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March 27, 2007

RECEIVED

MAR 27 2007

Beth O'Donnell Executive Director Public Service Commission 211 Sower Blvd. Frankfort, KY 40601

PUBLIC SERVICE COMMISSION

Re: Atmos Energy Corporation Case No. 2006-00464

Dear Beth:

Atmos Energy Corporation submits for filing a page missing from the Attorney General's data request, item 1. Page 7 of Schedule B-3.2 omitted from the response is attached.

Copies of the response have been served on the Attorney General.

Submitted By:

Douglas Walther Atmos Energy Corporation Box 650205 Dallas, TX 75235-0205

Mark R. Hutchinson Wilson, Hutchinson and Poteat 611 Frederica St. Owensboro, KY 42301

√And

John N. Hughes 124 West Todd St.

Frankfort, KY 40601

Attorneys for Atmos Energy Corporation

Atmos Energy Corporation, KY Case No. 2006-00464

Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account, Div 002 only Base Period Ended March 31, 2007

Data: _X_ Base Period ___ Forecasted Period
Type of Filing: _X_ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

FR 10(10)(b)3.2 Schedule B-3.2 Page 7 of 12

Witness: Tom Petersen

			Total Company Adjusted Jurisdiction			Annual
Line	Acct.		13 month average		12 Month	Accrual
No.	No.	Account Titles	Investment	Reserve	Expense	Rate
(A)	(B)	(C)	(D)	(E)	(F)	(G)
4		Constal Blant				
1	200.00	General Plant Land & Land Rights	0	٥	0	0.00%
2		Structures Frame	0	0 0	0	
3 4		Structures & Improvements	0	0	0	0.00% 0.00%
5		•	0	0	0	0.00%
5 6		Improvements Air Conditioning Equipment	0	0	0	0.00%
7		Improvement to Leased Premises	7,084,974	5,204,140	525,972	7.43%
8		Office Furniture & Equipment	9,233,165	6,148,467	451,123	4.89%
9		Remittance Processing Equip Office Machines	28,932 528,284	35,605	0	11.37% 2.22%
10				534,295	0	
11		Transportation Equipment	18,885	28,035	0	28.96%
12		Trucks	0	0	0	0.00%
13		Trailers	0	0	0	0.00%
14		Stores Equipment	2,635	3,647	0	10.00%
15		Tools, Shop & Garage Equipment	10,901	13,151	0	10.00%
16		Power Operated Equipment	0	0	0	0.00%
17		Ditchers	0	0	0	0.00%
18		Backhoes	0	0	0	0.00%
19		Welders	0	0	0	0.00%
20		Communication Equipment	2,074,923	814,126	147,611	7.12%
21		Communication Equipment - Mobile Radios	0	0	0	0.00%
22		Communication Equip Fixed Radios	0	0	0	0.00%
23		Communication Equip Telemetering	0	0	0	0.00%
24		Miscellaneous Equipment	631,550	379,632	33,823	5.36%
25		Other Tangible Property	10,196	9,746	1,605	15.75%
26		Other Tangible Property - Servers - H/W	5,148,574	1,510,125	735,114	14.29%
27	399.02	Other Tangible Property - Servers - S/W	1,821,396	570,659	260,059	14.29%
28	399.03	Other Tangible Property - Network Hardware	1,870,898	335,811	267,127	14.29%
29	399.04	Other Tangible Property - CPU	1,095,465	1,180,547	0	26.26%
30	399.05	Other Tangible Property - MF Hardware	1,159,964	1,218,543	0	15.76%
31	399.06	Other Tangible Property - PC Hardware	4,896,338	3,463,330	823,362	16.83%
32	399.07	Other Tang. Property - PC Software	1,442,733	921,253	255,582	17.73%
33		Other Tang. Property - Application Software	39,469,010	17,538,527	3,241,629	8.22%
34	399.09	Other Tangible Property - Mainframe S/W	2,583,281	2,853,465	0	22.16%
35		Other Tang. Property - General Startup Costs	0	0	0	8.33%
36		Care cango coper,	•	-		0.00,0
37						
38		Total General Plant	79,112,106	42,763,104	6,743,004	
39		rotal Control Care	, 0, 1 (22, 100	00, 104	0,7 70,004	
40		Total Plant	79,112,106	42,763,104	6,743,004	
70		County (MITE	. 5,112,150	,, 50, 10-7	<u> </u>	