7.11%	32,809.46
Commercial Paper	12/12/2008	12/13/2008	170,394,000.00	6.96%	6.96%	32,964.49
Commercial Paper	12/13/2008	12/14/2008	170,394,000.00	6.96%	6.96%	32,964.49
Commercial Paper	12/14/2008	12/15/2008	170,394,000.00	6.96%	6.96%	32,964.49
Commercial Paper	12/15/2008	12/16/2008	148,236,000.00	7.14%	7.14%	29,405.70
Commercial Paper	12/16/2008	12/17/2008	138,236,000.00	7.15%	7.15%	27,461.25
Commercial Paper	12/17/2008	12/18/2008	138,236,000.00	7.15%	7.15%	27,461.25
Commercial Paper	12/18/2008	12/19/2008	133,236,000.00	7.14%	7.14%	26,409.87
Commercial Paper	12/19/2008	12/20/2008	136,316,000.00	6.82%	6.82%	25,820.91
Commercial Paper	12/20/2008	12/21/2008	136,316,000.00	6.82%	6.82%	25,820.91
Commercial Paper	12/21/2008	12/22/2008	136,316,000.00	6.82%	6.82%	25,820.91
Commercial Paper	12/22/2008	12/23/2008	121,316,000.00	7.17%	7.17%	24,154.25
Commercial Paper	12/23/2008	12/24/2008	137,790,000.00	7.15%	7.15%	27,357.53
Commercial Paper	12/24/2008	12/25/2008	137,790,000.00	7.15%	7.15%	27,357.53
Commercial Paper	12/25/2008	12/26/2008	137,790,000.00	7.15%	7.15%	27,357.53
Commercial Paper	12/26/2008	12/27/2008	137,790,000.00	7.15%	7.15%	27,357.53
Commercial Paper	12/27/2008	12/28/2008	137,790,000.00	7.15%	7.15%	27,357.53
Commercial Paper	12/28/2008	12/29/2008	137,790,000.00	7.15%	7.15%	27,357.53
Commercial Paper	12/29/2008	12/30/2008	152,790,000.00	7.13%	7.13%	30,274.20
Commercial Paper	12/30/2008	12/31/2008	158,290,000.00	7.12%	7.12%	31,320.73
Commercial Paper	12/31/2008	1/1/2009	158,290,000.00	7.12%	7.12%	31,320.73
Suntrust \$600M Revolving Line of Credit	9/16/2008	9/17/2008	35,000,000.00	5.00%	5.00%	4,861.11
Suntrust \$600M Revolving Line of Credit	9/17/2008	9/18/2008	58,611,111.11	5.00%	5.00%	8,140.43
Suntrust \$600M Revolving Line of Credit	9/18/2008	9/19/2008	83,611,111.11	5.00%	5.00%	11,612.65
Suntrust \$600M Revolving Line of Credit	9/19/2008	9/20/2008	130,833,333.33	5.00%	5.00%	18,171.30
Suntrust \$600M Revolving Line of Credit	9/20/2008	9/21/2008	130,833,333.33	5.00%	5.00%	18,171.30
Suntrust \$600M Revolving Line of Credit	9/21/2008	9/22/2008	130,833,333.33	5.00%	5.00%	18,171.30
Suntrust \$600M Revolving Line of Credit	9/22/2008	9/23/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	9/23/2008	9/24/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	9/24/2008	9/25/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	9/25/2008	9/26/2008	425,000,000.00	3.94%	3.94%	46,517.17
Suntrust \$600M Revolving Line of Credit	9/26/2008	9/27/2008	366,500,000.00	3.77%	3.77%	38,392.17
Suntrust \$600M Revolving Line of Credit	9/27/2008	9/28/2008	366,500,000.00	3.77%	3.77%	38,392.17
Suntrust \$600M Revolving Line of Credit	9/28/2008	9/29/2008	366,500,000.00	3.77%	3.77%	38,392.17
Suntrust \$600M Revolving Line of Credit	9/29/2008	9/30/2008	341,500,000.00	3.68%	3.68%	34,919.95
Suntrust \$600M Revolving Line of Credit	9/30/2008	10/1/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/1/2008	10/2/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/2/2008	10/3/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/3/2008	10/4/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/4/2008	10/5/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/5/2008	10/6/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/6/2008	10/7/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/7/2008	10/8/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/8/2008	10/9/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/9/2008	10/10/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/10/2008	10/11/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/11/2008	10/12/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/12/2008	10/13/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/13/2008	10/14/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/14/2008	10/15/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/15/2008	10/16/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/16/2008	10/17/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/17/2008	10/18/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/18/2008	10/19/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/19/2008	10/20/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/20/2008	10/21/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/21/2008	10/22/2008	330,555,555.56	3.64%	3.64%	33,399.88
Suntrust \$600M Revolving Line of Credit	10/22/2008	10/23/2008	248,955,555.56	4.50%	4.50%	31,119.44
Suntrust \$600M Revolving Line of Credit	10/23/2008	10/24/2008	248,955,555.56	4.50%	4.50%	31,119.44
Suntrust \$600M Revolving Line of Credit	10/24/2008	10/25/2008	248,955,555.56	4.50%	4.50%	31,119.44
Suntrust \$600M Revolving Line of Credit	10/25/2008	10/26/2008	248,955,555.56	4.50%	4.50%	31,119.44
Suntrust \$600M Revolving Line of Credit	10/26/2008	10/27/2008	248,955,555.56	4.50%	4.50%	31,119.44
Suntrust \$600M Revolving Line of Credit	10/27/2008	10/28/2008	332,161,111.12	4.50%	4.50%	41,520.14
Suntrust \$600M Revolving Line of Credit	10/28/2008	10/29/2008	285,861,111.12	4.50%	4.50%	35,732.64
Suntrust \$600M Revolving Line of Credit	10/29/2008	10/30/2008	285,861,111.12	4.50%	4.50%	35,732.64
Suntrust \$600M Revolving Line of Credit	10/30/2008	10/31/2008	285,861,111.12	4.00%	4.00%	31,762.35
Suntrust \$600M Revolving Line of Credit	10/31/2008	11/1/2008	285,861,111.12	4.00%	4.00%	31,762.35
Suntrust \$600M Revolving Line of Credit	11/1/2008	11/2/2008	285,861,111.12	4.00%	4.00%	31,762.35
Suntrust \$600M Revolving Line of Credit	11/2/2008	11/3/2008	285,861,111.12	4.00%	4.00%	31,762.35
Suntrust \$600M Revolving Line of Credit	11/3/2008	11/4/2008	229,711,111.12	4.00%	4.00%	25,523.46
Suntrust \$600M Revolving Line of Credit	11/4/2008	11/5/2008	214,311,111.12	4.00%	4.00%	23,812.35
Suntrust \$600M Revolving Line of Credit	11/5/2008	11/6/2008	209,661,111.12	4.00%	4.00%	23,295.68
Suntrust \$600M Revolving Line of Credit	11/6/2008	11/7/2008	209,661,111.12	4.00%	4.00%	23,295.68
Suntrust \$600M Revolving Line of Credit	11/7/2008	11/8/2008	209,661,111.12	4.00%	4.00%	23,295.68
Suntrust \$600M Revolving Line of Credit	11/8/2008	11/9/2008	209,661,111.12	4.00%	4.00%	23,295.68

Atmos Energy Corp.; Kentucky/Mid-States Division
Schedule of Short Term Debt
For 12 Months Ended December 31, 2008

Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost (g)
Suntrust \$600M Revolving Line of Credit	11/9/2008	11/10/2008	209,661,111.12	4.00%	4.00%	23,295.68
Suntrust \$600M Revolving Line of Credit	11/10/2008	11/11/2008	247,438,888.90	4.00%	4.00%	27,493.21
Suntrust \$600M Revolving Line of Credit	11/11/2008	11/12/2008	247,438,888.90	4.00%	4.00%	27,493.21
Suntrust \$600M Revolving Line of Credit	11/12/2008	11/13/2008	247,438,888.90	4.00%	4.00%	27,493.21
Suntrust \$600M Revolving Line of Credit	11/13/2008	11/14/2008	247,438,888.90	4.00%	4.00%	27,493.21
Suntrust \$600M Revolving Line of Credit	11/14/2008	11/15/2008	194,018,888.90	4.00%	4.00%	21,557.65
Suntrust \$600M Revolving Line of Credit	11/15/2008	11/16/2008	194,018,888.90	4.00%	4.00%	21,557.65
Suntrust \$600M Revolving Line of Credit	11/16/2008	11/17/2008	194,018,888.90	4.00%	4.00%	21,557.65
Suntrust \$600M Revolving Line of Credit	11/17/2008	11/18/2008	194,018,888.90	4.00%	4.00%	21,557.65
Suntrust \$600M Revolving Line of Credit	11/18/2008	11/19/2008	203,630,000.01	4.00%	4.00%	22,625.56
Suntrust \$600M Revolving Line of Credit	11/19/2008	11/20/2008	184,680,000.01	4.00%	4.00%	20,520.00
Suntrust \$600M Revolving Line of Credit	11/20/2008	11/21/2008	163,780,000.01	4.00%	4.00%	18,197.78
Suntrust \$600M Revolving Line of Credit	11/21/2008	11/22/2008	163,780,000.01	4.00%	4.00%	18,197.78
Suntrust \$600M Revolving Line of Credit	11/22/2008	11/23/2008	163,780,000.01	4.00%	4.00%	18,197.78
Suntrust \$600M Revolving Line of Credit	11/23/2008	11/24/2008	163,780,000.01	4.00%	4.00%	18,197.78
Suntrust \$600M Revolving Line of Credit	11/24/2008	11/25/2008	193,507,777.79	4.00%	4.00%	21,500.86
Suntrust \$600M Revolving Line of Credit	11/25/2008	11/26/2008	295,568,888.90	4.00%	4.00%	32,840.99
Suntrust \$600M Revolving Line of Credit	11/26/2008	11/27/2008	283,318,888.90	4.00%	4.00%	31,479.88
Suntrust \$600M Revolving Line of Credit	11/27/2008	11/28/2008	283,318,888.90	4.00%	4.00%	31,479.88
Suntrust \$600M Revolving Line of Credit	11/28/2008	11/29/2008	271,918,888.90	4.00%	4.00%	30,213.21
Suntrust \$600M Revolving Line of Credit	11/29/2008	11/30/2008	271,918,888.90	4.00%	4.00%	30,213.21
Suntrust \$600M Revolving Line of Credit	11/30/2008	12/1/2008	271,918,888.90	4.00%	4.00%	30,213.21
Suntrust \$600M Revolving Line of Credit	12/1/2008	12/2/2008	259,768,888.90	4.00%	4.00%	28,863.21
Suntrust \$600M Revolving Line of Credit	12/2/2008	12/3/2008	273,768,888.90	4.00%	4.00%	30,418.77
Suntrust \$600M Revolving Line of Credit	12/3/2008	12/4/2008	235,988,888.90	4.00%	4.00%	26,220.99
Suntrust \$600M Revolving Line of Credit	12/4/2008	12/5/2008	226,043,888.90	4.00%	4.00%	25,115.99
Suntrust \$600M Revolving Line of Credit	12/5/2008	12/6/2008	226,043,888.90	4.00%	4.00%	25,115.99
Suntrust \$600M Revolving Line of Credit	12/6/2008	12/7/2008	226,043,888.90	4.00%	4.00%	25,115.99
Suntrust \$600M Revolving Line of Credit	12/7/2008	12/8/2008	226,043,888.90	4.00%	4.00%	25,115.99
Suntrust \$600M Revolving Line of Credit	12/8/2008	12/9/2008	226,043,888.90	4.00%	4.00%	25,115.99
Suntrust \$600M Revolving Line of Credit	12/9/2008	12/10/2008	282,710,555.57	4.00%	4.00%	31,412.28
Suntrust \$600M Revolving Line of Credit	12/10/2008	12/11/2008	237,935,555.57	4.00%	4.00%	26,437.28
Suntrust \$600M Revolving Line of Credit	12/11/2008	12/12/2008	224,160,555.57	4.00%	4.00%	24,906.73
Suntrust \$600M Revolving Line of Credit	12/12/2008	12/13/2008	215,360,555.57	4.00%	4.00%	23,928.95
Suntrust \$600M Revolving Line of Credit	12/13/2008	12/14/2008	215,360,555.57	4.00%	4.00%	23,928.95
Suntrust \$600M Revolving Line of Credit	12/14/2008	12/15/2008	215,360,555.57	4.00%	4.00%	23,928.95
Suntrust \$600M Revolving Line of Credit	12/15/2008	12/16/2008	243,693,888.90	4.00%	4.00%	27,077.10
Suntrust \$600M Revolving Line of Credit	12/16/2008	12/17/2008	231,793,888.90	3.25%	3.25%	20,925.84
Suntrust \$600M Revolving Line of Credit	12/17/2008	12/18/2008	222,493,888.90	3.25%	3.25%	20,086.25
Suntrust \$600M Revolving Line of Credit	12/18/2008	12/19/2008	216,593,888.90	3.25%	3.25%	19,553.61
Suntrust \$600M Revolving Line of Credit	12/19/2008	12/20/2008	216,593,888.90	3.25%	3.25%	19,553.61
Suntrust \$600M Revolving Line of Credit	12/20/2008	12/21/2008	216,593,888.90	3.25%	3.25%	19,553.61
Suntrust \$600M Revolving Line of Credit	12/21/2008	12/22/2008	216,593,888.90	3.25%	3.25%	19,553.61
Suntrust \$600M Revolving Line of Credit	12/22/2008	12/23/2008	216,593,888.90	3.25%	3.25%	19,553.61
Suntrust \$600M Revolving Line of Credit	12/23/2008	12/24/2008	187,243,888.90	3.25%	3.25%	16,903.96
Suntrust \$600M Revolving Line of Credit	12/24/2008	12/25/2008	174,143,888.90	3.25%	3.25%	15,721.32
Suntrust \$600M Revolving Line of Credit	12/25/2008	12/26/2008	174,143,888.90	3.25%	3.25%	15,721.32
Suntrust \$600M Revolving Line of Credit	12/26/2008	12/27/2008	315,810,555.57	3.25%	3.25%	28,510.68
Suntrust \$600M Revolving Line of Credit	12/27/2008	12/28/2008	315,810,555.57	3.25%	3.25%	28,510.68
Suntrust \$600M Revolving Line of Credit	12/28/2008	12/29/2008	315,810,555.57	3.25%	3.25%	28,510.68
Suntrust \$600M Revolving Line of Credit	12/29/2008	12/30/2008	279,285,555.57	3.25%	3.25%	25,213.28
Suntrust \$600M Revolving Line of Credit	12/30/2008	12/31/2008	254,660,555.57	3.25%	3.25%	22,990.19
Suntrust \$600M Revolving Line of Credit	12/31/2008	1/1/2009	202,935,555.57	3.25%	3.25%	18,320.57
Atmos Energy Marketing \$580M Line of Credit	6/25/2008	6/26/2008	40,000,000.00	3.34%	3.34%	3,705.56
Atmos Energy Marketing \$580M Line of Credit	7/25/2008	7/26/2008	75,000,000.00	3.74%	3.74%	7,781.94
Atmos Energy Marketing \$580M Line of Credit	7/26/2008	7/27/2008	75,000,000.00	3.74%	3.74%	7,781.94
Atmos Energy Marketing \$580M Line of Credit	7/27/2008	7/28/2008	75,000,000.00	3.74%	3.74%	7,781.94
Atmos Energy Marketing \$580M Line of Credit	7/28/2008	7/29/2008	40,000,000.00	3.74%	3.74%	4,155.60
Atmos Energy Marketing \$580M Line of Credit	7/29/2008	7/30/2008	40,000,000.00	3.74%	3.74%	4,155.60
Atmos Energy Marketing \$580M Line of Credit	8/25/2008	8/26/2008	50,000,000.00	3.53%	3.53%	4,895.83
Atmos Energy Marketing \$580M Line of Credit	8/26/2008	8/27/2008	25,000,000.00	3.55%	3.55%	2,465.28

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
Staff DR Set No. 1
Question No. 1-05
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REQUEST:

Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year as shown in Schedule 5.

RESPONSE:

The Company has no outstanding issues of preferred stock.

Respondent: Laurie Sherwood

REQUEST:

Provide the following:

- a. List all issues of common stock in the primary market during the 10 most recent calendar years as shown in Schedule 6a.
- b. The common stock information on a quarterly and yearly basis for the five most recent calendar years available, and through the latest available quarter as shown in Schedule 6b.
- c. The market prices for common stock for each month during the five most recent calendar years and for succeeding months through the date the application is filed. List all stock splits and stock dividends by date and type.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 2.
- c) Atmos Energy has not experienced a stock split in the last 10 years. Also, Atmos Energy does not pay out stock dividends but only pays cash dividends. Please see Attachment 3 for the market price of common stock for each month during the five most recent calendar years and for succeeding months through the date the application is filed.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Schedule of Common Stock Issue, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Common Stock Information, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Market Price of Common Stock, 1 Page.

Respondent: Laurie Sherwood

Atmos Energy Corp.; Kentucky/Mid-States Division
Case No. 2009-00354
Schedule of Common Stock Issue
For the 10 year period Ended September 30, 2008

Date of Equity Offering	Number of Shares Issued	Price per Share to Public	Price per Share (Net to Company before expenses)	Book Value per Share at Fiscal Year End	Selling Expense as Percentage of Gross Issue Amount	Net Proceeds to Company
12/7/2006	6,325,000	\$ 31.5000	\$ 30.3975	\$ 22.0100	3.68%	\$ 191,913,000
10/21/2004	16,100,000	\$ 24.7500	\$ 23.7600	\$ 19.9000	4.30%	\$ 381,351,000
7/13/2004	9,939,393	\$ 24.7500	\$ 23.7600	\$ 18.0500	4.28%	\$ 235,469,000
6/18/2003	4,100,000	\$ 25.3100	\$ 24.2976	\$ 16.6600	4.48%	\$ 99,122,000
12/14/2000	6,741,500	\$ 22.2500	\$ 21.1400	\$ 14.3100	5.30%	\$ 142,043,000

Atmos Energy Corp.
Common Stock Information
For Fiscal Years Ending Sep. 2008, 2007, 2006, 2005 and 2004

Period Equity	Average No. of Shares Outstanding	Book Value	Earnings per Share	Dividend Rate per Share	Return on Average Shareholders' Equity
FY 2008	90,272,000	\$ 22.60	\$ 2.00	\$ 1.30	8.8%
FY 2007	87,745,000	\$ 22.01	\$ 1.92	\$ 1.28	8.8%
FY 2006	81,390,000	\$ 20.16	\$ 1.82	\$ 1.26	8.9%
FY 2005	79,012,000	\$ 19.90	\$ 1.72	\$ 1.24	9.0%
FY 2004	54,416,000	\$ 18.05	\$ 1.58	\$ 1.22	9.1%

ATMOS ENERGY CORP. KENTUCKY/MID-STATES DIVISION
KENTUCKY JURISDICTION
MARKET PRICE OF COMMON STOCK
CALENDAR YEARS 2004-2009

<u>Date</u>	<u>PX_LAST</u>	<u>Date</u>	<u>PX_LAST</u>
1/31/2004	25.6	1/31/2007	31.24
2/27/2004	26.35	2/28/2007	31.46
3/31/2004	25.57	3/30/2007	31.28
4/30/2004	24.64	4/30/2007	31.72
5/31/2004	24.79	5/31/2007	32.39
6/30/2004	25.6	6/29/2007	30.06
7/30/2004	25.17	7/31/2007	28.07
8/31/2004	25.29	8/31/2007	28.11
9/30/2004	25.19	9/28/2007	28.32
10/29/2004	25.81	10/31/2007	28.05
11/30/2004	26.99	11/30/2007	26.19
12/31/2004	27.35	12/31/2007	28.04
1/31/2005	27.7	1/31/2008	28.74
2/28/2005	27.57	2/29/2008	26
3/31/2005	27	3/31/2008	25.5
4/29/2005	26.3	4/30/2008	27.68
5/31/2005	28.29	5/30/2008	27.39
6/30/2005	28.8	6/30/2008	27.57
7/29/2005	29.16	7/31/2008	26.47
8/31/2005	29.59	8/29/2008	27.54
9/30/2005	28.25	9/30/2008	26.62
10/31/2005	26.3	10/31/2008	24.27
11/30/2005	26.57	11/28/2008	24.93
12/30/2005	26.16	12/31/2008	23.7
1/31/2006	26.28	1/30/2009	24.55
2/28/2006	26.4	2/27/2009	21.83
3/31/2006	26.33	3/31/2009	23.12
4/28/2006	26.54	4/30/2009	24.71
5/31/2006	26.84	5/29/2009	24
6/30/2006	27.91	6/30/2009	25.04
7/31/2006	28.77	7/31/2009	27.16
8/31/2006	28.8	8/31/2009	27.24
9/29/2006	28.55	9/30/2009	28.18
10/31/2006	30.73		
11/30/2006	32.77		
12/29/2006	31.91		

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
Staff DR Set No. 1
Question No. 1-07
Page 1 of 1

REQUEST:

Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years as shown in Schedule 7.

RESPONSE:

Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Computation of Fixed Charge Coverage Ratios, 1 Page.

Respondent: Laurie Sherwood

**Atmos Energy Corporation Inc.
 Interest Coverages
 (In Thousands)**

	FY 08	FY 07	FY 06	FY 05	FY 04	FY 03	FY 02	FY 01	FY 00	FY 99
SEC Method										
Income from continuing operations before provision for income taxes and cumulative effect of accounting change per statement of income	\$ 292,704	\$ 262,584	\$ 236,890	\$ 218,018	\$ 137,765	\$ 126,371	\$ 94,836	\$ 89,458	\$ 56,237	\$ 27,299
Add:										
Portion of rents representative of the interest factor	6,882	5,560	5,581	4,307	3,571	3,626	3,614	2,917	3,007	3,520
Interest on debt & amortization of debt expense	137,922	145,236	146,607	132,658	65,437	63,660	59,174	47,011	43,823	37,063
Income as adjusted	\$ 437,508	\$ 413,380	\$ 389,078	\$ 354,983	\$ 206,773	\$ 193,657	\$ 157,624	\$ 139,386	\$ 103,067	\$ 67,882
Fixed charges:										
Interest on debt & amortization of debt expense (1)	\$ 137,922	\$ 145,236	\$ 146,607	\$ 132,658	\$ 65,437	\$ 63,660	\$ 59,174	\$ 47,011	\$ 43,823	\$ 37,063
Capitalized interest (2)	2,879	3,011	3,641	2,542	1,184	623	1,272	1,494	0	3,724
Capitalized expenses related to indebtedness (3)	0	0	0	0	0	0	0	4,718	0	0
Rents	20,647	16,679	16,743	12,922	10,712	10,878	10,842	8,752	9,020	10,560
Portion of rents representative of the interest factor (4)	6,882	5,560	5,581	4,307	3,571	3,626	3,614	2,917	3,007	3,520
Fixed charges (1)+(2)+(3)+(4)	\$ 147,683	\$ 153,807	\$ 155,829	\$ 139,507	\$ 70,192	\$ 67,909	\$ 64,060	\$ 56,140	\$ 46,830	\$ 44,307
Ratio of earnings to fixed charges	2.96	2.69	2.50	2.54	2.95	2.85	2.46	2.48	2.20	1.53

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
Staff DR Set No. 1
Question No. 1-08
Page 1 of 1

REQUEST:

Provide Atmos-Kentucky's internal accounting manuals, directives, and policies and procedures.

RESPONSE:

Atmos Energy accounting practices follow Federal Energy Regulatory Commission (FERC) standards and Generally Accepted Accounting Principles (GAAP). The Account Code Manual in Attachment 1 is intended to provide guidance in applying FERC standards and GAAP to labor and invoice coding within the Atmos Energy accounting system. An updated Account Code Manual will be available in Fiscal Year 2010.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Account Code Manual, 114 Pages.

Respondent: Daniel Meziere



Account Code Manual

Note: Atmos Energy accounting practices follow Federal Energy Regulatory Commission (FERC) standards and Generally Accepted Accounting Principles (GAAP). The Account Code Manual is intended to provide guidance in applying FERC standards and GAAP to labor and invoice coding within the Atmos Energy accounting system. If any clarification is needed to ensure proper accounting treatment, please contact Dallas Accounting or the Business Unit Finance Department.



Account Code Manual

Hyperlinks have been set up for each table of contents item, so that when an underlined item is clicked, you will be taken to that section of the document.

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Introduction to Account Segments

The basic format for a typical account distribution when recording transactions in the Oracle Financial Systems utilized by Atmos Energy Corporation is as follows:

(For recording project related transactions only)

Company	Cost Center	FERC Account	Subaccount	Service Area	Project	Task	Expenditure Type	Expenditure Org
xxx	xxxx	xxxx	xxxxx	(3)000				

Company is always coded. See the [Company Numbers](#) section for valid Company values.

Cost Center for O&M expenses is the Cost Center number of the person responsible for the charge. All other accounts should use 0000 for the Cost Center. Click the link for your Company below to see the valid values:

[Atmos Pipeline - Texas Division Cost Centers](#)

[Colorado/Kansas Division Cost Centers](#)

[Kentucky Division Cost Centers](#)

[Louisiana Division Cost Centers](#)

[Mid-States Division Cost Centers](#)

[Mid-Tex Division Cost Centers](#)

[MVG Division Cost Centers](#)

[West Texas Division Cost Centers](#)

FERC Account values depend on the type of activity being performed. Please see the table of contents in this document and select the topic that best describes the activity being performed. The link will take you to the location within the document that describes the work activity and how it should be coded.

Sub Account values further define the type of expense incurred. In the table of contents, under Invoice Coding for Common O&M Expenses, sub accounts are provided based on the type of expense being incurred. See [Subaccount Listing](#) for a complete listing of sub accounts.

Service Area is a six digit number made up of a three digit rate division number and three zeros. See the [Rate Divisions](#) section for a complete listing of rate divisions.

Coding for project related transactions: Throughout this document, project related distributions are detailed for each type of capital work activity described. Please see the [Table of Contents](#) to select the type of activity you need to code and follow the instructions given in that section of the manual.

Work Activities

Install New Main

Definition: installation of distribution main

Examples:

- installation and fusion of pipe
- installation of taps and stubs for long side services
- contractor inspection
- completion of required paperwork
- any other activities necessary to successfully install new main
- design of major subdivision
- securing of right-of-way

Labor Coding

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on size and type of pipe installed

Invoice coding for contract labor, material, etc.

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on size and type of pipe installed

Expenditure type—type that best describes the charges being coded

Cost center – the cost center of the project

[Return to Table of Contents](#)

Install New Service Line

Definition: install new service line from the main to customer premises (includes pipe and meter loop)

Examples:

- installation and fusion of pipe
- installation of meter loop
- securing of right-of-way
- completion of required paperwork
- any other activities necessary to successfully install new service

Labor Coding

Project – growth functional or specific project

Task - choice should be based on size and type of pipe installed

Invoice coding for contract labor, material, easements, etc.

Project – growth functional or specific project

Task - choice should be based on size and type of pipe installed

Expenditure type–type that best describes the charges being coded

Cost center – the cost center of the project

[Return to Table of Contents](#)

Replace/Retire Existing Main

Definition: replace and retire existing distribution main

Examples:

- installation/removal and fusion of pipe
- installation/removal of taps and stubs for long side services
- completion of required paperwork
- any other activities necessary to successfully replace/retire service

Labor Coding

All labor associated with the replacement/retirement of existing main over 250' in length:

Project – specific capital project number

Task - choice should be based on size and type of pipe installed or task 98000 for retirement

All labor associated with the replacement/retirement of the existing main between 5' and 250' in length:

Project – non-growth functional or specific project

Task – choice should be made on size and type of pipe installed or task 98000 for retirement

All labor associated with the replacement/retirement of existing main under 5' in length (ex. Third party damages):

Expense account – 8870 Subaccount – 01000

Invoice coding for contract labor, material, easements, etc.

All invoices associated with the replacement/retirement of existing main over 5' in length:

Project – specific project set up at the beginning of the project or non-growth functional (invoices should follow the labor based on the criteria of the length outlined above)

Task - choice should be based on size and type of pipe installed or 98000 for retirement

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

All invoices associated with the replacement of the existing main under 5' in length:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Replace/Retire Service Line

Definition: replace and retire existing service line

Examples:

- installation/removal and fusion of pipe
- completion of required paperwork
- any other activities necessary to successfully replace/retire service

Labor Coding

All labor associated with the replacement/retirement of existing service line if more than half of the total distance:

Project – non-growth functional or specific project

Task - choice should be based on size and type of pipe installed or 98000 for retirement

All labor associated with the replacement/retirement of less than half the distance of existing service line, such as third party damage repair:

Account 8920

Subaccount - 01000

Invoice coding for contract labor, material, easements, etc.

All invoices associated with the replacement/retirement of more than half of the total service line:

Project – non-growth functional or specific project

Task - choice should be based on size and type of pipe installed or 98000 for retirement

Expenditure type–type that best describes the charges being coded

Cost center – the cost center of the project

All invoices associated with the replacement/retirement of less than half of the existing service line, such as third party damage repair:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8920

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

Return to [Table of Contents](#)

Fabricate Large Meter Set (Loop)

Definition: fabrication of a large meter set

Examples:

- build meter loop
- pressure test
- prime & paint

Labor Coding

For meter set fabricated for a new installation:

Project – growth functional or specific project

Task – 38200

For meter set fabricated for the replacement of an existing installation:

Project – non-growth functional or specific project

Task – 38200

Invoice coding for material, etc.

Invoice coding for meter set fabricated for a new installation:

Project – growth functional or specific project

Task - 38200

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Invoice coding for meter set fabricated for the replacement of an existing installation:

Project – non-growth functional or specific project

Task - 38200

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Return to [Table of Contents](#)

Install New Meter Set (Loop)

Definition: installation of customer meter

Examples:

- install meter
- check pressure
- test for leaks
- any other activities necessary to successfully complete installation

Labor Coding

Project – growth functional or specific project

Task – 38200

Invoice coding for material, etc.

Invoice coding for contract labor, material, etc.:

Project – growth functional or specific project

Task - 38200

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Return to [Table of Contents](#)

Replace/Retire Meter Set (Loop)

Definition: replacement and retirement of existing meter set

Examples:

- removal and replacement of entire set including the meter loop
- check pressure
- test for leaks
- completion of required paperwork
- relight pilot light
- any other activities necessary to successfully complete installation

Labor Coding

For the replacement of the existing meter set:

Project – non-growth functional or specific project

Task – 38200

For the retirement of the existing meter set:

Project – non-growth functional or specific project

Task - 38298

Invoice coding for material, etc.

Project – non-growth functional or specific project

Task – 38200 for replacement or 38298 for retirement

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

[Return to Table of Contents](#)

Sample/Periodic Meters (Testing)

Definition: the testing or removal/replacement of meters for testing

Examples:

- testing of periodic meters
- removal/replacement of meter for testing (if meter loop is replaced, refer to instructions for replace/retire meter set)
- completion of required paperwork
- any other activities necessary for successful completion

Labor Coding

For the testing and/or removal of meters for testing when the meter is retired:

Project: specific project set up for retirement of meters

Task: 98000

Note: If the entire meter loop is replaced and retired at the same time as the meter removal for testing, time should be charged as provided in the preceding guideline, Replace/Retire Meter Set. Also, if a meter can be returned to service, the testing should be expensed.

Invoice coding for material, etc.

Invoice coding for material, etc. when the meter is retired:

Project – specific project set up for retirement of meters

Task – 98000

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Return to [Table of Contents](#)

Install Leak Clamps

Definition: installation of leak clamps on existing pipe

Examples:

- installation of leak clamp
- check for leaks
- clean-up
- completion of required paperwork
- any other activities necessary for successful completion

Labor Coding

Installation of leak clamp, when not a temporary repair awaiting capital replacement in the near future:

Project – non-growth functional

Task – 19800 or 19898 for retirement

Installation of leak clamp as a temporary repair awaiting replacement in the near future:

Account – 8870 for mains, 8920 for services

Subaccount - 01000

Invoice coding for material, etc.

Installation of leak clamp, when not a temporary repair awaiting capital replacement in the near future:

Project – non-growth functional

Task – 19800 or 19898 for retirement

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Installation of leak clamp as a temporary repair awaiting replacement in the near future:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870 for mains, 8920 for services

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

Return to [Table of Contents](#)

Leak Monitoring

Definition: leak monitoring for Distribution and Pipeline

Examples:

- pre and post monitor of permanent leak repairs
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8870

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8870

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Customer Relations Expenses

Definition: customer relations expenses for Distribution

Examples:

- provide customer relations in regards to efficiencies, economics and safe utilization of gas equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9100

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9100

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Damage Claim Expenses

Definition: damage claim expenses for distribution and pipeline

Examples:

- legal and consultant expenses for damages made to third parties
- settlement and associated payments made to third parties
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution and Pipeline Account – 9230 (legal)

Distribution and Pipeline Account – 9250 (claim payments)

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution and Pipeline Account – 9230 (legal)

Distribution and Pipeline Account – 9250 (claim payments)

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Sales & Marketing Expenses

Definition: customer relations expenses for Distribution

Examples:

- programs designed to promote use of utility gas service
- technical advice to present or prospective customers in connection with promoting or retaining the use of utility gas service
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9160

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9160

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gas Supply Expenses

Definition: gas supply expenses for Distribution

Examples:

- expenses incurred in connection with gas supply functions including research and development expenses
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9200

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9210

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Relocation of Meters on Customers' Property

Definition: relocated meters on customers' property

Examples:

- relocation of entire set including the meter loop requested by customer
- check pressure
- test for leaks
- completion of required paperwork
- relight pilot light
- any other activities necessary to successfully complete installation

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8920

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8920

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Pressure Investigations

Definition: pressure investigations on customer premises

Examples:

- investigation of no pressure complaints from customers
- check pressure
- test for leaks
- completion of required paperwork
- relight pilot light
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8790

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8790

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Painting Measuring Stations

Definition: painting measuring stations for Pipeline

Examples:

- sandblasting or other media to prepare measuring station equipment to be painted
- painting of measuring station
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Painting Pipeline Facilities

Definition: painting pipeline facilities

Examples:

- sandblasting or other media to prepare pipeline facilities to be painted
- paint facilities
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Environmental Maintenance

Definition: environmental maintenance for Distribution and Pipeline

Examples:

- clean up of chemical spills
- draining liquids from lines
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8870

Pipeline Account - 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8870

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Right of Way/Vegetation Management

Definition: right of way/vegetation management for Distribution and Pipeline

Examples:

- cleaning debris, cutting grass and weeds on rights-of-way
- vegetation control at measuring and regulator sites
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8940

Pipeline Account - 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8940

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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RTU/SCADA

Definition: RTU/SCADA systems for Distribution and Pipeline

Examples:

- operate and maintain distribution/transmission communications facilities , such as radio and telephone communication systems for load dispatching operations
- changing radio frequencies
- inspection and test equipment
- securing FCC authorizations to change frequencies
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account - 8520

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account – 8520

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Wells Expenses

Definition: storage – wells expenses for Pipeline

Examples:

- expenses incurred in operating storage gas wells
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8160

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8160

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Lines Expenses

Definition: storage – lines expenses for Pipeline

Examples:

- expenses incurred in operating underground storage lines
- walking or patrolling lines
- taking line pressures, changing charts, etc.
- completion of required paperwork
- installing line markers
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8170

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8170

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Compressor Stations

Definition: storage – compressor stations for Pipeline

Examples:

- operating and checking engines, equipment, valves and other instruments
- recording pressures and preparing reports of station operations
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8180

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8180

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Compressor Station Maintenance

Definition: storage – compressor station maintenance for Pipeline

Examples:

- expenses incurred in the maintenance of compressor stations
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8340

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8340

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Compressor Station Fuel Expense

Definition: storage – compressor station fuel expense for Pipeline

Examples:

- cost of gas, coal, oil or other fuel, or electricity used for the operation of underground storage facilities
- completion of required paperwork
- any other activities necessary to successfully complete process

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8190

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Measurement Maintenance

Definition: storage – measurement maintenance M-I -C for Pipeline

Examples:

- maintenance of storage measuring & regulating station equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8350

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8350

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Measurement Operations

Definition: storage – measurement operations M-I-C for Pipeline

Examples:

- recording pressures
- adjusting and calibrating measuring equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8200

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8200

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Purification Expenses

Definition: storage – purification expenses for Pipeline

Examples:

- emptying, cleaning and refilling purifier boxes
- removing spent oxide to refuse piles
- operating and checking equipment, valves, instruments, etc.
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8210

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8210

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Purification Maintenance Expenses

Definition: storage – purification maintenance expenses for Pipeline

Examples:

- maintaining purification equipment
- reviving oxide
- lubricating equipment, valves, etc.
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8360

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8360

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Transmission – Compressor Stations

Definition: transmission – compressor station expenses for Pipeline

Examples:

- operating and checking engines, equipment valves, machinery and other instruments
- recording pressures and preparing reports of station operations
- watching during shutdowns
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8530

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8530

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Transmission – Compressor Station Maintenance

Definition: transmission – compressor station maintenance for Pipeline

Examples:

- performing maintenance to engines, equipment valves, machinery and other instruments
- repacking valves
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8640

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8640

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Operations

Definition: gathering operations for Pipeline

Examples:

- expenses incurred in operating field lines
- walking or patrolling lines
- taking line pressures
- completion of required paperwork
- installing line makers
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7530

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7530

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Maintenance

Definition: gathering maintenance for Pipeline

Examples:

- electrolysis and leak inspections
- protecting lines from fires, floods, land slides, etc.
- lowering and changing location of portion of lines, when the same pipe is not used
- completion of required paperwork
- replacing line markers
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7640

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7640

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Measurement Operations

Definition: gathering measurement M-I-C for Pipeline

Examples:

- recording pressures, changing charts, etc.
- calculating gas volumes from meter charts
- adjusting and calibrating measuring equipment, changing meters, etc.
- completion of required paperwork
- cleaning and lubricating equipment
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Measurement Maintenance

Definition: gathering measurement maintenance M-I-C for Pipeline

Examples:

- maintaining measurement and regulating equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7660

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7660

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Leak Survey

Definition: survey of mains and services

Examples:

- any activity involved in leak survey or recheck
- special surveys for system upgrades

Labor Coding

If leak survey completed to pinpoint a leak for a capital repair:

Project – non-growth functional or specific project number

Task - choice should be based on size and type of pipe to be installed

Leak surveys conducted for any other reason:

Account – 8740

Subaccount – 01000

Invoice coding for contract labor, material, etc.

For leak survey in conjunction with a capital repair:

Project – non-growth functional or specific project number

Task - choice should be based on size and type of pipe to be installed

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

For leak survey other than a capital repair:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Meter Reading

Definition: reading of customer meters for billing purposes

Examples:

- driving to and from customer premises
- reading meters
- upload/download data

Labor Coding

Account -- 9020

Subaccount -- 01000

Invoice coding for material, etc.

Company -- three digit company number where work is being completed

Cost center -- four digit cost center where work is being completed

Account -- 9020

Subaccount -- subaccount that best describes the charges being coded

Service area -- six digit service area where work is being completed

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Measurement

Definition: planned inspection/testing, reactive/repair of other measurement devices for Distribution and Pipeline

Examples:

- any activity involved with the above

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8890

Pipeline Account - 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for contract labor, material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8890

Pipeline Account - 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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System Inspections

Definition: system inspections and monitoring for Distribution and Pipeline

Examples:

- any activity associated with code compliance work
- walking or patrolling lines
- aerial patrols
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account - 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for contract labor, material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account - 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Line Locates

Definition: locating underground lines

Examples:

- any activity involved with the location of underground facilities

Labor Coding

All labor associated with locating lines in conjunction with new construction (such as finding the main for installation of new services):

Project – specific project or growth functional

Task - choice should be based on size and type of pipe installed

All labor associated with locating lines due to a third party request:

Account - 8740

Subaccount - 01000

Invoice coding for contract labor, material, etc.

All invoices associated with locating lines in conjunction with the installation of new company facilities:

Project – specific project or functional

Task - choice should be based on size and type of pipe installed

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with locating lines due to a third party request:

Company -- three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740

Subaccount – subaccount that best describes the charges being coded

Service area -- six digit service area where work is being completed

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Leak Calls

Definition: investigation of possible leak due to customer call

Examples:

- perform leak investigation
- minor repairs such as tightening of fittings, etc.
- any activities necessary to assure safety

Note: If repair involves replacement of more than half the total distance of a service line or replacement of entire meter set/loop, follow instructions for Replace/Retire Service Line or Replace/Retire Meter Set.

Labor Coding

Account - 8740

Subaccount - 01000

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Control & Monitor Pressures

Definition: control and monitor pressures for Distribution and Pipeline

Examples:

- any activity associated with the control and monitoring of pressures
- changing charts
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Changing Pressure Charts

Definition: change pressure charts for Distribution and Pipeline

Examples:

- recording pressures and changing charts
- adjusting and calibrating measuring equipment, changing orifice plates
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8750

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8750

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Pigging Operations

Definition: pigging operations for Pipeline

Examples:

- any activity associated with pigging of lines
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company -- three digit company number where work is being completed

Cost center -- four digit cost center where work is being completed

Pipeline Account -- 8560

Subaccount -- 01000

Service area -- six digit service area where work is being completed

Invoice coding for material, etc.

Company -- three digit company number where work is being completed

Cost center -- four digit cost center where work is being completed

Pipeline Account -- 8560

Subaccount -- subaccount that best describes the charges being coded

Service area -- six digit service area where work is being completed

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Aerial Patrols

Definition: aerial patrols for Distribution and Pipeline

Examples:

- aerial patrols of lines to determine encroachments and/or right of way issues
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account – 8560

Subaccount -- subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Install/Replace Regulator/Border Stations

Definition: installation of new and replacement /retirement of existing stations

Examples:

- installation of new station
- replacement of existing station
- removal of existing station

Labor Coding

Project – specific project

Task – 37800 for installation/replacement of city plant
37900 for installation/replacement of TBS
98000 for retirement

Invoice coding for contract labor, material, easements, etc.

Project – specific project or functional

Task – 37800 for installation/replacement of city plant
37900 for installation/replacement of TBS
98000 for retirement

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

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Inspection/Maintenance of Regulator/Border Stations

Definition: regular inspections or minor repairs of existing stations

Examples:

- checking/recording delivery/output pressure
- inspect for proper function
- adjusting & calibrating equipment
- test valves, regulators, etc.
- check odorization
- inspect/repair scada
- clean/lubricate equipment
- minor repairs

If repair involves replacement of station, follow instructions for Install/Replace Regulator/Border Stations.

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8750

Pipeline Account – 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8750

Pipeline Account – 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Regulator & Relief Valve

Definition: planned regulator and relief valve work for Distribution and Pipeline

Examples:

- operating and maintaining regulators and associated relief valves
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8890

Pipeline Account – 8560

Pipeline Account (work at Measuring Stations) – 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8890

Pipeline Account – 8560

Pipeline Account (work at Measuring Stations) – 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Cathodic Protection

Definition: installation and maintenance of cathodic protection equipment if not associated with a steel main or service line installation

Examples:

- installation or replacement of anodes
- installation or maintenance of rectifiers
- extended coverage of existing systems
- replace faulty insulators
- annual CP reads

Labor Coding

All labor associated with the installation of new or replacement/removal of existing equipment:

Project – specific project or functional

Task – 19900 for installation of anodes, 19700 for extended coverage

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All labor associated with annual CP reads and rectifier checks:

Account – 8740

Pipeline Account – 8560

Subaccount - 01000

Invoice coding for material, etc.

All invoices associated with the installation of new or replacement equipment:

Project – specific project or functional

Task – 19900 for installation of anodes, 19700 for extended coverage

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with annual CP reads and rectifier checks:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Valve Patrol

Definition: annual check of valves

Examples:

- checking for visibility/damage
- valve lubrication
- turning valve to insure proper operation

Labor Coding

Company – three company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Odorization Readings

Definition: monthly odorization readings

Examples:

- testing of odorant levels
- completion of required paperwork

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account - 8740

Pipeline Account – 8560

Subaccount - 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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High Bill Complaints

Definition: investigating high bill complaints (HBIL) or (READ)

Examples:

- meter reread
- investigation of premises for obvious energy inefficiencies

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account - 9030

Subaccount - 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9030

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Collection Activities

Definition: work performed due to customer non-payment

Examples:

- hanging doortags (DTAG)
- turning off meter due to non-payment (DELQ)
- reconnecting meter after delinquent turn-off (RDEL)

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account - 9030

Subaccount - 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9030

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Miscellaneous Customer Work Orders

Definition: any Banner generated orders not addressed in another section

Examples:

- Read and Run (RRUN)
- Turn On Shut In (TOSI)
- Company Action Turn Off (COAC)
- Turn Off Final (FINL)
- Turn Off Seasonal (SEAS)
- Emergency Carbon Monoxide (CARB)
- Restoration of service
- Turn On/Offs Other Than Non Pay
- Meter Maintenance
- Etc.

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8780

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8780

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Dispatch Operations

Definition: dispatch for services

Examples:

- Dispatching of routine orders for service, disconnections, transfers or meter tests initiated by the customer

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9030

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9030

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Training

Definition: attending training classes

Examples:

- technical training classes
- new software instruction
- safety training

Labor Coding

All labor associated with training relating to facilities which are not conventional in nature or are new to the company's operations:

Project - specific capital project

Task - 81000

All labor associated with training to specifically operate or maintain plant facilities:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account for distribution employees – 8800

Account for pipeline employees - 8560

Account for storage employees – 8410

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for contract labor, material, etc.

All invoices associated with training relating to facilities which are not conventional in nature or are new to the company's operations:

Project – specific capital project

Task – 81000

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with training to specifically operate or maintain plant facilities:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account for distribution – 8800

Account for storage – 8410

Account for pipeline – 8560

Subaccount – 05421

Service area – six digit service area where work is being completed

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Meetings

Definition: attendance at any company meetings

Examples:

- Safety meetings
- Employee meetings
- AtmoSpirit
- Etc.

Labor Coding

Labor for these activities will be split between capital and expense based on the individual employee's fixed labor distribution.

Time should be coded to the Meetings line on the timesheet.

Invoice coding for contract labor, material, etc.

Charges should be split between capital and expense based on the labor splits for the employees attending the meeting.

Expense Portion:

Company – three digit company number of company calling the meeting

Cost center – four digit cost center for area calling the meeting

Account – 8740

Pipeline Account – 8560

Subaccount – 07499

Service area – six digit service area for area calling the meeting

Capital Portion:

Project – Overhead project for that area

Task – OVRHD

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center for area calling the meeting

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Other Activities

Definition: any other activities that have not been specifically addressed

Examples:

- Working on company buildings/grounds
- Working on company vehicles/equipment
- Etc.

Labor Coding

Labor for these activities will be split between capital and expense based on the individual employee's fixed labor distribution.

Time should be coded to the Grounds/Buildings/Vehicles/Equipment line on the timesheet.

Invoice coding for contract labor, material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – four digit FERC account number that best describes the charges being coded

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Donations

Definition: payments or donations made to other organizations

Examples:

- United Way donation
- American Heart Association donation
- Customer service advertising
- Etc.

Invoice coding for donations, etc.

Payments or donations for charitable, social or community welfare purposes that are non-operating in nature.

Company – three digit company number where work is being completed

Cost center – 0000

Account – 4261

Subaccount – subaccount that best describes the charges (307XX – see index)

Service area – six digit service area making the payment or donation

Payments or donations for advertising activities on a local or national basis of a goodwill or institutional nature which is primarily designed to improve the image of the utility or the industry, including advertisements which inform the public concerning matters affecting the company's operations, such as, the cost of providing services or the company's efforts to improve the quality of service.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9130

Subaccount – 07520

Service area – six digit service area making the payment or donation

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Information Technology

Invoice coding for Information Technology					
	Com pany	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Comp any	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 9320 Maintenance of General Plant	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance	(1)000 (1) see <u>Rate</u> <u>Divisi</u> <u>ons</u>
Transmission	180	four digit Cost Center of person authorizing the charge	(contact IT Group for guidance)	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance	700000
Storage	3 digit Comp any	four digit Cost Center of person authorizing the charge	(contact IT Group for guidance)	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance	(1)000 (1) see <u>Rate</u> <u>Divisi</u> <u>ons</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense 9320 Maintenance of General Plant	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance	002000

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Employee Welfare

Invoice coding for Employee Welfare Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8800 Distribution-Other expenses 9260 Employee Pensions and Benefits (for coffee room supplies only)	07443 Uniforms 07447 Education Assistance Program * 07499 Misc Employee Welfare Expense	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8560 Mains expenses 9260 Employee Pensions and Benefits (for coffee room supplies only)	07443 Uniforms 07447 Education Assistance Program * 07499 Misc Employee Welfare Expense	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8180 Compressor station expenses 9260 Employee Pensions and Benefits (for coffee room supplies only)	07443 Uniforms 07447 Education Assistance Program * 07499 Misc Employee Welfare Expense	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense 9260 Employee Pensions and Benefits (for coffee room supplies only)	07443 Uniforms 07447 Education Assistance Program * 07499 Misc Employee Welfare Expense	002000

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Marketing Expense

Invoice coding for Marketing Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 9090 Informational and Instructional Advertising Expense 9120 Demonstrating and Selling Expense 9130 Advertising Expense	04001 Safety, Newspaper 04018 MVG Safety First Program * 04021 Promotion Other, Misc 04040 Community Relations & Trade Show 04044 Advertising 04046 Customer Relations & Assistance	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	9090 Informational and Instructional Advertising Expense 9120 Demonstrating and Selling Expense 9130 Advertising Expense	04001 Safety, Newspaper 04018 MVG Safety First Program * 04021 Promotion Other, Misc 04040 Community Relations & Trade Show 04044 Advertising 04046 Customer Relations & Assistance	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8340 Maintenance of compressor station equipment 8350 Maintenance of measuring and regulating station equipment	04001 Safety, Newspaper 04018 MVG Safety First Program * 04021 Promotion Other, Misc 04040 Community Relations & Trade Show 04044 Advertising 04046 Customer Relations & Assistance	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9090 Informational and Instructional Advertising Expense 9120 Demonstrating and Selling Expense 9130 Advertising Expense	04001 Safety, Newspaper 04018 MVG Safety First Program * 04021 Promotion Other, Misc 04040 Community Relations & Trade Show 04044 Advertising 04046 Customer Relations & Assistance	002000

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Outside Services Expense

Invoice coding for Outside Services Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8510 System control and load dispatching 8520 Communication system expenses 8560 Mains expenses	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8160 Wells expenses	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	002000

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Rent, Maintenance, and Utility Expense

Invoice coding for Rent, Maintenance, and Utility Expense					
Company	Cost Center	FERC Account	Subaccount	Service Area	
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8810 Distribution-Rents 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8500 Transmission-Operation supervision and engineering 8510 System control and load dispatching 8530 Transmission-Compressor station labor and expenses 8540 Gas for compressor station fuel 8560 Mains Expenses 8570 Transmission-Measuring and regulation station expenses 8600 Transmission-Rents	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8180 Compressor station expenses 8190 Compressor station fuel and power 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8260 Storage-Rents	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	002000

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Employee Expenses

With few exceptions, all meals and entertainment costs should be coded to sub account 05411 - Meals and Entertainment. The following are exceptions to this general rule:

1. Coffee and coffee supplies such as sugar, sweeteners and cream that are purchased for placement in shared work areas or coffee stations may be charged to sub account 07499 - Employee Welfare.
2. Company, business unit or office parties/events that are infrequent in nature and are solely for recreational, social, or similar activities for employees only may be charged to sub account 07499 - Employee Welfare. Examples would include office holiday parties, company picnics and outings.

Invoice coding for Employee Expenses					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	(1)000 (1) see <u>Rate Division</u> <u>ns</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8500 Transmission-Operation supervision and engineering 8510 System control and load dispatching 8520 Communication system expenses 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses 8570 Transmission-Measuring and regulation station expenses 8610 Transmission-Maintenance supervision and engineering 8620 Transmission-Maintenance of structures and improvements 8630 Transmission-Maintenance of mains 8640 Transmission-Maintenance of compressor station equipment 8650 Transmission-Maintenance of measuring and regulating station equipment 8660 Transmission-Maintenance of communication equipment 8670 Transmisison-Maintenance of other equipment	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8140 Storage-Operation supervision 8150 Storage-Maps & Records 8160 Wells expenses 8170 Lines expenses 8180 Compressor station expenses 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8310 Storage-Maintenance of structures and improvements 8330 Maintenance of lines 8340 Maintenance of compressor station equipment 8350 Maintenance of measuring and regulating station equipment 8360 Processing-Maintenance of purification equipment 8400 Other storage-Operation supervision and engineering 8410 Other storage expenses-Operation labor and expenses 8431 Other storage-Maintenance supervision and engineering 8432 Other storage-Maintenance of structures and improvements 8433 Maintenance of gas holders 8435 Maintenance of liquefaction equipment 8436 Maintenance of vaporizing equipment	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	(1)000 (1) see <u>Rate Division</u> <u>ns</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	002000

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Telecom Expense

Invoice coding for Telecom Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8711 Odorization 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8510 System control and load dispatching 8520 Communication system expenses 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses 8570 Transmission-Measuring and regulation station expenses 8590 Transmission-Other expenses 8630 Transmission-Maintenance of mains	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8180 Compressor station expenses 8190 Compressor station fuel and power 8210 Storage-Purification expenses	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	(1)000 (1) see <u>Rate Divisions</u>

Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	002000
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Materials and Supplies Expense

Invoice coding for Materials and Supplies					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations 9080 Customer Assistance expense 9130 Advertising Expense	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies 07591 Supplies and Expense	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8500 Transmission-Operation supervision and engineering 8510 System control and load dispatching 8520 Communication system expenses 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses 8570 Transmission-Measuring and regulation station expenses 8610 Transmission-Maintenance supervision and engineering 8620 Transmission-Maintenance of structures and improvements 8630 Transmission-Maintenance of mains 8640 Transmission-Maintenance of compressor station equipment 8650 Transmission-Maintenance of measuring and regulating station equipment 8660 Transmission-Maintenance of communication equipment 8670 Transmisison-Maintenance of other equipment 9080 Customer Assistance expense 9130 Advertising Expense	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8150 Storage-Maps & Records 8160 Wells expenses 8170 Lines expenses 8180 Compressor station expenses 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8310 Storage-Maintenance of structures and improvements 8330 Maintenance of lines 8340 Maintenance of compressor station equipment 8350 Maintenance of measuring and regulating station equipment 8360 Processing-Maintenance of purification equipment 8400 Other storage-Operation supervision and engineering 8410 Other storage expenses-Operation labor and expenses 8431 Other storage-Maintenance supervision and engineering 8432 Other storage-Maintenance of structures and improvements 8433 Maintenance of gas holders 8435 Maintenance of liquefaction equipment 8436 Maintenance of vaporizing equipment	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies	002000

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Write-Off Expense

Invoice coding for Write-Off Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	002000

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Vehicle Expense

Invoice coding for Vehicles Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8780 Meter and house regulator expenses 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	03004 Vehicle Expense 04302 Heavy Equipment	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8510 System control and load dispatching 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses	03004 Vehicle Expense 04302 Heavy Equipment	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8140 Storage-Operation supervision 8160 Wells expenses 8170 Lines expenses 8180 Compressor station expenses 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses	03004 Vehicle Expense 04302 Heavy Equipment	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	n/a	03004 Vehicle Expense 04302 Heavy Equipment	002000

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Dues and Donations Expense

Invoice coding for Dues and Donations Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	4261 Donations 9302 Miscellaneous General Expenses	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues -- Deductible 07510 Association Dues 07520 Donations	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	4261 Donations 9302 Miscellaneous General Expenses	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues -- Deductible 07510 Association Dues 07520 Donations	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	(n/a)	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues -- Deductible 07510 Association Dues 07520 Donations	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	4261 Donations 9302 Miscellaneous General Expenses	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues -- Deductible 07510 Association Dues 07520 Donations	002000

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Shared Services

Capital Asset Acquisition Shared Services

Definition: Purchase or construction of capital assets.

Examples:

- Computer hardware and software
- Furniture and fixtures
- Transportation equipment
- Leasehold improvements

Labor Coding

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on type of acquired or constructed

Invoice coding for contract labor, material, easements, etc.

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on type of asset acquired or constructed

Expenditure type – choose type that best describes the charges being coded

Cost center – the cost center of the project

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Overhead Capitalization-Shared Services

Definition: Shared Services Cost Center Capitalization Survey

Annually, in anticipation of the Atmos Corporate Budget, a survey is conducted to determine the appropriate level of capitalization for Shared Services general and administrative expenditures.

Each cost center owner is polled to determine the extent, based on hours, to which the activities of the cost center are performed in support of the capital activities of Atmos Energy. Hours in support of capital activities (numerator) are divided by total available hours reduced by all annually accrued PTO hours (denominator). The derived percent is used as the capital factor multiplied by the budgeted cost center expenditures. The annual expenditures to be capitalized are apportioned equally and charged to the corporate overhead project each month.

Labor Coding

No labor will be charged directly to this overhead project.

Invoice coding for contract labor, material, easements, etc.

No invoices will be charged directly to this overhead project.

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Capital Asset Retirement Shared Services

Definition: Disposition of capital asset

Examples: Retirement or sale of

- Computer hardware and software
- Furniture and fixtures
- Transportation equipment
- Leasehold improvements

Labor Coding

Project - specific capital project number set up at the beginning of the project

Task - 98000

Invoice coding for contract labor, material, easements, etc.

Project - specific capital project number set up at the beginning of the project

Task - 98000

Expenditure type – choose type that best describes the charges being coded

Cost center – the cost center of the project

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- 040 – Kentucky Division
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- 060 – Colorado-Kansas Division
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- 080 – Mid-Tex Division
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2012	Texas Division Lubbock Energas Corrosion Control
2013	Texas Division Lubbock Energas Maps & Records
2014	Texas Division Lubbock Energas Supply Chain
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4543	Mid-Tex Div Metro Survey & Corrosion
4545	Mid-Tex Div Metro Customer Services
4561	Mid-Tex Div East Metro CS
4562	Mid-Tex Div West Metro CS
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7280 Production-Liquefied petroleum gas
7330 Production-Gas mixing expenses
7350 Production-Miscellaneous production expenses
7500 Production and gathering-Operation supervision
7510 Production and gathering-Maps and records
7520 Production and gathering-Gas wells expense
7530 Production and gathering-Field line expense
7540 Production and gathering-Field compressor station expense
7550 Production and gathering-Field compressor station fuel
7560 Production and gathering-Field M&R expenses
7570 Production & gathering-Purification expenses
7580 Production and gathering-Gas well royalties
7590 Production & gathering-Other expenses
7700 Products extraction-Operation supervision
7710 Products extraction-Operation labor
7720 Products extraction-Gas shrinkage
7730 Products extraction-Fuel
7740 Products extraction-Power
7770 Products extraction-Gas processed by others
7980 Exploration & development-Other exploration
8140 Underground storage-Operation supervision
8150 Underground storage-Maps & records
8160 Underground storage-Wells expense
8170 Underground storage-Lines expense
8180 Compressor station expenses
8190 Underground storage-Compressor station fuel and power
8200 Underground storage-Measuring & regulating station expenses
8210 Underground storage-Purification expenses
8230 Underground storage-Gas losses
8240 Underground storage-Other expenses
8250 Underground storage-Well royalties
8260 Underground storage-Rents
8400 Other storage-Operation supervision
8410 Other storage-Operation labor
8420 Other storage-Rents
8500 Transmission-Operations supervision
8510 Transmission-System control and load dispatch
8520 Communication System Expenses
8530 Transmission-Compressor station
8540 Transmission-Gas for compressor station fuel
8560 Transmission-Mains expenses

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FERC Account Numbers for Operating Expenses

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8570 Transmission-Measuring & regulating station expenses
8580 Transmission-Transmission & compression of gas by others
8590 Transmission-Other expenses
8600 Transmission-Rents
8700 Distribution-Operations supervision
8710 Distribution-Load dispatching
8711 Distribution-Odorization
8720 Distribution-Compressor station expenses
8740 Distribution-Mains & services expenses
8750 Distribution-Measuring & regulating station expenses-general
8760 Distribution-Measuring & regulating station expenses-industrial
8770 Distribution-Measuring & regulating station expenses-city gate
8780 Distribution-Meter and house regulator expenses
8790 Distribution-Customer installation expenses
8800 Distribution-Other expenses
8810 Distribution-Rents
9010 Customer accounts-Operation supervision
9020 Customer accounts-Meter reading expenses
9030 Customer accounts-Customer records & collection expenses
9040 Customer accounts-Uncollectible accounts
9050 Customer accounts-Miscellaneous customer account expenses
9070 Customer service-Operation supervision
9080 Customer service-Customer assistance expenses
9090 Customer service-Informational & instructional advertising expenses
9100 Customer service-Misc. customer service & informational expenses
9110 Sales-Supervision
9120 Sales-Demonstrating & selling expenses
9130 Sales-Advertising expenses
9160 Sales-Miscellaneous sales expenses
9200 A&G-Administrative & general salaries
9210 A&G-Office supplies & expenses
9230 A&G-Outside services employed
9240 A&G-Property insurance
9250 A&G-Injuries & damages
9260 A&G-Employee pensions & benefits
9270 A&G-Franchise requirements
9280 A&G-Regulatory commission expenses
9290 A&G-Duplicate charges-credit
9302 A&G-Miscellaneous general expenses
9310 A&G-Rents

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7410 Production-Maintenance of structures & improvements
7420 Production-Maintenance of production equipment
7610 Production & gathering-Maintenance supervision & engineering
7620 Production & gathering-Maintenance of structures & improvements
7640 Production & gathering-Maintenance of field lines
7650 Production & gathering-Maintenance of field compressor stations
7660 Production & gathering-Maintenance of measuring & regulating stations
7670 Production & gathering-Maintenance of purification equipment
7690 Production & gathering-Maintenance of other equipment
7840 Products extraction-Maintenance supervision & engineering
7860 Products extraction-Maintenance of extraction & refining equipment
8300 Underground storage-Maintenance supervision & engineering
8310 Underground storage-Maintenance of structures & improvements
8320 Underground storage-Maintenance of reservoirs & wells
8330 Underground storage-Maintenance of lines
8340 Underground storage-Maintenance of compressor station equipment
8350 Underground storage-Maintenance of measuring & regulating equipment
8360 Underground storage-Maintenance of purification equipment
8431 Other storage-Maintenance supervision & engineering
8432 Other storage-Maintenance of structures & improvements
8433 Other storage-Maintenance of gas holders
8435 Other storage-Maintenance of liquefaction equipment
8436 Other storage-Maintenance of vaporizing equipment
8610 Transmission-Maintenance supervision & engineering
8620 Transmission-Maintenance of structures & improvements
8630 Transmission-Maintenance of mains
8640 Transmission-Maintenance of compressor station equipment
8650 Transmission-Maintenance of measuring & regulating station equipment
8660 Transmission-Maintenance of communication equipment
8670 Transmission-Maintenance of other equipment
8850 Distribution-Maintenance supervision & engineering
8860 Distribution-Maintenance of structures & improvements
8870 Distribution-Maintenance of mains
8890 Distribution-Maintenance of measuring & regulating station equip-general
8900 Distribution-Maintenance of measuring & regulating station equip-industrial
8910 Distribution-Maintenance of measuring & regulating station equip-city gate
8920 Distribution-Maintenance of services
8930 Distribution-Maintenance of meters & house regulators
8940 Distribution-Maintenance of other equipment
8950 Distribution-Maintenance of other plant
9350 A&G-Maintenance of general plant

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Subaccount Listing

Total Labor Expense
01000 Non-project Labor
01001 Capital Labor
01002 Capital Labor Contra
01003 Deferred Project Labor
01004 Deferred Project Labor Contra
Total Benefits Expense
01200 Benefits Load
Total Materials & Supplies Expense
02001 Inventory Materials
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
05010 Office Supplies
Total Vehicles & Equipment Expense
03001 Vehicle Depreciation
03003 Capitalized Transportation
03004 Vehicle Expense
04302 Equipment Maintenance
Total Print & Postage Expense
04053 Gas Bill Forms
05111 Postage/Delivery Svc
Total Insurance Expense
04070 Insurance
07120 Environmental & Safety
Total Marketing Expense
04044 Advertising
04046 Cust Relations & Assist.
04001 Safety, Newspaper
04021 Promo Other, Misc
04040 Community Rel & Trade Shows
Total Employee Welfare Expense
07421 Service Awards
07443 Uniforms
07451 Restricted Stock
07452 Variable Pay & Mgmt Incentive
07453 Exec Compensation-Other
07486 Rabbi Trust Gain/Loss
07487 COLI CSV & Premiums
07488 COLI Loan Interest
07489 Retirement Cost
07499 Misc Employee Welfare Exp
Total Information Technology
04061 Emergency Data Center
04201 Software Lease
04065 Offsite Storage
04212 IT Equip Maint
Total Rent, Maint & Util Expense
04580 Building Lease/Rents Capitalized
04581 Building Lease/Rents
04582 Building Maintenance
04590 Utilities
04599 Capitalized Utility Costs

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Subaccount Listing

Total Directors, Shareholders & PR Exp

- 04111 Directors Fees
- 04112 Board Meeting Expenses
- 04113 Directors Retirement Exps
- 04120 Newswire/Blast Fax/Mail List
- 04121 Inv Relations/Bnkg Inst
- 04122 Annual Report Design, Printing
- 04124 Fin Notice & Qtrly Rpt
- 04125 Proxy Solicitation Exp
- 04126 Transfer Agent Administration
- 04127 Tr & Reg of Bonds/Debt Fee
- 04129 NYSE Fees & Exps
- 04130 Bank Service Charge
- 04140 Analyst Activities
- 04141 Web Site
- 04143 NAIC
- 04145 Printing/Slides/Graphics
- 04146 Public Relations

Total Telecom Expense

- 05365 CDPD Cellular
- 05380 Video Conference
- 05390 Audit Conference
- 05399 Capitalized Telecom Costs
 - 05310 Monthly lines and service
 - 05312 Long Distance
 - 05314 Toll Free Long Distance
 - 05316 Maintenance & Repair
 - 05323 Measurement & Meter Reading
 - 05331 WAN/LAN/Internet Service
 - 05364 Switched Cellular

Total Travel, Meals & Ent. Expense

- 05411 Meals & Entertainment
- 05412 Spousal & Dependent Travel
- 05413 Transportation
- 05414 Lodging
- 05419 Misc Employee Expense

Total Dues & Donations Expense

- 05415 Membership Fees
- 05416 Club Dues - Nondeductible
- 05417 Club Dues - Deductible
- 07510 Association Dues
- 07520 Donations

Total Training Expense

- 05421 Training

Total Outside Service Expenses

- 06111 Contract Labor/Services
- 06112 Collection Fees
- 06116 Bill Print Fees
- 06121 Legal

Total Write-Off Expense

- 09927 Cust Uncol Acct-Write Off
- 09929 Cust Uncol Acct-Collectns

Total Miscellaneous Expense

- 07590 Misc General Expense

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Donation Subaccounts to be used with Account 4261

30702 Colleges & Univ
30703 United Way Agencies
30704 Ffa, Fha, 4H, Stock Shows
30705 Hospital, Nursing, Medical
30706 Museums & Arts
30707 Public Schools
30708 Research Foundations
30709 Salvation Army
30710 Youth Clubs & Centers
30711 Heat Help Assist. Program
30712 Agricultural
30713 American Red Cross
30714 Blindness
30715 Boy Scouts
30716 Boy's Ranch
30717 Cancer
30718 Cerebral Palsy
30719 Christmas Funds
30720 Churches
30721 Festivals
30722 Fireman & Police Activities
30723 Girl Scouts
30724 Heart Fund
30725 March of Dimes
30726 Mental Associations
30727 Multiple Sclerosis
30728 Muscular Dystrophy
30729 Rodeos
30730 Sports Programs
30731 YMCA
30732 YWCA
30733 Civic Clubs
30734 Children's Funds
30735 Scholarship Funds
30736 Community Improvement
30737 Political Activities
30738 Leukemia Society of America

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Capital Tasks

Distribution Plant

01000	Mains	Mains – Not chargeable (parent task)
01102	Mains stl 2”	Mains stl $x \leq 2$ ”
01103	Mains stl 3”	Mains stl $2 < x \leq 3$ ”
01104	Mains stl 4”	Mains stl $3 < x \leq 4$ ”
01105	Mains stl 5”	Mains stl $4 < x \leq 5$ ”
01106	Mains stl 6”	Mains stl $5 < x \leq 6$ ”
01108	Mains stl 8”	Mains stl $6 < x \leq 8$ ”
01112	Mains stl 12”	Mains stl $8 < x \leq 12$ ”
01113	Mains stl >12”	Mains stl $x > 12$ ”
0120125	Mains pe 1.25”	Mains pe $x \leq 1.25$ ”
01202	Mains pe 2”	Mains pe $1.25 < x \leq 2$ ”
01203	Mains pe 3”	Mains pe $2 < x \leq 3$ ”
01204	Mains pe 4”	Mains pe $3 < x \leq 4$ ”
01205	Mains pe 5”	Mains pe $4 < x \leq 5$ ”
01206	Mains pe 6”	Mains pe $5 < x \leq 6$ ”
01502	Mains pvc 2”	Mains pvc $x \leq 2$ ”
01503	Mains pvc 3”	Mains pvc $2 < x \leq 3$ ”
01504	Mains pvc 4”	Mains pvc $3 < x \leq 4$ ”
02000	Services	Service – Not chargeable (parent task)
02101	Services stl 1”	Services stl $x \leq 1$ ”
02102	Services stl 2”	Services stl $1 < x \leq 2$ ”
02103	Services stl 3”	Services stl $2 < x \leq 3$ ”
02104	Services stl 4”	Services stl $3 < x \leq 4$ ”
02106	Services stl 6”	Services stl $4 < x \leq 6$ ”
02108	Services stl 8”	Services stl $6 < x \leq 8$ ”
02112	Services stl >8”	Services stl $x > 8$ ”
02201	Services pe 1”	Services pe $x \leq 1$ ”
0220125	Services pe 1.25”	Services pe $1 < x \leq 1.25$ ”
02202	Services pe 2”	Services pe $1.25 < x \leq 2$ ”
02203	Services pe 3”	Services pe $2 < x \leq 3$ ”
02204	Services pe 4”	Services pe $3 < x \leq 4$ ”
02206	Services pe 6”	Services pe $4 < x \leq 6$ ”
02208	Services pe 8”	Services pe $6 < x \leq 8$ ”
02212	Services pe >8”	Services pe $x > 8$ ”
02501	Services pvc 1”	Services pvc $x \leq 1$ ”
02502	Services pvc 2”	Services pvc $1 < x \leq 2$ ”
02503	Services pvc 3”	Services pvc $2 < x \leq 3$ ”
02504	Services pvc 4”	Services pvc $3 < x \leq 4$ ”

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Capital Tasks

37400	Land & Land Rights	Land & Land Rights
37420	Rights of Way	Rights of Way
37500	Structure & Improve	Structure & Improvements
37600	Mains Cathodic Protect	Mains Cathodic Protection
37700	Comp Sta Equip	Compressor Station Equipment
37800	Meas & Reg Sta	Meas & Reg Station – City Plant
37900	Meas & Reg TBS	Meas & Reg Town Border Station
38100	Meters	Meters
38200	Mtr. Loops	Meter Loops Installations
38300	House Regulators	House Regulators
38400	House Reg Instal	House Regulator Installation
38500	Industrial Meas & Reg	Industrial Meas & Reg Installation
38600	Other Property	Other Property on Customer Premises
38700	Other Equip	Other Equipment
98000	Retire	Retirements

Functional Tasks

01000	Mains	Mains – Not chargeable (parent task)
01102	Mains stl 2"	Mains stl $x \leq 2$ "
01103	Mains stl 3"	Mains stl $2 < x \leq 3$ "
01104	Mains stl 4"	Mains stl $3 < x \leq 4$ "
01105	Mains stl 5"	Mains stl $4 < x \leq 5$ "
01106	Mains stl 6"	Mains stl $5 < x \leq 6$ "
01108	Mains stl 8"	Mains stl $6 < x \leq 8$ "
01112	Mains stl 12"	Mains stl $8 < x \leq 12$ "
01113	Mains stl >12"	Mains stl $x > 12$ "
0120125	Mains pe 1.25"	Mains pe $x \leq 1.25$ "
01202	Mains pe 2"	Mains pe $1.25 < x \leq 2$ "
01203	Mains pe 3"	Mains pe $2 < x \leq 3$ "
01204	Mains pe 4"	Mains pe $3 < x \leq 4$ "
01205	Mains pe 5"	Mains pe $4 < x \leq 5$ "
01206	Mains pe 6"	Mains pe $5 < x \leq 6$ "
01502	Mains pvc 2"	Mains pvc $x \leq 2$ "
01503	Mains pvc 3"	Mains pvc $2 < x \leq 3$ "
01504	Mains pvc 4"	Mains pvc $3 < x \leq 4$ "
02000	Services	Service – Not chargeable (parent task)
02101	Services stl 1"	Services stl $x \leq 1$ "
02102	Services stl 2"	Services stl $1 < x \leq 2$ "
02103	Services stl 3"	Services stl $2 < x \leq 3$ "
02104	Services stl 4"	Services stl $3 < x \leq 4$ "
02106	Services stl 6"	Services stl $4 < x \leq 6$ "
02108	Services stl 8"	Services stl $6 < x \leq 8$ "

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Capital Tasks

02112	Services stl >8"	Services stl $x > 8$ "
02201	Services pe 1"	Services pe $x \leq 1$ "
0220125	Services pe 1.25"	Services pe $1 < x \leq 1.25$ "
02202	Services pe 2"	Services pe $1.25 < x \leq 2$ "
02203	Services pe 3"	Services pe $2 < x \leq 3$ "
02204	Services pe 4"	Services pe $3 < x \leq 4$ "
02206	Services pe 6"	Services pe $4 < x \leq 6$ "
02208	Services pe 8"	Services pe $6 < x \leq 8$ "
02212	Services pe >8"	Services pe $x > 8$ "
02501	Services pvc 1"	Services pvc $x \leq 1$ "
02502	Services pvc 2"	Services pvc $1 < x \leq 2$ "
02503	Services pvc 3"	Services pvc $2 < x \leq 3$ "
02504	Services pvc 4"	Services pvc $3 < x \leq 4$ "
19800	Leak Clamps	Leak Clamps
19700	Extend Cover	Extended Coverage
19900	Anodes	Anodes
38200	Mtr Loops	Meter Loops
01980	Retire	Functional Main Retirement
02980	Retire	Functional Service Retirement
19898	Retire	Functional Leak Clamp Retirement
38298	Retire	Functional Meter Loop Retirement

Transmission Plant

01000	Mains	Mains -- Not chargeable (parent task)
01102	Mains stl 2"	Mains stl $x \leq 2$ "
01103	Mains stl 3"	Mains stl $2 < x \leq 3$ "
01104	Mains stl 4"	Mains stl $3 < x \leq 4$ "
01105	Mains stl 5"	Mains stl $4 < x \leq 5$ "
01106	Mains stl 6"	Mains stl $5 < x \leq 6$ "
01108	Mains stl 8"	Mains stl $6 < x \leq 8$ "
01112	Mains stl 12"	Mains stl $8 < x \leq 12$ "
01113	Mains stl >12"	Mains stl $x > 12$ "
0120125	Mains pe 1.25"	Mains pe $x \leq 1.25$ "
01202	Mains pe 2"	Mains pe $1.25 < x \leq 2$ "
01203	Mains pe 3"	Mains pe $2 < x \leq 3$ "
01204	Mains pe 4"	Mains pe $3 < x \leq 4$ "
01205	Mains pe 5"	Mains pe $4 < x \leq 5$ "
01206	Mains pe 6"	Mains pe $5 < x \leq 6$ "
01502	Mains pvc 2"	Mains pvc $x \leq 2$ "
01503	Mains pvc 3"	Mains pvc $2 < x \leq 3$ "
01504	Mains pvc 4"	Mains pvc $3 < x \leq 4$ "

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Capital Tasks

02000	Services	Service – Not chargeable (parent task)
02101	Services stl 1"	Services stl $x \leq 1$ "
02102	Services stl 2"	Services stl $1 < x \leq 2$ "
02103	Services stl 3"	Services stl $2 < x \leq 3$ "
02104	Services stl 4"	Services stl $3 < x \leq 4$ "
02106	Services stl 6"	Services stl $4 < x \leq 6$ "
02108	Services stl 8"	Services stl $6 < x \leq 8$ "
02112	Services stl > 8 "	Services stl $x > 8$ "
02201	Services pe 1"	Services pe $x \leq 1$ "
0220125	Services pe 1.25"	Services pe $1 < x \leq 1.25$ "
02202	Services pe 2"	Services pe $1.25 < x \leq 2$ "
02203	Services pe 3"	Services pe $2 < x \leq 3$ "
02204	Services pe 4"	Services pe $3 < x \leq 4$ "
02206	Services pe 6"	Services pe $4 < x \leq 6$ "
02208	Services pe 8"	Services pe $6 < x \leq 8$ "
02212	Services pe > 8 "	Services pe $x > 8$ "
02501	Services pvc 1"	Services pvc $x \leq 1$ "
02502	Services pvc 2"	Services pvc $1 < x \leq 2$ "
02503	Services pvc 3"	Services pvc $2 < x \leq 3$ "
02504	Services pvc 4"	Services pvc $3 < x \leq 4$ "
36510	Land & Land Rights	Land & Land Rights
36520	Rights of Way	Rights of Way
36600	Structure & Improve	Structure & Improvements
36700	Mains Cathodic Protect	Mains Cathodic Protection
36800	Comp Sta Equip	Compressor Station Equipment
36900	Meas & Reg Sta	Meas & Reg Station
37000	Communication Equip	Communication Equipment
37100	Other Equip	Other Equipment
98000	Retire	Retirements

General Plant

38900	Land & Land Rights	Land & Land Rights
39000	Structures & Improve	Structures & Improvements
39100	Office Furn & Equip	Office Furniture & Equipment
39200	Transportation Equip	Transportation Equipment
39300	Stores Equip	Stores Equipment
39400	Tools, Shop Equip	Tools, Shop Garage Equipment
39600	POE	Power Operated Equipment
39603	Ditchers	Ditchers
39604	Backhoes	Backhoes
39605	Welders	Welders
39700	Communication Equip	Communication Equipment – Telephone
39701	Communication Equip	Communication Equipment -- Radio
39702	Communication Equip	Communication Equipment – Telemeter

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Capital Tasks

39800	Misc Equip	Miscellaneous Equipment
39900	Other Tang Prop	Other Tangible Property
39901	Servers Hardware	Servers Hardware
39902	Servers Software	Servers Software
39903	Network Hardware	Network Hardware
39904	Mainframe CPU	Mainframe CPU
39905	Mainframe Hardware	Mainframe Hardware
39906	PC Hardware	PC Hardware
39907	PC Software	PC Software
39908	Application Software	Application Software
39909	Mainframe Software	Mainframe Software
98000	Retire	Retirement

Underground Storage Plant

35010	Land & Land Rights	Land & Land Rights
35020	Rights of Way	Rights of Way
35100	Struc & Improve	Structures & Improvements
35200	Wells	Wells
35210	Storage Lease	Storage Leaseholds & Rights
35220	Reservoirs	Reservoirs
35230	Non Recover Gas	Non Recoverable Gas
35300	Lines	Lines
35400	Comp Sta Equip	Compressor Station Equipment
35500	Meas & Reg Sta	Meas & Reg Station Equipment
35600	Purification Equip	Purification Equipment
35700	Other Equip	Other Equipment
36200	Gas Holders	Gas Holders
98000	Retire	Retirement

Miscellaneous Tasks (Common Cost)

80000	Prelim Eng	Preliminary Engineering
98200	AIC	Aid in Construction
98300	Reimburse	Reimbursement

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Capital Expenditure Types

Type	Description	Category
AFUDC	Allowance for funds used during construction	Capitalized Interest
AIC	Aid in Construction	Reimbursements
Consulting	Consulting Costs	Other
Contractor-Equipment	Contractor Equipment	Contractor Services
Contractor-Labor	Contractor Labor	Contractor Services
Contractor-Material	Contractor Material	Contractor Services
Contractor-Services	Contractor Services	Contractor Services
Equipment Rental	Equipment Rental	Other
Labor-Overhead	Employee Benefits	Labor
Labor-Overtime	Company overtime labor	Labor
Labor-Regular	Company regular labor	Labor
Land	Land Acquisition	Other
Land Rights	Right-of-Way Acquisitions	Other
Legal	Legal Expenses	Other
Lodgings	Lodging Expenses	Employee Expenses
MEC Refund	Main extension contract refund	Reimbursements
Material w/Stores	Inventory material with stores overhead	Material
Material w/o Stores	Material purchased without stores overhead	Material
Meals & Entertainment	Meals & Entertainment expenses	Employee Expenses
Miscellaneous	Miscellaneous	Other
Miscellaneous-GL	Miscellaneous GL source entries	Other
Other Employee Exp.	Other employee expenses	Employee Expenses
Permits	Permit fees	Other
Personal Vehicle Mile	Personal vehicle mileage	Employee Expenses
Reimbursements	Reimbursements	Reimbursements
Salvage	Proceeds from sale of asset	Other
Stores Overhead	Overhead applied by system to materials	Material
Transportation	Transportation charges allocated by system	Other
Travel Expense	Travel expenses	Employee Expenses
Vehicle Expense	Vehicle expenses	Other

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Capital Overhead Projects

Location	Project	Task
Corporate A&G	OH.010.10000	OVRHD
Louisiana Division BU A&G	OH.020.10000	OVRHD
Texas Division BU A&G	OH.030.10000	OVRHD
Kentucky Division BU A&G	OH.040.10000	OVRHD
Mid-States Division BU A&G	OH.050.10000	OVRHD
Colorado/Kansas Div BU A&G	OH.060.10000	OVRHD
Mississippi Division BU A&G	OH.070.10000	OVRHD
Mid-Tex BU A&G	OH.080.10000	OVRHD
Atmos Pipeline – Texas BU A&G	OH.180.10000	OVRHD
Illinois State A&G	OH.050.10001	OVRHD
Tennessee State A&G	OH.050.10002	OVRHD
Georgia State A&G	OH.050.10005	OVRHD
Virginia State A&G	OH.050.10006	OVRHD
Missouri State A&G	OH.050.10007	OVRHD
Iowa State A&G	OH.050.10008	OVRHD
Colorado State A&G	OH.060.10001	OVRHD
Kansas State A&G	OH.060.10002	OVRHD

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Cross Reference – FIM Department ID's to Atmos Cost Centers

Mid-Tex/Atmos Pipeline-Texas Divisions DeptIDs/Cost Centers

Organization	FIM Dept IDs				Atmos Cost Centers	
	ATMDS	Rolls up to	ATMPL	Rolls up to	080	180
President (Fischer)	140102	142000R	101105	104000R	4101	9621
Finance (Weathersbee)	143500R	142000R	101500R	104000R	4107	
Financial Management Support Admin	143510	143500R	101108	101500R	4107	9625
Claims	143511	143500R	104600	101500R	4111	9628
Human Resources (Fletcher)						
Human Resources Client Support	143700	142000R	101107	104000R	4103	9622
Marketing						
Marketing Admin	143950	142000R	104950	104000R	4108	9626
Metro Operations (Powell)	142400R	142000R	104400R	104000R		
Metro Area Operations Admin	142401	142400R	104401	104400R	4531	9680
Metro Customer Service (Martinez)	142402R	142400R	104402R	104400R		
East Metro Customer Service	142402	142402R	104402	104402R	4561, 4562	9684
West Metro Customer Service	142403	142402R	104403	104402R	4570	9685
Metro Technical Services (Wernicke)	142410R	142400R	104410R	104400R		
Pressure Control	142411	142410R	104411	104410R	4542	9681
M-I-C	142412	142410R	104412	104410R	4541, 4543	9682
Survey & Corrosion	142413	142410R	104413	104410R	4545	9683
Metro Construction & Maintenance (Chapman)	142420R	142400R	104420R	104400R		
C & M Admin	142421	142420R	104421	104420R	4581	9686
C & M Coordination	142422	142420R	104422	104420R	4582	9687
Leak Sweep Coordination	142423	142420R	104423	104420R	4586	9688
C & M Production Support	142424	142420R	104424	104420R	4590	9689
Non-Metro Operations (Hardgrave)	142500R	142000R	104500R	104000R		
Non-Metro Area Operations Admin	142501	142500R	104501	104500R	4131	9642
North Region (Kelley)	142510R	142500R	104510R	104500R		
North Region Admin	142511	142510R	104511	104510R	4231	9654
North Region M-I-C East	142512	142510R	104512	104510R	4232	9655
North Region M-I-C West	142513	142510R	104513	104510R	4233	9656
North Region Survey & Corrosion	142514	142510R	104514	104510R	4234	9657
Athens Area	142515	142510R	104515	104510R	4235	9658
Greenville Area	142517	142510R	104517	104510R	4237	9659
Longview Area	142519	142510R	104519	104510R	4239	9660
Paris Area	142521	142510R	104521	104510R	4241	9661
Sherman Area	142523	142510R	104523	104510R	4243	9662
Sherman Area CS	142524	142510R	104524	104510R	4244	N/A
Wichita Falls Area	142525	142510R	104525	104510R	4245	9663
Wichita Falls Area CS	142526	142510R	104526	104510R	4246	N/A
South Region (Vacant)	142530R	142500R	104530R	104500R		
South Region Admin	142531	142530R	104531	142530R	4331	9664
South Region M-I-C East	142532	142530R	104532	142530R	4333	9666
South Region M-I-C West	142533	142530R	104533	142530R	4332	9665
South Region Survey & Corrosion	142534	142530R	104534	142530R	4334	9667
Bryan Area	142535	142530R	104535	104530R	4335	9668
Bryan Area CS	142536	142530R	104536	104530R	4336	N/A
Round Rock Area	142537	142530R	104537	104530R	4337	9669
Round Rock Area CS	142538	142530R	104538	104530R	4338	N/A
Teague Area	142539	142530R	104539	104530R	4339	9670
Temple Area	142541	142530R	104541	104530R	4341	9671

Temple Area CS 142542 142530R 104542 104530R 4342 N/A
Mid-Tex/Atmos Pipeline-Texas Divisions
DeptIDs/Cost Centers

Organization	FIM Dept IDs				Atmos Cost Centers	
	ATMDS	Rolls up to	ATMPL	Rolls up to	080	180
Waco Area	142543	142530R	104543	104530R	4343	9672
Waco Area CS	142544	142530R	104544	104530R	4344	N/A
West Region (Martin)	142550R	142500R	104550R	104500R		
West Region Admin	142551	142550R	104551	104550R	4431	9673
West Region M-I-C	142552	142550R	104552	104550R	4432	9674
West Region Survey & Corrosion	142553	142550R	104553	104550R	4433	9675
Abilene Area	142554	142550R	104554	104550R	4434	9676
Abilene Area CS	142555	142550R	104555	104550R	4435	N/A
Kerrville Area	142556	142550R	104556	104550R	4436	9677
San Angelo Area	142558	142550R	104558	104550R	4437	9678
Step/Brw/East Area	142560	142550R	104560	104550R	4438	9679
Step/Brw/East Area CS	142561	142550R	104561	104550R	4439	N/A
Gas Storage (Trivedi)	142570R	142500R	104570R	104500R		
Gas Storage	142571	142570R	104571	104570R	4140, 4156	9643
Technical Services (Richards)	142200R	142000R	104200R	104000R		
Technical Services Admin	142201	142200R	104201	104200R	4106	9690
Gas Asset Management (Murdock)	141130R	142200R	101980R	104200R		
AIS System Planning	141130	141130R	101980	101980R	4141	9644
Info Mgmt HP Assets	141155	141130R	101981	101980R	4154	9652
Info Mgmt LP Assets	141153	141130R	104827	101980R	4153	9618
Pipeline Integrity Team	143826	141130R	104826	101980R	4144	9645
Right-of-Way	143825	141130R	104825	101980R	4155	9653
Support Services (Thigpen)	142100R	142200R	104100R	104200R		
Support Services Admin	142101	142100R	104101	104100R	4145	9646
Safety & Inspection (Schauwecker)	142102	142100R	104102	104100R	4147	9648
Technical Development (Kolkmeier)	142103	142100R	104103	104100R	4148	9649
SCADA/RTU (Sprinkle)	142104	142100R	104104	104100R	4149	9650
Gas Dispatch (Parks)	142105	142100R	104105	104100R	4150	9651
Work Management (Jackson)	142106	142100R	104106	104100R	4146	9647
Gas Engineering & Construction (Knights)	142300R	142200R	104300R	104200R		
Gas Engineering Services Admin	142301	142300R	104301	104300R	4129	9624
Gas Engineering Programs	142302	142300R	104302	104300R	4126	9640
Gas Engineering Non Metro	142303	142300R	104303	104300R	4127	9641
Gas Engineering Metro	142304	142300R	104304	104300R	4125	9639
Gas Engineering Metro New Serve	141217	142300R	104306	104300R	4128	9619
Gas Construction Management (Andrews)	142305	142200R	104305	104200R	4124	9638
Gas Measurement Services (Vinson)	141490R	142200R	101901R	104200R		
Gas Measurement Admin	141491	141490R	101943	101943R	4109	9627
Regional Measurement Managers	141491	141490R	101943	101943R	4109	9627
Gas Meter Shop	141492	141490R	101944	101943R	4123	9637
Gas Measurement Engineering	141498	141490R	101961	101943R	4122	9636
Regulatory & External Affairs (Yarbrough)	142220R	142000R	104220R	104000R		
Regulatory & External Affairs Admin	143800	142220R	104800	104220R	4104	9620
Communications	143803	142220R	104803	104220R	4117	9633
Community Relations	146460	142220R	104460	104220R	4113	9629
Compliance Monitoring & Reporting	142200	142220R	104200	104220R	4119	9635
Environmental	143804	142220R	104804	104220R	4118	9634
Gas Rates	143805	142220R	104805	104220R	4116	9632
Governmental Relations	143806	142220R	104806	104220R	4115	9631
Regulatory Accounting	143807	142220R	104807	104220R	4114	9630

**Mid-Tex/Atmos Pipeline-Texas Divisions
DeptIDs/Cost Centers**

Organization	FIM Dept IDs				Atmos Cost Centers	
	ATMDS	Rolls up to	ATMPL	Rolls up to	080	180
President - Atmos Pipeline-Texas	143800R	140008R	101075R	101006R		
President - Atmos Pipeline (Erskine)	143801	143800R	101261	101075R	N/A	9601
Business Systems Strategy & Support	143802	143800R	101150	101075R	4151	9615
Customer Service Activities (SLA)	140175	143800R				
Gas Supply & Development (Jones)	140260R	143800R				
GS&D Director	140293	140260R			N/A	9602
GS&D Gas Supply and Planning	140296	140260R			N/A	9605
GS&D Contract Administration Supply	140298	140260R			N/A	9606
GS&D Marketing Manager Rollup	149300R	140260R				
GS&D Marketing Manager	149310	149300R			N/A	9603
GS&D Industrial Marketing	149320	149300R			N/A	9604
Pipeline Marketing (Gordon)			101075R	101075R	N/A	9607
Transportation Services			101262	101075R	N/A	9607
Gas Control (Reynolds)			101264R	101075R	N/A	
Gas Control Admin			101264	101264R	N/A	9612
Gas Scheduling			101265	101264R	N/A	9613
Gas Control Operations			101266	101264R	N/A	9614
Gas Corporate						
GCBS	140053	LSGD	101053		4156	9610
Distribution	140000	140008R			4152	N/A
Oncor Group Admin	140031	140008R				
Asset Services Admin	142001	142000R	104001	104000R	4101	9621
Total Common	140005R	140008R				
General Office Staff	140098	140003R			4157	N/A
Common Distribution	140095	140003R			4120	N/A
Division Common	140090	140003R			4105	N/A
Fort Worth Environs RC	141807	140003R				
Corporate Department LSP			101090		N/A	9608
General Office Staff			101098		N/A	9616

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Atmos Energy Corporation

Rate Divisions

Shared Services		Mississippi Valley Gas	
002000	Shared Services General Office	170000	MVG
012000	Call Center		
Louisiana Division		Mid Tex Division	
007000	TransLa	190000	Mid Tex Division
023000	Trans La Meter Shop		
077000	AE Louisiana - LGS		
107000	AE Louisiana Overhead		
West Texas Division		Colorado/Kansas Division	
001000	Amarillo Transmission	024000	Greeley Meter Shop
003000	Amarillo City Plant Distribution	029000	Missouri
004000	Fritch & Sanford City Plant Distribution	030000	GGC/Denver Company Office
005000	West Texas City Plant Distribution	031000	Colorado ADM
006000	Dalhart City Plant Distribution	033000	Northeast Colorado
008000	Tex Div-West Texas Rural Irrigation	034000	Northwest & Central Colorado
010000	Tex Div	035000	Southeast Colorado
011000	Fain 10"	036000	Southwest Colorado
013000	Amarillo Rural Distribution	037000	Central Colorado
014000	Non-Regulated Industrial	038000	Cortez
015000	Regulated Industrial	040000	CNG
016000	Lubbock City Plant	041000	Buena Vista Division
017000	Dalhart Rural Distribution	080000	Kansas ADM
018000	Dalhart Rural Irrigation	081000	GGC-Kansas
019000	Tex Div- Triangle Pipeline	082000	Kaw Valley
021000	West Texas Rural Distribution	083000	Central Kansas
022000	Tex Div Meter Shop	084000	Cane
		085000	Eastern Kansas
		086000	Southwest Kansas
Kentucky Division		Non Utility	
009000	WKG	042000	Atmos Cng
		047000	Cng Trans La Cng
		050000	Egasco
		052000	TLGP
		053000	AEP
		054000	Enermart Energy Services Trust
		055000	Corporate-AES
		056000	TLIG-LGSI
		057000	TLGP-LGSN
		058000	TLGP-Pine Pipeline JV
		059000	TLIG
		700000	Atmos Pipeline - Texas
		800000	Storage-Corporate
		810000	TransLa Energy Services
		811000	WKG Energy Services
		812000	United Cities Energy Services
		813000	Greeley Energy Services
		814000	Energas Energy Services Trust
		815000	Atmos Energy Marketing LLC
		817000	WKG Storage Inc
		818000	Atmos Pipeline & Storage Inc (Formerly A
		820000	AEHI Corporate
Elimination Divisions			
979000	Amarillo Elimination		

980000 Triangle Elimination
981000 Atmos Energy Corporation Cons (Elim)
982000 Atmos Energy Company (BU Elim)
983000 Atmos Storage (Elim)
984000 Atmos Energy Services (Elim) Atmos Storage
985000 Enertrust Inc. (Elim)
986000 Atmos Energy Marketing (Elim)
987000 Other Operating Companies (Elim)
988000 Tex Div Enermart (Elim)

821000 Woodward Corporate
822000 TLGS-Corporate
823000 TLIG-Corporate
824000 WMLLC Franklin
825000 WMLLC Owensboro
826000 WMLLC New Orleans
870000 Utility Services
880000 Rental
890000 Atmos Power Systems (Formerly Leasing)
910000 AEM Intracompany Elims
930000 MS Energy

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REQUEST:

Provide Atmos-Kentucky's budget instructions, assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures.

RESPONSE:

Preparation of operating and construction budget formally begins in late May and culminates with completion of final budgets in late August for the following fiscal year. Budget preparation is based on determining the upcoming, annual system requirements necessary for continued safe and reliable operation of the system. In addition, expected customer growth is considered in order to determine any additional support or investment required to support that growth. Budgets are approved at multiple levels beginning with supervisor/managers up through Division leadership.

Additional reviews are performed by corporate executive operations management and their staff. High level reviews of the division budgets are reviewed by corporate executive management. The Board of Directors must review and approve the total Company budget before finalization and implementation.

Also, please see Attachment 1 through Attachment 8 for instructions, assumptions and timelines.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Calendar of Events, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Budget Assumptions, 2 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, SSU Budget Guidelines, 2 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, SSU PlanIt Budget Overview, 1 Page.

ATTACHMENT 5 - Atmos Energy Corporation, Weekly Budget Call, 1 Page.

ATTACHMENT 6 - Atmos Energy Corporation, PlanIT Manual FY2010, 43 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, Budget Season Kick-off, 1 Page.

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
Staff DR Set No. 1
Question No. 1-09
Page 2 of 2

ATTACHMENT 8 - Atmos Energy Corporation, Budget Update, 2 Pages.

Respondent: Greg Waller

2010 BUDGET CALENDAR OF EVENTS

Event	Responsible	Deliverables												
		Mar	Apr	May	Jun	Jul	Aug	Sep						
1 (1) Reforecast 2009 (2) Prepare 2010 Margin Models (3) Forecast 2010-12	Planning/Finance & Rates VPs	1-11	22											Update 3-year regulatory forecast and timelines
2 2nd Qtr QPR	All		22-23											Discuss forecasts, discuss 2010 Utility targets
3 Utility Forecast Review			23-24											Based on Updated Enterprise Plan
4 Develop 2010 Company Targets	Exec Mgmt/Planning		27	8										Review & upload completed margin models
5 2010 Margin Model Reviews	Finance VPs			4-22										Meet with each Department to discuss and gather FY 2010 Budget parameters (benefits, tax, interest rates, dividends, etc.)
6 Gather Budget Assumptions	Planning/SSU, etc.			1-22										Discuss BU Jurisdictional Spending Targets for O&M and Capital
7 Distribute Budget Targets	Exec Mgmt/Field/Planning			11-29										Discuss Budget Timeline, Targets
8 SSU Kickoff (System open for SS)	SSU/Planning			26										Bill Print Fees, Collection Rates, Tax Rates, etc.
9 Input Budget Assumptions into PlanIt	Planning			29										
10 Budgets Open for Field Data Entry	All				1									PlanIt O&M and Capital Budgets
11 First Draft of SSU Budgets due	SSU's				11									Semi-final draft achieving targets
12 Second Draft - SSU Budgets due	SSU's				18									Finalize SSU Budgets
13 Review of SSU Budgets	SSU Personnel				18D									2010 O&M and Capital Budgets; Income Statement Budget
14 1st Draft of BU Budgets Due	BU Officers				25									Finalize SSU Budgets
15 SSU Budget Reviews	Dept VPs					13-14								Review 1st Draft Budgets
16 Reg BU Budget Reviews in Dallas	SVP Ops/BU Officers/Planning					14-16								Review 1st Draft Budgets
17 Non-Reg Budget Reviews in Dallas	Non-Utility Officers, Planning					16								
18 3rd Qtr QPR	All					22-23								
19 BU Budget Reviews in Dallas (as needed)	BU Officers/Planning/Mgmt Committee/Non-Utility Officers					23-24								BU's present Budgets, Review Rates & Earnings Strategies; Review Consolidated Corporate Plan; Major Capital Projects; Metrics
20 Final Draft of Reg/Non-Reg Plans	Finance VPs					29								Final draft achieving all targets; Basis for Management Committee Presentation. Includes 2010 Annual Budget and 5 Year Plan.
21 Send Final Board Package	Planning/CFO/Corp Secretary										4			
22 Presentation Plan & Budget to the Board	Exec Mgmt/Atmos BOD											17-19		Approved Strategic Plan and 2010 Budget
23 Measurement Date - FAS 87 & 106	Towers Perrin/Human Resources													Other benefits expense assumptions received prior to budget

2010 Budget Assumptions - Draft Working Document

Item Description	Notes	Due Date	Owner	Status	Preliminary Assumptions	Input	emailed	completed	Send
AES Fees		22-May-09	Gary Vilas / Kenny Mailer	Done	AES Budget 2010.xls	BU	5-May-09	14-May-09	Y
Bank Service Fees		22-May-09	Thomas Gilbert / Susan Stevenson	Done	FY 2010 Payment Collections Budget.doc	BU	5-May-09	26-May-09	Y
Benefits & Worker's Comp	Dan - here is what we have thus far. I have not changed the FAS numbers from FY 2008, we expect the preliminary numbers on June 8 and final numbers on July 18th. The WC budget is not set as well, so I have given you a best estimate here. Pls let me know if you have any questions - Steve	22-May-09	Steve Harmon	Done		P&B		13-May-09	Y
Bill Print Cost Projection	Includes additional increase in postage	22-May-09	Thomas Gilbert / Susan Stevenson	Done	FY 2010 Utility Benefits Budget Preliminary as of 5-14-2009_Harmon.xls	BU	5-May-09	21-May-09	Y
Budget Item Pricing		22-May-09	Greg Smith	Done	Budget Pricing 2010.xls	BU	5-May-09	14-May-09	Y
COLI - Company Owned Life Insurance for Non-Qualified Retirement Plans	The complete McLunkin Price list on the 'S' Drive in a folder "McLunkin Prices" (link at right). This file will be updated monthly.	22-May-09	Mike Reynolds	Done	2010 McLunkin Price Master.xls	BU	5-May-09	13-May-09	Y
Collection Fees	SS, LA, Mid-States, Co/KS Accts - 07487 & 07488	22-May-09	Scott Gooding	Done	FY 2010 Budget schedule for Planning - account 9260 07487 07488 with delia	BU	5-May-09	12-Jun-09	Y
Collections (Bad Debt)	Look at bottom of tab "Collection Fees"	22-May-09	Anthony Looney	Done	2010 Collection Fees Assumptions.xls	BU	5-May-09	8-May-09	Y
Communications	Look at tab "% BD Budget"	22-May-09	Anthony Looney	Done	2010 Collection Fees Assumptions.xls	P&B	5-May-09	8-May-09	Y
Computer Equipment Price List	Includes RP-1162/Need by deadline	22-May-09	Jerry Hunter	Done	Bill Insert Expenses for Budgeting.xls	BU	15-May-09		Y
Contributions		22-May-09	Junior Aston	Done	2010 Safety Budget.doc	BU			Y
Customer Awareness	See Communications Above	22-May-09	Jerry Hunter	Done	Laptop price - \$2,300 - includes our most expensive laptop, port replicator, monitor, shipping, and tax	BU	5-May-09	8-Jun-09	Y
Re-allocation of Lincoln Center Rent	Re-allocate Lincoln Center rent to cost centers to account for re-assignment of space, office moves, etc. Include Cool Springs rent for CC1142 (Rates). Rent sib allocated by HC not SQ FT per Meziere.	22-May-09	Will Nail	Done	Desktop price - 1,200 - includes desktop, monitor, shipping, and tax Standard Software - 750 - require for any net increase of personal computers / MS Office, CALs, and Symantec SW	BU	5-May-09		Y
Dallas Sports Tickets	Amortized monthly for 12 months	22-May-09	Larry Kuper / Scott Gooding	Done	2009 Contributions.xls	BU	5-May-09		Y
Dues	The AGA dues can increase by a maximum of 5.21% per year.	22-May-09	Joanie Siedelman	Done	Customer Awareness Program.htm	BU	5-May-09		Y
Eliminations	Detail of what eliminated. VP's of Finance to indicate what they think should be eliminated	22-May-09	Scott Gooding / Ken Sims	Done	2010 SSJU Rent Budget.xls	P&B	5-May-09	26-May-09	Y
Furniture price list	The fixed components have been entered for Mid-States, Kentucky, Colorado-Kansas, and Texas.	22-May-09	Scott Gooding / Becky Sheffield	Done	FY 2010 Sports allocation as of 5 23 08.xls	BU	5-May-09	21-May-09	Y
Gas Prices - All Other	The lines "Basis and Discount", "Base Differential", and "Variable Comm and Fuel" require input from the BU's gas supply personnel.	22-May-09	Larry Kuper	Done	AGA 2009 2010 Dues annual worksheet.xls	P&B	5-May-09	18-May-09	Y
Inflation Rates	0% for 2010	22-May-09	Matt Davidson	Done	Elim Entries BS and IS FYTD 2009 thru Mar09 Reviewed.xls	BU	5-May-09	7-May-09	Y
			Dan Urteaga	Done	Almos Furniture Price List FY 2010.xls	BU	5-May-09	26-May-09	Y
				Done	FY 2010 Gas Cost Forecast.xls	BU	5-May-09	22-May-09	Y
				Done	http://www.bls.gov/cgi/	BU	5-May-09		na

2010 Budget Assumptions - Draft Working Document

Item Description	Notes	Due Date	Owner	Status	Preliminary Assumptions	Input	Send
Insurance - Premium	D&O - Renewals July 1st Property - 7 months known Auto - 3 months known Liability - Renewals Oct 1st. Increase due to litigation.	22-May-09	Jackie Madrid / Scott Gooding / Chris Felan	Done	..Insurance and Legal Reserve\Insurance Budget & Gravity 2009 v 2010.xls	P&B	N
Interest Income/expense, ST, LT	Info from Banks and Street. Risk factors - Market variability & fluctuation	22-May-09	Stroud		FY07 Interest Expense & SSU Taxes Other.xls	P&B	N
Capitalized Interest		22-May-09	Stroud		INT EXP 2007 BUDGET - FINAL 10-18-06.xls	P&B	N
Labor Splits	To assist in budgeting labor splits. This file provides a historical look at rolling 12-month labor splits. The file is derived from the Payroll Costing tables that feed into the General Ledger and Projects.	22-May-09	Paul Watkins	Done		BU	Y
Legal - Outside Services	sub account 06121	22-May-09	Suzie Johnson	Done	2009 Labor Split History.xls	BU	Y
MIP/VPP	Identify new participants to plan. List out cost center.	22-May-09	Dan Uheaga/Judith Costa	Done	FY 2010 outside legal expenses fy-09 7+3 and FY-10 - BP copy.xls	P&B	N
Pay Center Fees	Increase due to increased activity (not increased charge per transaction)	22-May-09	Susan Stevenson	Done		BU	Y
Political Contributions		22-May-09	Junior Aston	Done	FY 2010 Payment Collections Budget.doc	BU	Y
Relocation Costs		22-May-09	Larry Kuper	Done	2009 - 2010 Below the line expenses.xls	BU	Y
Restricted Stock		22-May-09	Scott Gooding / Jill Reid		FY 2010 Relocation ESTIMATES 051208.xls	P&B	N
Retirement Costs		22-May-09	Steve Harmon		Offline Schedule	P&B	N
Service Awards	Change allocation to the service month of the employee.	22-May-09	Steve Harmon / Kim Smith	Done	0630Harmon-Est fiscal 2009 costs.pdf	P&B	N
SSU Allocation Basis	Consider revamping the Composite Factor to more accurately reflect actuals. Also, may add a 4th factor for Gas Supply; Using FY 2009 Factors	22-May-09	Stroud / Felan	Done	FY2010 Estimated Service Awards Budget.xls	BU	Y
SSU Depreciation	Dan to talk to Chris about doing projection that Schneider needs to complete schedule	22-May-09	Chris Felan/Jason Schneider		SSU Manual Allocation.xls	P&B	N
SSU Cap Rates		22-May-09	Jane South		depr forecast FY08 1stPass 6-28-07.xls	P&B	N
Taxes	Will have estimate by June 5, 2009	22-May-09	Pace McDonald / Jennifer Story	Done	Attachment A - SSU Capitalized OH Survey (2008).xls	P&B	Y
- Income							
- State Gross Receipt							
- Property							
- Franchise							
Telecom	Per Scott Gooding, Almos Listing in Phone Directories using sub 05317	22-May-09	Bonita Buchanan		FY08 Budgeted Consolidated Effective Rate - 7 02 07.xls	BU	Y
Vehicles - Leased		22-May-09	Mark Payne		2010 Budget Property Tax.xls	BU	N
Vehicles & Equipment Costs		22-May-09	Mark Payne	Done	FY10 Franchise Tax Budget - Summary.xls	BU	Y
					GE Capital Fleet Facts sent every month directly to Finance VPs with information regarding existing vehicles	BU	N
					2010 Equipment Fleet Budget Projections.xls	BU	Y

Atmos Shared Services 2010 Budget Guidelines

CASE NO. 2009-00354
ATTACHMENT 3
TO STAFF DR SET NO. 1
QUESTION NO. 1,09

Budget Guidelines - Departmental Targets

- Spending dollar targets will be given to each major Shared Service department
- Major departments are Accounting, Customer Service, Gas Supply, Human Resources, Investor Relations, Information Technology, Legal, Regulated Support, Strategic Planning, Treasury
- Each department will be asked to prepare a first pass budget that achieves target
- During first pass reviews, departments leaders should bring documentation of the potential impact on service level that results from staying within the given target
- Departmental targets will be based upon controllable departmental expenses
- Baseline for controllable expenses will be the 2009 budget & workforce plan
- Adjustments for inflation of labor and benefit costs will be made to departmental targets

Budget Guidelines – Salary Expenses

- Merit budget of 3.0%
- An additional 0.5% will be set aside for selected adjustments. These amounts will be budgeted by HR.

Budget Guidelines – Headcount Changes

- In 2010 departments should not budget any incremental headcount increases in the first pass of the budget
 1. This guidance does not apply to vacancies in the process of rehire
 2. This guidance also does not apply to positions that authorized for hire during fiscal 2009 and are in the process of being filled
- Planning will pre-load items 1) and 2) above into PlanIt based upon a departmental personnel file received from Human Resources
- Requests for incremental headcount should not be loaded into the budget. Instead proposed increases should be presented to management as part of the first pass review of the budget
- Headcount increases approved during budget reviews will be added to the budget during the second pass

Atmos Shared Services 2010 Budget Guidelines

Budget Guidelines – Outside Services

- Swaps of internal for external labor will require a separate costs analysis demonstrating a net neutral cost or net cost savings
- Internal contract labor will be supported by standard schedules detailing out total internal and external FTEs and the related costs
- Other outside service costs will require completion of a standard schedule that details the vendors, purpose and amount of expenditures. These amounts should tie out to the total amount budgeted in the 2010 budget. Similar detail will be requested for travel and entertainment expenses.
- These schedules will be discussed in depth during first pass reviews

Enterprise/Specialty Costs

- These budget holders will be asked to keep expenses flat to compared to 2009 budget
- The budget holder should bring detailed schedule(s) showing calculations and assumptions supporting the amounts budgeted compared to prior year budget

Atmos Shared Services

Budget Inputs

CASE NO. 2009-00354
ATTACHMENT 4
TO STAFF DR SET NO. 1
QUESTION NO. 1-09

Overview

- System will open on May 26th
- Final targets to SSU budget holders prior to opening
- First draft budget due June 11th
- Second budgets due June 18th

Budget Process -- Inputting Budgets

- Planning will provide spreadsheet templates for upload in addition to web-based entry
- Templates to be distributed prior to opening
- Spreadsheet template access via Citrix
- O&M and Capital Templates w/ labor and benefits pre-loaded
- Load templates to PlanIt database. Save original Excel template to shared folder

Budget Process -- Workforce Budget

- Labor pre-loaded to include filled and approved, open positions
- Will provide a detailed schedule of personnel included in first pass budget
- Separate schedule for proposed 2010 budget additions (see attached)

Budget Process -- Other Budget Items

- Will request greater budget detail this year for certain expenses
- Detail will be prepared in standard schedules for (see attached):
 - Outside Services
 - Travel and Entertainment
- Planning will input rent. Rent is not included in the departmental target

Subject: FW: 2010 Budget - Weekly Budget Call
Location: Dial In- (972) 855-9955 or (877) 548-9955- Passcode is 221683

Start: Thu 6/11/2009 10:30 AM
End: Thu 6/11/2009 11:30 AM
Show Time As: Tentative

Recurrence: Weekly
Recurrence Pattern: every Thursday from 10:30 AM to 11:30 AM

Meeting Status: Not yet responded

From: Bradshaw, Joel R.
Sent: Friday, May 29, 2009 11:52 AM
To: Bradshaw, Joel R.; Blodgett, Bronson; Bowers, Mellisa A.; Hockin, Ryan; McNair, Paula C; Waller, Greg; Weathersbee, Barbara Jane; Urteaga, Dan; Matthews, William; Felan, Christopher (Chris)
Cc: Marshall, Karen; Hudson, Sidney W.; Densman, Josh; Goodman, Annie; Daugherty, Amanda
Subject: Updated: 2010 Budget - Weekly Budget Call
When: Thursday, June 11, 2009 10:30 AM-11:30 AM (GMT-06:00) Central Time (US & Canada).
Where: Dial In- (972) 855-9955 or (877) 548-9955- Passcode is 221683

Atmos Energy

FY10 Budget-Weekly Conference Call

Weekly - Ongoing

PLEASE FORWARD to additional Financial Analysts as needed. Thanks.

Agenda

Margin Models - Matthews

Budget System - PlanIt – Urteaga

Budget Assumptions – Felan

Q&A

CASE NO. 2005-0082
ATTACHMENT
TO STAFF REPORT
QUESTION C.109

Plant Overview

Fiscal 2010



PlanIT Review



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PlanIT Review



Accessing PlanIt

- Choose the Citrix icon from your desktop
- Choose the PlanIt Icon. This will take you to the logon screen.
- If the icon does not appear at first, select the Refresh button on the toolbar.
- If it still does not appear, please submit an IT Security Request form to have it added to your Citrix profile.



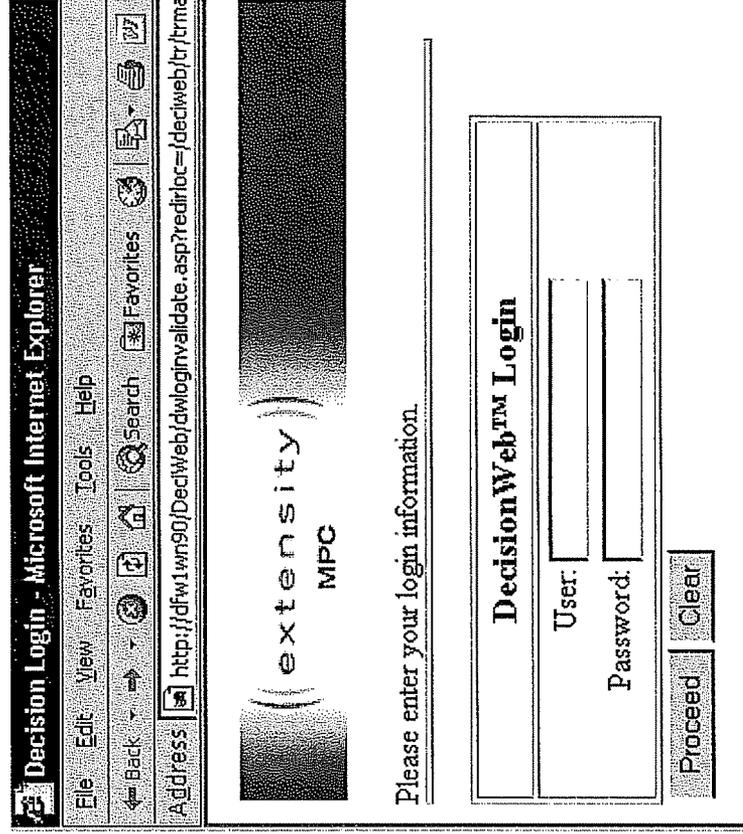
PlanIT

PlanIT Review



Accessing PlanIt (cont.)

- Using lower case, enter your Atmos Network user login.
- Using lower case, enter your Atmos Network password.
- Hit enter or click on the Proceed button.



PlanIT Review



Accessing Planit (cont.)

PlanIT welcome screen:

The screenshot shows a Microsoft Internet Explorer browser window titled "Extensity MPC Workstation - Microsoft Internet Explorer". The address bar contains the URL: <http://dfw1.wm90/decweb/tr/terminal2.asp?App=budgetplusweb&Cat=Info%2E&Hide=NO&Reload=No>. The browser's menu bar includes File, Edit, View, Favorites, Tools, and Help. The address bar also shows "Go" and "Links" buttons. The main content area displays the "extensity MPC" logo and a navigation menu with the following items: Info, Milestones, Install Client Configuration, Budget Calendar of Events, Budget Assumptions, and Strategic Planning Overview. A large arrow points from the "Welcome to PLANIT" text to the "Info" link in the navigation menu. Below the navigation menu, there is a section titled "Things to Remember..." with a bulleted list of instructions.

Welcome to PLANIT

Things to Remember...

- Be sure to click the 'LOGOFF' button when done budgeting. DONT just close Internet Explorer or shut down your computer.
- Don't forget to apply a labor split to EVERY employee after EVERY event.
- Don't forget to budget Overtime and Standby if applicable.
- Review the Milestones page frequently for Timeline changes.
- Check the [Frequently Asked Questions \(FAQ\)](#) page before calling for help.

PlanIT Review



Accessing PlanIt (cont.)

The Budget Assumptions link will take you to the current assumptions page. Please refer to this page as needed during the budgeting process.

(extensivity)
MPC

2010 Budget Assumptions - Draft Working Document

[Info](#) | [Tasks](#) | [Salary Budget](#) | [Labor Allocation](#) | [O&M & Capital Bud](#) | [Reviews & Approval](#) | [FINAL](#) | [FAQ/Help](#) | [Logoff](#)

Info: [Milestones](#) | [Install Client Configuration](#) | [Budget Calendar of Events](#) | [Budget Assumptions](#) ← | [Strategic Planning Overview](#)

Item Description	Notes	Due Date	Owner	Status	Preliminary Assumption
Budget Item Pricing	2009 Budget Pricing Info.htm The complete McJunkin Price list on the 'S' Drive in a folder "McJunkin Prices" (link at right). This file will be updated monthly.	22-May-09	Greg Smith	Done	Budget Pricing 2010.xls
Computer Equipment Price List		22-May-09	Will Nail		2009 ComputerEquipEstC
Furniture price list		22-May-09	Larry Kuper		Atmos Furniture Price List
Vehicle & Equipment Costs		22-May-09	Mark Payne	Done	2010_Equipment_Fleet_Bud

PlanIT Review



Accessing PlanIT (cont.)

When you finish reading the information section, you would next click on the tasks tab at the top of the sheet. The following screen will appear:

Task	Description
Review Budget Guidelines	Located under Tasks. Outlines the guidelines that affect the budget.
Complete Labor Budget	Located under Salary Budget. For each employee, review & update (if needed) pre-loaded salary & merit increase information. May enter expense/capital allocation by employee via the new Labor Allocation grid.
Consolidate Labor	Located under Tasks (or O&M and Capital Budget). This moves your labor information to the O&M and Capital Budgets.

The first screen provides you with a summary description of the different tasks you will need to perform within PlanIT and the order in which you need to perform them.

Labor Entry – Select Employee

- After clicking on the Salary Budget tab, the following screen will appear.
- Select the cost center from the drop down box.
- To see a list of the employees for this cost center, click on the plus (+) sign next to the word “Employees”.

Extensivity MPC Workstation - Microsoft Internet Explorer

Address: http://dfwiwn90/decweb/trmain2.asp?App=budgetplusweb&cat=Detail+Planning&Hide=NO&Rebid=No

Info Tasks Salary Budget Labor Allocation OSM & Capital Bud Reviews & Approval FINAL

Detail Budgeting Guidelines

Detail Budgeting Period: 10/01/2009 - 09/30/2010
Version: Working Budget

As of 05/27/2009 your Detail Budgeting Administrator has defined the following guidelines for use in entering your detail budgeting data. These guidelines will assist in choosing available employee types and event types. Also provided are the schedule line mappings that are defined to receive your summarized detail budgeting data.

Employee Types	Guidelines
Grade 7E	<ul style="list-style-type: none">• Paid salary and amounts are spread on a weekdays/permonth basis across the budget periods.

Version: Working Budget
Cost Center: 0000 Default

Detail Budgeting
Guidelines
Event Generator
Employees
Employee Views

Labor Entry – Salary Related Notes

- Current salary information has been downloaded from Payroll as of the May 15th payroll. Please verify that the current annual salary for each employee is correct.
- If you have an employee that was hired after May 15th, you will need to manually add that employee (addressed in a later slide).
- The average Atmos merit increase has been entered at 3.0% (placeholder only) to update the current salary to the amount it will be on Oct. 1. To change the raise percentage, type over the existing amount using whole numbers

PlanIT Review



Labor Entry – Labor Allocation

- To sculpt labor percentages throughout the FY 2010 year, you can use the Labor Allocation Data Grid.

Extensivity MPC Workstation - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address: http://fw.wm90/decidedby/fmact2.asp?app=budgetplowweb&Co=Labor+Allocation+Headng&hide=NO&reced=to

Search Favorites Go Links

Info Tasks Salary Budgets Labor Allocation Dist & Capital Bnd Reviews & Approval FINAL

Notes on Labor Allocation DataGrid

1. The purpose of the Labor Allocation DataGrid is to provide an easier way to expense capital or other categories in multiple months. Entries here will automatically show up as 'EVENTS' in the Labor Budget.

2. The 'Submit' button sends your updates to the database. Although it is not necessary to submit until you have updated all employees on all pages, it is good practice to submit frequently. A good standard is submit each time you have entered 7-10 lines of data.

3. The 'Refresh' button refreshes the grid with data from the database. Thus, it can be used to Undo all data entry since the last 'Submit'.

4. All entries apply to the full month. If you enter 30% for Direct Capital in December, 30% of the entire month's labor will be allocated to Direct Capital. An event dated the 1st day of the month will appear in the Labor Budget.

5. When a percentage is entered for a particular allocation category (e.g., Overhead Capital), that percentage

PlanIT Review



Labor Entry – Labor Allocation (cont.)

NOTE: You can maximize this screen by selecting the small arrow next to **Information** topic to hide the topic menu.

Select the Labor Allocation from the left-hand side.

Select your Cost Center from the drop down menu.

To change this split, select **Edit** next to the allocation you wish to change. Once you enter the new amount, click **OK**, which will appear beside the **Edit** button.

DESCRIPTION	RPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
Salary	14,800	14,800	14,800	14,800	14,800	14,800	14,800	14,800	14,800	14,800	14,800	14,800	14,800
Rpts (Ochr Amt)	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Rpts (Pc of Salary)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Total \$	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300
% Expensed Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Direct Capital Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Overhead Capital Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Other Billing Sheet Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Merchandising Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total \$	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300
% Expensed Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Direct Cash Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Overhead Cash Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Other Billing Sheet Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Merchandising Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total \$	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300
% Direct Capital Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Overhead Capital Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NOTE: You may only have to perform this task for new employees you add.

Labor Entry – Labor Allocation (cont.)

- Type the allocation using a decimal format (ex. 95%=.95, 60%=.6, 5%=.05) in the appropriate month(s).
- There is no need to enter the same amount to all the months if an employee has the same rates each month. The grid will calculate the amount for all the months that follow.
- The % **Expensed Labor** line is defaulted to calculate 100% minus the sum of the other %s. Therefore, the **Total %** line should always equal 100%.
- You may edit as many employees on the screen as you want prior to selecting the **Submit** button located at the top of the screen.
- If you have more than 10 employees in your cost center, then you must select the page number at the bottom right-hand side of the grid to see the rest of your employees and the Cost Center Summary.
- When you are done entering your Labor Allocation (i.e. Splits), then you **MUST** select the **Submit** button at the top of the grid for your updates/changes to be accepted.

PlanIT Review



Labor Entry - Adding An Employee

- Select the cost center you want to update from the drop down list.
- Choose "add new employee" from the menu.
 - Make up an employee number using your cost center in the number (ex. 3007NEW1), give the employee a name (ex. New Distribution Operator), and enter a **Headcount of 1**. (They do not count towards your overall headcount. It gets filtered out in the **Salary & Benefits Review**).

NOTE: If you have an employee hired after May 15th, enter his/her name in the following format: Last Name, First Name

- On the first line, enter the date the new employee will begin for a new hire (or 10/01/2009 for an existing employee hired after May 15th).
- Under event type, use the drop down box to choose the appropriate pay grade for a new employee.

Version: Working Budget
 Cost Center: DEMO CO/KS Div Demo Cost Center

Detail Budgeting
 Guidelines
 Event Generator
 Employees
 Add New Employee
 Anthony, Carmelo

Employee Detail: DEMO CO/KS Div Demo Cost Center

Employee ID: 3007NEW1
 Name: New Meter Reader
 Headcount: 1

Date (MM/DD/YYYY)	Employee Type	Title	Event Type	Amt/Rate	Hours	FTE Pct
11/01/2009	Grade 1	Meter Reader	Salary	25,000.00		100.00
<input type="checkbox"/> 11/01/2009	Grade 1	Meter Reader	% Expensed Labor	1.00		100.00
	Grade 1	Meter Reader	Raise (Dollar Am)			100.00

Save | Reset | Delete Selected Events | Delete Employee

Labor Entry - Adding An Employee

- In the Amt/Rate column, enter the annual salary of a new hire. **PLEASE DO NOT ENTER A MONTHLY OR QUARTERLY AMOUNT.**
- Hit the save button. Another blank line will be added.
- On the second line, enter the same date and under event type choose % Expensed Labor.
- Using decimal format, enter the percentage of the overtime labor or employee's labor that should be expensed. **For standby labor, 100% should be expensed.**
- Hit the save button. Another blank line will be added.
- Choose one of two methods to enter capital amounts:
 - a) Within this same screen on the third line, enter the same date and under event type choose % Direct capital labor or % Overhead capital labor. Using decimal format, enter the percentage of the overtime or employee's labor that should be capitalized. Verify that the expense and capital percentages add up to 1 (100%) and then click the save button.
 - b) Go to the Labor Allocation grid and assign the labor splits

Version: Working Budget

Cost Center: DEMO CO/KS Div Demo Cost Center

Detail Budgeting
 Guidelines
 Event Generator
 Employees
 Add New Employee
 Anthony, Carmelo

Employee Detail: DEMO CO/KS Div Demo Cost Center

Employee ID: 3007NEW1

Name: New Meter Reader

Headcount: 1

Date (MM/DD/YYYY)	Employee Type	Title	Event Type	Amt/Rate	Hours	FTE Pct
11/01/2009	Grade 1	Meter Reader	Salary	25,000.00		100.00
11/01/2009	Grade 1	Meter Reader	% Expensed Labor	1.00		100.00
	Grade 1	Meter Reader	Raise (Dollar Amt)			100.00

Save | Reset | Delete Selected Events | Delete Employee

PlanIT Review



Labor Entry (cont.)

- After you have entered and saved all of your labor budget information, you will need to consolidate. This will move your data to the salary reports in the Reviews section.
- Click on the tasks tab at the top of the screen.
- Click on the Consolidate Labor2 icon in the task menu.

The screenshot shows a web browser window titled "Extensivity MPC Workstation - Microsoft Internet Explorer". The address bar contains the URL: <http://dfw1wn90/dec/web/ctr/main2.asp?App=budgetplusweb&Cat=Tasks&Hide=NO&Reload=No>. The browser's menu bar includes File, Edit, View, Favorites, Tools, and Help. The main content area displays the Extensivity MPC logo and a "Tasks" menu. The menu items are: Summary of Tasks, Guidelines, Contacts, Consolidate Labor2, Consolidate Expenses, and Consolidate Capital. An arrow points to the "Consolidate Labor2" option. Below the menu, there is a "Consolidation" section with a table of parameters.

Selected Year:	[Total Year: 2010]
Cost Center:	TICC: Total Cost Centers - Reporting, ...
Project:	No Asset Type; TOTCAPPROJ
Currency:	USD

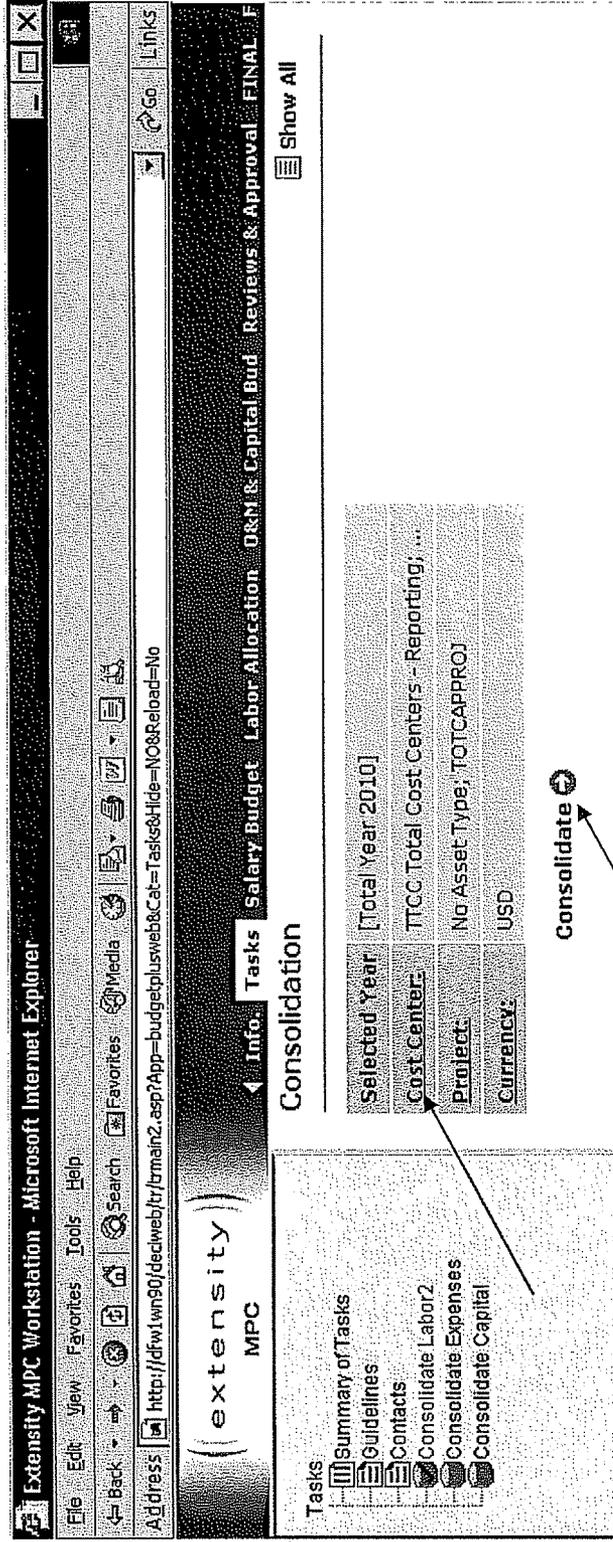
At the bottom right of the interface, there is a "Consolidate" button with a circular arrow icon.

Labor Entry – Consolidating Labor

- The selected year will default to “Total Year 2010”.
- Click on the cost center button and choose your cost center (or, if you have multiple cost centers, you can select the “parent” roll up and select “children”, and all of the cost centers under the parent will be selected.)

Labor Entry – Consolidating Labor

- Click on the Consolidate Button
- You will see a message stating that the “consolidation is running.” This process may take a few minutes.



PlanIT Review



Overtime, Callout, and Standby

PlanIT Review



Capital Entry

- Click on the O&M and Capital Budget category. Then click on the plus sign (+) next to "Capital Budget" to expand the choices.
- Next, click on Labor Assignment

Extensivity MPC Workstation - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Search Favorites Web@Cak=budget+Web+Data+Entry&file=NORebad-No

Address http://dm1w1m90/decweb/ctr/main2.asp?App=budget&web@Cak=budget+Web+Data+Entry&file=NORebad-No

Info Tasks Salary Budget Labor Allocation O&M & Capital Bud Reviews & Approval FINAL FAQ/Help Logoff

Welcome to Data Entry for O&M and Capital

Please choose one of the following from the menu on the left.

O&M Expense Budget: Here you can budget the O&M expenses for your cost center. Please choose the screen for your appropriate division.

Capital Budget: Here you can budget the costs and provide metrics associated with capital projects.

- O&M & Capital Bud
- Budget Data Entry>Welcome
- Consolidate Labor?
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
- Capital Budget
- Labor Assignment
- MidTex Allocation
- Growth Projects
- System Integrity Projects
- Pipeline Integrity Management Projects
- System Improvement Projects
- Public Improvement Projects
- Pipeline Replacement Projects
- Equipment Projects
- Structures Projects
- Vehicle Projects
- Information Technology Projects

PlanIT Review



Capital Entry – Labor Assignment

- You MUST select your Rate Jurisdiction/Service Area for Capital Projects.
- In the gray area of this spreadsheet you will find your direct capital labor dollars by month that you budgeted in labor budget.
- Notice that there is a white data entry line titled **Labor Transferred to Other Cost Centers**.

Legend:

- O&M & Capital Bud
- Budget Data Entry/Welcome
- Consolidate Labor?
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
- O&M Expense Data Entry Form
- Below the Line Exp Data Entry Form
- Capital Budget
- Labor Assignment
- MidTex Allocation
- Growth Projects
- System Integrity Projects
- Pipeline Integrity Management Prjnts

Table: Labor Assignment

DEMO CO/JS Div. Demo Cost Center		DFDINS: Default Service Area					
Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2010	Feb FY2010	Mar FY2010	Apr FY2010
3713	104	99	109	199	284	438	417
Total Cost Center Direct Labor							
Labor Transferred to Other Cost Centers							
Total Assigned to Projects							
Unassigned Labor							
Total Capital Projects							
Gr Scientific Projects							
Gr Sheriff Projects							

PlanIT Review



Capital Entry - Labor Transfers to Other Cost Centers

-If you plan to send employees to other cost centers to work on capital projects, you need to key the total dollar by month you expect to transfer. This amount must be keyed in as a negative. You will need to coordinate with the cost center supervisor where these employees will be working so that he/she budgets a corresponding "transferred in" monthly amount in the appropriate project in his/her cost center.

The screenshot shows a web application interface for 'Extensivity MPC Workstation'. The browser address bar displays a URL with parameters for 'App=budgetplusweb&Cat=Budget+Web+Data+Entry&Hide=NO&Rebid=No'. The navigation menu includes 'Info', 'Tasks', 'Salary Budget', 'Labor Allocation', 'O&M & Capital Bud', 'Reviews & Approval', 'FINAL', 'FAQ/Help', and 'Logout'. A secondary menu contains 'Select an Action...'. The main content area is titled 'Labor Assignment' and features a table with the following data:

	Total Year FY2010	Oct F2010	Nov F2010	Dec F2010	Jan F2010	Feb F2010	Mar F2010	Apr F2010	May
Total Cost Center Direct Labor	3773	104	99	109	284	436	417	396	
Labor Transferred to Other Cost Centers	(60)	(60)	(0)	(0)					
Total Assigned to Projects									
Unassigned Labor									
Total Capital Projects									

Below the table, there is a list of navigation options for 'O&M & Capital Bud':

- Budget Data Entry Welcome
- Consolidate Labor2
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
- O&M Expense Data Entry Form
- Below the Line Exp Data Entry Form
- Capital Budget
- Labor Assignment
- MidTex Allocation
- Growth Projects

Plant Review



Capital Entry - Labor Transfers to Other Cost Centers (cont.)

- When finished, save the data by clicking on the save data icon at the top of the screen.
- Click the labor assignment calculation.
- Click the refresh icon to see updated unassigned labor amounts.
- If you do not have any transferred-out labor, there is no need to save.

The screenshot shows a web browser window titled "Extensivity MPC Workstation - Microsoft Internet Explorer". The address bar contains a URL starting with "http://dfw1vn90decweb/r/bmahn2.asp?App=budgetplusweb&cat=Budget+Web+Data+Entry&hide=100&Rebid=No". The browser's menu bar includes File, Edit, View, Favorites, Tools, Help, Search, and Media. The browser toolbar shows Back, Forward, Stop, Refresh, Home, and Search icons. The browser's status bar displays "Go" and "Links".

The main content area is titled "Labor Assignment" and displays a table with the following data:

DEMO CO/JS Div. Demo Cost Center		DFDIVS Default Service Area				
Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2010	Feb FY2010	Mar FY2010
Total Cost Center Direct Labor	3713	104	99	109	284	436
Labor Transferred to Other Cost Centers	(30)	(50)	(70)			
Total Assigned to Projects						
Unassigned Labor						
Total Capital Projects						

Navigation buttons at the top of the page include: Info, Tasks, Salary Budget, Labor Allocation, O&M & Capital Bud, Reviews & Approval, FINAL, FAQ/Help, and Logout. A "Select an Action..." dropdown menu is also visible.

The left sidebar contains a navigation menu with the following items:

- O&M & Capital Bud
- Budget Data Entry Welcome
- Consolidate Labor?
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
- O&M Expense Data Entry Form
- Below the Line Exp Data Entry Form
- Capital Budget
- Labor Assignment
- MIDTex Allocation
- Growth Projects

Capital Entry - Labor Transfers to Other Cost Centers (cont.)

- The remaining amounts by month on the unassigned labor line are the labor dollars you must now assign to your capital projects. Make note of the amounts by month.
- To see how much you have left, periodically, you may select the **Save, Labor Assignment Calculation, and Refresh** icons.
- The second column is titled Name. This is the project name that you have or will assign to the particular Project. If you have not entered Projects, then this column will be blank. Once you budget projects and assign them names, this column will be populated.
- The Unassigned Labor line will recalculate. If you still have a balance, then you must either:
 - a) Change the amount of an existing project or
 - b) Add amounts to additional projects.

Plant Review



Capital Entry - Budgeting Projects

-In the menu section under capital budget all of the budget categories are listed. The process for entering the budget for each category is the same. The only difference is what type of units you will enter into the metrics section.

Navigation Menu:

- O&M & Capital Bud
- Budget Data Entry/Welcome
- Consolidate Labor?
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
- O&M Expense Data Entry Form
- Below the Line Exp Data Entry Form
- Capital Budget
- Labor Assignment
- MitTex Allocation
- Growth Projects
- System Integrity Projects
- Pipeline Integrity Management Projects
- System Improvement Projects
- Public Improvement Projects
- Pipeline Replacement Projects
- Equipment Projects
- Structures Projects
- Vehicle Projects
- Information Technology Projects

Summary Table:

	Total Year R 2010	Oct R 2010	Nov R 2010	Dec R 2010	Jan R 2010	Feb R 2010	Mar R 2010	Apr
Direct Capital Labor								
Labor Transfer In #1								
Cost Center #1								
Labor Transfer In #2								
Cost Center #2								
Labor Transfer In #3								
Cost Center #3								

PlanIT Review



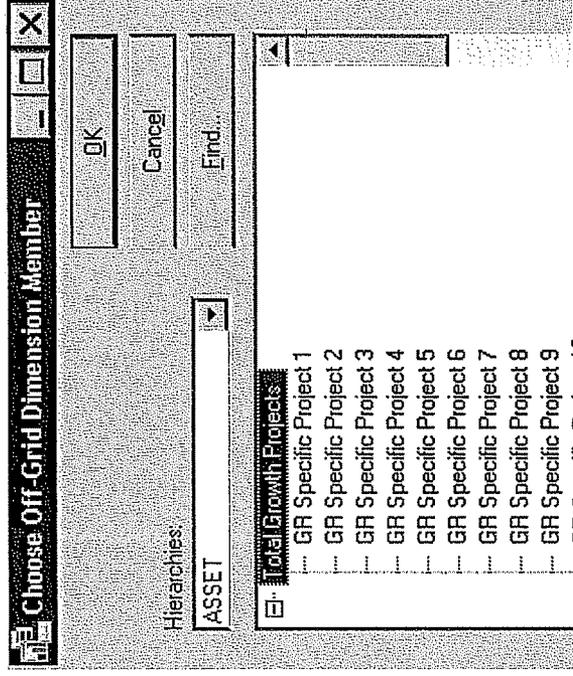
Capital Entry - Budgeting Projects (cont.)

- Choose "Growth Projects" from the left-side menu.
- A data entry screen by month will appear that looks very similar to the O&M entry screen.
- The screen at first will be all gray.
- If your cost center is not listed on the left button at the top of the screen, then click on the button and choose your cost center **WAIT for the screen to refresh before clicking on the grid or any other buttons.**
- Click on the right button that says "Total growth projects".

The screenshot shows the 'Growth Capital Budget Data Entry' screen. At the top, there is a navigation bar with tabs for 'Info', 'Tasks', 'Salary Budget', 'Labor Allocation', 'O&M & Capital Bud', 'Reviews & Approval', 'FINAL', 'FAQ/Help', and 'Logout'. Below this is a sub-menu with 'Unsubmitted', 'ZZZZ: No Access', 'DFDYS: Default, SEMC', and 'Total Growth Projects'. The main area contains a 'Project Name' field and a 'Project Description' field. At the bottom, there is a table with the following columns: 'Total Year F2010', 'Oct F2010', 'Nov F2010', 'Dec F2010', 'Jan F2010', 'Feb F2010', 'Mar F2010', and 'Apr F2010'. The table rows include 'Direct Capital Labor', 'Labor Transferred In #1', 'Cost Center #1', 'Labor Transferred In #2', 'Cost Center #2', and 'Labor Transferred In #3'. A sidebar on the left lists various menu items, with 'Growth Projects' selected.

Capital Entry - Budgeting Projects (cont.)

- When you click the total growth projects button, the following window will appear.
- Functional projects are listed for services, meter loops and meters. To budget dollars for these activities just click on the appropriate one.
- If you need more projects than what are listed for the project category, you can request that more be added by the Budget and Planning Department.



Capital Entry - Budgeting Projects (cont.)

- After choosing any of the projects, your spreadsheet will change into data entry format with white lines available for your dollars by month.
- The **Direct Capital Labor** dollars will be pre-populated if you entered it in via the **Labor Assignment** view.
- Give your specific project a **Name and Description**. This will help to identify the project. This description can be as long or short as you want, but should give enough information to justify the project.

The screenshot displays the 'Growth Capital Budget Data Entry' window. At the top, there are navigation buttons: 'Controller - Tasks - Salary Budget - Labor Allocation', 'O&M & Capital Entry', 'Reviews & Approval', and 'Select an Action...'. Below these are several tabs: 'DEMO_CO/KS_O&M', 'DEMO_CO/Default/Service', and 'GR-Specific/Project.L'. The main form area contains a 'Project Name' field with the text 'Test Project for Training' and a 'Project Description' field with the text 'Go over how to enter a project in PlanIT'. Below the form is a table with columns for months from 'Total Year 2010' to 'Jan 11'. The 'Direct Capital Labor' row shows a value of '2000000000' for January 2010. A list of checkboxes is visible on the left side of the window, including 'O&M & Capital Entry', 'Budget Data Entry Welcome', 'Consolidate Labor', 'Consolidate Expenses', 'Consolidate Capital', 'Consolidate Margins', 'Consolidate Income Stmt', 'Controller O&M Expenses', 'Controller Capital Budget', 'Controller Capital - ALL PF', 'Capitalized OH Manual EN', 'Direct Costing of OH Armo', 'Regional OH Rates', 'Salary OH Rates', 'Unapplied Labor Transfer', 'Labor Assignment', 'Growth Projects', 'System Integrity Projects', 'Pipeline Integrity Managen', 'System Improvement Proje', 'Public Improvement Proje', 'Pipeline Replacement Pro', and 'Equipment Projects'.

Capital Entry - Budgeting Projects (cont.)

-If you will be using employees from another cost center on this project, key their labor dollars by month on the **Labor Transferred In** line. (Be sure to coordinate this with the supervisor from their cost center so that they will budget labor transferred out.).

	Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2010	Feb FY2010	Mar FY2010	Apr
Direct Capital Labor	2,600	400	500	800	300	300	300	
Labor Transferred In #1	3,000	3,000						
Cost Center #1		3006						
Labor Transferred In #2	3,000		3,000					
Cost Center #2		3009						

-Please make sure that you enter the cost center from which the labor is being transferred in.

-You can only enter the cost center in the "Oct FY2010" column.

PlanIT Review



Capital Entry - Budgeting Projects (cont.)

-Key all other direct labor amounts on the appropriate lines as well as any contract labor, materials without stores overhead (this would be any non-inventory materials), materials with stores overhead (this would be any inventory materials from McJunkin), other expenditures (permits, equipment rental, etc.), AIC/Reimbursements.

-The AIC/Reimbursements must be a negative number.

	Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2010	Feb FY2010	Mar FY2010	Apr
Payroll Tax								
Contractor Labor		10,000	20,000	15,000	10,000	10,000	30,000	
Materials - without stores		2,000	5,000	4,000	3,200	2,000	2,000	
Materials - with stores		2,000	8,000	3,000	3,200	2,000	2,000	
Direct Rent								
Direct Utilities								
Direct Transportation								
Direct Telecom								
Direct Heavy Equipment								
Stores Overhead								
Expense Reports - Direct								
Other Expenditures								
Gross Direct Capital								
AIC/Reimbursements				(50,000)			(300,000)	
Sub-total								
Total Direct Capital								

AIC must be negative numbers.

PlanIT Review



Capital Entry - Budgeting Projects (cont.)

- Enter all your **Metrics** for the Project in the Oct column only.
- Enter the appropriate metrics for this project by clicking into the appropriate field and keying the number.
- Please pay attention to whether the metric needed is the number of units or the number of feet.

Metrics - Enter Data into Oct Column	Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2010	Feb FY2010	Mar FY2010	Apr
Meters								
Meter Loops								
Feet of 2 Main		60						
Feet of 4 Main		30						
Feet of 6 Main		50						
Feet of 8 Main								
Feet of 10 Main								
Feet of 12 Main								
Wells								
Power Plants								
Interconnects								
Regulators								
Regulator Stations								
APM ROE								

Capital Entry - Budgeting Projects (cont.)

Using the three choices provided at the bottom of the screen, enter the number for the project type that is applicable. The number choices are:

- 1 – Functional Project
- 2 – Not a Functional Project
- 3 – Not Applicable

The screenshot shows a software interface for budgeting projects. At the top, there is a horizontal bar with fiscal years from 'Total Year FY2010' to 'Apr'. Below this bar, the text reads 'Functional=1, NonFunc=2, NA=3' and 'Is this project Functional or NonFunc?'. A dropdown menu is open, showing three options: '1 Functional Project', '2 Not a Functional Project', and '3 Not Applicable'. A 'More Detailed Instruction' link is also visible. An arrow points from the dropdown menu to the '1' in the fiscal year bar.

When complete, select the **Save Work in Progress** icon.

Capital Entry - Budgeting Projects (cont.)

- Once all projects have been entered, a consolidation must be run. Under the O&M and Capital Budget topic, select the “Consolidate Capital” topic.
- Select your Cost Center(s). You may select more than one Cost Center.
- Make sure the year is set to FY 2010 (it should default to this).
- Click on the “Consolidate” button

The screenshot displays the PlanIT software interface for budgeting projects. The left pane shows a tree view with the following items:

- O&M & Capital Bud
- Budget Data Entry Welcome
- Consolidate Labor/2
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
- O&M Expense Data Entry Form
- Below the Line Exp Data Entry Form
- Capital Budget
- Labor Assignment
- MGTex Allocation
- Growth Projects
- System Integrity Projects
- Pipeline Integrity Management Projects
- System Improvement Projects
- Public Improvement Projects
- Equipment Replacement Projects
- Structures Projects
- Vehicle Projects
- Information Technology Projects

The right pane shows the consolidation form with the following fields:

- Start: Total Year FY2010
- End: Total Year FY2010
- Schedules: CB - Capital ALL, CB - Allocate OH to Projects, Reorder...
- Cost Center: DEMO CO/KS Div Demo Cost Center, ZZZZ No Access
- Versions: Working Budget
- Services Area: ATMRRV Atmos Consolidated Service Area, ...
- Class: Not Class Specific
- Project: No Asset, Type: Total Capital Projects
- CURRENCY: USD
- Exchange Rate Set: RateSet 1
- Compute: YTD

A 'Consolidate' button is located at the bottom right of the form.

PlanIT Review



O&M Entry

- Click on the O&M and Capital Budget category, then Click on the plus sign (+) next to O&M Expense Budget to expand the choices.
- Click on "O&M Expense Data Entry Form".

Welcome to Data Entry for O&M and Capital

Please choose one of the following from the menu on the left:

- O&M Expense Budget: Here you can budget the O&M expenses for your cost center. Please choose the screen for your appropriate division.
- Capital Budget: Here you can budget the costs and provide metrics associated with capital projects.

O&M Entry – Entering Expenses

-If you have multiple cost centers, click on the division button and choose your cost center from the drop down list.

Extensivity MPC Workstation - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address http://dfw1wr90/decweb/lt/ltmain2.asp?App=budgetplusweb&Cat=Budget+Web+Data+Entry&fidb=NO&Reload=No

Info Tasks Salary Budget Labor Allocation O&M & Capital Bud Reviews & Approval FINAL

Select an Action...

This page writes data to the database for the Approval process.

Unsubmitted

GKDI, Colorado/Kansas Division

O&M & Capital Bud

- Budget Data Entry>Welcome
- Consolidate Labor2
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
- O&M Expense Data Entry Form
- Below the Line Exp Data Entry
- Capital Budget

Total Year: FY2010	Oct FY2010	Nov
Non-project Labor - 01000		
Capital Labor - 01001		
Capital Labor Contra - 01002		
Deferred Project Labor - 01003		
Deferred Project Labor Contra - 01004		
Expense Labor Transfer In - 01005		
Expense Labor Transfer Out - 01006		

PlanIT Review



O&M Entry – Entering Expenses

- Click anywhere on the spreadsheet to make it active. Use the scroll keys to move around the spreadsheet.
- Gray lines represent totals or budget lines that will be automatically filled with numbers (ex. Labor and benefits). Nothing can be keyed in these fields.
- Only lines in white can be budgeted. Type the numbers you wish to budget by month on the appropriate sub-account line.
- When you are finished keying your budget, click on the “save work in progress” button the top right of the screen.

Address: http://dwl1w901dedweb1/tr/mah2.asp?App=BudgetWeb&Cal=Budget+Web+Data+Entry&Hide=1089&ebox=No

Info... Tasks... Salary Budget... Labor Allocation... O&M & Capital Bud... Reviews & Approval... FINA... FAQ/Help... Logout... Select an Action...

This page writes data to the database for the Approval process.

Unsubmitted

Total Year P2010:	Oct P2010:	Nov P2010:	Dec P2010:	Jan P2010:	Feb P2010:
12,360	1,042	994	1,089	994	847
Non-Project Labor - 01000					
Capital Labor - 01001					
Deferred Project Labor - 01002					
Deferred Project Labor Contra - 01003					
Expense Labor Transfer (In/Out)					

O&M & Capital Bud

- Budget Data Entry Welcome
- Consolidate Labor?
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
- O&M Expense Data Entry Form
- Below the Line Exp Data Entry Form
- Capital Budget
- Labor Assignment
- MidTex Allocation
- Growth Projects
- System Integrity Projects
- Pipeline Integrity Management Projects
- System Improvement Projects

Plant Review



O&M Entry – Consolidating Expenses

- After you have finished keying your O&M budget, you will need to consolidate.
- Choose Consolidate Expenses from the menu.

The screenshot shows the Extensivity MPC Workstation interface. On the left, a menu is open with the following items: O&M & Capital Bud, Budget Data Entry Welcome, Consolidate Labor, Consolidate Expenses, Consolidate Capital, O&M Expense Budget, O&M Expense Data Entry Form, Below the Line Exp Data Entry Form, and Capital Budget. An arrow points to the 'Consolidate Expenses' option. On the right, the 'Consolidation' dialog box is displayed with the following fields:

Start:	Total Year FY2010
End:	Total Year FY2010
Schedules:	Cost Center Expenses
Cost Center:	CKDI Colorado/Kansas Division; 0000 Default; ...
Version:	Working Budget
Service Area:	ATMSRV Atmos Consolidated Service Area; ...
Class:	Total Consolidated Class
Project:	No Asset Type
Currency:	USD
Exchange Rate Set:	RateSet 1
Compute:	<input type="checkbox"/> YTD

Buttons for 'Consolidate' and 'Reorder...' are visible at the bottom of the dialog box.

Consolidate

O&M Entry – Consolidating Expenses

- Make sure your start and end period are Total Year FY2010 (they are defaulted to this).
- Click on the “Cost Center :” link and choose your cost center (or multiple cost centers if you have more than one).
- The schedule should be Cost Center Expenses.
- Click on Consolidate.
- You are ready to review your budget and submit for approval.

The screenshot shows a web browser window titled "Extensivity MPC Workstation - Microsoft Internet Explorer". The address bar shows a URL starting with "http://dfw1vm90/dec/web/tr/main2.asp?App=budgetplusweb&Cat=Budget+Web+Data+Entry&Hide=NO&Rebid=No". The browser's navigation pane on the left lists several menu items: "O&M & Capital Bud", "Budget Data Entry Welcome", "Consolidate Labor2", "Consolidate Expenses", "Consolidate Capital", "O&M Expense Budget", "O&M Expense Data Entry Form", "Below the Line Exp Data Entry Form", and "Capital Budget".

The main content area is titled "Consolidation" and contains a form with the following fields:

- Start:** Total Year FY2010
- End:** Total Year FY2010
- Schedules:** Cost Center Expenses
- Cost Center:** CKDI Colorado/Kansas Division; 0000 Default; ...
- Version:** Working Budget
- Service Area:** ATMSRV Atmos Consolidated Service Area; ...
- Class:** Total Consolidated Class
- Project:** No Asset Type
- Currency:** USD
- Exchange Rate Set:** RateSet 1
- Compute:** YTD

Arrows from the text instructions point to the "Cost Center Expenses" dropdown menu and the "Consolidate" button in the browser interface.

Reviews & Approval – O&M Reviews

- Located under O&M Reviews, there are several reports available: 2010 Budget Detail, 2010 Budget Detail by Month, 2010 Budget v. 2009 Budget, 2010 Budget v. 2009 Act+Bud, and 2010 Below the Lien Detail.
- The Actual + Budget consists of year-to-date actuals, plus budget for the remaining months. Note that the categories can be expanded to show more detail by double-clicking on the line description to be expanded. Similarly, double clicking on the Year column heading expands the time-frame to show the individual months.

extensity
MPC
Info... Tasks... Salary Budget... Labor Allocation... O&M & Capital Bud... **Reviews & Approval**... FINAL... FAQ/help... Logoff...
Select an Action...

2010 Budget vs 2009 Budget

3034 CO/KS/DW/Greely O&M Services

	2009	2010
Labor	\$1,017,059	\$1,734,444
Benefits	\$341,725	\$711,122
Materials & Supplies	\$137,811	
Vehicles & Equip	\$135,566	
Print & Postages	\$14,400	
Insurance		
Marketing	\$4,000	
Employee Welfare	\$17,677	
Information Technologies		
Rent, Maint., & Utilities	\$160,289	
Directors & Shareholders &PR	\$1,000	
Telecom		
Travel & Entertainment	\$28,080	
Dues & Donations		
Training	\$5,500	
Outside Services	\$123,008	
Provision for Bad Debt		
Miscellaneous	\$3,000	
Total O&M Expenses Before Allocations	\$1,989,104	\$2,445,566
Expense Billings		
O&M - Total Operation & Maintenance Expense	\$1,989,104	\$2,445,566

DEFNYS Default Service Area Working Budget

Reviews & Approval

- Reviews & Approval Welcome
- Status for Daily Consolidation
- Labor Reviews
- O&M Reviews
 - 2010 Budget Detail
 - 2010 Budget Detail by Month
 - 2010 Budget v. 2009 Budget
 - 2010 Budget v. 2009 Act+Bud
 - 2010 Below the line Detail by Month
- Capital Reviews

Atmos Energy

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Plant Review



Reviews & Approval – Capital Reviews

Capital Reviews – several capital reviews are provided, each with a different lay out. Simply browse through these reviews to see which report gives you the best information. If you would like to see a report in a different way, contact a member of the Planning Team, and we will create it.

- Choose the desired Cost Center(s) by double clicking in the first column.
- Choose the desired Project(s) by double clicking in the second column.
- Choose the desired line items by double clicking on the row header.
- (Below is how the "Capital Report by Cost Element" review looks.)

MPC

Reviews & Approval Welcome
 Status for Daily Consolidation
 Labor Reviews
 O&M Reviews
 Capital Reviews

Unassigned Labor Overview
 Capital Report by Cost Ctr
 Capital Report by Budget Category
 Capital Report by Cost Element
 Capital Report by Expenditure Detail
 Capital Report by Operations Rollup Area
 Name and Description

Info Tasks Salary Budget Labor Allocation O&M & Capital Bud Reviews & Approval FINAL FAQ/Help Logoff

PlanIT Review



Exporting Data to Excel

- You may want to export data to Excel for further analysis.
- To do this, select "Excel Report" from the drop down list in the upper right hand corner of a screen.

extensity
MPC

O&M & Capital Bud
 Budget Data Entry Welcome
 Consolidate Labor2
 Consolidate Expenses
 Consolidate Capital
 O&M Expense Budget
 Capital Budget
 Labor Assignment
 MidTax Allocation
 Growth Projects
 System Integrity Projects
 Pipeline Integrity Management Projects
 System Improvement Projects
 Public Improvement Projects
 Pipeline Replacement Projects
 Equipment Projects
 Structures Projects
 Vehicle Projects
 Information Technology Projects

← Info... Tasks... Salary Budget... Labor Allocation... O&M & Capital Bud... Reviews & Approval... FINAL... FAQ/Help... Logoff...

Select an Action...
 Select an Action...
 Worksheet
Excel Report
 Annotation Report
 Advanced Planning

Growth Capital Budget Data Entry

Unsubmitted
 DEMO COKS Div/Plant: COPPER/GSC/Devolver C GR Specific Project 1

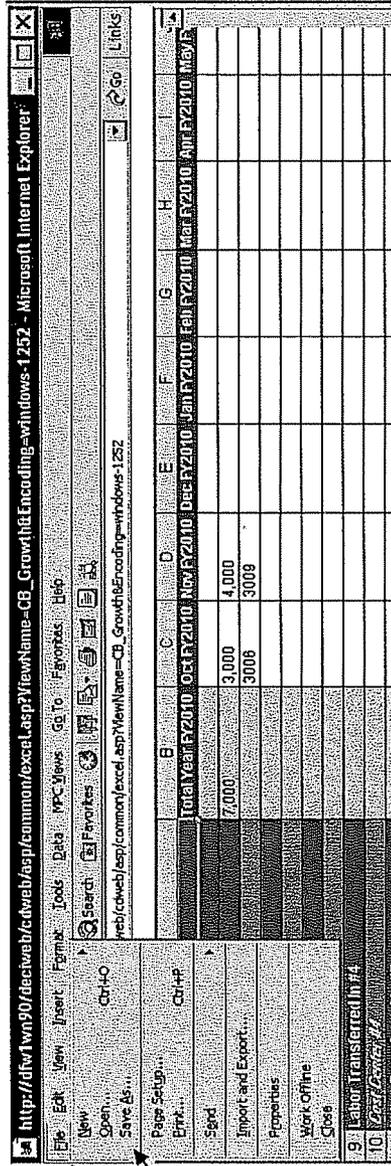
Project Name: Test Project for Training

Project Description: go over project set up in PlanIT for budget.

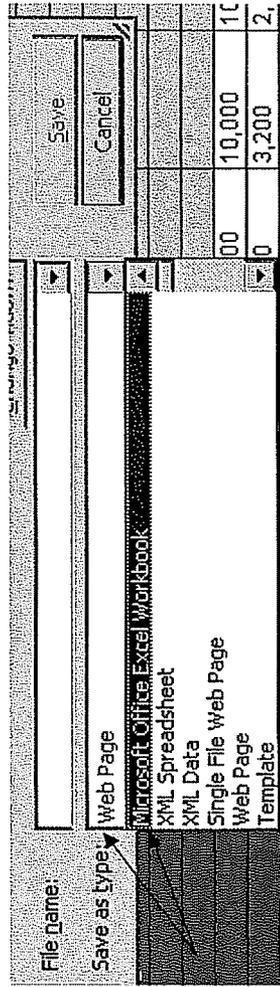
	Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2010	Feb FY2010	Mar FY2010	Apr FY2010
Direct Capital Labor	7,000	3,000	4,000					
Labor Transferred In #1	3,000	3006						
Labor Transferred In #2								
Labor Transferred In #3								
Labor Transferred In #4								
Labor Transferred In #5								
Total Direct Capital Labor	7,000	3,000	4,000					
Benefits - Direct Capital Labor	2,870	1,230	1,640					
Benefits - Labor Transf In #1								
Benefits - Labor Transf In #2								
Benefits - Labor Transf In #3								

Exporting Data to Excel

- You will get a HTML version of an Excel file that appears on the screen.
- Just like saving a normal file, click on "File" and then "Save As" and save it on a network drive.



- You will need to change the "Save as type" from "Web Page" to "Microsoft Office Excel Workbook".



PlanIT Review



Things to Remember...

- Be sure to click the 'LOGOFF' button when done budgeting. Please do not just close Internet Explorer or shut down your computer.
- Please don't forget to apply a labor split to EVERY employee after EVERY event if you are adding a new employee.
- Please Review the Milestones page frequently for Timeline changes.
- On any Review/Report page, click the "refresh"  button to see any updates you have made.

From: Waller, Greg
Sent: Tuesday, May 26, 2009 5:31 PM
To: Ky_MdSt-Div - Officers - All; KY_MdSt-Div - Managers - All; KY_MdSt-Div - Supervisors - All
Cc: Basham, Winfred H (Butch); Densman, Josh; Hudson, Sidney W.; Swain, Jan; Waller, Greg; Whitney, Marilyn A
Subject: 2010 Budget Season Kick-off
Importance: High

All,

Budget Season is once again upon us.

As you know, preparing the annual budget is the first step to achieving our financial success each year. I want to thank you in advance for your attention, hard work, and flexibility during this annual process.

Below are the initial critical dates for this year's timeline.

Monday, June 1 -- The PlanIt system will be officially open for your inputs

Friday, June 12 (at close of business) -- O&M and Capital budgets should be complete in PlanIt

As is the case every year, there will be some tweaks to PlanIt that should make things easier for everyone and help us improve our budgeting accuracy. Planning and Budgeting in Dallas is working hard on getting these things nailed down so please stay tuned for more information on this.

The Southern Region has already had some great budget preparation meetings and the Central and Northern Regions have meetings scheduled for this week and next.

Although we are still working with Planning and Budgeting on specific targets, we do know that our division will be able to make a significant contribution to the enterprise's net income goal next year due to expected continued success in the rate arena and our ability to manage costs and make continuous improvements in efficiency. Specific guidance on O&M and capital is being shared and discussed in the budget preparation meetings mentioned earlier. We will likely be able to share more specific guidance for everyone once the targets are finalized. Thanks for your patience on this and stay tuned.

Thanks again for your attention on our FY10 Budget. Please call me, Sid, Josh or Butch with any questions.

Greg

From: Waller, Greg
Sent: Friday, October 09, 2009 2:29 PM
To: Felan, Christopher (Chris); Harrington, Michael
Subject: FW: 2010 Budget Update

Importance: High
for 1-9

From: Waller, Greg
Sent: Wednesday, June 03, 2009 2:55 PM
To: Ky_MdSt-Div - Officers - All; KY_MdSt-Div - Managers - All; KY_MdSt-Div - Supervisors - All
Cc: Urteaga, Dan; Basham, Winfred H (Butch); Densman, Josh; Hudson, Sidney W.; Swain, Jan; Waller, Greg; Whitney, Marilyn A
Subject: 2010 Budget Update
Importance: High

Last week I promised to send more specific detail on budgeting 2010 -- here it is:

As a reminder, here is this year's timeline.

Monday, June 1 -- The PlanIt system is officially open for your inputs

Friday, June 12 (at close of business) -- O&M and Capital budgets should be complete in PlanIt

PlanIt Tweaks

Here are the changes in PlanIt for this year. We have discussed most of these in our internal budget meetings, but those from a few weeks ago may need to call us to get more detail - please do.

Capital Credits Staying in Each Cost Center - As most everyone is aware, we capitalize a portion of several items including vehicles, heavy equipment, rent, utilities, and telecom. In the past (and in the current year), we have budgeted and booked the TOTAL amount of these items in individual cost centers and applied the capital credit to the Finance cost center. So, for example, if we pay a \$100 utility bill, we charge \$100 to the local cost center (which you see) and credit the Finance cost center approx. \$50. Starting in 2010, the capital credit will stay within the local cost center. By doing so, the full impact of missing a budgeted cap rate (for example) will be seen in the local cost center. The result in PlanIt is that the total amount of expense in your cost center will be less than it has been in previous years (because you now will have the cap credits which lower your total expense). You do not have to budget these cap credits - the system will calculate these for you. In PlanIt, the comparison of 2010 to 2009 budget will be apples to apples since PlanIt has reconfigured your 2009 budget to reflect this change. Thus, you should use this comparison when aiming the keep O&M flat year over year. These totals won't, however, match the monthly reports you look at since the current actuals are still being booked as we always have. If this is confusing, give us a call.

Labor Splits - We hope to continue to improve our effort to match budgeted labor cap rates to actual expenditures. As you know, we normally do less capital work in the winter and more in the summer. Last year we budgeted a winter / summer average rate. This year we would like to take it a step further and sculpt the budget (where it make sense) on a monthly basis (this would not necessarily apply to every individual). There has been some communication from Dallas

(including in the training sessions) on the functionality that allows this to be done in Excel and uploaded. Please give us a call if you have any questions on this or you can always do this "the old fashioned way".

Budgeting Below the Line Expenses (acct 4261 and 4265) - For the first time, we will be budgeting below the line expenses at the cost center level. This will allow us to better track and understand where we are spending money in this area (celebrations, sporting events, bar tabs, charitable functions, etc.). We will be doing charitable donations (acct 4261) like last year - in the MPA cost center. So, you should budget what you think you will spend in acct 4265 (examples above) but leave 4261 blank and we will cover it in the MPA cost center.

Expense Reports - You will remember that we budgeted expense reports (T&E expenses) last year assuming that we would continue to capitalize a portion of these into the capital overhead pools. Then we made the last minute decision to stop capitalizing expense reports into overhead pools (capitalizing expenses directly onto projects (for a crew working out of town) is still OK). This has caused most of you to be running worse than budget on T&E expenses this year. For 2010, we will continue to NOT book expense reports to the overhead pools and need to budget accordingly. Thus, your T&E budget should be closer to your current actual run rate than it is to your 2009 budget. As discussed in budget meetings, however, PLEASE look for every opportunity to trim T&E where possible - it will be getting extra scrutiny this year.

Adding a "Leak Functional" to Your System Integrity Capex Budget - We are asking everyone (in Operations) to add a project in System Integrity for "Leak Repair Functional". This functional will be used to capture dollars spent specifically on leak repair (as opposed to replacements and anything else that is normally booked to the System Integrity functional). You will still budget a "System Integrity Functional" as well so you will end up with two functionals in the System Integrity budget category. The sum of these two projects should be what you would have normally budgeted for the (single) system integrity functional so there is no budget impact - simply an accounting impact. This is to better identify how much we spend on leak repair, which, among other things, will have a positive impact on our income taxes.

Target Guidance

Thanks for your continued patience on this. We now have Division and State level targets from Planning and Budgeting. Our group is working to tighten up assumptions on margins, depreciation expense and a few other items so for now we are not changing our original guidance - keep O&M and capital flat with 2009. That said, please be thinking of where you would go to find additional cuts (especially on O&M) since it is quite possible we will need to come back to everyone later asking for additional help.

Thanks again for your attention on our FY10 Budget. Please call me, Sid, Josh or Butch with any questions.

Greg

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
Staff DR Set No. 1
Question No. 1-10
Page 1 of 1

REQUEST:

Provide the studies, including all applicable workpapers, which are the basis for plant allocations and expense account allocations.

RESPONSE:

Please refer to the direct testimony of Chris Felan for an explanation and calculations of the plant allocations. Please refer to the direct testimony of Daniel Meziere for an explanation of the Company's Cost Allocation Manual.

Respondents: Chris Felan and Daniel Meziere

REQUEST:

Describe the procedures that Atmos-Kentucky uses to plan and approve natural gas construction projects.

RESPONSE:

Please see the Direct Testimony of Company witness Earnest B. Napier.

Respondent: Earnest Napier

REQUEST:

Provide Atmos-Kentucky's long-term construction planning program.

RESPONSE:

Please see the Direct Testimony of Company witness Earnest B. Napier.

Respondent: Earnest Napier

REQUEST:

Concerning Atmos-Kentucky's natural gas construction projects:

- a. For each project started during the last 10 calendar years, provide the information requested in the format contained in Schedule 13a. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.
- b. Using the data included in Schedule 13a, calculate the annual "Slippage Factor" associated with those natural gas construction projects. The Slippage Factor should be calculated as shown in Schedule 13b.
- c. In determining the capital additions reflected in the base period and forecasted test period explain whether Atmos-Kentucky recognized a Slippage Factor.

RESPONSE:

- A. See attachment 1 Staff DR 1-13a Construction Variances, for each of the fiscal years from 1999 through 2008.

The Company Board approves the annual budget for each fiscal year; afterwards, the projects are ready for appropriation. A Purpose and Necessity form (P&N) is submitted by field personnel for project authorization. Each P&N contains a project estimate that is separate from the budget allotment. Attachment 1 contains the field P&N project estimate amount not the annual original budget.

The Company's capital budgeting system maintains projects in two broad categories – Blanket Functionals and Specific Projects. The Blanket Functionals include total capital authorizations of a similar type such as new services, leak repair, short main replacements, small integrity/reliability projects, etc. Specific projects are uniquely identified, such as a specific highway relocation project, replacement of work equipment, or some larger significant integrity/reliability project. Attachment 1 contains (P&N) capital projects for each fiscal year.

Each month budget center variance reports are generated. Each budget center manager is responsible and held accountable for managing his or her overall approved capital budget, including any approved P&N's. If during the course of a project, field management identifies that the costs of the project will exceed

approved amounts, a request for supplemental funding may be submitted. All expenditures above authorized appropriation, unbudgeted projects and variances on budgeted projects must be approved at the appropriate levels within the Company.

Kentucky manages the capital budget on a project basis. However, as mentioned in the testimony of Mr. Earnest Napier, the capital budget is developed beforehand when all details of the projects may not be known. Kentucky also works towards managing within the overall fiscal year capital budget, per the below capital categories.

The capital budget is categorized by the following major categories:

1. Equipment
2. Growth
3. Information Technology (IT)
4. Pipeline Integrity
5. Public Improvements
6. Structures
7. System Improvements
8. System Integrity
9. Vehicles

The three highest priorities for capital budgeting are system integrity, pipeline integrity, and system improvement. These three capital budget categories focus on customer safety and system reliability. Other priorities include public improvement projects, public work projects and customer growth.

Functional projects, such as short main relocations or service line installations, fall into an annual blanket project for the fiscal year. Beginning October, new blanket projects are created for the new fiscal year.

Many of our public works projects and highway relocations restrict our time management of the project because of the coordination required between all parties involved.

If projects are delayed, they must be budgeted again in the fiscal year in which they are anticipated to occur. Other projects that occur in place of the delayed projects are submitted through the approval process.

- B. See attachment 2 Staff DR 1-13b Slippage Factors for each of the fiscal years from 2000 to 2009.

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
Staff DR Set No. 1
Question No. 1-13
Page 3 of 4

Atmos has focused for several years on replacing bare steel mains and services to reduce leakage on our system, thus increasing public safety. To accomplish this, we have been managing to a total spending bottom-line budget with emphasis on capital replacement projects.

In FY2009, system integrity spending was unfavorably impacted by an unbudgeted replacement on our 1930's Hopkinsville 10 inch line near Federal Highway 62. In Bowling Green, unexpected rock excavation and higher than expected easement costs caused a replacement project to be approximately \$880,000 over budget.

In FY2008, system integrity spending was approximately \$1 million under budget due mainly to one significant project being cancelled and another project on our 1930's Hopkinsville 10 inch line coming in significantly under original budget estimates.

In FY2007, the total variance for our capital spending was well within expected tolerance with a small negative slippage factor.

In FY2006, the Kentucky highway non-reimbursement relocation project schedule was revised and work scheduled for 2007 was instead performed in 2006. In addition, system improvement/system integrity projects such as the replacement of some of our 1930's Hopkinsville 10 inch pipeline resulted in an increase of \$1,220,220 over budget. In total, the variances in 2006 were slightly greater than \$2.4 million.

In FY2005, we spent \$1,101,204 over the budgeted amount in system integrity/system improvement projects. This overage resulted from replacing some of our bare steel pipe and a major overhaul of one of our storage reciprocating compressor engines, as well as a major system reliability improvement in Bowling Green. There were two major growth projects as well, in Shelbyville and Madisonville.

In FY2004, we completed system integrity projects to replace cast iron mains in Shelbyville, and bare steel mains and services in several cities, but primarily Bowling Green and Owensboro. Atmos replaced two sections of transmission lines in the Madisonville area. We also had several major highway relocation projects (Public Improvements) in our service area.

In FY2003, there was a small negative slippage factor.

In FY2002, Atmos completed replacing a segment of transmission line in Shelbyville, and also installed facilities to serve two industrial parks in Danville

and Franklin, KY. The name change from Western Kentucky Gas to Atmos Energy also occurred during this fiscal year.

In FY2001, Atmos had several major un-reimbursed highway relocation projects and a system integrity transmission pipeline replacement project in Shelbyville. Atmos also completed several bare steel pipe replacements in Bowling Green and Owensboro.

In FY2000, there was a small negative slippage factor due to prior year reimbursements for public improvement projects, and no major projects in any budget category.

- C. No, refer to pre-filed testimony of Mr. Earnest Napier, which includes base period and forecasted test period capital data. We relied upon the FY2010 capital budget as a baseline for projecting detailed FY2010 through FY2011 capital expenditures for purposes of the test period in this rate application.

ATTACHMENTS:

ATTACHMENT 1 - Staff DR 1-13a Construction Variances, 60 pages.

ATTACHMENT 2 - Staff DR 1-13b Slippage Factors, 1 page.

Respondent: Ernie Napier

Amnos Energy Corporation
(Kentucky Division)
Case No. 2009-00354
Construction Projects 2009

Schedule 13a
Witness Responsible: EBN-1

Project No.	Project Title / Description	Annual Actual Cost 2009	Annual Actual P&H Estimate	Variance in Dollars	Variance As Percent	Percent Of Budget	Total Actual Cost Estimate	Total P&H Cost Estimate	Variance in Dollars	Original Budget Start	Original Budget End	Actual Start Month	Actual End Month	Estimated Completion Month
050-21035	Darwin 09 Non Growth	35,467.33	Not Budgeted	-	-	4.05%	705,529.63	Not Budgeted	-	10/17/2008	9/30/2009	2007	09	2008
050-21036	Darwin 09 Non Growth	37,880.29	50,335.17	-12,454.88	-32.55%	0.27%	72,964.82	50,335.17	-22,629.65	10/17/2008	9/30/2009	2009	07	2009
050-21037	REBUILD THE HOSPITAL TBS STATION	39,383.67	48,477.09	-9,093.42	-22.89%	6.09%	62,668.91	48,477.09	-14,191.82	10/17/2008	9/30/2009	2009	07	2009
050-21038	Rebuild Green 08 Growth	40,868.81	Not Budgeted	-	-	6.09%	111,407.31	Not Budgeted	-	10/17/2008	9/30/2009	2007	09	2008
050-21039	Lump Volume 08 Growth	41,530.64	28,435.00	13,095.64	31.53%	0.41%	41,530.64	28,435.00	13,095.64	10/17/2008	9/30/2009	2008	09	2008
050-21040	Traylor Vols. Means For Replacement of Damaged Motors	41,530.64	28,435.00	13,095.64	31.53%	0.41%	41,530.64	28,435.00	13,095.64	10/17/2008	9/30/2009	2008	09	2008
050-21041	1103 2P OF 2E - NYAV 31W - MURFORDVILLE	43,233.69	51,455.00	-8,221.31	-18.98%	0.25%	43,233.69	51,455.00	-8,221.31	10/17/2008	9/30/2009	2008	11	2008
050-21042	Rebuild 08 Non Growth	43,233.69	150,338.60	-107,104.91	-24.78%	0.25%	43,233.69	150,338.60	-107,104.91	10/17/2008	9/30/2009	2009	09	2009
050-21043	Rebuild 08 Non Growth	43,233.69	150,338.60	-107,104.91	-24.78%	0.25%	43,233.69	150,338.60	-107,104.91	10/17/2008	9/30/2009	2009	09	2009
050-21044	Purchase Vapor Extractor and Trailer	47,351.24	46,787.04	564.20	1.19%	5.45%	947,463.03	46,787.04	490,675.99	10/17/2008	9/30/2009	2007	09	2008
050-21045	Plan to install an oxidizer in the Calvert industrial park and abandon a dozen smaller individual strip pots. We	47,351.24	97,154.00	-49,792.76	-50.84%	0.25%	47,351.24	97,154.00	-49,792.76	10/17/2008	9/30/2009	2009	09	2009
050-21046	Rebuild 08 Non Growth	49,049.12	51,854.00	-2,804.88	-5.78%	0.28%	49,049.12	51,854.00	-2,804.88	10/17/2008	9/30/2009	2009	09	2009
050-21047	Rebuild 08 Non Growth	49,049.12	51,854.00	-2,804.88	-5.78%	0.28%	49,049.12	51,854.00	-2,804.88	10/17/2008	9/30/2009	2009	09	2009
050-21048	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21049	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21050	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21051	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21052	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21053	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21054	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21055	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21056	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21057	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21058	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21059	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21060	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21061	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21062	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21063	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21064	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21065	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21066	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21067	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21068	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21069	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21070	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21071	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21072	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21073	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21074	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21075	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21076	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21077	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21078	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21079	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21080	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21081	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21082	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21083	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21084	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21085	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21086	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21087	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21088	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21089	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21090	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21091	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21092	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21093	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21094	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21095	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21096	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21097	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21098	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21099	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	50,433.11	Not Budgeted	-	10/17/2008	9/30/2009	2008	09	2008
050-21100	050 KY Bldg/Growth/unc2010	50,433.11	Not Budgeted	-	-	0.24%	5							

Airnos Energy Corporation
(Kentucky Division)
Case No. 2009-00354
Construction Projects 2007

Date: _____ Base Period _____ Forecasted Period _____
Type of Filing: X Original _____ Updated _____ Revised _____
Worksheet Reference Note(s): DR-1 Item 13a

Schedule 13a
Witness Responsible: EBN-1

Project No.	Project Title / Description	Annual Original P&M Estimate Cost 2007	Annual P&M Estimate Cost 2007	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Budget Cost	Total P&M Cost Estimate	Variance In Dollars	Original Budget Start	Data Entry Budget End	Actual Start Year / Month	Estimated Completion Year / Month
040.10818	WKGS PAD MAINT FUNCT	11,129.21	2,451.77	-8,677.44	-24.33%	1.79%	252,494.78	Not Budgeted	10/1/2008	8/30/2007	2006	05/2005	05
040.10819	Cherokee St. Charles Compressor Engine	11,129.21	2,451.77	-8,677.44	-24.33%	1.79%	252,494.78	Not Budgeted	10/1/2008	8/30/2007	2006	05/2005	05
040.10820	WKGS BURG MAINT FUNCT	14,670.00	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2006	08/2005	08
040.10821	WKGS PAD MAINT FUNCT	14,670.00	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2006	08/2005	08
040.10822	WKGS PAD MAINT FUNCT	14,670.00	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2006	08/2005	08
040.12763	Bowling Green 06 Non Growth	11,690.73	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2005	10/2005	10
040.12764	INSTALL 540 OF # STEEL ON HWY 60-STATE RELOCATE	11,690.73	359,400.00	168,463.10	-25.06%	9.30%	150,804.63	Not Budgeted	10/1/2005	9/30/2007	2005	10/2005	12
040.11123	WKGS 02 Oboe Maint. Functional	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.12281	Hopkinsville 05 Non Growth	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.15927	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11877	Bowling Green 040 Non Growth	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11878	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11879	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11880	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11881	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11882	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11883	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11884	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11885	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11886	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11887	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11888	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11889	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11890	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11891	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11892	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11893	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11894	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11895	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11896	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11897	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11898	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11899	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11900	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11901	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11902	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11903	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11904	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11905	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11906	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11907	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11908	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11909	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11910	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11911	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11912	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11913	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11914	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11915	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11916	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11917	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11918	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11919	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11920	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11921	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11922	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11923	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11924	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11925	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11926	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11927	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11928	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11929	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11930	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11931	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11932	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11933	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11934	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11935	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11936	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11937	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11938	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11939	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11940	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11941	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11942	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11943	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11944	MEG Fortville	11,999.95	Not Budgeted	-	-	-	-	Not Budgeted	10/1/2008	8/30/2007	2001	09/2006	09
040.11945	MEG Fortville	11,999.95											

Amos Energy Corporation
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Date: _____ Base Period _____ Forecasted Period _____
Type of Filing: X Original _____ Unfiled _____ Revised _____
Worksheet Reference No(s): DR-1 Item 13a

Schedule 13a
Witness Responsible: EBN-1

Project No.	Project Title / Description	Annual Actual Cost 2007	Annual Original P/B Estimate	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total P/B Cost Estimate	Variance In Dollars	Original Budget Start	Date Original Budget End	Actual Start Month	Actual Completion Month	Estimated Completion Month
050.18723	MEG Forthright	14291.00	14291.00	-	-0.00%	0.00%	14291.00	14291.00	-	10/17/2006	9/30/2007	2007	12/2008	12
050.18816	MEG Forthright	4059.00	4059.00	-	-0.02%	0.02%	4059.00	4059.00	-	10/17/2006	9/30/2007	2007	09/2007	09
050.18938	MEG Forthright	3959.00	3959.00	-	-0.02%	0.02%	3959.00	3959.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19163	WVGS MAYO NON-FUNCTIONAL	3769.00	3769.00	-	-0.02%	0.02%	3769.00	3769.00	-	10/17/2006	9/30/2007	2007	05/2007	05
050.19263	RETIRE UNIT #7304 - 2-TON DUMP TRUCK - BOWLING GREEN	3730.00	3730.00	-	-0.02%	0.02%	3730.00	3730.00	-	10/17/2006	9/30/2007	2007	05/2007	05
050.19302	MEG Forthright	3730.00	3730.00	-	-0.02%	0.02%	3730.00	3730.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19160	MEG Forthright	3474.00	3474.00	-	-0.02%	0.02%	3474.00	3474.00	-	10/17/2006	9/30/2007	2007	05/2007	05
050.19302	MEG Forthright	3474.00	3474.00	-	-0.02%	0.02%	3474.00	3474.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19184	MEG Forthright	3403.00	3403.00	-	-0.02%	0.02%	3403.00	3403.00	-	10/17/2006	9/30/2007	2007	05/2007	05
050.19448	MEG Forthright	3335.81	3335.81	-	-0.02%	0.02%	3335.81	3335.81	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19445	MEG Forthright	3222.00	3222.00	-	-0.02%	0.02%	3222.00	3222.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19468	MEG Forthright	3200.00	3200.00	-	-0.02%	0.02%	3200.00	3200.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19464	MEG Forthright	2932.00	2932.00	-	-0.02%	0.02%	2932.00	2932.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19462	MEG Forthright	2847.28	2847.28	-	-0.02%	0.02%	2847.28	2847.28	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19469	MEG Forthright	2490.00	2490.00	-	-0.01%	0.01%	2490.00	2490.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19241	Tech Serv Mtn EFM, Follmer Bros	2374.53	2374.53	-	-0.01%	0.01%	2374.53	2374.53	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19483	MEG Forthright	2300.00	2300.00	-	-0.01%	0.01%	2300.00	2300.00	-	10/17/2006	9/30/2007	2007	09/2007	09
050.18974	MEG Forthright	2287.00	2287.00	-	-0.01%	0.01%	2287.00	2287.00	-	10/17/2006	9/30/2007	2007	10/2008	10
050.18959	MEG Forthright	2285.00	2285.00	-	-0.01%	0.01%	2285.00	2285.00	-	10/17/2006	9/30/2007	2007	10/2008	10
050.19178	MEG Forthright	2121.00	2121.00	-	-0.01%	0.01%	2121.00	2121.00	-	10/17/2006	9/30/2007	2007	05/2007	05
050.18970	MEG Forthright	2102.00	2102.00	-	-0.01%	0.01%	2102.00	2102.00	-	10/17/2006	9/30/2007	2007	10/2008	10
050.19463	MEG Forthright	2023.00	2023.00	-	-0.01%	0.01%	2023.00	2023.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19484	MEG Forthright	1927.00	1927.00	-	-0.01%	0.01%	1927.00	1927.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19182	MEG Forthright	1859.95	1859.95	-	-0.01%	0.01%	1859.95	1859.95	-	10/17/2006	9/30/2007	2007	05/2007	05
050.19478	MEG Forthright	1845.00	1845.00	-	-0.01%	0.01%	1845.00	1845.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19447	MEG Forthright	1841.00	1841.00	-	-0.01%	0.01%	1841.00	1841.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19468	MEG Forthright	1655.50	1655.50	-	-0.01%	0.01%	1655.50	1655.50	-	10/17/2006	9/30/2007	2007	01/2008	01
050.18973	MEG Forthright	1553.00	1553.00	-	-0.01%	0.01%	1553.00	1553.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.18928	MEG Forthright	1521.00	1521.00	-	-0.01%	0.01%	1521.00	1521.00	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19397	MEG Forthright	1509.00	1509.00	-	-0.01%	0.01%	1509.00	1509.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.18930	MEG Forthright	1483.00	1483.00	-	-0.01%	0.01%	1483.00	1483.00	-	10/17/2006	9/30/2007	2007	10/2008	10
050.18996	MEG Forthright	1483.00	1483.00	-	-0.01%	0.01%	1483.00	1483.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19458	MEG Forthright	1358.00	1358.00	-	-0.01%	0.01%	1358.00	1358.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19459	MEG Forthright	1358.00	1358.00	-	-0.01%	0.01%	1358.00	1358.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19460	MEG Forthright	1306.50	1306.50	-	-0.01%	0.01%	1306.50	1306.50	-	10/17/2006	9/30/2007	2007	08/2007	08
050.18929	MEG Forthright	1239.00	1239.00	-	-0.01%	0.01%	1239.00	1239.00	-	10/17/2006	9/30/2007	2007	10/2008	10
050.18920	MEG Forthright	1233.00	1233.00	-	-0.01%	0.01%	1233.00	1233.00	-	10/17/2006	9/30/2007	2007	09/2007	09
050.18975	MEG Forthright	1190.00	1190.00	-	-0.01%	0.01%	1190.00	1190.00	-	10/17/2006	9/30/2007	2007	10/2008	10
050.18975	MEG Forthright	1055.50	1055.50	-	-0.01%	0.01%	1055.50	1055.50	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19473	MEG Forthright	1038.00	1038.00	-	-0.01%	0.01%	1038.00	1038.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.19473	MEG Forthright	984.00	984.00	-	-0.01%	0.01%	984.00	984.00	-	10/17/2006	9/30/2007	2007	10/2008	10
050.18921	MEG Forthright	841.00	841.00	-	-0.01%	0.01%	841.00	841.00	-	10/17/2006	9/30/2007	2007	08/2007	08
050.18708	EFM FOR LAND O FROST	801.38	2782.00	-3680.62	-0.01%	0.01%	801.38	2782.00	-1980.62	10/17/2006	9/30/2007	2007	11/2007	11
050.19415	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19415	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	2007	09/2007	09
050.19418	MEG Forthright	801.38	801.38	-	-0.01%	0.01%	801.38	801.38	-	10/17/2006	9/30/2007	20		

Atmos Energy Corporation
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Schedule 13a
Witness Responsibility: EBN-1

Date: _____ Base Period _____ Forecasted Period _____
Type of Filing: X Original _____ Updated _____ Retired _____
Worksheet Reference No(s): DR-1 thru 13

Project No.	Project Title / Description	Annual Actual Cost 2007	Annual Original Estimate	Variance in Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total P&M Cost Estimate	Variance in Dollars	Original Budget Start	Date Original Budget End	Actual Start Month	Actual Completion Month	Estimated Completion Month
040-1133	WVG 02 Shelbyville Maint. Func	467.72	Not Budgeted	-	-	0.00%	210.83	Not Budgeted	-	10/1/2006	9/30/2007	2005	05/2005	05
040-1237	Bowling Green 05 Non Growth	474.78	Not Budgeted	-	-	0.00%	145.03	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
050-1949	MEC Fortville	486.00	Not Budgeted	-	-	0.00%	486.00	Not Budgeted	-	10/1/2006	9/30/2007	2005	08/2007	08
050-1947	MEC Fortville	440.00	Not Budgeted	-	-	0.00%	440.00	Not Budgeted	-	10/1/2006	9/30/2007	2005	08/2007	08
050-1945	MEC Fortville	440.00	Not Budgeted	-	-	0.00%	440.00	Not Budgeted	-	10/1/2006	9/30/2007	2005	08/2007	08
050-1946	MEC Fortville	440.00	Not Budgeted	-	-	0.00%	440.00	Not Budgeted	-	10/1/2006	9/30/2007	2005	08/2007	08
040-1238	Madisonville 05 Non Growth	403.17	Not Budgeted	-	-	4.01%	378.85	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
050-1919	MEC Fortville	378.00	Not Budgeted	-	-	0.00%	378.00	Not Budgeted	-	10/1/2006	9/30/2007	2007	05/2007	05
040-1240	Dresser Retary Means	517.94	Not Budgeted	-	-	0.31%	517.94	Not Budgeted	-	10/1/2006	9/30/2007	2004	10/2005	07
050-1940	MEC Fortville	346.00	Not Budgeted	-	-	0.00%	346.00	Not Budgeted	-	10/1/2006	9/30/2007	2007	08/2007	08
040-1274	Madisonville 06 Growth	1507.79	Not Budgeted	-	-	0.65%	1507.79	Not Budgeted	-	10/1/2006	9/30/2007	2005	10/2005	10
050-1941	MEC Fortville	282.00	Not Budgeted	-	-	0.00%	282.00	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
050-1942	MEC Fortville	282.00	Not Budgeted	-	-	0.00%	282.00	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1269	SW - Z PE for 13 lots	441.07	Not Budgeted	-	-	0.03%	423.32	Not Budgeted	-	10/1/2006	9/30/2007	2005	10/2005	09
050-1945	MEC Fortville	245.00	Not Budgeted	-	-	0.00%	245.00	Not Budgeted	-	10/1/2006	9/30/2007	2007	08/2007	08
050-1946	MEC Fortville	240.00	Not Budgeted	-	-	0.00%	240.00	Not Budgeted	-	10/1/2006	9/30/2007	2007	08/2007	08
050-1939	Initial 1003 Z PE	1839.71	Not Budgeted	-	-	0.07%	1491.85	Not Budgeted	-	10/1/2006	9/30/2007	2007	07/2007	07
040-1273	Owensboro 05 Non Growth	2639.39	Not Budgeted	-	-	8.75%	1465.37	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1274	Pis and steel enclosures	1512.82	Not Budgeted	-	-	-3.74%	2476.38	Not Budgeted	-	10/1/2006	9/30/2007	2005	05/2005	05
040-1243	Owensboro 05 Growth	873.88	Not Budgeted	-	-	2.30%	873.88	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
050-1948	MEC Fortville	169.00	Not Budgeted	-	-	0.00%	169.00	Not Budgeted	-	10/1/2006	9/30/2007	2007	08/2007	08
040-1262	INSTAL ODDRIZER	40.60	Not Budgeted	-	-	0.23%	397.65	Not Budgeted	-	10/1/2006	9/30/2007	2005	06/2005	06
040-1263	Dumville 05 Non Growth	174.48	Not Budgeted	-	-	2.64%	45103.99	Not Budgeted	-	10/1/2006	9/30/2007	2009	04/2009	04
050-1948	MEC Fortville	170.00	Not Budgeted	-	-	0.00%	170.00	Not Budgeted	-	10/1/2006	9/30/2007	2007	08/2007	08
050-1938	MEC Fortville	161.00	Not Budgeted	-	-	0.00%	161.00	Not Budgeted	-	10/1/2006	9/30/2007	2007	07/2007	07
040-1270	Initial 1003 Z PE for four existing and one new residential customer	3012.00	Not Budgeted	-	-	0.01%	2072.84	Not Budgeted	-	10/1/2006	9/30/2007	2005	10/2005	09
040-1271	Initial 1003 Z PE for one existing customer; variance to convert heat from this	487.76	Not Budgeted	-	-	0.02%	397.50	Not Budgeted	-	10/1/2006	9/30/2007	2007	08/2007	08
040-1264	Princeton 05 Non Growth	124.50	Not Budgeted	-	-	0.85%	15018.48	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1265	Shelbyville 05 Growth	337.62	Not Budgeted	-	-	1.11%	94053.78	Not Budgeted	-	10/1/2006	9/30/2007	2005	12/2005	04
040-1266	Shelbyville 05 Growth	92.45	Not Budgeted	-	-	3.49%	160132.49	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1267	Shelbyville 05 Growth	92.45	Not Budgeted	-	-	2.48%	160771.84	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1268	Shelbyville 05 Growth	92.45	Not Budgeted	-	-	1.85%	310789.90	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1013	WKS TECH SMC MANT FLNGT	113.00	Not Budgeted	-	-	0.00%	49.67	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
050-1930	Bowling Green 05 Growth Func	76.00	Not Budgeted	-	-	0.00%	76.00	Not Budgeted	-	10/1/2006	9/30/2007	2007	08/2007	08
040-1269	Bowling Green 05 Growth Func	59.78	Not Budgeted	-	-	5.89%	85106.52	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1277	Mayfield 05 Non Growth	69.63	Not Budgeted	-	-	1.35%	227189.87	Not Budgeted	-	10/1/2006	9/30/2007	2005	10/2005	09
040-1278	Mayfield 05 Non Growth	154.50	Not Budgeted	-	-	0.16%	1026.34	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1279	Mayfield 05 Non Growth	154.50	Not Budgeted	-	-	2.84%	493477.78	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1280	Mayfield 05 Non Growth	154.50	Not Budgeted	-	-	-0.08%	19356.66	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1281	Mayfield 05 Non Growth	2937.76	Not Budgeted	-	-	0.76%	15967.43	Not Budgeted	-	10/1/2006	9/30/2007	2005	04/2005	04
040-1282	Mayfield 05 Non Growth	1591.98	Not Budgeted	-	-	0.21%	35673.56	Not Budgeted	-	10/1/2006	9/30/2007	2005	08/2005	08
040-1283	Mayfield 05 Non Growth	5233.69	Not Budgeted	-	-	0.27%	45793.66	Not Budgeted	-	10/1/2006	9/30/2007	2005	11/2005	09
040-1304	LABOR and material for Madenville tornado	19715.81	Not Budgeted	-	-	-0.18%	29723.42	Not Budgeted	-	10/1/2006	9/30/2007	2006	06/2007	06
040-1307	RETIRED 1 1/2 PE 455	52.35	Not Budgeted	-	-	0.00%	429.89	Not Budgeted	-	10/1/2006	9/30/2007	2006	08/2006	08
040-1309	Retra Barn Unprotected main	115.74	Not Budgeted	-	-	0.05%	8115.74	Not Budgeted	-	10/1/2006	9/30/2007	2006	08/2006	08
040-1310	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1311	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1312	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1313	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1314	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1315	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1316	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1317	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1318	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1319	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1320	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1321	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1322	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1323	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1324	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1325	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1326	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1327	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1328	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1329	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1330	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1331	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1332	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1333	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1334	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1335	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30/2007	2006	09/2006	09
040-1336	WKS State AEG Overhead Project	873.00	Not Budgeted	-	-	0.00%	873.00	Not Budgeted	-	10/1/2006	9/30			

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Worksheet Reference No(s): DR-4 Item 13a

Schedule 13a
Witness Responsibility: EBN-1

Project No.	Project Title / Description	Annual Actual Cost 2007	Annual Original P&M Estimate	Variance in Dollars	Variance as Percent of Budget	Percent Of Budget	Total Actual Project Cost	Total P&M Cost Estimate	Variance in Dollars	Original Budget	Date Original Budget End	Actual Start Month	Actual Completion Month	Estimated Completion Month
040-13068	ICHVICH, NEA, EFFLUENTS STUART	104.06	67,670.00	-36,389.94	-53.8%	0.03%	67,670.00	67,670.00	0.00	10/1/2006	9/30/2007	2006	07/2008	08
040-13069	FORM FOR J&B STUART MED CENTER	110.55	59,232.52	-51,317.48	-46.4%	0.26%	59,232.52	59,232.52	0.00	10/1/2006	9/30/2007	2005	11/2008	09
040-13070	2006 METER PURCHASE PROJECT FOR MADISONVILLE	114.47	48,954.20	-65,518.73	-57.3%	0.30%	48,954.20	48,954.20	0.00	10/1/2006	9/30/2007	2005	05/2008	06
040-13071	PEASLT - SQUEEZE OFF TOOLS, LINE LOCATORS	115.00	8,734.11	-106,265.89	-121.8%	0.08%	8,734.11	8,734.11	0.00	10/1/2006	9/30/2007	2005	08/2008	09
040-13072	2503 FT. OF 2" PE - NORTHSHORE IWA - B.G.	117.74	4,889.00	-112,878.00	-239.1%	0.11%	4,889.00	4,889.00	0.00	10/1/2006	9/30/2007	2005	01/2008	08
040-13073	INSTALL 800' OF 4" STEEL ON INDUSTRIAL DR IN THE HUNT INDUSTRIAL PARK FOR 38 COR	117.74	4,889.00	-112,878.00	-239.1%	0.11%	4,889.00	4,889.00	0.00	10/1/2006	9/30/2007	2005	01/2008	08
040-13074	INSTALL 100' OF 2" PE - PARK HILLS - B.G.	138.00	5,627.00	-132,373.00	-299.2%	0.05%	5,627.00	5,627.00	0.00	10/1/2006	9/30/2007	2005	11/2008	09
040-13075	040 BGR BARRUS, THURSTON III	185.65	4,721.00	-180,878.99	-383.1%	0.02%	4,721.00	4,721.00	0.00	10/1/2006	9/30/2007	2005	05/2008	06
040-13076	1505 FT. OF 2" PE - THURSTON PROPERTIES - BARRUS	165.01	12,592.23	-153,367.77	-121.8%	0.06%	12,592.23	12,592.23	0.00	10/1/2006	9/30/2007	2005	05/2008	06
040-13077	INSTALL 1,391' 2" PE	174.69	4,108.97	-170,559.03	-388.5%	0.06%	4,108.97	4,108.97	0.00	10/1/2006	9/30/2007	2004	11/2008	05
040-13078	Seven new commercial jobs being developed by Mike Fabricatore adjacent being done	174.69	12,800.44	-150,479.56	-117.6%	0.09%	12,800.44	12,800.44	0.00	10/1/2006	9/30/2007	2007	02/2008	04
040-13079	PROJECT FOR 2008 METER PURCHASES OWENSDORO	220.76	12,955.62	-107,044.38	-82.6%	0.58%	12,955.62	12,955.62	0.00	10/1/2006	9/30/2007	2005	01/2008	02
040-13080	Danish building at Palma, Barcelona	227.05	4,484.88	-222,562.12	-49.6%	0.03%	4,484.88	4,484.88	0.00	10/1/2006	9/30/2007	2005	01/2008	02
040-13081	Osman Interior Contractor	243.63	3,952.55	-239,607.45	-98.4%	1.24%	3,952.55	3,952.55	0.00	10/1/2006	9/30/2007	2005	05/2008	06
040-13082	250 FT. OF 2" PE - FT. CAMP EXT.	268.50	6,680.00	-261,820.00	-390.5%	0.03%	6,680.00	6,680.00	0.00	10/1/2006	9/30/2007	2005	10/2008	10
040-13083	4095 FT. OF 2" PE - NORTHSHORE IWA - B.G.	341.38	16,937.00	-324,863.00	-192.0%	0.13%	16,937.00	16,937.00	0.00	10/1/2006	9/30/2007	2005	08/2008	09
040-13084	costs to purchase chas 1 through chas 4 meters for Mayfield	401.85	6,684.76	-395,176.24	-591.6%	0.02%	6,684.76	6,684.76	0.00	10/1/2006	9/30/2007	2005	12/2008	07
040-13085	INSTALL 1500' OF 2" PE IN TOWN AND COUNTRY XI	401.85	10,750.00	-391,149.15	-364.3%	0.06%	10,750.00	10,750.00	0.00	10/1/2006	9/30/2007	2005	07/2008	07
040-13086	INSTALL 1500' OF 2" PE AND 3/8 SERVICES ON MOB STREET AND BYERS CT	409.44	14,100.00	-395,300.00	-280.0%	0.06%	14,100.00	14,100.00	0.00	10/1/2006	9/30/2007	2005	09/2008	06
040-13087	804 FT. OF 2" PE - PINE TERRACE - B.G.	420.03	3,284.00	-386,716.00	-118.1%	0.04%	3,284.00	3,284.00	0.00	10/1/2006	9/30/2007	2005	11/2008	09
040-13088	Overhaul 08 Growth	432.34	Not Budgeted	-	-	0.85%	Not Budgeted	Not Budgeted	-	10/1/2006	9/30/2007	2005	10/2008	10
040-13089	100 FT. OF 2" PE - BRICK ST. - FRANKLIN	443.02	3,684.00	-380,316.00	-103.2%	0.00%	3,684.00	3,684.00	0.00	10/1/2006	9/30/2007	2007	08/2008	12
040-13090	REPLACE 600' OF 4" PE AND 1 1/2" PE SERVICE	468.12	1,103.00	-467,164.88	-423.5%	0.00%	1,103.00	1,103.00	0.00	10/1/2006	9/30/2007	2007	08/2008	12
040-13091	INSTALL 300' 2" PE for Union C&N Grain on N 6th Street	470.52	17,698.81	-17,228.29	-9.7%	0.07%	17,698.81	17,698.81	0.00	10/1/2006	9/30/2007	2005	09/2008	09
040-13092	310 FT. OF 4" PE 400 BULK WAKEFIELD REPLC - B.G.	531.35	13,498.31	-13,166.96	-9.8%	0.00%	13,498.31	13,498.31	0.00	10/1/2006	9/30/2007	2005	09/2008	09
040-13093	Reins 300' 2" PE	612.82	6,071.11	-5,458.29	-9.1%	0.00%	6,071.11	6,071.11	0.00	10/1/2006	9/30/2007	2005	08/2008	11
040-13094	PROJECT FOR REPAIR OF DAMAGED HP LINE	672.47	14,703.00	-13,030.53	-88.6%	0.03%	14,703.00	14,703.00	0.00	10/1/2006	9/30/2007	2005	08/2008	11
040-13095	574P RELOC - NEW 31-AV - B.G. PIPE ONLY	774.31	3,278.04	-4,503.73	-138.3%	0.25%	3,278.04	3,278.04	0.00	10/1/2006	9/30/2007	2005	08/2008	12
040-13096	Overhaul of Meter meter for 2008 PC Year	775.48	67,000.00	-66,224.52	-97.4%	1.05%	67,000.00	67,000.00	0.00	10/1/2006	9/30/2007	2005	10/2008	09
040-13097	Purchase 2 Bubbler	785.00	15,463.00	-14,678.00	-95.0%	0.09%	15,463.00	15,463.00	0.00	10/1/2006	9/30/2007	2005	05/2008	05
040-13098	1100 FT. OF 4" PE - CEMETERY RD. @ FOUNTAIN TRACE - B.G.	800.73	1,839.00	-1,038.27	-56.5%	0.09%	1,839.00	1,839.00	0.00	10/1/2006	9/30/2007	2005	12/2008	09
040-13099	Purchase 1/2" 2" Joints-off tool for use in Union City	815.43	867.62	-52.19	-6.0%	0.02%	867.62	867.62	0.00	10/1/2006	9/30/2007	2007	10/2008	09
040-13100	Install 350' 2" PE for one new commercial customer (Fudfisher Fed Credit Union)	885.45	2,570.43	-1,684.98	-65.5%	0.01%	2,570.43	2,570.43	0.00	10/1/2006	9/30/2007	2007	10/2008	09
040-13101	Install 1,300' 2" PE for one new commercial customer (Fudfisher Fed Credit Union)	910.45	6,822.32	-5,911.87	-86.9%	0.03%	6,822.32	6,822.32	0.00	10/1/2006	9/30/2007	2007	10/2008	09
040-13102	Install 1,300' 2" PE for one new commercial customer (Fudfisher Fed Credit Union)	910.45	6,822.32	-5,911.87	-86.9%	0.03%	6,822.32	6,822.32	0.00	10/1/2006	9/30/2007	2007	10/2008	09
040-13103	Purchase Pipeline Items and Pavements for Bare Steel Reclamation	1066.53	7,800.00	-6,733.47	-86.3%	0.01%	7,800.00	7,800.00	0.00	10/1/2006	9/30/2007	2005	11/2008	12
040-13104	Install 80' 2" PE for one new commercial customer	1100.87	1,350.63	-239.76	-17.8%	0.01%	1,350.63	1,350.63	0.00	10/1/2006	9/30/2007	2007	10/2008	12
040-13105	Install 80' 2" PE for one new commercial customer	1115.44	1,282.67	-182.77	-16.4%	0.01%	1,282.67	1,282.67	0.00	10/1/2006	9/30/2007	2005	10/2008	12
040-13106	Install 80' 2" PE for one new commercial customer	1145.40	0.00	-1,145.40	-100.0%	0.07%	0.00	0.00	0.00	10/1/2006	9/30/2007	2005	10/2008	12
040-13107	Breakdown bid, phase II 3,000' for 28 new residential lots	1163.57	12,480.00	-11,316.43	-95.1%	0.09%	12,480.00	12,480.00	0.00	10/1/2006	9/30/2007	2005	09/2008	09
040-13108	Install 110' 2" PE for new commercial details	1399.21	0.00	-1,399.21	-100.0%	0.01%	0.00	0.00	0.00	10/1/2006	9/30/2007	2005	09/2008	09
040-13109	Install 110' 2" PE for new commercial details	1421.15	164.53	-1,256.62	-88.3%	0.01%	164.53	164.53	0.00	10/1/2006	9/30/2007	2005	09/2008	09
040-13110	Install 110' 2" PE for new commercial details	1421.15	164.53	-1,256.62	-88.3%	0.01%	164.53	164.53	0.00	10/1/2006	9/30/2007	2005	09/2008	09
040-13111	Install 110' 2" PE for new commercial details	1517.34	14,326.64	-12,809.30	-83.8%	0.05%	14,326.64	14,326.64	0.00	10/1/2006	9/30/2007	2007	08/2008	08
040-13112	Madisonville 08 Non Growth	1531.04	Not Budgeted	-	-	3.33%	Not Budgeted	Not Budgeted	-	10/1/2006	9/30/2007	2005	10/2008	10
040-13113	Madisonville 08 Growth	1619.36	Not Budgeted	-	-	0.71%	Not Budgeted	Not Budgeted	-	10/1/2006	9/30/2007	2005	10/2008	10
040-13114	INSTALL 600' FOR 8 PATIO HOMES CARDINAL OAKS	1632.95	2,070.00	-437.05	-21.1%	0.01%	2,070.00	2,070.00	0.00	10/1/2006	9/30/2007	2007	01/2008	02
040-13115	Installation of additional R-O-W markers	1638.06	29,765.00	-28,126.94	-87.8%	0.17%	29,765.00	29,765.00	0.00	10/1/2006	9/30/2007	2005	07/2008	05
040-13116	Install 310' 2" PE	1729.28	2,997.67	-1,268.39	-45.7%	0.01%	2,997.67	2,997.67	0.00	10/1/2006	9/30/2007	2005	10/2008	12
040-13117	Install 100' 2" PE	1841.03	1,607.65	-1,783.38	-108.3%	0.01%	1,607.65	1,607.65	0.00	10/1/2006	9/30/2007	2005	06/2008	07
040-13118	Install 200' 2" PE	1841.03	1,607.65	-1,783.38	-108.3%	0.01%	1,607.65	1,607.65	0.00	10/1/2006	9/30/2007	2005	06/2008	07
040-13119	Install 200' 2" PE	1841.03	1,607.65	-1,783.38	-108.3%	0.01%	1,607.65	1,607.65	0.00	10/1/2006	9/30/2007	2005	06/2008	07
040-13120	Purchase 100' 2" PE for St. Charles	1853.68	1,689.72	-1,643.96	-99.2%	0.01%	1,689.72	1,689.72	0.00	10/1/2006	9/30/2007	2007	04/2008	04
040-13121	INSTALL 2500' OF 2" PE AND RECS STATION	1855.23	37,245.00	-35,389.77	-190.8%	0.30%	37,245.00	37,245.00	0.00	10/1/2006	9/30/2007	2005	05/2008	05
040-13122	INSTALL 550' OF 2" PE FOR DON YATES OFF SPARROW LANE FOR NEW COMMERCIAL LAND	2044.43	94,715.00	-92,670.57	-97.8%	0.01%	94,715.00	94,715.00	0.00	10/1/2006	9/30/2007	2005	12/2008	02
040-13123	Retire 4' 8" 2" Man	2048.43	2,190.54	-1,412.11	-64.5%	0.01%	2,190.54	2,190.54	0.00	10/1/2006	9/30/2007	2007	04/2008	07
040-13124	Retire 850' 2" Man	2068.97	1,837.38	-1,231.61	-59.9%	0.01%	1,837.38	1,837.38	0.00	10/1/2006	9/30/2007	2007	04/2008	07
040-13125	Retire 850' 2" Man	2103.33	1,837.38	-1,231.61	-59.9%	0.01%	1,837.38	1,837.38	0.00	10/1/2006	9/30/2007	2005	10/2008	10
040-13126	Replace customer meter at the Shraga When	2103.33	Not Budgeted	-	-	2.98%	Not Budgeted	Not Budgeted	-	10/1/2006	9/30/2007	2005	10/2008	1

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Project No.	Project Title / Description	Annual Actual Cost 2007	Annual Original P&M Estimate	Variance in Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total P&M Cost Estimate	Variance in Dollars	Original Budget Start	Date Original Budget End	Actual Start Month	Actual Completion Month	Estimated Completion Year
050.19311	050.BGR.GLS.LONHUNTERS6 RELOC.	8522.95	0.00	8522.95	100.00%	0.05%	8522.95	8522.95	0.00	10/1/2006	9/30/2007	10/2007	07/2008	07
050.19325	050.2955 OFFICE FURNITURE	8796.34	12293.94	-3437.60	-39.31%	0.05%	8796.34	8796.34	-3437.60	10/1/2006	8/30/2007	10/2007	05/2008	03
050.19335	050.BGR.HOP.GREAT OAKS 15-2	8891.44	7775.00	1116.44	12.56%	0.05%	8891.44	7775.00	1116.44	10/1/2006	8/30/2007	10/2007	01/2008	01
050.19390	050.2958 STO EQUIPMENT	9078.68	8959.59	119.09	1.32%	2.14%	9078.68	8959.59	119.09	10/1/2006	9/30/2007	10/2007	05/2008	09
050.19395	050.BGR.NON.GROWTH	9137.48	Not Budgeted	9137.48	Not Budgeted	0.05%	9137.48	9137.48	0.00	10/1/2006	9/30/2007	10/2007	10/2008	10
050.19400	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19405	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19410	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19415	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19420	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19425	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19430	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19435	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19440	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19445	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19450	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19455	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19460	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19465	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19470	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19475	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19480	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19485	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19490	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19495	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19500	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19505	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19510	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19515	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19520	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19525	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19530	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19535	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19540	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19545	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19550	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19555	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19560	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19565	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19570	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19575	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19580	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19585	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19590	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19595	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19600	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19605	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19610	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19615	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19620	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19625	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19630	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19635	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19640	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19645	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19650	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19655	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19660	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19665	050.BGR.NON.GROWTH	9200.13	7288.14	1911.99	20.74%	0.05%	9200.13	7288.14	1911.99	10/1/2006	9/30/2007	10/2007	04/2008	07
050.19670	050.BGR.NON.GROWTH	9200												

Atmos Energy Corporation
Computation of AFUDC Rate
For the Month ended August 31, 2009

Per 18 CFR Part 201, Gas Plant Instructions, Components of construction costs, item 17.

Line No.	Description	Amounts	References
	(a)	(b)	(c)
1	Formulae:		
2			
3	$A_i = s(S/W) + d(D/(D+P+C))(1-S/W)$		
4			
5	$A_e = [1-S/W][p(P/(D+P+C)) + c(C/(D+P+C))]$		
6			
7			
8	Where:		
9			
10	A _i = Gross allowance for borrowed funds used during construction rate.		
11	A _e = Allowance for other funds used during construction rate.		
12			
13	S = Average short-term debt.	\$160,884,825	See Wp S
14	s = Short-term debt interest rate.	6.2954%	See Wp S
15	D = Long-term debt.	\$2,119,268,268	[2]
16	d = Long-term debt interest rate.	6.09%	See Wp L Rate
17	P = Preferred stock	\$0	
18	p = Preferred stock cost rate.	0.00%	
19	C = Common equity	\$2,052,490,883	[2]
20	c = Common equity cost rate.	10.00%	[3]
21	W = Average balance in construction work in progress.	\$82,077,209	See Wp W
22			
23			
24			
25	Results: [1]		
26			
27	A _i =	6.295%	
28			
29	A _e =	0.000%	
30			
31	A _(i+e) =	6.295%	
32			
33			

[1] If the short-term debt balance (line 13) is greater than the average balance in construction work in progress only the short-term rate is indicated. (line 14)

[2] Actual Book Balances as of the end of the prior fiscal year.

[3] The predominant jurisdiction for Atmos is MidTX business unit.
The ROE authorized in May04 for MidTx was 10.0%.

**Atmos Energy Corporation - Utility
Computation of AFUDC Rate
For the Month ended August 31, 2009**

Line No.	Month	Annual Rate
	(a)	(b)
1	August-09	6.30%

notify Brennon Sterna by the 5th business day of each m
update tab label each month

Atmos Energy Corporation
Common Equity Balance (Consolidated)
As of September 30, 2008

(update each Oct w/ prior fiscal year-end balance)

Line No.	Description	9/30/2008 Balance
	(a)	(c)
1	Common Equity Balance	<u>2,052,490,883</u>

Source: GA-Direct Balance Sheet, ATM

Atmos Energy Corporation
Computation of Commitment Fee Rate and Average Outstanding Balance
For the Period Ended September 30, 2008

(before each new month, hard key previous month in columns b, c, e & f)

Line No.	Description (a)	Actual Short-Term Debt Rate without Commitment Fees (b)	Annualized Admin/Commitment Fee Percentage (c)	Annualized Total STD Percentage (d)
1	October-08	6.4046%	1.1462%	7.55%
2	November-08	6.2105%	1.1243%	7.33%
3	December-08	5.9822%	1.1078%	7.09%
4	January-09	5.7552%	1.0837%	6.84%
5	February-09	5.4996%	1.0594%	6.56%
6	March-09	5.4076%	1.0322%	6.44%
7	April-09	5.3928%	0.9841%	6.38%
8	May-09	5.3689%	1.1276%	6.50%
9	June-09	5.3050%	1.1558%	6.46%
10	July-09	5.1941%	1.2224%	6.42%
11	August-09	4.9430%	1.3524%	6.30%
12	September-09	4.9430%	1.3524%	6.30%

[1] If the average daily short-term debt outstanding is greater than the average balance in construction work in progress

Atmos Energy Corporation - Utility Only
 Computation of Commitment Fee Rate and Average Outstanding Balance
 For the Period Ended September 30, 2009
 (update with new budget projections each October - from B.Stroud)

Line No.	Description (a)	MTD Daily Average Amount Outstanding [1] (b)	Adjustments (c)	Adjusted Average Amount Outstanding (d)	Days in Month	Weighted Average	Interest Paid [1] (e)	Admin costs & Commitment Fee Portion [1] (f)	Total (g)	Projected Annual Rate (h)	Projected Annual Rate w/o Commitment Fees (i)
1	October-08	356,940,290		356,940,290	31	30,315,477	1,300,037	73,179	1,373,216	5.64%	4.29%
2	November-08	405,641,541		405,641,541	30	33,340,401	1,804,081	199,025	2,003,106	6.76%	5.41%
3	December-08	395,401,179		395,401,179	31	33,582,018	1,710,561	193,917	1,904,478	6.45%	5.09%
4	January-09	269,411,925		269,411,925	31	22,881,561	1,043,499	207,327	1,250,828	5.91%	4.56%
5	February-09	141,849,000		141,849,000	28	10,881,567	313,538	200,507	514,045	4.23%	2.88%
6	March-09	33,859,677		33,859,677	31	2,875,753	75,847	140,811	216,658	3.99%	2.64%
7	April-09	0		0	30	0	0	183,383	183,383	1.35%	0.00%
8	May-09	22,581		22,581	31	1,918	88	196,884	198,791	5.91%	4.56%
9	June-09	0		0	30	0	0	183,383	183,383	1.35%	0.00%
10	July-09	4,108,194		4,108,194	31	349,000	1,582	186,784	188,376	1.81%	0.46%
11	August-09	21,978,871		21,978,871	31	1,866,699	7,089	186,804	193,903	1.73%	0.38%
12	September-09	301,403,640		301,403,640	30	24,772,902	1,695,395	223,500 [1]	1,918,895	8.10%	6.75%
13											
14	Monthly Average	\$160,884,825		\$160,884,825	365	\$13,405,608	\$7,951,737	\$2,175,503	\$10,127,240		
15											
16											
17	Calculated Interest & Commitment Fee Average Annual Rate						4.9430%	1.3524%		6.30%	

[1] Projected, STD Balance, Commitment Fees & Int Rates from Planning & Budget; Int Paid is calculated. Projected amts replaced by actuals as they become known. Projections and actuals exclude offsetting ST investments and int income.

Atmos Energy Corporation - Utility Only
Computation of Long-term Debt Balance and Rate - Utility Only
As of September 30, 2008
(update each Oct w/ prior fiscal year-end balance & detail)

Line No.	Issue Date (a)	Description (b)	9/30/2008 Balance (c)	Rate (d)	Interest Cost (e)	Amortization of Debt Costs (f)	Amortization of Treasury Lock Costs (g)	Total Cost (h)	Calculated Rate (i)
1	10/11/89	9.76% Sr Note J Hancock due 2004/RET 2013	-	9.760%	-	1,362	-	1,362	
2	09/30/91	9.57% Sr Note Var Annuity Life due 2008/RET 2013	-	9.570%	-	2,908	-	2,908	
3	08/31/92	7.95% Sr Note Var Annuity Life due 2006/RET 2013	-	7.950%	-	1,435	-	1,435	
4	11/14/94	8.07% Sr Note Var Annuity Life due 2006/RET 2013	-	8.070%	-	3,771	-	3,771	
5	11/14/94	8.26% Sr Note NY Life due 2014/RET 2013	-	8.260%	-	7,050	-	7,050	
6	33329	9.40% First Mortgage Bond J due May 2021/RET 2008	-	9.400%	-	560,397	-	560,397	
7	12/31/91	10% Senior Notes due Dec 2011	2,303,308	10.000%	230,331	-	-	230,331	
8	05/22/01	7.38% Senior Notes due May 2011	350,000,000	7.375%	25,812,500	502,339	-	26,314,839	
9	07/27/98	6.75% Debentures Unsecured due July 2028	150,000,000	6.750%	10,125,000	89,938	-	10,224,938	
10	01/13/03	5.125% Senior Notes due Feb 2013	250,000,000	5.125%	12,812,500	1,033,655	-	13,846,155	
11	11/01/87	10.43% First Mortgage Bond P due 2017 (eff 2012)	-	10.430%	-	33,840	-	33,840	
12	04/01/90	9.75% First Mortgage Bond Q due Apr 2020/RET 2008	-	9.750%	-	337,581	-	337,581	
13	06/01/91	9.32% First Mortgage Bond T due June 2021/RET 2008	-	9.320%	-	362,746	-	362,746	
14	05/01/92	8.77% First Mortgage Bond U due May 2022/RET 2008	-	8.770%	-	368,719	-	368,719	
15	12/01/92	7.50% First Mortgage Bond V due Dec 2007/RET 2008	-	7.500%	-	-	-	-	
16	12/15/95	6.67% MTN A1 due Dec 2025	10,000,000	6.670%	667,000	7,790	-	674,790	
17	12/19/95	6.27% MTN A2 due Dec 2010	10,000,000	6.270%	627,000	15,441	-	642,441	
18	10/22/04	Sr Note 3Yr Floating due 10/15/2007	-	5.731%	-	20,167	-	20,167	
19	10/22/04	4.00% Sr Note due 10/15/2009	400,000,000	4.000%	16,000,000	895,873	2,320,733	19,316,606	
20	10/22/04	4.95% Sr Note due 10/15/2014	500,000,000	4.950%	24,750,000	453,170	3,237,793	28,440,963	
21	10/22/04	5.95% Sr Note due 10/15/2034	200,000,000	5.950%	11,900,000	115,724	(7,047)	12,008,677	
22	6/2007	6.35% Sr Note due 6/15/2017	250,000,000	6.350%	15,875,000	286,874	(474,980)	15,886,894	
23		Less Unamortized Utility Debt Discount a/c 2260	(33,035,040)					-	
24		Total	<u>\$ 2,119,268,268</u>		<u>\$ 118,799,331</u>	<u>\$ 5,210,781</u>	<u>\$ 5,076,499</u>	<u>\$ 129,086,611</u>	<u>6.09%</u>

Atmos Energy Corporation - Utility Only
Computation of Average CWIP Balance
Projected based on the most recent 13 months
 (Utility Only)

Line	Date	CWIP
No.	(a)	Balance
		RUT
1	August-08	96,500,124
2	September-08	73,411,437
3	October-08	75,477,004
4	November-08	81,652,589
5	December-08	58,380,712
6	January-09	57,361,027
7	February-09	75,176,775
8	March-09	83,517,152
9	April-09	92,007,657
10	May-09	101,253,184
11	June-09	82,309,819
12	July-09	87,087,463
13	August-09	102,868,775 [1]
14		
15	Average	<u>82,077,209</u>

[1] preliminary

Atmos Energy Corporation
Computation of AFUDC Rate
For the Month ended September 30, 2008
Methodology

18 CFR Part 201, Gas Plant Instructions, Components of construction costs, item 17.

(17) "Allowance for funds used during construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed without prior approval of the Commission allowances computed in accordance with the formula prescribed in paragraph (a) below, except when such other funds are used for exploration and development or leases acquired after October 7, 1969, no allowance on such other funds shall be included in these accounts. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$$A_i = s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$$

$$A_e = \left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$$

A[i]=Gross allowance for borrowed funds used during construction rate.

A[e]=Allowance for other funds used during construction rate.

S=Average short-term debt.

s=Short-term debt interest rate.

D=Long-term debt.

d=Long-term debt interest rate.

P=Preferred stock.

p=Preferred stock cost rate.

C=Common equity.

c=Common equity cost rate.

W=Average balance in construction work in progress.

(b) The rates shall be determined annually. The balances for long-term debt [1], preferred stock and common equity [2] shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in subpart D of part 154 of the Commission's Regulations Under the Natural Gas Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction [3]. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances [4] and related cost and the average balance for construction work in progress [5] shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: When a part only of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation, or ready for service, shall be treated as "Gas Utility Plant" and allowance for funds used during construction thereon as a charge to construction shall cease. Allowance for funds used during construction on that part of the cost of the plant which is incomplete may be continued as a charge to construction until such time as it is placed in operation or is ready for service, except as limited in item 17, above.

[1] Please see WP L.

[2] Please see Wp C.

[3] The most recent case in which an ROE was stated was West Texas 2004. The rate agreed to in this proceeding was 10.5%.

[4] Please see Wp S.

[5] Please see Wp W.

The USOA appears to contemplate AFUDC booked to individual projects based upon the length of time the project is in progress. For example, a project remaining open for 85 days would receive 85 days of interest recorded monthly based upon the cost rate applicable for each month.

Atmos Energy Corporation
Computation of AFUDC Rate

For the Month ended September 30, 2008

Per 18 CFR Part 201, Gas Plant Instructions, Components of construction costs, item 17.

Line No.	Description	Amounts	References
	(a)	(b)	(c)
1	Formulae:		
2			
3	$A_i = s(S/W) + d(D/(D+P+C))(1-S/W)$		
4			
5	$A_e = [1-S/W][p(P/(D+P+C)) + c(C/(D+P+C))]$		
6			
7			
8	Where:		
9			
10	Ai = Gross allowance for borrowed funds used during construction rate.		
11	Ae = Allowance for other funds used during construction rate.		
12			
13	S = Average short-term debt.	\$100,934,251	See Wp S
14	s = Short-term debt interest rate.	5.5692%	See Wp S
15	D = Long-term debt.	\$2,126,256,384	[2]
16	d = Long-term debt interest rate.	6.06%	See Wp L Rate
17	P = Preferred stock	\$0	
18	p = Preferred stock cost rate.	0.00%	
19	C = Common equity	\$1,495,248,630	[2]
20	c = Common equity cost rate.	10.00%	[3]
21	W = Average balance in construction work in progress.	\$72,433,259	See Wp W
22			
23			
24			
25	Results: [1]		
26			
27	Ai= 5.569%		
28			
29	Ae= 0.000%		
30			
31	A(i+e)= 5.569%		
32			
33			

[1] If the short-term debt balance (line 13) is greater than the average balance in construction work in progress only the short-term rate is indicated. (line 14)

[2] Actual Book Balances as of the end of the prior fiscal year.

[3] The predominant jurisdiction for Atmos is MidTX business unit.
The ROE authorized in May04 for MidTx was 10.0%.

**Atmos Energy Corporation - Utility
Computation of AFUDC Rate
For the Month ended September 30, 2008**

Line No.	Month	Annual Rate
	(a)	(b)
1	September-08	5.57%

notify Amanda Daugherty & Brennon Sterna by the 5th b
update tab label each month

Atmos Energy Corporation
Common Equity Balance (Consolidated)
As of September 30, 2007

(update each Oct w/ prior fiscal year-end balance)

Line No.	Description	9/30/2007 Balance
	(a)	(c)
1	Common Equity Balance	<u>1,495,248,630</u>

Source: GA-Direct Balance Sheet, ATM

Atmos Energy Corporation
Computation of Commitment Fee Rate and Average Outstanding Balance
For the Period Ended September 30, 2007

(before each new month, hard key previous month in columns b, c, e & f)

Line No.	Description	Actual Short-Term Debt Rate without Commitment Fees	Annualized Admin/Commitment Fee Percentage	Annualized Total STD Percentage
	(a)	(b)	(c)	(d)
1	October-07	6.1777%	1.3166%	7.49%
2	November-07	6.1777%	1.3166%	7.49%
3	December-07	6.0279%	1.7480%	7.78%
4	January-08	5.6737%	1.7202%	7.39%
5	February-08	5.6710%	1.7209%	7.39%
6	March-08	5.6406%	1.7302%	7.37%
7	April-08	5.6403%	1.7262%	7.37%
8	May-08	5.6266%	1.7160%	7.34%
9	June-08	5.5427%	1.6736%	7.22%
10	July-08	5.2850%	1.6095%	6.89%
11	August-08	4.8509%	1.3929%	6.24%
12	September-08	4.4131%	1.1560%	5.57%

[1] If the average daily short-term debt outstanding is greater than the average balance in construction work in progress

Atmos Energy Corporation - Utility Only
 Computation of Commitment Fee Rate and Average Outstanding Balance
 For the Period Ended September 30, 2008
 (update with new budget projections each October - from B.Stroud)

Line No.	Description (a)	MTD Daily Average Amount Outstanding [1] (b)	Adjusted Average Amount Outstanding (c)	Days in Month	Weighted Average (d)	Interest Paid [1] (e)	Admin costs & Commitment Fee Portion [1] (f)	Total (g)	Projected Annual Rate (h)	Projected Annual Rate w/o Commitment Fees (i)
1	October-07	113,998,355	113,998,355	31	9,655,598	551,164	104,115	655,278	6.86%	5.71%
2	November-07	141,537,500	141,537,500	30	11,601,434	629,079	100,356	729,435	6.58%	5.42%
3	December-07	176,241,129	176,241,129	31	14,927,527	844,950	102,523	947,473	6.82%	5.66%
4	January-08	118,883,871	118,883,871	31	10,069,399	511,063	102,561	613,624	6.23%	5.08%
5	February-08	80,901,724	80,901,724	29	4,825,546	191,975	98,150	290,125	5.13%	3.99%
6	March-08	8,718,548	8,718,548	31	738,456	29,852	102,562	132,414	5.20%	4.04%
7	April-08	125,000	125,000	30	10,246	359	100,356	100,715	4.66%	3.51%
8	May-08	4,704,032	4,704,032	31	398,429	12,726	102,562	115,288	4.35%	3.19%
9	June-08	29,994,167	29,994,167	30	2,458,538	84,135	100,260	184,396	4.58%	3.42%
10	July-08	81,768,710	81,768,710	31	6,925,765	226,896	102,540	329,436	4.43%	3.26%
11	August-08	186,050,323	186,050,323	31	15,759,361	514,780	90,480	605,260	4.42%	3.27%
12	September-08	288,287,648	288,287,648	30	23,630,135	850,258	61,119	921,377	4.80%	3.64%
13										
14	Monthly Average	\$100,934,251	\$100,934,251	366	\$8,416,620	\$4,457,237	\$1,167,584	\$5,624,821		
15										
16										
17	Calculated Interest & Commitment Fee Average Annual Rate					4.4131%	1.1560%		5.57%	

[1] Projected STD Balance, Commitment Fees & Int Rates from Planning & Budget, Int Paid is calculated. Projected ints replaced by actuals as they become known.
 Projections and actuals exclude offsetting ST investments and int income.

Atmos Energy Corporation - Utility Only
Computation of Long-term Debt Balance and Rate - Utility Only
As of September 30, 2007
(update each Oct w/ prior fiscal year-end balance & detail)

Line No.	Issue Date	Description	9/30/2007 Balance	Rate	Interest Cost	Amortization of Debt Costs	Amortization of Treasury Lock Costs	Total Cost	Calculated Rate
(a)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	10/11/89	9.76% Sr Note J Hancock due 2004/ RET 2013	-	9.760%	-	1,362		1,362	
2	09/30/91	9.57% Sr Note Var Annuity Life due 2006/RET 2013	-	9.570%	-	2,908		2,908	
3	08/31/92	7.95% Sr Note Var Annuity Life due 2006/RET 2013	-	7.950%	-	1,435		1,435	
4	11/14/94	8.07% Sr Note Var Annuity Life due 2006/RET 2013	-	8.070%	-	3,771		3,771	
5	11/14/94	8.28% Sr Note NY Life due 2014/RET 2013	-	8.280%	-	7,050		7,050	
6	04/01/91	9.40% First Mortgage Bond J due 2021	-	9.400%	-	560,397		560,397	
7	12/31/91	10% Senior Notes due 2011	2,303,308	10.000%	230,331	-		230,331	
8	05/22/01	7.375% Senior Notes due 2011	350,000,000	7.375%	25,812,500	502,339		26,314,839	
9	07/27/98	6.75% Debentures Unsecured due 2028	150,000,000	6.750%	10,125,000	99,938		10,224,938	
10	01/13/03	5.125% Senior Notes due 2013	250,000,000	5.125%	12,812,500	1,033,655		13,846,155	
11	11/01/87	10.43% First Mortgage Bond P due 2017 (eff 2012)	7,500,000	10.430%	782,250	12,224		794,474	
12	04/01/90	9.75% First Mortgage Bond Q due 2020	-	9.750%	-	337,581		337,581	
13	06/01/91	9.32% First Mortgage Bond T due 2021	-	9.320%	-	362,746		362,746	
14	05/01/92	8.77% First Mortgage Bond U due 2022	-	8.770%	-	368,719		368,719	
15	12/01/92	7.50% First Mortgage Bond V due 2007	-	7.500%	-	4,810		4,810	
16	12/15/95	6.67% MTN A1 due 2025	10,000,000	6.670%	667,000	7,790		674,790	
17	12/19/95	6.27% MTN A2 due 2010	10,000,000	6.270%	627,000	15,441		642,441	
18	10/22/04	Floating Sr Note 3Yr due 10/15/2007	250,000,000	5.774%	14,435,238	196,632		14,631,870	
19	10/22/04	4.00% Sr Note due 10/15/2009	400,000,000	4.000%	16,000,000	995,873	2,320,733	19,316,608	
20	10/22/04	4.95% Sr Note due 10/15/2014	500,000,000	4.950%	24,750,000	453,170	3,237,783	28,440,953	
21	10/22/04	5.95% Sr Note due 10/15/2034	200,000,000	5.950%	11,900,000	115,724	(7,047)	12,008,677	
22		Less Unamortized Utility Debt Discount a/c 2260	(\$3,546,924)					-	
23		Total	<u>\$ 2,126,256,384</u>		<u>\$ 118,141,818</u>	<u>\$ 5,083,566</u>	<u>\$ 5,551,479</u>	<u>\$ 128,776,863</u>	<u>6.06%</u>

Atmos Energy Corporation - Utility Only
Computation of Average CWIP Balance
Projected based on the most recent 13 months
 (Utility Only)

Line No.	Date (a)	CWIP Balance (b)
		RUT
1	September-07	66,741,031
2	October-07	70,917,591
3	November-07	74,653,673
4	December-07	43,816,745
5	January-08	54,936,963
6	February-08	62,892,092
7	March-08	70,947,595
8	April-08	73,542,321
9	May-08	83,431,186
10	June-08	79,770,489
11	July-08	90,071,118
12	August-08	96,500,124
13	September-08	73,411,437 [1]
14		
15	Average	<u>72,433,259</u>

[1] preliminary

Atmos Energy Corporation
Computation of AFUDC Rate
For the Month ended September 30, 2007
Methodology

18 CFR Part 201, Gas Plant Instructions, Components of construction costs, item 17.

(17) "Allowance for funds used during construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed without prior approval of the Commission allowances computed in accordance with the formula prescribed in paragraph (a) below, except when such other funds are used for exploration and development or leases acquired after October 7, 1969, no allowance on such other funds shall be included in these accounts. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$$A_i = s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$$

$$A_e = \left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$$

A[i]=Gross allowance for borrowed funds used during construction rate.

A[e]=Allowance for other funds used during construction rate.

S=Average short-term debt.

s=Short-term debt interest rate.

D=Long-term debt.

d=Long-term debt interest rate.

P=Preferred stock.

p=Preferred stock cost rate.

C=Common equity.

c=Common equity cost rate.

W=Average balance in construction work in progress.

(b) The rates shall be determined annually. The balances for long-term debt [1], preferred stock and common equity [2] shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in subpart D of part 154 of the Commission's Regulations Under the Natural Gas Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction [3]. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances [4] and related cost and the average balance for construction work in progress [5] shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: When a part only of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation, or ready for service, shall be treated as "Gas Utility Plant" and allowance for funds used during construction thereon as a charge to construction shall cease. Allowance for funds used during construction on that part of the cost of the plant which is incomplete may be continued as a charge to construction until such time as it is placed in operation or is ready for service, except as limited in item 17, above.

[1] Please see WP L.

[2] Please see Wp C.

[3] The most recent case in which an ROE was stated was West Texas 2004.
The rate agreed to in this proceeding was 10.5%.

[4] Please see Wp S.

[5] Please see Wp W.

The USOA appears to contemplate AFUDC booked to individual projects based upon the length of time the project is in progress. For example, a project remaining open for 85 days would receive 85 days of interest recorded monthly based upon the cost rate applicable for each month.

Atmos Energy Corporation
Computation of AFUDC Rate
For the Month ended September 30, 2007

Per 18 CFR Part 201, Gas Plant Instructions, Components of construction costs, item 17.

Line No.	Description	Amounts	References
	(a)	(b)	(c)
1	Formulae:		
2			
3	$A_i = s(S/W) + d(D/(D+P+C))(1-S/W)$		
4			
5	$A_e = [1-S/W][p(P/(D+P+C)) + c(C/(D+P+C))]$		
6			
7			
8	Where:		
9			
10	A _i = Gross allowance for borrowed funds used during construction rate.		
11	A _e = Allowance for other funds used during construction rate.		
12			
13	S = Average short-term debt.	\$113,930,176	See Wp S
14	s = Short-term debt interest rate.	6.72%	See Wp S
15	D = Long-term debt.	\$2,177,722,814	[2]
16	d = Long-term debt interest rate.	6.09%	See Wp L Rate
17	P = Preferred stock	\$0	
18	p = Preferred stock cost rate.	0.00%	
19	C = Common equity	\$1,648,098,143	[2]
20	c = Common equity cost rate.	10.00%	[3]
21	W = Average balance in construction work in progress.	\$74,682,837	See Wp W
22			
23			
24			
25	Results: [1]		
26			
27	A _i =	6.724%	
28			
29	A _e =	0.000%	
30			
31	A _(i+e) =	6.724%	
32			
33			

[1] If the short-term debt balance (line 13) is greater than the average balance in construction work in progress only the short-term rate is indicated. (line 14)

[2] Actual Book Balances as of the end of the prior fiscal year.

**Atmos Energy Corporation - Utility
Computation of AFUDC Rate
For the Month ended September 30, 2007**

Line No.	Month	Annual Rate
	(a)	(b)
1	September-07	6.72%

notify Amanda Daugherty & Brennon Sterna by the 5th b
update tab label each month

Atmos Energy Corporation
Common Equity Balance (Consolidated)
As of September 30, 2006

(update each Oct w/ prior fiscal year-end balance)

Line No.	Description	9/30/2006 Balance
	(a)	(c)
1	Common Equity Balance	<u>1,648,098,143</u>

Source: GA-Direct Balance Sheet, ATM

Atmos Energy Corporation
Computation of Commitment Fee Rate and Average Outstanding Balance
For the Period Ended September 30, 2007

(before each new month, hard key previous month in columns b, c, e & f)

Line No.	Description	Actual Short-Term Debt Rate without Commitment Fees	Annualized Admin/Commitment Fee Percentage	Annualized Total STD Percentage
	(a)	(b)	(c)	(d)
1	October-06	6.1256%	0.5604%	6.69%
2	November-06	6.0645%	0.5315%	6.60%
3	December-06	6.0301%	0.5395%	6.57%
4	January-07	6.0157%	0.5635%	6.58%
5	February-07	6.0070%	0.5802%	6.59%
6	March-07	6.0045%	0.6164%	6.62%
7	April-07	5.9847%	0.6594%	6.64%
8	May-07	5.9594%	0.7162%	6.68%
9	June-07	5.9270%	0.7882%	6.72%
10	July-07	5.8274%	0.9050%	6.73%
11	August-07	5.6798%	1.0154%	6.70%
12	September-07	5.6280%	1.0956%	6.72%

[1] If the average daily short-term debt outstanding is greater than the average balance in construction work in progress

Atmos Energy Corporation - Utility Only
Computation of Commitment Fee Rate and Average Outstanding Balance
For the Period Ended September 30, 2007

(update with new budget projections each October - from B.Stroud)

Line No.	Description (a)	MTD Daily Average		Adjusted Average Amount Outstanding (d)	Days in Month	Weighted Average	Interest Paid [1] (e)	Admin costs & Commitment Fee Portion [1] (f)	Total (g)	Projected Annual Rate (h)	Projected Annual Rate	
		Outstanding [1] (b)	Amount (c)								w/o Commitment Fees (i)	Fees (i)
1	October-06	376,837,452		376,837,452	31	32,005,373	1,777,477	111,808	1,889,285	6.65%		5.55%
2	November-06	393,379,333		393,379,333	30	32,332,548	1,797,259	104,948	1,902,207	6.65%		5.56%
3	December-06	240,125,806		240,125,806	31	20,394,247	1,133,972	113,693	1,247,665	6.66%		5.56%
4	January-07	100,675,806		100,675,806	31	8,550,548	474,691	104,423	579,114	6.65%		5.55%
5	February-07	59,592,857		59,592,857	28	4,571,507	252,651	97,775	350,426	6.62%		5.53%
6	March-07	16,221,774		16,221,774	31	1,377,740	76,188	104,423	180,612	6.63%		5.53%
7	April-07	0		0	30	0	0	101,911	101,911	1.10%		0.00%
8	May-07	0		0	31	0	0	104,117	104,117	1.10%		0.00%
9	June-07	0		0	30	0	0	101,911	101,911	1.10%		0.00%
10	July-07	16,879,839		16,879,839	31	1,433,630	80,333	104,117	184,450	6.70%		5.60%
11	August-07	63,121,774		63,121,774	31	5,361,027	275,112	103,658	378,770	6.23%		5.13%
12	September-07	100,327,467		100,327,467	30	8,246,093	563,577	99,211	662,789	7.93%		6.83%
13												
14	Monthly Average	\$113,930,176		\$113,930,176	365	\$9,522,726	\$6,431,261	\$1,251,997	\$7,683,257			
15												
16												
17	Calculated Interest & Commitment Fee Average Annual Rate						5.6280%	1.0956%				6.72%

[1] Projected; STD Balance, Commitment Fees & Int Rates from Planning & Budget; Int Paid is calculated. Projected arnts replaced by actuals as they become known. Projections and actuals exclude offsetting ST investments and Int income.

Atmos Energy Corporation - Utility Only
Computation of Long-term Debt Balance and Rate - Utility Only
As of September 30, 2006
(update each Oct w/ prior fiscal year-end balance & detail)

Line No.	Issue Date	Description	9/30/2006 Balance	Rate	Interest Cost	Amortization of Debt Costs	Amortization of Treasury Lock Costs	Total Cost	Calculated Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	10/11/89	9.76% Sr Note J Hancock due 2004/ RET 2013	-	9.760%	-	1,362		1,362	
2	09/30/91	9.57% Sr Note Var Annuity Life due 2006/RET 2013	-	9.570%	-	2,908		2,908	
3	08/31/92	7.95% Sr Note Var Annuity Life due 2006/RET 2013	-	7.950%	-	1,435		1,435	
4	11/14/94	8.07% Sr Note Var Annuity Life due 2006/RET 2013	-	8.070%	-	3,771		3,771	
5	11/14/94	8.26% Sr Note NY Life due 2014/RET 2013	-	8.260%	-	7,050		7,050	
6	04/01/91	9.40% First Mortgage Bond J due 2021	-	9.400%	-	560,397		560,397	
7	12/31/91	10% Senior Notes due 2011	2,303,308	10.000%	230,331	-		230,331	
8	05/22/01	7.375% Senior Notes due 2011	350,000,000	7.375%	25,812,500	502,339		26,314,839	
9	07/27/98	6.75% Debentures Unsecured due 2028	150,000,000	6.750%	10,125,000	99,938		10,224,938	
10	01/13/03	5.125% Senior Notes due 2013	250,000,000	5.125%	12,812,500	1,033,655		13,846,155	
11	11/01/87	10.43% First Mortgage Bond P due 2017 (eff 2012)	8,750,000	10.430%	912,625	12,224		924,849	
12	04/01/90	9.75% First Mortgage Bond Q due 2020	-	9.750%	-	337,581		337,581	
13	06/01/91	9.32% First Mortgage Bond T due 2021	-	9.320%	-	362,746		362,746	
14	05/01/92	8.77% First Mortgage Bond U due 2022	-	8.770%	-	368,719		368,719	
15	12/01/92	7.50% First Mortgage Bond V due 2007	-	7.500%	-	26,021		26,021	
16	12/15/95	6.67% MTN A1 due 2025	10,000,000	6.670%	667,000	7,790		674,790	
17	12/19/95	6.27% MTN A2 due 2010	10,000,000	6.270%	627,000	15,441		642,441	
18	10/22/04	Floating Sr Note 3Yr due 10/15/2007	300,000,000	5.882%	17,646,000	605,023		18,251,023	
19	10/22/04	4.00% Sr Note due 10/15/2009	400,000,000	4.000%	16,000,000	995,873	2,320,733	19,316,606	
20	10/22/04	4.95% Sr Note due 10/15/2014	500,000,000	4.950%	24,750,000	453,170	3,237,993	28,440,963	
21	10/22/04	5.95% Sr Note due 10/15/2034	200,000,000	5.950%	11,800,000	115,724	(7,047)	12,008,677	
22		Less Unamortized Utility Debt Discount a/c 2260	(\$3,330,494)					-	
23		Total	<u>\$ 2,177,722,814</u>		<u>\$ 121,482,956</u>	<u>\$ 5,513,168</u>	<u>\$ 5,551,479</u>	<u>\$ 132,547,603</u>	6.09%

Atmos Energy Corporation - Utility Only
Computation of Average CWIP Balance
Projected based on the most recent 13 months
 (Utility Only - source RUT Direct Balance Sheet)

Line No.	Date (a)	CWIP Balance (b)
		RUT
1	September-06	73,695,721
2	October-06	65,947,442
3	November-06	78,497,471
4	December-06	63,137,176
5	January-07	76,091,185
6	February-07	82,714,873
7	March-07	76,760,078
8	April-07	82,069,737
9	May-07	71,956,042
10	June-07	71,010,848
11	July-07	83,523,601
12	August-07	78,731,671
13	September-07	66,741,031 [1]
14		
15	Average	<u>\$74,682,837</u>

[1] preliminary