

**ATMOS ENERGY CORPORATION  
MID-STATES / KENTUCKY DIVISION**

**IN THE MATTER OF**

) **CASE NO. 2006-00464**

**RATE APPLICATION BY**

) **RECEIVED**

**ATMOS ENERGY CORPORATION  
MID-STATES/KENTUCKY**

) **MAR 16 2007**  
) **PUBLIC SERVICE  
COMMISSION**

**RESPONSE OF ATMOS ENERGY CORPORATION**

**MID-STATES DIVISION**

**AG DATA REQUEST DATED FEBRUARY 20, 2007**

**(AG DATA REQUEST NO. 1)**

**DR 1 – DR 50**

**MARCH 16, 2007**

**ATMOS ENERGY CORPORATION, KENTUCKY  
CASE NO. 2006-00464  
ATTORNEY GENERAL INITIAL DATA REQUEST  
DATED FEBRUARY 20, 2007**

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**Atmos Energy Corporation, Kentucky**

**Case No. 2006-00464**

**Attorney General Initial Data Request Dated February 20, 2007**

**DR Item 1**

**Witness: James Cagle/Greg Waller/Tom Petersen**

**Data Request:**

Schedules E and H-1 of the filing show that the Company's rate increase requested in this rate filing is based on an assumed statutory Kentucky corporate income tax rate of 8.25%. Please confirm that, starting on 1/1/07, the Kentucky corporate income tax rate will be 6.00% rather than 8.25%. If you do not agree, explain your disagreement. If you do agree, please revise the Company's base and forecasted period state income taxes, gross revenue conversion factors and revenue deficiency numbers to reflect the correct state income tax rate of 6.00%. Provide copies of all affected filing schedules.

**Response:**

This is correct. Please see the attached Schedules attached hereto and collectively labeled AG DR1-1 ATT. Additionally, certain other revisions to schedules are also provided which, in the course of responding to discovery, were determined to need revisions.

These include the following:

1. Tax correction discussed above. Most of the attached revisions are as result of this change.
2. In the original filing, end-of-month balances were inadvertently used for short-term debt, even though these lines were properly labeled as daily average balances (refer to FR10(9)h11 and FR 10(10)j.) This revision did not affect the proposed test year revenue requirement, since short-term debt is excluded from capital structure.
3. Two additional revisions to the FR 10(10)j schedules and to Exhibits LMS-2 and LMS-3 were made for purposes of clarity, neither of which affect the test-year revenue requirement. 1) Commitment fees related to short-term debt were slightly reduced and related footnotes corrected and clarified to reflect a new fee arrangement entered into in late December 2006. 2) The interest rate for the relatively immaterial US Bancorp long-term note was corrected for an input error, lowering the rate from 5.59% to 5.29%.
4. Rate Base included changes in base year gas storage and materials, several minor corrections to depreciation, plant and reserve balances.
5. The addition of the 3 year amortization of rate case expenses.

The overall effect of these changes to base and forecasted test years are as follows:

	<b>Original</b>	<b>Revised</b>	<b>Change</b>
<b>Base</b>	<b>8,151,244</b>	<b>7,666,520</b>	<b>(484,724)</b>
<b>Test</b>	<b>10,409,950</b>	<b>10,285,628</b>	<b>(124,322)</b>



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Overall Financial Summary  
For the Twelve Months Ended June 30, 2008

FR 10(10)(a)  
Schedule A  
Page 1 of 1  
Witness: Tom Petersen

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

Line No.	Description	Supporting Schedule Reference	Base Jurisdictional Revenue Requirement	Forecasted Jurisdictional Revenue Requirement
1	Rate Base	B-1	145,949,366	169,276,150
2	Adjusted Operating Income	C-1	7,977,212	8,687,381
3	Earned Rate of Return (2 / 1)	J-1.1	5.47%	5.13%
4	Required Rate of Return	J-1	8.62%	8.82%
5	Required Operating Income (1 x 4)	C-1	12,580,835	14,930,156
6	Operating Income Deficiency (5 - 2)	C-1	4,603,623	6,242,775
7	Gross Revenue Conversion Factor	H	1.665323	1.647605
8	<b>Revenue Deficiency (6 x 7)</b>		<b>7,666,520</b>	<b>10,285,628</b>
9	Revenue Increase Requested	C-1		10,285,628
10	Adjusted Operating Revenues	C-1		226,698,846
11	Revenue Requirements (9 + 10)	C-1		236,984,474

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Rate Base Summary  
 as of March 31, 2007

FR 10(10)(b)1  
 Schedule B-1  
 Sheet 1 of 2  
 Witness: Tom Petersen

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period	Base Period	Average Base Period
			\$	\$	\$
1	Plant in Service	B-2	310,419,111		303,189,094
2	Construction Work in Progress	B-2	1,543,040		2,063,357
3	Accumulated Depreciation and Amortization	B-3	(142,463,646)		(136,809,191)
4	Property Plant and Equipment, Net		<u>169,498,505</u>		<u>168,443,260</u>
5	Cash Working Capital Allowance	B-4.2	2,518,097		2,518,097
6	Other Working Capital Allowances	B-4.1	(30,396,650)		11,498,562
7	Customer Advances For Construction	B-5	(3,605,514)		(3,676,414)
8	Deferred Inc. Taxes and Investment Tax Credits	B-5	(27,458,642)		(32,834,138)
9	Rate Base (4 Thru 7)		<u>110,555,796</u>		<u>145,949,366</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Rate Base Summary  
as of June 30, 2008

FR 10(10)(b)1  
Schedule B-1  
Sheet 2 of 2  
Witness: Tom Petersen

Data:      Base Period  Original      Updated  Revised       
Type of Filing:       
Worksheet Reference No(s):     

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance \$	Forecasted Average Period \$
1	Plant in Service	B-2	331,258,265	322,898,092
2	Construction Work in Progress	B-2	1,543,040	1,543,040
3	Accumulated Depreciation and Amortization	B-3	(155,514,028)	(150,302,465)
4	Property Plant and Equipment, Net		<u>177,287,277</u>	<u>174,138,667</u>
5	Cash Working Capital Allowance	B-4.2	2,621,256	2,621,256
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1	25,248,407	23,134,959
7	Customer Advances For Construction	B-5	(3,668,455)	(3,685,193)
8	Deferred Inc. Taxes and Investment Tax Credits	B-5	(26,722,048)	(26,933,538)
9	Rate Base (4 Thru 7)		<u>174,766,437</u>	<u>169,276,150</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Major Property Grouping  
as of March 31, 2007

FR 10(10)(b)2  
Schedule B-2  
Sheet 1 of 2  
Witness: Tom Petersen

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

Line No.	Major Property Groupings	Base Period		Jurisdictional		Adjustments		Base Period		13 Month Average
		Total	Company	Total	Percent	Total	Jurisdictional	Adjusted	Jurisdictional	
		\$		\$		\$		\$		\$
1	Intangibles	604,386		604,386	100.00%	0		604,386		604,386
2	Production	907,486		907,486	100.00%	0		907,486		907,486
3	Storage and Processing	6,700,993		6,700,993	100.00%	0		6,700,993		6,700,993
4	Transmission	26,766,452		26,766,452	100.00%	0		26,766,452		26,314,674
5	Distribution	244,943,529		244,943,529	100.00%	0		244,943,529		238,899,427
6	General **	30,496,265		30,496,265	100.00%	0		30,496,265		29,762,128
7	Total	310,419,111		310,419,111		0		310,419,111		303,189,094
8	CWIP without AFUDC	1,543,040		1,543,040	100.00%	0		1,543,040		2,063,357

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Major Property Grouping  
as of June 30, 2008

FR 10(10)(b)2  
Schedule B-2  
Sheet 2 of 2  
Witness: Tom Petersen

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Major Property Groupings	Forecasted		Jurisdictional Percent	Forecasted		Adjustments	Forecasted		13 Month Average
		Period Total	Company		Period Total	Jurisdictional Total		Period Adjusted	Jurisdictional	
		\$				\$		\$		\$
1	Intangibles	604,386		100.00%	604,386	0		604,386	604,386	604,386
2	Production	907,486		100.00%	907,486	0		907,486	907,486	907,486
3	Storage and Processing	6,700,993		100.00%	6,700,993	0		6,700,993	6,700,993	6,700,993
4	Transmission	28,683,215		100.00%	28,683,215	0		28,683,215	28,683,215	27,926,553
5	Distribution	262,800,729		100.00%	262,800,729	0		262,800,729	262,800,729	255,765,430
6	General **	31,561,457		100.00%	31,561,457	0		31,561,457	31,561,457	30,993,244
7	Total	<u>331,258,265</u>			<u>331,258,265</u>	<u>0</u>		<u>331,258,265</u>	<u>331,258,265</u>	<u>322,898,092</u>
8	CWIP without AFUDC	1,543,040		100.00%	1,543,040	0		1,543,040	1,543,040	1,543,040

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of March 31, 2007

Schedule B-2.1  
Page 1 of 6  
Witness: Tom Petersen

Line No.	Acct. No.	Account / SubAccount Titles	Total Company	Jurisd. Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction	13 Month Average
<u>Intangible Plant</u>								
1	301.00	Organization	76,480	100.00%	76,480		76,480	76,480
2	302.00	Franchises & Consents	119,853		119,853		119,853	119,853
3	303.00	Misc Intangible Plant	408,053		408,053		408,053	408,053
4								
5								
6		Total Intangible Plant	604,386		604,386	0	604,386	604,386
7								
<u>Natural Gas Production Plant</u>								
8	325.20	Producing Leaseholds	2,353		2,353		2,353	2,353
9	325.40	Rights of Ways	83,422		83,422		83,422	83,422
10	331.00	Production Gas Wells Equipment	3,492		3,492		3,492	3,492
11	332.01	Field Lines	47,163		47,163		47,163	47,163
12	332.02	Tributary Lines	528,218		528,218		528,218	528,218
13	334.00	Field Meas. & Reg. Sta. Equip	198,469		198,469		198,469	198,469
14	336.00	Purification Equipment	44,369		44,369		44,369	44,369
15								
16								
17		Total Natural Gas Production Plant	907,486		907,486	0	907,486	907,486
18								
<u>Storage Plant</u>								
19	350.10	Land	261,127		261,127		261,127	261,127
20	350.20	Rights of Way	4,682		4,682		4,682	4,682
21	351.00	Structures and Improvements	4,700		4,700		4,700	4,700
22	351.02	Compression Station Equipment	159,811		159,811		159,811	159,811
23	351.03	Meas. & Reg. Sta. Structures	23,138		23,138		23,138	23,138
24	351.04	Other Structures	144,554		144,554		144,554	144,554
25	352.00	Wells \ Rights of Way	62,814		62,814		62,814	62,814
26	352.01	Well Construction	2,113,527		2,113,527		2,113,527	2,113,527
27	352.02	Well Equipment	531,954		531,954		531,954	531,954
28	352.03	Cushion Gas	1,694,833		1,694,833		1,694,833	1,694,833
29	352.10	Leaseholds	178,530		178,530		178,530	178,530
30	352.11	Storage Rights	54,614		54,614		54,614	54,614
31	353.01	Field Lines	178,501		178,501		178,501	178,501
32	353.02	Tributary Lines	209,458		209,458		209,458	209,458
33	354.00	Compressor Station Equipment	546,780		546,780		546,780	546,780
34	355.00	Meas & Reg. Equipment	288,851		288,851		288,851	288,851
35	356.00	Purification Equipment	243,119		243,119		243,119	243,119
36								
37		Total Storage Plant	6,700,993		6,700,993	0	6,700,993	6,700,993
38								

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of March 31, 2007

Schedule B-2.1  
Page 2 of 6  
Witness:

Line No.	Data: <input checked="" type="checkbox"/> Base Period <input type="checkbox"/> Forecasted Period Type of Filing: <input type="checkbox"/> Original <input type="checkbox"/> Updated <input checked="" type="checkbox"/> Revised	Workpaper Reference No(s)	Acct. No.	Account Title	Total Company \$	Jurisd. Percent	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$	13 Month Average \$
				<u>Transmission Plant</u>						
1				365.10 Land	26,970		26,970		26,970	26,970
2				365.20 Rights of Way	838,245		838,245		838,245	826,223
3				366.02 Structures & Improvements	214,065		214,065		214,065	214,065
4				366.03 Other Structures	69,172		69,172		69,172	69,172
5				367.00 Mains Cathodic Protection	406,111		406,111		406,111	405,764
6				367.01 Mains - Steel	22,189,190		22,189,190		22,189,190	21,799,664
7				369.00 Meas. & Reg. Equipment	185,854		185,854		185,854	185,854
8				369.01 Meas. & Reg. Equipment	2,836,844		2,836,844		2,836,844	2,786,961
9										
10					26,766,452		26,766,452	0	26,766,452	26,314,674
11				Total Production Plant - LPG						
12										
13				<u>Distribution Plant</u>						
14				374.00 Land & Land Rights	98,315		98,315		98,315	94,855
15				374.01 Land	51,571		51,571		51,571	51,571
16				374.02 Land Rights	244,565		244,565		244,565	229,318
17				374.03 Land Other	2,784		2,784		2,784	2,784
18				375.00 Structures & Improvements	312,033		312,033		312,033	312,033
19				375.01 Structures & Improvements T.B.	105,699		105,699		105,699	105,699
20				375.02 Land Rights	46,591		46,591		46,591	46,591
21				375.03 Improvements	4,005		4,005		4,005	4,005
22				376.00 Mains Cathodic Protection	10,392,599		10,392,599		10,392,599	10,029,188
23				376.01 Mains - Steel	65,393,130		65,393,130		65,393,130	64,078,064
24				376.02 Mains - Plastic	26,587,725		26,587,725		26,587,725	25,597,506
25				378.00 Meas & Reg. Sta. Equip - General	3,011,672		3,011,672		3,011,672	2,925,747
26				379.00 Meas & Reg. Sta. Equip - City Gate	1,277,515		1,277,515		1,277,515	1,250,157
27				379.05 Meas & Reg. Sta. Equipment T.B.	1,636,212		1,636,212		1,636,212	1,636,212
28				380.00 Services	76,110,916		76,110,916		76,110,916	74,128,815
29				381.00 Meters	14,146,566		14,146,566		14,146,566	13,888,851
30				382.00 Meter Installaitons	35,498,198		35,498,198		35,498,198	34,727,743
31				383.00 House Regulators	5,161,039		5,161,039		5,161,039	5,043,023
32				384.00 House Reg. Installations	154,276		154,276		154,276	154,276
33				385.00 Ind. Meas. & Reg. Sta. Equipment	4,708,118		4,708,118		4,708,118	4,590,362
34				386.00 Other Prop. On Cust. Prem	0		0		0	2,627
35					244,943,529		244,943,529	0	244,943,529	238,899,427
36										

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of March 31, 2007

Schedule B-2.1  
Page 3 of 6  
Witness:

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Account Title	Total Company**	Jurisd. Percent	Jurisdictional Total**	Adjust.**	Adjusted Jurisd.**	13 Month Average**
		\$		\$	\$	\$	\$
1	General Plant**	71,393	100.00%	71,393		71,393	70,900
2	Land & Land Rights	65,954		65,954		65,954	65,954
3	Structures Frame	193,598		193,598		193,598	191,839
4	Structures & Improvements	774,269		774,269		774,269	774,269
5	Improvements	14,251		14,251		14,251	13,888
6	Air Conditioning Equipment	1,933,646		1,933,646		1,933,646	1,934,060
7	Improvement to leased Premises	2,585,327		2,585,327		2,585,327	2,708,532
8	Office Furniture & Equipment	1,174		1,174		1,174	1,504
9	Remittance Processing Equip	127,083		127,083		127,083	137,822
10	Office Machines	525,506		525,506		525,506	550,273
11	Transportation Equipment	19,803		19,803		19,803	24,663
12	Trucks	115,847		115,847		115,847	122,165
13	Trailers	3,903		3,903		3,903	4,071
14	Stores Equipment	1,537,043		1,537,043		1,537,043	1,668,225
15	Tools, Shop & Garage Equipment	3,125		3,125		3,125	3,125
16	Power Operated Equipment	233,128		233,128		233,128	247,306
17	Ditchers	271,854		271,854		271,854	278,287
18	Backhoes	37,779		37,779		37,779	43,558
19	Welders	2,656,814		2,656,814		2,656,814	2,649,915
20	Communication Equipment - Mobile Radio	3,338		3,338		3,338	3,338
21	Communication Equipment - Fixed Radios	41,432		41,432		41,432	41,432
22	Communication Equip. - Telemetering	312,236		312,236		312,236	312,236
23	Miscellaneous Equipment	2,850,542		2,850,542		2,850,542	2,704,586
24	Other Tangible Property	40,867		40,867		40,867	40,867
25	Other Tangible Property - Servers - H/W	1,136,466		1,136,466		1,136,466	1,022,046
26	Other Tangible Property - Servers - S/W	598,733		598,733		598,733	595,371
27	Other Tangible Property - Network - H/W	724,910		724,910		724,910	719,035
28	Other Tangible Property - CPU	56,964		56,964		56,964	56,964
29	Other Tangible Property - MF - Hardware	60,318		60,318		60,318	60,318
30	Other Tangible Property - PC Hardware	4,284,597		4,284,597		4,284,597	3,812,543
31	Other Tang. Property - PC Software	505,645		505,645		505,645	486,027
32	Other Tang. Property - Mainframe S/W	7,277,149		7,277,149		7,277,149	6,985,037
33	Other Tang. Property - Application Softwai	133,919		133,919		133,919	134,331
34	Other Tang. Property - General Startup Cc	1,297,650		1,297,650		1,297,650	1,297,650
35	Total General Plant	30,496,265		30,496,265	0	30,496,265	29,762,128
37	Total Plant	310,419,111		310,419,111	0	310,419,111	303,189,094
38	Total Construction Work in Progress	1,543,040		1,543,040		1,543,040	2,063,357
39	Total						
40							
41							

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09  
general plant 100%, plus allocations of General Office general plant  
from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of June 30, 2008

FR 10(10)(b)2.1  
Schedule B-2.1  
Page 4 of 6  
Witness: Tom Petersen

Line No.	Acct. No.	SubAccount / Account / Title	Type of Filing:		Forecasted Period	Jurisd. Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction	13 Month Average
			Original	Updated						
			Total Company							
			\$			\$	\$	\$	\$	
1		<u>Intangible Plant</u>				100.00%				
2		301.00 Organization	76,480				76,480	76,480	76,480	76,480
3		302.00 Franchises & Consents	119,853				119,853	119,853	119,853	119,853
4		303.00 Misc Intangible Plant	408,053				408,053	408,053	408,053	408,053
5										
6			604,386				604,386	604,386	604,386	604,386
7		<u>Total Intangible Plant</u>								
8										
9		<u>Natural Gas Production Plant</u>								
10		325.20 Producing Leaseholds	2,353				2,353	2,353	2,353	2,353
11		325.40 Rights of Ways	83,422				83,422	83,422	83,422	83,422
12		331.00 Production Gas Wells Equipment	3,492				3,492	3,492	3,492	3,492
13		332.01 Field Lines	47,163				47,163	47,163	47,163	47,163
14		332.02 Tributary Lines	528,218				528,218	528,218	528,218	528,218
15		334.00 Field Meas. & Reg. Sta. Equip	198,469				198,469	198,469	198,469	198,469
16		336.00 Purification Equipment	44,369				44,369	44,369	44,369	44,369
17			907,486				907,486	907,486	907,486	907,486
18		<u>Total Natural Gas Production Plant</u>								
19										
20		<u>Storage Plant</u>								
21		350.10 Land	261,127				261,127	261,127	261,127	261,127
22		351.00 Structures & Improvements	4,682				4,682	4,682	4,682	4,682
23		351.02 Compression Station Equipment	159,811				159,811	159,811	159,811	159,811
24		351.03 Meas. & Reg. Sta. Structures	23,138				23,138	23,138	23,138	23,138
25		351.04 Other Structures	144,554				144,554	144,554	144,554	144,554
26		352.01 Wells \ Rights of Way	62,814				62,814	62,814	62,814	62,814
27		352.02 Well Construction	2,113,527				2,113,527	2,113,527	2,113,527	2,113,527
28		352.03 Well Equipment	531,954				531,954	531,954	531,954	531,954
29		352.04 Cushion Gas	1,694,833				1,694,833	1,694,833	1,694,833	1,694,833
30		352.10 Leaseholds	178,530				178,530	178,530	178,530	178,530
31		352.11 Storage Rights	54,614				54,614	54,614	54,614	54,614
32		353.01 Field Lines	178,501				178,501	178,501	178,501	178,501
33		353.02 Tributary Lines	209,458				209,458	209,458	209,458	209,458
34		354.00 Compressor Station Equipment	546,780				546,780	546,780	546,780	546,780
35		355.00 Meas & Reg. Equipment	288,851				288,851	288,851	288,851	288,851
36		356.00 Purification Equipment	243,119				243,119	243,119	243,119	243,119
37			6,700,993				6,700,993	6,700,993	6,700,993	6,700,993
38		<u>Total Storage Plant</u>								
39										

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of June 30, 2008

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Witness:

Line No.	Acct. No.	Account Title	Total Company \$	Jurisd. Percent	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$	13 Month Average \$
				100.00%				
1								
2								
3		Transmission Plant						
4	365.10	Land	26,970		26,970		26,970	26,970
5	365.20	Rights of Way	838,245		838,245		838,245	838,245
6	366.02	Structures & Improvements	214,065		214,065		214,065	214,065
7	366.03	Other Structures	69,172		69,172		69,172	69,172
8	367.00	Mains - Cathodic Protection	406,111		406,111		406,111	406,111
9	367.01	Mains - Steel	23,888,640		23,888,640		23,888,640	23,217,765
10	369.00	Meas. & Reg. Equipment	185,854		185,854		185,854	185,854
11	369.01	Meas. & Reg. Equipment	3,054,156		3,054,156		3,054,156	2,968,370
12								
13		Total Transmission Plant	28,683,215		28,683,215	0	28,683,215	27,926,553
14								
15		Distribution Plant						
16	374.00	Land & Land Rights	98,315		98,315		98,315	98,315
17	374.01	Land	51,571		51,571		51,571	51,571
18	374.02	Land Rights	244,565		244,565		244,565	244,565
19	374.03	Land Other	2,784		2,784		2,784	2,784
20	375.00	Structures & Improvements	312,033		312,033		312,033	312,033
21	375.01	Structures & Improvements T.B.	105,699		105,699		105,699	105,699
22	375.02	Land Rights	46,591		46,591		46,591	46,591
23	375.03	Improvements	4,005		4,005		4,005	4,005
24	376.00	Mains Cathodic Protection	11,188,248		11,188,248		11,188,248	10,874,159
25	376.01	Mains - Steel	70,294,638		70,294,638		70,294,638	68,360,296
26	376.02	Mains - Plastic	28,598,568		28,598,568		28,598,568	27,804,905
27	378.00	Meas. & Reg. Sta. Equipment General	3,211,342		3,211,342		3,211,342	3,132,686
28	379.00	Meas. & Reg. Sta. Equipment - City Gate	1,277,515		1,277,515		1,277,515	1,277,515
29	379.05	Meas. & Reg. Sta. Equipment T.B.	1,636,212		1,636,212		1,636,212	1,636,212
30	380.00	Services	82,105,277		82,105,277		82,105,277	79,748,813
31	381.00	Meters	15,230,246		15,230,246		15,230,246	14,802,451
32	382.00	Meter Installations	37,613,672		37,613,672		37,613,672	36,781,828
33	383.00	House Regulators	5,556,394		5,556,394		5,556,394	5,400,323
34	384.00	House Reg. Installations	154,276		154,276		154,276	154,276
35	385.00	Ind. Meas. & Reg. Sta. Equipment	5,068,778		5,068,778		5,068,778	4,926,403
36	385.01	Other Property on Cust Prem	0		0		0	0
37								
38		Total Distribution Plant	262,800,729		262,800,729	0	262,800,729	255,765,430

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of June 30, 2008

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Line No.	Type of Filing:	Base Period	X	Forecasted Period	Updated	X	Revised	Workpaper Reference No(s)	Witness:				
									Total	Adjusted	13 Month		
								Jurisd.	Adjusted	Average			
								Percent	Jurisd. **	**	**		
								Total	Total	Total			
								100.00%	100.00%	100.00%			
								100.00%	100.00%	100.00%			
1	Acct.								71,393	71,393	71,393	71,393	71,393
2		General Plant **						65,954	65,954	65,954	65,954	65,954	65,954
3	389.00	Land & Land Rights						193,598	193,598	193,598	193,598	193,598	193,598
4	390.01	Structures - Frame						774,269	774,269	774,269	774,269	774,269	774,269
5	390.02	Structures & Improvements						14,251	14,251	14,251	14,251	14,251	14,251
6	390.03	Improvements						1,943,684	1,943,684	1,943,684	1,943,684	1,943,684	1,943,684
7	390.04	Air Conditioning Equipment						2,437,664	2,437,664	2,437,664	2,437,664	2,437,664	2,437,664
8	390.09	Improvement to Leased Premises						810	810	810	810	810	810
9	391.00	Office Furniture & Equipment						115,252	115,252	115,252	115,252	115,252	115,252
10	391.02	Remittance Processing Equip						498,221	498,221	498,221	498,221	498,221	498,221
11	391.03	Office Machines						14,460	14,460	14,460	14,460	14,460	14,460
12	392.00	Transportation Equipment						108,887	108,887	108,887	108,887	108,887	108,887
13	392.01	Trucks						3,824	3,824	3,824	3,824	3,824	3,824
14	392.02	Trailers						1,390,576	1,390,576	1,390,576	1,390,576	1,390,576	1,390,576
15	393.00	Stores Equipment						3,125	3,125	3,125	3,125	3,125	3,125
16	394.00	Tools, Shop & Garage Equipment						217,508	217,508	217,508	217,508	217,508	217,508
17	396.00	Power Operated Equipment						264,767	264,767	264,767	264,767	264,767	264,767
18	396.03	Ditchers						31,413	31,413	31,413	31,413	31,413	31,413
19	396.04	Backhoes						2,653,551	2,653,551	2,653,551	2,653,551	2,653,551	2,653,551
20	396.05	Welders						3,338	3,338	3,338	3,338	3,338	3,338
21	397.00	Communication Equipment - Mobile Radios						41,432	41,432	41,432	41,432	41,432	41,432
22	397.01	Communication Equipment - Fixed Radios						312,236	312,236	312,236	312,236	312,236	312,236
23	397.02	Communication Equipment - Telemetering						2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542
24	397.05	Miscellaneous Equipment						40,867	40,867	40,867	40,867	40,867	40,867
25	398.00	Other Tangible Property - Servers - H/W						1,354,885	1,354,885	1,354,885	1,354,885	1,354,885	1,354,885
26	399.00	Other Tangible Property - Servers - S/W						607,031	607,031	607,031	607,031	607,031	607,031
27	399.02	Other Tangible Property - Network - H/W						724,910	724,910	724,910	724,910	724,910	724,910
28	399.03	Other Tangible Property - CPU						56,964	56,964	56,964	56,964	56,964	56,964
29	399.04	Other Tangible Property - MF Hardware						60,318	60,318	60,318	60,318	60,318	60,318
30	399.05	Other Tangible Property - PC Hardware						1,472,794	1,472,794	1,472,794	1,472,794	1,472,794	1,472,794
31	399.06	Other Tangible Property - PC Software						3,667,546	3,667,546	3,667,546	3,667,546	3,667,546	3,667,546
32	399.07	Other Tang. Property - Application Software						7,611,731	7,611,731	7,611,731	7,611,731	7,611,731	7,611,731
33	399.08	Other Tang. Property - Mainframe S/W						656,006	656,006	656,006	656,006	656,006	656,006
34	399.09	Other Tang. Property - General Startup Costs						1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650
35	399.24	Total General Plant						31,561,457	31,561,457	31,561,457	31,561,457	31,561,457	31,561,457
36		Total Plant						331,258,265	331,258,265	331,258,265	331,258,265	331,258,265	331,258,265
37		Total Construction Work in Progress						1,543,040	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040
38		Total Construction Work in Progress						1,543,040	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040
39		Total Construction Work in Progress						1,543,040	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040
40		Total Construction Work in Progress						1,543,040	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09  
general plant 100%, plus allocations of General Office general plant  
from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Additions, Retirements, and Transfers  
From July 1, 2007 to June 30, 2008

FR 10(10)(b)2.2  
Schedule B-2.2  
Sheet 4 of 6

Data: Base Period X Forecasted Period  
Type of Filing: Original Updated X Revised  
Worksheet Reference No(s):

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
							Explanation	Other Accounts Involved	
1		Account 101-1000 Gas Plant in Service - General							
2		Intangible Plant							
3	301.00	Organization	76,480	0	0	0			76,480
4	302.00	Franchises & Consents	119,853	0	0	0			119,853
5	303.00	Misc. Intangible Plant	408,053	0	0	0			408,053
6		Total Intangible Plant	604,386	0	0	0			604,386
7									
8									
9		Natural Gas Production Plant							
10	325.20	Producing Leaseholds	2,353	0	0	0			2,353
11	325.40	Rights of Way	83,422	0	0	0			83,422
12	331.00	Production Gas Wells Equipment	3,492	0	0	0			3,492
13	332.01	Field Lines	47,163	0	0	0			47,163
14	332.02	Tributary Lines	528,218	0	0	0			528,218
15	334.00	Field Meas. & Reg. Sta. Equip	198,469	0	0	0			198,469
16	336.00	Purification Equipment	44,369	0	0	0			44,369
17		Total Natural Gas Production Plant	907,486	0	0	0			907,486
18									
19									
20		Storage Plant							
21	350.10	Land	261,127	0	0	0			261,127
22	350.20	Rights of Way	4,682	0	0	0			4,682
23	351.00	Structures and Improvements	4,700	0	0	0			4,700
24	351.02	Compression Station Equipment	159,811	0	0	0			159,811
25	351.03	Meas. & Reg. Sta. Structures	23,138	0	0	0			23,138
26	351.04	Other Structures	144,554	0	0	0			144,554
27	352.00	Wells	62,814	0	0	0			62,814
28	352.01	Well Construction	2,113,527	0	0	0			2,113,527
29	352.02	Well Equipment	531,954	0	0	0			531,954
30	352.03	Cushion Gas	1,694,833	0	0	0			1,694,833
31	352.10	Leaseholds	178,530	0	0	0			178,530
32	352.11	Storage Rights	54,614	0	0	0			54,614
33	353.01	Field Lines	178,501	0	0	0			178,501
34	353.02	Tributary Lines	209,458	0	0	0			209,458
35	354.00	Compressor Station Equipment	546,780	0	0	0			546,780
36	355.00	Meas & Reg. Equipment	288,851	0	0	0			288,851
37	356.00	Purification Equipment	243,119	0	0	0			243,119
38		Total Storage Plant	6,700,993	0	0	0			6,700,993
39									

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Gross Additions, Retirements, and Transfers  
 From July 1, 2007 to June 30, 2008

FR 10(10)(b)2.2  
 Schedule B-2.2  
 Sheet 5 of 6

Data: \_\_\_ Base Period \_\_\_ Forecasted Period  
 Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_ Revised  
 Worksheet Reference No(s):

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
							Explanation	Of Transfers *	
<u>Transmission Plant</u>									
1		Land	26,970	0	0	0			26,970
2	365.10	Land	838,245	0	0	0			838,245
3	365.20	Rights of Way	214,065	0	0	0			214,065
4	366.02	Structures & Improvements	69,172	0	0	0			69,172
5	366.03	Other Structures	406,111	0	0	0			406,111
6	367.00	Mains	22,433,694	1,455,214	269	0			23,888,640
7	367.01	Mains - Steel	185,854	0	0	0			185,854
8	369.00	Meas. & Reg. Equipment	2,868,111	185,045	0	0			3,054,156
9	369.01	Meas. & Reg. Equipment							
10		Total Production Plant - LPG	27,042,224	1,641,259	269	0			28,683,215
11									
12									
<u>Distribution Plant</u>									
13		Land & Land Rights	98,315	0	0	0			98,315
14	374.00	Land & Land Rights	51,571	0	0	0			51,571
15	374.01	Land	244,565	0	0	0			244,565
16	374.02	Land Rights	2,784	0	0	0			2,784
17	374.03	Land Other	312,033	0	0	0			312,033
18	375.00	Structures & Improvements	105,699	0	0	0			105,699
19	375.01	Structures & Improvements T.B.	46,591	0	0	0			46,591
20	375.02	Land Rights	4,005	0	0	0			4,005
21	375.03	Improvements	10,507,053	681,577	382	0			11,188,248
22	376.00	Mains Catholic Protection	66,092,134	4,291,514	89,009	0			70,294,638
23	376.01	Mains - Steel	26,875,554	1,744,369	21,356	0			28,598,568
24	376.02	Mains - Plastic	3,038,630	197,965	25,253	0			3,211,342
25	378.00	Meas. & Reg. Sta. Equipment General	1,277,515	0	0	0			1,277,515
26	379.00	Meas & Reg. Sta. Equipment - City Gate	1,636,212	0	0	0			1,636,212
27	379.05	Meas & Reg. Sta. Equipment T.B.	76,867,604	6,745,999	1,508,326	0			82,105,277
28	380.00	Services	14,302,490	927,756	0	0			15,230,246
29	381.00	Meters	35,767,624	2,344,374	498,327	0			37,613,672
30	382.00	Meter Installations	5,217,924	338,470	0	0			5,556,394
31	383.00	House Regulators	154,276	0	0	0			154,276
32	384.00	House Reg Installations	4,760,011	308,767	0	0			5,068,778
33	385.00	Ind. Meas. & Reg. Sta. Equipment	0	0	0	0			0
34	386.00	Other Property on Cust Prem	0	0	0	0			0
35		Total Distribution Plant	247,362,591	17,580,791	2,142,653	0			262,800,729
36									

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Additions, Retirements, and Transfers  
From July 1, 2007 to June 30, 2008

FR 10(10)(b)2.2  
Schedule B-2.2  
Sheet 6 of 6

Data: Base Period X Forecasted Period  
Type of Filing: Original Updated X Revised  
Worksheet Reference No(s):

Line No.	Acct. No.	Account Title	Beginning Balance **	Additions **	Retirements **	Amount **	Transfers/Reclassifications		Ending Balance **
							Explanation	Other Accounts Involved	
		<u>General Plant (see note **)</u>							
1		389.00 Land & Land Rights	71,393	0	0	0			71,393
2		390.01 Structures Frame	65,954	0	0	0			65,954
3		390.02 Structures & Improvements	193,598	0	0	0			193,598
4		390.03 Improvements	774,269	0	0	0			774,269
5		390.04 Air Conditioning Equipment	14,251	0	0	0			14,251
6		390.09 Improvement to Leased Premises	1,935,733	10,275	2,324	0			1,943,684
7		391.00 Office Furniture & Equipment	2,555,492	8,067	125,895	0			2,437,664
8		391.02 Remittance Processing Equip	1,101	0	291	0			810
9		391.03 Office Machines	124,717	0	9,465	0			115,252
10		392.00 Transportation Equipment	520,049	0	21,828	0			498,221
11		392.01 Trucks	18,735	0	4,274	0			14,460
12		392.02 Trailers	114,455	0	5,568	0			108,887
13		393.00 Stores Equipment	3,887	0	63	0			3,824
14		394.00 Tools, Shop & Garage Equip	1,507,750	0	117,174	0			1,390,576
15		396.00 Power Operated Equipment	3,125	0	0	0			3,125
16		396.03 Ditchers	230,004	0	12,496	0			217,508
17		396.04 Backhoes	270,437	0	5,670	0			264,767
18		396.95 Welders	36,506	0	5,083	0			31,413
19		397.00 Communication Equipment	2,656,814	7,041	10,303	0			2,653,551
20		397.01 Communication Equip. - Mobile Radios	3,338	0	0	0			3,338
21		397.02 Communication Equip. - Fixed Radios	41,432	0	0	0			41,432
22		397.05 Communication Equip. - Telemetering	312,236	0	0	0			312,236
23		398.00 Miscellaneous Equipment	2,850,542	0	0	0			2,850,542
24		399.00 Other Tangible Property	40,867	0	0	0			40,867
25		399.01 Other Tangible Property - Servers - H/W	1,172,637	182,248	0	0			1,354,885
26		399.02 Other Tangible Property - Servers - S/W	600,134	6,896	0	0			607,031
27		399.03 Other Tangible Property - Network - H/W	724,910	0	0	0			724,910
28		399.04 Other Tangible Property - CPU	56,964	0	0	0			56,964
29		399.05 Other Tangible Property - MF Hardware	60,318	0	0	0			60,318
30		399.06 Other Tangible Property - PC Hardware	923,486	583,878	34,570	0			1,472,794
31		399.07 Other Tang. Property - PC Software	3,653,056	14,705	214	0			3,667,546
32		399.08 Other Tang. Property - Application Software	7,099,478	521,826	9,573	0			7,611,731
33		399.09 Other Tang. Property - Mainframe S/W	656,173	0	167	0			656,006
34		399.24 Other Tang. Property - Gen. Startup Costs	1,297,650	0	0	0			1,297,650
35									
36									
37		Total General Plant	30,591,492	1,334,935	364,970	0			31,561,457
38									
39		Total Plant	313,209,171	20,556,986	2,507,892	0			331,258,265
40									
41		CWIP without AFUDC	1,543,040						1,543,040
42									

\* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.  
\*\* All intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Accumulated Depreciation & Amortization  
13 Month Avg. - Base Period ended March 31, 2007

Data: X Base Period \_\_\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated X Revised  
Workpaper Reference No(s):

FR 10(10)(b)3  
Schedule B-3  
Page 1 of 6  
Witness: Tom Petersen

Line No.	Acct. No.	Account Titles	Base Period	< ----- Reserve Balances ----- >		Adjusted Jurisdiction
			Total Company Investment	Total Company	Jurisdictional Percent	
1		<u>Intangible Plant</u>			<u>100%</u>	
2	301.00	Organization	76,480	8,330		8,330
3	302.00	Franchises & Consents	119,853	119,853		119,853
4	303.00	Misc. Intangible Plant	408,053	0		0
5						
6		Total Intangible Plant	604,386	128,182		128,182
7						
8		<u>Natural Gas Production Plant</u>				
9	325.20	Producing Leaseholds	2,353	0		0
10	325.40	Rights of Ways	83,422	0		0
11	331.00	Production Gas Wells Equipment	3,492	3,492		3,492
12	332.01	Field Lines	47,163	47,163		47,163
13	332.02	Tributary Lines	528,218	529,956		529,956
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469		198,469
15	336.00	Purification Equipment	44,369	0		0
16						
17		Total Natural Gas Production Plant	907,486	779,080		779,080
18						
19		<u>Storage Plant</u>				0
20	350.10	Land	261,127	0		0
21	350.20	Rights of Way	4,682	4,693		4,693
22	351.00	Structures and Improvements	4,700	1,672		1,672
23	351.02	Compression Station Equipment	159,811	116,065		116,065
24	351.03	Meas. & Reg. Sta. Structures	23,138	23,985		23,985
25	351.04	Other Structures	144,554	130,830		130,830
26	352.00	Wells \ Rights of Way	62,814	35,633		35,633
27	352.01	Well Construction	2,113,527	1,740,512		1,740,512
28	352.02	Well Equipment	531,954	557,582		557,582
29	352.03	Cushion Gas	1,694,833	15,237		15,237
30	352.10	Leaseholds	178,530	178,764		178,764
31	352.11	Storage Rights	54,614	51,150		51,150
32	353.01	Field Lines	178,501	183,071		183,071
33	353.02	Tributary Lines	209,458	214,822		214,822
34	354.00	Compressor Station Equipment	546,780	474,740		474,740
35	355.00	Meas & Reg. Equipment	288,851	286,074		286,074
36	356.00	Purification Equipment	243,119	244,496		244,496
37						
38		Total Storage Plant	6,700,993	4,259,326		4,259,326

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Accumulated Depreciation & Amortization  
13 Month Avg. - Base Period ended March 31, 2007

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Witness: Tom Petersen

Data: X Base Period \_\_\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated X Revised  
Workpaper Reference No(s).

Line No.	Acct. No.	Account Titles	Base Period		Reserve Balances		Adjusted Jurisdiction	
			Total Company Investment	Total Company	Jurisdictional Percent	Jurisdictional Total		Adjustments
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		<u>Transmission Plant</u>						
2	365.10	Land	26,970	16		16		16
3	365.20	Rights of Way	826,223	331,377		331,377		331,377
4	366.02	Structures & Improvements	214,065	13,509		13,509		13,509
5	366.03	Other Structures	69,172	60,525		60,525		60,525
6	367.00	Mains - Cathodic Protection	405,764	260,717		260,717		260,717
7	367.01	Mains - Steel	21,799,664	15,275,907		15,275,907		15,275,907
8	369.00	Meas. & Reg. Equipment	185,854	40,893		40,893		40,893
9	369.01	Meas. & Reg. Equipment	2,786,961	1,907,875		1,907,875		1,907,875
10								
11		Total Transmission Plant	26,314,674	17,890,819		17,890,819	0	17,890,819
12								
13		<u>Distribution Plant</u>						
14	374.00	Land & Land Rights	94,855	57,145		57,145		57,145
15	374.01	Land	51,571	0		0		0
16	374.02	Land Rights	229,318	22,177		22,177		22,177
17	374.03	Land Other	2,784	0		0		0
18	375.00	Structures & Improvements	312,033	25,754		25,754		25,754
19	375.01	Structures & Improvements T.B.	105,699	79,141		79,141		79,141
20	375.02	Land Rights	46,591	37,611		37,611		37,611
21	375.03	Improvements	4,005	176		176		176
22	376.00	Mains Cathodic Protection	10,029,188	1,842,869		1,842,869		1,842,869
23	376.01	Mains - Steel	64,078,064	38,182,268		38,182,268		38,182,268
24	376.02	Mains Plastic	25,597,506	7,946,520		7,946,520		7,946,520
25	378.00	Meas. & Reg. Sta. Equipment General	2,925,747	1,394,519		1,394,519		1,394,519
26	379.00	Meas. & Reg. Sta. - City Gate	1,250,157	126,649		126,649		126,649
27	379.05	Meas. & Reg. Sta. - TB	1,636,212	1,196,831		1,196,831		1,196,831
28	380.00	Services	74,128,815	36,113,921		36,113,921		36,113,921
29	381.00	Meters	13,888,851	1,301,791		1,301,791		1,301,791
30	382.00	Meter Installations	34,727,743	5,646,466		5,646,466		5,646,466
31	383.00	House Regulators	5,043,023	2,561,379		2,561,379		2,561,379
32	384.00	House Reg. Installations	154,276	96,824		96,824		96,824
33	385.00	Ind. Meas. & Reg. Sta. Equipment	4,590,362	2,021,690		2,021,690		2,021,690
34	386.00	Other Property on Cust. Prem.	2,627	1,815		1,815		1,815
35								
36		Distribution Plant	238,899,427	98,655,544		98,655,544	0	98,655,544



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Accumulated Depreciation & Amortization  
13 Month Avg. - Base Period ended March 31, 2007

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Witness: Tom Petersen

Data: X Base Period \_\_\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated X Revised  
Workpaper Reference No(s).

Line No.	Acct. No.	Account Title	Base Period		Reserve Balances		Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	
1		<u>General Plant **</u>					
2	389.00	Land & Land Rights	70,900	28,459		28,459	28,459
3	390.01	Structures Frame	65,954	6,345		6,345	6,345
4	390.02	Structures & Improvements	191,839	96,981		96,981	96,981
5	390.03	Improvements	774,269	84,269		84,269	84,269
6	390.04	Air Conditioning Equipment	13,888	7,215		7,215	7,215
7	390.09	Improvement to Leased Premises	1,934,060	1,456,286		1,456,286	1,456,286
8	391.00	Office Furniture & Equipment	2,708,532	1,447,111		1,447,111	1,447,111
9	391.02	Remittance Processing Equip	1,504	1,851		1,851	1,851
10	391.03	Office Machines	137,822	11,071		11,071	11,071
11	392.00	Transportation Equipment	550,273	(662,035)		(662,035)	(662,035)
12	392.01	Trucks	24,653	30,218		30,218	30,218
13	392.02	Trailers	122,165	122,848		122,848	122,848
14	393.00	Stores Equipment	4,071	2,967		2,967	2,967
15	394.00	Tools, Shop & Garage Equipment	1,668,225	191,405		191,405	191,405
16	396.00	Power Operated Equipment	3,125	3,208		3,208	3,208
17	396.03	Ditchers	247,306	(139,338)		(139,338)	(139,338)
18	396.04	Backhoes	278,287	15,074		15,074	15,074
19	396.05	Welders	43,558	2,846		2,846	2,846
20	397.00	Communication Equipment	2,649,915	1,112,383		1,112,383	1,112,383
21	397.01	Communication Equipment - Mobile Radios	3,338	(18,930)		(18,930)	(18,930)
22	397.02	Communication Equip. - Fixed Radios	41,432	6,084		6,084	6,084
23	397.05	Communication Equip. - Telemetering	312,236	86,204		86,204	86,204
24	398.00	Miscellaneous Equipment	2,704,586	919,819		919,819	919,819
25	399.00	Other Tangible Property	40,867	31,420		31,420	31,420
26	399.01	Other Tangible Property - Servers - H/W	1,022,046	691,318		691,318	691,318
27	399.02	Other Tangible Property - Servers - S/W	595,371	487,031		487,031	487,031
28	399.03	Other Tangible Property - Network Hardware	719,035	577,343		577,343	577,343
29	399.04	Other Tangible Property - CPU	56,964	61,388		61,388	61,388
30	399.05	Other Tangible Property - MF Hardware	60,318	63,364		63,364	63,364
31	399.06	Other Tangible Property - PC Hardware	3,812,543	3,315,027		3,315,027	3,315,027
32	399.07	Other Tang. Property - PC Software	486,027	346,682		346,682	346,682
33	399.08	Other Tang. Property - Application Software	6,985,037	3,780,595		3,780,595	3,780,595
34	399.09	Other Tangible Property - Mainframe S/W	134,331	148,380		148,380	148,380
35	399.24	Other Tang. Property - General Startup Costs	1,297,650	781,351		781,351	781,351
36							
37		Total General Plant	29,762,128	15,096,240		15,096,240	0 15,096,240
38							
39		Total Plant	303,189,094	136,809,191		136,809,191	0 136,809,191
40		CWIP without AFUDC		2,063,357			

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Accumulated Depreciation & Amortization  
13 Month Avg. - Forecasted Period ended June 30, 2008

Data: \_\_\_ Base Period X Forecasted Period  
Type of Type of Filing: \_\_\_ Original \_\_\_ Updated X Revised  
Workpaper Reference No(s).

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Witness: Tom Petersen

Line No. (A)	Acct. No. (B)	Account Titles (C)	Forecasted Total Company Investment (D)	Reserve Balances			Adjusted Jurisdiction (I)
				Total Company (E)	Jurisd. Percent (F)	Jurisdictional Total (G)	
1		<u>Intangible Plant</u>			<u>100%</u>		
2	301.00	Organization	76,480	8,330		8,330	8,330
3	302.00	Franchises & Consents	119,853	119,853		119,853	119,853
4	303.00	Misc Intangible Plant	408,053	0		0	
5		Total Intangible Plant	604,386	128,182		128,182	0 128,182
6							
7		<u>Natural Gas Production Plant</u>					
8	325.20	Producing Leaseholds	2,353	69		69	69
9	325.40	Rights of Ways	83,422	955		955	955
10	331.00	Production Gas Wells Equipment	3,492	3,492		3,492	3,492
11	332.10	Field Lines	47,163	47,163		47,163	47,163
12	332.20	Tributary Lines	528,218	529,956		529,956	529,956
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469		198,469	198,469
14	336.00	Purification Equipment	44,369	1,167		1,167	1,167
15							
16		Total Natural Gas Production Plant	907,486	781,271		781,271	0 781,271
17							
18		<u>Storage Plant</u>					
19	350.10	Land	261,127	0		0	0
20	350.20	Rights of Way	4,682	4,757		4,757	4,757
21	351.00	Structures & Improvements	4,700	2,503		2,503	2,503
22	351.02	Compression Station Equipment	159,811	118,199		118,199	118,199
23	351.03	Meas. & Reg. Sta. Structures	23,138	25,129		25,129	25,129
24	351.04	Other Structures	144,554	132,962		132,962	132,962
25	352.00	Wells \ Rights of Way	62,814	51,466		51,466	51,466
26	352.01	Well Construction	2,113,527	1,795,052		1,795,052	1,795,052
27	352.02	Well Equipment	531,954	583,481		583,481	583,481
28	352.03	Cushion Gas	1,694,833	43,472		43,472	43,472
29	352.10	Leaseholds	178,530	179,464		179,464	179,464
30	352.11	Storage Rights	54,614	52,586		52,586	52,586
31	353.01	Field Lines	178,501	186,188		186,188	186,188
32	353.02	Tributary Lines	209,458	219,495		219,495	219,495
33	354.00	Compressor Station Equipment	546,780	481,599		481,599	481,599
34	355.00	Meas & Reg. Equipment	288,851	290,474		290,474	290,474
35	356.00	Purification Equipment	243,119	248,386		248,386	248,386
36							
37		Total Storage Plant	6,700,993	4,415,212		4,415,212	0 4,415,212

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Accumulated Depreciation & Amortization  
13 Month Avg. - Forecasted Period ended June 30, 2008

Data: \_\_\_ Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated X Revised  
Workpaper Reference No(s).

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Witness: Tom Petersen

Line No.	Acct. No.	Account Title	Forecasted	Reserve Balances			Adjusted
			Total Company Investment (D)	Total Company (E)	Jurisd. Percent (F)	Jurisdictional Total (G)	Adjustments (H)
<u>Transmission Plant</u>							
1	365.10	Land	26,970	16		16	16
2	365.20	Rights of Way	838,245	342,444		342,444	342,444
3	366.02	Structures & Improvements	214,065	17,431		17,431	17,431
4	366.03	Other Structures	69,172	63,126		63,126	63,126
5	367.00	Mains - Cathodic Protection	406,111	338,041		338,041	338,041
6	367.01	Mains - Steel	23,217,765	15,630,914		15,630,914	15,630,914
7	369.00	Meas. & Reg. Equipment	185,854	60,681		60,681	60,681
8	369.10	Meas. & Reg. Equipment	2,968,370	1,961,721		1,961,721	1,961,721
9							
10		Total Transmission Plant	27,926,553	18,414,372		18,414,372	0 18,414,372
11							
<u>Distribution Plant</u>							
13	374.00	Land & Land Rights	98,315	57,145		57,145	57,145
14	374.01	Land	51,571	0		0	0
15	374.02	Land Rights	244,565	26,362		26,362	26,362
16	374.03	Land Other	2,784	0		0	0
17	375.00	Structures & Improvements	312,033	34,273		34,273	34,273
18	375.01	Structures & Improvements T.B.	105,699	82,079		82,079	82,079
19	375.02	Land Rights	46,591	38,826		38,826	38,826
20	375.03	Improvements	4,005	51,331		51,331	51,331
21	376.00	Mains Cathodic Protection	10,874,159	2,492,227		2,492,227	2,492,227
22	376.01	Mains - Steel	68,360,296	39,831,667		39,831,667	39,831,667
23	376.02	Mains - Plastic	27,804,905	8,618,209		8,618,209	8,618,209
24	378.00	Meas. & Reg Sta Equip - General	3,132,686	1,442,340		1,442,340	1,442,340
25	379.00	Meas. & Reg Sta Equip - City Gate	1,277,515	168,827		168,827	168,827
26	379.05	Meas & Reg. Sta. Equipment T.b.	1,636,212	1,730,200		1,730,200	1,730,200
27	380.00	Services	79,748,813	39,569,257		39,569,257	39,569,257
28	381.00	Meters	14,802,451	2,527,504		2,527,504	2,527,504
29	382.00	Meter Installations	36,781,828	6,843,967		6,843,967	6,843,967
30	383.00	House Regulators	5,400,323	2,713,334		2,713,334	2,713,334
31	384.00	House Reg. Installations	154,276	140,951		140,951	140,951
32	385.00	Ind. Meas. & Reg. Sta. Equipment	4,926,403	2,148,899		2,148,899	2,148,899
33	386.00	Other Property on Cust Prem	0	2,511		2,511	2,511
34							
35		Total Distribution Plant	255,765,430	108,519,908		108,519,908	0 108,519,908

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Accumulated Depreciation & Amortization  
13 Month Avg. - Forecasted Period ended June 30, 2008

Data: \_\_\_ Base Period \_\_\_X\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_X\_ Revised  
Workpaper Reference No(S):: WPB-3

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Witness: Tom Petersen

Line No.	Acct. No.	Account Title	Forecasted	Reserve Balances			Adjusted
			Total Company Investment (D)	Total Company (E)	Jurisd. Percent (F)	Jurisdictional Total (G)	Adjustments (H)
<u>General Plant **</u>							
1	389.00	Land & Land Rights	71,393	28,459		28,459	28,459
2	390.01	Structures - Frame	65,954	8,423		8,423	8,423
3	390.02	Structures & Improvements	193,598	109,629		109,629	109,629
4	390.03	Improvements	774,269	134,945		134,945	134,945
5	390.04	Air Conditioning Equipment	14,251	8,084		8,084	8,084
6	390.09	Improvement to Leased Premises	1,939,014	1,571,253		1,571,253	1,571,253
7	391.00	Office Furniture & Equipment	2,496,243	1,425,957		1,425,957	1,425,957
8	391.02	Remittance Processing Equipment	956	1,551		1,551	1,551
9	391.03	Office Machines	119,984	4,045		4,045	4,045
10	392.00	Transportation Equipment	509,135	(509,844)		(509,844)	(509,844)
11	392.01	Trucks	16,597	25,470		25,470	25,470
12	392.02	Trailers	111,671	154,672		154,672	154,672
13	393.00	Stores Equipment	3,856	3,119		3,119	3,119
14	394.00	Tools, Shop & Garage Equipment	1,449,163	72,973		72,973	72,973
15	396.00	Power Operated Equipment	3,125	3,704		3,704	3,704
16	396.03	Ditchers	223,756	(133,021)		(133,021)	(133,021)
17	396.04	Backhoes	267,602	38,654		38,654	38,654
18	396.05	Welders	33,959	(1,713)		(1,713)	(1,713)
19	397.00	Communication Equipment	2,653,181	1,297,724		1,297,724	1,297,724
20	397.01	Communication Equipment - Mobile Radios	3,338	(18,709)		(18,709)	(18,709)
21	397.02	Communication Equip. - Fixed Radios	41,432	8,828		8,828	8,828
22	397.05	Communication Equip. - Telemetry	312,236	106,882		106,882	106,882
23	398.00	Miscellaneous Equipment	2,850,542	1,192,768		1,192,768	1,192,768
24	399.00	Other Tangible Property	40,867	39,927		39,927	39,927
25	399.01	Other Tangible Property - Servers - H/W	1,255,886	852,243		852,243	852,243
26	399.02	Other Tangible Property - Servers - S/W	603,296	573,183		573,183	573,183
27	399.03	Other Tangible Property - Network - H/W	724,910	680,115		680,115	680,115
28	399.04	Other Tangible Property - CPU	56,964	83,539		83,539	83,539
29	399.05	Other Tangible Property - MF Hardware	60,318	77,441		77,441	77,441
30	399.06	Other Tangible Property - PC Hardware	4,538,528	3,909,152		3,909,152	3,909,152
31	399.07	Other Tang. Property - PC Software	515,241	447,639		447,639	447,639
32	399.08	Other Tang. Property - Application Software	7,610,511	4,689,742		4,689,742	4,689,742
33	399.09	Other Tang. Property - Mainframe Software	133,816	191,807		191,807	191,807
34	399.24	Other Tang Property - General Startup Costs	1,297,650	964,881		964,881	964,881
35							
36		Total General Plant	30,993,244	18,043,519		18,043,519	0 18,043,519
37							
38		Total Plant	322,898,092	150,302,465		150,302,465	0 150,302,465
39							
40		CWIP without AFUDC		1,543,040			

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5 20%, Div. 12 at 5 60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Accumulated Depreciation & Amortization -- Division 09 Kentucky Only  
13 Month Avg. - Base Period ended March 31, 2007

Data: X Base Period \_\_\_ Forecasted Period  
Type of Type of Filing: \_\_\_ Original \_\_\_ Updated X Revised  
Workpaper Reference No(s).

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Witness: Tom Petersen

Line No.	Acct. No.	Account Titles	Base Period	Reserve Balances				
			Total Company Investment	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1		<u>Intangible Plant</u>			100%			
2	301.00	Organization	8,330	8,330		8,330		8,330
3	302.00	Franchises & Consents	119,853	119,853		119,853		119,853
4	303.00	Misc. Intangible Plant	0	0		0		0
5								
6		Total Intangible Plant	128,182	128,182		128,182	0	128,182
7								
8		<u>Natural Gas Production Plant</u>						
9	325.20	Producing Leaseholds	2,353	0		0		0
10	325.40	Rights of Ways	83,422	0		0		0
11	331.00	Production Gas Wells Equipment	3,492	3,492		3,492		3,492
12	332.01	Field Lines	47,163	47,163		47,163		47,163
13	332.02	Tributary Lines	528,218	529,956		529,956		529,956
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469		198,469		198,469
15	336.00	Purification Equipment	44,369	0		0		0
16								
17		Total Natural Gas Production Plant	907,486	779,080		779,080	0	779,080
18								
19		<u>Storage Plant</u>						0
20	350.10	Land	261,127	0		0		0
21	350.20	Rights of Way	4,682	4,693		4,693		4,693
22	351.00	Structures and Improvements	4,700	1,672		1,672		1,672
23	351.02	Compression Station Equipment	159,811	116,065		116,065		116,065
24	351.03	Meas. & Reg. Sta. Structures	23,138	23,985		23,985		23,985
25	351.04	Other Structures	144,554	130,830		130,830		130,830
26	352.00	Wells \ Rights of Way	62,814	35,633		35,633		35,633
27	352.01	Well Construction	2,113,527	1,740,512		1,740,512		1,740,512
28	352.02	Well Equipment	531,954	557,582		557,582		557,582
29	352.03	Cushion Gas	1,694,833	15,237		15,237		15,237
30	352.10	Leaseholds	178,530	178,764		178,764		178,764
31	352.11	Storage Rights	54,614	51,150		51,150		51,150
32	353.01	Field Lines	178,501	183,071		183,071		183,071
33	353.02	Tributary Lines	209,458	214,822		214,822		214,822
34	354.00	Compressor Station Equipment	546,780	474,740		474,740		474,740
35	355.00	Meas & Reg. Equipment	288,851	286,074		286,074		286,074
36	356.00	Purification Equipment	243,119	244,496		244,496		244,496
37								
38		Total Storage Plant	6,700,993	4,259,326		4,259,326	0	4,259,326

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Accumulated Depreciation & Amortization -- Division 09 Kentucky Only  
13 Month Avg. - Base Period ended March 31, 2007

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Data:  Base Period  Forecasted Period

Type of Filing:  Original  Updated  Revised

Workpaper Reference No(s).

Line No.	Acct. No.	Account Title	Base Period		Reserve Balances			Adjusted Jurisdiction
			Total Company Investment	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		<u>Transmission Plant</u>						
2	365.10	Land	26,970	16	100%	16		16
3	365.20	Rights of Way	826,223	331,377		331,377		331,377
4	366.02	Structures & Improvements	214,065	13,509		13,509		13,509
5	366.03	Other Structures	69,172	60,525		60,525		60,525
6	367.00	Mains Cathodic Protection	405,764	260,717		260,717		260,717
7	367.01	Mains - Steel	21,799,664	15,275,907		15,275,907		15,275,907
8	369.00	Meas. & Reg. Equipment	185,854	40,893		40,893		40,893
9	369.01	Meas. & Reg. Equipment	2,786,961	1,907,875		1,907,875		1,907,875
10								
11		Total Transmission Plant	26,314,674	17,890,819		17,890,819	0	17,890,819
12								
13		<u>Distribution Plant</u>						
14	374.00	Land & Land Rights	94,855	57,145		57,145		57,145
15	374.01	Land	51,571	0		0		0
16	374.02	Land Rights	229,318	22,177		22,177		22,177
17	374.03	Land Other	2,784	0		0		0
18	375.00	Structures & Improvements	312,033	25,754		25,754		25,754
19	375.01	Structures & Improvements T. B.	105,699	79,141		79,141		79,141
20	375.02	Land Rights	46,591	37,611		37,611		37,611
21	375.03	Improvements	4,005	176		176		176
22	376.00	Mains Cathodic Protection	10,029,188	1,842,869		1,842,869		1,842,869
23	376.01	Mains Steel	64,078,064	38,182,268		38,182,268		38,182,268
24	376.02	Mains Plastic	25,597,506	7,946,520		7,946,520		7,946,520
25	378.00	Meas & Reg Sta Equip - General	2,925,747	1,394,519		1,394,519		1,394,519
26	379.00	Meas & Reg. Sta. Equipment - City Gate	1,250,157	126,649		126,649		126,649
27	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	1,196,831		1,196,831		1,196,831
28	380.00	Services	74,128,815	36,113,921		36,113,921		36,113,921
29	381.00	Meters	13,888,851	1,301,791		1,301,791		1,301,791
30	382.00	Meter Installations	34,727,743	5,646,466		5,646,466		5,646,466
31	383.00	House Regulators	5,043,023	2,561,379		2,561,379		2,561,379
32	384.00	House Reg. Installations	154,276	96,824		96,824		96,824
33	385.00	Ind. Meas. & Reg. Sta. Equipment	4,590,362	2,021,690		2,021,690		2,021,690
34	386.00	Other Property on Cust. Prem.	2,627	1,815		1,815		1,815
35								
36								
37		Total Distribution Plant	238,899,427	98,655,544		98,655,544	0	98,655,544

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

Line No.	Acct.	(B)	Reserve Balances				Adjusted Jurisdiction (H)
			Base Period Total Company Investment (C)	Total Company (D)	Jurisdictional Percent (E)	Jurisdictional Total (F)	
					100%		
		<u>General Plant</u>					
1	389.00	Land & Land Rights	70,900	28,459		28,459	28,459
2	390.01	Structures Frame	0	0		0	0
3	390.02	Structures & Improvements	191,839	96,981		96,981	96,981
4	390.03	Improvements	774,269	84,269		84,269	84,269
5	390.04	Air Conditioning Equipment	11,766	5,078		5,078	5,078
6	390.09	Improvement to Leased Premises	1,382,343	1,097,934		1,097,934	1,097,934
7	391.00	Office Furniture & Equipment	1,757,030	656,839		656,839	656,839
8	391.02	Remittance Processing Equip.	0	0		0	0
9	391.03	Office Machines	95,215	(28,147)		(28,147)	(28,147)
10	392.00	Transportation Equipment	545,894	(668,624)		(668,624)	(668,624)
11	392.01	Trucks	24,653	30,218		30,218	30,218
12	392.02	Trailers	122,165	122,848		122,848	122,848
13	393.00	Stores Equipment	0	0		0	0
14	394.00	Tools, Shop & Garage Equipment	1,620,825	181,478		181,478	181,478
15	396.00	Power Operated Equipment	0	0		0	0
16	396.03	Ditchers	247,306	(139,338)		(139,338)	(139,338)
17	396.04	Backhoes	278,287	15,074		15,074	15,074
18	396.05	Welders	43,558	2,846		2,846	2,846
19	397.00	Communication Equipment	1,141,094	628,057		628,057	628,057
20	397.01	Communication Equip. - Mobile Radios	3,338	(18,930)		(18,930)	(18,930)
21	397.02	Communication Equip. - Fixed Radios	41,432	6,084		6,084	6,084
22	397.05	Communication Equip. - Telemetry	312,236	86,204		86,204	86,204
23	398.00	Miscellaneous Equipment	2,433,983	852,018		852,018	852,018
24	399.00	Other Tangible Property	0	0		0	0
25	399.01	Other Tangible Property - Servers - H/W	175,990	181,171		181,171	181,171
26	399.02	Other Tangible Property - Servers - S/W	113,473	122,827		122,827	122,827
27	399.03	Other Tangible Property - Network - H/W	511,781	477,791		477,791	477,791
28	399.04	Other Tangible Property - CPU	0	0		0	0
29	399.05	Other Tangible Property - MF - Hardware	0	0		0	0
30	399.06	Other Tangible Property - PC Hardware	2,920,797	2,896,164		2,896,164	2,896,164
31	399.07	Other Tang. Property - PC Software	242,979	197,633		197,633	197,633
32	399.08	Other Tang. Property - Application Software	522,254	365,271		365,271	365,271
33	399.09	Other Tang. Property - MF Software	0	0		0	0
34	399.24	Other Tang. Property - Start Up Costs	0	0		0	0
35							
36		Total General Plant	<u>15,585,408</u>	<u>7,280,203</u>		<u>7,280,203</u>	<u>0</u> <u>7,280,203</u>
37							
38		Total Plant	<u>288,536,170</u>	<u>128,993,155</u>		<u>128,993,155</u>	<u>0</u> <u>128,993,155</u>
39		CWIP without AFUDC	<u>772,880</u>				

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
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Line No.	Acct. No.	Account Titles	13 Mth Avg	13 Mth Avg	13 Mth Avg	13 Mth Avg	13 Mth Avg	13 Mth Avg	13 Mth Avg	13 Mth Avg	13 Mth Avg	13 Mth Avg	13 Mth Avg	Reserve Balances		
			Div 2 Alloc.	Div 12 Alloc.	Div 91 Alloc.	Div 02 Alloc.	Div 91 Alloc.	Div 12 Alloc.	Div 02 Alloc.	Div 91 Alloc.	Div 12 Alloc.	Div 02 Alloc.	Div 91 Alloc.	Div 12 Alloc.	Company Total	Jurisd. Percent
<u>Intangible Plant</u>																
1		Organization	68,150			68,150										
2	301.00	Franchises and Consents	0			0										
3	302.00	Misc Intangible Plant	408,053			408,053										
4	303.00															
5		Total Intangible Plant	476,203			476,203										
6																
7																
<u>Distribution Plant</u>																
8	376.01	Mains - Steel	0			0										
9																
10																
11		Total Distribution Plant	0			0										
12																
13																
<u>General Plant</u>																
14	389.00	Land & Land Rights	0			0										
15	390.01	Structures Frame	0			65,954										
16	390.02	Structures & Improvements	0			0										
17	390.03	Improvements	0			0										
18	390.04	Air Conditioning Equipment	0			2,122										
19	390.09	Improvement to Leased Premises	368,419			14,282										
20	391.00	Office Furniture & Equipment	480,125			951,502										
21	391.02	Remittance Processing Equip	1,504			1,504										
22	391.03	Office Machines	27,471			42,607										
23	392.00	Transportation Equipment	982			4,378										
24	392.01	Trucks	0			0										
25	392.02	Trailers	0			0										
26	393.00	Stores Equipment	137			4,071										
27	394.00	Tools, Shop & Garage Equipment	567			46,833										
28	396.00	Power Operated Equipment	0			3,125										
29	396.03	Ditchers	0			0										
30	396.04	Backhoes	0			0										
1	396.05	Welders	0			0										
2	397.00	Communication Equipment	107,896			1,308,309										
3	397.20	Communication Equip. - Mobile Radios	0			0										
4	397.21	Communication Equipment - Fixed Radios	0			0										
5	397.22	Communication Equip. - Telemetering	0			0										
6	398.00	Miscellaneous Equipment	32,841			270,603										
7	399.00	Other Tangible Property	530			40,867										
8	399.01	Other Tangible Property - Servers - H/W	267,726			551,975										



Atmos Energy Corporation, KY  
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Accumulated Depreciation & Amortization -- Div 02 General Office, Div 12 Customer Service, Div 91 Admin Office  
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Data: X Base Period \_\_\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_ X \_\_\_ Revised  
Worksheet Reference No(s):

Line No.	Acct. No.	Account Titles	13 Mth Avg Div 2 Alloc.			13 Mth Avg Div 12 Alloc.			13 Mth Avg Div 02 Alloc.			13 Mth Avg Div 91 Alloc.			13 Mth Avg Div 91 Alloc.			Reserve Balances		
			Investment	Div 12 Alloc.	Div 12 Alloc.	Investment	Div 12 Alloc.	Div 12 Alloc.	Investment	Div 02 Alloc.	Div 02 Alloc.	Investment	Div 91 Alloc.	Div 91 Alloc.	Reserve	Div 91 Alloc.	Reserve	Company	Percent	Total
<u>General Plant (continued)</u>																				
9	399.02	Other Tangible Property - Servers - S/W	94,713	384,143	3,043	481,898	29,674	330,178	4,353	364,204	0	0	0	0	0	0	0	0	0	0
10	399.03	Other Tangible Property - Network - HW	97,287	25,748	84,219	207,254	17,462	10,862	71,227	99,552	0	0	0	0	0	0	0	0	0	0
11	399.04	Other Tangible Property - CPU	56,964	0	0	56,964	61,388	0	0	61,388	0	0	0	0	0	0	0	0	0	0
12	399.05	Other Tangible Property - MF Hardware	60,318	0	0	60,318	63,364	0	0	63,364	0	0	0	0	0	0	0	0	0	0
13	399.06	Other Tangible Property - PC Hardware	254,610	182,884	454,253	891,746	180,093	65,455	173,315	418,863	0	0	0	0	0	0	0	0	0	0
14	399.07	Other Tangible Property - PC Software	75,022	131,910	36,116	243,048	47,905	63,183	37,961	149,050	0	0	0	0	0	0	0	0	0	0
15	399.08	Other Tang. Property - Application Software	2,052,389	4,137,641	272,753	6,462,783	912,003	1,833,875	669,445	3,415,323	0	0	0	0	0	0	0	0	0	0
16	399.09	Other Tangible Property - Mainframe - S/W	134,331	0	0	134,331	148,380	0	0	148,380	0	0	0	0	0	0	0	0	0	0
17	399.24	Other Tang. Property - General Startup Costs	0	1,297,650	0	1,297,650	0	781,351	0	781,351	0	0	0	0	0	0	0	0	0	0
18		General Plant	4,113,829	8,204,547	1,858,344	14,176,721	2,223,681	3,977,719	1,614,637	7,816,037	0	0	0	0	0	0	0	0	0	0
19																				
20		Total Plant	4,113,829	8,204,547	2,334,547	14,652,924	2,223,681	3,977,719	1,614,637	7,816,037	0	0	0	0	0	0	0	0	0	0
21																				

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Data: \_\_\_ Base Period X Forecasted Period  
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Line No. (A)	Acct. No. (B)	Account Titles (C)	13 Month Avg		< ----- Reserve Balances ----- >			
			Forecasted Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	Adjustments (H)	Adjusted Jurisdiction (I)
1		<u>Intangible Plant</u>			<u>100%</u>			
2	301.00	Organization	8,330	8,330		8,330		8,330
3	302.00	Franchises & Consents	119,853	119,853		119,853		119,853
4	303.00	Misc Intangible Plant	0	0		0		0
5		Total Intangible Plant	128,182	128,182		128,182	0	128,182
6								
7		<u>Natural Gas Production Plant</u>						
8	325.20	Producing Leaseholds	2,353	69		69		69
9	325.40	Rights of Ways	83,422	955		955		955
10	331.00	Production Gas Wells Equipment	3,492	3,492		3,492		3,492
11	332.01	Field Lines	47,163	47,163		47,163		47,163
12	332.02	Tributary Lines	528,218	529,956		529,956		529,956
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469		198,469		198,469
14	336.00	Purification Equipment	44,369	1,167		1,167		1,167
15								
16		Total Natural Gas Production Plant	907,486	781,271		781,271	0	781,271
17								
18		<u>Storage Plant</u>						0
19	350.10	Land	261,127	0		0		0
20	350.20	Rights of Way	4,682	4,757		4,757		4,757
	351.00	Structures & Improvements	4,700	2,503		2,503		2,503
21	351.02	Compression Station Equipment	159,811	118,199		118,199		118,199
22	351.03	Meas. & Reg. Sta. Structures	23,138	25,129		25,129		25,129
23	351.04	Other Structures	144,554	132,962		132,962		132,962
	352.00	Wells \ Rights of Way	62,814	51,466		51,466		51,466
24	352.01	Well Construction	2,113,527	1,795,052		1,795,052		1,795,052
25	352.02	Well Equipment	531,954	583,481		583,481		583,481
	352.03	Cushion Gas	1,694,833	43,472		43,472		43,472
26	352.10	Leaseholds	178,530	179,464		179,464		179,464
27	352.11	Storage Rights	54,614	52,586		52,586		52,586
28	353.01	Field Lines	178,501	186,188		186,188		186,188
29	353.02	Tributary Lines	209,458	219,495		219,495		219,495
30	354.00	Compressor Station Equipment	546,780	481,599		481,599		481,599
31	355.00	Meas & Reg. Equipment	288,851	290,474		290,474		290,474
32	356.00	Purification Equipment	243,119	248,386		248,386		248,386
33								
34		Total Storage Plant	6,700,993	4,415,212		4,415,212	0	4,415,212

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Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_X\_\_\_ Revised  
Workpaper Reference No(s).

Witness: Tom Petersen

Line No.	Acct. No.	Account Title	Forecasted		Reserve Balances		Adjusted Jurisdiction	
			Total Company Investment	Total Company	Jurisdictional Percent	Jurisdictional Total		Adjustments
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Transmission Plant</u>								
1	365.10	Land	26,970	16		16		16
2	365.20	Rights of Way	838,245	342,444		342,444		342,444
3	366.02	Structures & Improvements	214,065	17,431		17,431		17,431
4	366.03	Other Structures	69,172	63,126		63,126		63,126
5	367.00	Mains - Cathodic Protection	406,111	338,041		338,041		338,041
	367.01	Mains - Steel	23,217,765	15,630,914		15,630,914		15,630,914
	369.00	Meas. & Reg. Equipment	185,854	60,681		60,681		60,681
6	369.01	Meas. & Reg. Equipment	2,968,370	1,961,721		1,961,721		1,961,721
7								
8		Total Transmission Plant	27,926,553	18,414,372		18,414,372	0	18,414,372
9								
<u>Distribution Plant</u>								
11	374.00	Land & Land Rights	98,315	57,145		57,145		57,145
	374.01	Land	51,571	0		0		0
	374.02	Land Rights	244,565	26,362		26,362		26,362
12	374.03	Land Other	2,784	0		0		0
13	375.00	Structures & Improvements	312,033	34,273		34,273		34,273
14	375.10	Structures & Improvements T.B.	105,699	82,079		82,079		82,079
15	375.02	Land Rights	46,591	38,826		38,826		38,826
16	375.03	Improvements	4,005	51,331		51,331		51,331
17	376.00	Mains Cathodic Protection	10,874,159	2,492,227		2,492,227		2,492,227
18	376.01	Mains - Steel	68,360,296	39,831,667		39,831,667		39,831,667
	376.02	Mains - Plastic	27,804,905	8,618,209		8,618,209		8,618,209
19	378.00	Meas. & Reg. Sta. Equipment General	3,132,686	1,442,340		1,442,340		1,442,340
	379.00	Meas & Reg. Sta. Equipment - City Gate	1,277,515	168,827		168,827		168,827
20	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	1,730,200		1,730,200		1,730,200
21	380.00	Services	79,748,813	39,569,257		39,569,257		39,569,257
22	381.00	Meters	14,802,451	2,527,504		2,527,504		2,527,504
23	382.00	Meter Installations	36,781,828	6,843,967		6,843,967		6,843,967
24	383.00	House Regulators	5,400,323	2,713,334		2,713,334		2,713,334
25	384.00	House Reg. Installations	154,276	140,951		140,951		140,951
26	385.00	Ind. Meas. & Reg. Sta. Equipment	4,926,403	2,148,899		2,148,899		2,148,899
28	386.00	Other Property on Cust Prem	0	2,511		2,511		2,511
29								
30		Distribution Plant	255,765,430	108,519,908		108,519,908	0	108,519,908

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Data: \_\_\_ Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated X Revised  
Workpaper Reference No(s).

Witness: Tom Petersen

Line No.	Acct. No.	Account Title	Forecasted	< ----- Reserve Balances ----- >		Adjusted Jurisdiction		
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)		Jurisdictional Total (G)	Adjustments (H)
(A)	No.	Account Title	(D)	(E)	(F)	(G)	(H)	(I)
<u>General Plant</u>								
1	389.00	Land & Land Rights	71,393	28,459		28,459		28,459
	390.01	Structures Frame	0	0		0		0
2	390.02	Structures & Improvements	193,598	109,629		109,629		109,629
3	390.03	Improvements	774,269	134,945		134,945		134,945
4	390.04	Air Conditioning Equipment	12,129	5,868		5,868		5,868
6	390.09	Improvement to Leased Premises	1,382,343	1,166,083		1,166,083		1,166,083
7	391.00	Office Furniture & Equipment	1,560,722	603,410		603,410		603,410
	391.02	Remittance Processing Equip	0	0		0		0
8	391.03	Office Machines	94,911	(20,448)		(20,448)		(20,448)
9	392.00	Transportation Equipment	514,843	(507,588)		(507,588)		(507,588)
	392.01	Trucks	16,597	25,470		25,470		25,470
10	392.02	Trailers	111,671	154,672		154,672		154,672
11	393.00	Stores Equipment	0	0		0		0
12	394.00	Tools, Shop & Garage Equipment	1,404,373	63,134		63,134		63,134
	396.00	Power Operated Equipment	0	0		0		0
13	396.03	Ditchers	223,756	(133,021)		(133,021)		(133,021)
14	396.04	Backhoes	267,602	38,654		38,654		38,654
15	396.05	Welders	33,959	(1,713)		(1,713)		(1,713)
16	397.00	Communication Equipment	1,141,094	703,626		703,626		703,626
17	397.01	Communication Equipment - Mobile Radios	3,338	(18,709)		(18,709)		(18,709)
18	397.02	Communication Equipment - Fixed Radios	41,432	8,828		8,828		8,828
19	397.05	Communication Equip. - Telemetering	312,236	106,882		106,882		106,882
20	398.00	Miscellaneous Equipment	2,511,890	1,107,139		1,107,139		1,107,139
21	399.00	Other Tangible Property	0	0		0		0
	399.01	Other Tangible Property - Servers - H/W	175,990	205,672		205,672		205,672
	399.02	Other Tangible Property - Servers - S/W	113,473	146,838		146,838		146,838
	399.03	Other Tangible Property - Network - H/W	511,781	545,999		545,999		545,999
22	399.04	Other Tangible Property - CPU	0	0		0		0
23	399.05	Other Tangible Property - MF Hardware	0	0		0		0
24	399.06	Other Tangible Property - PC Hardware	3,631,797	3,410,816		3,410,816		3,410,816
25	399.07	Other Tang. Property - PC Software	242,979	249,794		249,794		249,794
26	399.08	Other Tang. Property - Application Software	522,254	459,904		459,904		459,904
	399.09	Other Tang. Property - Mainframe S/W	0	0		0		0
32	399.24	Other Tang. Property - General Startup Costs	0	0		0		0
33								
34		Total General Plant	15,870,429	8,594,342		8,594,342	0	8,594,342
35								
36		Total Plant	307,299,074	140,853,287		140,853,287	0	140,853,287
37								
38								
39		CWIP without AFUDC	461,362					

Data: Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Acct. No.	Account Titles (C)	Forecasted Division 02 Investment (D)	Forecasted Division 12 Investment (E)	Forecasted Division 91 Investment (F)	Forecasted Total Company Investment (G)	Forecasted Division 02 Reserve (H)	Forecasted Division 12 Reserve (I)	Forecasted Division 91 Reserve (J)	Reserve Balances			Adjusted Jurisdiction (O)	
										Forecast Total Co (K)	Forecast Jurisdictional Percent (L)	Reserve Jurisdictional Total (M)		
<b>Intangible Plant</b>														
1	301.00	Organization			185,309	185,309								
2	302.00	Franchises & Consents			0	0								
3	303.00	Misc. Intangible Plant			1,109,552	1,109,552								
4		Total Intangible Plant			1,294,861	1,294,861								
<b>Distribution Plant</b>														
5	376.01	Mains - Steel			0	0								
6		Total Distribution Plant			0	0								
<b>General Plant</b>														
8	389.00	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
9	390.01	Structures Frame	0	0	179,339	179,339	0	0	22,902	22,902	0	0	0	0
10	390.02	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
11	390.03	Improvements	0	0	0	0	0	0	0	0	0	0	0	0
12	390.04	Air Conditioning Equipment	0	0	5,771	5,771	0	0	6,026	6,026	0	0	0	0
13	390.04	Improvement to leased Premises	7,180,234	3,018,160	38,834	10,237,229	5,759,267	1,553,690	50,798	7,363,755	0	0	0	0
14	391.00	Office Furniture & Equipment	8,890,324	56,077	1,279,698	10,216,039	6,072,967	11,875	1,376,122	7,460,963	0	0	0	0
15	391.02	Remittances Processing Equip	18,384	0	0	18,384	29,821	0	29,821	0	0	0	0	0
16	391.02	Office Machines	255,134	0	32,103	287,237	292,550	0	25,234	317,784	0	0	0	0
17	392.00	Transportation Equipment	18,865	0	(18,191)	694	36,133	0	(11,244)	24,890	0	0	0	0
18	392.01	Trucks	0	0	0	0	0	0	0	0	0	0	0	0
19	392.02	Trailers	0	0	0	0	0	0	0	0	0	0	0	0
20	392.02	Stores Equipment	(1,516)	0	0	0	(188)	0	8,508	8,320	0	0	0	0
21	393.00	Tools, Shop & Garage Equipment	1,343	0	10,698	9,182	5,198	0	26,017	31,215	0	0	0	0
22	394.00	Power Operated Equipment	0	0	121,600	122,942	0	0	10,070	10,070	0	0	0	0
23	395.00	Ditchers	0	0	8,497	8,497	0	0	0	0	0	0	0	0
24	396.03	Ditchers	0	0	0	0	0	0	0	0	0	0	0	0
25	396.04	Backhoes	0	0	0	0	0	0	0	0	0	0	0	0
26	396.05	Welders	0	0	0	0	0	0	0	0	0	0	0	0
27	397.00	Communication Equipment - Mobile Radios	990,598	24,199,330	286,634	25,476,561	308,482	9,432,840	135,459	9,876,781	0	0	0	0
28	397.01	Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0
29	397.02	Communication Equip. - Telemetry	0	0	0	0	0	0	0	0	0	0	0	0
30	397.05	Miscellaneous Equipment	631,550	1,916	831,253	1,464,719	429,080	428	172,103	601,611	0	0	0	0
31	398.00	Other Tangible Property - Servers - HW	10,196	214,670	76,993	301,659	11,200	235,803	71,076	318,080	0	0	0	0
32	399.00	Other Tangible Property - Servers - SW	9,436,183	10,051,060	71,663	19,558,905	2,501,386	8,746,527	72,581	11,320,494	0	0	0	0
33	399.01	Other Tangible Property - Servers - HW	1,971,595	6,861,747	8,273	8,841,615	807,464	6,774,304	13,586	7,595,354	0	0	0	0
34	399.02	Other Tangible Property - Servers - SW	1,917,244	459,784	238,424	2,615,452	628,553	264,431	235,540	1,128,524	0	0	0	0
35	399.03	Other Tangible Property - Network - HW	1,095,465	0	0	1,095,465	1,606,519	0	0	1,606,519	0	0	0	0
36	399.04	Other Tangible Property - CPU	1,159,964	0	0	1,159,964	1,489,243	0	0	1,489,243	0	0	0	0
37	399.05	Other Tangible Property - MF Hardware	3,086,387	3,599,489	1,481,024	8,166,900	2,272,695	1,545,069	798,427	4,616,192	0	0	0	0
38	399.06	Other Tangible Property - PC Hardware	1,467,647	2,854,056	98,204	4,419,947	1,170,832	1,586,604	130,822	2,888,258	0	0	0	0
39	399.07	Other Tang. Property - PC Software	50,421,532	74,669,220	774,577	125,865,328	22,467,881	41,318,325	2,033,050	65,819,257	0	0	0	0
40	399.08	Other Tang. Property - Application Software	2,573,369	0	0	2,573,369	3,688,598	0	0	3,688,598	0	0	0	0
41	399.09	Other Tang. Property - Mainframe SW	0	23,172,326	0	23,172,326	0	17,230,016	0	17,230,016	0	0	0	0
42	399.24	Other Tang. Property - General Startup Cost	0	0	0	0	0	0	0	0	0	0	0	0
43		Total General Plant	91,114,538	149,157,876	5,525,332	245,797,746	49,577,681	88,699,913	5,177,079	143,454,673	0	0	0	0
44		Total Plant	91,114,538	149,157,876	6,820,193	247,092,607	49,577,681	88,699,913	5,177,079	143,454,673	0	0	0	0

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Base Period Ended March 31, 2007

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Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		
			13 month average		12 Month
			Investment (D)	Reserve (E)	Expense (F)
1		<u>Intangible Plant</u>			
2	301.00	Organization	76,480	8,330	0
3	302.00	Franchises & Consents	119,853	119,853	0
4	303.00	Misc. Intangible Plant	408,053	0	0
5					
6		Total Intangible Plant	604,386	128,182	0
7					
8		<u>Natural Gas Production Plant</u>			
9	325.20	Producing Leaseholds	2,353	0	0
10	325.40	Rights of Ways	83,422	0	0
11	331.00	Production Gas Wells Equipment	3,492	3,492	0
12	332.01	Field Lines	47,163	47,163	0
13	332.02	Tributary Lines	528,218	529,956	0
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0
15	336.00	Purification Equipment	44,369	0	0
16					
17		Total Natural Gas Production Plant	907,486	779,080	0
18					
19		<u>Storage Plant</u>			
20	350.10	Land	261,127	0	0
21	350.20	Rights of Way	4,682	4,693	0
22	351.00	Structures & Improvements	4,700	1,672	90
23	351.02	Compression Station Equipment	159,811	116,065	3,049
24	351.03	Meas. & Reg. Sta. Structures	23,138	23,985	0
25	351.04	Other Structures	144,554	130,830	2,758
26	352.00	Wells \ Rights of Way	62,814	35,633	1,683
27	352.01	Well Construction	2,113,527	1,740,512	56,616
28	352.02	Well Equipment	531,954	557,582	0
29	352.03	Cushion Gas	1,694,833	15,237	0
30	352.10	Leaseholds	178,530	178,764	0
31	352.11	Storage Rights	54,614	51,150	988
32	353.01	Field Lines	178,501	183,071	0
33	353.02	Tributary Lines	209,458	214,822	0
34	354.00	Compressor Station Equipment	546,780	474,740	8,161
35	355.00	Meas & Reg. Equipment	288,851	286,074	5,882
36	356.00	Purification Equipment	243,119	244,496	0
37					
38			6,700,993	4,259,326	79,226

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Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		
			13 month average Investment (D)	Reserve (E)	12 Month Expense (F)
1		<u>Transmission Plant</u>			
2	365.10	Land	26,970	16	0
3	365.20	Rights of Way	826,223	331,377	7,269
4	366.02	Structures & Improvements	214,065	13,509	2,941
5	366.03	Other Structures	69,172	60,525	950
6	367.00	Mains - Cathodic Protection	405,764	260,717	5,094
7	367.01	Mains - Steel	21,799,664	15,275,907	273,664
8	369.00	Meas. & Reg. Equipment	185,854	40,893	4,189
9	369.10	Meas. & Reg. Equipment	2,786,961	1,907,875	62,810
10					
11		Total Transmission Plant	26,314,674	17,890,819	356,917
12					
13		<u>Distribution Plant</u>			
14	374.00	Land & Land Rights	94,855	57,145	0
15	374.01	Land	51,571	0	0
16	374.02	Land Rights	229,318	22,177	3,808
17	374.03	Land Other	2,784	0	0
18	375.00	Structures & Improvements	312,033	25,754	6,015
19	375.01	Structures & Improvements T. B.	105,699	79,141	2,037
20	375.02	Land Rights	46,591	37,611	898
21	375.03	Improvements	4,005	176	77
22	376.00	Mains Cathodic Protection	10,029,188	1,842,869	236,935
23	376.01	Mains - Steel	64,078,064	38,182,268	1,513,812
24	376.02	Mains Plastic	25,597,506	7,946,520	604,728
25	378.00	Meas. & Reg. Sta. Equipment General	2,925,747	1,394,519	72,011
26	379.00	Meas. & Reg. Sta. Equipment City Gate	1,250,157	126,649	31,759
27	379.05	Meas. & Reg. Sta. Equipment - T. B.	1,636,212	1,196,831	41,566
28	380.00	Services	74,128,815	36,113,921	5,026,619
29	381.00	Meters	13,888,851	1,301,791	459,913
30	382.00	Meter Installations	34,727,743	5,646,466	1,050,420
31	383.00	House Regulators	5,043,023	2,561,379	142,069
32	384.00	House Reg. Installations	154,276	96,824	5,139
33	385.00	Ind. Meas. & Reg. Sta. Equipment	4,590,362	2,021,690	123,872
34	386.00	Other Property on Cust. Prem.	2,627	1,815	78
35					
36		Total Distribution Plant	238,899,427	98,655,544	9,321,757

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Data: X Base Period \_\_\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated X Revised  
Workpaper Reference No(s): \_\_\_\_\_

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		
			13 month average Investment (D)	Reserve (E)	12 Month Expense (F)
1		<u>General Plant</u>			
2	389.00	Land & Land Rights	70,900	28,459	0
3	390.01	Structures Frame	65,954	6,345	1,645
4	390.02	Structures & Improvements	191,839	96,981	4,020
5	390.03	Improvements	774,269	84,269	16,225
6	390.04	Air Conditioning Equipment	13,888	7,215	247
7	390.09	Improvement to Leased Premises	1,934,060	1,456,286	108,229
8	391.00	Office Furniture & Equipment	2,708,532	1,447,111	146,055
9	391.02	Remittance Processing Equip	1,504	1,851	0
10	391.03	Office Machines	137,822	11,071	7,488
11	392.00	Transportation Equipment	550,273	(662,035)	48,132
12	392.01	Trucks	24,653	30,218	0
13	392.02	Trailers	122,165	122,848	0
14	393.00	Stores Equipment	4,071	2,967	278
15	394.00	Tools, Shop & Garage Equipment	1,668,225	191,405	54,413
16	396.00	Power Operated Equipment	3,125	3,208	0
17	396.03	Ditchers	247,306	(139,338)	6,820
18	396.04	Backhoes	278,287	15,074	7,675
19	396.05	Welders	43,558	2,846	1,201
20	397.00	Communication Equipment	2,649,915	1,112,383	166,458
21	397.01	Communication Equipment - Mobile Radios	3,338	(18,930)	172
22	397.02	Communication Equip. - Fixed Radios	41,432	6,084	2,134
23	397.05	Communication Equip. - Telemetry	312,236	86,204	16,080
24	398.00	Miscellaneous Equipment	2,704,586	919,819	275,322
25	399.00	Other Tangible Property	40,867	31,420	7,296
26	399.01	Other Tangible Property - Servers - H/W	1,022,046	691,318	120,830
27	399.02	Other Tangible Property - Servers - S/W	595,371	487,031	68,417
28	399.03	Other Tangible Property - Network Hardware	719,035	577,343	101,771
29	399.04	Other Tangible Property - CPU	56,964	61,388	0
30	399.05	Other Tangible Property - MF Hardware	60,318	63,364	0
31	399.06	Other Tangible Property - PC Hardware	3,812,543	3,315,027	693,329
32	399.07	Other Tang. Property - PC Software	486,027	346,682	74,746
33	399.08	Other Tang. Property - Application Software	6,985,037	3,780,595	573,208
34	399.09	Other Tangible Property - Mainframe S/W	134,331	148,380	0
35	399.24	Other Tang. Property - General Startup Costs	1,297,650	781,351	108,094
36					
37					
38		Total General Plant	29,762,128	15,096,240	2,610,286
39					
40		Total Plant	303,189,094	136,809,191	12,368,187

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.



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Data: X Base Period \_\_\_ Forecasted Period  
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Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction			Annual Accrual Rate (G)
			13 month average Investment (D)	Reserve (E)	12 Month Expense (F)	
1		<u>Intangible Plant</u>				
2	301.00	Organization	8,330	8,330	0	0.00%
3	302.00	Franchises & Consents	119,853	119,853	0	0.00%
4	303.00	Misc. Intangible Plant	0	0	0	0.00%
5						
6		Total Intangible Plant	128,182	128,182	0	
7						
8		<u>Natural Gas Production Plant</u>				
9	325.20	Producing Leaseholds	2,353	0	0	0.00%
10	325.40	Rights of Ways	83,422	0	0	0.00%
11	331.00	Production Gas Wells Equipment	3,492	3,492	0	0.00%
12	332.01	Field Lines	47,163	47,163	0	0.00%
13	332.02	Tributary Lines	528,218	529,956	0	0.00%
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0	0.00%
15	336.00	Purification Equipment	44,369	0	0	0.00%
16						
17		Total Natural Gas Production Plant	907,486	779,080	0	
18						
19		<u>Storage Plant</u>				
20	350.10	Land	261,127	0	0	0.00%
21	350.20	Rights of Way	4,682	4,693	0	0.92%
22	351.00	Structures & Improvements	4,700	1,672	90	1.93%
23	351.02	Compression Station Equipment	159,811	116,065	3,049	1.93%
24	351.03	Meas. & Reg. Sta. Structures	23,138	23,985	0	1.93%
25	351.04	Other Structures	144,554	130,830	2,758	1.93%
26	352.00	Wells \ Rights of Way	62,814	35,633	1,683	2.71%
27	352.01	Well Construction	2,113,527	1,740,512	56,616	2.71%
28	352.02	Well Equipment	531,954	557,582	0	2.71%
29	352.03	Cushion Gas	1,694,833	15,237	0	0.00%
30	352.10	Leaseholds	178,530	178,764	0	0.30%
31	352.11	Storage Rights	54,614	51,150	988	1.83%
32	353.01	Field Lines	178,501	183,071	0	1.35%
33	353.02	Tributary Lines	209,458	214,822	0	1.35%
34	354.00	Compressor Station Equipment	546,780	474,740	8,161	1.51%
35	355.00	Meas & Reg. Equipment	288,851	286,074	5,882	2.06%
36	356.00	Purification Equipment	243,119	244,496	0	1.30%
37						
38			6,700,993	4,259,326	79,226	

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Data:  Base Period  Forecasted Period  
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Workpaper Reference No(s): \_\_\_\_\_

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction			Annual Accrual Rate (G)
			13 month average Investment (D)	Reserve (E)	12 Month Expense (F)	
<u>Transmission Plant</u>						
1	365.10	Land	26,970	16	0	0.00%
2	365.20	Rights of Way	826,223	331,377	7,269	0.89%
3	366.02	Structures & Improvements	214,065	13,509	2,941	1.39%
4	366.03	Other Structures	69,172	60,525	950	1.39%
5	367.00	Mains - Cathodic Protection	405,764	260,717	5,094	1.27%
6	367.01	Mains - Steel	21,799,664	15,275,907	273,664	1.27%
7	369.00	Meas. & Reg. Equipment	185,854	40,893	4,189	2.28%
8	369.10	Meas. & Reg. Equipment	2,786,961	1,907,875	62,810	2.28%
9						
10		Total Transmission Plant	26,314,674	17,890,819	356,917	
11						
<u>Distribution Plant</u>						
13	374.00	Land & Land Rights	94,855	57,145	0	0.00%
14	374.01	Land	51,571	0	0	0.00%
15	374.02	Land Rights	229,318	22,177	3,808	1.68%
16	374.03	Land Other	2,784	0	0	0.00%
17	375.00	Structures & Improvements	312,033	25,754	6,015	1.95%
18	375.01	Structures & Improvements T. B.	105,699	79,141	2,037	1.95%
19	375.02	Land Rights	46,591	37,611	898	1.95%
20	375.03	Improvements	4,005	176	77	1.95%
21	376.00	Mains Cathodic Protection	10,029,188	1,842,869	236,935	2.39%
22	376.01	Mains - Steel	64,078,064	38,182,268	1,513,812	2.39%
23	376.02	Mains Plastic	25,597,506	7,946,520	604,728	2.39%
24	378.00	Meas. & Reg. Sta. Equipment General	2,925,747	1,394,519	72,011	2.49%
25	379.00	Meas. & Reg. Sta. Equipment City Gate	1,250,157	126,649	31,759	2.57%
26	379.05	Meas. & Reg. Sta. Equipment - T. B.	1,636,212	1,196,831	41,566	2.57%
27	380.00	Services	74,128,815	36,113,921	5,026,619	6.86%
28	381.00	Meters	13,888,851	1,301,791	459,913	3.35%
29	382.00	Meter Installations	34,727,743	5,646,466	1,050,420	3.06%
30	383.00	House Regulators	5,043,023	2,561,379	142,069	2.85%
31	384.00	House Reg. Installations	154,276	96,824	5,139	3.37%
32	385.00	Ind. Meas. & Reg. Sta. Equipment	4,590,362	2,021,690	123,872	2.73%
33	386.00	Other Property on Cust. Prem.	2,627	1,815	78	3.00%
34						
35		Total Distribution Plant	238,899,427	98,655,544	9,321,757	

Atmos Energy Corporation, KY  
Case No. 2006-00464

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

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Schedule B-3.2

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Witness: Tom Petersen

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction			Annual Accrual Rate
			13 month average		12 Month	
(A)	(B)	(C)	Investment (D)	Reserve (E)	Expense (F)	(G)
1		<u>General Plant</u>				
2	389.00	Land & Land Rights	70,900	28,459	0	0.00%
3	390.01	Structures Frame	0	0	0	0.00%
4	390.02	Structures & Improvements	191,839	96,981	4,020	2.12%
5	390.03	Improvements	774,269	84,269	16,225	2.12%
6	390.04	Air Conditioning Equipment	11,766	5,078	247	2.12%
7	390.09	Improvement to Leased Premises	1,382,343	1,097,934	68,320	5.00%
8	391.00	Office Furniture & Equipment	1,757,030	656,839	122,443	7.05%
9	391.02	Remittance Processing Equip	0	0	0	0.00%
10	391.03	Office Machines	95,215	(28,147)	6,635	7.05%
11	392.00	Transportation Equipment	545,894	(668,624)	48,132	8.92%
12	392.01	Trucks	24,653	30,218	0	8.92%
13	392.02	Trailers	122,165	122,848	0	8.92%
14	393.00	Stores Equipment	0	0	0	0.00%
15	394.00	Tools, Shop & Garage Equipment	1,620,825	181,478	52,550	3.28%
16	396.00	Power Operated Equipment	0	0	0	0.00%
17	396.03	Ditchers	247,306	(139,338)	6,820	2.79%
18	396.04	Backhoes	278,287	15,074	7,675	2.79%
19	396.05	Welders	43,558	2,846	1,201	2.79%
20	397.00	Communication Equipment	1,141,094	628,057	58,766	5.21%
21	397.01	Communication Equipment - Mobile Radios	3,338	(18,930)	172	5.21%
22	397.02	Communication Equip. - Fixed Radios	41,432	6,084	2,134	5.21%
23	397.05	Communication Equip. - Telemetering	312,236	86,204	16,080	5.21%
24	398.00	Miscellaneous Equipment	2,433,983	852,018	263,208	10.94%
25	399.00	Other Tangible Property	0	0	0	0.00%
26	399.01	Other Tangible Property - Servers - H/W	175,990	181,171	0	14.29%
27	399.02	Other Tangible Property - Servers - S/W	113,473	122,827	0	14.29%
28	399.03	Other Tangible Property - Network Hardware	511,781	477,791	72,291	14.29%
29	399.04	Other Tangible Property - CPU	0	0	0	0.00%
30	399.05	Other Tangible Property - MF Hardware	0	0	0	0.00%
31	399.06	Other Tangible Property - PC Hardware	2,920,797	2,896,164	534,408	18.51%
32	399.07	Other Tang. Property - PC Software	242,979	197,633	38,068	15.85%
33	399.08	Other Tang. Property - Application Software	522,254	365,271	64,529	12.50%
34	399.09	Other Tangible Property - Mainframe S/W	0	0	0	0.00%
35	399.24	Other Tang. Property - General Startup Costs	0	0	0	0.00%
36						
37						
38		Total General Plant	15,585,408	7,280,203	1,383,925	
39						
40		Total Plant	288,536,170	128,993,155	11,141,825	

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account, Div 12 only  
Base Period Ended March 31, 2007

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Schedule B-3.2  
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Witness: Tom Petersen

Data:  Base Period  Forecasted Period  
Type Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction			Annual Accrual Rate
			13 month average		12 Month	
(A)	(B)	(C)	Investment (D)	Reserve (E)	Expense (F)	(G)
1		<u>General Plant</u>				
2	389.00	Land & Land Rights	0	0	0	0.00%
3	390.01	Structures Frame	0	0	0	0.00%
4	390.02	Structures & Improvements	0	0	0	0.00%
5	390.03	Improvements	0	0	0	0.00%
6	390.04	Air Conditioning Equipment	0	0	0	0.00%
7	390.09	Improvement to Leased Premises	3,018,160	1,242,647	224,249	7.43%
8	391.00	Office Furniture & Equipment	56,077	9,312	2,742	4.89%
9	391.02	Remittance Processing Equip	0	0	0	11.37%
10	391.03	Office Machines	0	0	0	2.22%
11	392.00	Transportation Equipment	0	0	0	28.96%
12	392.01	Trucks	0	0	0	0.00%
13	392.02	Trailers	0	0	0	0.00%
14	393.00	Stores Equipment	0	0	0	10.00%
15	394.00	Tools, Shop & Garage Equipment	0	0	0	10.00%
16	396.00	Power Operated Equipment	0	0	0	0.00%
17	396.03	Ditchers	0	0	0	0.00%
18	396.04	Backhoes	0	0	0	0.00%
19	396.05	Welders	0	0	0	0.00%
20	397.00	Communication Equipment	23,362,661	7,170,767	1,663,421	7.12%
21	397.01	Communication Equipment - Mobile Radios	0	0	0	0.00%
22	397.02	Communication Equip. - Fixed Radios	0	0	0	0.00%
23	397.05	Communication Equip. - Telemetering	0	0	0	0.00%
24	398.00	Miscellaneous Equipment	1,916	275	103	5.36%
25	399.00	Other Tangible Property	214,670	205,213	33,811	15.75%
26	399.01	Other Tangible Property - Servers - H/W	9,856,698	7,314,911	1,408,522	14.29%
27	399.02	Other Tangible Property - Servers - S/W	6,859,702	5,896,027	980,251	14.29%
28	399.03	Other Tangible Property - Network Hardware	459,783	193,973	65,703	14.29%
29	399.04	Other Tangible Property - CPU	0	0	0	26.26%
30	399.05	Other Tangible Property - M/F Hardware	0	0	0	15.76%
31	399.06	Other Tangible Property - PC Hardware	3,265,781	1,168,836	549,631	16.83%
32	399.07	Other Tang. Property - PC Software	2,355,544	1,128,273	417,638	17.73%
33	399.08	Other Tang. Property - Application Software	73,886,455	32,747,763	6,073,467	8.22%
34	399.09	Other Tangible Property - Mainframe S/W	0	0	0	22.16%
35	399.24	Other Tang. Property - General Startup Costs	23,172,326	13,952,692	1,930,255	8.33%
36						
37						
38		Total General Plant	146,509,773	71,030,689	13,349,793	
39						
40		Total Plant	146,509,773	71,030,689	13,349,793	

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account, Div 91 only  
Base Period Ended March 31, 2007

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Witness: Tom Petersen

Data:  X  Base Period   Forecasted Period  
Type of Filing:   Original   Updated  X  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction			Annual Accrual Rate
			13 month average		12 Month	
(A)	(B)	(C)	Investment (D)	Reserve (E)	Expense (F)	(G)
1		<u>Intangible Plant</u>				
2	301.00	Organization	185,309	0	0	0.00%
3	302.00	Franchises & Consents	0	0	0	0.00%
4	303.00	Misc. Intangible Plant	1,109,552	0	0	0.00%
5						
6		Total Intangible Plant	1,294,861	0	0	
7						
8		<u>Distribution Plant</u>				
9	376.01	Mains - Steel	0	0	0	3.61%
10						
11		Total Distribution Plant	0	0	0	
12						
13		<u>General Plant</u>				
14	389.00	Land & Land Rights	0	0	0	0.00%
15	390.01	Structures Frame	179,339	17,253	4,473	2.52%
16	390.02	Structures & Improvements	0	0	0	0.00%
17	390.03	Improvements	0	0	0	0.00%
18	390.04	Air Conditioning Equipment	5,771	5,810	0	2.52%
19	390.09	Improvement to Leased Premises	38,834	49,348	0	2.52%
20	391.00	Office Furniture & Equipment	1,273,200	1,278,077	0	5.69%
21	391.02	Remittance Processing Equip	0	0	0	0.00%
22	391.03	Office Machines	41,158	31,094	2,318	5.69%
23	392.00	Transportation Equipment	9,235	13,953	0	0.00%
24	392.01	Trucks	0	0	0	0.00%
25	392.02	Trailers	0	0	0	0.00%
26	393.00	Stores Equipment	10,698	7,552	757	7.15%
27	394.00	Tools, Shop & Garage Equipment	127,345	25,132	5,066	4.02%
28	396.00	Power Operated Equipment	8,497	8,724	0	11.11%
29	396.03	Ditchers	0	0	0	0.00%
30	396.04	Backhoes	0	0	0	0.00%
31	396.05	Welders	0	0	0	0.00%
32	397.00	Communication Equipment	251,835	109,928	18,668	7.49%
33	397.01	Communication Equipment - Mobile Radios	0	0	0	0.00%
34	397.02	Communication Equip. - Fixed Radios	0	0	0	0.00%
35	397.05	Communication Equip. - Telemetry	0	0	0	0.00%
36	398.00	Miscellaneous Equipment	646,215	130,640	28,140	4.40%
37	399.00	Other Tangible Property	76,993	52,810	14,462	18.98%
38	399.01	Other Tangible Property - Servers - H/W	71,663	59,781	10,135	14.29%
39	399.02	Other Tangible Property - Servers - S/W	8,273	11,836	0	14.29%
40	399.03	Other Tangible Property - Network Hardware	229,003	193,677	32,387	14.29%
41	399.04	Other Tangible Property - CPU	0	0	0	0.00%
42	399.05	Other Tangible Property - MF Hardware	0	0	0	0.00%
43	399.06	Other Tangible Property - PC Hardware	1,235,175	471,267	232,015	18.98%
44	399.07	Other Tang. Property - PC Software	98,204	103,222	0	18.98%
45	399.08	Other Tang. Property - Application Software	741,652	1,820,313	0	18.98%
46	399.09	Other Tangible Property - Mainframe S/W	0	0	0	0.00%
47	399.24	Other Tang. Property - General Startup Costs	0	0	0	0.00%
48		Total General Plant	5,053,090	4,390,417	348,420	
49		Total Plant	6,347,951	4,390,417	348,420	

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account  
Forecasted Period ended June 30, 2008

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Witness: Tom Petersen

Data: \_\_\_ Base Period \_\_\_X\_\_\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_X\_\_\_ Revised  
Workpaper Reference No(s).

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction			Annual Accrual Rate (G)
			13 Month Avg.		12 Month	
			Investment (D)	Reserve (E)	Expense (F)	
1		<u>Intangible Plant</u>				See Note
2	301.00	Organization	76,480	8,330	0	
3	302.00	Franchises & Consents	119,853	119,853	0	
4	303.00	Misc. Intangible Plant	408,053	0	0	
5						
6		Total Intangible Plant	604,386	128,182	0	
7						
8		<u>Natural Gas Production Plant</u>				
9	325.20	Producing Leaseholds	2,353	69	137	
10	325.40	Rights of Ways	83,422	955	1,888	
11	331.00	Production Gas Wells Equipment	3,492	3,492	0	
12	332.01	Field Lines	47,163	47,163	0	
13	332.02	Tributary Lines	528,218	529,956	0	
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0	
15	336.00	Purification Equipment	44,369	1,167	2,307	
16						
17		Total Natural Gas Production Plant	907,486	781,271	4,332	
18						
19		<u>Storage Plant</u>				
20	350.10	Land	261,127	0	0	
21	350.20	Rights of Way	4,682	4,757	0	
22	351.00	Structures & Improvements	4,700	2,503	28	
23	351.02	Compression Station Equipment	159,811	118,199	948	
24	351.03	Meas. & Reg. Sta. Structures	23,138	25,129	0	
25	351.04	Other Structures	144,554	132,962	857	
26	352.00	Wells \ Rights of Way	62,814	51,466	1,310	
27	352.01	Well Construction	2,113,527	1,795,052	44,081	
28	352.02	Well Equipment	531,954	583,481	0	
29	352.03	Cushion Gas	1,694,833	43,472	39,872	
30	352.10	Leaseholds	178,530	179,464	0	
31	352.11	Storage Rights	54,614	52,586	238	
32	353.01	Field Lines	178,501	186,188	0	
33	353.02	Tributary Lines	209,458	219,495	0	
34	354.00	Compressor Station Equipment	546,780	481,599	3,243	
35	355.00	Meas & Reg. Equipment	288,851	290,474	0	
36	356.00	Purification Equipment	243,119	248,386	0	
37						
38		Total Storage Plant	6,700,993	4,415,212	90,577	

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account  
Forecasted Period ended June 30, 2008

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Schedule B-3.2

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Witness: Tom Petersen

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated \_\_\_X\_\_\_ Revised  
Workpaper Reference No(s).

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		
			13 Month Avg. Investment (D)	Reserve (E)	12 Month Expense (F)
		<u>Transmission Plant</u>			
1	365.10	Land	26,970	16	0
2	365.20	Rights of Way	838,245	342,444	13,672
3	366.02	Structures & Improvements	214,065	17,431	4,338
4	366.03	Other Structures	69,172	63,126	1,402
5	367.00	Mains - Cathodic Protection	406,111	338,041	7,426
6	367.01	Mains - Steel	23,217,765	15,630,914	424,577
7	369.00	Meas. & Reg. Equipment	185,854	60,681	2,719
8	369.01	Meas. & Reg. Equipment	2,968,370	1,961,721	43,425
9					
10		Total Transmission Plant	27,926,553	18,414,372	497,559
11					
12		<u>Distribution Plant</u>			
13	374.00	Land & Land Rights	98,315	57,145	0
14	374.01	Land	51,571	0	0
15	374.02	Land Rights	244,565	26,362	4,496
16	374.03	Land Other	2,784	0	0
17	375.00	Structures & Improvements	312,033	34,273	9,808
18	375.01	Structures & Improvements T.B.	105,699	82,079	3,322
19	375.02	Land Rights	46,591	38,826	1,465
20	375.03	Improvements	4,005	51,331	0
21	376.00	Mains Cathodic Protection	10,874,159	2,492,227	261,196
22	376.01	Mains - Steel	68,360,296	39,831,667	1,642,007
23	376.02	Mains - Plastic	27,804,905	8,618,209	667,871
24	378.00	Meas. & Reg. Sta. Equip - General	3,132,686	1,442,340	59,454
25	379.00	Meas. & Reg. Sta. Equipment - City Gate	1,277,515	168,827	30,686
26	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	1,730,200	0
27	380.00	Services	79,748,813	39,569,257	4,122,785
28	381.00	Meters	14,802,451	2,527,504	1,179,325
29	382.00	Meter Installations	36,781,828	6,843,967	1,672,461
30	383.00	House Regulators	5,400,323	2,713,334	154,804
31	384.00	House Reg. Installations	154,276	140,951	3,080
32	385.00	Ind. Meas. & Reg. Sta. Equipment	4,926,403	2,148,899	127,097
33	386.00	Other Property on Cust Prem	0	2,511	0
34					
35		Total Distribution Plant	255,765,430	108,519,908	9,939,858

See Note

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account  
Forecasted Period ended June 30, 2008

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Witness: Tom Petersen

Data: \_\_\_ Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated X Revised  
Workpaper Reference No(s).

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		
			13 Month Avg. Investment (D)	12 Month Reserve (E)	12 Month Expense (F)
1		General Plant *			
2	389.00	Land & Land Rights	71,393	28,459	0
3	390.01	Structures Frame	65,954	8,423	1,645
4	390.02	Structures & Improvements	193,598	109,629	18,964
5	390.03	Improvements	774,269	134,945	75,846
6	390.04	Air Conditioning Equipment	14,251	8,084	1,188
7	390.09	Improvement to Leased Premises	1,939,014	1,571,253	81,576
8	391.00	Office Furniture & Equipment	2,496,243	1,425,957	105,852
9	391.02	Remittance Processing Equip	956	1,551	0
10	391.03	Office Machines	119,984	4,045	6,500
11	392.00	Transportation Equipment	509,135	(509,844)	304,276
12	392.01	Trucks	16,597	25,470	0
13	392.02	Trailers	111,671	154,672	0
14	393.00	Stores Equipment	3,856	3,119	278
15	394.00	Tools, Shop & Garage Equip	1,449,163	72,973	93,816
16	396.00	Power Operated Equipment	3,125	3,704	0
17	396.03	Ditchers	223,756	(133,021)	45,916
18	396.04	Backhoes	267,602	38,654	54,914
19	396.05	Welders	33,959	(1,713)	6,969
20	397.00	Communication Equipment	2,653,181	1,297,724	187,921
21	397.01	Communication Equip. - Mobile Radios	3,338	(18,709)	179
22	397.02	Communication Equip. - Fixed Radios	41,432	8,828	2,224
23	397.05	Communication Equip. - Telemetering	312,236	106,882	16,759
24	398.00	Miscellaneous Equipment	2,850,542	1,192,768	121,768
25	399.00	Other Tangible Property	40,867	39,927	5,319
26	399.01	Other Tangible Property - Servers - H/W	1,255,886	852,243	73,192
27	399.02	Other Tangible Property - Servers - S/W	603,296	573,183	19,468
28	399.03	Other Tangible Property - Network - H/W	724,910	680,115	24,059
29	399.04	Other Tangible Property - CPU	56,964	83,539	0
30	399.05	Other Tangible Property - MF Hardware	60,318	77,441	0
31	399.06	Other Tangible Property - PC Hardware	4,538,528	3,909,152	177,992
32	399.07	Other Tang. Property - PC Software	515,241	447,639	21,295
33	399.08	Other Tang. Property - Application Software	7,610,511	4,689,742	845,902
34	399.09	Other Tang. Property - Mainframe S/W	133,816	191,807	0
35	399.24	Other Tang. Property - General Startup Costs	1,297,650	964,881	206,197
36					
37		Total General Plant	30,993,244	18,043,519	2,500,016
38					
39		Total Plant	322,898,092	150,302,465	13,032,342

See Note

\* Note: Includes allocations from Shared Services and Mid States General office.

Column G Note: Depreciation rates are specific to Kentucky, Shared Services and Mid States General office and can be found on schedules wpB.3.2 F series of schedules.



Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Allowance For Working Capital  
 For the Base Period ended March 31, 2007

FR 10(10)(b)4  
 Schedule B-4  
 Sheet 1 of 2  
 Witness: Tom Petersen

Data: <input checked="" type="checkbox"/> Base Period		Forecasted Period					
Type of Filing: _____		Original	Updated	<input checked="" type="checkbox"/> Updated	Revised		
Line No.	Working Capital Component	Description of Methodology used to Determine Jurisdictional Requirement		Workpaper Reference No.	Total Company \$	Jurisdictional Percent	Jurisdictional Amount \$
1	Cash Working Capital	1 / 8 O & M Method		B-4.2	2,518,097	100.00%	2,518,097
2	Material & Supplies	13 Month Average Balance		B-4.1	542,065		542,065
3	Gas Stored Underground	13 Month Average Balance		B-4.1	10,190,958		10,190,958
4	Prepayments	13 Month Average Balance		B-4.1	765,540		765,540
5	Total Working Capital Requirements				<u>14,016,659</u>		<u>14,016,659</u>

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Allowance For Working Capital  
 as of June 30, 2008

FR 10(10)(b)4  
 Schedule B-4  
 Sheet 2 of 2  
 Witness: Tom Petersen

Data: Base Period  Original  Updated  Revised   
 Type of Filing: \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

Line No.	Working Capital Component	Description of Methodology USED to Determine Jurisdictional Requirement	Workpaper Reference No.	Total Company \$	Jurisdictional Percent	Jurisdictional Amount \$
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	2,621,256	100.00%	2,621,256
2	Material & Supplies	13 Month Average Balance	B-4.1	543,072		543,072
3	Gas Stored Underground	13 Month Average Balance	B-4.1	21,792,727		21,792,727
4	Prepayments	13 Month Average Balance	B-4.1	799,159		799,159
5	Total Working Capital Requirements			<u>25,756,215</u>		<u>25,756,215</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464

Working Capital Components  
for the Base Period ended March 31, 2007

FR 10(10)(b)4.1  
Schedule B-4.1  
Sheet 1 of 2

Witness: Tom Petersen

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised

Worksheet Reference No(s):

Line No.	Description	13 Month Average For Period			Base Period End Balance		
		Total Company	Jurisdictional Percent	Jurisdictional Amount	Total Company	Jurisdictional Percent	Jurisdictional Amount
		\$		\$		\$	
1	Material & Supplies	542,065	100.00%	542,065	525,121	100.00%	525,121
2	Gas Stored Underground	10,190,958	100.00%	10,190,958	(31,692,528)	100.00%	(31,692,528)
3	Prepayments	0	100.00%	0	0	100.00%	0
4	Total Other Working Capital Allowances	765,540	100.00%	765,540	770,757	100.00%	770,757
		<u>11,498,562</u>		<u>11,498,562</u>	<u>(30,396,650)</u>		<u>(30,396,650)</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Working Capital Components  
for the Forecasted Test Period ended June 30, 2008

FR 10(10)(b)4.1  
Schedule B-4.1  
Sheet 2 of 2  
Witness: Tom Petersen

Line No.	Description	Data: Base Period <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input checked="" type="checkbox"/> Revised <input type="checkbox"/>		Forecasted Period	
		Type of Filing: _____	Workpaper Reference No(s): _____	13 Month Average For Period	Jurisdictional Amount
		Total Company	Jurisdictional Percent	Jurisdictional Amount	Jurisdictional Amount
		\$		\$	\$
1	Material & Supplies	543,072	100.00%	543,072	665,295
2	Gas Stored Underground	21,792,727	100.00%	21,792,727	23,598,275
3	Prepayments	799,159	100.00%	799,159	0
4	Total Other Working Capital Allowances	23,134,959	100.00%	23,134,959	984,837
					25,248,407

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Cash Working Capital Components - 1 / 8 O&M Expenses  
for the Base Period ended March 31, 2007

FR 10(10)(b)4.2  
Schedule B-4.2  
Sheet 1 of 2  
Witness: Tom Petersen

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	(250)	12.50%	(31)
3	Storage O&M Expense	239,613	12.50%	29,952
4	Transmission O&M Expense	375,678	12.50%	46,960
5	Distribution O&M Expense	7,039,439	12.50%	879,930
6	Customer Accting. & Collection	2,408,522	12.50%	301,065
7	Customer Service & Information	267,221	12.50%	33,403
8	Sales Expense	141,160	12.50%	17,645
9	Admin. & General Expense	<u>9,673,391</u>	12.50%	<u>1,209,174</u>
10	Total O & M Expenses	<u><u>20,144,775</u></u>		<u><u>2,518,097</u></u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Cash Working Capital Components - 1 / 8 O&M Expenses  
as of June 30, 2008

FR 10(10)(b)4.2  
Schedule B-4.2  
Sheet 2 of 2  
Witness: Tom Petersen

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

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital	0	12.50%	0
2	Production O&M Expense	262,213	12.50%	32,777
3	Storage O&M Expense	358,326	12.50%	44,791
4	Transmission O&M Expense	7,264,264	12.50%	908,033
5	Distribution O&M Expense	2,130,611	12.50%	266,326
6	Customer Accting. & Collection	252,869	12.50%	31,609
7	Customer Service & Information	54,694	12.50%	6,837
8	Sales Expense	10,647,074	12.50%	1,330,884
9	Admin. & General Expense	20,970,051		2,621,256
10	Total O & M Expenses			

Atmos Energy Corporation, KY  
Case No. 2006-00464

Deferred Credits and Accumulated Deferred Income Taxes  
for the Base Period ended March 31, 2007

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_  
Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated  Revised \_\_\_\_\_  
Workpaper Reference No(s).

FR 10(10)(b)5  
Sched. B-5  
Sheet 1 of 4

Line No.	Sub-Acct	Period End Tot Company KY	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
<b>DIVISION 09</b>					
1	Account 252 - Customer Advances For Constructor	(3,618,585)	100.00%	(3,618,585)	(3,689,485)
2					
3	<u>Account 190 - Accumulated Deferred Income Taxes</u>				
4	28201 Accum Defer - Fed Income Tax	6,307,340		6,307,340	2,124,481
5					
6	28206 Accum Defer - State Income Tax	849,065		849,065	691,191
7					
8	Total Account 190	<u>7,156,406</u>		<u>7,156,406</u>	<u>2,815,671</u>
9					
10	<u>Account 282 - Accumulated Deferred Income Taxes</u>				
11	28201 Accum Defer - Fed Income Tax	(27,867,786)		(27,867,786)	(28,708,370)
12					
13	28206 Accum Defer - State Income Tax	(3,894,138)		(3,894,138)	(3,577,978)
14					
15	Total Account 282	<u>(31,761,924)</u>		<u>(31,761,924)</u>	<u>(32,286,348)</u>
16					
17	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>				
18	28201 Accum Defer - Fed Income Tax	(474,726)		(474,726)	(154,286)
19					
20	28206 Accum Defer - State Income Tax	(45,648)		(45,648)	(15,894)
21					
22	Total Account 283	<u>(520,374)</u>		<u>(520,374)</u>	<u>(170,180)</u>
23					
24	Div 09 - Accumulated Deferred Income Taxes	<u>(25,125,892)</u>		<u>(25,125,892)</u>	<u>(29,640,857)</u>
				Jurisdictional	Jurisdictional
Line No.		Period End Gen. Office	Percent	Period ending Balance	13-Month Average
<b>DIVISION 02</b>					
25	Account 252 - Customer Advances For Constructor	<u>0</u>	5.20%	<u>0</u>	<u>0</u>
26					
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>				
28	28201 Accum Defer - Fed Income Tax	21,498,398		1,117,917	1,516,556
29					
30	28206 Accum Defer - State Income Tax	3,035,927		157,868	113,523
31					
32	Total Account 190	<u>24,534,325</u>		<u>1,275,785</u>	<u>1,630,080</u>
33					
34	<u>Account 282 - Accumulated Deferred Income Taxes</u>				
35	28201 Accum Defer - Fed Income Tax	(8,223,757)		(427,635)	(1,566,751)
36					
37	28206 Accum Defer - State Income Tax	(5,910,526)		(307,347)	(245,640)
38					
39	Total Account 282	<u>(14,134,283)</u>		<u>(734,983)</u>	<u>(1,812,391)</u>
40					
41	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>				
42	28201 Accum Defer - Fed Income Tax	(22,953,659)		(1,193,590)	(1,789,017)
43					
44	28206 Accum Defer - State Income Tax	(1,294,342)		(67,306)	(130,613)
45					
46	Total Account 283	<u>(24,248,000)</u>		<u>(1,260,896)</u>	<u>(1,919,630)</u>
47					
48	Div 02 Accumulated Deferred Income Taxes	<u>(13,847,958)</u>		<u>(720,094)</u>	<u>(2,101,941)</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Deferred Credits and Accumulated Deferred Income Taxes  
for the Base Period ended March 31, 2007

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_  
Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated  Revised \_\_\_\_\_  
Workpaper Reference No(s). \_\_\_\_\_

FR 10(10)(b)5  
Sched. B-5  
Sheet 2 of 4

Line No.	Sub-Acct	Period End Tot Company CSC	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
<b>DIVISION 12</b>					
1			5.60%		
2	28201	Account 282 - Accumulated Deferred Income Taxes			
		Accum Defer - Fed Income Tax	(34,299,842)	(1,920,791)	(1,918,676)

Line No.	Sub-Acct	Period End Admin. Office	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
<b>DIVISION 91</b>					
1		Account 252 - Customer Advances For Constructor	36.78%	13,071	13,071
2					
3		Account 190 - Accumulated Deferred Income Taxes			
4	28201	Accum Defer - Fed Income Tax	7,438,989	2,735,792	2,856,202
5					
6	28206	Accum Defer - State Income Tax	1,054,536	387,820	327,376
7					
8		Total Account 190	8,493,525	3,123,612	3,183,578
9					
10		Account 255 - Accumulated Deferred Investment Tax Credits			
11	28001	Deferred ITC - Federal	(918,861)	(337,924)	(358,118)
12					
13		Account 282 - Accumulated Deferred Income Taxes			
14	28201	Accum Defer - Fed Income Tax	(3,630,385)	(1,335,125)	(580,221)
15					
16	28206	Accum Defer - State Income Tax	(507,200)	(186,530)	(298,976)
17					
18		Total Account 282	(4,137,585)	(1,521,654)	(879,198)
19					
20		Account 283 - Accumulated Deferred Income Taxes - Other			
21	28201	Accum Defer - Fed Income Tax	(2,283,207)	(839,681)	(1,008,647)
22					
23	28206	Accum Defer - State Income Tax	(316,010)	(116,217)	(110,279)
24					
25		Total Account 283	(2,599,217)	(955,898)	(1,118,926)
26					
27		Div 91 Accumulated Deferred Income Taxes	837,862	308,135	827,336
28					
29		Total Deferred Income Tax - Jurisdictional			
30		(lines 24, 48 page 1 and lines 2, 27 page 2)	(72,435,830)	(27,458,642)	(32,834,138)



Atmos Energy Corporation, KY  
Case No. 2006-00464

Operating Income Summary  
For the Twelve Months ended June 30, 2008  
FR 10(10)(c)1  
Schedule C-1

Data: Base Period  Forecasted Period  
Type of Filing: Original  Updated  Revised  
Worksheet Reference No(s):

Witness: Greg Waller \ Gary Smith

Line No.	Description	Base Return at Current Rates \$	Forecasted Return at Current Rates \$	Proposed Increase \$	Forecasted Return at Proposed Rates \$
----------	-------------	---------------------------------	---------------------------------------	----------------------	--

1	Operating Revenue	185,482,439	226,698,846	10,285,628	236,984,474
2	Operating Expenses				
3	Purchased Gas Cost	136,703,385	176,628,089	0	176,628,089
4	Other O & M Expenses	20,144,775	20,970,051	68,327	21,038,378
5	Depreciation Expense	12,368,187	13,032,342	0	13,032,342
6	Taxes Other than Income	6,287,685	5,255,646	0	5,255,646
7		2,001,196	2,125,337	4,123,958	6,249,295
8	State & Federal Income Taxes	177,505,227	218,011,466	4,192,285	222,203,751
9	Total Operating Expenses	<u>7,977,212</u>	<u>8,687,381</u>	<u>6,093,343</u>	<u>14,780,723</u>
10	Operating Income	145,949,366	169,276,150		169,276,150
11	Rate Base	<u>5.47%</u>	<u>5.13%</u>		<u>8.73%</u>
12	Rate of Return				

Western Kentucky Gas Company  
Case No. 99-070

Adjusted Operating Income Statement  
For the Twelve Months ended March 31, 2007  
For the Twelve Months ended June 30, 2008

FR 10(10)(c)2  
Schedule C-2  
Sheet 1 of 1  
Witness: Greg Waller \ Gary Smith

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised

Worksheet Reference No(s):

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjustments	Sched Ref.	Forecasted Revenue & Expenses	Rate-making Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 185,482,439	\$ 41,216,407	D-1	\$ 0		\$ 226,698,846	\$ 0		\$ 226,698,846
2	Operating Expenses	136,703,385	39,924,704	D-1			176,628,089			176,628,089
3	Purchased Gas Cost	(250)	250	D-1			0			0
4	Production O&M Expense	239,613	22,600	D-1			262,213			262,213
5	Storage O&M Expense	375,678	(17,353)	D-1			358,326			358,326
6	Transmission O&M Expense	7,039,439	228,024	D-1		*	7,267,464	(3,200)	F-2.2	7,264,264
7	Distribution O&M Expense	2,408,522	(277,911)	D-1		*	2,130,611			2,130,611
8	Customer Acc'tg. & Collection	267,221	(14,352)	D-1		*	252,869		F-3	252,869
9	Customer Service & Information	141,160	(26,536)	D-1		*	114,624	(59,930)	F-3	54,694
10	Sales Expense	9,673,391	950,350	D-1		*	10,623,741	23,333	F-8,F-6	10,647,074
11	Admin. & General Expense	12,368,187	664,156	D-1		*	13,032,342			13,032,342
12	Depreciation Expense	6,287,685	(1,032,039)	D-1		*	5,255,646			5,255,646
13	Taxes - Other	1,899,956	462,803	D-1		*	2,362,759	(237,422)	E	2,125,337
14	Income Taxes									
15										
16										
17										
18	Total Operating Expenses	177,403,988	40,884,697		0		218,288,685	(277,219)		218,011,466
19	Net Operating Income	8,078,451	331,710		0		8,410,161	277,219		8,687,381
20										

Atmos Energy Corporation, KY  
Case No. 2006-00464

Operating Revenue and Expenses by FERC Account  
For the Base Period 12 Months ended March 31, 2007

FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 1 of 10

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
			\$	%	\$	
<u>OPERATING REVENUE</u>						
1		Sales of Gas				
2		Residential	104,764,918	100.00	104,764,918	100%
3	4800	Commercial	46,133,974	100.00	46,133,974	
4	4811	Industrial	11,238,996	100.00	11,238,996	
5	4812	Other - Public Authority	11,952,030	100.00	11,952,030	
6	4820	Unbilled*	0	100.00	0	
7	48XX	Total Sales of Gas	174,089,918		174,089,918	
8						
9		Other Operating Income				
10		Forfeited Discounts	2,167,026	100.00	2,167,026	
11	4870	Misc. Service Revenues	875,688	100.00	875,688	
12	4880	Revenue From Transportation of Gas of Others	8,354,580	100.00	8,354,580	
13	4895-4896	Other Gas Revenue	(4,773)	100.00	(4,773)	
14	4950	Total Other Operating Income	11,392,521	100.00	11,392,521	
15						
16		TOTAL OPERATING REVENUE	185,482,439		185,482,439	
17						
18		<u>OPERATING EXPENSES</u>				
19		Production Expense - Operation				
20		Natural Gas Op. Gas Wells Exp	(250)	100.00	(250)	
21	7520	Ng. Field Meas. & Reg. Station	0	100.00	0	
22	7560	Total Production Expense - Operation	(250)		(250)	
23						
24		Production Expense - Maintenance				
25		Ng Main. Supervision & Engineering	0	100.00	0	
26	7610		0	100.00	0	
27						

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Operating Revenue and Expenses by FERC Account  
For the Base Period 12 Months ended March 31, 2007

FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 2 of 10

Date:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
<u>Natural Gas Storage Expense - Operation</u>						
1		Operation Supervision & Engineering	14,567	100.00	14,567	100%
2	8140	Maps and Records	23	100.00	23	
3	8150	Wells Expense	43,501	100.00	43,501	
4	8160	Lines Expense	31,412	100.00	31,412	
5	8170	Compressor Station Expense	39,742	100.00	39,742	
6	8180	Compressor Station Expense Fuel & Power	14,802	100.00	14,802	
7	8190	Compressor Station Expense	17,535	100.00	17,535	
8	8200	Measuring & Regulating Station Expense	15,719	100.00	15,719	
9	8210	Purification	425	100.00	425	
10	8240	Other	45,853	100.00	45,853	
11	8250	Storage Well Royalties				
12		Total Nat. Gas Storage Expense - Operation	223,578		223,578	
<u>Natural Gas Storage Expense - Maintenance</u>						
13		Structure & Improvements	539	100.00	539	
14		Reservoirs & Wells	0	100.00	0	
15	8310	Compressor Station Equip.	2,656	100.00	2,656	
16	8320	Measuring & Regulating Station Equip.	12,702	100.00	12,702	
17	8340	Purification Equipment	0	100.00	0	
18	8350	Other Storage Exp. - LNG	138	100.00	138	
19	8360					
20	840/847	Total Nat. Gas Storage Expense - Maintenance	16,035		16,035	
<u>Transmission Expense - Operation</u>						
21		Operation Supervision & Engineering	43,275	100.00	43,275	
22		Mains Expense	188,158	100.00	188,158	
23	8500	Measuring & Regulating Station Exp.	79,046	100.00	79,046	
24	8560	Other Exp.	59	100.00	59	
25	8570	Rents	11	100.00	11	
26	8590					
27	8600	Total Transmission Expense - Operation	310,549		310,549	
<u>Transmission Expense - Maintenance</u>						
28		Structures and Improvements	1,132	100.00	1,132	
29		Mains	30,951	100.00	30,951	
30	8620	Compressor Station Equipment	0	100.00	0	
31	8630	Measuring & Reg Station Equip.	33,046	100.00	33,046	
32	8640	Other Equipment	0	100.00	0	
33	8650	Total Transmission Expense - Maintenance	65,129		65,129	
34	8660					
35						
36						
37						

Atmos Energy Corporation, KY  
Case No. 2006-00464

Operating Revenue and Expenses by FERC Account  
For the Base Period 12 Months ended March 31, 2007

FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 3 of 10

Date:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		Purchased Gas Cost - Operation				
2	8040	Natural Gas City Gate Purchases	141,156,202	100.00	141,156,202	100%
3	8045	Transportation to City Gate	19,541,233	100.00	19,541,233	
4	8051	Other Gas Purchases / Gas Cost Adjustments	88,098,382	100.00	88,098,382	
5	8052	PGA for Commercial	41,692,553	100.00	41,692,553	
6	8053	PGA for Industrial	13,325,567	100.00	13,325,567	
7	8054	PGA for Public Authority	11,514,480	100.00	11,514,480	
8	8057	PGA for Transportation Sales	84,864	100.00	84,864	
9	8058	Unbilled PGA Costs	(18,062,200)	100.00	(18,062,200)	
10	8059	PGA Offset to Unrecovered Gas Cost	(140,300,895)	100.00	(140,300,895)	
11	8060	Exchange Gas	(21,706,065)	100.00	(21,706,065)	
12	8081	Gas Withdrawn From Storage - Debit	36,855,294	100.00	36,855,294	
13	8082	Gas Delivered to Storage	(35,545,771)	100.00	(35,545,771)	
14	8120	Gas Used for Other Utility Operations	(2,945)	100.00	(2,945)	
15	8130	Gas Used for Other Utility Operations	(2,945)	100.00	(2,945)	
16		<u>Total Purchased Gas Cost</u>	<u>136,703,385</u>	<u>100.00</u>	<u>136,703,385</u>	
17						
18		<u>Distribution Expenses - Operation</u>				
19	8700	Supervision and Engineering	1,702,321	100.00	1,702,321	
20	8710	Distribution Load Dispatching	250	100.00	250	
21	8711	Odorization	1,433	100.00	1,433	
22	8720	Compressor Station Labor & Expenses	0	100.00	0	
23	8740	Mains & Services	2,791,281	100.00	2,791,281	
24	8750	Measuring and Regulating Station Exp. - Gen	137,263	100.00	137,263	
25	8760	Measuring and Regulating Station Exp. - Ind.	158,464	100.00	158,464	
26	8770	Measuring and Regulating Sta. Exp. - City Gate	126,133	100.00	126,133	
27	8780	Meters and House Regulator Expense	945,941	100.00	945,941	
28	8790	Customer Installations Expense	80,878	100.00	80,878	
29	8800	Other Expense	52,908	100.00	52,908	
30	8810	Rents	688,624	100.00	688,624	
31		<u>Total Distribution Expenses - Operation</u>	<u>6,685,495</u>	<u>100.00</u>	<u>6,685,495</u>	

Atmos Energy Corporation, KY

Case No. 2006-00464

Operating Revenue and Expenses by FERC Account  
For the Base Period 12 Months ended March 31, 2007

FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 4 of 10

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		<u>Distribution Expenses - Maintenance</u>				
2	8850	Supervision and Engineering	262,936	100.00	262,936	100%
3	8860	Structures and Improvements	15,053	100.00	15,053	
4	8870	Mains	10,977	100.00	10,977	
5	8890	Measuring and Regulating Station Exp. - Gen	27,129	100.00	27,129	
6	8900	Measuring and Regulating Station Exp. - Ind.	13,338	100.00	13,338	
7	8910	Measuring and Regulating Sta. Exp. - City Gate	9,879	100.00	9,879	
8	8920	Services	3,453	100.00	3,453	
9	8930	Meters and House Regulators	952	100.00	952	
10	8940	Other Equipment	9,129	100.00	9,129	
11	8950	Maintenance of Other Plant	1,097	100.00	1,097	
12						
13		Total Distribution Expenses - Maintenance	353,944		353,944	
14						
15		<u>Customer Accounts Expenses - Operation</u>				
16	9010	Supervision	3,505	100.00	3,505	
17	9020	Meter Reading Expenses	661,835	100.00	661,835	
18	9030	Customer Records & Collections	883,022	100.00	883,022	
19	9040	Uncollectible Accounts	860,159	100.00	860,159	
20		Total Customer Accounts Expense	2,408,522		2,408,522	
21						
22		<u>Customer Service &amp; Information - Operation</u>				
23	9070	Supervisor	120,352	100.00	120,352	
24	9080	Customer Assistance Expenses	109,800	100.00	109,800	
25	9090	Informational and Instructional Advertising Expenses	23,541	100.00	23,541	
26	9100	Misc Cust Serv & Informational Exp	13,528	100.00	13,528	
27		Total Customer Accounts Expenses - Operation	267,221		267,221	

Atmos Energy Corporation, KY  
Case No. 2006-00464

Operating Revenue and Expenses by FERC Account  
For the Base Period 12 Months ended March 31, 2007

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s): FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 5 of 10

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		<u>Sales Expense</u>				
2	9110	Supervision	32,021	100.00	32,021	100%
3	9120	Demonstrating and Selling Expenses	108,985	100.00	108,985	
4	9130	Advertising Expenses	(357)	100.00	(357)	
5	9160	Miscellaneous Sales Expenses	511	100.00	511	
6		Total Sales Expenses	141,160		141,160	
7						
8		<u>Administrative and General Expenses - Operation</u>				
9	9200	Administrative and General Salaries	0	100.00	0	
10	9210	Office Supplies and Expenses	(8,455)	100.00	(8,455)	
11	9220	Administrative Expense Transferred	6,690,891	100.00	6,690,891	
12	9230	Outside Services Employed	241,280	100.00	241,280	
13	9240	Property Insurance	106,023	100.00	106,023	
14	9250	Injuries and Damages	91,549	100.00	91,549	
15	9260	Employee Pensions and Benefits	2,273,009	100.00	2,273,009	
16	9270	Franchise Requirements	183,401	100.00	183,401	
17	9280	Regulatory Commission Expense	94	100.00	94	
18	929.0	Institutional/Goodwill Advertising Expenses	7	100.00	7	
19	930.2	Miscellaneous General Expense	0	100.00	0	
20		Total Administrative and General Exp. - Operation	9,577,799		9,577,799	
21						
22		<u>Administrative and General Expense - Maintenance</u>				
23	9302	Miscellaneous general expenses	80,333	100.00	80,333	
24	9320	Maintenance of general plant	15,259	100.00	15,259	
25		Total Administrative and Gen. Exp. - Maintenance	95,593		95,593	
26						
27						
28						
29						
30		<u>Total Operation and Maintenance Expense</u>	156,848,160	100.00	156,848,160	
31						
32	403-406	Depreciation and Amortization	12,368,187	100.00	12,368,187	
33	4081	Taxes Other than Income Taxes	6,287,685	100.00	6,287,685	
34	4091-4101	Provision for Federal & State Income Taxes	1,899,956	100.00	1,899,956	
35		TOTAL OPERATING EXPENSE (incl Gas Cost)	177,403,988	100.00	177,403,988	
36			0		0	
37		NET OPERATING INCOME	8,078,451	100.00	8,078,451	
38						

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Operating Revenue and Expenses by FERC Account  
For the Forecasted Period 12 Months ended June 30, 2008

FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 6 of 10

Data: Base Period  Forecasted Period  
Type of Filing: Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1) \$	Allocation Percentage (2) %	Unadjusted Jurisdiction (3) \$	Jurisdictional Method/Description (4)
<u>OPERATING REVENUE</u>						
1		Sales of Gas				
2		Residential	129,508,705	100.00	129,508,705	100%
3	4800	Commercial	57,272,588	100.00	57,272,588	
4	4811	Industrial	13,044,375	100.00	13,044,375	
5	4812	Other - Public Authority	14,792,155	100.00	14,792,155	
6	4820	Total Sales of Gas	214,617,822		214,617,822	
7						
8		<u>Other Operating Income</u>				
9		Forfeited Discounts	1,750,462	100.00	1,750,462	
10	4870	Misc. Service Revenues	865,237	100.00	865,237	
11	4880	Revenue From Transportation of Gas of Others	9,465,325	100.00	9,465,325	
12	4895-4896	Other Gas Revenue	0	100.00	0	
13	4950	Total Other Operating Income	12,081,024	100.00	12,081,024	
14						
15		<u>TOTAL OPERATING REVENUE</u>	<u>226,698,846</u>		<u>226,698,846</u>	
16						
17		<u>OPERATING EXPENSES</u>				
18		<u>Production Expense - Operation</u>				
19		Natural Gas Op. Supervision & Engineering	0	100.00	0	
20	7520	Ng. Field Meas. & Reg. Station	0	100.00	0	
21	7560	Total Production Expense - Operation	0		0	
22						
23		<u>Production Expense - Maintenance</u>				
24		Ng. Main. Supervision & Engineering	0	100.00	0	
25	7610		0		0	
26						



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Operating Revenue and Expenses by FERC Account  
For the Forecasted Period 12 Months ended June 30, 2008

FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 7 of 10

Data: Base Period  Forecasted Period  
Type of Filing: Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
<u>Natural Gas Storage Expense - Operation</u>						
1		Operation Supervision & Engineering	9,506	100.00	9,506	100%
2	8140	Maps and Records	46	101.00	46	
3	8150	Wells Expense	39,245	100.00	39,245	
4	8160	Lines Expense	31,348	100.00	31,348	
5	8170	Compressor Station Expense	44,950	100.00	44,950	
6	8180	Compressor Station Expense Fuel & Power	18,535	100.00	18,535	
7	8190	Measuring & Regulating Station Expense	18,548	100.00	18,548	
8	8200	Purification	22,378	100.00	22,378	
9	8210	Other	458	100.00	458	
10	8240	Storage Well Royalties	59,419	100.00	59,419	
11	8250	Total Nat. Gas Storage Expense - Operation	244,433		244,433	
12						
13						
<u>Natural Gas Storage Expense - Maintenance</u>						
14		Structure & Improvements	442	100.00	442	
15	8310	Reservoirs & Wells	0	100.00	0	
16	8320	Compressor Station Equip.	4,234	100.00	4,234	
17	8340	Measuring & Regulating Station Equip.	12,926	100.00	12,926	
18	8350	Purification Equipment	0	100.00	0	
19	8360	Other Storage Exp. - LNG	177	100.00	177	
20	841/847	Total Nat. Gas Storage Expense - Maintenance	17,780		17,780	
21						
22						
<u>Transmission Expense - Operation</u>						
23		Operation Supervision & Engineering	39,290	100.00	39,290	
24	8500	Mains Expense	171,079	100.00	171,079	
25	8560	Measuring & Regulating Station Exp.	77,773	100.00	77,773	
26	8570	Other Exp.	120	100.00	120	
27	8590	Rents	11	100.00	11	
28	8600	Total Transmission Expense - Operation	288,273		288,273	
29						
30						
<u>Transmission Expense - Maintenance</u>						
31		Structures and Improvements	2,331	100.00	2,331	
32	8620	Mains	35,884	100.00	35,884	
33	8630	Compressor Station Equipment	0	100.00	0	
34	8640	Measuring & Reg Station Equip.	31,837	100.00	31,837	
35	8650	Other Equipment	0	100.00	0	
36	8670	Total Transmission Expense - Maintenance	70,053		70,053	
37						

Atmos Energy Corporation, KY  
Case No. 2006-00464

Operating Revenue and Expenses by FERC Account  
For the Forecasted Period 12 Months ended June 30, 2008

Data: Base Period  Forecasted Period   
Type of Filing: Original  Updated  Revised   
Worksheet Reference No(s):

FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 8 of 10

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		<u>Purchased Gas Cost - Operation</u>				
2	8040	Natural Gas City Gate Purchases	138,444,933	100.00	138,444,933	
3	8045	Transportation to City Gate	26,307,639	100.00	26,307,639	
4	8051	Other Gas Purchases / Gas Cost Adjustments	135,944,306	100.00	135,944,306	
5	8052	PGA for Commercial	62,311,625	100.00	62,311,625	
6	8053	PGA for Industrial	17,919,018	100.00	17,919,018	
7	8054	PGA for Public Authority	17,329,353	100.00	17,329,353	
8	8057	PGA for Transportation Sales	(24,368)	100.00	(24,368)	
9	8058	Unbilled PGA Costs	(56,931,274)	100.00	(56,931,274)	
10	8059	PGA Offset to Unrecovered Gas Cost	(216,778,803)	100.00	(216,778,803)	
11	8060	Exchange Gas	19,939,631	100.00	19,939,631	
12	8081	Gas Withdrawn From Storage - Debit	64,776,883	100.00	64,776,883	
13	8082	Gas Delivered to Storage	(32,690,283)	100.00	(32,690,283)	
14	8120	Gas Used for Other Utility Operations	10,649	100.00	10,649	
15	8130	Other Gas Supply Expenses	68,780	100.00	68,780	
16		<u>Total Purchased Gas Cost</u>	<u>176,628,089</u>		<u>176,628,089</u>	
17		<u>Distribution Expenses - Operation</u>				
18	8700	Supervision and Engineering	1,340,824	100.00	1,340,824	
19	8710	Distribution Load Dispatching	109	100.00	109	
20	8711	Odorization	1,121	100.00	1,121	
21	8720	Compressor Station Labor & Expenses	0	100.00	0	
22	8740	Mains & Services	3,272,945	100.00	3,272,945	
23	8750	Measuring and Regulating Station Exp. - Gen	134,054	100.00	134,054	
24	8760	Measuring and Regulating Station Exp. - Ind.	142,742	100.00	142,742	
25	8770	Measuring and Regulating Sta. Exp. - City Gate	87,637	100.00	87,637	
26	8780	Meters and House Regulator Expense	955,361	100.00	955,361	
27	8790	Customer Installations Expense	80,797	100.00	80,797	
28	8800	Other Expense	51,779	100.00	51,779	
29	8810	Rents	854,835	100.00	854,835	
30		<u>Total Distribution Expenses - Operation</u>	<u>6,922,203</u>		<u>6,922,203</u>	
31		<u>Distribution Expenses - Maintenance</u>				
32	8850	Supervision and Engineering	261,457	100.00	261,457	
33	8860	Structures and Improvements	16,280	100.00	16,280	
34	8870	Mains	11,219	100.00	11,219	
35	8890	Measuring and Regulating Station Exp. - Gen	17,700	100.00	17,700	
36	8900	Measuring and Regulating Station Exp. - Ind.	12,406	100.00	12,406	
37	8910	Measuring and Regulating Sta. Exp. - City Gate	11,693	100.00	11,693	
38	8920	Services	3,665	100.00	3,665	
39	8930	Meters and House Regulators	1,153	100.00	1,153	
40	8940	Other Equipment	7,429	100.00	7,429	
41	8950	Maintenance of Other Plant	2,257	100.00	2,257	
42		<u>Total Distribution Expenses - Maintenance</u>	<u>345,261</u>		<u>345,261</u>	

Atmos Energy Corporation, KY

Case No. 2006-00464  
 Operating Revenue and Expenses by FERC Account  
 For the Forecasted Period 12 Months ended June 30, 2008

FR 10(10)(c)2.1  
 Schedule C-2.1  
 Sheet 9 of 10

Data: Base Period  Forecasted Period  
 Type of Filing: Original  Updated  Revised  
 Worksheet Reference No(s):

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		<u>Customer Accounts Expenses - Operation</u>				
2	9010	Supervision	3,098	100.00	3,098	100%
3	9020	Meter Reading Expenses	718,554	100.00	718,554	
4	9030	Customer Records & Collections	401,092	100.00	401,092	
5	9040	Uncollectible Accounts	1,007,867	100.00	1,007,867	
6		Total Customer Accounts Expense	2,130,611		2,130,611	
7						
8		<u>Customer Service &amp; Information - Operation</u>				
9	9070	Supervision	113,705	100.00	113,705	
10	9080	Customer Assistance Expenses	109,644	100.00	109,644	
11	9090	Informational and Instructional Advertising Expenses	18,547	100.00	18,547	
12	9100	Misc Cust Serv & Informational Exp	10,973	100.00	10,973	
13		Total Customer Accounts Expenses - Operation	252,869		252,869	
14						
15		<u>Sales Expense</u>				
16	9110	Supervision	27,688	100.00	27,688	
17	9120	Demonstrating and Selling Expenses	86,718	100.00	86,718	
18	9130	Advertising Expenses	0	100.00	0	
19	9160	Miscellaneous Sales Expenses	218	100.00	218	
20		Total Sales Expenses	114,624		114,624	
21						
22		<u>Administrative and General Expenses - Operation</u>				
23	9200	Administrative and General Salaries	0	100.00	0	
24	9210	Office Supplies and Expenses	(19,915)	100.00	(19,915)	
25	9220	Administrative Expense Transferred	8,008,458	100.00	8,008,458	
26	9230	Outside Services Employed	82,267	100.00	82,267	
27	9240	Property Insurance	4,295	100.00	4,295	
28	9250	Injuries and Damages	181,191	100.00	181,191	
29	9260	Employee Pensions and Benefits	2,100,230	100.00	2,100,230	
30	9270	Franchise Requirements	210,816	100.00	210,816	
31	9280	Regulatory Commission Expense	235	100.00	235	
32	930.1	Institutional/Goodwill Advertising Expenses	0	100.00	0	
33	930.2	Miscellaneous General Expense	56,049	100.00	56,049	
34		Total Administrative and General Exp. - Operation	10,623,625		10,623,625	

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Operating Revenue and Expenses by FERC Account  
For the Forecasted Period 12 Months ended June 30, 2008

FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 10 of 10

Data: Base Period  Forecasted Period  
Type of Filing: Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
			\$	%	\$	
1		<u>Administrative and General Expense - Maintenance</u>				
2	9320	Maintenance of General Plant	116	100.00	116	100%
3		Total Administrative and Gen. Exp. - Maintenance	116		116	
4		<u>Total Operation and Maintenance Expense</u>	<u>197,637,937</u>	100.00	<u>197,637,937</u>	
5					0	
6		Depreciation and Amortization	13,032,342	100.00	13,032,342	
7	403-406	Taxes Other than Income Taxes	5,255,646	100.00	5,255,646	
8	4081	Provision for Federal & State Income Taxes	2,362,759	100.00	2,362,759	
9	4091				0	
10		TOTAL OPERATING EXPENSE	<u>218,288,685</u>	100.00	<u>218,288,685</u>	
11					0	
12		NET OPERATING INCOME	<u>8,410,161</u>	100.00	<u>8,410,161</u>	
13						



Almos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Income by FERG Account  
 For the Base Period 12 Months ended March 31, 2007, KY.

FR 10(10)(c)2.2  
 Schedule C-2.2  
 Witness: Greg Waller \ Gary Smith

Data: X Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_  
 Type of Filing: Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Worksheet Reference No(s): \_\_\_\_\_  
 Line Account No. \_\_\_\_\_  
 No. & Title \_\_\_\_\_

Line No. & Title	Actual												Total
	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	
58 8711 Distr-Op	1,434	(50)	0	0	0	(500)	0	0	93	90	88	91	1,433
59 8720 Distr-Op Distr Comp Sta L	0	0	0	0	0	0	0	0	0	0	0	0	0
60 8740 Distr-Op Mains & Serv Exp	221,879	224,109	198,671	178,646	185,415	170,904	275,381	271,920	262,376	262,376	264,036	264,892	2,791,281
61 8750 Distr-Op Meas&Reg Sta-Gen	11,387	11,968	15,527	10,113	9,674	12,858	10,910	11,064	10,557	10,189	10,189	10,812	137,263
62 8760 Distr-Op Meas&Reg Sta-Ind	13,172	14,500	13,185	12,058	14,937	20,337	11,590	12,003	11,438	12,486	11,035	11,724	186,464
63 8770 Distr-Op Meas&Reg Sta-City	5,414	31,434	7,485	19,016	12,303	7,771	7,424	6,833	7,115	7,985	6,547	6,805	126,133
64 8780 Distr-Op Mir & Hous Reg E	77,040	97,276	104,486	62,899	62,411	71,634	77,700	80,244	76,446	83,611	73,815	78,379	945,941
65 8790 Distr-Op Cust Install Exp	8,916	8,266	5,840	2,578	7,804	6,782	6,554	6,811	6,481	7,060	6,246	6,649	80,878
66 8800 Distr-Op Other Expenses	67,546	33,314	55,395	38,353	40,238	37,964	68,768	68,658	66,550	69,051	72,039	68,628	688,624
67 8810 Distr-Op Rents	25,571	28,351	31,512	22,522	9,367	16,839	21,302	21,982	20,943	22,875	20,199	21,473	262,936
68 8850 Distr-Maint Supvsn & Eng	1,179	1,460	857	1,617	807	1,309	1,309	1,309	1,309	1,309	783	825	10,977
69 8860 Distr-Maint Struct & Impr	(540)	2,760	(95)	341	1,694	1,431	938	841	1,192	2,148	1,150	1,228	27,129
70 8870 Dist-Maint Of Mains	4,053	2,317	5,734	3,058	1,469	2,069	1,259	325	2,840	1,663	325	676	13,338
71 8890 Distr-Maint Meas&Reg Sta-Gen	758	(171)	3,239	3,388	924	1,830	1,060	679	674	283	283	302	3,453
72 8900 Distr-Maint Meas&Reg Sta-Ind	1,250	5	809	0	625	1,830	297	310	294	90	90	95	952
73 8910 Distr-Maint Meas&Reg Sta-City	(1,651)	3,128	111	(39)	9	164	93	97	93	620	593	593	9,129
74 8920 Distr-Maint Mtrs&Hous Reg	479	911	1,431	288	439	1,978	609	593	182	184	184	182	1,097
75 8930 Distr-Maint Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
76 8940 Distr-Maint Other Equip	263	25	90	0	1,124	499	254	249	249	254	249	249	3,505
77 8950 Distribution-Mainte - Capitalized Utility Costs	68,007	42,074	64,980	44,961	41,536	46,177	58,290	60,646	57,634	62,871	55,491	58,169	661,835
78 9010 Cust Accs-Op-Supervision	125,895	125,655	119,796	107,727	86,467	128,680	36,939	28,039	27,481	41,506	27,093	27,744	863,022
79 9020 Cust Accs-Op Record&Coil	12,079	16,884	23,328	21,686	24,910	90,350	39,664	74,420	116,240	155,367	165,617	119,614	850,159
80 9030 Cust Accs-Op Uncl Accts	0	0	0	0	0	0	0	0	0	0	0	0	0
81 9040 Cust Accs-Op Postage/Delivery Services	12,184	13,531	11,642	11,642	7,281	7,010	9,281	9,525	9,166	9,891	8,786	9,337	120,352
82 9050 Cust Accs-Op Misc Sales Exp	11,000	12,998	11,825	11,841	2,480	5,761	8,939	9,200	8,111	9,524	8,499	9,012	109,800
83 9070 Cust Serv-Op Supervision	1,471	1,969	3,663	5,318	1,260	1,506	1,582	979	1,211	2,537	1,133	1,133	23,541
84 9080 Cust Serv-Op Customer Assistance Exp	61	1,743	2,976	63	661	936	701	880	880	1,101	649	820	13,528
85 9090 Cust Serv-Op Info and Instruct Adv Exp	2,698	6,826	1,461	1,400	3,256	3,354	2,937	1,929	2,431	2,262	1,784	2,262	32,021
86 9100 Sales-Supervision	14,185	12,475	12,732	10,452	8,551	8,826	7,214	6,678	7,288	7,331	6,138	7,113	106,985
87 9110 Sales-Exp-Demo & Selling Exp	41	0	8	237	65	57	19	16	19	18	15	18	511
88 9120 Sales Exp-Demo Advertising Exp	(1,394)	(1,185)	0	0	0	0	0	0	0	0	0	0	0
89 9130 Sales Exp-Op Demo Advertising Exp	443,404	388,235	369,516	333,021	391,060	529,966	695,080	710,422	693,916	803,401	695,844	637,027	6,990,891
90 9160 Administrative and General Salaries	28,840	25,390	36,346	23,102	39,739	50,147	8,077	5,092	5,092	5,092	5,092	5,092	241,280
91 9200 A&G-Op Office Sup & Exp	14,590	14,117	37,217	13,802	11,571	12,619	351	351	351	351	351	351	106,023
92 9210 A&G-Op Admin Exp Trsid-Cr	17,062	20,263	15,573	19,834	17,378	(87,910)	14,712	15,340	14,565	15,838	13,980	14,914	91,549
93 9220 A&G-Op Outside Serv Empld	233,219	251,082	256,584	196,149	148,385	117,191	180,988	199,141	184,054	177,472	157,990	170,755	2,273,009
94 9230 A&G-Op Property Insurance	74,856	204	565	22,525	0	729	18,058	2,358	2,358	3	3	3	183,401
95 9240 A&G-Op Injures & Damages	0	0	0	0	0	0	0	0	0	0	0	0	94
96 9250 A&G-Op Empl Pen Benefits	0	0	0	0	0	0	0	0	0	0	0	0	7
97 9260 A&G-Op Empl Pen Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0
98 9270 A&G-Op Franchise Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0
99 9280 A&G-Op Reg Comm Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
100 9290 A&G-Duplicate chrg - Uniforms Capitalized	9,927	4,723	7,769	10,058	3,250	12,462	7,393	3,976	3,303	9,929	3,687	3,856	80,333
101 9301 A&G-Op Instruct Adv	6,499	(10,942)	4,811	4,811	4,811	4,811	4,800	16	8	19	9	9	15,259
102 9302 A&G-Op Misc General Exp													
103 9320 A&G-Maint General Plant													
104 Operating (Income)Loss*	(\$123,425)	(\$63,347)	\$392,607	(\$454,380)	(\$353,109)	\$94,332	(\$250,365)	(\$837,047)	(\$774,587)	(\$1,994,779)	(\$2,153,862)	(\$1,528,487)	(\$8,078,449)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Monthly Jurisdictional Operating Income by FERC Account  
For the Base Period 12 Months ended March 31, 2007. KY, Div 019 only

FR 10(10)(c)2.2  
Schedule C-2.2  
Witness: Greg Waller / Gary Smith

Data: X Base Period Forecasted Period  
Type of Filing: Original Updated X Revised  
Worksheet Reference No(s):

Table with columns for Line No., Account No., Title, and months from Apr-06 to Mar-07. Rows include various expenses like depreciation, taxes, and transportation costs.

Almos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Income by FERC Account  
 For the Base Period 12 Months ended March 31, 2007, KY, Div 009 only

FR 10(10)(c)2.2  
 Schedule C-2.2  
 Witness: Greg Waller, Gary Smith

Line No. & Title	No. & Title	Forecasted Period												Total
		Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	
59	8720	221,879	224,109	198,671	178,646	185,415	170,904	275,381	271,920	262,376	273,051	264,892	264,892	2,791,281
60	8740	11,387	11,968	15,527	10,113	9,674	12,858	10,910	11,064	10,557	12,203	10,189	10,812	137,263
61	8750	13,172	14,500	13,185	12,058	14,937	20,337	11,590	12,003	11,438	12,486	11,035	11,724	158,464
62	8760	5,414	31,434	7,485	19,016	12,303	7,771	7,424	8,833	7,115	7,985	6,547	6,805	126,133
63	8770	77,040	97,276	104,486	62,889	62,411	71,634	77,700	80,244	76,446	83,611	73,815	78,379	945,941
64	8780	8,916	8,266	5,840	2,578	7,804	7,672	4,478	4,203	4,051	7,060	6,246	6,649	80,878
65	8790	4,864	3,837	6,734	3,651	3,867	4,595	4,478	4,203	4,051	3,938	3,938	4,117	52,908
66	8800	67,546	33,314	55,395	38,353	40,238	37,984	68,768	68,650	68,650	69,051	72,039	68,628	688,624
67	8810	25,571	28,351	31,512	22,522	9,367	16,839	21,302	21,962	20,943	22,875	20,199	21,473	262,936
68	8850	1,179	1,460	857	1,617	807	1,213	1,309	1,309	1,309	1,309	1,374	1,309	15,053
69	8860	758	758	5	341	1,694	1,431	938	841	807	1,192	783	825	10,977
70	8870	(540)	(540)	(95)	3,058	1,469	2,069	1,450	1,259	1,195	2,148	1,150	1,228	27,129
71	8880	4,053	2,317	5,734	3,388	924	1,060	978	325	325	2,840	325	325	13,338
72	8890	1,250	3,128	111	9	625	1,830	297	310	294	321	283	302	3,453
73	8910	(1,861)	479	5	(39)	288	1,978	609	593	593	620	593	593	9,129
74	8920	12	911	1,431	288	439	1,978	184	182	182	184	184	182	1,097
75	8930	758	758	809	3,388	924	1,060	978	325	325	2,840	325	325	3,505
76	8940	263	263	90	90	95	164	297	310	294	321	283	302	952
77	8950	68,007	42,074	64,960	44,961	41,536	46,177	58,290	60,646	57,634	62,871	55,491	59,169	661,835
78	9010	125,895	125,895	119,796	107,727	86,467	128,680	36,939	28,039	27,481	41,506	27,093	27,744	883,022
79	9020	12,079	16,884	23,328	21,686	24,910	90,350	39,664	74,420	116,240	155,367	165,617	119,614	860,159
80	9030	12,079	16,884	23,328	21,686	24,910	90,350	39,664	74,420	116,240	155,367	165,617	119,614	860,159
81	9040	12,079	16,884	23,328	21,686	24,910	90,350	39,664	74,420	116,240	155,367	165,617	119,614	860,159
82	9050	12,184	12,718	13,531	11,642	7,281	7,010	9,281	9,525	9,166	9,891	8,786	9,337	120,352
83	9070	11,000	12,898	11,825	11,841	2,480	5,761	8,939	9,200	8,811	9,524	8,499	9,012	109,800
84	9080	1,471	1,969	3,663	5,318	1,260	1,506	1,562	979	1,211	2,537	911	1,333	23,541
85	9090	61	61	1,743	63	661	2,937	936	701	880	1,101	649	820	32,528
86	9100	2,698	6,826	1,461	1,400	3,354	2,360	2,360	1,929	2,431	2,262	1,784	2,262	32,021
87	9110	14,185	12,475	12,732	10,452	8,551	8,826	7,214	6,678	7,288	7,381	6,138	7,113	108,965
88	9120	41	41	8	8	65	57	19	16	19	18	15	18	(357)
89	9130	(1,394)	(1,394)	(1,185)	(831)	687	635	(1,532)	333	222	(5,960)	(131)	0	0
90	9160	443,404	385,235	369,516	333,021	391,060	529,966	695,080	710,422	693,916	803,471	695,844	637,027	6,690,892
91	9200	28,840	28,840	28,840	23,102	38,739	50,147	8,077	5,092	5,092	9,271	5,092	5,092	241,280
92	9210	14,590	14,590	14,590	13,802	11,571	12,619	351	351	351	351	351	351	106,023
93	9220	17,062	20,263	15,573	19,834	17,378	(87,910)	14,712	15,340	14,565	15,838	13,980	14,914	91,549
94	9230	233,219	251,082	256,594	196,149	148,385	117,191	180,988	189,141	184,054	177,472	157,990	170,755	2,273,009
95	9240	74,856	204	204	22,525	565	729	18,058	2,358	2,358	57,033	2,358	2,358	183,401
96	9250	74,856	204	204	22,525	565	729	18,058	2,358	2,358	57,033	2,358	2,358	183,401
97	9260	74,856	204	204	22,525	565	729	18,058	2,358	2,358	57,033	2,358	2,358	183,401
98	9270	74,856	204	204	22,525	565	729	18,058	2,358	2,358	57,033	2,358	2,358	183,401
99	9280	74,856	204	204	22,525	565	729	18,058	2,358	2,358	57,033	2,358	2,358	183,401
100	9290	74,856	204	204	22,525	565	729	18,058	2,358	2,358	57,033	2,358	2,358	183,401
101	9301	9,927	6,499	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	3,856
102	9302	9,927	6,499	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	3,856
103	9320	6,499	6,499	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	15,259
104	Operating (Income) Loss*	(\$123,425)	(\$63,347)	\$392,607	(\$454,380)	(\$355,108)	\$84,332	(\$250,365)	(\$637,047)	(\$774,587)	(\$1,994,779)	(\$2,153,862)	(\$1,528,487)	(\$8,078,448)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.



Alamos Energy Corporation, KY  
Case No. 2006-00464  
Monthly Jurisdictional Operating Income by FERC Account  
For the Base Period 12 Months ended March 31, 2007, Div 91 only

FR 10(10)(c)2.2  
Schedule C-2.2  
Witness: Greg Waller, Gary Smith

Data: X Base Period Forecasted Period  
Workpaper Reference No(s): Original Updated X Revised

Line No. & Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06	Actual Jan-07	Actual Feb-07	Actual Mar-07	Total
1 4030 Op Inc & Exp-Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
2 4060 Op Inc&Exp-Amort Util/Plia	0	0	0	0	0	0	0	0	0	0	0	0	0
3 4081 Op Inc&Exp-Tax Oth Than I	0	0	0	0	0	0	0	0	0	0	0	0	0
4 8210 Ng Stg Exp-Op-Purificatio	0	0	0	0	0	0	0	0	0	0	0	0	0
5 8240 Ng Stg Exp-Op-Other Expen	0	0	0	0	0	0	0	0	0	0	0	0	0
6 8250 Ng Stg Exp-Op-U/G Op Roya	0	0	0	0	0	0	0	0	0	0	0	0	0
7 8310 Ng Stg Exp-Mt-Maint Struc	0	0	0	0	0	0	0	0	0	0	0	0	0
8 8320 Ng Stg Exp-Mt-Maint Reser	0	0	0	0	0	0	0	0	0	0	0	0	0
9 8340 Ng Stg Exp-Mt-Maint Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
10 8350 Ng Stg Exp-Mt-Maint Meas/	0	0	0	0	0	0	0	0	0	0	0	0	0
11 8360 Ng Stg Exp-Mt-Maint Purif	0	0	0	0	0	0	0	0	0	0	0	0	0
12 8400 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
13 8410 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
14 8470 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
15 8500 Trsm-Op Opr Suprvsn/Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
16 8560 Trsm-Op Mains Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
17 8570 Trsm-Op Meas&Reg Sia Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
18 8590 Trsm-Op Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
19 8600 Trsm-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
20 8620 Trsm-Maint Struct & Impr	0	0	0	0	0	0	0	0	0	0	0	0	0
21 8630 Trsm-Maint Of Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
22 8640 Trsm-Maint Comp SI Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
23 8650 Trsm-Maint Meas&Reg Slat	0	0	0	0	0	0	0	0	0	0	0	0	0
24 8670 Trsm-Maint Oth Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25 8700 Distr-Op Oper Supervsn&En	150,713	177,222	126,449	169,890	161,928	164,396	356,365	334,687	341,518	370,662	317,699	322,218	2,993,736
26 8710 Distr-Op Dist Load Disp	1,202	1,382	1,322	1,262	1,382	1,262	2,549	2,549	2,433	2,668	2,320	2,552	22,884
27 8711 Distr-Op	0	0	0	0	0	0	0	0	0	0	0	0	0
28 8720 Distr-Op	0	0	0	0	0	0	0	0	0	0	0	0	0
29 8740 Distr-Op Mains & Serv Exp	3,876	3,975	4,385	3,985	4,153	3,950	(238,122)	(212,922)	(202,290)	(237,220)	(212,851)	(203,045)	(1,281,925)
30 8750 Distr-Op Meas&Reg Sia-Gen	5,178	1,772	2,084	1,822	2,075	2,684	5,966	5,043	5,813	5,229	5,188	5,439	47,893
31 8760 Distr-Op Meas&Reg Sia-Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
32 8770 Distr-Op Meas&Reg Sia-Cty	0	0	0	0	0	0	0	0	0	0	0	0	0
33 8780 Distr-Op Mir & Hous Reg E	0	0	0	0	0	0	0	0	0	0	0	0	0
34 8790 Distr-Op Cust Install Exp	1,754	1,810	1,706	1,810	1,688	1,598	3,814	3,763	3,603	4,248	3,324	3,744	32,862
35 8800 Distr-Op Other Expenses	20,046	14,021	17,686	16,238	14,471	14,925	(86,492)	(84,635)	(74,966)	(66,219)	(75,725)	(58,002)	(348,672)
36 8810 Distr-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
37 8850 Distr-Maint Struct & Impr	0	0	0	0	0	0	154	153	149	160	141	154	1,022
38 8860 Distr-Maint Struct & Impr	0	0	0	0	0	0	40	40	38	42	36	40	235
39 8870 Distr-Maint Of Mains	0	27	0	33	0	51	40	40	0	0	0	0	0
40 8890 Distr-Maint Meas&Reg Sia-Gen	0	0	0	0	0	0	0	0	0	0	0	0	0
41 8900 Distr-Maint Meas&Reg Sia-Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
42 8910 Distr-Maint Meas&Reg Sia-City	0	0	0	0	0	0	0	0	0	0	0	0	0
43 8920 Distr-Maint Of Service	2,568	2,953	2,825	2,696	2,953	2,697	(248)	(222)	(211)	(247)	(222)	(212)	(1,326)
44 8930 Distr-Maint Mirs&Hous Reg	0	0	0	0	0	0	0	0	0	0	0	0	0
45 8940 Distr-Maint Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
46 8950 Distribution-Mainte - Capitalized Utility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
47 9010 Cust Accis-Op-Supervision	0	0	0	0	0	0	226	226	216	216	206	226	1,336
48 9020 Cust Accis-Op Meter Exp	183,221	186,755	194,321	195,468	177,045	218,043	301,578	411,210	293,313	320,836	311,580	286,942	3,082,311
49 9030 Cust Accis-Op Record&Coll	0	0	0	0	0	0	102,810	246,703	427,179	468,912	409,617	309,918	1,985,138
50 9040 Cust Accis-Op Unicol Accis	0	0	0	0	0	0	0	0	0	0	0	0	0
51 9050 Cust Accis- Postage/Delivery Services	0	0	0	0	0	0	0	0	0	0	0	0	0
52 9070 Cust Serv-Op Supervision	614	706	675	645	110	110	1,098	1,098	1,048	1,000	1,000	1,000	9,520
53 9080 Cust Serv-Op Customer Assistance Exp	0	0	0	0	0	0	5,183	5,180	4,951	5,422	4,719	5,189	63,707
54 9090 Cust Serv-Op Info and Instruct Adv Exp	61	2,599	2,452	64	1,085	3,688	3,457	2,337	1,837	1,837	6,647	8,128	82,463
55 9100 Cust Serv-Op Misc Cust Serv & Inform Exp	1,527	4,548	1,365	1,105	2,305	5,113	11,397	8,444	7,052	11,929	19,551	8,128	82,463
56 9110 Sales-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
57 9120 Sales Exp-Op Demo & Selling Exp	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Income by FERC Account  
 For the Base Period 12 Months ended March 31, 2007, Div 91 only

FR 10(10)(c)2.2  
 Schedule C-2.2  
 Witness: Greg Weller \ Gary Smith

Date:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised

Line No. & Title	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	actual	actual	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
58 9130 Sales Exp-Op Demo Advertising Exp	0	0	0	0	0	0	116	29	20	16	31	57	19	287	
59 9160 Sales Exp-Op Misc Sales Exp	0	0	0	0	0	5	1	1	3	0	0	0	4	26	
60 9200 Administrative and General Salaries	(2)	548	4,040	271	668	3,479	2,746	2,668	2,668	4,036	4,969	4,333	1,430	29,177	
61 9210 A&G-Op Office Sup & Exp	(523,147)	(531,121)	(448,852)	(564,347)	(491,507)	(238,049)	8,720	7,799	7,799	5,089	4,969	5,017	8,033	(2,757,230)	
62 9220 A&G-Op Admin Exp Trsd-Cr	5,471	865	5,971	-	9,431	10,193	15,559	21,661	21,661	15,162	16,513	17,022	16,003	133,850	
63 9230 A&G-Op Outside Serv Empld	29,703	29,968	(20,874)	20,506	17,148	17,879	183,190	183,771	183,771	183,846	194,974	195,630	194,900	1,230,840	
64 9240 A&G-Op Property Insurance	73,766	85,943	69,730	72,172	73,134	(232,612)	(48,043)	(48,448)	(48,448)	(52,125)	(54,580)	(66,073)	(58,305)	(185,441)	
65 9250 A&G-Op Injures & Damages	26,808	34,935	21,132	63,897	9,185	(25,375)	73,002	70,341	117,769	128,544	147,971	128,544	27,981	696,190	
66 9260 A&G-Op Empl Pen Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
67 9270 A&G-Op Franchise Requirmt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
68 9280 A&G-Op Reg Comm Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
69 9290 A&G-Duplicate charg - Uniforms Capitalized	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
70 9301 A&G-Op Inst/General Adv	3,904	3,903	3,904	3,904	3,904	3,904	11,128	31,886	11,600	11,600	100,312	5,993	41,717	226,068	
71 9302 A&G-Op Misc General Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
72 9310 A&G-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
73 9320 A&G-Maint General Plant	12,734	(22,809)	8,792	8,792	8,792	8,771	9,898	7,586	10,051	10,051	10,977	8,053	17,221	88,857	
74 Operating (Income) Loss*	(\$3)	\$2	(\$2)	(\$3)	\$1	\$8	\$731,317	\$1,006,649	\$1,112,537	\$1,343,690	\$1,097,201	\$943,322	\$6,234,719		

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.  
 36.776%

October 2006 allocation process via account 922 begins.



Date: Base Period X Forecasted Period  
Type of Filing: Original Updated X Revised  
Worksheet Reference No(s):

Line No.	Account No.	July-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
52	8630 Trsm-Maint Of Mains													
53	8640 Trsm-Maint Comp St Equip													
54	8650 Trsm-Maint Meas&Reg Stat													
55	8670 Trsm-Maint Oth Equipment													
56	8700 Distr-Op Oper Supervisn&En													
57	8710 Distr-Op Distr Load Disp													
58	8720 Distr-Op Distr Comp Sta F													
59	8740 Distr-Op Mains & Serv Exp													
60	8740 Distr-Op Meas&Reg Sta-Gen													
61	8750 Distr-Op Meas&Reg Sta-Ind													
62	8760 Distr-Op Meas&Reg Sta-City													
63	8770 Distr-Op Meas&Reg Reg E													
64	8780 Distr-Op Mir & Hous Reg E													
65	8790 Distr-Op Cust Install Exp													
66	8800 Distr-Op Other Expenses													
67	8810 Distr-Op Rents													
68	8850 Distr-Maint Suprvsn & Eng													
69	8860 Distr-Maint Struct & Impr													
70	8870 Distr-Maint Of Mains													
71	8890 Distr-Maint Meas&Reg Sta-Gen													
72	8900 Distr-Maint Meas&Reg Sta-Ind													
73	8910 Distr-Maint Meas&Reg Sta-City													
74	8920 Distr-Maint Of Service													
75	8930 Distr-Maint Mtrs&Hous Reg													
76	8940 Distr-Maint Other Equip													
77	8950 Distr-Maint - Other Plant													
78	9010 Cust Accts-Op-Supervision													
79	9020 Cust Accts-Op Meter Exp													
80	9030 Cust Accts-Op Record&Coll													
81	9040 Cust Accts-Op Uncol Accts													
82	9050 Cust Accts-Postage/Delivery Services													
83	9070 Cust Accts-Op Supervision													
84	9080 Cust Serv-Op Customer Assistance Exp													
85	9080 Cust Serv-Op Info and Instruct Adv Exp													
86	9100 Cust Serv-Op Misc Cust Serv & Inform Exp													
87	9110 Sales-Supervision													
88	9120 Sales Exp-Op Demo & Selling Exp													
89	9130 Sales Exp-Op Demo Advertising Exp													
90	9160 Sales Exp-Op Misc Sales Exp													
91	9200 A&G-Op Admin & Gen Salar													
92	9210 A&G-Op Office Sup & Exp													
93	9220 A&G-Op Outside Serv Empl													
94	9230 A&G-Op Property Insurance													
95	9240 A&G-Op Injuries & Damages													
96	9250 A&G-Op Empl Pen Benefits													
97	9260 A&G-Op Franchise Requirmt													
98	9270 A&G-Op Reg Comm Exp													
99	9280 A&G-Duplicate charg - Uniforms Capitalized													
100	9290 A&G-Duplicate charg - Goodwill Adv													
101	9301 A&G-Op Misc General Exp													
102	9302 A&G-Op Misc General Exp													

Atmos Energy Corporation, KY  
Case No. 2006-00464

Monthly Jurisdictional Operating Income by FERC Account  
For the Forecasted Period 12 Months ended June 30, 2008

FR 10(10)(c)2.2  
Schedule C-2.2  
Witness: Greg Waller \ Gary Smith

Data: Base Period  Forecasted Period  
Type of Filing: Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Account No. & Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
103	9320 A&G-Maint General Plant	\$ 7	\$ 6	\$ 8	\$ 16	\$ 9	\$ 8	\$ 20	\$ 9	\$ 9	\$ 7	\$ 7	\$ 9	\$ 116
104	Operating (Income) Loss*	\$126,222	\$84,705	\$3,585	(\$128,652)	(\$686,694)	(\$1,454,127)	(\$1,869,561)	(\$2,043,610)	(\$1,427,153)	(\$731,326)	(\$267,607)	(\$15,934)	(\$8,410,153)

Notes: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.



Alamos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Income by FERC Account  
 For the Forecasted Period 12 Months ended June 30, 2008 Div 009 Only

FR 10(10)(c)2.2  
 Schedule C-2.2  
 Witness: Greg Waller \ Gary Smith

Data: Base Period  Forecasted Period   
 Worksheet Reference No(s): Original  Updated  Revised

Line No.	Account No.	Line & Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
54	8650	Trsm-Maint Meas&Reg Stat	2,603	2,647	2,466	2,686	2,720	2,629	2,808	2,560	2,683	2,696	2,754	2,586	31,837
55	8670	Trsm-Maint Oth Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	8700	Dist-Op Oper Supervsn&En	111,482	112,619	104,822	115,044	114,478	113,163	117,151	107,167	113,458	105,210	116,420	109,789	1,340,824
57	8710	Dist-Op Dist. Load Disp	21	25	25	8	24	24	(32)	25	24	94	26	24	109
58	8711	Dist-Op	92	93	88	94	95	93	0	91	94	97	96	91	1,121
59	8720	Dist-Op Dist. Comp Sta F	0	0	0	0	0	0	0	0	0	0	0	0	0
60	8740	Dist-Op Mains & Serv Exp	278,902	272,111	259,813	283,589	279,122	269,380	280,488	270,721	272,410	257,714	281,584	267,111	3,272,945
61	8750	Dist-Op Meas&Reg Sta-Gen	10,831	11,101	9,968	11,330	11,392	10,876	12,581	10,461	11,185	12,110	11,595	11,509	134,054
62	8760	Dist-Op Meas&Reg Sta-Ind	11,632	12,013	10,768	12,042	12,359	11,785	12,879	11,330	12,131	11,718	12,575	11,509	142,742
63	8770	Dist-Op Meas&Reg Sta-City	7,408	7,101	6,817	7,663	7,016	7,307	8,206	6,708	7,010	8,237	7,221	6,944	87,637
64	8780	Dist-Op Mtr & Hous Reg E	76,486	80,718	72,283	80,722	82,614	78,752	86,226	75,777	81,085	77,584	84,189	76,924	955,361
65	8790	Dist-Op Cust Install Exp	6,588	6,818	6,085	6,813	7,014	6,679	7,284	6,414	6,882	6,561	7,141	6,518	80,797
66	8800	Dist-Op Other Expenses	4,470	4,188	4,123	4,532	4,322	4,168	4,708	4,042	4,249	4,433	4,361	4,065	51,779
67	8810	Dist-Op Rents	72,768	72,735	72,880	69,727	69,811	69,602	70,014	73,027	71,043	73,945	69,901	69,901	854,835
68	8850	Dist-Maint Supvsn & Eng	21,358	22,030	19,745	22,139	22,638	21,591	23,598	20,742	22,222	21,277	23,054	21,075	261,457
69	8860	Dist-Maint Struct & Impr	1,388	1,388	1,388	1,327	1,327	1,327	1,227	1,393	1,327	1,340	1,411	1,334	16,280
70	8870	Dist-Maint Of Mains	921	876	801	971	866	831	1,227	804	852	1,373	881	816	11,219
71	8890	Dist-Maint Meas&Reg Sta-Gen	1,278	1,260	1,117	1,504	1,297	1,232	2,211	1,181	1,271	2,827	1,321	1,201	17,700
72	8900	Dist-Maint Meas&Reg Sta-Ind	545	337	340	1,086	333	333	2,911	333	333	5,187	334	334	12,406
73	8910	Dist-Maint Meas&Reg Sta-City	785	691	687	1,004	697	691	1,726	687	694	2,642	699	689	11,693
74	8920	Dist-Maint Of Service	299	310	275	309	319	303	331	291	313	296	325	296	3,665
75	8930	Dist-Maint Mtrs&Hous Reg	95	89	89	97	99	608	636	608	608	716	608	608	7,429
76	8940	Dist-Maint Other Equip	605	593	604	624	608	608	186	188	186	204	188	186	2,257
77	8950	Dist-Maint - Other Plant	187	184	187	184	186	186	186	186	186	186	186	186	2,257
78	9010	Cust Accs-Op-Supervision	254	249	254	260	255	255	260	255	255	255	255	255	3,098
79	9020	Cust Accs-Op Meter Exp	58,643	60,738	54,022	60,616	62,463	59,401	64,872	56,985	61,254	57,937	63,627	57,937	718,554
80	9030	Cust Accs-Op Record&Coil	43,534	34,590	33,381	38,016	28,790	28,222	42,617	27,785	28,543	37,987	29,346	28,282	401,092
81	9040	Cust Accs-Op Uncol Accs	27,299	27,542	28,608	44,984	87,001	135,731	177,584	177,521	128,355	91,300	50,943	31,000	1,007,867
82	9050	Cust Accs-Postage/Delivery Services	0	0	0	0	0	0	0	0	0	0	0	0	0
83	9070	Cust Accs-Op Supervision	9,275	9,586	8,627	9,641	9,808	9,444	10,201	9,021	9,660	9,243	10,005	9,195	113,705
84	9080	Cust Serv-Op Customer Assistance Exp	8,938	9,254	8,327	9,285	9,472	9,077	9,822	8,726	9,322	8,897	9,654	8,870	109,644
85	9090	Cust Serv-Op Info and Instruct Adv Exp	1,240	1,264	1,186	1,622	1,003	1,242	2,601	934	1,161	4,039	1,161	1,095	18,547
86	9100	Cust Serv-Op Misc Cust Serv & Inform Exp	841	920	860	959	719	902	1,128	665	840	1,507	840	789	10,973
87	9110	Sales-Supervision	2,262	2,543	2,374	2,419	1,977	2,491	2,318	1,828	2,318	2,664	2,318	2,174	27,688
88	9120	Sales Exp-Op Demo & Selling Exp	7,077	7,649	6,980	7,447	6,863	7,490	7,540	6,298	7,327	7,675	7,469	6,901	86,718
89	9130	Sales Exp-Op Demo Advertising Exp	18	20	19	19	16	19	18	15	18	20	18	17	218
90	9160	Sales Exp-Op Misc Sales Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
91	9200	A&G-Op Admin & Gen Salari	(590)	(147)	(149)	(1,570)	341	228	(6,109)	(134)	(83)	(11,400)	(146)	(156)	(19,915)
92	9210	A&G-Op Office Sup & Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
93	9220	A&G-Op Admin Exp Trsd-Cr	10,176	7,191	7,189	8,279	5,219	5,219	9,503	5,219	5,219	8,391	5,331	5,331	82,267
94	9230	A&G-Op Outside Serv Empld	351	351	353	360	360	360	360	360	360	360	360	360	4,295
95	9240	A&G-Op Property Insurance	14,755	15,294	13,598	15,303	15,810	15,009	16,359	14,355	15,452	14,515	16,046	14,595	181,191
96	9250	A&G-Op Injuries & Damages	165,065	170,925	152,411	187,946	205,064	189,526	183,284	162,222	176,820	163,851	179,724	163,393	2,100,230
97	9260	A&G-Op Empl Pen Benefits	6,489	2,358	2,352	18,509	2,417	2,417	58,459	2,417	2,417	108,148	2,417	2,417	210,816
98	9270	A&G-Op Franchise Requirement	7	3	3	3	3	3	65	3	3	3	3	3	235
99	9280	A&G-Op Reg Comm Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
100	9290	A&G-Duplicate charg - Uniforms Capitalized	0	0	0	0	2	2	0	0	0	0	0	0	0
101	9301	A&G-Op Insl/Goodwill Adv	0	0	0	0	0	0	0	0	0	0	0	0	0
102	9302	A&G-Op Misc General Exp	3,192	2,822	3,597	7,578	4,075	3,386	10,177	3,779	3,953	6,522	3,237	3,730	56,049
103	9320	A&G-Maint General Plant	7	6	8	8	16	9	8	9	9	9	7	7	116
			(\$483,172)	(\$528,555)	(\$565,075)	(\$943,860)	(\$1,418,137)	(\$2,168,412)	(\$2,696,409)	(\$2,759,688)	(\$2,083,063)	(\$1,333,949)	(\$918,442)	(\$619,850)	(\$16,418,611)
104 Operating (Income)Loss*															

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Income by FERC Account  
 For the Forecasted Period 12 Months ended June 30, 2008 Div 009 Only

FR 10(10)(c)2.2  
 Schedule C-2.2  
 Witness: Greg Waller \ Gary Smith

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated  Revised  
 Worksheet Reference No(s): \_\_\_\_\_

Line No. & Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Notes: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.



Atmos Energy Corporation, KY  
Case No 2006-00464  
Summary of Utility Jurisdictional Adjustments to  
Operating Income by Major Accounts  
For the 12 Months ended June 30, 2008

FR 10(10)(d)1  
Schedule D-1  
Sheet 1 of 4  
Witness: Greg Waller \ Gary Smith

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

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment			Total ADJUST.
			D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	
	SALE of Gas					
1	480 Gas Rev - Residential	104,764,918	24,743,787			24,743,787
2	480 Gas Rev - Commercial	46,133,974	11,138,614			11,138,614
3	480 Gas Rev - Industrial	11,238,995	1,805,378			1,805,378
4	480 Gas Rev - Public Authority & Other	11,952,030	2,840,125			2,840,125
5	480 Unbilled	0	0			0
6						
7	Total SALE of Gas	174,089,918	40,527,904	0	0	40,527,904
8						
9	Other Operating Income					
10	Forfeited discounts	2,167,026		(416,564)		
11	488 MISC. Service Revenues	875,688		(5,678)		(5,678)
12	489 Revenue From Transporting Gas to OtherS	8,354,580		1,110,745		1,110,745
13	495 Other Gas Service Revenue	(4,773)		0		0
14						
15	Total Other Operating Income	11,392,521	0	688,503	0	688,503
16						
17	Total Operating Revenue	185,482,439	40,527,904	688,503	0	41,216,407
18						
19	Other Gas Supply Expenses - Operation					
20	803/804/812 Gas Purchase Costs	136,703,385			39,924,704	39,924,704
21						
22	Total Other Gas Supply Expenses - Operation	136,703,385	0	0	39,924,704	39,924,704
23						
24	Total Plant Revenue	48,779,054	40,527,904	688,503	(39,924,704)	1,291,703
25						
26	Blended Effective Tax Rate	39.55%	16,028,786	272,303	(15,790,221)	510,868
27						
28	NET Operating Income Impact		24,499,118	416,200	(24,134,484)	760,834

Western Kentucky Gas Company  
Case No 2006-00464  
Summary of UTILITY Jurisdictional Adjustments TO  
Operating Income by Major Accounts  
For the 12 Months ended June 30, 2008

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

FR 10(10)(d)1  
Schedule D-1  
Sheet 2 of 4

Line No. & Title	ACCOUNT No	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2-2 ADJ 1	D-2-2 ADJ 2	D-2-2 ADJ 3	D-2-2 ADJ 4	D-2-2 ADJ 5	
1	752 natural Gas OP gas wells Exp	(250)	0	0	0	0	0	0
2	766 Production Maintenance Field Measurement	0	0	0	0	0	0	0
3	798 Other Exploraton	0	0	0	0	0	0	0
4	807 Purchased Gas Expense	0	0	0	0	0	0	0
5	814 Storage Supervision & Engineering	14,567	264	(464)	(192)	0	0	(392)
6	815 Maps and records	23	0	0	(65)	0	0	(65)
6	816 Storage Wells Expense	43,501	669	0	(697)	0	0	(28)
7	817 Storage Lines Expense	31,412	470	109	(239)	0	0	340
8	818 Storage Compressor Station	39,742	569	167	(2,656)	0	0	(1,919)
9	819 Storage Compressor Station Fuel	14,802	0	3,293	0	0	0	3,293
10	820 Storage Measuring & Regulating	17,535	230	531	(223)	0	0	538
11	821 Storage Purification	15,719	220	921	(902)	0	0	239
12	824 Storage Other Expense	425	0	81	0	0	0	81
13	825 Storage Royalties	45,853	0	9,823	173	0	0	9,996
14	831 Storage Maintenance Structure	539	0	0	(220)	0	0	(220)
15	832 Storage Maintenance Res	0	0	0	0	0	0	0
16	834 Storage Maintenance Compressor	2,656	56	0	(141)	0	0	(84)
17	835 Storage Maintenance Meas/Reg	12,702	1	0	(2,634)	0	0	(2,633)
18	836 Storage Maintenance Purification	0	0	0	0	0	0	0
19	840 Other Storage Expense	138	0	0	(154)	0	0	(154)
20	841 Storage Operation	0	0	0	0	0	0	0
21	847 Storage Maintenance	0	0	0	0	0	0	0
22	850 Trsm Supervision & Engineering	43,275	636	0	(1,307)	0	0	(671)
23	856 Trsm Mains Expense	188,158	2,071	2,567	(17,873)	0	0	(13,236)
24	857 Trsm Measuring & Regulating	79,046	1,129	699	(965)	0	0	1,063
25	859 Trsm Other Exp	59	0	0	(170)	0	0	(170)
26	860 Rents	11	0	2	0	0	0	2
27	862 Trsm Structure & Improvements	1,132	0	0	(477)	0	0	(477)
28	863 Trsm Maint of Mains	30,951	515	0	(629)	0	0	(114)
29	864 Trsm Maint Comp Sta Equip	0	0	0	0	0	0	0
30	865 Trsm Maint Meas/Reg Sta	33,046	334	0	(2,375)	0	0	(2,041)
31	867 Trsm Maint Other Eq	0	0	0	0	0	0	0
32	870 Dist Supervision & Engineering	1,702,321	16,020	3,936	(346,673)	0	0	(326,718)
33	871 Dist Load Dispatching	250	1	48	(9)	0	0	40
34	8711 Odorization	1,433	9	0	(107)	0	0	(98)
35	872 Dist Comp Sta	0	0	0	0	0	0	0
36	874 Dist Main/Ser Exp	2,791,281	18,403	16,622	516,882	0	0	551,907
37	875 Dist Meas/Reg Sta-Gen	137,263	1,941	148	(4,062)	0	0	(1,973)
38	876 Dist Meas/Reg Sta-Ind	158,464	2,133	0	(2,407)	0	0	(274)
39	877 Dist Meas/Reg Sta-Cty	126,133	844	2,091	(25,545)	0	0	(22,610)
40	878 Dist Mtr/House Reg	945,941	14,349	3,322	(29,370)	0	0	(11,700)
41	879 Dist Cust Install	80,878	1,245	0	(493)	0	0	752
42	880 Dist Other Exp	52,908	550	58	(3,868)	0	0	(3,260)
43	881 Dist Rents	688,624	0	151,423	(375)	0	0	151,048
44	885 Dist Maint Super/Eng	262,936	3,988	0	(12,163)	0	0	(8,175)
45	886 Dist Maint Struc/Improv	15,053	0	2,889	(3)	0	0	2,886

Western Kentucky Gas Company  
Case No. 2008-00464  
Summary of UTILITY Jurisdictional Adjustments TO  
Operating Income by Major Accounts  
For the 12 Months ended June 30, 2008

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

FR 10(d)1  
Schedule D-1  
Sheet 3 of 4

Line No.	ACCOUNT No & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2 2 ADJ 1	D-2 2 ADJ 2	D-2 2 ADJ 3	D-2 2 ADJ 4	D-2 2 ADJ 5	
1	887 Dist Maint of Mains	10,977	128	0	(2,593)	0	0	(2,465)
2	889 Dist Maint Meas/Reg Sta-Gen	27,129	240	0	273	0	0	513
3	890 Dist Maint Meas/Reg Sta-Ind	13,338	0	0	(926)	0	0	(926)
4	891 Dist Maint Meas/Reg Sta-Cty	9,879	21	0	(1,904)	0	0	(1,884)
5	892 Dist Maint of Ser	3,453	58	0	0	0	0	58
6	893 Dist Maint Mtr/House Reg	952	15	33	0	0	0	48
7	894 Dist Maint Other Eq	9,129	0	0	(1,501)	0	0	(1,501)
8	895 Maintenance of Other Plant	1,097	0	91	(357)	0	0	(266)
9	901 Cust Accts Supervision	3,505	0	0	(634)	0	0	(634)
10	902 Cust Accts Mtr Exp	661,835	11,370	12	(2,712)	0	0	8,670
11	903 Cust Accts Records/Collections	883,022	2,072	1,019	(475,026)	0	0	(471,935)
12	904 Cust Accts Uncoll Accts	860,159	0	0	0	147,709	0	147,709
13	907 Cust Accts Supervision	120,352	1,671	0	(11,032)	0	0	(9,362)
14	908 Customer Assistance Expenses	109,800	1,593	0	(12,414)	0	0	(10,821)
15	909 Cust Ser Supervision	23,541	0	0	(4,915)	0	0	(4,915)
16	910 Cust Ser Assist Exp	13,528	0	0	(3,867)	0	0	(3,867)
17	911 Cust Ser Info Adv Exp	32,021	0	0	(10,953)	0	0	(10,953)
18	912 Demonstrating and Selling Expenses	108,985	681	0	(17,366)	0	0	(16,685)
19	913 Advertising Expenses	(357)	0	0	0	0	0	0
20	916 Sales Promo Demo/Selling	511	0	0	(134)	0	0	(134)
21	921 Adm Gen Office Supply	(8,455)	0	0	(3,447)	0	0	(3,447)
22	922 Administrative Expense Transferred	6,690,891	591,567	(201,320)	921,448	0	5,890	1,317,585
23	923 Adm Gen Outside Services Empl	241,280	0	0	(166,324)	0	0	(166,324)
24	924 Property insurance	105,023	0	0	(4,665)	0	0	(4,665)
25	925 Adm Gen Injuries/Damages	91,549	(4,294)	0	(530)	0	0	(4,824)
26	926 Adm Gen Empl Pen/Ben	2,273,009	(46,915)	0	(135,799)	0	0	(182,715)
27	927 Adm Gen Franchise Req	183,401	0	0	8,833	0	0	8,833
28	928 Adm Gen Reg Comm Exp	94	0	0	10	0	0	10
29	929 Uniforms capitalized	7	0	0	(10)	0	0	(10)
30	9301 Adm Gen Goodwill Adv	0	0	0	0	0	0	0
31	9302 Adm Gen Gen Exp	80,333	0	0	(28,164)	0	0	(28,164)
32	932 Adm Gen Maint Gen Plant	15,259	0	0	(17,067)	0	0	(17,067)
33	Total	<u>20,144,775</u>	<u>624,852</u>	<u>(1,698)</u>	<u>88,287</u>	<u>147,709</u>	<u>5,890</u>	<u>865,039</u>
34	Labor and Benefits	7,438,058	33,285					33,285
35	Rent, Maintenance and Utilities	924,098		199,621				199,621
36	Other O&M	4,231,629			(833,162)			(833,162)
37	Bad Debt	860,159				147,709		147,709
38	Costs allocated from SSU and general office	<u>6,690,891</u>	<u>591,567</u>	<u>(201,320)</u>	<u>921,448</u>	<u></u>	<u>5,890</u>	<u>1,317,585</u>
39	Total	<u>20,144,836</u>	<u>624,852</u>	<u>(1,698)</u>	<u>88,287</u>	<u>147,709</u>	<u>5,890</u>	<u>865,039</u>
40	Blended Effective Tax Rate	39.55%	(247,129)	672	(34,917)	(68,419)	(2,329)	(342,123)
41	NET Operating Income Impact		<u>377,723</u>	<u>(1,027)</u>	<u>53,369</u>	<u>89,290</u>	<u>3,560</u>	<u>522,916</u>

Western Kentucky Gas Company  
Case No. 2006-00464  
Summary of UTILITY Jurisdictional Adjustments TO  
Operating Income by Major Accounts  
For the 12 Months ended June 30, 2008

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

FR 10(10)(d)1  
Schedule D-1  
Sheet 4 of 4

Line No.	ACCOUNT No & Title	Base Period	Title of Adjustment		Total ADJUST.
			D-2,3 ADJ 1	D-2,3 ADJ 2	
1	403 DEPRECIATION Expense	12,368,187	664,156		664,156
2	404 Amortization Expense	0			0
3	406 AMORT - Gas Plant AQUIST.	0			0
4					
5	Total DEPRECIATION and Amortization	<u>12,368,187</u>	<u>664,156</u>		<u>664,156</u>
6					
7	Blended Effective Tax Rate	39.55%	<u>262,674</u>		<u>262,674</u>
8					
9	NET Operating Income Impact		<u>401,482</u>		<u>401,482</u>
10					
11					
12					
13					
14	408 Taxes, Other than Income	<u>6,267,665</u>		<u>(1,032,039)</u>	<u>(1,032,039)</u>
15					
16	Blended Effective Tax Rate	39.55%		<u>(408,171)</u>	<u>(408,171)</u>
17					
18	NET Operating Income Impact			<u>(623,867)</u>	<u>(623,867)</u>

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Detailed Adjustments  
 For the 12 Months ended June 30, 2008

FR 10(10)(d)2.3  
 Schedule D-2.3  
 Sheet 1 of 1  
 Witness: Greg Waller \ Gary Smith

Data: \_\_\_\_\_ Base Period  \_\_\_\_\_ Forecasted Period  
 Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated  \_\_\_\_\_ Revised  
 Workpaper Reference No(s): \_\_\_\_\_

LN	Purpose and Description	Reference Supporting Workpapers	Amount
1	ADJ1		
2	Depreciation Expense - The purpose of this adjustment is to reflect the increased level of depreciable plant investment	Forecasted	\$13,032,342
3	and results of the depreciation studies.	Base	12,368,187
4		Adjustment	\$664,156
5			5.4%
6	ADJ2		
7	Taxes Other - The purpose of this adjustment is to account for anticipated changes in Taxes, Other than Income Taxes	Forecasted	\$5,255,646
8	The key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending	Base	6,287,685
9	sales tax audit and a significant increase in property taxes based on our State Property Tax Bill for 2006. These items	Adjustment	(\$1,032,039)
10	are discussed in more detail in the testimony of Gregory Waller.		-16.4%

Atmos Energy Corporation, KY  
Case No. 2006-00464

Computation of State & Federal Income Tax

For the Base Period ended 3/31/07 & Test Period ended 6/30/08

FR 10(10)(e)

Schedule E

Sheet 1 of 1

Witness: Jim Cagle

Type of Filing: Original \_\_\_\_\_ Updated  Revised \_\_\_\_\_  
Worksheet Reference No(s): \_\_\_\_\_

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 9,978,408	\$ 834,310	\$ 10,812,717	C-2
2	Interest Deduction	4,918,494	430,633	5,349,126	*
3	Taxable Income	5,059,914	403,677	5,463,591	**
4	Composite Tax Rate (state & federal)	39.550%		38.900%	**
5	<b>State &amp; Federal Income Tax</b>	<u>2,001,196</u>	<u>124,141</u>	<u>2,125,337</u>	
6	* Interest Expense Calculation: 13 Month Average Rate Base	145,949,366		169,276,150	B-1
7	Weighted cost of Debt	3.37%		3.16%	J-1.1
8	Interest Expense	<u>4,918,494</u>		<u>5,349,126</u>	
9	2007 ** Composite Tax Rate Calculation: $7.00\% + 35\%(100\% - 7.00\%) = 39.550\%$				
10	State Tax Rate	7.00%			
11	Federal Tax Rate	35.00%			

**Atmos Energy Corp, KY**  
**Case No. 2006-00464**  
**Projected Rate Case Expense**  
**For the Twelve Months ended March 31, 2007**  
**For the Twelve Months ended June 30, 2008**

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 FR 10(10)(f)  
 Schedule F-6  
 Page 1 of 1  
 Witness: G. Waller

Workpaper Reference No(s).	\$ 125,000	
Consulting	20,000	
Class Cost Study - Deloitte & Touche	35,000	
Depreciation Study - DSR		
Cost of Capital - C.H. Guernsey		180,000
sub-total		90,000
Legal Fees		
(J. Hughes/R. Hutchinson)		70,000
Employee Expense		
(airfare, lodging, meals, etc.)		30,000
Miscellaneous Expense		
(printing, advertising, etc.)		\$ 370,000
<b>Total Projected Rate Case Expense</b>		<b>123,333</b>

123,333 Included on schedule C.2

Note: Company Proposes Three (3) Year Amortization of Rate Case Expenses

Atmos Energy Corporation, KY

Case No. 2006-00464

Computation of Gross Revenue Conversion Factor  
For the Twelve Months ended June 30, 2008

Schedule H-1  
Sheet 1 of 1  
Witness: Jim Cagle

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): WPH-1

Line No.	Description	Base Year Percentage OF INCREMENTAL Gross Revenue	Test Year Percentage OF INCREMENTAL Gross Revenue
1	Operating Revenue	100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE Accounts Expense	0.500000%	0.500000%
3	LESS: PSC FEES	0.164300%	0.164300%
4	NET Revenues	99.335700%	99.335700%
5	SIT Rate	6.953499%	5.960142%
6	Income BEFORE Federal Income Tax	92.382201%	93.375558%
7	Federal Income Tax @ 35%	32.333800%	32.681400%
8	Operating Income Percentage	60.048401%	60.694158%
9	Gross Revenue Conversion Factor	1.665323	1.647605
10	(100 % DIVIDED by Income AFTER Income Tax)		



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Comparative Income Statement  
For the Base Period Twelve Months March 31, 2007

FR10(9)(h)1  
FR10(10)(i)1

Schedule I  
Sheet 1 of 3  
Witness: D. Meziere, G. Waller and G. Smith

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s): \_\_\_\_\_

Most Recent Five Calendar Years

	2001	2002	2003	2004	2005	Base 3/31/2007	Test 6/30/2008	2008	2009	2010	2011
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>INCOME STATEMENT</b>											
Operating Revenues	193,128	132,220	173,795	186,635	232,804	174,090	214,618	211,651	199,898	186,181	173,820
Gas service revenue	8,090	8,588	8,346	9,325	9,281	8,355	9,465	9,467	9,472	9,472	9,472
Transportation	2,504	2,124	2,504	2,688	2,367	3,038	2,616	2,591	2,494	2,381	2,279
Other revenue	203,722	142,932	184,645	198,648	244,452	185,482	226,699	223,709	211,864	198,034	185,571
Total Operating Revenues	152,692	90,235	133,082	145,838	191,519	136,703	176,628	173,817	162,567	149,347	137,482
Purchase gas	51,030	52,697	51,563	52,810	52,933	48,779	50,071	49,892	49,297	48,686	48,089
Gross Profit	14,258	14,507	13,903	14,021	16,754	13,454	13,001	13,097	13,649	14,233	14,633
Operating Expenses	5,426	5,197	4,252	4,518	3,982	6,691	8,009	8,249	8,496	8,751	9,014
Direct O&M	9,010	8,699	8,647	9,613	9,980	12,357	12,878	12,764	13,567	14,424	15,339
Allocated O&M	2,418	2,609	2,676	2,640	3,214	6,288	5,256	5,381	5,475	5,578	5,688
Depreciation & amortization	31,112	29,478	29,478	30,792	33,930	38,790	39,144	39,490	41,187	42,986	44,674
Taxes - other than income	19,918	21,685	22,085	22,018	19,003	9,989	10,927	10,402	8,110	5,700	3,415
Total Operating Expenses	176	176	147	97	293	1,605	1,703	1,583	1,612	1,642	1,673
Operating income(loss)	176	80	147	97	293	1,605	1,703	1,583	1,612	1,642	1,673
Other income	518	396	316	352	488	0	0	0	0	0	0
Merchandising	1,084	902	665	584	424	(674)	(655)	(672)	(683)	(694)	(705)
Interest and dividends	0	0	0	0	0	0	0	0	0	0	0
Other non-operating inc/exp	0	0	0	0	0	0	0	0	0	0	0
Performance based rates	0	0	0	0	0	0	0	0	0	0	0
Other income	1,778	1,378	1,128	1,033	1,205	931	1,048	911	929	948	968
Total other income	6,695	6,758	5,746	5,348	6,027	6,105	5,901	6,032	5,957	6,446	6,379
Interest Charges	15,001	16,305	17,467	17,703	14,181	4,816	6,074	5,281	3,082	202	(1,996)
Total interest charges	5,745	6,155	6,714	6,839	5,529	1,900	2,363	2,165	1,263	83	(818)
Income Before Taxes	9,256	10,150	10,753	10,864	8,652	2,916	3,711	3,116	1,818	119	(1,178)
Provision for income taxes											
Net Income											

Note: Depreciation and Amortization and Taxes, Other than Income that are allocated to Kentucky from Shared Services are reflected in Direct O&M for the years 2001-2005.

For the Base Period, Test Period and forecasted years, those amounts are shown in Depreciation and Amortization and Taxes, Other than Income.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Cost of Capital Summary  
Base Period March 31, 2007

Schedule J-1  
Sheet 1 of 1  
Witness: L. Sherwood

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Line No.	CLASS of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent OF Total (C)	Cost Rate (D) %	WEIGHTED Cost (E) %
<b><u>Proposed Capital Structure</u></b>						
1	LONG-TERM DEBT	J-3	2,183,125	55.29%	6.10%	3.37%
2	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
3	COMMON EQUITY		<u>1,765,565</u>	<u>44.71%</u>	11.75%	<u>5.25%</u>
4	Total Capital		<u><u>3,948,690</u></u>	<u>100.00%</u>		<u>8.62%</u>
<b><u>Capital Structure with Short-Term Debt</u></b>						
5	SHORT-TERM DEBT	J-3	180,450	4.37%	6.26%	0.27%
6	LONG-TERM DEBT	J-3	2,183,125	52.87%	6.10%	3.23%
7	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
8	COMMON EQUITY		<u>1,765,565</u>	<u>42.76%</u>	11.75%	<u>5.02%</u>
9	Total Capital		<u><u>4,129,139</u></u>	<u>100.00%</u>		<u>8.52%</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
**ANNUALIZED SHORT-TERM DEBT**  
as of March 31, 2007

Schedule J-2  
Sheet 1 of 1  
Witness: L. Sherwood

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Line No.	ISSUE (A)	Amount OUTSTANDING (B) \$000	(1) Interest Rate (C)	EFFECTIVE ANNUAL Cost (D) \$000	COMPOSITE Interest Rate (E=D/B)
1	Average SHORT-TERM DEBT	180,450	5.580%	10,069	
2	COMMITMENT FEE (2)			429	
3	COMMITMENT FEE (3)			806	
4	Total SHORT-TERM DEBT	<u>180,450</u>		<u>11,304</u>	<u>6.26%</u>

**NOTES:**

- (1) Interest Rate is the forecasted average rate for 2007.
- (2) Amortization of Arrangement fees over 5 years for \$600 million line of credit, and over one year for \$300 million line of credit.
- (3) Commitment fees associated with \$900 million line of credit averaging .08667% on the unused portion, calculated using 360-day convention.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
AVERAGE ANNUALIZED LONG-TERM DEBT  
as of March 31, 2007

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_  
Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated  Revised \_\_\_\_\_  
Workpaper Reference No(s): \_\_\_\_\_

Schedule J-3  
Sheet 1 of 1  
Witness: L. Sherwood

Line No.	ISSUE (A)	13 Mth Avg. Amount OUTSTANDING (B)	Interest Rate (C)	EFFECTIVE ANNUAL Cost (D)	COMPOSITE Interest Rate (E=D/B)
1	First Mortgage Bonds	\$8,269,231	10.43%	\$862,481	
2	Unsecured Note	1,151,654	10.00%	115,165	
3	Unsecured Note	1,151,654	10.00%	115,165	
4	Debentures	150,000,000	6.75%	10,125,000	
5	7.375% Sr Note 2001-2011	350,000,000	7.38%	25,812,500	
6	5.125% Sr Note 2003-2013	250,000,000	5.13%	12,812,500	
7	Medium Term Notes	10,000,000	6.67%	667,000	
8	Medium Term Notes	10,000,000	6.27%	627,000	
9	Unsecured Notes	300,000,000	6.02%	18,062,500	
10	Unsecured Notes	400,000,000	4.00%	16,000,000	
11	Unsecured Notes	500,000,000	4.95%	24,750,000	
12	Unsecured Notes	200,000,000	5.95%	11,900,000	
13	Columbus IDB	921,702	7.90%	72,814	
14	Wells Fargo Equipmt Lease	1,959,088	5.65%	110,688	
15	US Bancorp	2,745,072	5.29%	145,214	
16	Pulaski	192,308	8.00%	15,385	
17	Evansville	64,663	7.00%	4,526	
18	Amortization of debt discount			11,064,648	
19	Unamortized Debt Discount	(3,330,494)		0	
20	Total LONG-TERM DEBT	<u>\$2,183,124,878</u>		<u>133,262,588</u>	<u>6.10%</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
13 Month Average Capital Structure, Excluding Short-Term Debt  
Base Period Period March 31, 2007  
Forecasted Period Period June 30, 2008

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Schedule J-1.1  
Sheet 1 of 1  
Witness: L. Sherwood

Line No.	CLASS of Capital	Workpaper Reference (A)	Base Period			PROPOSED RATES				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	WEIGHTED Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	WEIGHTED Cost (I) %
1	LONG-TERM DEBT		2,183,125	55.29%	6.10%	3.37%	2,179,529	51.85%	6.10%	3.16%
2	Total DEBT		2,183,125	55.29%		3.37%	2,179,529	51.85%		3.16%
3	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
4	COMMON EQUITY		1,765,565	44.71%	11.75%	5.25%	2,024,314	48.15%	11.75%	5.66%
5	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
6	Total Capital		<u>3,948,690</u>	<u>100.00%</u>		<u>8.62%</u>	<u>4,203,843</u>	<u>100.00%</u>		<u>8.82%</u>

Line No.	CLASS of Capital	Workpaper Reference (A)	Base Period			CURRENT RATES				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	WEIGHTED Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	WEIGHTED Cost (I) %
7	LONG-TERM DEBT		2,183,125	55.29%	6.10%	3.37%	2,179,529	51.85%	6.10%	3.16%
8	Total DEBT		2,183,125	55.29%		3.37%	2,179,529	51.85%		3.16%
9	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
10	COMMON EQUITY		1,765,565	44.71%	4.84%	2.16%	2,024,314	48.15%	4.09%	1.97%
11	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	Total Capital		<u>3,948,690</u>	<u>100.00%</u>		<u>5.54%</u>	<u>4,203,843</u>	<u>100.00%</u>		<u>5.13%</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
13 Month Average Capital Structure, Including Short-Term Debt  
Base Period Period March 31, 2007  
Forecasted Period Period June 30, 2008

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Schedule J-1.2  
Sheet 1 of 1  
Witness: L. Sherwood

Line No.	CLASS of Capital	Workpaper Reference (A)	Base Period			PROPOSED RATES				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	WEIGHTED Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	WEIGHTED Cost (I) %
1	SHORT-TERM DEBT		180,450	4.37%	6.26%	0.27%	123,886	2.86%	6.58%	0.19%
2	LONG-TERM DEBT		2,183,125	52.87%	6.10%	3.23%	2,179,529	50.36%	6.10%	3.07%
3	Total DEBT		2,363,575	57.24%		3.50%	2,303,415	53.22%		3.26%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		1,765,565	42.76%	11.75%	5.02%	2,024,314	46.78%	11.75%	5.50%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		<u>4,129,139</u>	<u>100.00%</u>		<u>8.52%</u>	<u>4,327,729</u>	<u>100.00%</u>		<u>8.76%</u>

Line No.	CLASS of Capital	Workpaper Reference (A)	Base Period			CURRENT RATES				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	WEIGHTED Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	WEIGHTED Cost (I) %
8	SHORT-TERM DEBT		180,450	4.37%	6.26%	0.27%	123,886	2.86%	6.58%	0.19%
9	LONG-TERM DEBT		2,183,125	52.87%	6.10%	3.23%	2,179,529	50.36%	6.10%	3.07%
10	Total DEBT		2,363,575	57.24%		3.50%	2,303,415	53.22%		3.26%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		1,765,565	42.76%	4.76%	2.04%	2,024,314	46.78%	4.00%	1.87%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		<u>4,129,139</u>	<u>100.00%</u>		<u>5.54%</u>	<u>4,327,729</u>	<u>100.00%</u>		<u>5.13%</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Cost of Capital Summary  
Thirteen Month Average as of June 30, 2008

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_  
Schedule J-1  
Sheet 1 of 1  
Witness: L. Sherwood

Line No.	CLASS of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent OF Total (C)	Cost Rate (D) %	WEIGHTED Cost (E) %
<b><u>Proposed Capital Structure</u></b>						
1	LONG-TERM DEBT	J-3	2,179,529	51.8%	6.10%	3.16%
2	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
3	COMMON EQUITY		<u>2,024,314</u>	<u>48.2%</u>	11.75%	<u>5.66%</u>
4	Total Capital		<u><u>4,203,843</u></u>	<u>100.0%</u>		<u>8.82%</u>
<b><u>Capital Structure with Short-Term Debt</u></b>						
5	SHORT-TERM DEBT		123,886	2.9%	6.58%	0.19%
6	LONG-TERM DEBT	J-3	2,179,529	50.4%	6.10%	3.07%
7	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
8	COMMON EQUITY		<u>2,024,314</u>	<u>46.8%</u>	11.75%	<u>5.50%</u>
9	Total Capital		<u><u>4,327,729</u></u>	<u>100.0%</u>		<u>8.76%</u>

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
**AVERAGE ANNUALIZED SHORT-TERM DEBT**  
 as of June 30, 2008

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_

Schedule J-2  
 Sheet 1 of 1  
 Witness: L. Sherwood

ISSUE (A)	Amount OUTSTANDING (B) \$000	Interest Rate (C)	EFFECTIVE ANNUAL Cost (D) \$000	COMPOSITE Interest Rate (E=D/B)
1 Average SHORT-TERM DEBT (1)	123,886	5.58%	6,913	
2 COMMITMENT FEE (2)			429	
3 COMMITMENT FEE (3)			806	
4 Total SHORT-TERM DEBT	<u>123,886</u>		<u>8,148</u>	<u>6.58%</u>

NOTES:

- (1) Interest Rate is the forecasted average rate for 2007.
- (2) Amortization of Arrangement fees over 5 years for \$600 million line of credit, and over one year for \$300 million line of credit.
- (3) Commitment fees associated with \$900 million line of credit averaging .08667% on the unused portion, calculated using 360-day convention.



Atmos Energy Corporation, KY  
Case No. 2006-00464  
AVERAGE ANNUALIZED LONG-TERM DEBT  
as of June 30, 2008

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

Schedule J-3  
Sheet 1 of 1  
Witness: L. Sherwood

Line No.	ISSUE (A)	13 Mth Average Amount OUTSTANDING (B)	Interest Rate (C)	EFFECTIVE ANNUAL Cost (D)	COMPOSITE Interest Rate (E=D/B)
1	First Mortgage Bonds	\$6,730,769	10.43%	\$702,019	
2	Unsecured Note	1,151,654	10.00%	115,165	
3	Unsecured Note	1,151,654	10.00%	115,165	
4	Debentures	150,000,000	6.75%	10,125,000	
5	7.375% Sr Note 2001-2011	350,000,000	7.38%	25,812,500	
6	5.125% Sr Note 2003-2013	250,000,000	5.13%	12,812,500	
7	Medium Term Notes	10,000,000	6.670%	667,000	
8	Medium Term Notes	10,000,000	6.270%	627,000	
9	Unsecured Notes	300,000,000	6.02%	18,060,000	
10	Unsecured Notes	400,000,000	4.00%	16,000,000	
11	Unsecured Notes	500,000,000	4.95%	24,750,000	
12	Unsecured Notes	200,000,000	5.95%	11,900,000	
13	Columbus IDB	760,530	7.90%	60,082	
14	Wells Fargo Equipmt Lease	978,435	5.65%	55,282	
15	US Bancorp	1,462,137	5.29%	77,347	
16	Pulaski	69,231	8.00%	5,538	
17					
18	Amortization of debt discount			11,074,648	
19	Unamortized Debt Discount	(2,775,329)			
20	Total LONG-TERM DEBT	<u>\$2,179,529,081</u>		<u>\$132,959,247</u>	<u>6.10%</u>
21					
22					





Atmos Energy Corporation, KY  
Case No. 2006-00464

Comparative Financial Data  
For the Base Period March 31, 2007 - Forecasted Period June 30, 2008  
and Most Recent Calendar Years 1996 - 2005

Schedule K  
Sheet 3 of 4

Line No.	Description	Forecasted Period	Base Period									
			2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
1	Costs of Capital (1)	0.00%			1.70%	2.90%	5.80%	6.40%	5.70%	6.20%	6.10%	6.30%
2	Embedded cost of short-term debt (%)	6.10%	1.10%	6.80%	7.80%	7.80%	8.10%	8.20%	8.10%	8.10%	9.00%	9.00%
3	Embedded cost of long-term debt (%)	N/A	6.90%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	Embedded cost of preferred stock (%)											
5	Fixed Charge Coverage: (1)	2.03	3.05	2.75	2.55	2.75	2.28	1.58	3.09	2.04	3.00	3.04
6	Pre-Tax Interest Coverage	2.03	3.11	2.78	2.60	2.90	2.28	1.74	3.45	2.14	3.04	3.04
7	Pre-Tax Interest Coverage (Excluding AFUDC)	1.63	2.28	2.10	1.97	2.08	1.82	1.34	2.29	1.63	2.27	2.27
8	After Tax Interest Coverage	1.74	2.95	2.84	2.46	2.43	2.20	1.53	2.94	1.95	2.81	2.81
9	SEC Coverage	1.63	2.32	2.13	2.01	2.19	1.82	1.48	2.55	1.71	2.30	2.30
10	After Tax Interest Coverage (Excluding AFUDC)	N/A	2.16	1.99	1.85	1.80	1.70	1.24	2.13	3.06	4.58	4.58
11	Indenture Provision Coverage	3.12	2.75	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92
12	After Tax Fixed Charge Coverage											
13	Stock and Bond Ratings: (1)											
14	Moody's Bond Rating	N/A	Baa3	A3	Baa3	Baa3	Baa3	Baa3	N/A	N/A	N/A	N/A
15	S&P Bond Rating	N/A	BBB	A-	BBB	BBB	BBB	BBB	N/A	N/A	N/A	N/A
16	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	Common Stock Related Data: (1)											
19	Shares Outstanding Year End (000)	N/A	62,800	51,476	41,676	40,792	31,952	31,248	30,398	29,642	29,242	29,242
20	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	54,416	46,496	41,250	38,247	31,594	30,819	30,031	29,422	28,994	28,994
21	Earnings Per Share - Weighted Avg. (\$)	N/A	1.58	1.54	1.45	1.47	1.14	0.58	1.84	0.81	1.42	1.42
22	Dividends Paid Per Share (\$)	N/A	1.24	1.20	1.18	1.16	1.14	1.10	1.06	1.01	0.98	0.98
23	Dividend Payout Ratio (Declared Basis) (%)	N/A	77%	78%	81%	79%	100%	190%	58%	125%	69%	69%
24	Market Price - High (Low)	N/A	24,990	23,630	22,100	26,250	25,000	32,250	30,440	24,750	23,000	23,000
25	1st Quarter - High (\$)	N/A	24,150	20,700	19,460	19,310	20,000	28,380	24,630	22,625	18,000	18,000
26	1st Quarter - Low (\$)	N/A	29,090	24,200	24,200	25,250	20,190	32,690	30,310	26,250	23,000	23,000
27	2nd Quarter - High (\$)	N/A	26,190	20,950	20,260	21,500	15,560	23,060	26,310	22,125	21,000	21,000
28	2nd Quarter - Low (\$)	N/A	28,870	25,450	24,460	24,460	20,560	26,310	31,060	25,500	31,000	31,000
29	3rd Quarter - High (\$)	N/A	25,940	21,430	21,250	21,450	14,750	24,000	28,810	22,500	22,750	22,750
30	3rd Quarter - Low (\$)	N/A	29,760	23,680	22,750	23,640	23,250	26,380	30,880	27,875	30,625	30,625
31	4th Quarter - High (\$)	N/A	28,230	24,610	18,370	19,790	18,500	23,880	25,750	24,500	20,875	20,875
32	4th Quarter - Low (\$)	N/A	19,900	18,050	13,750	14,310	12,280	12,090	12,210	11,040	11,270	11,270
33	Book Amount Per Share (Year-end) (\$)											

(1) Based on fiscal year-end of parent company

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Comparative Financial Data  
For the Base Period March 31, 2007 - Forecasted Period June 30, 2008  
and Most Recent Calendar Years 1996 - 2005

Schedule K  
Sheet 4 of 4

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s):

Line No.	Description	Forecasted Period	Base Period	Most Recent Calendar Years - as Reported														
				2005	2004	2003	2002	2001	2000	1999	1998	1997	1996					
1	<u>Rate of Return Measures (1)</u>																	
2	Return On Common Equity (Average)	N/A	N/A	9.9%	9.9%	9.9%	9.9%	10.4%	9.3%	4.7%	15.8%	7.3%	13.0%					
3	Return On Total Capital (Average)	5.1%	6.8%	6.8%	5.0%	5.1%	5.9%	5.1%	4.5%	4.4%	4.4%	3.1%	6.2%					
4	Return On Net Plant in Service (Average)	4.9%	4.8%	5.6%	4.3%	4.3%	5.2%	4.3%	3.9%	3.4%	3.4%	2.3%	4.9%					
5	<u>Other Financial and Operating Data:</u>																	
6	Mix of Sales: (MMcf)																	
7	Residential	10,076	10,485	11,868	11,423	11,535	12,689	12,199	11,241	13,481	14,019							
8	Commercial	4,655	4,781	5,127	4,880	5,011	5,685	5,178	4,992	5,902	6,202							
9	Industrial	1,236	1,236	2,297	2,247	2,713	3,212	2,799	3,166	5,261	9,406							
10	Public authority & Other Sales	1,268	1,296	1,484	1,392	1,387	1,445	1,387	1,319	1,537	1,650							
11	Unbilled	0	0	0	0	0	0	0	0	0	0	0						
12	Total Mix of Sales	17,235	17,798	20,776	19,942	20,646	23,031	21,563	20,718	26,181	31,277							
13	Mix of Fuel: (MMcf)																	
13	Other	0	0	0	0	0	0	0	0	0	0	0						
14	Total MIX of Fuel (2)	17,563	18,136	23,593	20,532	23,185	20,368	20,213	22,598	21,966	23,256							
15	Composite Depreciation Rate	3.81%	3.91%	3.51%	3.83%	3.21%	4.04%	3.67%	3.53%	4.51%	4.56%							

(1) Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Atmos Energy Corporation, Kentucky.  
(2) Kentucky gas purchases by accounting month.

**Atmos Energy Corporation**  
**Rate Base**  
**Kentucky**

FR 10 (9)(h)12

	<u>Base</u>	<u>Test</u>				
	<u>3/31/2007</u>	<u>06/30/2008</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	\$	\$				
1 Plant in Service	310,419,111	331,265,384	347,965,157	365,356,590	383,617,595	402,791,649
2 Construction Work in Progress	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040
3						
4 Accumulated Depreciation	(142,373,640)	(155,401,549)	(154,873,640)	(167,373,640)	(179,873,640)	(192,373,640)
5 Net Property Plant and Equipment	169,588,510	177,406,875	194,634,556	199,525,990	205,286,994	211,961,048
6						
7						
8 Cash Working Capital Allowance	2,518,104	2,605,840	2,668,194	2,768,171	2,873,055	2,955,859
9 Other Working Capital (Inv & Prepays)	(30,371,955)	25,194,841	30,514,389	29,640,716	27,353,379	25,286,927
10 Customer Advances	(3,605,514)	(3,668,455)	(3,668,455)	(3,668,455)	(3,668,455)	(3,668,455)
11 Deferred Income Taxes	(28,193,624)	(26,722,048)	(30,653,363)	(28,232,135)	(29,442,749)	(28,837,442)
12						
13 Rate Base	109,935,521	174,817,051	193,495,321	200,034,287	202,402,223	207,697,937

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Capital Structure Summary  
For the Base Period, Test Period  
and Forecasted Years

FR10(9)(h)11  
REVISED

	Base Period March '06	Base Period April	Base Period May	Base Period June	Base Period July	Base Period August	Base Period September
Common Stock	405,366	405,758	406,786	407,691	407,979	408,216	408,698
Treasury Stock	0	0	0	0	0	0	0
Common Stock Subscribed	1,447,733,683	1,450,301,554	1,452,234,724	1,456,033,071	1,458,185,629	1,460,129,500	1,467,241,415
Additional Paid-In Capital	178,836,534	178,836,534	178,836,534	178,836,534	178,836,534	178,836,534	178,836,534
Retained Earnings	(29,574,752)	(32,320,463)	(35,584,806)	(35,840,144)	(17,061,925)	(30,578,213)	(43,850,361)
Accum. Other Comprehensive Income	159,823,121	144,169,952	148,440,047	141,677,507	159,512,791	148,937,313	147,737,211
Current Year Net Income	(50,933,257)	(50,933,257)	(76,559,265)	(76,559,265)	(76,559,265)	(102,275,352)	(102,275,352)
Dividends	1,706,290,715	1,690,460,078	1,667,774,020	1,664,555,394	1,703,321,743	1,655,457,998	1,648,098,144
Equity	2,184,427,797	2,184,329,969	2,184,181,530	2,184,082,478	2,183,917,333	2,183,648,921	2,183,548,011
Long-Term debt (including curr mat.)	148,120,000	148,120,000	167,400,000	179,760,000	250,205,645	272,648,355	314,803,500
Short Term Notes Payable - daily avg	4,022,910,047	4,019,355,549	4,028,397,871	4,137,444,721	4,137,444,721	4,111,755,274	4,146,449,655
Total Capitalization							
	409,248	409,798	441,973	442,523	443,073	443,623	415,535
Common Stock	0	0	0	0	0	0	0
Treasury Stock	0	0	0	0	0	0	0
Common Stock Subscribed	1,470,575,240	1,473,909,065	1,669,075,453	1,672,409,278	1,675,743,103	1,679,076,927	1,525,568,357
Additional Paid-In Capital	224,298,393	224,298,393	224,298,393	224,298,393	224,298,393	224,298,393	199,818,930
Retained Earnings	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(23,911,858)
Accum. Other Comprehensive Income	(1,032,613)	19,311,927	63,893,340	111,909,463	144,255,242	163,119,133	119,365,726
Current Year Net Income	-	(26,271,330)	(26,271,330)	(26,271,330)	(54,672,269)	(54,672,269)	(55,711,811)
Dividends	1,679,909,686	1,677,317,271	1,917,097,247	1,968,447,746	1,975,726,960	1,997,925,226	1,765,564,860
Equity	2,183,446,478	2,182,094,317	2,181,941,525	2,181,772,624	2,181,668,563	2,181,563,864	2,183,124,878
Long-Term debt (including curr mat.)	210,199,657	271,578,039	209,095,407	94,248,284	18,704,832	34,632,449	180,449,681
Short Term Notes Payable - daily avg	4,073,555,821	4,130,989,627	4,302,134,180	4,244,468,654	4,176,100,355	4,214,121,539	4,129,139,438
Total Capitalization							
	44.7%	55.3%					100.0%

Equity %  
LTD%

Total

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Capital Structure Summary  
For the Base Period, Test Period  
and Forecasted Years

FR10(9)(h)11  
REVISED

	Interim Period		Interim Period		Interim Period	
	April '07	May '07	May '07	June '07	June '07	June '07
Common Stock	444,173	444,723	444,723	444,723	445,273	445,273
Treasury Stock	0	0	0	0	0	0
Common Stock Subscribed	1,682,410,752	1,685,744,577	1,685,744,577	1,689,078,402	1,689,078,402	1,689,078,402
Additional Paid-In Capital	224,298,393	224,298,393	224,298,393	224,298,393	224,298,393	224,298,393
Retained Earnings	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)
Accum. Other Comprehensive Income	168,639,406	165,566,229	165,566,229	161,577,091	161,577,091	161,577,091
Current Year Net Income	(54,672,269)	(83,178,817)	(83,178,817)	(83,178,817)	(83,178,817)	(83,178,817)
Dividends	2,006,779,874	1,978,554,524	1,978,554,524	1,977,879,762	1,977,879,762	1,977,879,762
Equity	2,181,458,522	2,181,352,536	2,181,352,536	2,181,195,902	2,181,195,902	2,181,195,902
Long-Term debt (including curr mat.)	29,544,295	41,535,991	41,535,991	203,095,407	203,095,407	203,095,407
Short-Term Notes Payable - daily avg	4,217,782,692	4,201,443,051	4,201,443,051	4,362,171,071	4,362,171,071	4,362,171,071
Total Capitalization						

Common Stock  
Treasury Stock  
Common Stock Subscribed  
Additional Paid-In Capital  
Retained Earnings  
Accum. Other Comprehensive Income  
Current Year Net Income  
Dividends  
Equity  
Long-Term debt (including curr mat.)  
Short-Term Notes Payable - daily avg  
Total Capitalization



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Capital Structure Summary  
For the Base Period, Test Period  
and Forecasted Years

FR10(9)(h)11  
REVISED

	Test Period June '07	Test Period July	Test Period August	Test Period September	Test Period Oct Fy '08	Test Period November	Test Period December
Common Stock	445,273	445,823	446,373	446,923	447,457	447,991	448,525
Treasury Stock	0	0	0	0	0	0	0
Common Stock Subscribed	0	0	0	0	0	0	0
Additional Paid-In Capital	1,689,078,402	1,692,412,227	1,695,746,052	1,699,079,877	1,702,413,718	1,705,747,559	1,709,081,400
Retained Earnings	224,298,393	224,298,393	224,298,393	224,298,393	274,439,061	274,439,061	274,439,061
Accum. Other Comprehensive Income	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)
Current Year Net Income	161,577,091	161,404,467	161,370,075	161,931,642	(1,147,705)	21,464,371	70,670,086
Dividends	(83,178,817)	(83,178,817)	(111,790,974)	(111,790,974)	-	(29,164,396)	(29,164,396)
Equity	1,977,879,762	1,981,041,512	1,985,729,339	1,989,625,280	1,961,811,951	1,958,594,005	2,011,134,095
Long-Term debt (including curr mat.)	2,181,195,902	2,181,023,142	2,180,915,204	2,180,806,609	2,180,697,356	2,179,337,439	2,179,176,868
Short Term Notes Payable - daily avg		118,196,996	97,734,336	76,742,900	126,093,051	179,846,433	215,143,813
Total Capitalization	4,280,261,650	4,234,378,879	4,234,378,879	4,217,174,790	4,268,602,357	4,317,777,878	4,405,454,766

  

	Test Period January '08	Test Period February '08	Test Period March	Test Period April	Test Period May '08	Test Period June '08	Test Period 13 month Avg
Common Stock	449,059	449,593	450,127	450,661	451,195	451,729	448,518
Treasury Stock	0	0	0	0	0	0	0
Common Stock Subscribed	0	0	0	0	0	0	0
Additional Paid-In Capital	1,712,415,241	1,715,749,082	1,719,082,923	1,722,416,764	1,725,750,605	1,729,084,446	1,709,081,408
Retained Earnings	274,439,061	274,439,061	274,439,061	274,439,061	274,439,061	274,439,061	259,011,163
Accum. Other Comprehensive Income	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)
Current Year Net Income	123,444,457	158,801,919	179,174,847	184,716,920	180,729,974	175,680,521	133,832,205
Dividends	(29,164,396)	(58,432,924)	(58,432,924)	(58,432,924)	(87,805,585)	(87,805,585)	(63,718,670)
Equity	2,067,242,842	2,076,666,150	2,100,373,453	2,109,249,901	2,079,224,670	2,077,509,591	2,024,314,042
Long-Term debt (including curr mat.)	2,179,000,131	2,178,888,210	2,178,775,613	2,178,662,340	2,177,751,385	2,177,647,863	2,179,529,081
Short Term Notes Payable - daily avg	179,005,866	96,087,414	104,640,031	91,926,877	96,293,572	104,924,231	123,866,293
Total Capitalization	4,425,248,839	4,351,641,773	4,383,789,097	4,379,839,118	4,353,269,627	4,360,081,685	4,327,729,417

Equity % 48.2%  
LTD% 51.8%  
Total 100.0%

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Capital Structure Summary  
For the Base Period, Test Period  
and Forecasted Years

FR10(9)(h)11  
REVISED

	FY 2008	FY 2009	FY2010	FY2011
Equity	2,063,802,570	2,174,183,966	2,287,524,382	2,410,480,782
Long-Term debt (including curr mat.)	2,276,087,447	2,274,052,917	2,322,671,964	2,361,291,012
Short-Term Notes Payable - daily avg	102,987,188	195,876,740	167,014,158	149,414,109
Total Capitalization	4,442,877,205	4,644,113,623	4,777,210,504	4,921,185,903
Equity %	47.6%	48.9%	49.6%	50.5%
LTD%	52.4%	51.1%	50.4%	49.5%
Total	100.0%	100.0%	100.0%	100.0%

Atmos Energy Corporation, KY  
Case No. 2006-00464  
AVERAGE ANNUALIZED LONG-TERM DEBT  
as of June 30, 2008

EXHIBIT LMS-2

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

Schedule J-3  
Sheet 2 of 2  
Witness:

Line No.	ISSUE (A)	13 Mth Average Amount OUTSTANDING (B)	Interest Rate (C)	EFFECTIVE ANNUAL Cost (D)	COMPOSITE Interest Rate (E=D/B)
1	First Mortgage Bonds	\$6,730,769	10.430%	\$702,019	
2	Unsecured Note	1,151,654	10.000%	115,165	
3	Unsecured Note	1,151,654	10.000%	115,165	
4	Debentures	150,000,000	6.750%	10,125,000	
5	7.375% Sr Note 2001-2011	350,000,000	7.375%	25,812,500	
6	5.125% Sr Note 2003-2013	250,000,000	5.125%	12,812,500	
7	Medium Term Notes	10,000,000	6.670%	667,000	
8	Medium Term Notes	10,000,000	6.270%	627,000	
9	Unsecured Notes	300,000,000	6.020%	18,060,000	
10	Unsecured Notes	400,000,000	4.000%	16,000,000	
11	Unsecured Notes	500,000,000	4.950%	24,750,000	
12	Unsecured Notes	200,000,000	5.950%	11,900,000	
13	Columbus IDB	760,530	7.900%	60,082	
14	Wells Fargo Equipmt Lease	978,435	5.650%	55,282	
15	US Bancorp	1,462,137	5.290%	77,347	
16	Pulaski	69,231	8.000%	5,538	
17					
18	Amortization of debt discount			11,074,648	
19	Unamortized Debt Discount	<u>(2,775,329)</u>			
20	Total LONG-TERM DEBT	<u>\$2,179,529,081</u>		<u>\$132,959,247</u>	<u>6.10%</u>
21					
22					

**EXHIBIT LMS-3**

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
**AVERAGE ANNUALIZED SHORT-TERM DEBT**  
 as of June 30, 2008

Schedule J-2  
 Sheet 2 of 2  
 Witness:

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference No(s):

	ISSUE (A)	Amount OUTSTANDING (B) \$000	Interest Rate (C)	EFFECTIVE		COMPOSITE Interest Rate (E=D/B)
				ANNUAL Cost (D) \$000		
1	Average SHORT-TERM DEBT (1)	123,886	5.58%	6,913		
2	COMMITMENT FEE (2)			429		
3	COMMITMENT FEE (3)			806		
4	Total SHORT-TERM DEBT	<u>123,886</u>		<u>8,148</u>		<u>6.58%</u>

**NOTES:**

- (1) Interest Rate is the forecasted average rate for 2007.
- (2) Amortization of Arrangement fees over 5 years for \$600 million line of credit, and over one year for \$300 million line of credit.
- (3) Commitment fees associated with \$900 million line of credit averaging .08667% on the unused portion, calculated using 360-day convention.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 2**  
**Witness: James Cagle**

**Data Request:**

With regard to PSC assessment fees, please provide the following information:

- a. What is the current actual effective PSC assessment rate; when in 2007 is this rate scheduled to change; and what is the expected PSC assessment rate when it will be changed in 2007?
- b. What PSC assessment rate has been assumed in the calculation of the forecasted period PSC assessment expenses of \$401,640?
- c. Provide a workpaper showing the calculations and calculation components (e.g., assessment rate, revenues subject to PSC assessment, etc.) underlying the proposed forecasted period PSC assessment expenses of \$401,640.

**Response:**

- a. The current PSC assessment for the period 7/1/2006 to 6/30/2007 is .1643%. In this case, the Company's expectation is that the rate for the assessment to be received in June 2007 will not significantly change from the previous rate.
- b. The amount of the assessment paid in 2006 was \$401,634.82. This amount is the amount of expense for the forecasted period. Please see c.
- c. 

Gross Intrastate Receipts	\$244,452,110.00
Assessment Rate	.1643%
Tax Liability	\$401,634.82

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 3**  
**Witness: Laurie Sherwood**

**Data Request:**

Please explain in more detail the statement on page 5 of Ms. Sherwood's testimony that Atmos Energy's 9/30/06 ratio of debt to total capitalization is abnormally high due to "continuing high natural gas prices and the extremely warm winter weather..."

**Response:**

In addition to the acquisition of TXU Gas, natural gas prices increased substantially in 2005 following Hurricanes Katrina and Rita. The hurricanes interrupted natural gas production and damaged much of the natural gas processing and transportation infrastructure in the Gulf of Mexico and coastal areas. Because Atmos Energy finances its purchases of natural gas with short-term debt, any increase in natural gas prices will logically result in a corresponding increase in short-term debt.

Extremely warm winter weather, as the Company experienced in both 2004-2005 and 2005-2006 across its service territories, causes its customers to use less natural gas. This reduced usage in turn reduces the amount of cash receipts from customer payments. The lower the Company's cash receipts, the more it must borrow in the form of short-term debt to fund its daily working capital needs.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 4**  
**Witness: Laurie Sherwood**

**Data Request:**

Please provide a revised page 7 of Ms. Sherwood's testimony to reflect the correct dollar amount balances on line 9 of page 7.

**Response:**

Corrections to witness testimony will be made at a later time.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 5**  
**Witness: Laurie Sherwood**

**Data Request:**

The Company's actual and budgeted filing data show that the Company experiences significant monthly fluctuations in its Gas Stored Underground balances. For example, for the forecasted test year, the Company's forecasted Gas Stored Underground balance have monthly balances fluctuating from positive balances of \$62 million (10/07) and \$2.7 million (1/08) to negative balances of \$17.6 million (2/08) and \$30.9 million (3/08). Please confirm that the Company is using short term debt to finance these significantly fluctuating balances. If you do not agree, explain your disagreement.

**Response:**

The Company uses cash from all sources, including short-term debt, to fund its natural gas purchases.



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 6**  
**Witness: Laurie Sherwood**

**Data Request:**

Please confirm that the Company is using short term debt to finance its CWIP investments. If you do not agree, explain your disagreement.

**Response:**

The Company's practice is not to use short-term debt to permanently finance utility plant, whether it has been placed in service or not. The Company uses short-term debt primarily to finance purchases of natural gas.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 7**  
**Witness: Laurie Sherwood**

**Data Request:**

In the same format as per FR10(9)(h)11, please provide the actual monthly, as well as, 13-month average equity, long-term debt (including current maturities) and short term debt (daily average) balances for calendar years 2000 through 2006 and for the month of January 2007.

**Response:**

Please see the attachment labeled. Case 2006-00464 AG 1-7 ATT.

Almos Energy Corporation, KY  
Case No. 2006-00464  
Capital Structure Summary  
AG DR 1-7

	Jan-07	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06
Common Stock	442,887	404,614	404,828	405,366	405,758	406,786	407,691	407,979	408,216	408,698
Treasury Stock	-	-	0	0	-	-	-	-	-	-
Common Stock Subscribed	-	-	-	-	-	-	-	-	-	-
Additional Paid-in Capital	1,672,958,844	1,443,842,625	1,443,842,625	1,447,733,683	1,450,301,554	1,452,234,724	1,456,033,071	1,458,185,629	1,460,129,500	1,467,241,415
Retained Earnings	224,298,392	178,836,534	178,836,534	178,836,534	178,836,534	178,836,534	178,836,534	178,836,534	178,836,534	178,836,534
Accum. Other Comprehensive Income	(19,272,007)	(45,700,615)	(29,574,752)	(29,574,752)	(32,320,463)	(35,594,806)	(35,840,144)	(17,061,925)	(30,578,213)	(43,850,361)
Current Year Net Income	143,897,803	108,077,154	151,392,075	159,823,121	144,169,952	148,440,047	141,677,507	159,512,791	148,937,313	147,737,211
Dividends	(26,264,447)	(25,429,048)	(50,933,257)	(50,933,257)	(76,559,265)	(76,559,265)	(76,559,265)	(76,559,265)	(102,275,352)	(102,275,352)
Equity	1,995,061,472	1,674,006,645	1,677,842,191	1,706,290,715	1,690,460,078	1,667,774,020	1,664,555,394	1,703,321,743	1,655,457,998	1,648,098,144
Long-Term debt (including curr mat.)	2,181,772,624	2,184,621,632	2,184,525,017	2,184,427,797	2,184,329,969	2,184,181,530	2,184,082,478	2,183,917,333	2,183,648,921	2,183,548,011
Short Term Notes Payable - daily avg	100,675,806	268,228,226	186,207,821	186,226,613	148,120,000	167,400,000	179,760,000	250,205,645	272,648,355	314,803,500
Total Capitalization	4,278,509,902	4,126,856,503	4,048,575,029	4,076,945,125	4,022,910,047	4,019,355,550	4,028,397,872	4,137,444,721	4,111,755,274	4,146,449,655

	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05
Common Stock	396,302	396,305	399,400	399,403	400,008	401,259	401,785	402,129	402,687
Treasury Stock	-	-	-	-	-	-	-	-	-
Common Stock Subscribed	-	-	-	-	-	-	-	-	-
Additional Paid-in Capital	1,393,249,894	1,402,922,137	1,408,721,153	1,410,689,144	1,412,469,545	1,416,327,150	1,419,677,972	1,422,078,324	1,426,523,217
Retained Earnings	142,029,456	142,029,456	142,029,456	142,029,456	142,029,456	142,029,456	142,029,456	142,029,456	142,029,456
Accum. Other Comprehensive Income	(31,675,475)	(22,719,596)	(17,770,273)	(24,172,172)	(26,278,233)	(21,286,578)	(18,408,187)	(10,698,132)	(3,340,581)
Current Year Net Income	59,598,882	99,611,393	121,337,453	148,101,292	154,796,752	149,543,928	152,587,148	152,486,359	146,452,148
Dividends	(24,521,073)	(49,210,456)	(49,210,456)	(49,210,456)	(74,047,466)	(74,048,173)	(74,048,173)	(98,977,652)	(98,977,652)
Equity	1,539,077,985	1,587,730,485	1,594,755,299	1,632,270,572	1,604,117,238	1,616,010,262	1,622,139,213	1,601,286,273	1,602,421,868
Long-Term debt (including curr mat.)	2,261,069,589	2,260,878,109	2,260,794,307	2,260,704,171	2,259,497,169	2,186,880,299	2,186,722,368	2,186,461,202	2,186,367,572
Short Term Notes Payable - daily avg	26,440,323	325,893	325,893	-	5,857,258	3,000,000	10,569,355	23,514,032	36,953,333
Total Capitalization	3,875,048,918	3,855,875,499	3,892,974,743	3,895,145,585	3,869,471,665	3,805,890,561	3,819,430,936	3,811,261,507	3,825,752,772

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Capital Structure Summary  
AG DR 1-7

	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04
Common Stock	258,999	259,003	259,003	261,193	261,196	261,719	262,909	312,697	312,697	314,067
Treasury Stock	-	-	-	-	-	-	-	-	-	-
Common Stock Subscribed	-	-	-	-	-	-	-	-	-	-
Additional Paid-in Capital	743,591,641	744,853,581	749,918,562	753,769,530	755,777,092	759,411,777	762,464,608	1,000,569,977	1,002,822,514	1,005,644,409
Retained Earnings	122,539,108	122,539,108	122,539,108	122,539,108	122,539,108	122,539,108	122,539,108	122,539,108	122,539,108	122,539,108
Accum. Other Comprehensive Income	(934,334)	(428,948)	(162,771)	49,102	(281,224)	5,064,198	(3,416,276)	(7,990,852)	(25,981,840)	(14,529,156)
Current Year Net Income	29,540,708	58,967,373	77,647,544	87,845,673	92,499,485	91,800,344	92,610,573	90,472,718	86,991,691	86,226,741
Dividends	(15,744,239)	(15,744,239)	(30,157,094)	(31,615,527)	(31,615,527)	(47,615,294)	(47,615,294)	(66,736,243)	(66,736,243)	(66,736,243)
Equity	879,351,884	910,445,877	920,044,351	932,849,078	939,180,130	931,461,851	926,845,629	1,158,288,354	1,119,947,927	1,133,458,925
Long-Term debt (including curr mat.)	867,900,009	867,852,362	867,765,547	872,717,450	871,669,128	869,306,347	869,184,266	868,996,157	868,673,592.80	868,549,846
Short Term Notes Payable - daily avg	-	149,594,355	49,708,621	1,390,323	-	-	-	-	-	-
Total Capitalization	1,926,892,595	1,837,518,519	1,806,956,852	1,810,849,257	1,810,849,257	1,800,768,199	1,796,029,895	2,027,284,510	1,998,621,520	2,002,008,771

	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03
Common Stock	226,531	226,534	226,973	228,130	228,135	227,671	255,105	255,609	255,609	257,392
Treasury Stock	-	-	-	-	-	-	-	-	-	-
Common Stock Subscribed	-	-	-	-	-	-	-	-	-	-
Additional Paid-in Capital	588,616,083	589,921,726	591,078,718	595,381,384	596,612,987	598,380,102	727,686,237	731,924,134	733,828,294	736,179,224
Retained Earnings	106,141,846	106,141,846	106,141,846	106,141,846	106,141,846	106,141,846	106,141,846	106,141,846	106,141,846	106,141,846
Accum. Other Comprehensive Income	(41,428,507)	(41,755,292)	(42,033,037)	(42,178,731)	(42,187,596)	(41,487,796)	(40,860,817)	(40,726,627)	(40,549,129)	(1,458,809)
Current Year Net Income	25,793,067	38,592,352	59,588,757	74,324,918	74,165,019	73,116,698	74,124,011	71,813,995	67,778,942	71,687,889
Dividends	(12,541,857)	(12,541,857)	(26,168,282)	(26,168,282)	(26,168,282)	(39,893,290)	(39,893,290)	(39,893,290)	(55,290,627)	(55,290,627)
Equity	666,807,162.85	680,585,310	688,834,975	707,729,266	708,792,109	696,485,231	827,453,093	829,515,667	812,164,935	857,516,915
Long-Term debt (including curr mat.)	677,489,489	925,619,177	873,417,732	873,384,920	872,384,920	874,140,975	874,094,869	873,663,071	873,309,461	873,262,701
Short Term Notes Payable - daily avg	-	209,540,000	66,343,929	28,988,710	11,987,500	8,928,548	16,729,167	16,895,161	31,856,452	74,680,000
Total Capitalization	1,815,744,487	1,628,596,636	1,609,502,895	1,599,164,529	1,593,164,529	1,579,554,763	1,718,277,129	1,720,073,899	1,717,330,848	1,805,459,616

	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02
Common Stock	205,144	205,392	205,622	206,216	206,480	206,672	207,235	207,238	207,782	208,366
Treasury Stock	-	-	-	-	-	-	-	-	-	-
Common Stock Subscribed	-	-	-	-	-	-	-	-	-	-
Additional Paid-in Capital	494,307,234	495,274,157	496,277,044	498,887,248	500,114,896	501,010,053	503,415,120	504,690,242	505,802,401	508,265,187
Retained Earnings	95,132,518	95,132,518	95,132,519	95,132,519	95,132,519	95,132,519	95,132,519	95,132,519	95,132,519	95,132,519
Accum. Other Comprehensive Income	(783,417)	(669,982)	(975,330)	(1,159,297)	(896,006)	(1,170,878)	(1,251,122)	(1,920,497)	(2,635,740)	(41,380,287)
Current Year Net Income	20,632,940	36,661,453	48,378,329	62,010,806	65,732,304	65,407,782	65,265,365	63,732,078	64,484,489	59,656,094
Dividends	(12,071,826)	(12,071,826)	(24,196,515)	(24,196,515)	(24,196,515)	(36,391,788)	(36,391,788)	(36,391,788)	(48,646,766)	(48,646,766)
Equity	597,422,594	614,531,713	614,819,669	630,878,977	636,091,679	624,194,359	626,377,329	625,449,791	614,344,685	573,235,133
Long-Term debt (including curr mat.)	699,469,450	699,469,451	699,430,506	699,397,693	698,397,693	696,168,749	696,168,749	695,750,460	694,443,390	1,265,678,523
Short Term Notes Payable - daily avg	184,345,097	122,472,929	7,944,000	63,981,581	7,944,000	272,323	9,945,300	36,979,710	59,670,968	106,261,900
Total Capitalization	1,498,346,261	1,436,723,104	1,394,258,251	1,342,433,372	1,342,433,372	1,320,635,431	1,332,491,377	1,358,179,961	1,368,459,043	1,945,175,556

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Capital Structure Summary  
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	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01
Common Stock	194,248	194,421	194,528	194,988	203,363	200,564	202,995	203,276	203,557	203,964
Treasury Stock	-	-	-	-	-	-	-	-	-	-
Common Stock Subscribed	-	-	-	-	-	-	-	-	-	-
Additional Paid-in Capital	452,275,164	453,133,069	453,571,809	455,610,310	483,165,193	482,676,187	485,872,481	487,026,393	487,803,801	489,947,586
Retained Earnings	83,154,236	83,154,236	83,154,236	83,154,236	84,253,527	84,575,369	83,154,236	83,154,236	83,154,235	83,154,235
Accum. Other Comprehensive Income	(2,891,291)	(1,423,282)	768,643	(15,980)	(538,559)	6,523	43,753	(196,488)	(329,146)	(1,419,633)
Current Year Net Income	22,972,027	39,366,882	52,023,615	67,045,615	68,816,837	63,935,704	63,645,871	62,850,589	62,327,310	56,090,257
Dividends	(9,285,624)	(9,285,624)	(20,566,930)	(20,566,930)	(20,566,930)	(32,314,407)	(32,314,407)	(32,314,407)	(44,111,974)	(44,111,974)
Equity	545,418,760	565,139,702	569,145,900	585,422,238	615,333,431	599,079,939	600,604,928	600,723,599	589,047,783	583,864,435
Long-Term debt (including curr mat.)	372,870,668	370,765,493	370,690,753	369,985,737	369,427,281	717,128,678	716,961,571	716,572,313	715,194,279	713,093,797
Short Term Notes Payable - daily avg	124,107,839	75,282,367	75,282,367	76,261,548	8,880,000	4,487,903	37,140,500	91,335,323	119,603,871	155,172,400
Total Capitalization	1,060,013,034	1,015,119,020	1,031,669,523	1,031,669,523	993,640,712	1,320,696,520	1,354,706,999	1,408,631,235	1,423,845,933	1,452,130,633
Common Stock	157,446.37	157,661	157,785	157,912	158,042	158,164	158,725	158,975	158,213	159,768
Treasury Stock	0	-	-	-	-	-	-	-	(18,236)	-
Common Stock Subscribed	0	-	-	-	-	-	-	-	-	-
Additional Paid-in Capital	298,406,216.11	299,219,781	299,623,303	300,053,149	300,333,748	300,616,780	302,833,452	303,815,592	304,819,771	306,886,795
Retained Earnings	117,122,850.04	117,122,164	117,122,165	83,240,189	83,240,189	83,240,188	83,240,188	83,240,188	83,737,018	83,240,189
Accum. Other Comprehensive Income	2,361,668.88	2,361,669	2,037,128	2,753,228	3,195,701	2,593,673	1,946,206	2,285,227	2,096,767	2,265,348
Current Year Net Income	14,324,292.10	28,371,227	36,696,945	43,897,011	46,381,580	42,702,805	39,500,829	37,455,854	40,046,911	35,918,471
Dividends	(42,807,099.20)	(42,807,099)	(51,793,807)	(17,915,627)	(17,915,627)	(26,930,992)	(26,930,992)	(26,930,992)	(36,001,750)	(35,994,574)
Equity	389,565,374	404,425,404	403,843,519	412,185,862	414,993,633	402,380,617	400,748,407	400,024,842	394,838,694	392,475,997
Long-Term debt (including curr mat.)	388,334,169	388,184,039	387,114,304	387,017,628	386,890,478	384,598,261	384,469,110	384,020,770	382,860,446	380,764,275
Short Term Notes Payable - daily avg	230,513,806	170,148,172	138,363,645	138,363,645	106,407,300	110,530,645	144,451,433	2,509,677	189,782,452	221,336,833
Total Capitalization	1,023,123,249	961,105,996	961,105,996	937,567,134	907,691,411	897,509,523	929,668,950	786,555,290	967,481,592	994,576,105

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Capital Structure Summary  
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	Oct-06	Nov-06	Dec-06	Annual Average
Common Stock	408,953.54	410,436.47	442,526.15	409,703
Treasury Stock	0	0	0	0
Common Stock Subscribed	0	0	0	0
Additional Paid-in Capital	1,469,211,727.18	1,474,824,024.95	1,670,486,935.71	1,471,169,355
Retained Earnings	224,298,392.40	224,298,392.40	224,298,392.40	189,327,732
Accum. Other Comprehensive Income	-24,941,381.15	-13,173,471.32	-29,770,986.27	(30,257,748)
Current Year Net Income	32,719,137.36	51,736,724.27	81,260,753.57	118,962,360
Dividends	0	-26,260,884.63	-26,260,884.63	(53,108,318)
Equity	1,701,696,829	1,711,835,222	1,920,456,737	1,696,503,083
Long-Term debt (including curr mat.)	2,183,446,478	2,185,044,316	2,181,941,525	2,183,807,548
Short Term Notes Payable - daily avg	376,837,452	393,379,333	240,125,806	248,661,896
Total Capitalization	4,261,980,759	4,287,258,872	4,342,524,068	4,128,972,528

	Oct-05	Nov-05	Dec-05	Annual Average
Common Stock	402,948	403,759	404,264	400,505
Treasury Stock	-	-	-	-
Common Stock Subscribed	-	-	-	-
Additional Paid-in Capital	1,428,826,540	1,430,867,713	1,434,044,310	1,415,523,065
Retained Earnings	178,836,534	178,836,534	178,836,534	150,523,397
Accum. Other Comprehensive Income	(18,061,936)	(23,095,328)	(26,138,590)	(20,717,955)
Current Year Net Income	16,404,815	36,076,399	71,026,899	111,062,169
Dividends	-	(25,429,048)	(25,429,048)	(51,356,210)
Equity	1,605,908,901	1,597,860,028	1,632,744,369	1,605,434,971
Long-Term debt (including curr mat.)	2,186,273,350	2,184,928,534	2,184,783,121	2,220,459,481
Short Term Notes Payable - daily avg	156,300,161	236,930,933	303,849,194	66,979,207
Total Capitalization	3,948,482,412	4,019,519,495	4,121,376,684	3,892,873,658

Atmos Energy Corporation, KY  
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	Oct-04	Nov-04	Dec-04	Annual Average
Common Stock	394,570	394,959	396,302	303,793
Treasury Stock	-	-	-	-
Common Stock Subscribed	-	-	-	-
Additional Paid-in Capital	1,374,912,086	1,389,408,534	1,393,249,894	966,645,708
Retained Earnings	142,029,456	142,029,456	142,029,456	127,036,881
Accum. Other Comprehensive Income	(14,504,851)	(20,877,120)	(31,675,475)	(8,889,965)
Current Year Net Income	5,149,283	26,344,419	59,598,882	68,130,418
Dividends	-	(24,521,073)	(24,521,073)	(34,633,626)
Equity	1,507,980,543	1,512,779,174	1,539,077,985	1,108,593,208
Long-Term debt (including curr mat.)	2,268,425,539	2,266,969,419	2,261,069,589	1,191,467,635
Short Term Notes Payable - daily avg	1,326,215,483	20,570,000	15,231,452	130,142,520
Total Capitalization	5,102,621,565	3,800,318,593	3,815,379,026	2,430,203,363

	Oct-03	Nov-03	Dec-03	Annual Average
Common Stock	257,396	257,396	258,999	243,191
Treasury Stock	-	-	-	-
Common Stock Subscribed	-	-	-	-
Additional Paid-in Capital	737,612,099	738,954,622	743,591,641	669,982,096
Retained Earnings	122,539,108	122,539,108	122,539,108	109,925,830
Accum. Other Comprehensive Income	(1,459,521)	(993,295)	(834,334)	(29,073,345)
Current Year Net Income	169,553	9,493,535	29,540,708	51,553,034
Dividends	-	(15,744,239)	(15,744,239)	(28,102,936)
Equity	859,118,635	854,507,127	879,351,884	774,527,870
Long-Term debt (including curr mat.)	870,715,721	870,579,575	867,900,009	861,535,586
Short Term Notes Payable - daily avg	108,533,226	150,293,333	173,321,774	74,791,483
Total Capitalization	1,838,367,583	1,875,380,035	1,920,573,667	1,710,854,939

	Oct-02	Nov-02	Dec-02	Annual Average
Common Stock	208,390	208,529	226,531	208,432
Treasury Stock	-	-	-	-
Common Stock Subscribed	-	-	-	-
Additional Paid-in Capital	509,439,313	510,608,987	588,616,083	508,977,536
Retained Earnings	106,141,846	106,141,846	106,141,846	97,673,133
Accum. Other Comprehensive Income	(42,013,911)	(41,746,099)	(41,428,507)	(13,694,698)
Current Year Net Income	1,003,813	8,537,194	25,793,067	45,176,594
Dividends	-	(12,541,857)	(12,541,857)	(25,253,216)
Equity	574,779,451	571,208,600	666,807,163	613,087,780
Long-Term debt (including curr mat.)	688,402,883	682,636,216	677,489,489	737,915,635
Short Term Notes Payable - daily avg	142,390,323	173,128,833	320,562,258	102,329,602
Total Capitalization	1,405,572,657	1,426,973,649	1,664,858,910	1,453,333,017

Atmos Energy Corporation, KY  
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Capital Structure Summary  
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	Oct-01	Nov-01	Dec-01	Annual Average
Common Stock	203,967	204,614	205,144	200,741
Treasury Stock	-	-	-	-
Common Stock Subscribed	-	-	-	-
Additional Paid-in Capital	491,026,949	492,275,343	494,307,234	477,591,655
Retained Earnings	139,244,492	95,132,518	95,132,518	89,505,562
Accum. Other Comprehensive Income	(1,419,633)	(1,285,046)	(783,417)	(729,504)
Current Year Net Income	(218,811)	6,630,831	20,632,940	45,086,128
Dividends	(44,111,974)	(12,071,826)	(12,071,826)	(25,668,833)
Equity	584,724,990	580,886,434	597,422,594	585,985,749
Long-Term debt (including curr mat.)	707,144,640	704,567,753	699,469,450	580,297,878
Short Term Notes Payable - daily avg	17,356,161	160,393,000	176,517,548	87,211,538
Total Capitalization	1,309,225,792	1,445,847,187	1,473,409,592	1,253,495,165

	Oct-00	Nov-00	Dec-00	Annual Average
Common Stock	159,771	159,771	194,248	161,268
Treasury Stock	-	-	-	(1,403)
Common Stock Subscribed	-	-	-	-
Additional Paid-in Capital	307,773,004	308,306,248	452,275,164	314,227,923
Retained Earnings	83,164,086	83,154,236	83,154,236	91,078,299
Accum. Other Comprehensive Income	2,265,348	1,783,143	(2,891,291)	1,927,217
Current Year Net Income	(99,494)	9,636,558	22,972,027	30,523,463
Dividends	-	(9,283,926)	(9,285,624)	(26,507,547)
Equity	393,262,715	393,756,030	546,418,760	411,409,220
Long-Term debt (including curr mat.)	380,697,541	378,131,777	372,870,668	383,534,864
Short Term Notes Payable - daily avg	236,910,645	255,866,667	224,112,871	169,244,429
Total Capitalization	1,010,870,901	1,027,754,474	1,143,402,298	964,188,532



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 8**  
**Witness: Tom Petersen**

**Data Request:**

Company filing schedule B-1, Sheet 2 of 2 in the prior Case No. 99-070 shows that the Company had projected an average plant in service balance of \$248,939,511 for the year 2000, the forecasted period used for ratemaking purposes in that case. Please provide the equivalent actual average plant in service balance for 2000 and explain any major variance.

**Response:**

Please see the attached schedule showing the actual average gross plant in service of 237,215,768. The company filing in Case 99-070 did not project a balance for CWIP in the forecasted period. The actual average balance in CWIP was \$4,798,771. The company filing did not project any plant retirements leading up to or in the forecasted period. In the 15 months from October 1999 through December 2000 the company had plant retirements of \$2,985,466 in Kentucky and \$8,354,592 in shared services of which 16.58% was allocable to Kentucky. Also, in May of 2000 \$1.7 million of cushion gas was transferred from general plant to storage and processing plant resulting in a higher average gross plant for storage plant and lower general plant than forecasted.

Line No.	Major Property Groupings	Actuals												13 Mth Avg \$			
		Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00		Dec-00		
1	Intangibles	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
2	Production	831,727	831,726	831,726	831,726	831,726	831,726	831,726	831,726	832,588	832,588	832,504	832,504	832,504	832,504	832,504	832,046
3	Storage and Processing	4,903,764	4,903,764	4,903,764	4,903,764	4,903,764	4,903,764	6,598,596	6,598,596	6,604,616	6,645,500	6,645,500	6,645,500	6,645,500	6,645,500	6,645,500	6,104,819
4	Transmission	22,894,838	22,894,411	22,900,880	22,913,097	22,913,097	22,913,097	22,913,097	22,913,097	22,983,649	23,072,530	23,049,817	23,040,725	23,040,725	23,040,725	23,040,725	22,966,309
5	Distribution	157,701,517	157,921,595	158,399,901	159,027,667	153,652,096	152,851,669	159,818,009	160,332,412	161,249,420	162,995,746	163,230,981	163,953,586	163,953,586	164,557,570	164,557,570	159,551,149
6	General	38,314,877	38,314,877	38,314,877	38,314,877	38,314,877	38,314,877	36,619,261	36,619,261	36,399,381	36,253,890	36,259,742	36,281,205	36,281,205	35,797,124	36,999,663	36,999,663
7	Total KY only	224,774,904	224,994,554	225,479,330	226,119,313	220,743,743	219,942,533	226,908,873	227,423,276	228,207,837	229,928,351	230,146,726	230,881,702	230,881,702	231,001,604	226,578,168	226,578,168
8	General Plant Div 002	66,373,100	67,421,481	68,123,948	60,188,574	62,405,033	62,989,997	63,612,450	63,650,292	63,620,292	64,629,907	68,344,367	68,344,367	68,344,367	68,344,367	64,587,923	64,587,923
9	Allocation Factor	16.58%	16.58%	16.58%	16.58%	16.58%	16.58%	16.58%	16.58%	16.58%	16.58%	16.06%	16.06%	16.06%	16.06%	16.06%	16.06%
10	Allocated	11,004,660	11,178,482	11,294,951	9,979,266	10,346,754	10,443,741	10,546,944	10,548,244	10,548,244	10,715,639	10,976,105	10,976,105	10,976,105	10,976,105	10,637,599	10,637,599
11	Total KY Including Alloc.	235,779,564	236,173,036	236,774,281	236,098,579	231,090,497	230,386,274	237,455,817	237,971,520	238,756,081	240,643,989	241,122,831	241,857,808	241,857,808	241,977,710	237,215,768	237,215,768

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 9**  
**Witness: Tom Petersen**

**Data Request:**

On page 4 of his testimony, Mr. Peterson states that, in determining the 13-month average plant in service balances for the base period and forecasted period, he started out with the actual plant in service balance as of September 2006. In this regard, please provide the following information in the same format and detail as per filing Schedule B-2.1, pages 1 through 6 (showing total plant balances, i.e., the sum of the Kentucky Division 9 and the allocations from Divisions 2, 12 and 91):

- a. Each of the 13 monthly plant in service balances underlying the 13-month average plant balances for the base period ended March 31, 2007. In addition, indicate which of these monthly plant balances represent actual balances and which represent projected plant balances.
- b. Actual plant in service balances for each month from March 2006 through December 31, 2006 and, once available, for the month of January 2007.
- c. Projected plant in service balances for each of the "interim" months of April, May and June, 2007.
- d. Each of the 13 monthly plant in service balances underlying the 13-month average plant balances for the forecasted period ended June 30, 2008.

**Response:**

See attached spreadsheet labeled AG DR1-9 ATT.



Almos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of March 31, 2007

Line No.	Acct. No.	Account Title	Tom Petersen													
			Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	Projected Jan-07	Projected Feb-07	Projected Mar-07	13 Month Average
1		Transmission Plant	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970
2	365.10	Land	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196
3	365.20	Rights of Way	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065
4	366.02	Structures & Improvements	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
5	366.03	Other Structures	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856
6	367.00	Mains Cathodic Protection	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420
7	367.01	Mains - Steel	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854
8	369.00	Meas. & Reg. Equipment	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368
9	369.01	Meas. & Reg. Equipment	26,117,903	26,117,903	26,119,858	26,119,858	26,119,858	26,119,858	26,119,858	26,119,858	26,119,858	26,119,858	26,119,858	26,119,858	26,119,858	26,119,858
10		Total Production Plant - LPG	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823
11			51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571
12			145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459
13		Distribution Plant	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
14	374.00	Land & Land Rights	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823	75,823
15	374.01	Land	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571
16	374.02	Land Rights	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459	145,459
17	374.03	Land Other	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
18	375.00	Structures & Improvements	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033
19	375.01	Structures & Improvements T.B.	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699
20	375.02	Land Rights	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591
21	375.03	Improvements	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005
22	376.00	Mains Cathodic Protection	9,432,000	9,504,743	9,228,385	9,894,648	9,948,669	9,948,669	10,134,603	10,192,226	10,240,388	10,266,037	10,354,800	10,392,599	10,429,188	10,466,977
23	376.01	Mains - Steel	63,074,298	63,098,753	62,963,712	63,696,886	63,741,252	63,736,706	63,811,974	64,167,578	64,463,609	64,743,824	64,960,754	65,162,353	65,393,130	64,078,064
24	376.02	Mains - Plastic	24,257,432	24,273,455	24,437,877	25,172,321	25,224,365	25,366,130	25,937,622	26,093,399	26,204,962	26,820,086	26,409,507	26,492,686	26,587,725	25,597,506
25	376.00	Meas & Reg. Sta. Equip - General	2,760,546	2,778,519	2,791,662	2,939,387	2,939,387	2,939,387	2,949,308	2,953,949	2,975,843	2,997,007	2,995,251	3,002,769	3,011,672	2,925,747
26	379.00	Meas & Reg. Sta. Equip - City Gate	1,205,837	1,216,610	1,217,793	1,217,902	1,225,566	1,225,729	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,250,157
27	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212
28	380.00	Services	71,835,921	72,089,557	72,606,180	73,054,178	73,999,230	73,454,633	74,309,639	74,754,592	75,105,902	75,432,348	75,659,314	75,862,162	76,110,916	74,128,815
29	381.00	Meters	13,775,723	13,775,723	13,775,694	13,775,694	13,775,694	13,775,694	13,785,124	13,873,603	13,999,204	14,001,366	14,049,886	14,095,072	14,146,566	13,888,851
30	382.00	Meter Installations	33,983,058	34,116,918	34,092,742	34,158,449	34,297,992	34,859,293	35,016,077	35,140,318	35,255,919	35,396,949	35,409,603	35,498,198	35,472,743	34,727,743
31	383.00	House Regulators	4,970,966	4,970,972	4,971,436	4,971,480	4,971,480	4,966,161	5,032,824	5,061,465	5,085,388	5,108,074	5,125,768	5,142,253	5,161,039	5,043,023
32	384.00	House Reg. Installations	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276
33	385.00	Ind. Meas. & Reg. Sta. Equipment	4,464,370	4,505,318	4,530,661	4,530,661	4,530,661	4,530,661	4,591,155	4,617,273	4,639,106	4,659,801	4,675,942	4,690,960	4,708,118	4,590,362
34	386.00	Other Prop. On Cust. Prem	5,693	5,693	5,693	5,693	5,693	5,693	0	0	0	0	0	0	0	2,627
35			232,870,298	232,870,714	233,777,866	236,073,351	236,713,216	236,923,526	239,355,107	240,663,720	241,728,287	242,728,058	243,468,574	244,146,285	244,943,529	238,899,427

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of March 31, 2007

Line No.	AG DRI-9A	Acct. No.	Account Title	Actual												Projected		Projected		13 Month Average **			
				Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		Actual	Actual	Actual
1			General Plant**	68,187	68,187	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	70,900
2			Land & Land Rights	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954
3			Structures Frame	182,162	182,162	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	183,598	191,839
4			Structures & Improvements	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269
5			Improvements	11,894	11,894	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	13,888
6			Air Conditioning Equipment	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,934,060
7			Improvement to leased Premises	3,223,924	3,223,924	2,594,450	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,623,132	2,708,532
8			Office Furniture & Equipment	2,775	2,775	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,504
9			Remittance Processing Equip	179,141	179,141	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	137,822
10			Office Machines	645,561	645,561	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	560,273
11			Transportation Equipment	43,313	43,313	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	24,653
12			Trucks	146,473	146,473	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	122,165
13			Trailers	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,071
14			Stores Equipment	2,173,371	2,173,371	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,595,317	1,666,225
15			Tools, Shop & Garage Equipment	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125
16			Power Operated Equipment	301,855	301,855	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	239,376	247,306
17			Ditchers	303,039	303,039	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	278,287
18			Backhoes	65,793	65,793	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	43,558
19			Welders	2,553,736	2,553,736	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,667,922	2,649,915
20			Communication Equipment	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338
21			Mobile Radio	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432
22			Fixed Radios	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236
23			Telemetering	2,379,905	2,379,905	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,570,017	2,704,586
24			Miscellaneous Equipment	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867
25			Other Tangible Property	906,600	906,600	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	966,746	1,022,046
26			Servers - HW	583,295	583,295	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	593,254	595,371
27			Servers - SW	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	706,178	719,035
28			Network - HW	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964
29			Network - SW	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318
30			Hardware	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618	3,478,618
31			PC Hardware	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043	421,043
32			PC Software	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821	6,819,821
33			Maintenance SW	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588
34			Application Software	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650
35			General Startup Co	29,653,178	29,653,178	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	29,996,621	30,496,265
36			Total General Plant	296,284,244	296,284,244	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	303,189,094
37			Total Plant	296,284,244	296,284,244	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	297,198,102	303,189,094
38																							
39																							
40																							

\* The balances for accounts 399.06 and 399.08 have been increased by \$791 and \$294 respectively as a correction to an error in the original filing.  
 \*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div. 91 at 56.78%.



Almos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of January 31, 2007

AG DR1-9B

Witness: Tom Petersen

Line No.	Acct. No.	Account Title	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06	Actual Jan-07
1		Transmission Plant	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970
2	365.10	Land	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196
3	365.20	Rights of Way	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065
4	366.02	Structures & Improvements	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
5	366.03	Other Structures	403,856	403,856	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111
6	367.00	Mains Cathodic Protection	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420
7	367.01	Mains - Steel	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854
8	369.00	Meas. & Reg. Equipment	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368
9	369.01	Meas. & Reg. Equipment											
10		Total Production Plant - LPG	26,117,903	26,117,903	26,119,858	26,119,858	26,119,858	26,119,858	26,144,864	25,987,872	25,987,872	25,984,049	26,145,921
11													
12													
13		Distribution Plant	75,823	75,823	96,315	96,315	96,315	96,315	96,315	96,315	96,315	96,315	96,315
14	374.00	Land & Land Rights	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571
15	374.01	Land	145,459	145,459	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565
16	374.02	Land Rights	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
17	374.03	Land Other	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033
18	375.00	Structures & Improvements	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699
19	375.01	Structures & Improvements T.B.	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591
20	375.02	Land Rights	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005
21	375.03	Improvements	9,432,000	9,504,743	9,728,385	9,894,648	9,948,689	9,948,689	10,134,603	10,131,633	10,131,624	10,233,311	10,098,690
22	376.00	Mains Cathodic Protection	63,074,298	63,098,753	62,993,712	63,696,886	63,741,252	63,736,706	63,811,974	63,763,043	63,761,092	64,172,888	64,235,417
23	376.01	Mains - Steel	24,257,432	24,273,455	24,437,877	25,172,321	25,224,365	25,366,130	25,937,692	25,805,665	25,813,607	25,816,169	25,965,919
24	376.02	Mains - Plastic	2,760,546	2,778,519	2,791,662	2,939,387	2,939,387	2,939,387	2,949,308	2,937,583	2,933,560	2,913,852	2,913,852
25	378.00	Meas & Reg. Sta. Equip - General	1,205,837	1,216,610	1,217,793	1,217,902	1,225,566	1,225,729	1,277,515	1,277,579	1,277,579	1,298,759	1,298,609
26	379.00	Meas & Reg. Sta. Equip - City Gate	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,615,033	1,615,033
27	379.05	Meas & Reg. Sta. Equipment T.B.	71,835,921	72,089,557	72,606,180	73,054,178	73,399,230	73,454,633	74,309,639	74,407,597	74,555,925	75,362,444	75,802,809
28	380.00	Services	13,775,723	13,775,723	13,775,694	13,775,694	13,775,694	13,775,694	13,795,124	14,092,447	14,111,268	14,108,682	14,140,935
29	381.00	Meters	33,983,058	34,116,918	34,092,742	34,159,449	34,295,148	34,297,992	34,859,293	34,975,460	35,048,140	35,712,906	35,987,051
30	382.00	Meter Installations	4,970,966	4,970,972	4,971,436	4,971,480	4,986,161	5,032,824	5,032,824	5,032,824	5,033,903	5,033,722	5,033,722
31	383.00	House Regulators	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276
32	384.00	House Reg. Installations	4,464,370	4,505,318	4,530,661	4,530,661	4,530,661	4,530,661	4,591,155	4,590,943	4,590,943	4,574,801	4,574,801
33	385.00	Ind. Meas. & Reg. Sta. Equipment	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693
34	386.00	Other Prop. On Cust. Prem											
35			232,300,298	232,870,714	233,777,886	236,073,351	236,713,216	236,923,526	239,355,107	239,670,827	239,913,692	241,862,555	242,686,678
36													



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
as of January 31, 2007

AG DR1-9B		Page 3 of 3 Witness: Tom Petersen											
Line No.	Acct. No.	Account Title	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07
1	389.00	General Plant**	68,187	68,187	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393
2	390.00	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
3	390.01	Structures Frame	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954
4	390.02	Structures & Improvements	182,162	182,162	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	186,821
5	390.03	Improvements	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	750,964	750,964
6	390.04	Air Conditioning Equipment	11,894	11,894	14,251	14,251	14,251	14,251	14,251	11,894	11,894	11,894	11,894
7	390.05	Improvement to leased Premises	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,935,348	1,918,185	1,918,185
8	391.00	Office Furniture & Equipment	3,223,924	3,223,924	2,594,450	2,623,132	2,623,132	2,623,132	2,642,313	2,687,994	2,698,873	2,698,873	2,707,960
9	391.01	Remittance Processing Equip	2,775	2,775	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320
10	391.02	Office Machines	179,141	179,141	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816	131,816
11	392.00	Transportation Equipment	645,561	645,561	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420	536,420
12	392.01	Trucks	43,313	43,313	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941	21,941
13	392.02	Trailers	146,473	146,473	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632	118,632
14	392.03	Stoves Equipment	4,250	4,250	4,250	4,250	4,250	4,250	3,934	3,934	3,934	3,934	3,934
15	393.00	Stores Equipment	2,173,371	2,173,371	1,595,653	1,595,653	1,595,653	1,595,653	1,596,113	1,596,113	1,596,113	1,628,940	1,628,940
16	394.00	Tools, Shop & Garage Equipment	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125
17	395.00	Power Operated Equipment	301,855	301,855	239,376	239,376	239,376	239,376	239,376	239,376	239,376	245,777	245,777
18	396.00	Ditchers	303,039	303,039	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689
19	396.05	Backhoes	65,793	65,793	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326
20	397.00	Welders	2,553,736	2,553,736	2,667,802	2,667,802	2,667,802	2,667,802	2,689,086	2,720,937	2,696,876	1,768,874	1,764,712
21	397.01	Communication Equipment - Mobile Radio	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,152
22	397.02	Communication Equipment - Fixed Radios	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	2,832
23	397.05	Communication Equip. - Telemetering	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	81,723
24	398.00	Miscellaneous Equipment	2,379,905	2,393,415	2,570,017	2,619,092	2,619,092	2,664,299	2,850,542	2,857,436	2,859,963	2,882,157	2,865,933
25	399.00	Other Tangible Property	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867
26	399.01	Other Tangible Property - Servers - HW	906,600	950,562	966,761	966,761	968,284	983,528	999,555	1,094,700	1,141,026	1,142,269	1,142,202
27	399.02	Other Tangible Property - Servers - SW	583,295	593,253	593,277	593,277	607,693	607,693	593,636	610,174	617,634	617,634	617,623
28	399.03	Other Tangible Property - Network - HW	706,178	706,178	698,912	712,735	723,945	723,945	725,506	725,506	726,008	726,008	726,008
29	399.04	Other Tangible Property - Network - MW	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964
30	399.05	Other Tangible Property - MF - Hardware	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318
31	399.06	Other Tangible Property - FC Hardware	3,478,619	3,478,619	3,569,563	3,643,814	3,647,300	3,653,444	3,831,516	3,831,516	3,697,792	3,682,527	3,682,832
32	399.07	Other Tangible Property - PC Software	421,043	423,057	490,566	491,598	489,501	494,874	495,635	500,638	499,495	499,495	499,475
33	399.08	Other Tangible Property - Mainframe SW	6,819,821	6,819,821	6,895,145	6,895,145	6,916,261	6,924,204	6,916,293	7,344,288	7,409,568	7,282,200	7,281,811
34	399.09	Other Tangible Property - Application Software	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	134,588	133,919
35	399.24	Other Tangible Property - General Startup Co	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650
36	399.24	Other Tangible Property - General Startup Co	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650
37		Total General Plant	29,996,621	29,996,621	29,008,868	29,183,378	29,218,809	29,281,373	29,700,539	30,336,100	30,403,220	29,084,672	29,151,605
38		Total Plant	296,284,244	297,198,102	297,119,797	299,589,462	300,264,748	300,537,622	303,413,375	304,496,619	304,816,916	305,321,564	306,374,493
39													
40													
41													

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div. 91 at 36.78%.

Alamos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
For the Period Apr 07 through Jun 07

AG DR1-9C

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Witness: Tom Petersen

Line No.	Acct. No.	Account / SubAccount Titles	Projected Apr-07	Projected May-07	Projected Jun-07
1		<b>Intangible Plant</b>			
2	301.00	Organization	76,480	76,480	76,480
3	302.00	Franchises & Consents	119,853	119,853	119,853
4	303.00	Misc Intangible Plant	408,053	408,053	408,053
5					
6		Total Intangible Plant	604,386	604,386	604,386
7					
8		<b>Natural Gas Production Plant</b>			
9	325.20	Producing Leaseholds	2,353	2,353	2,353
10	325.40	Rights of Ways	83,422	83,422	83,422
11	331.00	Production Gas Wells Equipment	3,492	3,492	3,492
12	332.01	Field Lines	47,163	47,163	47,163
13	332.02	Tributary Lines	528,218	528,218	528,218
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	198,469
15	336.00	Purification Equipment	44,369	44,369	44,369
16					
17		Total Natural Gas Production Plant	907,486	907,486	907,486
18					
19		<b>Storage Plant</b>			
20	350.10	Land	261,127	261,127	261,127
21	350.20	Rights of Way	4,682	4,682	4,682
22	351.00	Structures and Improvements	4,700	4,700	4,700
23	351.02	Compression Station Equipment	159,811	159,811	159,811
24	351.03	Meas. & Reg. Sta. Structures	23,138	23,138	23,138
25	351.04	Other Structures	144,554	144,554	144,554
26	352.00	Wells \ Rights of Way	62,814	62,814	62,814
27	352.01	Well Construction	2,113,527	2,113,527	2,113,527
28	352.02	Well Equipment	531,954	531,954	531,954
29	352.03	Cushion Gas	1,694,833	1,694,833	1,694,833
30	352.10	Leaseholds	178,530	178,530	178,530
31	352.11	Storage Rights	54,614	54,614	54,614
32	353.01	Field Lines	178,501	178,501	178,501
33	353.02	Tributary Lines	209,458	209,458	209,458
34	354.00	Compressor Station Equipment	546,780	546,780	546,780
35	355.00	Meas & Reg. Equipment	288,851	288,851	288,851
36	356.00	Purification Equipment	243,119	243,119	243,119
37					
38		Total Storage Plant	6,700,993	6,700,993	6,700,993

Alamos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and SubAccounts  
For the Period Apr 07 through Jun 07

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Witness: Tom Petersen

Line No.	Projected Apr-07	Projected May-07	Projected Jun-07
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Acct. No.	Account Title	Projected Apr-07	Projected May-07	Projected Jun-07
1	Transmission Plant			
2	365.10 Land	26,970	26,970	26,970
3	365.20 Rights of Way	838,245	838,245	838,245
4	366.02 Structures & Improvements	214,065	214,065	214,065
5	366.03 Other Structures	69,172	69,172	69,172
6	367.00 Mains Cathodic Protection	406,111	406,111	406,111
7	367.01 Mains - Steel	22,279,216	22,364,808	22,433,694
8	369.00 Meas. & Reg. Equipment	185,854	185,854	185,854
9	369.01 Meas. & Reg. Equipment	2,848,356	2,859,302	2,868,111
10				
11	Total Production Plant - LPG	26,867,990	26,964,528	27,042,224
12				
13	Distribution Plant			
14	374.00 Land & Land Rights	96,315	96,315	96,315
15	374.01 Land	51,571	51,571	51,571
16	374.02 Land Rights	244,565	244,565	244,565
17	374.03 Land Other	2,784	2,784	2,784
18	375.00 Structures & Improvements	312,033	312,033	312,033
19	375.01 Structures & Improvements T.B.	105,699	105,699	105,699
20	375.02 Land Rights	46,591	46,591	46,591
21	375.03 Improvements	4,005	4,005	4,005
22	376.00 Mains Cathodic Protection	10,434,743	10,474,810	10,507,053
23	376.01 Mains - Steel	65,651,272	65,896,337	66,092,194
24	376.02 Mains - Plastic	26,693,887	26,794,734	26,875,554
25	378.00 Meas & Reg. Sta. Equip - General	3,021,818	3,031,360	3,038,630
26	379.00 Meas & Reg. Sta. Equip - City Gate	1,277,515	1,277,515	1,277,515
27	379.05 Meas & Reg. Sta. Equipment T.b.	1,636,212	1,636,212	1,636,212
28	380.00 Services	76,402,664	76,673,858	76,867,604
29	381.00 Meters	14,203,975	14,258,558	14,302,490
30	382.00 Meter Installations	35,601,740	35,696,140	35,767,624
31	383.00 House Regulators	5,181,984	5,201,897	5,217,924
32	384.00 House Reg. Installations	154,276	154,276	154,276
33	385.00 Ind. Meas. & Reg. Sta. Equipment	4,727,224	4,745,390	4,760,011
34	386.00 Other Prop. On Cust. Prem	0	0	0
35		245,852,873	246,708,651	247,362,591
36				

Amos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and Sub-Accounts  
For the Period Apr 07 through Jun 07

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Witness: Tom Petersen  
Projected  
Apr-07 May-07 Jun-07  
\$

Line No.	Acct. No.	Account Title	Projected Apr-07	Projected May-07	Projected Jun-07
1		General Plant**			
2	399.00	Land & Land Rights	71,393	71,393	71,393
3	390.01	Structures Frame	65,954	65,954	65,954
4	390.02	Structures & Improvements	193,598	193,598	193,598
5	390.03	Improvements	774,269	774,269	774,269
6	390.04	Air Conditioning Equipment	14,251	14,251	14,251
7	390.09	Improvement to leased Premises	1,934,242	1,935,412	1,935,733
8	391.00	Office Furniture & Equipment	2,575,304	2,565,731	2,555,492
9	391.02	Remittance Processing Equip	1,150	1,126	1,101
10	391.03	Office Machines	126,294	125,506	124,717
11	392.00	Transportation Equipment	523,687	521,868	520,049
12	392.01	Trucks	19,447	19,091	18,735
13	392.02	Trailers	115,363	114,919	114,455
14	393.00	Stores Equipment	3,898	3,892	3,887
15	394.00	Tools, Shop & Garage Equipment	1,527,279	1,517,514	1,507,750
16	396.00	Power Operated Equipment	3,125	3,125	3,125
17	396.03	Ditchers	232,087	231,045	230,004
18	396.04	Backhoes	271,382	270,909	270,437
19	396.05	Welders	37,355	36,931	36,506
20	397.00	Communication Equipment	2,656,814	2,656,814	2,656,814
21	397.01	Communication Equipment - Mobile Radio	3,338	3,338	3,338
22	397.02	Communication Equipment - Fixed Radios	41,432	41,432	41,432
23	397.05	Communication Equip. - Telemering	312,236	312,236	312,236
24	398.00	Miscellaneous Equipment	2,850,542	2,850,542	2,850,542
25	399.00	Other Tangible Property	40,867	40,867	40,867
26	399.01	Other Tangible Property - Servers - HW	1,146,799	1,167,068	1,172,637
27	399.02	Other Tangible Property - Servers - SW	599,133	599,918	600,134
28	399.03	Other Tangible Property - Network - HW	724,910	724,910	724,910
29	399.04	Other Tangible Property - CPU	56,964	56,964	56,964
30	399.05	Other Tangible Property - MF - Hardware	60,318	60,318	60,318
31	399.06	Other Tang. Property - PC Hardware	4,293,347	4,307,993	4,310,890
32	399.07	Other Tang. Property - PC Software	506,498	508,172	508,632
33	399.08	Other Tang. Property - Mantlams SW	7,306,175	7,363,109	7,378,753
34	399.09	Other Tang. Property - Application Softwar	133,919	133,919	133,919
35	399.24	Other Tang. Property - General Startup Co	1,297,650	1,297,650	1,297,650
36					
37		Total General Plant	30,521,040	30,591,785	30,591,492
38					
39		Total Plant	311,454,768	312,477,828	313,209,171
40					

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.



Almos Energy Corporation, KY  
Case No. 2006-00464  
Plant in Service by Accounts and Sub-Accounts  
for the forecasted period ended Jun 08

Line No.	Acct. No.	Account Title	Tom Petersen												13 Month Average		
			Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	Projected Jan-08	Projected Feb-08	Projected Mar-08	Projected Apr-08	Projected May-08		Projected Jun-08	
1		Transmission Plant	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970
2	365.10	Land	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245
3	365.20	Rights of Way	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065
4	366.02	Structures & Improvements	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
5	366.03	Other Structures	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111
6	367.00	Mans Catholic Protection	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331	22,828,331
7	367.01	Mans - Steel	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854
8	369.00	Meas. & Reg. Equipment	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500	2,894,500
9	369.01	Meas. & Reg. Equipment	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111	2,868,111
10		Total Production Plant - LPG	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224
11			27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224	27,042,224
12		Distribution Plant	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315
13	374.00	Land & Land Rights	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571
14	374.01	Land	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565
15	374.02	Land Rights	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
16	374.03	Land Other	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033
17	375.00	Structures & Improvements	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699
18	375.01	Structures & Improvements T.B.	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591
19	375.02	Land Rights	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005
20	375.03	Improvements	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053	10,507,053
21	376.00	Mans Catholic Protection	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134	66,092,134
22	376.01	Mans - Steel	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554	26,875,554
23	376.02	Mans - Plastic	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630	3,038,630
24	376.03	Mans - Equip. - General	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515
25	376.04	Mans - Equip. - City Gate	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212
26	377.00	Meas & Reg. Sta. Equip - General	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604	76,867,604
27	377.01	Meas & Reg. Sta. Equip - City Gate	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490	14,302,490
28	377.02	Meas & Reg. Sta. Equip T.B.	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624	35,767,624
29	381.00	Meters	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924	5,217,924
30	382.00	Meter Installations	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276
31	383.00	House Regulators	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806	4,803,806
32	384.00	House Reg. Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	385.00	Ind. Meas. & Reg. Sta. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	386.00	Other Prop. On Cust. Prem	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		Total	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591
36			247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591	247,362,591

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Witness: Tom Petersen

Line No.	Acc't. No.	Account Title	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	Projected Jan-08	Projected Feb-08	Projected Mar-08	Projected Apr-08	Projected May-08	Projected Jun-08	13 Month Average
1		General Plant**														
2	389.00	Land & Land Rights	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393
3	390.01	Structures Frame	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954
4	390.02	Structures & Improvements	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598
5	390.03	Improvements	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269
6	390.04	Air Conditioning Equipment	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251
7	390.09	Improvement to leased Premises	1,935,733	1,937,047	1,937,047	1,937,216	1,938,193	1,936,846	1,937,823	1,938,800	1,939,776	1,940,753	1,941,730	1,942,707	1,943,684	1,939,014
8	391.00	Office Furniture & Equipment	2,555,492	2,545,893	2,535,541	2,525,183	2,515,459	2,505,734	2,496,010	2,486,286	2,476,561	2,466,837	2,457,113	2,447,388	2,437,664	2,428,000
9	391.02	Remittance Processing Equip	1,101	1,077	1,053	1,029	1,004	980	956	932	907	883	859	835	810	956
10	391.03	Office Machines	124,717	123,928	123,139	122,351	121,562	120,773	119,984	119,196	118,407	117,618	116,829	116,041	115,252	119,984
11	392.00	Transportation Equipment	520,049	518,230	516,411	514,592	512,773	510,954	509,135	507,316	505,497	503,678	501,859	500,040	498,221	509,135
12	392.01	Trucks	18,735	18,378	18,022	17,666	17,310	16,954	16,597	16,241	15,885	15,529	15,173	14,816	14,460	16,597
13	392.02	Trailers	114,455	113,991	113,527	113,063	112,599	112,135	111,671	111,207	110,743	110,279	109,815	109,351	108,887	111,671
14	393.00	Stores Equipment	3,867	3,867	3,877	3,877	3,866	3,861	3,856	3,850	3,845	3,840	3,835	3,829	3,824	3,856
15	394.00	Tools, Shop & Garage Equipment	1,507,750	1,497,985	1,488,221	1,478,456	1,468,692	1,458,927	1,449,163	1,439,398	1,429,634	1,419,869	1,410,105	1,400,340	1,390,576	1,449,163
16	396.00	Power Operated Equipment	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125
17	396.03	Ditchers	230,004	228,963	227,922	226,880	225,839	224,797	223,756	222,715	221,674	220,632	219,591	218,550	217,508	223,756
18	396.04	Backhoes	270,437	269,964	269,491	268,919	268,347	267,775	267,203	266,631	266,059	265,487	264,915	264,343	263,771	267,203
19	396.05	Welders	36,506	36,082	35,657	35,233	34,808	34,384	33,959	33,535	33,111	32,686	32,262	31,837	31,413	33,959
20	397.00	Communication Equipment - Mobile Radio	2,656,814	2,656,814	2,656,814	2,656,814	2,656,814	2,648,075	2,640,336	2,632,597	2,624,858	2,617,119	2,609,380	2,601,641	2,593,902	2,653,181
21	397.01	Communication Equipment - Fixed Radios	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338
22	397.02	Communication Equipment - Telemetering	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432
23	398.00	Miscellaneous Equipment	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236
24	399.00	Other Tangible Property	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542	2,850,542
25	399.01	Other Tangible Property - Servers - HW	1,172,637	1,192,338	1,195,412	1,198,341	1,215,735	1,233,129	1,250,522	1,267,916	1,285,310	1,302,704	1,320,097	1,337,491	1,354,885	1,255,886
26	399.02	Other Tangible Property - Servers - SW	600,134	600,897	601,016	601,130	601,244	602,441	603,097	603,752	604,408	605,064	605,719	606,375	607,031	603,296
27	399.03	Other Tangible Property - Network - HW	724,910	724,910	724,910	724,910	724,910	724,910	724,910	724,910	724,910	724,910	724,910	724,910	724,910	724,910
28	399.04	Other Tangible Property - Network - SW	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964
29	399.05	Other Tangible Property - MF - Hardware	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318	60,318
30	399.06	Other Tangible Property - PC Hardware	4,310,890	4,340,873	4,370,856	4,400,839	4,430,822	4,460,805	4,490,788	4,520,771	4,550,754	4,580,737	4,610,720	4,640,703	4,670,686	4,538,528
31	399.07	Other Tangible Property - PC Software	508,632	510,258	511,884	513,510	515,136	516,762	518,388	519,914	521,540	523,166	524,792	526,418	528,044	515,241
32	399.08	Other Tangible Property - Mainframe SW	7,378,753	7,494,090	7,442,726	7,450,953	7,500,912	7,541,297	7,581,682	7,641,214	7,691,746	7,741,131	7,791,099	7,841,047	7,891,006	7,610,511
33	399.09	Other Tangible Property - Application Software	133,919	133,919	133,919	133,919	133,919	133,919	133,919	133,919	133,919	133,919	133,919	133,919	133,919	133,919
34	399.24	Other Tangible Property - General Startup Co	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650
35		Total General Plant	30,675,280	30,678,822	30,682,364	30,685,906	30,689,448	30,692,990	30,696,532	30,700,074	30,703,616	30,707,158	30,710,700	30,714,242	30,717,784	30,983,244
36		Total Plant	313,209,171	315,840,836	318,472,501	321,104,166	323,735,831	326,367,496	328,999,161	331,630,826	334,262,491	336,894,156	339,525,821	342,157,486	344,789,151	352,869,092

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 10**  
**Witness: Tom Petersen**

**Data Request:**

Schedule B.2.2, pages 1 through 6, show the plant additions and retirements (including Kentucky Division 09 and allocations from Divisions 2, 12 and 91) for the base period ended 3/31/07 and forecasted period ended 6/30/08. In this regard, please provide the following information in the same format and detail as per this filing Schedule B.2.2:

- a. Plant additions and plant retirements for each of the months of May 2006 through March 2007. In addition, indicate which of these monthly plant additions and retirements are actual and which represent projected plant additions/retirements.
- b. Actual plant additions/retirements for each month from May 2006 through December 2006 and, once available, for the month of January 2007.
- c. Projected plant additions/retirements for each of the "interim" months of April, May and June, 2007.
- d. Plant additions and plant retirements for each of the months of July 2007 through June 2008.

**Response:**

See attachment Case 2006-00464 AG DR1-10 ATT.



Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
 From April 1, 2006 to March 31, 2007

Sheet 1 of 3

Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	Projected Jan-07	Projected Feb-07	Projected Mar-07	Total Base Period
1		Account 101-1000 Gas Plant In Service - General													
2		Intangible Plant													
3	301.00	Organization													
4	302.00	Franchises & Consents													
5	303.00	Misc. Intangible Plant													
6															
7		Total Intangible Plant													
8															
9		Natural Gas Production Plant													
10	325.20	Producing Leaseholds													
11	325.40	Rights of Ways													
12	331.00	Production Gas Wells Equipment													
13	332.01	Field Lines													
14	332.02	Tributary Lines													
15	334.00	Field Meas. & Reg. Sta. Equip													
16	336.00	Purification Equipment													
17															
18		Total Natural Gas Production Plant													
19															
20		Storage Plant													
21	350.10	Land													
22	350.20	Rights of Way													
23	351.00	Structures & Improvements													
24	351.02	Compression Station Equipment													
25	351.03	Meas. & Reg. Sta. Structures													
26	351.04	Other Structures													
27	352.00	Wells													
28	352.01	Well Construction													
29	352.02	Well Equipment													
30	352.03	Cushion Gas													
31	352.10	Leaseholds													
32	352.11	Storage Rights													
33	353.01	Field Lines													
34	353.02	Tributary Lines													
35	354.00	Compressor Station Equipment													
36	355.00	Meas. & Reg. Equipment													
37	356.00	Purification Equipment													
38															
39		Total Storage Plant													

Almos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 031  
From April 1, 2006 to March 31, 2007

Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	Projected Jan-07	Projected Feb-07	Projected Mar-07	Total Base Period
		<b>Transmission Plant</b>													
1	365.10	Land	-	-	-	-	26,048	-	-	-	-	-	-	-	26,048
3	365.20	Rights of Way	-	-	-	-	-	-	-	-	-	-	-	-	-
4	366.02	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
5	366.03	Other Structures	-	-	-	-	-	-	-	-	-	-	-	-	2,255
6	367.00	Mains - Cathodic Protection	-	2,255	-	-	-	-	123,097	102,897	97,533	76,074	70,876	80,770	551,247
7	367.01	Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-
8	369.00	Meas. & Reg. Equipment	-	-	-	-	-	-	15,738	13,155	12,469	9,726	9,061	10,326	70,475
9	369.01	Meas. & Reg. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
10		<b>Total Transmission Plant</b>	-	2,255	-	-	26,048	-	138,835	116,052	110,003	85,800	79,937	91,096	650,026
		<b>Distribution Plant</b>													
13	374.00	Land & Land Rights	-	22,492	-	-	-	-	-	-	-	-	-	-	22,492
14	374.01	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
15	374.02	Land Rights	-	99,106	-	-	-	-	-	-	-	-	-	-	99,106
16	374.03	Land Other	-	-	-	-	-	-	-	-	-	-	-	-	-
17	375.00	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
18	375.01	Structures & Improvements T.B.	-	-	-	-	-	-	-	-	-	-	-	-	-
19	375.02	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
20	375.03	Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
21	375.03	Improvements	72,744	223,642	166,263	55,953	-	185,914	57,655	48,194	45,662	35,631	33,196	37,830	962,702
22	376.00	Mains Cathodic Protection	29,400	(134,993)	761,231	45,422	-	81,121	363,021	303,449	287,632	224,347	209,017	238,195	2,407,841
23	376.01	Mains - Steel	16,417	164,471	740,483	52,121	144,827	572,548	147,557	123,343	116,914	91,190	84,959	96,819	2,351,649
24	376.02	Mains - Plastic	17,972	13,143	150,500	-	14,080	16,746	13,988	13,268	10,349	9,642	9,642	10,988	270,686
25	378.00	Meas. & Reg. Sta. Equipment General	10,774	1,183	109	7,664	163	51,785	-	-	-	-	-	-	71,678
26	379.00	Meas. & Reg. Sta. Equipment City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379.05	Meas. & Reg. Sta. Equipment T.B.	303,002	787,438	582,194	430,131	55,403	1,069,712	570,647	477,003	462,140	352,660	328,561	374,428	5,783,320
28	380.00	Services	-	(29)	-	-	19,430	78,479	65,601	62,181	48,500	45,186	51,494	51,494	370,843
29	381.00	Meters	-	-	-	-	-	-	-	-	-	-	-	-	-
30	382.00	Meter Installations	217,957	3,303	138,227	189,484	2,844	573,583	198,312	165,768	157,128	122,557	114,182	130,121	2,013,466
31	383.00	House Regulators	6	464	43	-	14,681	46,663	28,631	23,933	22,695	17,694	16,465	18,766	190,073
32	384.00	House Reg. Installations	-	-	-	-	-	-	-	-	-	-	-	-	-
33	385.00	Ind. Meas. & Reg. Sta. Equipment	40,948	25,342	-	-	-	60,494	26,119	21,833	20,695	16,141	15,038	17,138	243,748
34	386.00	Other Prop. on Cust. Prem	-	-	-	-	-	-	-	-	-	-	-	-	-
35		<b>Total Distribution Plant</b>	709,221	1,205,563	2,539,050	780,775	217,917	2,675,330	1,487,167	1,243,121	1,176,325	919,071	856,266	975,799	14,787,605
36															

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Sheet 2 of 3

Almos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From April 1, 2006 to March 31, 2007

Sheet 3 of 3

Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	Projected Jan-07	Projected Feb-07	Projected Mar-07	Total Base Period
1		General Plant**	-	3,206	-	-	-	-	-	-	-	-	-	-	3,206
2	389.00	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
3	390.01	Structures - Frame	-	11,436	-	-	-	-	-	-	-	-	-	-	11,436
4	390.02	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
5	390.03	Improvements	-	2,357	-	-	-	-	-	-	-	-	-	-	2,357
6	390.04	Air Conditioning Equipment	-	-	-	-	-	2,536	777	1,458	568	845	1,410	7,593	23,824
7	390.09	Improvement to Leased Premises	-	-	28,681	-	-	19,181	1,991	610	1,145	446	663	1,107	53,824
8	391.00	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
9	391.02	Remittance Processing Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
10	391.03	Office Machines	-	-	-	-	-	-	-	-	-	-	-	-	-
11	392.00	Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
12	392.01	Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-
13	392.02	Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
14	393.00	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	8,130
15	394.00	Tools, Shop & Garage Equipment	-	-	6,118	336	-	(23)	-	-	-	-	-	-	-
16	396.00	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
17	396.03	Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-
18	396.04	Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-
19	396.05	Welders	-	-	-	-	-	-	-	-	-	-	-	-	-
20	397.00	Communication Equipment	152	114,034	(120)	-	-	12,685	2,647	2,647	3,646	-	-	-	135,592
21	397.01	Communication Equipment - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
22	397.02	Communication Equip. - Fixed Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
23	397.05	Communication Equip. - Telemetering	-	-	-	-	-	-	-	-	-	-	-	-	-
24	398.00	Miscellaneous Equipment	13,510	176,602	49,075	-	5,207	226,244	-	-	-	-	-	-	470,637
25	399.00	Other Tangible Property	-	-	-	-	-	-	-	-	-	-	-	-	-
26	399.01	Other Tangible Property - Servers - HW	43,962	16,200	(16)	1,539	14,054	1,973	49,285	13,471	25,287	9,837	14,638	24,433	214,623
27	399.02	Other Tangible Property - Servers - SW	9,958	1	23	363	14,054	(3)	1,702	522	979	381	567	946	29,482
28	399.03	Other Tangible Property - Network - Hardware	1	(7,267)	13,824	11,210	-	1,561	-	-	-	-	-	-	19,328
29	399.04	Other Tangible Property - CPU	-	-	-	-	-	-	-	-	-	-	-	-	-
30	399.05	Other Tangible Property - Mainframe Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-
31	399.06	Other Tang. Property - P.C. Hardware	1	90,943	74,252	3,486	757	163,114	34,946	15,986	153,948	375,650	9,061	16,729	936,874
32	399.07	Other Tang. Property - P.C. Software	2,014	67,508	1,033	(2,098)	189	761	3,629	1,112	2,087	812	1,209	2,018	80,274
33	399.08	Other Tang. Property - Application Software	273,845	74,324	1,620	20,596	2,837	(5,911)	140,964	37,839	70,975	27,631	51,109	68,632	764,459
34	399.09	Other Tang. Property - Mainframe Software	-	-	-	-	-	-	-	-	-	-	-	-	-
35	399.24	Other Tang. Property - General Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
36		Total General Plant	343,443	551,042	174,490	35,431	37,098	419,482	237,681	72,965	259,504	415,324	78,092	115,275	2,739,826
37															
38		Total Plant	1,052,663	1,755,860	2,713,540	816,206	255,015	3,120,861	1,863,683	1,432,138	1,547,832	1,420,194	1,014,295	1,182,169	18,177,456
39															

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
 From April 1, 2006 to March 31, 2007

AG DR1-10A

Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	Projected Jan-07	Projected Feb-07	Projected Mar-07	Total Base Period
1		Account 101-1000 Gas Plant In Service - General													
2		Intangible Plant													
3	301.00	Organization													
4	302.00	Franchises & Consents													
5	303.00	Misc. Intangible Plant													
6		Total Intangible Plant													
7															
8		Natural Gas Production Plant													
9		Producing Leaseholds													
10	325.20	Rights of Way													
11	325.40	Production Gas Wells Equipment													
12	331.00	Field Lines													
13	332.01	Tributary Lines													
14	332.02	Field Meas. & Reg. Sta. Equip													
15	334.00	Purification Equipment													
16		Total Natural Gas Production Plant													
17															
18															
19		Storage Plant													
20		Land													
21	350.10	Rights of Way													
22	350.20	Structures & Improvements													
23	351.00	Compression Station Equipment													
24	351.02	Meas. & Reg. Sta. Structures													
25	351.03	Other Structures													
26	351.04	Wells													
27	352.00	Well Construction													
28	352.01	Well Equipment													
29	352.02	Cushion Gas													
30	352.03	Leaseholds													
31	352.10	Storage Rights													
32	352.11	Field Lines													
33	353.01	Tributary Lines													
34	353.02	Compressor Station Equipment													
35	354.00	Meas & Reg. Equipment													
36	355.00	Purification Equipment													
37		Total Storage Plant													
38															
39															

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From April 1, 2006 to March 31, 2007

AG DR1-10A

Sheet 2 of 3

Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	Projected Jan-07	Projected Feb-07	Projected Mar-07	Total Base Period
1		Transmission Plant													
2	365.10	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3	365.20	Rights of Way	-	-	-	-	-	-	-	-	-	-	-	-	-
4	366.02	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
5	366.03	Other Structures	-	-	-	-	-	-	-	-	-	-	-	-	-
6	367.00	Mains - Cathodic Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
7	367.01	Mains - Steel	-	-	300	-	-	1,043	22	22	22	22	22	22	1,477
8	369.00	Meas. & Reg. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
9	369.01	Meas. & Reg. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11		Total Transmission Plant	-	-	300	-	-	1,043	22	22	22	22	22	22	1,477
12															
13		Distribution Plant													
14	374.00	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
15	374.01	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
16	374.02	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374.03	Land Other	-	-	-	-	-	-	-	-	-	-	-	-	-
18	375.00	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
19	375.01	Structures & Improvements T.B.	-	-	-	-	-	-	-	-	-	-	-	-	-
20	375.02	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
21	375.03	Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
22	376.00	Mains Cathodic Protection	-	-	-	1,912	-	-	-	32	32	32	32	32	2,103
23	376.01	Mains - Steel	4,945	48	26,056	1,056	4,546	5,853	7,417	7,417	7,417	7,417	7,417	7,417	89,009
24	376.02	Mains - Plastic	395	49	6,039	78	3,061	1,056	1,780	1,780	1,780	1,780	1,780	1,780	21,356
25	378.00	Meas. & Reg. Sta. Equipment General	-	-	-	-	-	9,852	2,104	2,104	2,104	2,104	2,104	2,104	25,253
26	379.00	Meas & Reg. Sta. Equipment City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379.05	Meas & Reg. Sta. Equipment T.B.	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.00	Services	49,367	270,815	134,196	85,079	-	214,706	125,694	125,694	125,694	125,694	125,694	125,694	1,508,326
29	381.00	Meters	-	-	-	-	-	-	-	-	-	-	-	-	-
30	382.00	Meter Installations	84,098	27,479	72,520	52,785	-	12,282	41,527	41,527	41,527	41,527	41,527	41,527	498,327
31	383.00	House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-
32	384.00	House Reg. Installations	-	-	-	-	-	-	-	-	-	-	-	-	-
33	385.00	Ind. Meas. & Reg. Sta. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
34	386.00	Other Prop. on Cust. Prem	-	-	-	-	-	-	-	-	-	-	-	-	-
35															
36		Total Distribution Plant	138,805	298,391	243,565	140,909	7,607	243,749	178,554	178,554	178,554	178,554	178,554	178,554	2,144,373

Alamos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 081  
From April 1, 2006 to March 31, 2007

Sheet 3 of 3

Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Projected Nov-06	Projected Dec-06	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Total Base Period
1		General Plant**													
2	389.00	Land & Land Rights													
3	390.01	Structures - Frame													
4	390.02	Structures & Improvements													
5	390.03	Improvements													9,295
6	390.04	Air Conditioning Equipment								9,295					692,422
7	390.09	Improvement to Leased Premises								10,491	10,491	10,491	10,491	10,491	1,601
8	391.00	Office Furniture & Equipment		629,474						24	24	24	24	24	52,058
9	391.02	Remittance Processing Equip		1,455						789	789	789	789	789	120,055
10	391.03	Office Machines		47,325						1,819	1,819	1,819	1,819	1,819	23,509
11	392.00	Transportation Equipment		109,141						356	356	356	356	356	30,626
12	392.01	Trucks		21,372						464	464	464	464	464	347
13	392.02	Trailers		27,842						5	5	5	5	5	644,457
14	393.00	Stores Equipment		585,870						9,765	9,765	9,765	9,765	9,765	
15	394.00	Tools, Shop & Garage Equipment													68,727
16	396.00	Power Operated Equipment		62,479						1,041	1,041	1,041	1,041	1,041	31,185
17	396.03	Ditchers		28,350						473	473	473	473	473	28,013
18	396.04	Backhoes		25,467						424	424	424	424	424	41,214
19	396.05	Welders								41,214					
20	397.00	Communication Equipment													
21	397.01	Communication Equipment - Mobile Radios													
22	397.02	Communication Equip. - Fixed Radios													
23	397.05	Communication Equip. - Telemetry													
24	398.00	Miscellaneous Equipment													
25	399.00	Other Tangible Property													
26	399.01	Other Tangible Property - Servers - HW													597
27	399.02	Other Tangible Property - Servers - SW								597					
28	399.03	Other Tangible Property - Network - Hardware													
29	399.04	Other Tangible Property - CPU													
30	399.05	Other Tangible Property - Mainframe Hardware								138,281					138,281
31	399.06	Other Tang. Property - P.C. Hardware								858					858
32	399.07	Other Tang. Property - P.C. Software								38,293					38,293
33	399.08	Other Tang. Property - Application Software								669					669
34	399.09	Other Tang. Property - Mainframe Software													
35	399.24	Other Tang. Property - General Startup Costs													
36				1,538,775					315	25,652	25,652	25,652	25,652	25,652	1,922,205
37		Total General Plant													
38			138,805	1,837,166	243,885	140,909	7,607	245,107	204,228	433,434	204,228	204,228	204,228	204,228	4,068,056
39		Total Plant													

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 031  
From April 1, 2006 to January 31, 2007

Sheet 1 of 3

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Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06	Actual Jan-07
1		Account 101-1000 Gas Plant in Service - General										
2		Intangible Plant										
3	301.00	Organization										
4	302.00	Franchises & Consents										
5	303.00	Misc. Intangible Plant										
6		Total Intangible Plant										
7												
8		Natural Gas Production Plant										
9	325.20	Producing Leaseholds										
10	325.40	Rights of Ways										
11	331.00	Production Gas Wells Equipment										
12	332.01	Field Lines										
13	332.02	Tributary Lines										
14	334.00	Field Meas. & Reg. Sta. Equip										
15	336.00	Purification Equipment										
16												
17		Total Natural Gas Production Plant										
18												
19		Storage Plant										
20	350.10	Land										
21	350.20	Rights of Way										
22	351.00	Structures & Improvements										
23	351.02	Compression Station Equipment										
24	351.03	Meas. & Reg. Sta. Structures										
25	351.04	Other Structures										
26	352.00	Wells										
27	352.01	Well Construction										
28	352.02	Well Equipment										
29	352.03	Cushion Gas										
30	352.10	Leaseholds										
31	352.11	Storage Rights										
32	353.01	Field Lines										
33	353.02	Tributary Lines										
34	354.00	Compressor Station Equipment										
35	355.00	Meas & Reg. Equipment										
36	356.00	Purification Equipment										
37												
38		Total Storage Plant										
39												

Alamos Energy Corporation, KY  
Case No. 2005-00464  
Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From April 1, 2006 to January 31, 2007

Sheet 2 of 3

Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06	Actual Jan-07
1		Transmission Plant										
2	365.10	Land										
3	365.20	Rights of Way						26,048	1,687			
4	366.02	Structures & Improvements										
5	366.03	Other Structures										
6	367.00	Mains - Cathodic Protection		2,255								161,872
7	367.01	Mains - Steel										
8	369.00	Meas. & Reg. Equipment										
9	369.01	Meas. & Reg. Equipment										
10		Total Transmission Plant		2,255				26,048	1,687			161,872
11												
12		Distribution Plant										
13		Land & Land Rights										
14	374.00	Land & Land Rights		22,492								
15	374.01	Land										
16	374.02	Land Rights		99,106								
17	374.03	Land Other										
18	375.00	Structures & Improvements										
19	375.01	Structures & Improvements T.B.										
20	375.02	Land Rights										
21	375.03	Improvements										
22	376.00	Mains Cathodic Protection	72,744	223,642	166,263	55,953		185,914	(10)	(9)	116,333	11,292
23	376.01	Mains - Steel	29,400	(134,993)	761,231	45,422		81,121	(65)	(9)	450,606	138,229
24	376.02	Mains - Plastic	16,417	164,471	740,483	52,121	144,827	572,548	(131,956)	7,942	3,127	149,750
25	378.00	Meas. & Reg. Sta. Equipment General	17,972	13,143	150,500			14,080		59	(8)	(13,143)
26	379.00	Meas. & Reg. Sta. Equipment City Gate	10,774	1,183	109	7,664	163	51,785	65			(150)
27	379.05	Meas. & Reg. Sta. Equipment T.B.										
28	380.00	Services	303,002	787,438	582,194	430,131	55,403	1,069,712	110,300	148,328	806,520	440,365
29	381.00	Meters		(29)				19,430	297,323	18,820	46	32,253
30	382.00	Meter Installations	217,957	3,303	138,227	189,484	2,844	573,583	116,167	72,680	664,766	274,145
31	383.00	House Regulators	6	464	43		14,681	46,663		1,079		(147)
32	384.00	House Reg. Installations										
33	385.00	Ind. Meas. & Reg. Sta. Equipment	40,948	25,342				60,494				
34	386.00	Other Prop. on Cust. Prem										
35		Total Distribution Plant	709,221	1,205,563	2,539,050	780,775	217,917	2,675,330	391,863	248,822	2,023,727	1,045,736
36												



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Additions: Div. 09 and Allocations Div. 02, Div. 012 and Div. 091  
From April 1, 2006 to January 31, 2007

Sheet 3 of 3

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Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06	Actual Jan-07
1		General Plant**										
2	389.00	Land & Land Rights		3,206								
3	390.01	Structures - Frame										
4	390.02	Structures & Improvements		11,436								
5	390.03	Improvements								(2,357)		
6	390.04	Air Conditioning Equipment		2,367								
7	390.09	Improvement to Leased Premises			28,681			19,181	347	10,879	1	9,087
8	391.00	Office Furniture & Equipment										
9	391.02	Remittance Processing Equip										
10	391.03	Office Machines										
11	392.00	Transportation Equipment										
12	392.01	Trucks										
13	392.02	Trailers										
14	393.00	Stores Equipment						(23)				
15	394.00	Tools, Shop & Garage Equipment		1,698	6,118	336						30,827
16	396.00	Power Operated Equipment										
17	396.03	Ditchers										
18	396.04	Backhoes										
19	396.05	Welders										
20	397.00	Communication Equipment	152	114,034	(120)							(4,163)
21	397.01	Communication Equipment - Mobile Radios										
22	397.02	Communication Equip. - Fixed Radios										
23	397.05	Communication Equip. - Telemetry										
24	398.00	Miscellaneous Equipment	13,510	176,602	49,075		5,207	226,244	6,809	2,527	22,194	3,775
25	399.00	Other Tangible Property	43,962	16,200	(16)	1,539	14,054	1,973	85,145	56,326	1,243	(66)
26	399.01	Other Tangible Property - Servers - HW	9,958	1	23	363	14,054	(3)	16,537	7,460		0
27	399.02	Other Tangible Property - Servers - SW		(7,267)	13,824	11,210		1,561		1,098		
28	399.03	Other Tangible Property - Network - Hardware										
29	399.04	Other Tangible Property - CPU										
30	399.05	Other Tangible Property - Mainframe Hardware										
31	399.06	Other Tang. Property - P.C. Hardware	1	90,943	74,252	3,486	757	163,114	6,455	4,557		4
32	399.07	Other Tang. Property - P.C. Software	2,014	67,508	1,033	(2,098)	189	761	3,766	34	9,080	(20)
33	399.08	Other Tang. Property - Application Software	273,845	74,324	1,620	20,596	2,837	(5,911)	425,996	103,572	48,782	(389)
34	399.09	Other Tang. Property - Mainframe Software										
35	399.24	Other Tang. Property - General Startup Costs										
36		Total General Plant	343,443	551,042	174,490	35,431	37,098	419,482	545,054	201,249	117,165	8,517
37		Total Plant	1,052,663	1,758,860	2,713,540	816,206	255,015	3,120,861	1,070,902	460,383	2,141,687	1,216,124

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.76%.

Almos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From April 1, 2006 to January 31, 2007

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Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06	Actual Jan-07
1		Account 101-1000 Gas Plant in Service - General										
2		Intangible Plant										
3	301.00	Organization										
4	302.00	Franchises & Consents										
5	303.00	Misc. Intangible Plant										
6		Total Intangible Plant										
7												
8		Natural Gas Production Plant										
9		Producing Leaseholds										
10	325.20	Rights of Way										
11	325.40	Production Gas Wells Equipment										
12	331.00	Field Lines										
13	332.01	Tributary Lines										
14	332.02	Field Meas. & Reg. Sta. Equip										
15	334.00	Purification Equipment										
16	336.00											
17		Total Natural Gas Production Plant										
18												
19		Storage Plant										
20		Land										
21	350.10	Rights of Way										
22	350.20	Structures & Improvements										
23	351.00	Compression Station Equipment										
24	351.02	Meas. & Reg. Sta. Structures										
25	351.03	Other Structures										
26	351.04	Wells										
27	352.00	Well Construction										
28	352.01	Well Equipment										
29	352.02	Cushion Gas										
30	352.03	Leaseholds										
31	352.10	Storage Rights										
32	352.11	Field Lines										
33	353.01	Tributary Lines										
34	353.02	Compressor Station Equipment										
35	354.00	Meas & Reg. Equipment										46,369
36	355.00	Purification Equipment										76,270
37												
38		Total Storage Plant										124,639
39												

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
 From April 1, 2006 to January 31, 2007

Sheet 2 of 3

Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06	Actual Jan-07
		Transmission Plant										
1	365.10	Land	-	-	-	-	-	-	-	-	-	-
2	365.20	Rights of Way	-	-	-	-	-	-	-	-	-	-
3	366.02	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
4	366.03	Other Structures	-	-	-	-	-	-	-	-	3,823	-
5	367.00	Mains - Cathodic Protection	-	-	-	-	-	-	-	-	-	-
6	367.01	Mains - Steel	-	300	-	-	1,043	-	-	-	-	-
7	369.00	Meas. & Reg. Equipment	-	-	-	-	-	-	-	-	-	-
8	369.01	Meas. & Reg. Equipment	-	-	-	-	-	-	-	-	-	-
9			-	-	-	-	-	-	-	-	-	-
10			-	300	-	-	1,043	-	-	-	3,823	-
11		Total Transmission Plant	-	300	-	-	1,043	-	-	-	3,823	-
12												
		Distribution Plant										
13	374.00	Land & Land Rights	-	-	-	-	-	-	-	-	-	-
14	374.01	Land	-	-	-	-	-	-	-	-	-	-
15	374.02	Land Rights	-	-	-	-	-	-	-	-	-	-
16	374.03	Land Other	-	-	-	-	-	-	-	-	-	-
17	375.00	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
18	375.01	Structures & Improvements T.B.	-	-	-	-	-	-	-	-	-	-
19	375.02	Land Rights	-	-	-	-	-	-	-	-	-	-
20	375.03	Improvements	-	-	-	-	-	-	-	-	-	-
21	376.00	Mains Cathodic Protection	-	-	-	1,912	-	-	2,960	-	-	14,645
22	376.01	Mains - Steel	4,945	48	28,056	1,056	4,546	5,853	48,867	1,942	38,810	75,701
23	376.02	Mains - Plastic	395	49	6,039	78	3,061	1,056	-	-	565	-
24	378.00	Meas. & Reg. Sta. Equipment General	-	-	2,774	-	-	9,852	11,784	4,014	6,565	-
25	379.05	Meas. & Reg. Sta. Equipment City Gate	-	-	-	-	-	-	-	-	-	-
26	379.05	Meas. & Reg. Sta. Equipment T.B.	-	-	-	-	-	-	-	-	-	-
27	380.00	Services	49,367	270,815	134,196	85,079	-	214,706	12,342	-	-	-
28	381.00	Meters	-	-	-	-	-	-	-	-	2,631	-
29	382.00	Meter Installations	84,098	27,479	72,520	52,785	-	12,282	-	-	-	-
30	383.00	House Regulators	-	-	-	-	-	-	-	-	-	34
31	384.00	House Reg. Installations	-	-	-	-	-	-	-	-	-	-
32	385.00	Ind. Meas. & Reg. Sta. Equipment	-	-	-	-	-	-	212	-	-	-
33	386.00	Other Prop. on Cust. Prem	-	-	-	-	-	-	-	-	-	11,614
34			-	-	-	-	-	-	-	-	-	-
35		Total Distribution Plant	138,805	298,391	243,585	140,909	7,607	243,749	76,164	5,956	74,865	221,613
36												

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
 From April 1, 2006 to January 31, 2007

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Line No.	Acct. No.	Account Title	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06	Actual Jan-07
1		General Plant**										
2	389.00	Land & Land Rights										
3	390.01	Structures - Frame									6,777	
4	390.02	Structures & Improvements									23,305	
5	390.03	Improvements										
6	390.04	Air Conditioning Equipment								9,295	7,867	
7	390.09	Improvement to Leased Premises		629,474								
8	391.00	Office Furniture & Equipment		1,455								
9	391.02	Remittance Processing Equip		47,325								
10	391.03	Office Machines		109,141								
11	392.00	Transportation Equipment		21,372								
12	392.01	Trucks		27,942								
13	392.02	Trailers				315						
14	393.00	Stores Equipment										
15	394.00	Tools, Shop & Garage Equipment		565,870								
16	396.00	Power Operated Equipment										
17	396.03	Ditchers		62,479								
18	396.04	Backhoes		28,350								
19	396.05	Welders		25,467								7,058
20	397.00	Communication Equipment								41,214	926,634	
21	397.01	Communication Equipment - Mobile Radios									1,198	
22	397.02	Communication Equip. - Fixed Radios									36,600	
23	397.05	Communication Equip. - Telemetering									230,512	
24	398.00	Miscellaneous Equipment										
25	399.00	Other Tangible Property										
26	399.01	Other Tangible Property - Servers - H/W										
27	399.02	Other Tangible Property - Servers - S/W										
28	399.03	Other Tangible Property - Network - Hardware								597		
29	399.04	Other Tangible Property - CPU										
30	399.05	Other Tangible Property - Manframe Hardware										
31	399.06	Other Tang. Property - P.C. Hardware								138,281	15,269	
32	399.07	Other Tang. Property - P.C. Software								868	9,399	
33	399.08	Other Tang. Property - Application Software										
34	399.09	Other Tang. Property - Manframe Software								38,293	176,150	
35	399.24	Other Tang. Property - General Startup Costs									669	
36		Total General Plant		1,538,775		315				229,206	1,435,712	7,058
37		Total Plant	138,805	1,837,166	243,885	140,909	7,607	245,107	76,164	235,162	1,639,038	228,670

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Cross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
 From April 1, 2007 to June 30, 2007

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Line No.	Acct. No.	Account Title	Projected Apr-07	Projected May-07	Projected Jun-07
1		Account 101-1000 Gas Plant in Service-General			
2		Intangible Plant			
3	301.00	Organization	-	-	-
4	302.00	Franchises & Consents	-	-	-
5	303.00	Misc. Intangible Plant	-	-	-
6					
7		Total Intangible Plant	-	-	-
8					
9		Natural Gas Production Plant			
10	325.20	Producing Leaseholds	-	-	-
11	325.40	Rights of Ways	-	-	-
12	331.00	Production Gas Wells Equipment	-	-	-
13	332.01	Field Lines	-	-	-
14	332.02	Tributary Lines	-	-	-
15	334.00	Field Meas. & Reg. Sta. Equip	-	-	-
16	336.00	Purification Equipment	-	-	-
17					
18		Total Natural Gas Production Plant	-	-	-
19					
20		Storage Plant			
21	350.10	Land	-	-	-
22	350.20	Rights of Way	-	-	-
23	351.00	Structures & Improvements	-	-	-
24	351.02	Compression Station Equipment	-	-	-
25	351.03	Meas. & Reg. Sta. Structures	-	-	-
26	351.04	Other Structures	-	-	-
27	352.00	Wells	-	-	-
28	352.01	Well Construction	-	-	-
29	352.02	Well Equipment	-	-	-
30	352.03	Cushion Gas	-	-	-
31	352.10	Leaseholds	-	-	-
32	352.11	Storage Rights	-	-	-
33	353.01	Field Lines	-	-	-
34	353.02	Tributary Lines	-	-	-
35	354.00	Compressor Station Equipment	-	-	-
36	355.00	Meas. & Reg. Equipment	-	-	-
37	356.00	Purification Equipment	-	-	-
38					
39		Total Storage Plant	-	-	-

Almos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From April 1, 2007 to June 30, 2007

Line No.	Acct. No.	Account Title	Projected			Projected	
			Apr-07	May-07	Jun-07	Apr-07	May-07
1		Transmission Plant					
2	365.10	Land	-	-	-	-	-
3	365.20	Rights of Way	-	-	-	-	-
4	366.02	Structures & Improvements	-	-	-	-	-
5	366.03	Other Structures	-	-	-	-	-
6	367.00	Mains - Cathodic Protection	-	-	-	-	-
7	367.01	Mains - Steel	90,049	85,615	68,908		
8	369.00	Meas. & Reg. Equipment	-	-	-	-	-
9	369.01	Meas. & Reg. Equipment	11,512	10,946	8,810		
10							
11		Total Transmission Plant	101,561	96,560	77,718		
12							
13		Distribution Plant					
14	374.00	Land & Land Rights	-	-	-	-	-
15	374.01	Land	-	-	-	-	-
16	374.02	Land Rights	-	-	-	-	-
17	374.03	Land Other	-	-	-	-	-
18	375.00	Structures & Improvements	-	-	-	-	-
19	375.01	Structures & Improvements T.B.	-	-	-	-	-
20	375.02	Land Rights	-	-	-	-	-
21	375.03	Improvements	-	-	-	-	-
22	376.00	Mains Cathodic Protection	42,176	40,099	32,274		
23	376.01	Mains - Steel	265,559	292,483	203,214		
24	376.02	Mains - Plastic	107,941	102,627	82,600		
25	378.00	Meas. & Reg. Sta. Equipment General	12,250	11,647	9,374		
26	379.00	Meas. & Reg. Sta. Equipment City Gale	-	-	-	-	-
27	379.05	Meas. & Reg. Sta. Equipment T.B.	-	-	-	-	-
28	380.00	Services	417,442	396,888	319,440		
29	381.00	Meters	57,409	54,583	43,932		
30	382.00	Meter Installations	145,070	137,927	111,012		
31	383.00	House Regulators	20,944	19,913	16,027		
32	384.00	House Reg. Installations	-	-	-	-	-
33	385.00	incl. Meas. & Reg. Sta. Equipment	19,106	18,166	14,621		
34	386.00	Other Prop. on Cust. Prem	-	-	-	-	-
35							
36		Total Distribution Plant	1,087,898	1,034,332	832,495		

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
 From April 1, 2007 to June 30, 2007

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Sheet 3 of 3

Line No.	Acct. No.	Account Title	Projected Apr-07	Projected May-07	Projected Jun-07
1		General Plant**			
2	389.00	Land & Land Rights	-	-	-
3	390.01	Structures - Frame	-	-	-
4	390.02	Structures & Improvements	-	-	-
5	390.03	Improvements	-	-	-
6	390.04	Air Conditioning Equipment	-	-	-
7	390.09	Improvement to Leased Premises	596	1,170	321
8	391.00	Office Furniture & Equipment	468	918	252
9	391.02	Remittance Processing Equip	-	-	-
10	391.03	Office Machines	-	-	-
11	392.00	Transportation Equipment	-	-	-
12	392.01	Trucks	-	-	-
13	392.02	Trailers	-	-	-
14	393.00	Stores Equipment	-	-	-
15	394.00	Tools, Shop & Garage Equipment	-	-	-
16	396.00	Power Operated Equipment	-	-	-
17	396.03	Ditchers	-	-	-
18	396.04	Backhoes	-	-	-
19	396.05	Welders	-	-	-
20	397.00	Communication Equipment	-	-	-
21	397.01	Communication Equipment - Mobile Radios	-	-	-
22	397.02	Communication Equip. - Fixed Radios	-	-	-
23	397.05	Communication Equip. - Telemetering	-	-	-
24	398.00	Miscellaneous Equipment	-	-	-
25	399.00	Other Tangible Property	-	-	-
26	399.01	Other Tangible Property - Servers - H/W	10,333	20,269	5,569
27	399.02	Other Tangible Property - Servers - S/W	400	785	216
28	399.03	Other Tangible Property - Network - Hardware	-	-	-
29	399.04	Other Tangible Property - CPU	-	-	-
30	399.05	Other Tangible Property - Mainframe Hardware	-	-	-
31	399.06	Other Tang. Property - P.C. Hardware	8,750	14,646	2,897
32	399.07	Other Tang. Property - P.C. Software	853	1,674	460
33	399.08	Other Tang. Property - Application Software	29,026	56,934	15,644
34	399.09	Other Tang. Property - Mainframe Software	-	-	-
35	399.24	Other Tang. Property - General Startup Costs	-	-	-
36					
37		Total General Plant	50,427	96,396	25,359
38					
39		Total Plant	1,239,866	1,227,288	935,571

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Almos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
 From April 1, 2007 to June 30, 2007

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Line No.	Acct. No.	Account Title	Projected Apr-07	Projected May-07	Projected Jun-07
1		Account 101-1000 Gas Plant In Service - General			
2		Intangible Plant			
3	301.00	Organization	-	-	-
4	302.00	Franchises & Consents	-	-	-
5	303.00	Misc. Intangible Plant	-	-	-
6		Total Intangible Plant	-	-	-
7					
8		Natural Gas Production Plant			
9	325.20	Producing Leaseholds	-	-	-
10	325.40	Rights of Way	-	-	-
11	331.00	Production Gas Wells Equipment	-	-	-
12	332.01	Field Lines	-	-	-
13	332.02	Tributary Lines	-	-	-
14	334.00	Field Meas. & Reg. Sta. Equip	-	-	-
15	336.00	Purification Equipment	-	-	-
16		Total Natural Gas Production Plant	-	-	-
17					
18					
19		Storage Plant			
20	350.10	Land	-	-	-
21	350.20	Rights of Way	-	-	-
22	351.00	Structures & Improvements	-	-	-
23	351.02	Compression Station Equipment	-	-	-
24	351.03	Meas. & Reg. Sta. Structures	-	-	-
25	351.04	Other Structures	-	-	-
26	352.00	Wells	-	-	-
27	352.01	Well Construction	-	-	-
28	352.02	Well Equipment	-	-	-
29	352.03	Cushion Gas	-	-	-
30	352.10	Leaseholds	-	-	-
31	352.11	Storage Rights	-	-	-
32	353.01	Field Lines	-	-	-
33	353.02	Tributary Lines	-	-	-
34	354.00	Compressor Station Equipment	-	-	-
35	355.00	Meas & Reg. Equipment	-	-	-
36	356.00	Purification Equipment	-	-	-
37		Total Storage Plant	-	-	-
38					
39					



Alamos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From April 1, 2007 to June 30, 2007

Line No.	Acct. No.	Account Title	Projected		Projected	
			Apr-07	May-07	Apr-07	May-07
		Transmission Plant				
1						
2	365.10	Land	-	-	-	-
3	365.20	Rights of Way	-	-	-	-
4	366.02	Structures & Improvements	-	-	-	-
5	366.03	Other Structures	-	-	-	-
6	367.00	Mains - Cathodic Protection	-	-	-	-
7	367.01	Mains - Steel	22	22	22	22
8	369.00	Meas. & Reg. Equipment	-	-	-	-
9	369.01	Meas. & Reg. Equipment	-	-	-	-
10						
11		Total Transmission Plant	22	22	22	22
12						
13		Distribution Plant				
14	374.00	Land & Land Rights	-	-	-	-
15	374.01	Land	-	-	-	-
16	374.02	Land Rights	-	-	-	-
17	374.03	Land Other	-	-	-	-
18	375.00	Structures & Improvements	-	-	-	-
19	375.01	Structures & Improvements T.B.	-	-	-	-
20	375.02	Land Rights	-	-	-	-
21	375.03	Improvements	-	-	-	-
22	376.00	Mains Cathodic Protection	32	32	32	32
23	376.01	Mains - Steel	7,417	7,417	7,417	7,417
24	376.02	Mains - Plastic	1,780	1,780	1,780	1,780
25	378.00	Meas. & Reg. Sta. Equipment General	2,104	2,104	2,104	2,104
26	379.00	Meas. & Reg. Sta. Equipment City Gate	-	-	-	-
27	379.05	Meas & Reg. Sta. Equipment T.B.	-	-	-	-
28	380.00	Services	125,694	125,694	125,694	125,694
29	381.00	Meters	-	-	-	-
30	382.00	Meter Installations	41,527	41,527	41,527	41,527
31	383.00	House Regulators	-	-	-	-
32	384.00	House Reg. Installations	-	-	-	-
33	385.00	Ind. Meas. & Reg. Sta. Equipment	-	-	-	-
34	386.00	Other Prop. on Cust. Prem	-	-	-	-
35						
36		Total Distribution Plant	178,554	178,554	178,554	178,554

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From April 1, 2007 to June 30, 2007

Line No.	Acct. No.	Account Title	Projected		Projected		Projected Jun-07
			Apr-07	May-07	Apr-07	May-07	
1		General Plant**					
2	389.00	Land & Land Rights	-	-	-	-	-
3	390.01	Structures - Frame	-	-	-	-	-
4	390.02	Structures & Improvements	-	-	-	-	-
5	390.03	Improvements	-	-	-	-	-
6	390.04	Air Conditioning Equipment	-	-	-	-	-
7	390.09	Improvement to Leased Premises	-	-	-	-	-
8	391.00	Office Furniture & Equipment	10,491	10,491	10,491	10,491	10,491
9	391.02	Remittance Processing Equip	24	24	24	24	24
10	391.03	Office Machines	789	789	789	789	789
11	392.00	Transportation Equipment	1,819	1,819	1,819	1,819	1,819
12	392.01	Trucks	356	356	356	356	356
13	392.02	Trailers	464	464	464	464	464
14	393.00	Stores Equipment	5	5	5	5	5
15	394.00	Tools, Shop & Garage Equipment	9,765	9,765	9,765	9,765	9,765
16	396.00	Power Operated Equipment	-	-	-	-	-
17	396.03	Ditchers	1,041	1,041	1,041	1,041	1,041
18	396.04	Backhoes	473	473	473	473	473
19	396.05	Welders	424	424	424	424	424
20	397.00	Communication Equipment	-	-	-	-	-
21	397.01	Communication Equip. - Mobile Radios	-	-	-	-	-
22	397.02	Communication Equip. - Fixed Radios	-	-	-	-	-
23	397.05	Communication Equip. - Telemetry	-	-	-	-	-
24	398.00	Miscellaneous Equipment	-	-	-	-	-
25	399.00	Other Tangible Property	-	-	-	-	-
26	399.01	Other Tangible Property - Servers - HW	-	-	-	-	-
27	399.02	Other Tangible Property - Servers - SW	-	-	-	-	-
28	399.03	Other Tangible Property - Network - Hardware	-	-	-	-	-
29	399.04	Other Tangible Property - CPU	-	-	-	-	-
30	399.05	Other Tangible Property - Maniframe Hardware	-	-	-	-	-
31	399.06	Other Tang. Property - P.C. Hardware	-	-	-	-	-
32	399.07	Other Tang. Property - P.C. Software	-	-	-	-	-
33	399.08	Other Tang. Property - Application Software	-	-	-	-	-
34	399.09	Other Tang. Property - Maniframe Software	-	-	-	-	-
35	399.24	Other Tang. Property - General Startup Costs	-	-	-	-	-
36		Total General Plant	25,652	25,652	25,652	25,652	25,652
37							
38		Total Plant	204,228	204,228	204,228	204,228	204,228
39							

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant - 100% plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From July 1, 2007 to June 30, 2008

Line No.	Acct. No.	Account Title	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	Projected Jan-08	Projected Feb-08	Projected Mar-08	Projected Apr-08	Projected May-08	Projected Jun-08	Total Test Period
1		Account 101-1000 Gas Plant in Service - General													
2		Intangible Plant													
3	301.00	Organization													
4	302.00	Franchises & Consents													
5	303.00	Misc. Intangible Plant													
6															
7		Total Intangible Plant													
8															
9		Natural Gas Production Plant													
10	325.20	Producing Leaseholds													
11	325.40	Rights of Ways													
12	331.00	Production Gas Wells Equipment													
13	332.01	Field Lines													
14	332.02	Tributary Lines													
15	334.00	Field Meas. & Reg. Sta. Equip													
16	336.00	Purification Equipment													
17															
18		Total Natural Gas Production Plant													
19															
20		Storage Plant													
21	350.10	Land													
22	350.20	Rights of Way													
23	351.00	Structures & Improvements													
24	351.02	Compression Station Equipment													
25	351.03	Meas. & Reg. Sta. Structures													
26	351.04	Other Structures													
27	352.00	Wells													
28	352.01	Well Construction													
29	352.02	Well Equipment													
30	352.03	Cushion Gas													
31	352.10	Leaseholds													
32	352.11	Storage Rights													
33	353.01	Field Lines													
34	353.02	Tributary Lines													
35	354.00	Compressor Station Equipment													
36	355.00	Meas & Reg. Equipment													
37	356.00	Purification Equipment													
38															
39		Total Storage Plant													

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From July 1, 2007 to June 30, 2008

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Line No.	Acct. No.	Account Title	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	Projected Jan-08	Projected Feb-08	Projected Mar-08	Projected Apr-08	Projected May-08	Projected Jun-08	Projected Total Test Period
		<u>Transmission Plant</u>													
1	365.10	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
2	365.20	Rights of Way	-	-	-	-	-	-	-	-	-	-	-	-	-
3	366.02	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
4	366.03	Other Structures	-	-	-	-	-	-	-	-	-	-	-	-	-
5	367.00	Mains - Catholic Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
6	367.01	Mains - Steel	206,407	188,274	68,819	110,190	110,190	110,190	110,190	110,190	110,190	110,190	110,190	110,190	1,455,214
7	369.00	Meas. & Reg. Equipment	-	-	-	14,088	14,088	14,088	14,088	14,088	14,088	14,088	14,088	14,088	186,045
8	369.01	Meas. & Reg. Equipment	25,389	24,070	8,798	14,088	14,088	14,088	14,088	14,088	14,088	14,088	14,088	14,088	186,045
9															
10		Total Transmission Plant	232,796	212,345	77,617	124,278	124,278	124,278	124,278	124,278	124,278	124,278	124,278	124,278	1,641,259
11															
12		<u>Distribution Plant</u>													
13	374.00	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
14	374.01	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
15	374.02	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
16	374.03	Land Other	-	-	-	-	-	-	-	-	-	-	-	-	-
17	375.00	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
18	375.01	Structures & Improvements T.B.	-	-	-	-	-	-	-	-	-	-	-	-	-
19	375.02	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
20	375.03	Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
21	376.00	Mains Catholic Protection	96,675	86,182	32,233	51,610	51,610	51,610	51,610	51,610	51,610	51,610	51,610	51,610	681,577
22	376.01	Mains - Steel	605,708	555,232	202,951	324,958	324,958	324,958	324,958	324,958	324,958	324,958	324,958	324,958	4,291,514
23	376.02	Mains - Plastic	247,421	225,685	82,493	132,086	132,086	132,086	132,086	132,086	132,086	132,086	132,086	132,086	1,744,369
24	376.03	Meas. & Reg. Sta. Equipment General	28,079	25,613	9,362	14,990	14,990	14,990	14,990	14,990	14,990	14,990	14,990	14,990	197,965
25	379.00	Meas. & Reg. Sta. Equipment City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-
26	379.05	Meas. & Reg. Sta. Equipment T.B.	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.00	Services	956,851	872,791	319,027	510,814	510,814	510,814	510,814	510,814	510,814	510,814	510,814	510,814	6,745,999
28	381.00	Meters	131,593	120,032	43,875	70,251	70,251	70,251	70,251	70,251	70,251	70,251	70,251	70,251	927,756
29	382.00	Meter Installations	332,526	303,313	110,868	177,519	177,519	177,519	177,519	177,519	177,519	177,519	177,519	177,519	2,344,374
30	383.00	House Regulators	48,009	43,791	16,007	25,629	25,629	25,629	25,629	25,629	25,629	25,629	25,629	25,629	338,470
31	384.00	House Reg. Installations	-	-	-	-	-	-	-	-	-	-	-	-	-
32	385.00	Ind. Meas. & Reg. Sta. Equipment	43,795	39,948	14,502	23,380	23,380	23,380	23,380	23,380	23,380	23,380	23,380	23,380	308,767
33	386.00	Other Prop. on Cust. Prem	-	-	-	-	-	-	-	-	-	-	-	-	-
34															
35		Total Distribution Plant	2,493,657	2,274,586	831,418	1,331,237	1,331,237	1,331,237	1,331,237	1,331,237	1,331,237	1,331,237	1,331,237	1,331,237	17,580,791
36															

Atmos Energy Corporation, KY  
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Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
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Line No.	Acct. No.	Account Title	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	Projected Jan-08	Projected Feb-08	Projected Mar-08	Projected Apr-08	Projected May-08	Projected Jun-08	Total Test Period
1		General Plant**													
2	389.00	Land & Land Rights													
3	390.01	Structures - Frame													
4	390.02	Structures & Improvements													
5	390.03	Improvements													
6	390.04	Air Conditioning Equipment													
7	390.09	Improvement to Leased Premises	1,137	177	169	977	977	977	977	977	977	977	977	977	10,275
8	391.00	Office Furniture & Equipment	893	139	133	767	767	767	767	767	767	767	767	767	8,067
9	391.02	Remittance Processing Equip													
10	391.03	Office Machines													
11	392.00	Transportation Equipment													
12	392.01	Trucks													
13	392.02	Trailers													
14	393.00	Stores Equipment													
15	394.00	Tools, Shop & Garage Equipment													
16	396.00	Power Operated Equipment													
17	396.03	Ditchers													
18	396.04	Backhoes													
19	396.05	Welders													
20	397.00	Communication Equipment					782	782	782	782	782	782	782	782	7,041
21	397.01	Communication Equipment - Mobile Radios													
22	397.02	Communication Equip. - Fixed Radios													
23	397.05	Communication Equip. - Telemetering													
24	398.00	Miscellaneous Equipment													
25	399.00	Other Tangible Property	19,700	3,074	2,929	17,394	17,394	17,394	17,394	17,394	17,394	17,394	17,394	17,394	182,248
26	399.01	Other Tangible Property - Servers - H/W													
27	399.02	Other Tangible Property - Servers - S/W	763	119	113	656	656	656	656	656	656	656	656	656	6,896
28	399.03	Other Tangible Property - Network - Hardware													
29	399.04	Other Tangible Property - CPU													
30	399.05	Other Tangible Property - Mainframe Hardware													
31	399.06	Other Tang. Property - P.C. Hardware	29,983	16,793	1,166	59,549	59,549	59,549	59,549	59,549	59,549	59,549	59,549	59,549	588,878
32	399.07	Other Tang. Property - P.C. Software	1,627	254	242	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	14,705
33	399.08	Other Tang. Property - Application Software	55,337	8,636	8,227	49,958	49,958	49,958	49,958	49,958	49,958	49,958	49,958	49,958	521,826
34	399.09	Other Tang. Property - Mainframe Software													
35	399.24	Other Tang. Property - General Startup Costs													
36		Total General Plant	109,440	29,194	12,978	131,480	131,480	131,480	131,480	131,480	131,480	131,480	131,480	131,480	1,334,935
37															
38		Total Plant	2,835,892	2,516,124	922,013	1,686,995	1,686,995	1,686,995	1,686,995	1,686,995	1,686,995	1,686,995	1,686,995	1,686,995	20,556,986
39															

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.76%.

Almos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Gross Retirements, Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From July 1, 2007 to June 30, 2008

Sheet 1 of 3

AG DR1-100

Line No.	Acct. No.	Account Title	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	Projected Jan-08	Projected Feb-08	Projected Mar-08	Projected Apr-08	Projected May-08	Projected Jun-08	Total Test Period
1		Account 101-1000 Gas Plant In Service - General													
2		Intangible Plant													
3	301.00	Organization													
4	302.00	Franchises & Consents													
5	303.00	Misc. Intangible Plant													
6		Total Intangible Plant													
8		Natural Gas Production Plant													
9	325.20	Producing Leaseholds													
10	325.40	Rights of Ways													
11	331.00	Production Gas Wells Equipment													
12	332.01	Field Lines													
13	332.02	Tributary Lines													
14	334.00	Field Meas. & Reg. Sta. Equip													
15	335.00	Purification Equipment													
16		Total Natural Gas Production Plant													
17		Storage Plant													
18	350.10	Land													
19	350.20	Rights of Way													
20	351.00	Structures & Improvements													
21	351.02	Compression Station Equipment													
22	351.03	Meas. & Reg. Sta. Structures													
23	351.04	Other Structures													
24	352.00	Wells													
25	352.01	Well Construction													
26	352.02	Well Equipment													
27	352.03	Cushion Gas													
28	352.10	Leaseholds													
29	352.11	Storage Rights													
30	353.01	Field Lines													
31	353.02	Tributary Lines													
32	354.00	Compressor Station Equipment													
33	355.00	Meas & Reg. Equipment													
34	356.00	Purification Equipment													
35		Total Storage Plant													
36		Total Storage Plant													
37															
38															
39															

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
 From July 1, 2007 to June 30, 2008

Sheet 1 of 3

AG DFR1-10D

Line No.	Acct. No.	Account Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Projected Total
1		Transmission Plant													
2	365.10	Land													
3	365.20	Rights of Way													
4	366.02	Structures & Improvements													
5	366.03	Other Structures													
6	367.00	Mains - Cathodic Protection													269
7	367.01	Mains - Steel													
8	369.00	Meas. & Reg. Equipment													
9	369.01	Meas. & Reg. Equipment													
10															
11		Total Transmission Plant	22	22	22	22	22	22	22	22	22	22	22	22	269
12															
13		Distribution Plant													
14	374.00	Land & Land Rights													
15	374.01	Land													
16	374.02	Land Rights													
17	374.03	Land Other													
18	375.00	Structures & Improvements													
19	375.01	Structures & Improvements T.B.													
20	375.02	Land Rights													
21	375.03	Improvements													
22	376.00	Mains Cathodic Protection	32	32	32	32	32	32	32	32	32	32	32	32	382
23	376.01	Mains - Steel	7,417	7,417	7,417	7,417	7,417	7,417	7,417	7,417	7,417	7,417	7,417	7,417	89,009
24	376.02	Mains - Plastic	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	21,356
25	376.00	Meas. & Reg. Sta. Equipment General	2,104	2,104	2,104	2,104	2,104	2,104	2,104	2,104	2,104	2,104	2,104	2,104	25,253
26	379.00	Meas. & Reg. Sta. Equipment City Gate													
27	379.05	Meas. & Reg. Sta. Equipment T.B.													
28	380.00	Services	125,694	125,694	125,694	125,694	125,694	125,694	125,694	125,694	125,694	125,694	125,694	125,694	1,508,326
29	381.00	Meters													
30	382.00	Meter Installations	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	498,327
31	383.00	House Regulators													
32	384.00	House Reg. Installations													
33	385.00	Ind. Meas. & Reg. Sta. Equipment													
34	386.00	Other Prop. on Cust. Prem													
35		Total Distribution Plant	178,554	178,554	178,554	178,554	178,554	178,554	178,554	178,554	178,554	178,554	178,554	178,554	2,142,653
36															

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Jurisdictional Gross Retirements: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
 From July 1, 2007 to June 30, 2008

Sheet 1 of 3

AG DR1-100

Line No.	Acct. No.	Account Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Projected	Total Test Period
1		General Plant**														
2	389.00	Land & Land Rights														
3	390.01	Structures - Frame														
4	390.02	Structures & Improvements														
5	390.03	Improvements														
6	390.04	Air Conditioning Equipment					2,324								2,324	
7	390.09	Improvement to Leased Premises	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	125,895
8	391.00	Office Furniture & Equipment	24	24	24	24	24	24	24	24	24	24	24	24	24	291
9	391.02	Remittance Processing Equip	789	789	789	789	789	789	789	789	789	789	789	789	789	9,465
10	391.03	Office Machines	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	21,828
11	392.00	Transportation Equipment	356	356	356	356	356	356	356	356	356	356	356	356	356	4,274
12	392.01	Trucks	464	464	464	464	464	464	464	464	464	464	464	464	464	5,568
13	392.02	Trailers	5	5	5	5	5	5	5	5	5	5	5	5	5	63
14	393.00	Stores Equipment	9,765	9,765	9,765	9,765	9,765	9,765	9,765	9,765	9,765	9,765	9,765	9,765	9,765	117,174
15	394.00	Tools, Shop & Garage Equipment														
16	396.00	Power Operated Equipment	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	12,496
17	396.03	Ditchers	473	473	473	473	473	473	473	473	473	473	473	473	473	5,670
18	396.04	Backhoes	424	424	424	424	424	424	424	424	424	424	424	424	424	5,093
19	396.05	Welders				10,303										10,303
20	397.00	Communication Equipment														
21	397.01	Communication Equipment - Mobile Radios														
22	397.02	Communication Equip. - Fixed Radios														
23	397.05	Communication Equip. - Telemetering														
24	398.00	Miscellaneous Equipment														
25	399.00	Other Tangible Property														
26	399.01	Other Tangible Property - Servers - HW														
27	399.02	Other Tangible Property - Servers - SW														
28	399.03	Other Tangible Property - Network - Hardware														
29	399.04	Other Tangible Property - Network - CPU														
30	399.05	Other Tangible Property - Mainframe Hardware														34,570
31	399.06	Other Tang. Property - P.C. Hardware														214
32	399.07	Other Tang. Property - P.C. Software														9,573
33	399.08	Other Tang. Property - Application Software														167
34	399.09	Other Tang. Property - Mainframe Software														
35	399.24	Other Tang. Property - General Startup Costs														
36		Total General Plant	25,652	25,652	25,652	25,652	25,652	25,652	25,652	25,652	25,652	25,652	25,652	25,652	25,652	384,970
37		Total Plant	204,228	204,228	204,228	204,228	204,228	204,228	204,228	204,228	204,228	204,228	204,228	204,228	204,228	2,507,892
38																
39																

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 11**  
**Witness: Tom Petersen**

**Data Request:**

Please provide the budgeted monthly plant additions/retirements for the period October 2006 through September 2007 (including Kentucky Division 09 and allocations from Divisions 2, 12 and 91) as per the Company's approved capital budget for its FY ending September 2007. To the extent that these budgeted monthly plant additions/retirements are different from the budgeted monthly plant additions/retirements shown for the same months in the prior data request, please explain these differences.

**Response:**

There are no differences in the Company's approved capital budget additions and those provided in AG DR 1-10.

The Company does not budget asset retirements. For the purpose of this filing, retirements were forecasted in order to better project gross plant, accumulated depreciation and depreciation expense.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 12**  
**Witness: Tom Petersen**

**Data Request:**

On page 4 of his testimony, Mr. Petersen states that ...”For the months of October 2007 through the end of the test year I added plant additions in amounts 5% greater than the fiscal 2006 additions to reflect the expected growth in spending consistent with the company’s five year plan.” In this regard, please provide the following information:

- a. To what extent would the forecasted test year 13-month average plant in service and depreciation reserve balances of \$322.898 million and \$150.190 million, respectively, change under the assumption that the plant additions from October 2007 through the end of the forecasted test year were not increased by 5%?
- b. Provide a schedule showing the Company’s five year plan and the “expected growth in spending consistent with the company’s five year plan.” In addition, provide the calculations made by the Company to derive the 5% growth factor.
- c. Has the Company’s five year plan been officially approved by the Board of Directors?
- d. Provide the budgeted plant additions for the forecasted period ended June 30, 2008 as derived from the Company’s five year plan. Show all underlying calculations.

**Response:**

- a. This was an error in the original filing which has been revised and filed with AG DR 1-1 that caused the forecasted test year 13-month average depreciation reserve balance to change to \$150.302 million.  
  
The forecasted test year 13-month average plant in service and depreciation reserve balances would be decreased to \$322.636 million and \$150.297 million respectively if the plant additions from October 2007 through the end of the forecasted test year were not increased by 5%.
- b. The Company’s five year plan projects capital spending growth of approximately 5% for the next several fiscal years. The total capital spending amounts from the current five year plan are 2007 \$310.2 M, 2008 \$324.2 M, 2009 \$345.5 M, 2010 \$368.2 M and 2011 \$392.4 M. The 5% growth factor was determined considering historical spending growth trends and cash flow limitations.
- c. No. The Company’s five year plan is presented to the Board of Directors but it is not presented for formal action.
- d. The Company’s five year plan is not developed in this level of detail.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 13**  
**Witness: Tom Petersen**

**Data Request:**

With regard to the Company's CWIP balances (including the Kentucky Division 9 and any allocations from Divisions 2, 12 and 91), please provide the following information:

- a. Actual CWIP balances from 4/1/06 through 12/31/06 and, once available, for the month of January 2007, in total and broken out by AFUDC-bearing CWIP and non-AFUDC-bearing CWIP.
- b. Monthly CWIP balances (in total and broken out by AFUDC-bearing CWIP and non-AFUDC-bearing CWIP) for each month that makes up the 13-month average base period CWIP balance.
- c. FR10(9)(h)12 shows that the Company has budgeted non-AFUDC-bearing CWIP balances of \$1,081,678 for the forecasted test year and for the years 2008 through 2011. Please reconcile this with the non-AFUDC-bearing CWIP balance of \$1,543,040 assumed for ratemaking purposes in this case.

**Response:**

- a. See attached file labeled AG DR1-13A
- b. See attached file labeled AG DR1-13B
- c. The difference was due to an error in the original schedule FR 10(9)(h)12. A corrected version is filed with AG DR#1 and shows a non-AFUDC bearing CWIP balance of \$1,543,040.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional CWIP: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From March 31, 2006 to January 31, 2007

AG DR1-13A

Sheet 1 of 2

Line No.	Acct. No.	Account Title	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06	Actual Jan-07
1		CWIP with AFUDC	2,293,758	2,356,053	2,472,081	969,637	1,232,977	1,181,016	2,139,559	1,716,359	2,040,862	2,508,729	2,599,143
2		CWIP without AFUDC	2,655,175	2,909,574	2,360,989	2,090,048	2,419,949	3,586,629	1,543,040	1,583,175	2,189,357	848,392	1,288,035
3		Total CWIP	4,948,933	5,265,627	4,833,070	3,059,685	3,652,927	4,767,644	3,682,598	3,299,534	4,230,219	3,357,121	3,887,177
4													

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional CWIP: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From March 31, 2006 to March 31, 2007

AG DR1-13B

Sheet 2 of 2

Line No.	Acct. No.	Account Title	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	Projected Jan-07	Projected Feb-07	Projected Mar-07	13 Month Average
1		CWIP with AFUDC	2,293,758	2,356,053	2,472,081	969,637	1,232,977	1,181,016	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	1,960,187
2		CWIP without AFUDC	2,655,175	2,909,574	2,360,989	2,090,048	2,419,949	3,586,629	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040	2,063,857
3		Total CWIP	4,948,933	5,265,627	4,833,070	3,059,685	3,652,927	4,767,644	3,682,598	3,682,598	3,682,598	3,682,598	3,682,598	3,682,598	3,682,598	4,023,544
4																

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 14**  
**Witness: Tom Petersen**

**Data Request:**

On page 5, lines 10 through 14, Mr. Petersen describes the approach used to determine the projected forecasted test year 13-month average depreciation reserve balance. In this regard, please provide the following information (for Kentucky and including all allocations from Divisions 2, 12 and 91):

- a. Schedule showing the actual September 2006 depreciation reserve balance.
- b. Schedule showing all monthly depreciation accruals and retirements for each month from October 2006 through the end of the forecasted test year, as well as the resulting monthly depreciation reserve balances for that same period.
- c. Calculations showing the derivation of the forecasted test year 13-month average depreciation reserve balance of \$150,189,986.
- d. Proof that the depreciation reserve retirements assumed in the derivation of the forecasted test year 13-month average depreciation reserve balance is at the same level as the plant retirements assumed in the derivation of the forecasted test year 13-month average plant in service balance.
- e. Actual depreciation reserve balances from October 2006 through December 2006 and, once available, for the month of January 2007.

**Response:**

- a. See the attached file labeled Case 2006-00464 AG DR1-14 ATT A and E
- b. As demonstrated in subpart D of this DR, the retirement projections are made over a period of months beyond the then available actual data. These projected retirements are then spread evenly over the months and netted with the forecasted depreciation accruals to project an ending base and test period depreciation reserve balance. This methodology can be reviewed in the expanded attached series wpB.3.1 B and wpB.3.1 F schedules.
- c. There were corrections refiled in AG DR1-1 which will show the new forecasted test year 13-month average depreciation reserve balance of \$150,302,465. Schedules B.3 F, B.3.1 F 09, and B.3.1 F 02 support the calculation of the Kentucky, division office, and SSU test period balances. Schedules wpB.3.1 F 09, wpB.3.1 F 02, wpB.3.1 F 12, and wpB.3.1 F 91 support the calculation of each divisions forecasted test year 13-month average depreciation reserve balance. For your convenience, a copy of those schedules is attached with this response.
- d. The projected retirements beyond the base year including the interim months are summarized in the attachment labeled Case 2006-00464 AG DR1-14 ATT D with reference to the related workpapers.
- e. See attached file labeled Case 2006-00464 AG DR1-14 ATT A and E

Atmos Energy Corporation, KY  
Case No. 2006-00464  
AG DR 1-14 A,E

Allocation Factors

Div02	5.20%
Div012	5.60%
Div091	36.776%

Division	09/2006	10/2006	11/2006	12/2006	01/2007
02	2,236,169	2,269,649	2,096,580	2,129,869	2,163,163
12	4,005,253	4,075,182	4,121,721	4,191,169	4,260,482
09	127,824,809	128,643,214	129,443,518	128,242,756	128,889,657
91	1,593,437	1,661,454	1,676,004	1,669,122	1,683,754
Total KY	135,659,669	136,649,499	137,337,822	136,232,916	136,997,056

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Div09 Accumulated Reserve

Division	Plant Acct	09/2006	10/2006	11/2006	12/2006	01/2007
009	30100	8,330	8,330	8,330	8,330	8,330
	30200	119,853	119,853	119,853	119,853	119,853
	32520	-	-	-	-	-
	32540	-	-	-	-	-
	33100	3,492	3,492	3,492	3,492	3,492
	33201	47,163	47,163	47,163	47,163	47,163
	33202	529,956	529,956	529,956	529,956	529,956
	33400	198,469	198,469	198,469	198,469	198,469
	33600	-	-	-	-	-
	35010	-	-	-	-	-
	35020	4,682	4,682	4,682	4,682	4,682
	35100	1,672	1,680	1,687	1,695	1,702
	35102	116,065	116,322	116,580	116,837	117,094
	35103	23,985	24,023	24,060	24,097	24,134
	35104	130,830	131,063	131,295	131,528	131,760
	35200	35,633	35,775	35,916	36,058	36,200
	35201	1,740,512	1,745,285	1,750,058	1,754,831	1,759,604
	35202	557,582	558,784	559,985	561,186	562,388
	35203	-	-	-	-	-
	35210	178,619	178,619	178,619	178,619	178,619
	35211	51,150	51,233	51,316	51,400	51,483
	35301	183,071	183,272	183,473	183,674	183,875
	35302	214,822	215,057	215,293	215,529	215,764
	35400	474,740	483,539	484,517	485,496	486,474
	35500	286,074	286,569	287,065	241,145	241,593
	35600	243,645	243,645	243,645	165,375	165,375
	36510	16	16	16	16	16
	36520	331,429	332,051	332,673	333,296	333,918
	36602	13,509	5,744	5,808	7,888	7,955
	36603	60,525	60,605	60,685	58,750	58,827
	36700	260,719	261,149	261,579	258,183	258,611
	36701	15,271,466	15,294,367	15,317,267	15,340,167	15,363,182
	36900	40,893	41,246	41,599	104,074	104,545
	36901	1,907,749	1,913,005	1,918,261	1,861,396	1,866,534
	37400	57,145	57,145	57,145	57,145	57,145
	37401	-	-	-	-	-
	37402	22,278	22,620	22,963	23,305	23,647
	37403	-	-	-	-	-
	37500	25,754	26,261	26,768	28,451	28,961
	37501	79,141	79,313	79,484	78,438	78,608
	37502	37,611	37,687	37,763	37,838	37,914
	37503	176	183	189	196	202
	37600	1,838,859	1,855,979	1,821,268	1,811,744	1,673,796
	37601	38,325,631	38,400,398	38,510,754	38,566,753	38,607,129
	37602	7,880,989	7,932,516	7,983,500	8,031,436	8,083,175
	37800	1,390,592	1,384,751	1,378,057	1,333,738	1,338,667
	37900	126,860	129,596	132,333	149,808	152,589



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Div09 Accumulated Reserve

Division	Plant Acct	09/2006	10/2006	11/2006	12/2006	01/2007
	37903	-	-	-	-	-
	37905	1,196,831	1,200,335	1,203,839	1,191,063	1,194,522
	38000	35,794,213	36,207,068	36,615,557	36,832,285	37,262,435
	38100	1,038,127	1,077,053	1,116,008	1,152,234	1,191,244
	38200	5,282,019	5,371,086	5,460,237	5,379,720	5,470,381
	38300	2,560,924	2,572,877	2,584,832	2,596,626	2,607,327
	38400	96,824	97,257	97,690	98,124	98,557
	38500	2,021,758	2,031,991	2,042,435	2,037,671	2,048,093
	38600	-	-	-	-	-
	38900	28,459	28,459	28,459	28,459	28,459
	39000		-	74	147	298
	39002	96,996	97,338	97,680	91,205	91,540
	39003	84,269	85,637	87,005	64,932	66,275
	39004	5,081	5,103	5,122	5,141	5,160
	39009	1,097,934	1,103,693	1,109,453	1,107,288	1,113,028
	39100	585,535	595,510	605,484	615,459	625,469
	39103	(28,253)	(27,694)	(27,135)	(26,576)	(26,018)
	39200	(679,473)	(675,493)	(671,513)	(667,533)	(663,553)
	39201	26,913	26,913	26,913	26,913	26,913
	39202	118,632	118,632	122,132	122,132	122,132
	39400	106,999	111,233	115,468	119,752	124,037
	39603	(147,361)	(146,805)	(146,248)	(145,683)	(145,117)
	39604	11,434	12,072	12,711	13,350	13,988
	39605	(432)	(338)	(245)	(151)	(7,126)
	39700	628,057	633,012	637,966	(279,440)	(276,882)
	39701	(18,930)	(18,916)	(18,902)	(20,088)	(20,077)
	39702	6,084	6,264	6,444	(32,077)	(31,998)
	39705	86,204	87,559	88,915	(140,842)	(140,087)
	39800	855,426	878,326	901,227	924,248	947,293
	39901	175,990	175,990	175,990	175,990	175,990
	39902	118,461	118,461	118,461	118,461	118,461
	39903	477,791	483,886	489,980	496,075	502,169
	39905	-	-	-	-	-
	39906	2,813,709	2,813,709	2,813,709	2,813,709	2,813,709
	39907	197,633	200,842	204,051	197,787	200,922
	39908	365,271	370,712	376,152	204,341	208,680
009 Total		127,824,809	128,643,214	129,443,518	128,242,756	128,889,657

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Div02 Accumulated Reserve

Division	Plant Acct	09/2006	10/2006	11/2006	12/2006	01/2007
002	39000		-	1,310	2,621	3,931
	39009	5,264,963	5,312,743	5,181,080	5,228,174	5,275,268
	39100	5,970,463	6,008,800	6,047,601	6,086,402	6,125,203
	39101	-	-	-	-	-
	39102	31,167	31,167	31,167	31,167	31,167
	39103	439,159	439,159	439,159	439,159	439,159
	39200	26,562	26,562	26,562	26,562	26,562
	39300	758	758	758	758	758
	39400	9,639	9,639	9,639	9,639	9,639
	39500	-	-	-	-	-
	39700	962,529	974,832	192,931	203,496	214,051
	39800	382,173	385,977	389,779	393,581	397,383
	39809	-	-	-	-	-
	39900	9,734	9,860	9,976	10,046	10,052
	39901	1,481,712	1,551,049	1,627,838	1,704,809	1,781,769
	39902	563,774	588,767	614,748	640,729	666,710
	39903	331,930	356,578	369,806	394,505	419,204
	39904	1,103,098	1,103,098	1,103,098	1,103,098	1,103,098
	39905	1,169,324	1,169,324	1,169,324	1,169,324	1,169,324
	39906	4,112,249	4,198,031	1,973,556	2,038,223	2,103,085
	39907	889,480	906,277	906,440	923,097	939,751
	39908	17,551,741	17,871,660	17,534,127	17,863,680	18,193,231
	39909	2,702,805	2,702,805	2,689,944	2,689,944	2,689,944
	39924	0	0	0	0	0
002 Total		43,003,260	43,647,088	40,318,843	40,959,013	41,599,288
Allocated to KY	5.20%	2,236,169	2,269,649	2,096,580	2,129,869	2,163,163

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Div12 Accumulated Reserve

Division	Plant Acct	09/2006	10/2006	11/2006	12/2006	01/2007
012	39009	1,242,565	1,262,968	1,283,338	1,303,707	1,324,076
	39100	9,376	9,613	9,849	10,086	10,322
	39101	-	-	-	-	-
	39102	-	-	-	-	-
	39103	-	-	-	-	-
	39700	7,233,686	7,390,844	7,547,738	7,704,633	7,861,285
	39800	281	293	305	316	328
	39900	204,995	207,639	210,048	211,494	211,628
	39901	7,324,750	7,452,286	7,579,591	7,706,896	7,834,201
	39902	5,904,716	5,990,838	6,075,092	6,159,346	6,243,598
	39903	194,819	200,766	206,701	212,637	218,573
	39906	1,326,527	1,389,989	1,108,415	1,168,547	1,227,826
	39907	1,170,147	1,212,999	1,255,777	1,298,554	1,341,331
	39908	32,940,603	33,515,355	34,020,454	34,593,907	35,167,354
	39924	13,969,919	14,137,524	14,304,854	14,472,185	14,639,516
012 Total		<u>71,522,383</u>	<u>72,771,113</u>	<u>73,602,162</u>	<u>74,842,309</u>	<u>76,080,039</u>
Allocated to KY	5.60%	4,005,253	4,075,182	4,121,721	4,191,169	4,260,482

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Div91 Accumulated Reserve

Division	Plant Acct	09/2006	10/2006	11/2006	12/2006	01/2007
091	30100	-	-	-	-	-
	30300	-	-	-	-	-
	37600	-	-	-	-	-
	37601	-	-	-	-	-
	37602	-	-	-	-	-
	39001	17,253	17,630	18,007	18,383	18,760
	39004	5,771	5,771	5,771	5,771	5,771
	39009	49,085	49,085	49,085	49,085	49,085
	39100	1,261,504	1,374,386	1,381,028	1,387,670	1,393,164
	39101	-	(1,133)	(1,133)	(1,133)	(1,133)
	39103	27,972	13,370	13,551	13,731	13,912
	39200	4,158	5,418	5,418	5,418	5,418
	39300	7,552	7,616	7,679	7,743	7,807
	39400	23,164	18,635	19,090	19,545	20,000
	39500	-	-	-	-	-
	39600	8,497	8,715	8,715	8,715	8,715
	39700	110,181	144,081	146,120	130,008	132,025
	39701	-	2,049	2,066	2,083	2,100
	39702	-	-	-	-	-
	39800	134,525	137,839	140,934	144,029	147,124
	39900	52,810	54,027	55,245	56,463	57,681
	39901	59,781	60,634	61,487	62,341	63,194
	39902	11,517	11,517	11,517	11,517	11,517
	39903	194,298	197,137	199,976	202,816	205,655
	39906	484,085	526,960	548,743	528,614	550,003
	39907	98,204	101,568	101,568	103,356	105,143
	39908	1,782,414	1,782,414	1,782,414	1,782,414	1,782,414
091 Total		4,332,771	4,517,720	4,557,282	4,538,569	4,578,355
Allocated to KY	36.78%	1,593,437	1,661,454	1,676,004	1,669,122	1,683,754

Western Kentucky Gas Company  
 Computation of 13 Month Average Reserve Balances  
 worksheet B-3.1 Base Div. 09 Western Only

WP Sched. B-3.1

Base Period March 1, 2006 - Feb. 28, 2007

Line No.	Acct. No.	Account Title	Current Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Account 101-1000 Gas Plant in Service:-															
2	301.00	Intangible Plant		8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
3	302.00	Organization		119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
4	303.00	Franchises & Consents		0	0	0	0	0	0	0	0	0	0	0	0	0
5	303.00	Misc. Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Intangible Plant			128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
7	Natural Gas Production Plant															
8	325.20	Producing Leaseholds		0	0	0	0	0	0	0	0	0	0	0	0	0
9	325.40	Rights of Ways		0	0	0	0	0	0	0	0	0	0	0	0	0
10	331.00	Production Gas Wells Equipment		3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492
11	332.01	Field Lines		47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163
12	332.02	Tributary Lines		529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956
13	334.00	Field Meas. & Reg. Sta. Equip		198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469
14	336.00	Purification Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Natural Gas Production Plant			779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080
16	Storage Plant															
17	350.10	Land		4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682
18	350.20	Rights of Way	0.92%	1,627	1,634	1,642	1,649	1,657	1,665	1,672	1,680	1,687	1,695	1,702	1,710	1,718
19	351.00	Structures & Improvements	1.93%	114,323	114,780	115,037	115,294	115,551	115,808	116,065	116,322	116,580	116,837	117,094	117,351	117,608
20	351.02	Compression Station Equipment	1.93%	23,762	23,799	23,837	23,874	23,911	23,948	23,985	24,023	24,060	24,097	24,134	24,171	24,209
21	351.03	Meas. & Reg. Sta. Structures	1.93%	129,435	129,668	129,900	130,133	130,365	130,598	130,830	131,063	131,295	131,528	131,760	131,993	132,225
22	351.04	Other Structures	2.71%	34,782	34,923	35,065	35,207	35,349	35,491	35,633	35,775	35,916	36,058	36,200	36,342	36,484
23	352.00	Wells	2.71%	1,711,874	1,716,647	1,721,420	1,726,193	1,730,966	1,735,739	1,740,512	1,745,285	1,750,058	1,754,831	1,759,604	1,764,377	1,769,150
24	352.01	Well Construction	2.71%	550,374	551,576	552,777	553,978	555,180	556,381	557,582	558,784	559,985	561,186	562,388	563,589	564,790
25	352.02	Well Equipment	0.00%	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304
26	352.03	Cushion Gas	0.30%	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619
27	352.10	Leaseholds	1.83%	50,650	50,733	50,817	50,900	50,983	51,066	51,150	51,233	51,316	51,400	51,483	51,566	51,649
28	352.11	Storage Rights	1.35%	181,866	182,067	182,268	182,469	182,670	182,871	183,072	183,273	183,474	183,675	183,876	184,077	184,278
29	353.01	Field Lines	1.51%	213,408	213,644	213,879	214,115	214,351	214,586	214,822	215,057	215,293	215,529	215,764	216,000	216,236
30	353.02	Tributary Lines	2.06%	470,611	471,299	471,987	472,676	473,364	474,052	474,740	475,428	476,116	476,804	477,492	478,180	478,868
31	354.00	Compressor Station Equipment	1.30%	283,098	283,594	284,090	284,586	285,082	285,578	286,074	286,569	287,065	287,561	288,057	288,553	289,049
32	355.00	Meas & Reg. Sta. Equipment		243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645
33	356.00	Purification Equipment		243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645
34	Total Storage Plant			4,216,261	4,224,615	4,232,969	4,241,323	4,249,678	4,258,032	4,266,386	4,274,740	4,283,094	4,291,448	4,300,002	4,308,356	4,317,010
35	Transmission Plant															
36	365.10	Land	0.00%	16	16	16	16	16	16	16	16	16	16	16	16	16
37	365.20	Rights of Way	0.89%	327,698	328,301	328,903	329,506	330,108	330,710	331,313	331,915	332,518	333,120	333,723	334,325	334,928
38	366.02	Structures & Improvements	1.39%	12,021	12,269	12,517	12,765	13,013	13,261	13,509	13,757	14,005	14,253	14,501	14,748	14,996
39	366.03	Other Structures	1.39%	60,044	60,124	60,204	60,284	60,365	60,445	60,525	60,605	60,685	60,765	60,845	60,925	61,006
40	367.00	Mains Cathodic Protection	1.27%	258,140	258,568	258,996	259,424	259,852	260,280	260,708	261,136	261,564	261,992	262,420	262,848	263,276
41	367.01	Mains - Steel	1.27%	15,140,349	15,163,251	15,186,153	15,209,055	15,231,957	15,254,859	15,277,761	15,300,663	15,323,565	15,346,467	15,369,369	15,392,271	15,415,173

wpB.3.1 B.09



Western Kentucky Gas Company  
 Computation of 13 Month Average Reserve Balances  
 worksheet B-3.1 Base Div. 09 Western Only

WP Sched. B-3.1

Base Period March 1, 2006 - Feb. 28, 2007

Line No.	Acct. No.	Account Title	Current Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07
91	396.05	Welders	2.79%	24,486	24,637	(750)	(671)	(591)	(512)	(432)	(745)	(1,059)	(1,372)	(1,685)	(1,999)	(2,312)
92	397.00	Communication Equipment	5.21%	598,332	603,286	608,240	613,195	618,149	623,103	628,057	633,012	637,966	642,920	647,874	652,829	657,783
93	397.01	Communication Equip. - Mobile Radios	5.21%	(19,017)	(19,003)	(18,988)	(18,974)	(18,959)	(18,945)	(18,930)	(18,916)	(18,901)	(18,887)	(18,873)	(18,858)	(18,844)
94	397.02	Communication Equip. - Fixed Radios	5.21%	5,004	5,184	5,364	5,544	5,724	5,904	6,084	6,264	6,444	6,623	6,803	6,983	7,163
95	397.05	Communication Equip. - Telemetering	5.21%	78,070	79,426	80,781	82,137	83,493	84,848	86,204	87,559	88,915	90,271	91,626	92,982	94,338
96	398.00	Miscellaneous Equipment	10.94%	718,658	738,640	760,555	783,107	805,658	828,352	855,426	877,011	898,596	920,181	941,765	963,350	984,935
97	399.00	Other Tangible Property		0	0	0	0	0	0	0	0	0	0	0	0	0
97	399.01	Other Tangible Property - Servers - H/W	14.29%	171,851	173,947	175,990	175,990	175,990	175,990	175,990	179,492	182,993	186,495	189,997	193,499	197,000
98	399.02	Other Tangible Property - Servers - S/W	14.29%	118,461	118,461	118,461	118,461	118,461	118,461	118,461	121,164	123,866	126,569	129,271	131,974	134,676
99	399.03	Other Tangible Property - Network - H/W	14.29%	441,225	447,319	453,413	459,508	465,602	471,697	477,791	483,886	489,980	496,075	502,169	508,264	514,358
99.04		Other Tangible Property - CPU		0	0	0	0	0	0	0	0	0	0	0	0	0
99.05		Other Tangible Property - MF - Hardware		0	0	0	0	0	0	0	0	0	0	0	0	0
100	399.06	Other Tangible Property - PC Hardware	18.51%	2,702,795	2,702,795	2,716,608	2,760,112	2,783,909	2,783,909	2,813,709	2,865,330	2,956,951	3,028,572	3,100,193	3,171,814	3,243,435
101	399.07	Other Tang. Property - P.C. Software	15.85%	178,376	181,586	184,795	188,004	191,214	194,423	197,633	200,842	204,051	207,261	210,470	213,679	216,889
102	399.08	Other Tang. Property - Application Softwar	12.50%	332,631	338,071	343,511	348,951	354,391	359,831	365,271	370,712	376,152	381,592	387,032	392,472	397,912
399.09		Other Tang. Property - MF Software		0	0	0	0	0	0	0	0	0	0	0	0	0
399.24		Other Tang. Property - Start Up Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
103				7,839,192	7,916,559	6,626,831	6,741,407	6,836,280	6,907,497	7,012,428	7,140,423	7,268,417	7,396,411	7,524,405	7,652,400	7,780,394
104		Total General Plant		126,442,339	127,069,144	126,001,290	126,524,224	126,583,549	127,437,357	127,824,809	128,876,211	129,927,613	130,979,016	132,030,418	133,081,820	134,133,222
105				126,442,339	127,069,144	126,001,290	126,524,224	126,583,549	127,437,357	127,824,809	128,876,211	129,927,613	130,979,016	132,030,418	133,081,820	134,133,222
106				126,442,339	127,069,144	126,001,290	126,524,224	126,583,549	127,437,357	127,824,809	128,876,211	129,927,613	130,979,016	132,030,418	133,081,820	134,133,222
107																



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Base Period March 1, 2006 - Feb. 28, 2007

Line No.	Acct. No.	Account Title	Current Rates	13 Mo. Avg Mar-07	Projected Provision Base Period	Reserve Balance Mar-07	Retirements
				\$		Projected	
1	Account 101-1000	Gas Plant In Service -					
2		Intangible Plant					
3	301.00	Organization		8,330	0	8,330	0
4	302.00	Franchises & Consents		119,853	0	119,853	0
5	303.00	Misc. Intangible Plant		0	0	0	0
6		Total Intangible Plant		128,182	0	128,182	0
7							
8		Natural Gas Production Plant					
9	325.20	Producing Leaseholds		0	0	0	0
10	325.40	Rights of Ways		0	0	0	0
11	331.00	Production Gas Wells Equipment		3,492	0	3,492	0
12	332.01	Field Lines		47,163	0	47,163	0
13	332.02	Tributary Lines		529,956	0	529,956	0
14	334.00	Field Meas. & Reg. Sta. Equip		198,469	0	198,469	0
15	336.00	Purification Equipment		0	0	0	0
16		Total Natural Gas Production Plant		779,080	0	779,080	0
17							
18		Storage Plant					
19		Land		0	0	0	0
20	350.10	Rights of Way	0.92%	4,693	43	4,725	0
21	350.20	Structures & Improvements	1.99%	1,672	91	1,718	0
22	351.00	Compression Station Equipment	1.93%	116,065	3,084	117,608	0
23	351.02	Meas. & Reg. Sta. Structures	1.99%	23,985	447	24,209	0
24	351.03	Other Structures	1.93%	130,830	2,790	132,225	0
25	351.04	Wells	2.71%	35,633	1,702	36,484	0
26	352.00	Well Construction	2.71%	1,740,512	57,277	1,769,150	0
27	352.01	Well Equipment	2.71%	557,582	14,416	564,790	0
28	352.02	Cushion Gas	0.00%	15,237	0	23,304	0
29	352.03	Leaseholds	0.30%	178,764	536	179,155	0
30	352.10	Storage Rights	1.89%	51,150	999	51,649	0
31	352.11	Field Lines	1.35%	183,071	2,410	184,276	0
32	353.01	Tributary Lines	1.35%	214,822	2,828	216,236	0
33	353.02	Compressor Station Equipment	1.51%	474,740	8,256	478,868	0
34	354.00	Meas & Reg. Sta. Equipment	2.06%	286,074	5,950	289,049	0
35	355.00	Purification Equipment	1.30%	244,496	3,161	246,806	0
36	356.00	Total Storage Plant		4,259,326	103,989	4,320,250	0
37							
38		Transmission Plant					
39		Land	0.00%	16	0	16	0
40	365.10	Rights of Way	0.89%	331,377	7,353	335,052	0
41	365.20	Structures & Improvements	1.39%	13,509	2,976	14,996	0
42	366.02	Other Structures	1.39%	60,525	961	61,006	0
43	366.03	Mains Cathodic Protection	1.27%	260,717	5,153	263,294	0
44	367.00	Mains - Steel	1.27%	15,275,907	276,856	15,415,727	(1,477)
45							
46	367.01						



Base Period March 1, 2006 - Feb. 28, 2007

Line No.	Acct. No.	Account Title	Current Rates	13 Mo. Avg Mar-07	Projected Provision Base Period	Reserve Balance Mar-07	Retirements
47	369.00	Meas. & Reg. Sta. Equipment	2.28%	40,893	4,237	43,012	0
48	369.01	Meas. & Reg. Sta. Equipment	2.28%	1,907,875	63,543	1,939,755	0
49							
50		Total Transmission Plant		17,890,819	361,080	18,072,857	(1,477)
51							
52		Distribution Plant					
53	374.00	Land & Land Rights	0.00%	57,145	0	57,145	0
54	374.01	Land	0.00%	0	0	0	0
55	374.02	Land Rights	1.68%	22,177	3,853	24,076	0
56	374.03	Land Other	0.00%	0	0	0	0
57	375.00	Structures & Improvements	1.95%	25,754	6,085	28,796	0
58	375.01	Structures & Improvements T.B.	1.95%	79,141	2,061	80,171	0
59	375.02	Land Rights	1.95%	37,611	909	38,065	0
60	375.03	Improvements	1.95%	176	78	215	0
61	376.00	Mans Catholic Protection	2.39%	1,842,869	239,698	1,966,712	(2,103)
62	376.01	Mans - Steel	2.39%	38,182,268	1,531,466	38,896,661	(89,009)
63	376.02	Mans Plastic	2.39%	7,946,520	611,780	8,275,619	(21,356)
64	378.00	Meas. & Reg. Sta. Equipment General	2.49%	1,394,519	72,851	1,420,096	(25,253)
65	379.00	Meas & Reg. Sta. - City Gate	2.57%	126,649	32,129	142,793	0
66	379.05	Meas & Reg. Sta. - TB	2.57%	1,196,831	42,051	1,217,856	0
67	380.00	Services	6.86%	36,113,921	5,085,237	38,182,056	(1,508,326)
68	381.00	Meters	3.35%	1,301,791	465,277	1,632,068	0
69	382.00	Meter Installations	3.06%	5,646,466	1,062,669	6,269,655	(498,327)
70	383.00	House Regulators Service	2.85%	2,561,379	143,726	2,633,930	0
71	384.00	House Reg. Installations	3.37%	96,824	5,199	99,423	0
72	385.00	Ind. Meas. & Reg. Sta. Equipment	2.73%	2,021,690	125,317	2,084,610	0
73	386.00	Other Property on Cust. Prem.	3.00%	1,815	79	2,511	0
74							
75		Total Distribution Plant		98,655,544	9,430,463	103,052,459	(2,144,373)
76							
77		General Plant					
78	389.00	Land & Land Rights		28,459	0	28,459	0
390.01		Structures Frame		0	0	0	0
390.02		Structures & Improvements	2.12%	96,981	4,067	99,010	0
390.03		Improvements	2.12%	84,269	16,414	92,476	0
390.04		Air Conditioning Equipment	2.12%	5,078	249	5,202	0
390.09		Improv. to Leased Premises	5.00%	1,097,934	69,117	1,132,492	0
391.00		Office Furn. & Equipment	7.05%	656,839	123,871	594,750	(602,915)
391.02		Remittance Processing Equip		0	0	0	0
391.03		Office Machines	7.05%	(28,147)	6,713	(24,973)	(887)
392.00		Transportation Equipment	8.92%	(668,624)	48,694	(662,898)	(90,619)
392.01		Trucks	8.92%	30,218	2,199	26,975	(23,509)
392.02		Trailers	8.92%	122,848	10,897	122,206	(30,626)
393.00		Stores Equipment		0	0	0	0
394.00		Tools, Shop & Garage Equip.	3.28%	181,478	53,163	76,878	(636,840)
396.00		Power Operated Equipment	2.79%	(139,338)	6,900	(150,049)	(68,727)
396.03		Ditchers	2.79%	15,074	7,764	12,531	(31,185)
396.04		Backhoes					

Cc

Base Period March 1, 2006 - Feb. 28, 2007

Line No.	Acct. No.	Account Title	Current Rates	13 Mo. Avg Mar-07	Projected Provision Base Period	Reserve Balance Mar-07	Retirements (28,013)
91	396.05	Welders	2.79%	2,846	1,215	(2,312)	
92	397.00	Communication Equipment	5.21%	628,057	59,451	657,763	0
93	397.01	Communication Equip. - Mobile Radios	5.21%	(18,930)	174	(18,844)	0
94	397.02	Communication Equip. - Fixed Radios	5.21%	6,084	2,159	7,163	0
95	397.05	Communication Equip. - Telemetering	5.21%	86,204	16,267	94,338	0
96	398.00	Miscellaneous Equipment	10.94%	852,018	266,278	984,935	0
399.00		Other Tangible Property		0	0	0	0
97	399.01	Other Tangible Property - Servers - HW	14.29%	181,171	25,149	197,000	0
98	399.02	Other Tangible Property - Servers - SW	14.29%	122,827	16,215	134,676	0
99	399.03	Other Tangible Property - Network - HW	14.29%	477,791	73,134	514,358	0
399.04		Other Tangible Property - CPU		0	0	0	0
399.05		Other Tangible Property - MF - Hardware		0	0	0	0
100	399.06	Other Tangible Property - PC Hardware	18.51%	2,896,164	540,639	3,243,435	0
101	399.07	Other Tang. Property - P.C. Software	15.85%	197,633	38,512	216,889	0
102	399.08	Other Tang. Property - Application Softwar	12.50%	365,271	65,282	397,912	0
399.09		Other Tang. Property - MF Software		0	0	0	0
399.24		Other Tang. Property - Start Up Costs		0	0	0	0
103					0	0	
104		Total General Plant		7,280,203	1,454,524	7,780,394	(1,513,321)
105		Total Plant		128,993,155	11,350,055	134,133,222	(3,659,172)

Western Kentucky Gas Company  
 Computation of 13 Month Average Reserve Balances  
 worksheet B-3.1 Base Div. 02 General Office

WP Sched. B-3

Base Period 03/1/06 - 2/28/07

Line No.	Acct. No.	Account Title	Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07	13 Mo. Avg Mar-07
1		General Plant															
2	389.10	Land															0
3	390.01	Structures Frame															0
4	390.02	Structures & Improvements															0
5	390.03	Improvements															0
7	390.04	Air Conditioning Equipment															0
8	390.09	Improvement to leased Premises	7.43%	4,975,269	5,033,287	5,078,295	5,123,303	5,168,312	5,217,743	5,264,963	5,274,624	5,284,284	5,293,945	5,303,605	5,313,265	5,322,926	5,204,140
9	391.00	Office Furniture & Equipment	4.89%	7,157,964	7,203,474	5,820,648	5,858,786	5,896,924	5,933,237	5,970,463	5,983,120	5,995,777	6,008,434	6,021,090	6,033,747	6,046,404	6,148,467
10	391.02	Remittance Processing Equipment	11.37%	59,152	59,152	31,167	31,167	31,167	31,167	31,167	31,249	31,331	31,413	31,495	31,576	31,658	35,605
11	391.03	Office Machines	2.22%	1,163,840	1,163,841	439,159	439,159	439,159	439,159	439,159	429,035	418,912	408,788	398,665	388,542	378,418	534,295
12	392.00	Transportation Equipment	28.96%	26,562	26,562	26,562	26,562	26,562	26,562	26,562	27,474	28,385	29,297	30,208	31,120	32,031	28,035
13	392.01	Trucks															0
14	392.02	Trailers															0
15	393.00	Stores Equipment	10.00%	7,072	7,072	7,072	7,072	7,072	7,072	7,072	742	727	712	696	681	666	3,647
16	394.00	Tools, Shop, & Garage Equip.	10.00%	34,998	34,998	9,639	9,639	9,639	9,639	9,639	9,398	9,157	8,916	8,675	8,434	8,193	13,151
17	396.00	Power Operated Equipment															0
18	396.03	Ditchers															0
19	396.04	Backhoes															0
20	396.05	Welders															0
21	397.00	Communication Equip.	7.12%	990,730	996,722	1,007,256	1,017,769	1,028,281	963,393	962,529	859,757	756,985	654,213	551,441	448,669	345,897	814,126
22	397.01	Communication Equip. - Mobile Radios															0
23	397.02	Communication Equip. - Fixed Radios															0
24	397.05	Communication Equip. - Telemetering															0
25	398.00	Miscellaneous Equipment	5.36%	361,031	364,239	367,441	370,644	373,847	378,330	382,173	384,291	386,409	388,527	390,645	392,763	394,882	379,632
26	399.00	Other Tangible Property	15.75%	8,955	9,085	9,213	9,341	9,466	9,603	9,734	9,872	10,010	10,148	10,285	10,423	10,561	9,746
27	399.01	Other Tangible Property - Servers - f	14.29%	1,163,919	1,243,928	1,285,240	1,326,547	1,368,552	1,408,671	1,481,712	1,551,369	1,621,025	1,690,681	1,760,337	1,829,994	1,899,650	1,510,125
28	399.02	Other Tangible Property - Servers - S	14.29%	439,770	475,975	492,200	508,434	524,667	540,900	563,774	586,486	609,199	631,911	654,623	677,336	700,048	570,659
29	399.03	Other Tangible Property - Network - f	26.26%	215,028	231,977	246,567	265,872	286,238	309,937	331,930	355,093	378,255	401,418	424,581	447,744	470,907	335,811
30	399.04	Other Tangible Property - CPU	14.29%	1,103,098	1,103,098	1,103,098	1,103,098	1,103,098	1,103,098	1,103,098	1,151,043	1,198,988	1,246,933	1,294,878	1,342,822	1,390,767	1,180,547
31	399.05	Other Tangible Property - MF Hardw	15.76%	1,169,324	1,169,324	1,169,324	1,169,324	1,169,324	1,169,324	1,169,324	1,198,793	1,230,261	1,260,730	1,291,198	1,321,667	1,352,135	1,218,543
32	399.06	Other Tangible Property - PC Hardw	16.83%	3,644,395	3,698,355	3,793,127	3,887,877	3,983,794	4,002,068	4,112,249	3,789,770	3,467,290	3,144,811	2,822,332	2,499,853	2,177,373	3,463,330
33	399.07	Other Tang. Property - P.C. Software	17.73%	808,719	824,576	860,632	897,513	933,040	870,353	889,480	915,903	942,327	968,750	995,174	1,021,597	1,048,021	921,253
34	399.08	Other Tang. Property - Application S	8.22%	16,232,231	16,462,968	16,680,442	16,898,595	17,121,279	17,325,935	17,551,741	17,762,085	17,972,428	18,182,771	18,393,115	18,603,458	18,813,801	17,538,527
35	399.09	Other Tang. Property - MF Software	22.16%	2,702,805	2,702,805	2,702,805	2,702,805	2,702,805	2,702,805	2,702,805	2,796,070	2,889,336	2,982,602	3,075,868	3,169,133	3,262,399	2,853,465
36	399.24	Other Tang. Property - Start Up Cost	8.33%														0
37		Total General Plant		42,264,863	42,811,438	41,130,088	41,653,506	42,183,225	42,462,236	43,003,259	43,117,173	43,231,066	43,344,999	43,458,912	43,572,825	43,686,738	42,763,104

Base Period 03/1/06 - 2/31/07

1.1

Line No.	Acct. No.	Account Title	Rates	Projected Provision		Reserve Balance Mar-07	Retirements
				Base Period	Projected		
				\$			
1		General Plant					
2	389.10	Land		0	0	0	
3	390.01	Structures Frame		0	0	0	
3	390.02	Structures & Improvements		0	0	0	
4	390.03	Improvements		0	0	0	
5	390.04	Air Conditioning Equipment		0	0	0	
7	390.09	Improvement to leased Premises	7.43%	526,414	5,322,926	(178,757)	
8	391.00	Office Furniture & Equipment	4.89%	451,502	6,046,404	(1,563,061)	
9	391.02	Remittance Processing Equipment	11.37%	3,290	31,658	(30,783)	
10	391.03	Office Machines	2.22%	11,728	378,418	(797,150)	
11	392.00	Transportation Equipment	28.96%	5,469	32,031	0	
	392.01	Trucks		0	0	0	
	392.02	Trailers		0	0	0	
13	393.00	Stores Equipment	10.00%	263	666	(6,669)	
14	394.00	Tools, Shop, & Garage Equip.	10.00%	1,090	8,193	(27,895)	
	396.00	Power Operated Equipment		0	0	0	
15	396.03	Ditchers		0	0	0	
16	396.04	Backhoes		0	0	0	
17	396.05	Welders		0	0	0	
18	397.00	Communication Equip.	7.12%	147,735	345,897	(792,568)	
19	397.01	Communication Equipment - Mobile Radios		0	0	0	
20	397.02	Communication Equip. - Fixed Radios		0	0	0	
21	397.05	Communication Equip. - Telemetering		0	0	0	
22	398.00	Miscellaneous Equipment	5.36%	33,851	394,882	0	
	399.00	Other Tangible Property	15.75%	1,606	10,561	0	
23	399.01	Other Tangible Property - Servers - t	14.25%	735,731	1,899,650	0	
24	399.02	Other Tangible Property - Servers - S	14.25%	260,278	700,048	0	
25	399.03	Other Tangible Property - Network - t	14.25%	267,351	470,907	(11,472)	
	399.04	Other Tangible Property - CPU	26.26%	287,669	1,390,767	0	
	399.05	Other Tangible Property - MF Hardw	15.76%	182,810	1,352,135	0	
26	399.06	Other Tangible Property - PC Hardw	16.83%	824,054	2,177,373	(2,291,076)	
27	399.07	Other Tang. Property - P.C. Software	17.73%	255,797	1,048,021	(16,495)	
28	399.08	Other Tang. Property - Application Sc	8.22%	3,244,353	18,813,801	(662,782)	
29	399.09	Other Tang. Property - MF Software	22.16%	572,455	3,262,399	(12,861)	
30	399.24	Other Tang. Property - Start Up Cost	8.33%	0	0	0	
31		Total General Plant		7,813,445	43,686,738	(6,391,570)	

Western Kentucky Gas Company  
Computation of 13 Month Average Reserve Balances  
workpaper B-3.1 Base Div. 12 Customer Service

Line No.	Acct. No.	Account Title	Rates	WP Sched. B-3.1												Reserve Balance Mar-07 Projected												
				Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07		Budget Mar-07	13 Mo. Avg Mar-07	Projected Base Period									
1		General Plant																										
2	389.00	Land & Land Rights																										
3	390.01	Structures - Frame																										
4	390.02	Structures & Improvements																										
5	390.04	Improvements																										
7	390.09	Air Conditioning Equipment																										
8	391.00	Improvement to leased Premises	7.43%	1,136,052	1,142,438	1,161,847	1,181,256	1,200,665	1,222,128	1,242,565	1,262,187	1,281,810	1,301,433	1,321,056	1,340,679	1,360,301	1,242,647	224,249	1,360,301									
9	391.02	Office Furniture & Equipment	4.89%	7,850	8,180	8,423	8,666	8,909	9,139	9,376	9,579	9,781	9,984	10,187	10,389	10,592	9,312	2,742	10,592									
10	391.03	Remittance Processing Equipment	11.37%																									
11	392.00	Office Machines	2.22%																									
13	392.01	Transportation Equipment	28.96%																									
14	392.02	Trucks																										
15	393.00	Trailers																										
16	394.00	Stores Equipment	10.00%																									
17	394.00	Tools, Shop, & Garage Equip.	10.00%																									
18	396.00	Power Operated Equipment																										
19	396.03	Ditchers																										
20	396.04	Backhoes																										
21	397.00	Welders																										
22	397.01	Communication Equip.	7.12%	6,316,249	6,440,807	6,577,062	6,713,298	6,849,543	7,076,278	7,233,866	7,358,017	7,482,348	7,606,678	7,731,009	7,855,340	7,979,670	7,170,767	1,663,421	7,979,670									
23	397.02	Communication Equip. - Mobile Radios																										
24	397.05	Communication Equip. - Fixed Radios																										
25	398.00	Communication Equip. - Telemetering																										
26	399.00	Miscellaneous Equipment	5.36%	222	226	236	245	255	269	281	288	295	303	310	317	324	275	103	324									
27	399.01	Other Tangible Property	15.75%	188,539	191,266	194,001	196,693	199,336	202,228	204,995	207,887	210,780	213,672	216,564	219,457	222,349	205,213	33,811	222,349									
28	399.02	Other Tangible Property - Servers - F	14.29%	6,630,664	6,701,263	6,815,813	6,930,362	7,044,912	7,196,967	7,324,750	7,443,826	7,562,902	7,681,978	7,801,054	7,920,130	8,039,206	7,314,911	1,408,522	8,039,206									
29	399.03	Other Tangible Property - Servers - S	14.29%	5,411,682	5,472,882	5,554,718	5,636,554	5,718,545	5,815,698	5,904,716	5,985,919	6,067,122	6,148,325	6,229,527	6,310,730	6,391,933	5,886,027	980,251	6,391,933									
30	399.04	Other Tangible Property - Network - F	14.29%	160,922	165,983	171,462	176,942	182,421	188,860	194,819	200,120	205,421	210,722	216,023	221,324	226,625	193,973	65,703	226,625									
31	399.05	Other Tangible Property - CPU	26.26%																									
32	399.06	Other Tangible Property - MF Hardw	15.76%																									
33	399.07	Other Tangible Property - PC Hardw	16.83%	959,957	1,006,221	1,042,483	1,078,020	1,113,556	1,262,807	1,326,527	1,300,057	1,273,587	1,247,118	1,220,648	1,194,178	1,167,709	1,168,836	549,631	1,167,709									
34	399.08	Other Tang. Property - P.C. Software	17.73%	913,738	934,136	956,581	979,026	1,001,471	1,127,258	1,170,147	1,197,019	1,223,890	1,250,762	1,277,633	1,304,505	1,331,376	1,128,273	417,638	1,331,376									
35	399.09	Other Tang. Property - Application Sc	8.22%	29,641,160	30,134,582	30,655,269	31,175,633	31,696,606	32,363,604	32,940,603	33,391,548	33,842,493	34,293,438	34,744,383	35,195,328	35,646,273	32,747,763	6,073,467	35,646,273									
36	399.24	Other Tang. Property - MF Software	22.16%	12,976,157	13,139,352	13,303,035	13,466,718	13,630,401	13,802,185	13,969,919	14,126,001	14,282,083	14,438,165	14,594,247	14,750,329	14,906,411	13,952,692	1,930,255	14,906,411									
37		Other Tang. Property - Start Up Cost	8.33%																									
38		Total General Plant		64,343,210	65,339,335	66,440,919	67,543,413	68,646,619	70,267,421	71,522,383	72,482,448	73,442,512	74,402,577	75,362,641	76,322,706	77,282,771	71,030,689	13,349,793	77,282,771									

Base Period 03/1/06 - 2/31/07

Line No.	Acct. No.	Account Title	Rates	Retirements
1		General Plant		
2	389.00	Land & Land Rights		0
3	390.01	Structures - Frame		0
4	390.02	Structures & Improvements		0
5	390.03	Improvements		0
7	390.04	Air Conditioning Equipment		0
8	391.00	Improvement to leased Premises	7.43%	0
9	391.02	Office Furniture & Equipment	4.89%	0
10	391.03	Remittance Processing Equipment	11.37%	0
11	392.00	Office Machines	2.22%	0
	392.01	Transportation Equipment	28.96%	0
	392.02	Trucks		0
	392.02	Trailers		0
13	393.00	Stores Equipment	10.00%	0
14	394.00	Tools, Shop, & Garage Equip.	10.00%	0
	395.00	Power Operated Equipment		0
15	396.03	Ditchers		0
16	396.04	Backhoes		0
17	396.05	Welders		0
18	397.00	Communication Equip.	7.12%	0
19	397.01	Communication Equipment - Mobile Radios		0
20	397.02	Communication Equip. - Fixed Radios		0
21	397.05	Communication Equip. - Telemetry		0
22	398.00	Miscellaneous Equipment	5.36%	0
	399.00	Other Tangible Property	15.75%	0
23	399.01	Other Tangible Property - Servers - F	14.29%	0
24	399.02	Other Tangible Property - Servers - S	14.29%	0
25	399.03	Other Tangible Property - Network - I	14.29%	0
	399.04	Other Tangible Property - CPU	26.26%	0
	399.05	Other Tangible Property - MF Hardw	15.76%	0
26	399.06	Other Tangible Property - PC Hardw	16.83%	(341,879)
27	399.07	Other Tang. Property - P.C. Software	17.73%	0
28	399.08	Other Tang. Property - Application S	8.22%	(68,354)
29	399.09	Other Tang. Property - MF Software	22.16%	0
	399.24	Other Tang. Property - Start Up Cost	8.33%	0
30				
31		Total General Plant		(410,233)

Western Kentucky Gas Company  
 Computation of 13 Month Average Reserve Balances  
 worksheet B-3.1 Base Div. 91 Admin. Office

WP Sched. B-3

Base Period 03/1/06 - 2/31/07

Line No.	Acc. No.	Account Title	Current Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07	13 Mo. Avg Mar-07
<b>Intangible Plant</b>																	
301.00		Organization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
302.00		Franchises & Consents		0	0	0	0	0	0	0	0	0	0	0	0	0	0
303.00		Misc Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Intangible Plant</b>																	
376.01		Distribution Plant	3.61%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Mains - Steel</b>																	
<b>Total Distribution Plant</b>																	
<b>General Plant</b>																	
1	389.00	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	390.01	Structures - Frame	2.52%	14,994	15,370	15,747	16,123	16,500	16,877	17,253	17,630	18,007	18,383	18,760	19,136	19,513	17,253
3	390.02	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	390.03	Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390.04	Air Conditioning Equipment	2.52%	5,771	5,771	5,771	5,771	5,771	5,771	5,795	5,819	5,844	5,868	5,892	5,916	5,940	5,810
7	390.09	Improvements to Leased Premises	2.52%	49,085	49,085	49,085	49,085	49,085	49,085	49,248	49,411	49,574	49,737	49,901	50,064	50,227	49,348
8	391.00	Office Furniture & Equipment	5.69%	1,273,950	1,273,950	1,253,611	1,254,717	1,254,717	1,254,717	1,261,504	1,271,923	1,282,343	1,292,763	1,303,183	1,313,602	1,324,022	1,278,077
9	391.02	Remittance Processing Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	391.03	Office Machines	5.69%	50,913	51,207	27,341	27,498	27,656	27,814	27,972	27,781	27,591	27,400	27,209	27,018	26,827	31,094
11	392.00	Transportation Equipment		77,892	77,892	4,934	4,740	4,546	4,352	4,158	3,107	2,056	1,005	(46)	(1,097)	(2,148)	13,953
12	392.01	Trucks		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	392.02	Trailers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	393.00	Stores Equipment	7.15%	7,169	7,233	7,297	7,361	7,424	7,488	7,552	7,616	7,679	7,743	7,807	7,871	7,934	7,552
15	394.00	Tools, Shop, & Garage Equip.	4.02%	35,887	36,358	21,625	21,935	22,345	22,754	23,164	23,522	23,881	23,701	23,881	24,060	24,239	25,132
16	396.00	Power Op Equipment	11.11%	8,418	8,497	8,497	8,497	8,497	8,497	8,497	8,641	8,786	8,930	9,074	9,218	9,362	8,724
17	396.03	Ditchers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	396.04	Backhoes		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	397.00	Welders		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	397.01	Communication Equip. - Mobile Radios	7.49%	100,633	102,053	103,463	104,913	106,342	107,772	110,181	111,734	113,286	114,838	116,391	117,943	119,496	109,928
21	397.02	Communication Equip. - Fixed Radios		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	397.05	Communication Equip. - Telemetering		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	398.00	Miscellaneous Equipment	4.40%	116,238	117,803	119,369	120,972	122,575	124,178	134,525	136,216	137,907	139,598	141,289	142,980	144,671	130,640
24	399.00	Other Tangible Property	18.98%	45,503	46,721	47,938	49,156	50,374	51,592	52,810	54,027	55,245	56,463	57,681	58,898	60,116	52,910
25	399.01	Other Tangible Property - Servers - F	14.29%	54,660	55,514	56,367	57,220	58,074	58,927	59,781	60,634	61,487	62,341	63,194	64,047	64,901	59,781
26	399.02	Other Tangible Property - Network - I	14.29%	11,517	11,517	11,517	11,517	11,517	11,517	11,517	11,714	11,911	12,108	12,305	12,502	12,699	11,836
27	399.03	Other Tangible Property - CPU		177,263	179,763	182,263	184,764	187,263	190,914	194,298	196,913	199,528	202,143	204,757	207,372	209,987	193,677
28	399.05	Other Tangible Property - MIF Hardware		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	399.06	Other Tangible Property - PC Hardware	18.98%	354,434	370,618	386,802	403,222	419,757	436,292	484,085	501,549	519,013	536,477	553,942	571,406	588,870	471,267
30	399.07	Other Tang. Property - P.C. Software	18.98%	98,204	98,204	98,204	98,204	98,204	98,204	104,417	104,417	104,417	107,523	110,630	113,736	116,843	103,222
31	399.08	Other Tang. Property - Application St	18.98%	1,782,414	1,782,414	1,782,414	1,782,414	1,782,414	1,782,414	1,782,414	1,805,875	1,829,336	1,852,797	1,876,258	1,899,719	1,923,180	1,820,313
32	399.09	Other Tang. Property - MIF Software		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	399.24	Other Tang. Property - Start Up Costs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total General Plant</b>																	
				4,264,945	4,289,970	4,182,164	4,208,109	4,233,637	4,259,165	4,332,771	4,395,058	4,457,345	4,519,632	4,581,919	4,644,206	4,706,493	4,390,417

Line No.	Acct. No.	Account Title	Current Rates	Projected Reserve Balance		Retirements
				Base Period	Mar-07	
		<b>Intangible Plant</b>				
	301.00	Organization		0	0	0
	302.00	Franchises & Consents		0	0	0
	303.00	Misc Intangible Plant		0	0	0
		<b>Total Intangible Plant</b>		0	0	0
		<b>Distribution Plant</b>				
	376.01	Mans - Steel	3.61%	0	0	0
		<b>Total Distribution Plant</b>		0	0	0
		<b>General Plant</b>				
1	389.00	Land & Land Rights		0	0	0
2	390.01	Structures - Frame	2.52%	4,519	19,513	0
3	390.02	Structures & Improvements		0	0	0
4	390.03	Improvements		0	0	0
5	390.04	Air Conditioning Equipment	2.52%	145	5,916	0
7	390.09	Improvements to Leased Premises	2.52%	979	50,064	0
8	391.00	Office Furniture & Equipment	5.69%	72,445	1,324,022	(22,373)
9	391.02	Remittance Processing Equipment		0	0	0
10	391.03	Office Machines	5.69%	2,342	26,827	(26,427)
11	392.00	Transportation Equipment		0	(2,148)	(80,040)
	392.01	Trucks		0	0	0
	392.02	Trailers		0	0	0
13	393.00	Stores Equipment	7.15%	765	7,934	0
14	394.00	Tools, Shop, & Garage Equip.	4.02%	5,119	24,239	(16,768)
	396.00	Power Op Equipment	11.11%	944	9,362	0
15	396.03	Ditchers		0	0	0
16	396.04	Backhoes		0	0	0
17	396.05	Welders		0	0	0
18	397.00	Communication Equip.	7.49%	18,862	119,496	0
19	397.01	Communication Equipment - Mobile Radios		0	0	0
20	397.02	Communication Equip. - Fixed Radios		0	0	0
21	397.05	Communication Equip. - Telemetering		0	0	0
22	398.00	Miscellaneous Equipment	4.40%	28,433	144,671	0
	399.00	Other Tangible Property	18.98%	14,613	60,116	0
23	399.01	Other Tangible Property - Servers - F	14.29%	10,241	64,901	0
24	399.02	Other Tangible Property - Servers - S	14.29%	1,182	12,699	0
25	399.03	Other Tangible Property - Network - I	14.29%	32,725	209,987	0
	399.04	Other Tangible Property - CPU		0	0	0
	399.05	Other Tangible Property - MF Hardware		0	0	0
26	399.06	Other Tangible Property - PC Hardware	18.98%	234,436	588,870	0
27	399.07	Other Tang. Property - P.C. Software	18.98%	18,639	116,843	0
28	399.08	Other Tang. Property - Application S	18.98%	140,766	1,923,180	0
29	399.09	Other Tang. Property - MF Software		0	0	0
	399.24	Other Tang. Property - Start Up Costs		0	0	0
30		<b>Total General Plant</b>		587,156	4,706,493	(145,608)
31						



Date: \_\_\_ Base Period \_\_\_ X Forecasted Period  
 Type of Filing: \_\_\_ X Original \_\_\_ Updated \_\_\_ Revised  
 Workpaper Reference No(s):

Line No.	Acct. No.	Account Title	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Test Yr. End	13 Mo. Avg
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		Account 101-1000 Gas Plant In Service - General																		
2		Intangible Plant																		
3	301.00	Organization	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
4	302.00	Franchises & Consents	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
5	303.00	Misc. Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Total Intangible Plant	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
7		Total Intangible Plant																		
8		Natural Gas Production Plant																		
9	325.20	Producing Leaseholds	0	0	0	12	23	35	46	58	69	81	92	104	115	127	139	150	161	172
10	325.40	Rights of Ways	0	0	0	159	318	478	637	796	955	1,114	1,274	1,433	1,592	1,751	1,910	2,069	2,228	2,387
11	331.00	Production Gas Wells Equipment	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492
12	332.01	Field Lines	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163
13	332.02	Tributary Lines	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469
15	336.00	Purification Equipment	0	0	0	194	389	583	778	972	1,167	1,361	1,556	1,750	1,945	2,139	2,334	2,528	2,723	2,917
16		Total Natural Gas Production Plant	779,080	779,080	779,080	779,445	779,811	780,176	780,541	780,906	781,271	781,637	782,002	782,367	782,732	783,098	783,463	783,828	784,193	784,558
17		Storage Plant																		
18	350.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	350.20	Rights of Way	4,725	4,725	4,725	4,739	4,743	4,746	4,750	4,753	4,757	4,761	4,764	4,768	4,771	4,775	4,778	4,781	4,784	4,787
20	351.00	Structures & Improvements	1,718	1,975	2,232	2,489	2,746	3,003	3,260	3,517	3,774	4,031	4,288	4,545	4,802	5,059	5,316	5,573	5,830	6,087
21	351.02	Compressor Station Equipment	24,209	24,411	24,613	24,815	25,017	25,219	25,421	25,623	25,825	26,027	26,229	26,431	26,633	26,835	27,037	27,239	27,441	27,643
22	351.04	Other Structures	132,225	132,225	132,427	132,528	132,629	132,730	132,831	132,932	133,033	133,134	133,235	133,336	133,437	133,538	133,639	133,740	133,841	133,942
23	352.01	Wells Right of Way	1,769,150	1,770,352	1,771,554	1,772,756	1,773,958	1,775,160	1,776,362	1,777,564	1,778,766	1,779,968	1,781,170	1,782,372	1,783,574	1,784,776	1,785,978	1,787,180	1,788,382	1,789,584
24	352.02	Well Construction	564,790	568,616	572,442	576,268	580,094	583,920	587,746	591,572	595,398	599,224	603,050	606,876	610,702	614,528	618,354	622,180	626,006	629,832
25	352.03	Cushion Gas	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304
26	352.11	Storage Rights	51,649	51,922	52,195	52,468	52,741	53,014	53,287	53,560	53,833	54,106	54,379	54,652	54,925	55,198	55,471	55,744	56,017	56,290
27	353.01	Field Lines	184,276	184,512	184,748	184,984	185,220	185,456	185,692	185,928	186,164	186,400	186,636	186,872	187,108	187,344	187,580	187,816	188,052	188,288
28	353.02	Tributary Lines	216,236	216,851	217,466	218,081	218,696	219,311	219,926	220,541	221,156	221,771	222,386	223,001	223,616	224,231	224,846	225,461	226,076	226,691
29	354.00	Compressor Station Equipment	478,868	479,231	479,594	479,957	480,320	480,683	481,046	481,409	481,772	482,135	482,498	482,861	483,224	483,587	483,950	484,313	484,676	485,039
30	355.00	Meas. & Reg. Equipment	288,049	289,466	290,883	292,300	293,717	295,134	296,551	297,968	299,385	300,802	302,219	303,636	305,053	306,470	307,887	309,304	310,721	312,138
31	356.00	Purification Equipment	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806	246,806
32		Total Storage Plant	4,320,250	4,332,601	4,344,951	4,357,302	4,369,653	4,382,004	4,394,355	4,406,706	4,419,057	4,431,408	4,443,759	4,456,110	4,468,461	4,480,812	4,493,163	4,505,514	4,517,865	4,530,216
33		Total Natural Gas Production Plant	12,109,230	12,121,681	12,134,132	12,146,583	12,159,034	12,171,485	12,183,936	12,196,387	12,208,838	12,221,289	12,233,740	12,246,191	12,258,642	12,271,093	12,283,544	12,295,995	12,308,446	12,320,897
34		Transmission Plant																		
35	365.10	Land	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
36	365.20	Rights of Way	335,052	335,211	335,369	335,528	335,687	335,846	336,005	336,164	336,323	336,482	336,641	336,800	336,959	337,118	337,277	337,436	337,595	337,754
37	366.02	Structures & Improvements	14,996	15,076	15,156	15,237	15,317	15,397	15,477	15,557	15,637	15,717	15,797	15,877	15,957	16,037	16,117	16,197	16,277	16,357
38	366.03	Other Structures	61,006	61,476	61,946	62,417	62,887	63,358	63,828	64,299	64,769	65,240	65,710	66,181	66,651	67,122	67,592	68,063	68,533	69,004
39	367.00	Mains - Steel	263,294	266,872	270,450	274,028	277,606	281,184	284,762	288,340	291,918	295,496	299,074	302,652	306,230	309,808	313,386	316,964	320,542	324,120
40	369.00	Meas. & Reg. Equipment	15,415,727	15,416,121	15,416,515	15,416,909	15,417,303	15,417,697	15,418,091	15,418,485	15,418,879	15,419,273	15,419,667	15,420,061	15,420,455	15,420,849	15,421,243	15,421,637	15,422,031	15,422,425
41	369.01	Meas. & Reg. Equipment	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755	1,939,755
42		Total Transmission Plant - LPG	18,072,857	18,102,753	18,132,649	18,162,545	18,192,441	18,222,337	18,252,233	18,282,129	18,312,025	18,341,921	18,371,817	18,401,713	18,431,609	18,461,505	18,491,401	18,521,297	18,551,193	18,581,089
43		Total Production Plant - LPG	20,192,087	20,224,434	20,256,781	20,289,128	20,321,475	20,353,822	20,386,169	20,418,516	20,450,863	20,483,210	20,515,557	20,547,904	20,580,251	20,612,598	20,644,945	20,677,292	20,709,639	20,741,986
44		Distribution Plant																		
45	365.10	Land	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
46	365.20	Rights of Way	335,052	335,211	335,369	335,528	335,687	335,846	336,005	336,164	336,323	336,482	336,641	336,800	336,959	337,118	337,277	337,436	337,595	337,754
47	366.02	Structures & Improvements	14,996	15,076	15,156	15,237	15,317	15,397	15,477	15,557	15,637	15,717	15,797	15,877	15,957	16,037	16,117	16,197	16,277	16,357
48	366.03	Other Structures	61,006	61,476	61,946	62,417	62,887	63,358	63,828	64,299	64,769	65,240	65,710	66,181	66,651	67,122	67,592	68,063	68,533	69,004
49	367.00	Mains - Steel	263,294	266,872	270,450	274,028	277,606	281,184	284,762	288,340	291,918	295,496	299,074	302,652	306,230	309,808	313,386	316,964	320,542	324,120
50	369.00	Meas. & Reg. Equipment	15,415,727	15,416,121	15,416,515	15,416,909	15,417,303	15,417,697	15,418,091	15,418,485										



Data: \_\_\_ Base Period \_\_\_ X \_\_\_ Forecasted Period  
Type of Filing: \_\_\_ X \_\_\_ Original \_\_\_ Updated \_\_\_ Revised  
Workpaper Reference No(s): \_\_\_\_\_

Line No.	Acct. No.	Account Title	Mar-07		Apr-07		Projected Provision Test Period Jun-08	Reserve Balance Jun-08	Current Deprec Rates	Projected Deprec Rates	Retirements
			\$		\$						
1		Account 101-1000 Gas Plant In Service - General									
2		Intangible Plant									
3	301.00	Organization	8,330	8,330	0	0	8,330	0.00%	0.00%	0	
4	302.00	Franchises & Consents	119,853	119,853	0	0	119,853	0.00%	5.00%	0	
5	303.00	Misc. Intangible Plant	0	0	0	0	0	0.00%	0.00%	0	
6											
7		Total Intangible Plant	128,182	128,182	0	0	128,182			0	
8											
9		Natural Gas Production Plant									
10	325.20	Producing Leaseholds	0	0	139	139	139	0.00%	5.89%	0	
11	325.40	Rights of Ways	0	0	1,910	1,910	1,910	0.00%	2.29%	0	
12	331.00	Production Gas Wells Equipment	3,492	3,492	0	0	3,492	0.00%	0.00%	0	
13	332.01	Field Lines	47,163	47,163	0	0	47,163	0.00%	0.00%	0	
14	332.02	Tributary Lines	529,956	529,956	0	0	529,956	0.00%	0.00%	0	
15	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0	0	198,469	0.00%	0.00%	0	
16	336.00	Purification Equipment	0	0	2,334	2,334	2,334	0.00%	5.26%	0	
17											
18		Total Natural Gas Production Plant	779,080	779,080	4,383	4,383	783,463			0	
19											
20		Storage Plant									
21	350.10	Land	0	0	0	0	0	0.00%	0.00%	0	
22	350.20	Rights of Way	4,725	4,728	43	4,779	4,779	0.92%	0.92%	0	
23	351.00	Structures & Improvements	1,718	1,975	28	2,517	2,517	1.93%	0.60%	0	
24	351.02	Compression Station Equipment	117,608	117,645	959	118,678	118,678	1.93%	0.60%	0	
25	351.03	Meas. & Reg. Sta. Structures	24,209	24,441	447	25,353	25,353	1.93%	1.93%	0	
26	351.04	Other Structures	132,225	132,326	867	133,395	133,395	1.93%	0.60%	0	
27	352.00	Wells \ Right of Way	36,484	41,257	1,325	52,128	52,128	2.71%	2.11%	0	
28	352.01	Well Construction	1,769,150	1,770,352	44,595	1,817,350	1,817,350	2.71%	2.11%	0	
29	352.02	Well Equipment	564,790	568,618	14,416	590,689	590,689	2.71%	2.71%	0	
30	352.03	Cushion Gas	23,304	23,304	40,337	63,641	63,641	0.00%	2.38%	0	
31	352.10	Leaseholds	179,155	179,169	536	179,731	179,731	0.30%	0.30%	0	
32	352.11	Storage Rights	51,649	51,922	240	52,706	52,706	1.83%	0.44%	0	
33	353.01	Field Lines	184,276	184,512	2,410	187,393	187,393	1.35%	1.35%	0	
34	353.02	Tributary Lines	216,236	216,851	2,828	220,909	220,909	1.35%	1.35%	0	
35	354.00	Compressor Station Equipment	478,868	479,231	3,281	483,239	483,239	1.51%	0.60%	0	
36	355.00	Meas. & Reg. Equipment	289,049	289,466	347	290,647	290,647	2.06%	0.12%	0	
37	356.00	Purification Equipment	246,806	246,806	3,161	249,967	249,967	1.30%	1.30%	0	
38											
39											
40											
41											
42		Transmission Plant									
43	365.10	Land	16	16	0	16	16	0.00%	0.00%	0	
44	365.20	Rights of Way	335,052	335,211	13,831	349,359	349,359	0.89%	1.65%	0	
45	366.02	Structures & Improvements	14,996	15,076	4,388	19,625	19,625	1.39%	2.05%	0	
46	366.03	Other Structures	61,006	61,476	1,418	63,835	63,835	1.39%	2.05%	0	
47	367.00	Mains Cathodic Protection	263,294	266,872	7,513	341,797	341,797	1.27%	1.85%	0	
48	367.01	Mains - Steel	15,415,727	15,415,924	429,529	15,845,510	15,845,510	1.27%	1.85%	(336)	
49	369.00	Meas. & Reg. Equipment	43,012	48,424	2,751	62,056	62,056	2.28%	1.48%	0	
50	369.01	Meas. & Reg. Equipment	1,939,755	1,939,755	43,932	1,983,687	1,983,687	2.28%	1.48%	0	
51											
52		Total Production Plant - LPG	18,072,857	18,102,753	503,362	18,665,885	18,665,885			(336)	
53											
54		Distribution Plant									

55	374.00	Land & Land Rights	57,145	57,145	0	57,145	374.00	0.00%	0.00%	0	
56	374.01	Land	0	0	0	374.01	0.00%	0.00%	0		
57	374.02	Land Rights	24,076	24,080	4,549	28,637	374.02	1.68%	1.86%	0	
58	374.03	Land Other	0	0	0	374.03	0.00%	0.00%	0		
59	375.00	Structures & Improvements	28,796	28,968	9,923	39,234	375.01	1.95%	3.18%	0	
60	375.01	Structures & Improvements T.B.	80,171	80,247	3,361	83,760	375.01	1.95%	3.18%	0	
61	375.02	Land Rights	38,065	38,072	1,482	39,566	375.02	1.95%	3.18%	0	
62	375.03	Improvements	215	17,172	127	51,395	375.03	1.95%	3.18%	0	
63	376.00	Mains Catholic Protection	1,966,712	2,097,468	284,242	2,624,109	376.00	2.39%	2.43%	(478)	
64	376.01	Mains - Steel	38,895,661	38,949,826	1,561,155	40,606,614	376.01	2.39%	2.43%	(111,261)	
65	376.02	Mains - Plastic	8,275,619	8,281,637	675,659	8,942,691	376.02	2.39%	2.43%	(26,695)	
66	378.00	Meas. & Reg. Sta. Equipment General	1,420,096	1,422,747	60,148	1,456,630	378.00	2.49%	1.92%	(31,566)	
67	379.00	Meas. & Reg. Sta. Equipment - City Gate	142,793	146,297	31,044	184,349	379.00	2.57%	2.43%	0	
68	379.05	Meas. & Reg. Sta. Equipment - T.B.	1,217,856	1,381,485	39,760	1,750,080	379.05	2.57%	2.43%	0	
69	380.00	Services	38,182,056	38,263,256	4,170,863	40,711,985	380.00	6.86%	5.23%	(1,885,408)	
70	381.00	Meters	1,632,068	1,731,456	1,193,078	3,124,042	381.00	3.35%	8.06%	0	
71	382.00	Meter Installations	6,269,655	6,282,869	1,691,964	7,378,495	382.00	3.06%	4.60%	(622,908)	
72	383.00	House Regulators	2,633,930	2,634,296	156,609	2,791,639	383.00	2.85%	2.90%	0	
73	384.00	House Regulator Installations	99,423	112,699	3,116	142,510	384.00	3.37%	2.02%	0	
74	385.00	Ind. Meas. & Reg. Sta. Equipment	2,084,610	2,084,610	128,579	2,213,189	385.00	2.73%	2.61%	0	
75	386.00	Other Property on Cust Prem.	2,511	2,511	0	2,511	386.00	3.00%	3.00%	0	
76											
77			103,052,459	103,636,840	10,085,659	112,228,579				(2,678,316)	
78											
79		General Plant									
80	389.00	Land & Land Rights	28,459	28,459	0	28,459		0.00%	0.00%	0	
81	390.01	Structures Frame	0	0	0	0		0.00%	0.00%	0	
82	390.02	Structures & Improvements	99,010	99,353	19,186	119,222		2.12%	9.91%	0	
83	390.03	Improvements	92,476	93,844	76,730	173,310		2.12%	9.91%	0	
84	390.04	Air Conditioning Equipment	5,202	5,224	1,202	6,469		2.12%	9.91%	0	
85	390.09	Improvement to Leased Premises	1,132,492	1,138,252	32,623	1,182,395		5.00%	2.36%	0	
86	391.00	Office Furn & Equipment	594,750	604,348	97,077	583,435		7.05%	6.22%	(137,026)	
87	391.02	Remittance Processing Equip	0	0	0	0		0.00%	0.00%	0	
88	391.03	Office Machines	(24,973)	(24,415)	5,903	(17,597)		7.05%	6.22%	(20)	
89	392.00	Transportation Equipment	(662,899)	(656,989)	307,825	(636,973)		8.92%	59.79%	(20,595)	
90	392.01	Trucks	26,975	27,120	1,480	23,538		8.92%	8.92%	(5,343)	
91	392.02	Trailers	122,206	123,063	66,768	184,576		8.92%	59.79%	(6,960)	
92	393.00	Stores Equipment	0	0	0	0		0.00%	0.00%	0	
93	394.00	Tools Shop & Garage Equipment	76,878	80,927	93,110	37,321		3.28%	6.63%	(144,736)	
94	396.00	Power Operated Equipment	0	0	0	0		0.00%	0.00%	0	
95	396.03	Ditchers	(150,049)	(149,509)	46,452	(117,605)		2.79%	20.76%	(15,620)	
96	396.04	Backhoes	12,531	13,162	55,554	62,887		2.79%	20.76%	(7,088)	
97	396.05	Welders	(2,312)	(2,225)	7,050	(1,371)		2.79%	20.76%	(6,367)	
98	397.00	Communication Equipment	657,783	662,737	61,961	734,607		5.21%	5.43%	0	
99	397.01	Communication Equipment - Mobile Radios	(18,844)	(18,829)	181	(18,619)		5.21%	5.43%	0	
100	397.02	Communication Equip. - Fixed Radios	7,163	7,343	2,250	9,953		5.21%	5.43%	0	
101	397.05	Communication Equip. - Telemetering	94,338	95,693	16,954	115,359		5.21%	5.43%	0	
102	399.00	Miscellaneous Equipment	984,935	1,007,835	107,006	1,160,642		10.94%	4.26%	0	
103	399.00	Other Tangible Property	0	0	0	0		0.00%	0.00%	0	
104	399.01	Other Tangible Property - Servers HW	197,000	199,096	4,769	208,057		14.29%	2.71%	0	
105	399.02	Other Tangible Property - Servers SW	134,676	136,027	16,215	154,945		14.29%	14.29%	0	
106	399.03	Other Tangible Property - Network - HW	514,358	520,453	26,715	559,357		14.29%	5.22%	0	
107	399.04	Other Tang. Property - CPU	0	0	0	0		0.00%	0.00%	0	
108	399.05	Other Tang. Property - MF Hardware	0	0	0	0		0.00%	0.00%	0	
109	399.06	Other Tang. Property - PC Hardware	3,243,435	3,295,375	22,154	3,421,893		18.51%	0.61%	0	
110	399.07	Other Tang. Property - PC Software	216,889	220,098	46,555	273,071		15.85%	19.16%	0	
111	399.08	Other Tang. Property - Application Software	397,912	403,353	91,342	505,575		12.50%	17.49%	0	
112	399.09	Other Tang. Property - Mainframe SW	0	0	0	0		0.00%	0.00%	0	
113	399.24	Other Tang. Property - Application Software	0	0	0	0		0.00%	0.00%	0	
114											
115		Total General Plant	7,760,394	7,907,796	1,207,054	9,025,906				(343,937)	
116											
117		Total Plant	134,133,222	134,887,253	11,926,286	145,305,136				(3,022,589)	

Western Kentucky Gas Company  
 Computation of 13 Month Average Reserve Balances  
 workbook B-3.1 Forecasted Div. 02 General Office

Data: \_\_\_ Base Period \_\_\_ X\_ Forecasted Period  
 Type of Filing: \_\_\_ X\_ Original \_\_\_ Updated \_\_\_ Revised  
 Workpaper Reference No(S): \_\_\_\_\_

WP Sched. B-3.1  
 Page 2 of 2  
 Witness: \_\_\_\_\_

Line No.	Account Title	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Test Yr End
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	General Plant																	
2	389.00 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390.01 Structures - Frame	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	390.02 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390.03 Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	390.04 Air Conditioning Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	390.09 Improvement to leased Premises	5,322,926	5,366,815	5,410,844	5,454,911	5,505,637	5,556,363	5,607,089	5,657,815	5,708,541	5,759,267	5,809,993	5,860,719	5,911,445	5,962,171	6,012,897	6,063,623	
8	391.00 Office Furniture & Equipment	6,046,404	6,082,982	6,119,535	6,156,012	6,142,171	6,128,330	6,114,489	6,100,648	6,086,807	6,072,967	6,059,126	6,045,285	6,031,444	6,017,603	6,003,762	5,989,921	
9	391.02 Remittance Processing Equipment	31,658	31,868	32,073	32,274	31,865	31,456	31,047	30,638	30,229	29,821	29,412	29,003	28,594	28,185	27,776	27,368	
10	391.03 Office Machines	378,418	379,069	379,697	380,303	365,678	351,052	336,427	321,801	307,176	292,550	277,925	263,299	248,673	234,048	219,422	204,797	
11	392.00 Transportation Equipment	32,031	32,487	32,943	33,399	33,854	34,310	34,766	35,222	35,678	36,133	36,589	37,045	37,501	37,956	38,412	38,868	
12	392.01 Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	392.02 Trailers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	393.00 Stores Equipment	666	660	653	645	506	368	229	90	(49)	(188)	(327)	(466)	(605)	(744)	(883)	(1,022)	
15	394.00 Tools, Shop, & Garage Equip.	8,193	8,232	8,268	8,300	7,783	7,266	6,749	6,232	5,715	5,198	4,681	4,163	3,646	3,129	2,612	2,095	
16	396.00 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	396.03 Ditchers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	396.04 Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	396.05 Welders	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	397.00 Communication Equip.	345,897	352,498	359,099	365,700	356,164	346,628	337,091	327,555	318,018	308,482	298,946	289,409	279,873	270,337	260,800	251,264	
21	397.01 Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	397.02 Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	397.05 Communication Equip. - Telemetering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	398.00 Miscellaneous Equipment	394,882	397,703	400,523	403,344	407,634	411,923	416,212	420,501	424,791	429,080	433,369	437,659	441,948	446,237	450,526	454,816	
25	399.00 Other Tangible Property	10,561	10,695	10,829	10,963	11,002	11,042	11,081	11,121	11,161	11,200	11,240	11,279	11,319	11,359	11,398	11,438	
26	399.01 Other Tangible Property - Servers - HW	1,899,650	1,987,407	2,079,805	2,173,479	2,228,130	2,282,781	2,337,432	2,392,083	2,446,735	2,501,386	2,556,037	2,610,688	2,665,340	2,719,991	2,774,642	2,829,293	
27	399.02 Other Tangible Property - Servers - HW	700,048	722,573	745,278	768,032	774,604	781,176	787,748	794,320	800,892	807,464	814,036	820,608	827,180	833,752	840,324	846,896	
28	399.03 Other Tangible Property - Network - HW	470,907	493,738	516,570	539,401	554,259	569,118	583,977	598,835	613,694	628,553	643,411	658,270	673,129	687,987	702,846	717,704	
29	399.04 Other Tangible Property - CPU	1,390,767	1,414,740	1,438,712	1,462,684	1,486,657	1,510,629	1,534,602	1,558,574	1,582,547	1,606,519	1,630,491	1,654,464	1,678,436	1,702,409	1,726,381	1,750,354	
30	399.05 Other Tangible Property - PC Hardware	1,352,135	1,367,369	1,382,603	1,397,837	1,413,072	1,428,306	1,443,540	1,458,774	1,474,008	1,489,243	1,504,477	1,519,711	1,534,945	1,550,179	1,565,414	1,580,648	
31	399.06 Other Tangible Property - PC Software	2,177,373	2,228,083	2,279,740	2,329,761	2,320,250	2,310,739	2,301,228	2,291,717	2,282,206	2,272,695	2,263,184	2,253,673	2,244,162	2,234,651	2,225,140	2,215,629	
32	399.07 Other Tang. Property - P.C. Software	1,048,021	1,067,221	1,086,897	1,106,703	1,117,391	1,128,079	1,138,768	1,149,456	1,160,144	1,170,832	1,181,520	1,192,208	1,202,897	1,213,585	1,224,273	1,234,961	
33	399.08 Other Tang. Property - Application Software	18,813,801	19,120,118	19,433,935	19,749,813	20,202,824	20,655,836	21,108,847	21,561,859	22,014,870	22,467,881	22,920,893	23,373,904	23,826,916	24,279,927	24,732,938	25,185,950	
34	399.09 Other Tang. Property - Mainframe SW	3,262,399	3,309,958	3,357,516	3,405,074	3,452,632	3,499,582	3,546,836	3,594,090	3,641,344	3,688,598	3,735,852	3,783,106	3,830,360	3,877,614	3,924,868	3,972,122	
35	399.24 Other Tang. Property - Gen Startup Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36		43,686,738	44,374,215	45,075,520	45,778,637	46,411,811	47,044,985	47,678,159	48,311,333	48,944,507	49,577,681	50,210,855	50,844,029	51,477,203	52,110,376	52,743,550	53,376,724	
37																		



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Date: \_\_\_ Base Period \_\_\_X\_ Forecasted Period  
Type of Filing: \_\_\_X\_ Original \_\_\_ Updated \_\_\_ Revised  
Worksheet Reference No(S): \_\_\_\_\_

Line No.	Acct. No.	Account Title	13 Mo. Avg		Projected		Reserve Balance	Retirements
			Jun-08	Test Period	Jun-08	Projected		
1		General Plant						
2	389.00	Land & Land Rights	0	0	0	0	0	0
3	390.01	Structures - Frame	0	0	0	0	0	0
4	390.02	Structures & Improvements	0	0	0	0	0	0
5	390.03	Improvements	0	0	0	0	0	0
6	390.04	Air Conditioning Equipment	0	0	0	0	0	0
7	390.09	Improvement to leased Premises	5,759,267	653,401	6,063,623		(44,689)	
8	391.02	Office Furniture & Equipment	6,072,967	189,151	5,989,921		(355,241)	
9	391.02	Remittance Processing Equipment	29,821	2,090	27,368		(6,996)	
10	391.03	Office Machines	292,550	5,664	204,797		(181,171)	
11	392.00	Transportation Equipment	36,133	5,469	38,868		0	0
12	392.01	Trucks	0	0	0		0	0
13	392.02	Trailers	0	0	0		0	0
14	393.00	Stores Equipment	(188)	(152)	(1,022)		(1,516)	
15	394.00	Tools, Shop, & Garage Equip.	5,198	134	2,095		(6,340)	
16	396.00	Power Operated Equipment	0	0	0		0	0
17	396.03	Ditchers	0	0	0		0	0
18	396.04	Backhoes	0	0	0		0	0
19	396.05	Welders	0	0	0		0	0
20	397.00	Communication Equip.	308,482	83,705	251,264		(198,142)	
21	397.01	Communication Equipment - Mobile Radios	0	0	0		0	0
22	397.02	Communication Equip. - Fixed Radios	0	0	0		0	0
23	397.05	Communication Equip. - Telemetering	0	0	0		0	0
24	398.00	Miscellaneous Equipment	429,080	51,471	454,816		0	0
25	399.00	Other Tangible Property	11,200	475	11,438		0	0
26	399.01	Other Tangible Property - Servers - HW	2,501,386	655,815	2,829,293		0	0
27	399.02	Other Tangible Property - Servers - SW	807,464	78,864	846,896		0	0
28	399.03	Other Tangible Property - Network - HW	628,553	178,304	717,704		0	0
29	399.04	Other Tangible Property - CPU	1,606,519	287,669	1,750,354		0	0
30	399.05	Other Tangible Property - MF Hardware	1,489,243	182,810	1,580,648		0	0
31	399.06	Other Tangible Property - PC Hardware	2,272,695	458,637	2,215,629		(572,769)	
32	399.07	Other Tang. Property - P.C. Software	1,170,832	132,382	1,234,961		(4,124)	
33	399.08	Other Tang. Property - Application Software	22,467,881	5,601,832	25,185,950		(165,896)	
34	399.09	Other Tang. Property - Mainframe S/W	3,688,598	570,263	3,972,122		(3,215)	
35	399.24	Other Tang. Property - Gen Startup Costs	0	0	0		0	0
36			49,577,681	9,137,986	53,376,724		(1,539,898)	
37								

Western Kentucky Gas Company  
 Computation of 13 Month Average Reserve Balances  
 worksheet B-3.1 Forecasted Div. 12 Customer Service

WP Sched. B-3.1  
 Page 2 of 2  
 Witness:

Data: \_\_\_ Base Period \_\_\_ X \_\_\_ Forecasted Period  
 Type of Filing: \_\_\_ X \_\_\_ Original \_\_\_ Updated \_\_\_ Revised  
 Worksheet Reference No(S): \_\_\_\_\_

Line No.	Acct. No.	Account Title	Test Yr End															
			Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08
1		General Plant																
2	389.00	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390.01	Structures - Frame	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	390.02	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390.03	Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	390.04	Air Conditioning Equipment	1,360,301	1,378,989	1,397,676	1,416,364	1,439,251	1,462,139	1,485,027	1,507,915	1,530,802	1,553,690	1,576,578	1,599,465	1,622,353	1,645,241	1,668,129	1,691,016
7	390.09	Improvement to leased Premises	10,592	10,820	11,049	11,277	11,377	11,477	11,576	11,676	11,775	11,875	11,974	12,074	12,173	12,273	12,372	12,472
8	391.00	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	391.02	Remittance Processing Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	391.03	Office Machines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	392.00	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	392.01	Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	392.02	Trailers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	393.00	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	394.00	Tools, Shop, & Garage Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	396.00	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	396.03	Ditchers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	396.04	Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	396.05	Welders	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	397.00	Communication Equip.	7,979,670	8,123,253	8,266,836	8,410,418	8,580,822	8,751,226	8,921,629	9,092,033	9,262,436	9,432,840	9,603,244	9,773,647	9,944,051	10,114,455	10,284,858	10,455,262
21	397.01	Communication Equip. - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	397.02	Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	397.05	Communication Equip. - Telemetering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	398.00	Miscellaneous Equipment	324	333	341	350	363	376	389	402	415	428	441	454	467	480	493	506
25	399.00	Other Tangible Property	222,349	225,167	227,984	230,802	231,635	232,469	233,303	234,136	234,970	235,803	236,637	237,471	238,304	239,138	239,972	240,805
26	399.01	Other Tangible Property - Servers - HW	8,039,206	8,158,555	8,277,903	8,397,252	8,455,465	8,513,677	8,571,889	8,630,102	8,688,314	8,746,527	8,804,739	8,862,951	8,921,164	8,979,376	9,037,588	9,095,801
27	399.02	Other Tangible Property - Servers - SW	6,391,933	6,473,645	6,555,357	6,637,069	6,659,942	6,682,814	6,705,687	6,728,559	6,751,432	6,774,304	6,797,177	6,820,049	6,842,922	6,865,794	6,888,667	6,911,539
28	399.03	Other Tangible Property - Network - HW	226,625	232,101	237,576	243,051	246,614	250,178	253,741	257,304	260,868	264,431	267,994	271,558	275,121	278,684	282,248	285,811
29	399.04	Other Tangible Property - CPU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	399.05	Other Tangible Property - MF Hardware	1,167,709	1,218,593	1,269,478	1,320,362	1,357,813	1,395,264	1,432,716	1,470,167	1,507,618	1,545,069	1,582,520	1,619,971	1,657,423	1,694,874	1,732,325	1,769,776
31	399.06	Other Tangible Property - PC Hardware	1,331,376	1,373,546	1,415,715	1,457,884	1,479,337	1,500,791	1,522,244	1,543,697	1,565,151	1,586,604	1,608,057	1,629,510	1,650,964	1,672,417	1,693,870	1,715,324
32	399.07	Other Tang. Property - PC Software	35,646,273	36,157,180	36,668,087	37,178,994	37,868,983	38,558,971	39,248,960	39,938,948	40,628,937	41,318,925	42,008,914	42,698,902	43,388,891	44,078,879	44,768,868	45,458,856
33	399.08	Other Tang. Property - Application Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	399.09	Other Tang. Property - Mainframe S/W	14,906,411	15,067,266	15,228,120	15,388,975	15,695,815	16,002,655	16,309,496	16,616,336	16,923,176	17,230,016	17,536,857	17,843,697	18,150,537	18,457,377	18,764,217	19,071,058
35	399.24	Other Tang. Property - Gen Startup Costs	77,282,771	78,419,447	79,556,123	80,692,799	82,027,318	83,361,837	84,696,356	86,030,875	87,365,394	88,699,913	90,034,431	91,368,950	92,703,469	94,037,988	95,372,507	96,707,026

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Data: \_\_\_ Base Period \_\_\_ X\_ Forecasted Period  
 Type of Filing: \_\_\_ X\_ Original \_\_\_ Updated \_\_\_ Revised  
 Workpaper Reference No(S): \_\_\_\_\_

Line No.	Acct. No.	Account Title	13 Mo. Avg		Projected Provision	Reserve Balance	Retirement
			Jun-08	Test Period			
			Projected	Test Period	Jun-08	Projected	
1		General Plant					
2	389.00	Land & Land Rights	0	0	0	0	0
	390.01	Structures - Frame	0	0	0	0	0
3	390.02	Structures & Improvements	0	0	0	0	0
4	390.03	Improvements	0	0	0	0	0
5	390.04	Air Conditioning Equipment	0	0	0	0	0
6	390.09	Improvement to leased Premises	1,553,690	274,653	1,691,016	0	0
7	391.00	Office Furniture & Equipment	11,875	1,194	12,472	0	0
8	391.02	Remittance Processing Equipment	0	0	0	0	0
9	391.03	Office Machines	0	0	0	0	0
10	392.00	Transportation Equipment	0	0	0	0	0
	392.01	Trucks	0	0	0	0	0
	392.02	Trailers	0	0	0	0	0
11	393.00	Stores Equipment	0	0	0	0	0
12	394.00	Tools, Shop, & Garage Equip.	0	0	0	0	0
	396.00	Power Operated Equipment	0	0	0	0	0
13	396.03	Ditchers	0	0	0	0	0
14	396.04	Backhoes	0	0	0	0	0
15	396.05	Welders	0	0	0	0	0
16	397.00	Communication Equip.	9,432,840	2,044,843	10,455,262	0	0
17	397.01	Communication Equipment - Mobile Radios	0	0	0	0	0
18	397.02	Communication Equip. - Fixed Radios	0	0	0	0	0
19	397.05	Communication Equip. - Telemetering	0	0	0	0	0
20	398.00	Miscellaneous Equipment	428	156	506	0	0
21	399.00	Other Tangible Property	235,803	10,004	240,805	0	0
22	399.01	Other Tangible Property - Servers - H/W	8,746,527	698,549	9,095,801	0	0
23	399.02	Other Tangible Property - Servers - S/W	6,774,304	274,470	6,911,539	0	0
24	399.03	Other Tangible Property - Network - H/W	264,431	42,760	285,911	0	0
25	399.04	Other Tangible Property - CPU	0	0	0	0	0
26	399.05	Other Tangible Property - MF Hardware	0	0	0	0	0
27	399.06	Other Tangible Property - PC Hardware	1,545,069	534,884	1,769,776	(85,470)	
28	399.07	Other Tang. Property - PC Software	1,586,604	257,439	1,715,324	0	
	399.08	Other Tang. Property - Application Software	41,318,325	8,295,750	45,457,656	(17,088)	
	399.09	Other Tang. Property - Mainframe S/W	0	0	0	0	
29	399.24	Other Tang. Property - Gen Startup Costs	17,230,016	3,682,083	19,071,058	0	
30			88,699,913	16,116,785	96,707,026		
31						(102,558)	



Western Kentucky Gas Company  
 Computation of 13 Month Average Reserve Balances  
 worksheet B-3.1 Forecasted Div. 91 Admin. Office

WP Sched. B-3.1  
 Page 2 of 2  
 Witness:

Data: \_\_\_ Base Period \_\_\_ Forecasted Period  
 Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_ Revised  
 Worksheet Reference No(S): \_\_\_\_\_

Line No.	Acct. No.	Account Title	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Test Yr End	13 Mo. Avg	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Jun-08	Projected	
		<b>Intangible Plant</b>																			
301.00		Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302.00		Franchises & Consents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303.00		Misc Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>Total Intangible Plant</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>Distribution Plant</b>																			
376.01		Mains - Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>Total Distribution Plant</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>General Plant</b>																			
389.10		Land	19,513	19,890	20,266	20,643	21,019	21,396	21,773	22,149	22,526	22,902	23,279	23,656	24,032	24,409	24,786	25,162	25,538	25,914	22,902
390.01		Struct - Frame Grip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390.02		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390.03		Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390.04		Air Conditioning Equipment	5,916	5,929	5,941	5,953	5,965	5,977	5,989	6,001	6,013	6,026	6,038	6,050	6,062	6,074	6,086	6,098	6,110	6,122	6,026
390.09		Improvement to leased Premises	50,064	50,145	50,227	50,308	50,390	50,471	50,553	50,634	50,716	50,798	50,879	50,961	51,042	51,124	51,205	51,287	51,368	51,450	50,798
391.00		Office Furniture & Equipment	1,324,022	1,330,103	1,336,181	1,342,259	1,347,903	1,353,546	1,359,190	1,364,834	1,370,478	1,376,122	1,381,766	1,387,410	1,393,054	1,398,697	1,404,341	1,409,985	1,415,629	1,421,272	1,376,122
391.02		Remittance Processing Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
391.03		Office Machines	26,827	26,995	27,160	27,324	26,976	26,627	26,279	25,931	25,582	25,234	24,886	24,538	24,190	23,841	23,493	23,144	22,796	22,448	25,234
392.00		Transportation Equipment	(2,148)	(2,148)	(2,148)	(2,148)	(3,664)	(5,180)	(6,696)	(8,212)	(9,728)	(11,244)	(12,759)	(14,275)	(15,791)	(17,307)	(18,823)	(20,339)	(21,855)	(23,371)	(11,244)
392.01		Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
392.02		Trailers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
393.00		Stores Equipment	7,934	7,998	8,062	8,126	8,189	8,253	8,317	8,381	8,444	8,508	8,572	8,636	8,699	8,763	8,827	8,891	8,954	9,018	8,508
394.00		Tools, Shop, & Garage Equip.	24,239	24,653	25,066	25,479	25,892	26,305	26,718	27,131	27,544	27,957	28,370	28,783	29,196	29,609	30,022	30,435	30,848	31,261	26,017
395.00		Power Operated Equipment	9,362	9,441	9,520	9,598	9,677	9,756	9,834	9,913	9,992	10,070	10,149	10,228	10,306	10,385	10,464	10,542	10,621	10,700	10,070
396.03		Ditchers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
396.04		Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
396.05		Welders	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
397.00		Communication Equip.	119,496	121,239	122,982	124,725	126,514	128,303	130,092	131,881	133,670	135,459	137,248	139,037	140,827	142,616	144,405	146,194	147,983	149,772	135,459
397.01		Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
397.02		Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
397.05		Communication Equip. - Telemetering	144,671	147,719	150,767	153,815	156,863	159,911	162,959	166,007	169,055	172,103	175,151	178,199	181,247	184,294	187,342	190,390	193,438	196,486	172,103
398.00		Miscellaneous Equipment	60,116	61,394	62,672	63,950	65,228	66,506	67,784	69,062	70,340	71,618	72,896	74,174	75,452	76,730	78,008	79,286	80,564	81,842	83,120
399.00		Other Tangible Property	64,901	65,754	66,607	67,460	68,313	69,166	70,019	70,872	71,725	72,578	73,431	74,284	75,137	75,990	76,843	77,696	78,549	79,402	80,255
399.01		Other Tangible Property - Servers - HW	12,659	12,798	12,936	13,074	13,212	13,350	13,488	13,626	13,764	13,902	14,040	14,178	14,316	14,454	14,592	14,730	14,868	15,006	15,144
399.02		Other Tangible Property - Servers - SW	209,967	212,826	215,685	218,544	221,403	224,262	227,121	229,980	232,839	235,698	238,557	241,416	244,275	247,134	250,000	252,859	255,718	258,577	261,436
399.03		Other Tangible Property - Network - HW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
399.04		Other Tangible Property - CPU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
399.05		Other Tangible Property - MF Hardware	588,870	611,873	634,876	657,879	681,303	704,728	728,153	751,578	775,003	798,427	821,852	845,277	868,702	892,127	915,552	938,977	962,402	985,827	798,427
399.06		Other Tangible Property - PC Hardware	116,843	118,396	119,949	121,502	123,055	124,608	126,161	127,714	129,267	130,820	132,373	133,926	135,479	137,032	138,585	140,138	141,691	143,244	130,820
399.07		Other Tang. Property - P.C. Software	1,923,180	1,935,301	1,947,422	1,959,543	1,971,794	1,984,045	1,996,297	2,008,548	2,020,799	2,033,050	2,045,302	2,057,553	2,069,804	2,082,055	2,094,306	2,106,557	2,118,808	2,131,059	2,143,310
399.08		Other Tang. Property - Application Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
399.09		Other Tang. Property - MF Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
399.24		Other Tang. Property - Start Up Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30			4,706,493	4,760,245	4,813,992	4,867,735	4,919,292	4,970,850	5,022,407	5,073,965	5,125,522	5,177,079	5,228,637	5,280,194	5,331,752	5,383,309	5,434,867	5,486,424	5,537,981	5,589,538	5,177,079

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Date: \_\_\_\_ Base Period \_\_\_\_ X \_\_\_\_ Forecasted Period  
 Type of Filing: \_\_\_\_ X \_\_\_\_ Original \_\_\_\_ Updated \_\_\_\_ Revised \_\_\_\_  
 Workpaper Reference No(S): \_\_\_\_\_

Line No.	Acct. Title	Projected Provision Test Period	Reserve Balance Jun-08	Retirement
	<u>Intangible Plant</u>			
301.00	Organization	0	0	0
302.00	Franchises & Consents	0	0	0
303.00	Misc Intangible Plant	0	0	0
	Total Intangible Plant	0	0	0
	<u>Distribution Plant</u>			
376.01	Mains -Steel	0	0	0
	Total Distribution Plant	0	0	0
	<u>General Plant</u>			
389.10	Land	0	0	0
390.01	Struc - Frame Gip	4,519	25,162	0
390.02	Structures & Improvements	0	0	0
390.03	Improvements	0	0	0
390.04	Air Conditioning Equipment	145	6,098	0
390.09	Improvement to leased Premises	979	51,287	0
391.00	Office Furniture & Equipment	72,811	1,409,985	(5,085)
391.02	Remittance Processing Equipment	0	0	0
391.03	Office Machines	1,827	23,144	(6,006)
392.00	Transportation Equipment	0	(20,339)	(18,191)
392.01	Trucks	0	0	0
392.02	Trailers	0	0	0
393.00	Stores Equipment	765	8,891	0
394.00	Tools, Shop, & Garage Equip.	4,888	26,556	(3,811)
396.00	Power Operated Equipment	944	10,542	0
396.03	Ditchers	0	0	0
396.04	Backhoes	0	0	0
396.05	Welders	0	0	0
397.00	Communication Equip.	21,469	146,194	0
397.01	Communication Equipment - Mobile Radios	0	0	0
397.02	Communication Equip. - Fixed Radios	0	0	0
397.05	Communication Equip. - Telemetering	0	0	0
398.00	Miscellaneous Equipment	36,575	190,390	0
399.00	Other Tangible Property	14,613	78,383	0
399.01	Other Tangible Property - Servers - H/W	10,241	77,702	0
399.02	Other Tangible Property - Servers - S/W	1,182	14,177	0
399.03	Other Tangible Property - Network - H/W	34,071	252,576	0
399.04	Other Tangible Property - CPU	0	0	0
399.05	Other Tangible Property - MF Hardware	0	0	0
399.06	Other Tangible Property - PC Hardware	281,098	938,977	0
399.07	Other Tang. Property - P. C. Software	18,639	140,141	0
399.08	Other Tang. Property - Application Software	147,015	2,106,558	0
399.09	Other Tang. Property - MF Software	0	0	0
399.24	Other Tang. Property - Start Up Costs	0	0	0
		651,782	5,486,424	(33,093)

Atmos Energy Corporation, KY  
Case No. 2006-00464  
AG DR 1-14 D

Plant in Service Retirements					Reserve Retirements	
	Source	04/07 - 09/07	10/07 - 06/08	Total	Source	04/07 - 06/08
Div02	wpB.2 F 02	220,505	1,319,393	1,539,898	wpB.3.1 F 02	1,539,898
Div12	wpB.2 F 12	0	102,558	102,558	wpB.3.1 F 12	102,558
Div09	wpB.2 F 09	1,209,035	1,813,553	3,022,589	wpB.3.1 F 09	3,022,589
Div91	wpB.2 F 91	13,237	19,856	33,093	wpB.3.1 F 91	33,093

Almos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Accumulated Depreciation & Amortization  
13 Month Avg. - Forecasted Period ended June 30, 2008

Data: \_\_\_ Base Period \_\_\_X\_ Forecasted Period  
Type of Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated \_\_\_X\_\_\_ Revised  
Workpaper Reference No(s).

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Witness: Tom Petersen

Line No.	Acct. No.	Account Titles	Forecasted	Reserve Balances			Adjusted Jurisdiction	
			Total Company Investment	Total Company	Jurisd. Percent	Jurisdictional Total		Adjustments
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		<u>Intangible Plant</u>			100%			
2	301.00	Organization	76,480	8,330		8,330		8,330
3	302.00	Franchises & Consents	119,853	119,853		119,853		119,853
4	303.00	Misc Intangible Plant	408,053	0		0		
5		Total Intangible Plant	604,386	128,182		128,182	0	128,182
6								
7		<u>Natural Gas Production Plant</u>						
8	325.20	Producing Leaseholds	2,353	69		69		69
9	325.40	Rights of Ways	83,422	955		955		955
10	331.00	Production Gas Wells Equipment	3,492	3,492		3,492		3,492
11	332.10	Field Lines	47,163	47,163		47,163		47,163
12	332.20	Tributary Lines	528,218	529,956		529,956		529,956
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469		198,469		198,469
14	336.00	Purification Equipment	44,369	1,167		1,167		1,167
15								
16		Total Natural Gas Production Plant	907,486	781,271		781,271	0	781,271
17								
18		<u>Storage Plant</u>						
19	350.10	Land	261,127	0		0		0
20	350.20	Rights of Way	4,682	4,757		4,757		4,757
21	351.00	Structures & Improvements	4,700	2,503		2,503		2,503
22	351.02	Compression Station Equipment	159,811	118,199		118,199		118,199
23	351.03	Meas. & Reg. Sta. Structures	23,138	25,129		25,129		25,129
24	351.04	Other Structures	144,554	132,962		132,962		132,962
25	352.00	Wells \ Rights of Way	62,814	51,466		51,466		51,466
26	352.01	Well Construction	2,113,527	1,795,052		1,795,052		1,795,052
27	352.02	Well Equipment	531,954	583,481		583,481		583,481
28	352.03	Cushion Gas	1,694,833	43,472		43,472		43,472
29	352.10	Leaseholds	178,530	179,464		179,464		179,464
30	352.11	Storage Rights	54,614	52,586		52,586		52,586
31	353.01	Field Lines	178,501	186,188		186,188		186,188
32	353.02	Tributary Lines	209,458	219,495		219,495		219,495
33	354.00	Compressor Station Equipment	546,780	481,599		481,599		481,599
34	355.00	Meas & Reg. Equipment	288,851	290,474		290,474		290,474
35	356.00	Purification Equipment	243,119	248,386		248,386		248,386
36								
37		Total Storage Plant	6,700,993	4,415,212		4,415,212	0	4,415,212

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Accumulated Depreciation & Amortization  
13 Month Avg. - Forecasted Period ended June 30, 2008

Data: \_\_\_ Base Period \_\_\_X\_ Forecasted Period  
Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated \_\_\_X\_\_\_ Revised  
Workpaper Reference No(s)

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Witness: Tom Petersen

Line No.	Acct. No.	Account Title	Forecasted	Reserve Balances			Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisd. Percent (F)	Jurisdictional Total (G)	
<u>Transmission Plant</u>							
1	365.10	Land	26,970	16		16	16
2	365.20	Rights of Way	838,245	342,444		342,444	342,444
3	366.02	Structures & Improvements	214,065	17,431		17,431	17,431
4	366.03	Other Structures	69,172	63,126		63,126	63,126
5	367.00	Mains - Cathodic Protection	406,111	338,041		338,041	338,041
6	367.01	Mains - Steel	23,217,765	15,630,914		15,630,914	15,630,914
7	369.00	Meas. & Reg. Equipment	185,854	60,681		60,681	60,681
8	369.10	Meas. & Reg. Equipment	2,968,370	1,961,721		1,961,721	1,961,721
9							
10		Total Transmission Plant	27,926,553	18,414,372		18,414,372	0 18,414,372
11							
<u>Distribution Plant</u>							
13	374.00	Land & Land Rights	98,315	57,145		57,145	57,145
14	374.01	Land	51,571	0		0	0
15	374.02	Land Rights	244,565	26,362		26,362	26,362
16	374.03	Land Other	2,784	0		0	0
17	375.00	Structures & Improvements	312,033	34,273		34,273	34,273
18	375.01	Structures & Improvements T.B	105,699	82,079		82,079	82,079
19	375.02	Land Rights	46,591	38,826		38,826	38,826
20	375.03	Improvements	4,005	51,331		51,331	51,331
21	376.00	Mains Cathodic Protection	10,874,159	2,492,227		2,492,227	2,492,227
22	376.01	Mains - Steel	68,360,296	39,831,667		39,831,667	39,831,667
23	376.02	Mains - Plastic	27,804,905	8,618,209		8,618,209	8,618,209
24	378.00	Meas. & Reg Sta Equip - General	3,132,686	1,442,340		1,442,340	1,442,340
25	379.00	Meas. & Reg Sta Equip - City Gate	1,277,515	168,827		168,827	168,827
26	379.05	Meas & Reg. Sta. Equipment T.b.	1,636,212	1,730,200		1,730,200	1,730,200
27	380.00	Services	79,748,813	39,569,257		39,569,257	39,569,257
28	381.00	Meters	14,802,451	2,527,504		2,527,504	2,527,504
29	382.00	Meter Installations	36,781,828	6,843,967		6,843,967	6,843,967
30	383.00	House Regulators	5,400,323	2,713,334		2,713,334	2,713,334
31	384.00	House Reg. Installations	154,276	140,951		140,951	140,951
32	385.00	Ind Meas. & Reg. Sta. Equipment	4,926,403	2,148,899		2,148,899	2,148,899
33	386.00	Other Property on Cust Prem	0	2,511		2,511	2,511
34							
35		Total Distribution Plant	255,765,430	108,519,908		108,519,908	0 108,519,908

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Accumulated Depreciation & Amortization  
13 Month Avg. - Forecasted Period ended June 30, 2008

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_X\_\_\_ Revised  
Workpaper Reference No(S) : WPB-3

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Line No.	Acct. No.	Account Title	Forecasted	Reserve Balances			Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisd. Percent (F)	Jurisdictional Total (G)	
<u>General Plant**</u>							
1	389.00	Land & Land Rights	71,393	28,459		28,459	28,459
2	390.01	Structures - Frame	65,954	8,423		8,423	8,423
3	390.02	Structures & Improvements	193,598	109,629		109,629	109,629
4	390.03	Improvements	774,269	134,945		134,945	134,945
5	390.04	Air Conditioning Equipment	14,251	8,084		8,084	8,084
6	390.09	Improvement to Leased Premises	1,939,014	1,571,253		1,571,253	1,571,253
7	391.00	Office Furniture & Equipment	2,496,243	1,425,957		1,425,957	1,425,957
8	391.02	Remittance Processing Equipment	956	1,551		1,551	1,551
9	391.03	Office Machines	119,984	4,045		4,045	4,045
10	392.00	Transportation Equipment	509,135	(509,844)		(509,844)	(509,844)
11	392.01	Trucks	16,597	25,470		25,470	25,470
12	392.02	Trailers	111,671	154,672		154,672	154,672
13	393.00	Stores Equipment	3,856	3,119		3,119	3,119
14	394.00	Tools, Shop & Garage Equipment	1,449,163	72,973		72,973	72,973
15	396.00	Power Operated Equipment	3,125	3,704		3,704	3,704
16	396.03	Ditchers	223,756	(133,021)		(133,021)	(133,021)
17	396.04	Backhoes	267,602	38,654		38,654	38,654
18	396.05	Welders	33,959	(1,713)		(1,713)	(1,713)
19	397.00	Communication Equipment	2,653,181	1,297,724		1,297,724	1,297,724
20	397.01	Communication Equipment - Mobile Radios	3,338	(18,709)		(18,709)	(18,709)
21	397.02	Communication Equip. - Fixed Radios	41,432	8,828		8,828	8,828
22	397.05	Communication Equip. - Telemetry	312,236	106,882		106,882	106,882
23	398.00	Miscellaneous Equipment	2,850,542	1,192,768		1,192,768	1,192,768
24	399.00	Other Tangible Property	40,867	39,927		39,927	39,927
25	399.01	Other Tangible Property - Servers - H/W	1,255,886	852,243		852,243	852,243
26	399.02	Other Tangible Property - Servers - S/W	603,296	573,183		573,183	573,183
27	399.03	Other Tangible Property - Network - H/W	724,910	680,115		680,115	680,115
28	399.04	Other Tangible Property - CPU	56,964	83,539		83,539	83,539
29	399.05	Other Tangible Property - MF Hardware	60,318	77,441		77,441	77,441
30	399.06	Other Tangible Property - PC Hardware	4,538,528	3,909,152		3,909,152	3,909,152
31	399.07	Other Tang. Property - PC Software	515,241	447,639		447,639	447,639
32	399.08	Other Tang. Property - Application Software	7,610,511	4,689,742		4,689,742	4,689,742
33	399.09	Other Tang. Property - Mainframe Software	133,816	191,807		191,807	191,807
34	399.24	Other Tang Property - General Startup Costs	1,297,650	964,881		964,881	964,881
35							
36		Total General Plant	<u>30,993,244</u>	<u>18,043,519</u>		<u>18,043,519</u>	<u>0 18,043,519</u>
37							
38		Total Plant	<u>322,898,092</u>	<u>150,302,465</u>		<u>150,302,465</u>	<u>0 150,302,465</u>
39							
40		CWIP without AFUDC		<u>1,543,040</u>			

\*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Accumulated Depreciation & Amortization -- Division 09 Kentucky Only  
13 Month Avg - Forecasted Period ended June 30, 2008

Data: \_\_\_ Base Period \_\_\_X\_ Forecasted Period  
Type of Type of Filing: \_\_\_Original\_\_\_ Updated \_\_\_X\_\_\_ Revised  
Workpaper Reference No(s).

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Witness: Tom Petersen

Line No.	Acct. No.	Account Titles	13 Month Avg		Reserve Balances			
			Forecasted Investment	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		<u>Intangible Plant</u>			<u>100%</u>			
2	301 00	Organization	8,330	8,330		8,330		8,330
3	302 00	Franchises & Consents	119,853	119,853		119,853		119,853
4	303 00	Misc Intangible Plant	0	0		0		0
5		Total Intangible Plant	128,182	128,182		128,182	0	128,182
6								
7		<u>Natural Gas Production Plant</u>						
8	325 20	Producing Leaseholds	2,353	69		69		69
9	325 40	Rights of Ways	83,422	955		955		955
10	331 00	Production Gas Wells Equipment	3,492	3,492		3,492		3,492
11	332 01	Field Lines	47,163	47,163		47,163		47,163
12	332 02	Tributary Lines	528,218	529,956		529,956		529,956
13	334 00	Field Meas. & Reg. Sta. Equip	198,469	198,469		198,469		198,469
14	336 00	Purification Equipment	44,369	1,167		1,167		1,167
15								
16		Total Natural Gas Production Plant	907,486	781,271		781,271	0	781,271
17								
18		<u>Storage Plant</u>						0
19	350 10	Land	261,127	0		0		0
20	350 20	Rights of Way	4,682	4,757		4,757		4,757
	351 00	Structures & Improvements	4,700	2,503		2,503		2,503
21	351 02	Compression Station Equipment	159,811	118,199		118,199		118,199
22	351 03	Meas. & Reg. Sta. Structures	23,138	25,129		25,129		25,129
23	351 04	Other Structures	144,554	132,962		132,962		132,962
	352 00	Wells \ Rights of Way	62,814	51,466		51,466		51,466
24	352 01	Well Construction	2,113,527	1,795,052		1,795,052		1,795,052
25	352 02	Well Equipment	531,954	583,481		583,481		583,481
	352 03	Cushion Gas	1,694,833	43,472		43,472		43,472
26	352 10	Leaseholds	178,530	179,464		179,464		179,464
27	352 11	Storage Rights	54,614	52,586		52,586		52,586
28	353 01	Field Lines	178,501	186,188		186,188		186,188
29	353 02	Tributary Lines	209,458	219,495		219,495		219,495
30	354 00	Compressor Station Equipment	546,780	481,599		481,599		481,599
31	355 00	Meas & Reg. Equipment	288,851	290,474		290,474		290,474
32	356 00	Purification Equipment	243,119	248,386		248,386		248,386
33								
34		Total Storage Plant	6,700,993	4,415,212		4,415,212	0	4,415,212

Atmos Energy Corporation, KY  
Case No 2006-00464  
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13 Month Avg. - Forecasted Period ended June 30, 2008

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Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_X\_\_\_ Revised  
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Witness: Tom Petersen

Line No.	Acct No.	Account Title (C)	Forecasted		Reserve Balances		Adjusted Jurisdiction (I)	
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)		Adjustments (H)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Transmission Plant</u>								
1	365 10	Land	26,970	16		16		16
2	365 20	Rights of Way	838,245	342,444		342,444		342,444
3	366 02	Structures & Improvements	214,065	17,431		17,431		17,431
4	366 03	Other Structures	69,172	63,126		63,126		63,126
5	367 00	Mains - Cathodic Protection	406,111	338,041		338,041		338,041
	367 01	Mains - Steel	23,217,765	15,630,914		15,630,914		15,630,914
	369 00	Meas & Reg. Equipment	185,854	60,681		60,681		60,681
6	369 01	Meas & Reg. Equipment	2,968,370	1,961,721		1,961,721		1,961,721
7								
8		Total Transmission Plant	27,926,553	18,414,372		18,414,372	0	18,414,372
9								
<u>Distribution Plant</u>								
11	374 00	Land & Land Rights	98,315	57,145		57,145		57,145
	374 01	Land	51,571	0		0		0
	374 02	Land Rights	244,565	26,362		26,362		26,362
12	374 03	Land Other	2,784	0		0		0
13	375 00	Structures & Improvements	312,033	34,273		34,273		34,273
14	375 10	Structures & Improvements T.B	105,699	82,079		82,079		82,079
15	375 02	Land Rights	46,591	38,826		38,826		38,826
16	375 03	Improvements	4,005	51,331		51,331		51,331
17	376 00	Mains Cathodic Protection	10,874,159	2,492,227		2,492,227		2,492,227
18	376 01	Mains - Steel	68,360,296	39,831,667		39,831,667		39,831,667
	376 02	Mains - Plastic	27,804,905	8,618,209		8,618,209		8,618,209
19	378 00	Meas & Reg. Sta. Equipment General	3,132,686	1,442,340		1,442,340		1,442,340
	379 00	Meas & Reg. Sta. Equipment - City Gate	1,277,515	168,827		168,827		168,827
20	379 05	Meas & Reg. Sta. Equipment T.B.	1,636,212	1,730,200		1,730,200		1,730,200
21	380 00	Services	79,748,813	39,569,257		39,569,257		39,569,257
22	381 00	Meters	14,802,451	2,527,504		2,527,504		2,527,504
23	382 00	Meter Installations	36,781,828	6,843,967		6,843,967		6,843,967
24	383 00	House Regulators	5,400,323	2,713,334		2,713,334		2,713,334
25	384 00	House Reg. Installations	154,276	140,951		140,951		140,951
26	385 00	Ind. Meas & Reg. Sta. Equipment	4,926,403	2,148,899		2,148,899		2,148,899
28	386 00	Other Property on Cust Prem	0	2,511		2,511		2,511
29								
30		Distribution Plant	255,765,430	108,519,908		108,519,908	0	108,519,908



Atmos Energy Corporation, KY  
Case No 2006-00464  
Accumulated Depreciation & Amortization -- Division 09 Kentucky Only  
13 Month Avg - Forecasted Period ended June 30, 2008

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Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated \_\_\_X\_\_\_ Revised  
Workpaper Reference No(s).

Witness: Tom Petersen

Line No.	Acct. No.	Account Title	Forecasted	< ----- Reserve Balances ----- >			Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	
<u>General Plant</u>							
1	389.00	Land & Land Rights	71,393	28,459		28,459	28,459
	390.01	Structures Frame	0	0		0	0
2	390.02	Structures & Improvements	193,598	109,629		109,629	109,629
3	390.03	Improvements	774,269	134,945		134,945	134,945
4	390.04	Air Conditioning Equipment	12,129	5,868		5,868	5,868
6	390.09	Improvement to Leased Premises	1,382,343	1,166,083		1,166,083	1,166,083
7	391.00	Office Furniture & Equipment	1,560,722	603,410		603,410	603,410
	391.02	Remittance Processing Equip	0	0		0	0
8	391.03	Office Machines	94,911	(20,448)		(20,448)	(20,448)
9	392.00	Transportation Equipment	514,843	(507,588)		(507,588)	(507,588)
	392.01	Trucks	16,597	25,470		25,470	25,470
10	392.02	Trailers	111,671	154,672		154,672	154,672
11	393.00	Stores Equipment	0	0		0	0
12	394.00	Tools, Shop & Garage Equipment	1,404,373	63,134		63,134	63,134
	396.00	Power Operated Equipment	0	0		0	0
13	396.03	Ditchers	223,756	(133,021)		(133,021)	(133,021)
14	396.04	Backhoes	267,602	38,654		38,654	38,654
15	396.05	Welders	33,959	(1,713)		(1,713)	(1,713)
16	397.00	Communication Equipment	1,141,094	703,626		703,626	703,626
17	397.01	Communication Equipment - Mobile Radios	3,338	(18,709)		(18,709)	(18,709)
18	397.02	Communication Equipment - Fixed Radios	41,432	8,828		8,828	8,828
19	397.05	Communication Equip. - Telemetering	312,236	106,882		106,882	106,882
20	398.00	Miscellaneous Equipment	2,511,890	1,107,139		1,107,139	1,107,139
21	399.00	Other Tangible Property	0	0		0	0
	399.01	Other Tangible Property - Servers - H/W	175,990	205,672		205,672	205,672
	399.02	Other Tangible Property - Servers - S/W	113,473	146,838		146,838	146,838
	399.03	Other Tangible Property - Network - H/W	511,781	545,999		545,999	545,999
22	399.04	Other Tangible Property - CPU	0	0		0	0
23	399.05	Other Tangible Property - MF Hardware	0	0		0	0
24	399.06	Other Tangible Property - PC Hardware	3,631,797	3,410,816		3,410,816	3,410,816
25	399.07	Other Tang. Property - PC Software	242,979	249,794		249,794	249,794
26	399.08	Other Tang. Property - Application Software	522,254	459,904		459,904	459,904
	399.09	Other Tang. Property - Mainframe S/W	0	0		0	0
32	399.24	Other Tang. Property - General Startup Cost	0	0		0	0
33							
34		Total General Plant	<u>15,870,429</u>	<u>8,594,342</u>		<u>8,594,342</u>	<u>0 8,594,342</u>
35							
36		Total Plant	<u>307,299,074</u>	<u>140,853,287</u>		<u>140,853,287</u>	<u>0 140,853,287</u>
37							
38							
39		CWIP without AFUDC		<u>461,362</u>			

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Accumulated Depreciation & Amortization -- Div 02 General Office, Div 12 Customer Service, Div 91 Admin Office  
13 Month Avg. - Forecasted Period ended June 30, 2008

Date: \_\_\_\_ Base Period \_\_\_\_ Forecasted Period  
Type of Filing: \_\_\_\_ Original \_\_\_\_ Updated \_\_\_\_ X \_\_\_\_ Revised  
Worksheet Reference No(s).

FR 10(10)(b)3.1  
Schedule B-3.1  
Page 9 of 9  
Witness: Tom Petersen

Line No. (A)	Acct. No. (B)	Account Titles (C)	Forecasted Investment (D)		Forecasted Division Investment (E)		Forecasted Division Investment (F)		Forecasted Total Company Investment (G)		Forecasted Division Reserve (H)		Forecasted Division Reserve (I)		Forecasted Division Reserve (J)		Forecast Resv Total Co (K)		Reserve Balances Jurisdictional Total (M)		Adjustments Jurisdiction (N)		Adjusted Jurisdiction (O)
			Division 02	Division 12	Division 02	Division 12	Division 02	Division 12	Division 02	Division 12	Division 02	Division 12	Division 02	Division 12	Division 02	Division 12	Division 02	Division 12	Division 02	Division 12	Division 02	Division 12	
<b>Intangible Plant</b>																							
1	301.00	Organization					185,309	185,309	185,309	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302.00	Franchises & Consents					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303.00	Misc. Intangible Plant					1,109,552	1,109,552	1,109,552	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant					1,294,861	1,294,861	1,294,861	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Distribution Plant</b>																							
5		Distribution Plant					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376.01	Mains - Steel					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Distribution Plant					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>General Plant</b>																							
8		General Plant					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	389.00	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	390.01	Structures Frame	0	0	0	0	179,339	179,339	179,339	0	0	0	0	0	0	0	0	22,902	22,902	0	0	0	0
11	390.02	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	390.03	Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	390.04	Air Conditioning Equipment	0	0	0	0	5,771	5,771	5,771	0	0	0	0	0	0	0	0	6,026	6,026	0	0	0	0
14	390.09	Improvement to leased Premises	7,180,234	3,018,160	3,018,160	36,834	10,237,229	10,237,229	10,237,229	5,759,267	1,553,690	50,798	1,376,122	11,875	7,363,755	7,363,755	0	0	0	0	0	0	0
15	391.00	Office Furniture & Equipment	8,680,324	56,077	56,077	1,279,638	1,279,638	1,279,638	1,279,638	6,072,967	6,072,967	29,821	29,821	0	29,821	29,821	0	0	0	0	0	0	0
16	391.02	Remittance Processing Equip	18,384	0	0	0	0	0	18,384	18,384	29,821	29,821	0	0	0	0	0	0	0	0	0	0	0
17	391.03	Office Machines	255,134	0	0	0	32,103	32,103	287,237	287,237	292,550	292,550	0	0	0	0	0	317,784	317,784	0	0	0	0
18	392.00	Transportation Equipment	18,885	0	0	0	(18,191)	(18,191)	694	694	36,133	36,133	0	0	0	0	0	24,890	24,890	0	0	0	0
19	392.01	Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	392.02	Trailers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	393.00	Stores Equipment	(1,516)	0	0	0	10,698	10,698	9,182	(188)	8,508	8,508	0	0	0	0	0	8,320	8,320	0	0	0	0
22	394.00	Tools, Shop & Garage Equipment	1,343	0	0	0	121,600	122,942	122,942	5,198	5,198	26,017	26,017	0	31,215	31,215	0	0	0	0	0	0	0
23	396.00	Power Operated Equipment	0	0	0	0	8,497	8,497	8,497	0	0	10,070	10,070	0	10,070	10,070	0	0	0	0	0	0	0
24	396.03	Ditchers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	396.04	Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	396.05	Welders	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	397.00	Communication Equipment	990,598	24,199,330	24,199,330	286,634	286,634	286,634	25,476,561	308,482	9,432,840	135,459	9,876,781	0	0	0	0	0	0	0	0	0	0
28	397.01	Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	397.02	Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	397.05	Communication Equip. - Telemetering	631,550	1,916	1,916	831,253	831,253	831,253	1,464,719	429,080	428	172,103	601,611	0	0	0	0	0	0	0	0	0	0
31	398.00	Miscellaneous Equipment	10,196	214,670	214,670	76,993	76,993	76,993	301,959	11,200	235,803	71,076	318,080	0	0	0	0	0	0	0	0	0	0
32	399.00	Other Tangible Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

33	399.01	Other Tangible Property - Servers - H/W	9,436,183	10,051,060	71,663	19,558,905	2,501,386	8,746,527	72,561	11,320,494	0
34	399.02	Other Tangible Property - Servers - S/W	1,971,595	6,861,747	8,273	8,841,615	807,464	6,774,304	13,586	7,595,354	0
35	399.03	Other Tangible Property - Network - H/W	1,917,244	459,784	238,424	2,615,452	628,553	264,431	235,540	1,128,524	0
36	399.04	Other Tangible Property - CPU	1,095,465	0	0	1,095,465	1,606,519	0	0	1,606,519	0
37	399.05	Other Tangible Property - MF Hardware	1,159,964	0	0	1,159,964	1,489,243	0	0	1,489,243	0
38	399.06	Other Tangible Property - PC Hardware	3,086,387	3,599,489	1,481,024	8,166,900	2,272,695	1,545,069	798,427	4,616,192	0
39	399.07	Other Tang. Property - PC Software	1,467,647	2,854,096	98,204	4,419,947	1,170,832	1,586,604	130,822	2,888,258	0
40	399.08	Other Tang. Property - Application Software	50,421,532	74,669,220	774,577	125,865,328	22,467,881	41,318,325	2,033,050	65,819,257	0
41	399.09	Other Tang. Property - Mainframe S/W	2,573,389	0	0	2,573,389	3,688,598	0	0	3,688,598	0
42	399.24	Other Tang. Property - General Startup Costs	0	23,172,326	0	23,172,326	0	17,230,016	0	17,230,016	0
43											
44		Total General Plant	91,114,538	149,157,876	5,525,332	245,797,746	49,577,681	88,699,913	5,177,079	143,454,673	0
45											
46		Total Plant	91,114,538	149,157,876	6,820,193	247,092,607	49,577,681	88,699,913	5,177,079	143,454,673	0

Amos Energy Corporation, KY

Case No. 2005-00-064

workpaper B-3.1 Forecasted Div. 03 Kentucky Only

WP Sched. B.3.1

Page 1 of 2

Witness:

Date: \_\_\_ Base Period \_\_\_ X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_ Revised  
Workpaper Reference No(s): \_\_\_\_\_

Table with columns: Line No., Acct. Title, Mar-07, Apr-07, May-07, Jun-07, Jul-07, Aug-07, Sep-07, Oct-07, Nov-07, Dec-07, Jan-08, Feb-08, Mar-08, Apr-08, May-08, Jun-08, Test Yr End 13 Mo. Avg Jun-08, Reserve Balance Jun-08, Current Deprec Rates, Projected Deprec Rates, Retirements. Rows include various asset categories like Production Plant, Storage Plant, and Transmission Plant.

Year	Base Period	X	Forecasted	Period	Original	Updated	Revised
64	376.01	Mains - Steel	38,956.661	38,949.826	39,003.192	38,055.720	39,003.192
65	376.01	Mains - Plastic	8,275.619	8,281.677	8,287.675	8,293.727	8,299.779
66	379.00	Mess. & Reg. Sta. Equipment - General	1,420.055	1,422.747	1,425.388	1,428.049	1,430.731
67	379.00	Mess. & Reg. Sta. Equipment - City Gate	142.793	146.297	149.801	153.306	156.811
68	379.00	Mess. & Reg. Sta. Equipment - T.B.	1,217.866	1,381.465	1,545.655	1,710.220	1,874.922
69	381.00	Services	36,192.056	38,253.256	38,344.767	38,425.330	38,516.984
70	381.00	Water Installations	1,652.069	1,731.456	1,811.114	1,900.365	2,000.388
71	392.00	House Regulators	6,269.653	6,262.665	6,256.134	6,249.609	6,243.084
72	383.00	House Regulators	112.659	126.056	139.983	153.653	167.326
73	385.00	Ind. Meas. & Reg. Sta. Equipment	2,084.610	2,084.510	2,084.510	2,084.510	2,084.510
74	386.00	Other Property on Cust Prem.	2,511	2,511	2,511	2,511	2,511
75	386.00	Other Property on Cust Prem.	2,511	2,511	2,511	2,511	2,511
76	103,052.659		103,635.840	104,223.258	104,811.226	105,429.346	106,047.460
77	103,052.659		103,635.840	104,223.258	104,811.226	105,429.346	106,047.460
78	389.00	Land & Land Rights	0	0	0	0	0
79	389.00	Structures & Improvements	0	0	0	0	0
80	389.00	Structures & Improvements	0	0	0	0	0
81	389.00	Structures & Improvements	0	0	0	0	0
82	389.00	Structures & Improvements	0	0	0	0	0
83	389.00	Structures & Improvements	0	0	0	0	0
84	389.00	Air Conditioning Equipment	5,282	5,224	5,245	5,267	5,287
85	389.00	Improvement to Leased Premises	1,192.492	1,144.012	1,140.771	1,152.490	1,157.927
86	391.00	Office Furn. & Equipment	594.750	604.348	613.933	623.384	632.836
87	391.00	Remittance Processing Equip	0	0	0	0	0
88	391.00	Office Machines	(24,973)	(24,415)	(23,857)	(23,299)	(22,841)
89	392.00	Transportation Equipment	(692,669)	(659,918)	(627,167)	(594,416)	(561,665)
90	392.00	Trucks	26,975	27,120	27,265	27,410	27,555
91	392.00	Trailers	122,205	123,063	123,918	124,775	125,632
92	393.00	Stores Equipment	0	0	0	0	0
93	394.00	Tools Shop & Garage Equipment	76,678	80,927	84,951	88,946	92,841
94	395.00	Power Operated Equipment	0	0	0	0	0
95	396.00	Ditches	(150,049)	(149,509)	(148,972)	(148,437)	(147,900)
96	396.00	Backhoes	12,531	13,162	13,792	14,420	15,048
97	396.00	Welders	(2,312)	(2,225)	(2,139)	(2,054)	(1,969)
98	397.00	Communication Equipment	657,793	662,737	667,681	672,625	677,569
99	397.00	Communication Equipment - Mobile Radios	(18,844)	(18,829)	(18,815)	(18,800)	(18,785)
100	397.00	Communication Equip. - Fixed Radios	7,163	7,343	7,523	7,703	7,883
101	397.00	Communication Equip. - Telemetry	94,338	95,693	97,049	98,404	99,759
102	398.00	Miscellaneous Equipment	984,935	1,007,835	1,030,735	1,053,635	1,076,535
103	398.00	Other Tangible Property	0	0	0	0	0
104	399.00	Other Tangible Property - Servers HW	197,000	195,095	193,190	191,285	189,380
105	399.00	Other Tangible Property - Servers SW	134,976	135,027	135,078	135,129	135,180
106	399.00	Other Tangible Property - Network - HW	514,358	520,453	526,548	532,643	538,738
107	399.00	Other Tangible Property - CPU	0	0	0	0	0
108	399.00	Other Tangible Property - MF Hardware	0	0	0	0	0
109	399.00	Other Tangible Property - PC Hardware	3,243,435	3,235,375	3,227,315	3,219,255	3,211,195
110	399.00	Other Tangible Property - PC Software	216,889	220,968	225,047	229,126	233,205
111	399.00	Other Tangible Property - Application Software	397,912	403,353	408,793	414,233	419,673
112	399.00	Other Tangible Property - Mainframe SW	0	0	0	0	0
113	399.00	Other Tangible Property - Application Software	0	0	0	0	0
114	7,780.394	Total General Plant	7,780.394	7,907.795	8,035.256	8,162.778	8,290.340
115	115		115	115	115	115	115
116	131,133.222	Total Plant	131,133.222	134,887.253	138,641.284	142,395.315	146,149.346
117	131,133.222	Total Plant	131,133.222	134,887.253	138,641.284	142,395.315	146,149.346



Western Kentucky Gas Company  
 Computation of 13 Month Average Reserve Balances  
 worksheet B-3.1 Forecasted Div. 12 Customer Service

Data: \_\_\_ Base Period \_\_\_ X Forecasted Period  
 Type of Filing: \_\_\_ Original \_\_\_ Updated \_\_\_ Revised  
 Worksheet Reference No(S): \_\_\_\_\_

WP Sched. B-3.1  
 Page 2 of 2  
 Witness:

Line No.	Act.	Account Title	Test Yr End												Retirements	Current Dpr. Rates	Projected Dpr. Rates									
			Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08				Mar-08	Apr-08	May-08	Jun-08	13 Mo. Avg Jun-08	Provision Test Period Jun-08	Reserve Balance Jun-08		
1		General Plant																								
2	395.00	Land & Land Rights																								
3	390.01	Structures - Frame																								
3	390.02	Structures & Improvements																								
4	390.03	Improvements																								
5	390.04	Air Conditioning Equipment																								
6	390.09	Improvement to leased Premises	1,350,301	1,378,989	1,397,676	1,416,364	1,435,251	1,462,139	1,485,027	1,507,915	1,530,802	1,553,690	1,576,578	1,599,465	1,622,353	1,645,241	1,668,129	1,691,016	1,553,690	274,653	1,691,016	0	7.43%	9.1%		
7	391.00	Office Furniture & Equipment	10,532	10,820	11,049	11,277	11,377	11,477	11,576	11,676	11,775	11,875	11,974	12,074	12,173	12,273	12,372	12,472	11,975	1,194	12,472	0	4.89%	2.1%		
8	391.02	Remittance Processing Equipment																								
9	391.03	Office Machines																								
10	392.00	Transportation Equipment																								
	392.01	Trucks																								
	392.02	Trailers																								
11	393.00	Stores Equipment																								
12	394.00	Tools, Shop, & Garage Equip.																								
13	395.00	Power Operated Equipment																								
13	395.03	Ditchers																								
14	395.04	Backhoes																								
15	395.05	Welders																								
16	397.00	Communication Equip.	7,979,670	8,123,253	8,266,836	8,410,418	8,590,622	8,751,226	8,921,629	9,092,033	9,262,438	9,432,840	9,603,244	9,773,647	9,944,051	10,114,455	10,284,869	10,455,282	9,432,840	2,044,843	10,455,282	0	7.12%	8.5%		
17	397.01	Communication Equip. - Mobile Radios																								
18	397.02	Communication Equip. - Fixed Radios																								
19	397.05	Communication Equip. - Telemetering																								
20	398.00	Miscellaneous Equipment	324	333	341	350	363	376	389	402	415	428	441	454	467	480	493	506								
21	399.00	Other Tangible Property	222,349	225,167	227,994	230,802	233,635	236,469	239,303	242,136	244,970	247,803	250,637	253,471	256,304	259,138	261,972	264,805	235,803	10,004	240,805	0	5.36%	8.2%		
22	399.01	Other Tangible Property - Sewers - HW	8,039,205	8,158,555	8,277,903	8,397,252	8,516,602	8,635,951	8,755,300	8,874,649	8,993,998	9,113,347	9,232,696	9,352,045	9,471,394	9,590,743	9,710,092	9,829,441	9,095,801	6,746,527	9,095,801	0	15.72%	4.7%		
23	399.02	Other Tangible Property - Sewers - SW	6,391,933	6,473,945	6,555,957	6,637,969	6,720,000	6,802,031	6,884,062	6,966,093	7,048,124	7,130,155	7,212,186	7,294,217	7,376,248	7,458,279	7,540,310	7,622,341	6,911,539	6,888,657	6,911,539	0	14.29%	7.0%		
24	399.03	Other Tangible Property - Network - HW	226,625	232,001	237,376	242,751	248,126	253,501	258,876	264,251	269,626	275,001	280,376	285,751	291,126	296,501	301,876	307,251	284,431	42,760	285,811	0	14.29%	8.3%		
25	399.04	Other Tangible Property - CPU																								
26	399.05	Other Tangible Property - MF Hardware																								
27	399.06	Other Tangible Property - PC Hardware	1,167,709	1,218,593	1,269,477	1,320,362	1,371,246	1,422,130	1,473,014	1,523,898	1,574,782	1,625,666	1,676,550	1,727,434	1,778,318	1,829,202	1,880,086	1,930,970	1,545,059	534,884	1,769,776	(85,470)	15.76%	14.9%		
28	399.07	Other Tang. Property - PC Software	1,331,376	1,373,566	1,415,756	1,457,946	1,500,136	1,542,326	1,584,516	1,626,706	1,668,896	1,711,086	1,753,276	1,795,466	1,837,656	1,879,846	1,922,036	1,964,226	1,715,324	1,596,604	257,439	1,715,324	0	17.79%	9.0%	
399.08	Other Tang. Property - Application Software	35,646,273	36,157,180	36,668,087	37,178,994	37,689,901	38,199,808	38,709,715	39,219,622	39,729,529	40,239,436	40,749,343	41,259,250	41,769,157	42,279,064	42,788,971	43,298,878	43,808,785	41,318,325	8,295,750	45,457,655	(17,088)	8.22%	11.1%		
399.09	Other Tang. Property - Maintenance SW																									
29	399.24	Other Tang. Property - Gas Startup Costs	14,908,411	15,097,266	15,228,120	15,398,975	15,695,815	16,002,655	16,309,495	16,616,336	16,923,176	17,230,016	17,536,856	17,843,697	18,150,537	18,457,377	18,764,217	19,071,058	17,230,016	3,882,083	19,071,058	0	22.16%	15.9%		
30																										
31			77,282,771	78,419,447	79,556,123	80,692,799	82,027,318	83,361,837	84,696,356	86,030,875	87,365,394	88,699,913	90,034,431	91,368,950	92,703,469	94,037,988	95,372,507	96,707,026	88,699,913	16,116,785	96,707,026	(102,559)				





**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 15**  
**Witness: Tom Petersen**

**Data Request:**

Please indicate to what dollar amount the currently proposed forecasted test year depreciation expense of \$12,878,199 would change under the assumption that Mr. Roff's proposed new depreciation rates would be rejected by the PSC, i.e., what would be the forecasted test year depreciation expense based on the Company's existing depreciation rates?

**Response:**

There were errors in the original filing which have been revised and filed with AG DR 1 as well as provided here. These revisions resulted in an updated depreciation expense amount of \$13,032,342 for the forecasted test period.

The depreciation expense for the forecasted test year at the Company's existing depreciation rates is calculated to be \$13,109,989.

See attachment Case 2006-00464 AG DR1-15 ATT for that calculation.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account  
Forecasted Period ended June 30, 2008

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction		Proposed		Current	
			13 Month Avg.		12 Month	Annual	12 Month	Annual
(A)	(B)	(C)	Investment	Reserve	Expense	Rate	Expense	Rate
			(D)	(E)	(F)	(G)	(H)	(I)
1		<i>Intangible Plant</i>				See Note		See Note
2	301.00	Organization	76,480	8,330	0		0	
3	302.00	Franchises & Consents	119,853	119,853	0		0	
4	303.00	Misc. Intangible Plant	408,053	0	0		0	
5								
6		Total Intangible Plant	604,386	128,182	0		0	
7								
8		<i>Natural Gas Production Plant</i>						
9	325.20	Producing Leaseholds	2,353	69	137		0	
10	325.40	Rights of Ways	83,422	955	1,888		0	
11	331.00	Production Gas Wells Equipment	3,492	3,492	0		0	
12	332.01	Field Lines	47,163	47,163	0		0	
13	332.02	Tributary Lines	528,218	529,956	0		0	
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0		0	
15	336.00	Purification Equipment	44,369	1,167	2,307		0	
16								
17		Total Natural Gas Production Plant	907,486	781,271	4,332		0	
18								
19		<i>Storage Plant</i>						
20	350.10	Land	261,127	0	0		0	
21	350.20	Rights of Way	4,682	4,757	0		0	
22	351.00	Structures & Improvements	4,700	2,503	28		90	
23	351.02	Compression Station Equipment	159,811	118,199	948		3,049	
24	351.03	Meas. & Reg. Sta. Structures	23,138	25,129	0		0	
25	351.04	Other Structures	144,554	132,962	857		2,758	
26	352.00	Wells \ Rights of Way	62,814	51,466	1,310		1,683	
27	352.01	Well Construction	2,113,527	1,795,052	44,081		56,616	
28	352.02	Well Equipment	531,954	583,481	0		0	
29	352.03	Cushion Gas	1,694,833	43,472	39,872		0	
30	352.10	Leaseholds	178,530	179,464	0		0	
31	352.11	Storage Rights	54,614	52,586	238		988	
32	353.01	Field Lines	178,501	186,188	0		0	
33	353.02	Tributary Lines	209,458	219,495	0		0	
34	354.00	Compressor Station Equipment	546,780	481,599	3,243		8,161	
35	355.00	Meas & Reg. Equipment	288,851	290,474	0		0	
36	356.00	Purification Equipment	243,119	248,386	0		0	
37								
38		Total Storage Plant	6,700,993	4,415,212	90,577		73,344	

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account  
Forecasted Period ended June 30, 2008

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		Proposed		Current	
			13 Month Avg.		12 Month Expense (F)	Annual Accrual Rate (G)	12 Month Expense (H)	Annual Accrual Rate (I)
			Investment (D)	Reserve (E)				
		<b>Transmission Plant</b>				See Note		See Note
1	365.10	Land	26,970	16			0	
2	365.20	Rights of Way	838,245	342,444	13,672		7,374	
3	366.02	Structures & Improvements	214,065	17,431	4,338		2,941	
4	366.03	Other Structures	69,172	63,126	1,402		950	
5	367.00	Mains - Cathodic Protection	406,111	338,041	7,426		5,098	
6	367.01	Mains - Steel	23,217,765	15,630,914	424,577		291,467	
7	369.00	Meas. & Reg. Equipment	185,854	60,681	2,719		4,189	
8	369.01	Meas. & Reg. Equipment	2,968,370	1,961,721	43,425		66,899	
9								
10		Total Transmission Plant	27,926,553	18,414,372	497,559		378,918	
11								
12		<b>Distribution Plant</b>						
13	374.00	Land & Land Rights	98,315	57,145	0		0	
14	374.01	Land	51,571	0	0		0	
15	374.02	Land Rights	244,565	26,362	4,496		4,061	
16	374.03	Land Other	2,784	0	0		0	
17	375.00	Structures & Improvements	312,033	34,273	9,808		6,015	
18	375.01	Structures & Improvements T.B.	105,699	82,079	3,322		2,037	
19	375.02	Land Rights	46,591	38,826	1,465		898	
20	375.03	Improvements	4,005	51,331	0		0	
21	376.00	Mains Cathodic Protection	10,874,159	2,492,227	261,196		256,897	
22	376.01	Mains - Steel	68,360,296	39,831,667	1,642,007		1,614,978	
23	376.02	Mains - Plastic	27,804,905	8,618,209	667,871		656,877	
24	378.00	Meas. & Reg. Sta. Equip - General	3,132,686	1,442,340	59,454		77,105	
25	379.00	Meas. & Reg. Sta. Equipment - City Gate	1,277,515	168,827	30,686		32,454	
26	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	1,730,200	0		0	
27	380.00	Services	79,748,813	39,569,257	4,122,785		5,407,707	
28	381.00	Meters	14,802,451	2,527,504	1,179,325		490,166	
29	382.00	Meter Installations	36,781,828	6,843,967	1,672,461		1,112,550	
30	383.00	House Regulators	5,400,323	2,713,334	154,804		152,135	
31	384.00	House Reg. Installations	154,276	140,951	3,080		5,139	
32	385.00	Ind. Meas. & Reg. Sta. Equipment	4,926,403	2,148,899	127,097		132,941	
33	386.00	Other Property on Cust Prem	0	2,511	0		0	
34								
35		Total Distribution Plant	255,765,430	108,519,908	9,939,858		9,951,959	

Almos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account  
Forecasted Period ended June 30, 2008

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		Proposed		Current	
			13 Month Avg.		12 Month Expense (F)	Annual Accrual Rate (G)	12 Month Expense (H)	Annual Accrual Rate (I)
			Investment (D)	Reserve (E)				
1		<b>General Plant *</b>				See Note		See Note
2	389.00	Land & Land Rights	71,393	28,459	0		0	
3	390.01	Structures Frame	65,954	8,423	1,645		1,645	
4	390.02	Structures & Improvements	193,598	109,629	18,964		4,057	
5	390.03	Improvements	774,269	134,945	75,846		16,225	
6	390.04	Air Conditioning Equipment	14,251	8,084	1,188		254	
7	390.09	Improvement to Leased Premises	1,939,014	1,571,253	81,576		108,597	
8	391.00	Office Furniture & Equipment	2,496,243	1,425,957	105,852		131,478	
9	391.02	Remittance Processing Equip	956	1,551	0		0	
10	391.03	Office Machines	119,984	4,045	6,500		7,279	
11	392.00	Transportation Equipment	509,135	(509,844)	304,276		45,395	
12	392.01	Trucks	16,597	25,470	0		0	
13	392.02	Trailers	111,671	154,672	0		0	
14	393.00	Stores Equipment	3,856	3,119	278		278	
15	394.00	Tools, Shop & Garage Equip	1,449,163	72,973	93,816		47,312	
16	396.00	Power Operated Equipment	3,125	3,704	0		0	
17	396.03	Ditchers	223,756	(133,021)	45,916		6,171	
18	396.04	Backhoes	267,602	38,654	54,914		7,380	
19	396.05	Welders	33,959	(1,713)	6,969		937	
20	397.00	Communication Equipment	2,653,181	1,297,724	187,921		166,732	
21	397.01	Communication Equip. - Mobile Radios	3,338	(18,709)	179		172	
22	397.02	Communication Equip. - Fixed Radios	41,432	8,828	2,224		2,134	
23	397.05	Communication Equip. - Telemetering	312,236	106,882	16,759		16,080	
24	398.00	Miscellaneous Equipment	2,850,542	1,192,768	121,768		286,710	
25	399.00	Other Tangible Property	40,867	39,927	5,319		5,319	
26	399.01	Other Tangible Property - Servers - H/W	1,255,886	852,243	73,192		150,492	
27	399.02	Other Tangible Property - Servers - S/W	603,296	573,183	19,468		69,549	
28	399.03	Other Tangible Property - Network - H/W	724,910	680,115	24,059		30,315	
29	399.04	Other Tangible Property - CPU	56,964	83,539	0		0	
30	399.05	Other Tangible Property - MF Hardware	60,318	77,441	0		0	
31	399.06	Other Tangible Property - PC Hardware	4,538,528	3,909,152	177,992		827,720	
32	399.07	Other Tang. Property - PC Software	515,241	447,639	21,295		41,858	
33	399.08	Other Tang. Property - Application Software	7,610,511	4,689,742	845,902		623,587	
34	399.09	Other Tang. Property - Mainframe S/W	133,816	191,807	0		0	
35	399.24	Other Tang. Property - General Startup Costs	1,297,650	964,881	206,197		108,094	
36								
37		Total General Plant	<u>30,993,244</u>	<u>18,043,519</u>	<u>2,500,016</u>		<u>2,705,767</u>	
38								
39		Total Plant	<u>322,898,092</u>	<u>150,302,465</u>	<u>13,032,342</u>		<u>13,109,989</u>	

\* Note: Includes allocations from Shared Services and Mid States General office.

Column G and I Note: Depreciation rates are specific to Kentucky, Shared Services and Mid States General office and can be found on schedules AG DR15 series of schedules

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Workpaper Computation of Depreciation Expense - Div. 09 KY Only  
Forecast Period Ending 6-30-2008

Line No.	Acct. No.	Account Titles	DIVISION 09		Annual Accrual Rate	Reserve Computation	12 Month Expense 98.85%	Annual Accrual Rate Current	Reserve Computation	12 Month Expense 98.85%
			13 Month Avg.							
			(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		<u>Intangible Plant</u>								
2	301.00	Organization	8,330	8,330	0.00%	0	0	0.00%	0	0
3	302.00	Franchises & Consents	119,853	119,853	0.00%	0	0	0.00%	0	0
4	303.00	Misc. Intangible Plant	0	0	0.00%	0	0	0.00%	0	0
5										
6		Total Intangible Plant	128,182	128,182		0	0		0	0
7										
8		<u>Natural Gas Production Plant</u>								
9	325.20	Producing Leaseholds	2,353	69	5.89%	139	137	0.00%	0	0
10	325.40	Rights of Ways	83,422	955	2.29%	1,910	1,888	0.00%	0	0
11	331.00	Production Gas Wells Equipment	3,492	3,492	0.00%	0	0	0.00%	0	0
12	332.01	Field Lines	47,163	47,163	0.00%	0	0	0.00%	0	0
13	332.02	Tributary Lines	528,218	529,956	0.00%	0	0	0.00%	0	0
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0.00%	0	0	0.00%	0	0
15	336.00	Purification Equipment	44,369	1,167	5.26%	2,334	2,307	0.00%	0	0
16										
17		Total Natural Gas Production Plant	907,486	781,271		4,383	4,332		0	0
18										
19		<u>Storage Plant</u>								
20	350.10	Land	261,127	0	0.00%	0	0	0.00%	0	0
21	350.20	Rights of Way	4,682	4,757	0.92%	0	0	0.92%	0	0
22	351.00	Structures & Improvements	4,700	2,503	0.60%	28	28	1.93%	91	90
23	351.02	Compression Station Equipment	159,811	118,199	0.60%	959	948	1.93%	3,084	3,049
24	351.03	Meas. & Reg. Sta. Structures	23,138	25,129	1.93%	0	0	1.93%	0	0
25	351.04	Other Structures	144,554	132,962	0.60%	867	857	1.93%	2,790	2,758
26	352.00	Wells \ Rights of Way	62,814	51,466	2.11%	1,325	1,310	2.71%	1,702	1,683
27	352.01	Well Construction	2,113,527	1,795,052	2.11%	44,595	44,081	2.71%	57,277	56,616
28	352.02	Well Equipment	531,954	583,481	2.71%	0	0	2.71%	0	0
29	352.03	Cushion Gas	1,694,833	43,472	2.38%	40,337	39,872	0.00%	0	0
30	352.10	Leaseholds	178,530	179,464	0.30%	0	0	0.30%	0	0
31	352.11	Storage Rights	54,614	52,586	0.44%	240	238	1.83%	999	988
32	353.01	Field Lines	178,501	186,188	1.35%	0	0	1.35%	0	0
33	353.02	Tributary Lines	209,458	219,495	1.35%	0	0	1.35%	0	0
34	354.00	Compressor Station Equipment	546,780	481,599	0.60%	3,281	3,243	1.51%	8,256	8,161
35	355.00	Meas & Reg. Equipment	288,851	290,474	0.12%	0	0	2.06%	0	0
36	356.00	Purification Equipment	243,119	248,386	1.30%	0	0	1.30%	0	0
37										
38		Total Storage Plant	6,700,993	4,415,212		91,633	90,577		74,200	73,344

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Workpaper Computation of Depreciation Expense - Div. 09 KY Only  
Forecast Period Ending 6-30-2008

Line No.	Acct. No.	Account Titles	DIVISION 09		Annual Accrual Rate	Reserve Computation	12 Month Expense	Annual		
			13 Month Avg. Investment	Reserve				Accrual Rate	Reserve Computation	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
<i>Transmission Plant</i>										
1	365.10	Land	26,970	16	0.00%	0	0	0.00%	0	0
2	365.20	Rights of Way	838,245	342,444	1.65%	13,831	13,672	0.89%	7,460	7,374
3	366.02	Structures & Improvements	214,065	17,431	2.05%	4,388	4,338	1.39%	2,976	2,941
4	366.03	Other Structures	69,172	63,126	2.05%	1,418	1,402	1.39%	961	950
5	367.00	Mains - Cathodic Protection	406,111	338,041	1.85%	7,513	7,426	1.27%	5,158	5,098
6	367.01	Mains - Steel	23,217,765	15,630,914	1.85%	429,529	424,577	1.27%	294,866	291,467
7	369.00	Meas. & Reg. Equipment	185,854	60,681	1.48%	2,751	2,719	2.28%	4,237	4,189
8	369.01	Meas. & Reg. Equipment	2,968,370	1,961,721	1.48%	43,932	43,425	2.28%	67,679	66,899
9										
10		Total Transmission Plant	27,926,553	18,414,372		503,362	497,559		383,337	378,918
11										
<i>Distribution Plant</i>										
13	374.00	Land & Land Rights	98,315	57,145	0.00%	0	0	0.00%	0	0
14	374.01	Land	51,571	0	0.00%	0	0	0.00%	0	0
15	374.02	Land Rights	244,565	26,362	1.86%	4,549	4,496	1.68%	4,109	4,061
16	374.03	Land Other	2,784	0	0.00%	0	0	0.00%	0	0
17	375.00	Structures & Improvements	312,033	34,273	3.18%	9,923	9,808	1.95%	6,085	6,015
18	375.01	Structures & Improvements T.B.	105,699	82,079	3.18%	3,361	3,322	1.95%	2,061	2,037
19	375.02	Land Rights	46,591	38,826	3.18%	1,482	1,465	1.95%	909	898
20	375.03	Improvements	4,005	51,331	3.18%	0	0	1.95%	0	0
21	376.00	Mains Cathodic Protection	10,874,159	2,492,227	2.43%	264,242	261,196	2.39%	259,892	256,897
22	376.01	Mains - Steel	68,360,296	39,831,667	2.43%	1,661,155	1,642,007	2.39%	1,633,811	1,614,978
23	376.02	Mains - Plastic	27,804,905	8,618,209	2.43%	675,659	667,871	2.39%	664,537	656,877
24	378.00	Meas. & Reg. Sta. Equipment General	3,132,686	1,442,340	1.92%	60,148	59,454	2.49%	78,004	77,105
25	379.00	Meas. & Reg. Sta. Equipment - City Gate	1,277,515	168,827	2.43%	31,044	30,686	2.57%	32,832	32,454
26	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	1,730,200	2.43%	0	0	2.57%	0	0
7	380.00	Services	79,748,813	39,569,257	5.23%	4,170,863	4,122,785	6.86%	5,470,769	5,407,707
28	381.00	Meters	14,802,451	2,527,504	8.06%	1,193,078	1,179,325	3.35%	495,882	490,166
29	382.00	Meter Installations	36,781,828	6,843,967	4.60%	1,691,964	1,672,461	3.06%	1,125,524	1,112,550
30	383.00	House Regulators	5,400,323	2,713,334	2.90%	156,609	154,804	2.85%	153,909	152,135
31	384.00	House Reg. Installations	154,276	140,951	2.02%	3,116	3,080	3.37%	5,199	5,139
32	385.00	Ind. Meas & Reg. Sta. Equipment	4,926,403	2,148,899	2.61%	128,579	127,097	2.73%	134,491	132,941
33	386.00	Other Property on Cust Prem	0	2,511	3.00%	0	0	3.00%	0	0
34										
35		Total Plant Distribution	255,765,430	108,519,908		10,055,771	9,939,858		10,068,013	9,951,959



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Workpaper Computation of Depreciation Expense - Div. 02 General Office only  
Forecast Period Ending 6-30-2008

Line No.	Acct. No.	Account Titles	DIVISION 02		Annual Accrual Rate	Annual Reserve Computation	12 Month Expense	Annual Accrual Rate	Annual Reserve Computation	12 Month Expense
			13 Month Avg. Investment	Reserve						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
<b>General Plant</b>										
1	389.00	Land & Land Rights	0	0	0.00%	0	0	0.00%	0	0
2	390.01	Structures Frame	0	0	0.00%	0	0	0.00%	0	0
3	390.02	Structures & Improvements	0	0	0.00%	0	0	0.00%	0	0
4	390.03	Improvements	0	0	0.00%	0	0	0.00%	0	0
5	390.04	Air Conditioning Equipment	0	0	0.00%	0	0	0.00%	0	0
6	390.09	Improvement to Leased Premises	7,180,234	5,759,267	9.10%	653,401	652,853	7.43%	533,491	533,044
7	391.00	Office Furniture & Equipment	8,880,324	6,072,967	2.13%	189,151	188,992	4.89%	434,248	433,883
8	391.02	Remittance Processing Equip	18,384	29,821	11.37%	0	0	11.37%	0	0
9	391.03	Office Machines	255,134	292,550	2.22%	0	0	2.22%	0	0
10	392.00	Transportation Equipment	18,885	36,133	28.96%	0	0	28.96%	0	0
11	392.01	Trucks	0	0	0.00%	0	0	0.00%	0	0
12	392.02	Trailers	0	0	0.00%	0	0	0.00%	0	0
13	393.00	Stores Equipment	(1,516)	(188)	10.00%	0	0	10.00%	0	0
14	394.00	Tools, Shop & Garage Equip	1,343	5,198	10.00%	0	0	10.00%	0	0
15	396.00	Power Operated Equipment	0	0	0.00%	0	0	0.00%	0	0
16	396.03	Ditchers	0	0	0.00%	0	0	0.00%	0	0
17	396.04	Backhoes	0	0	0.00%	0	0	0.00%	0	0
18	396.05	Welders	0	0	0.00%	0	0	0.00%	0	0
19	397.00	Communication Equipment	990,598	308,482	8.45%	83,705	83,635	7.12%	70,531	70,471
20	397.01	Communication Equip. - Mobile Radios	0	0	0.00%	0	0	0.00%	0	0
21	397.02	Communication Equip. - Fixed Radios	0	0	0.00%	0	0	0.00%	0	0
2	397.05	Communication Equip. - Telemetering	0	0	0.00%	0	0	0.00%	0	0
23	398.00	Miscellaneous Equipment	631,550	429,080	8.15%	51,471	51,428	5.36%	33,851	33,823
24	399.00	Other Tangible Property	10,196	11,200	4.66%	0	0	15.75%	0	0
25	399.01	Other Tangible Property - Servers - H/W	9,436,183	2,501,386	6.95%	655,815	655,264	14.29%	1,348,430	1,347,299
26	399.02	Other Tangible Property - Servers - S/W	1,971,595	807,464	4.00%	78,864	78,798	14.29%	281,741	281,504
27	399.03	Other Tangible Property - Network - H/W	1,917,244	628,553	9.30%	178,304	178,154	14.29%	273,974	273,744
28	399.04	Other Tangible Property - CPU	1,095,465	1,606,519	26.26%	0	0	26.26%	0	0
29	399.05	Other Tangible Property - MF Hardware	1,159,964	1,489,243	15.76%	0	0	15.76%	0	0
30	399.06	Other Tangible Property - PC Hardware	3,086,367	2,272,695	14.86%	458,637	458,252	16.83%	519,439	519,003
31	399.07	Other Tang. Property - PC Software	1,467,647	1,170,832	9.02%	132,382	132,271	17.73%	260,214	259,995
32	399.08	Other Tang. Property - Application Software	50,421,532	22,467,881	11.11%	5,601,832	5,597,130	8.22%	4,144,650	4,141,171
33	399.09	Other Tangible Property - Mainframe - S/W	2,573,389	3,688,598	22.16%	0	0	22.16%	0	0
34	399.24	Other Tang. Property - General Startup Costs	0	0	15.89%	0	0	8.33%	0	0
35										
36		Total General Plant	<u>91,114,538</u>	<u>49,577,681</u>		<u>8,083,562</u>	<u>8,076,776</u>		<u>7,900,569</u>	<u>7,893,937</u>
37										
38		Total Plant	<u>91,114,538</u>	<u>49,577,681</u>		<u>8,083,562</u>	<u>8,076,776</u>		<u>7,900,569</u>	<u>7,893,937</u>



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Workpaper Computation of Depreciation Expense - Div 12 Customer Service only  
Forecast Period Ending 6-30-2008

Line No.	Acct. No.	Account Titles	DIVISION 12		Annual Accrual Rate Proposed	Reserve Computation	12 Month Expense 100.00%	Annual		
			13 Month Avg.					Reserve	Computation	Expense
			Investment	Reserve						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		<u>General Plant</u>								
1	389.00	Land & Land Rights	0	0	0.00%	0	0	0.00%	0	0
2	390.01	Structures Frame	0	0	0.00%	0	0	0.00%	0	0
3	390.02	Structures & Improvements	0	0	0.00%	0	0	0.00%	0	0
4	390.03	Improvements	0	0	0.00%	0	0	0.00%	0	0
5	390.04	Air Conditioning Equipment	0	0	0.00%	0	0	0.00%	0	0
6	390.09	Improvement to Leased Premises	3,018,160	1,553,690	9.10%	274,653	274,653	7.43%	224,249	224,249
7	391.00	Office Furniture & Equipment	56,077	11,875	2.13%	1,194	1,194	4.89%	2,742	2,742
8	391.02	Remittance Processing Equip	0	0	11.37%	0	0	11.37%	0	0
9	391.03	Office Machines	0	0	2.22%	0	0	2.22%	0	0
10	392.00	Transportation Equipment	0	0	28.96%	0	0	28.96%	0	0
11	392.01	Trucks	0	0	0.00%	0	0	0.00%	0	0
12	392.02	Trailers	0	0	0.00%	0	0	0.00%	0	0
13	393.00	Stores Equipment	0	0	10.00%	0	0	10.00%	0	0
14	394.00	Tools, Shop & Garage Equip	0	0	10.00%	0	0	10.00%	0	0
15	396.00	Power Operated Equipment	0	0	0.00%	0	0	0.00%	0	0
16	396.03	Ditchers	0	0	0.00%	0	0	0.00%	0	0
17	396.04	Backhoes	0	0	0.00%	0	0	0.00%	0	0
18	396.05	Welders	0	0	0.00%	0	0	0.00%	0	0
19	397.00	Communication Equipment	24,199,330	9,432,840	8.45%	2,044,843	2,044,843	7.12%	1,722,992	1,722,992
20	397.01	Communication Equip. - Mobile Radios	0	0	0.00%	0	0	0.00%	0	0
21	397.02	Communication Equip. - Fixed Radios	0	0	0.00%	0	0	0.00%	0	0
22	397.05	Communication Equip. - Telemetering	0	0	0.00%	0	0	0.00%	0	0
23	398.00	Miscellaneous Equipment	1,916	428	8.15%	156	156	5.36%	103	103
24	399.00	Other Tangible Property	214,670	235,803	4.66%	0	0	15.75%	0	0
25	399.01	Other Tangible Property - Servers - H/W	10,051,060	8,746,527	6.95%	698,549	698,549	14.29%	1,436,296	1,436,296
26	399.02	Other Tangible Property - Servers - S/W	6,861,747	6,774,304	4.00%	274,470	274,470	14.29%	980,544	980,544
27	399.03	Other Tangible Property - Network - H/W	459,784	264,431	9.30%	42,760	42,760	14.29%	65,703	65,703
28	399.04	Other Tangible Property - CPU	0	0	26.26%	0	0	26.26%	0	0
29	399.05	Other Tangible Property - MF Hardware	0	0	15.76%	0	0	15.76%	0	0
30	399.06	Other Tangible Property - PC Hardware	3,599,489	1,545,069	14.86%	534,884	534,884	16.83%	605,794	605,794
31	399.07	Other Tang. Property - PC Software	2,854,096	1,586,604	9.02%	257,439	257,439	17.73%	506,031	506,031
32	399.08	Other Tang. Property - Application Software	74,669,220	41,318,325	11.11%	8,295,750	8,295,750	8.22%	6,137,810	6,137,810
33	399.09	Other Tangible Property - Mainframe - S/W	0	0	22.16%	0	0	22.16%	0	0
34	399.24	Other Tang. Property - General Startup Costs	23,172,326	17,230,016	15.89%	3,682,083	3,682,083	8.33%	1,930,255	1,930,255
35										
36		Total General Plant	<u>149,157,876</u>	<u>88,699,913</u>		<u>16,106,782</u>	<u>16,106,782</u>		<u>13,612,520</u>	<u>13,612,520</u>
37										
38		Total Plant	<u>149,157,876</u>	<u>88,699,913</u>		<u>16,106,782</u>	<u>16,106,782</u>		<u>13,612,520</u>	<u>13,612,520</u>

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Workpaper Computation of Depreciation Expense - Div. 91 Admin. Office only  
Forecast Period Ending 6-30-2008

Line No.	Acct. No.	Account Titles	DIVISION 91		Annual Accrual Rate	Reserve Computation	12 Month Expense	Annual Accrual Rate	Reserve Computation	12 Month Expense
			Investment	Reserve						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		<u>Intangible Plant</u>								
2	301.00	Organization	185,309	0	0.00%	0	0	0.00%	0	0
3	302.00	Franchises & Consents	0	0	0.00%	0	0	0.00%	0	0
4	303.00	Misc. Intangible Plant	1,109,552	0	0.00%	0	0	0.00%	0	0
5										
6		Total Intangible Plant	1,294,861	0		0	0		0	0
7										
8										
9		<u>Distribution Plant</u>								
10	376.01	Mains - Steel	0	0	3.61%	0	0	3.61%	0	0
11										
12		Total Plant Distribution	0	0		0	0		0	0
13										
14		<u>General Plant</u>								
15	389.00	Land & Land Rights	0	0	0.00%	0	0	0.00%	0	0
16	390.01	Structures Frame	179,339	22,902	2.52%	4,519	4,473	2.52%	4,519	4,473
17	390.02	Structures & Improvements	0	0	0.00%	0	0	0.00%	0	0
18	390.03	Improvements	0	0	0.00%	0	0	0.00%	0	0
19	390.04	Air Conditioning Equipment	5,771	6,026	2.52%	0	0	2.52%	0	0
20	390.09	Improvement to Leased Premises	38,834	50,798	2.52%	0	0	2.52%	0	0
21	391.00	Office Furniture & Equipment	1,279,638	1,376,122	5.69%	0	0	5.69%	0	0
22	391.02	Remittance Processing Equip	0	0	0.00%	0	0	0.00%	0	0
23	391.03	Office Machines	32,103	25,234	5.69%	1,827	1,808	5.69%	1,827	1,808
24	392.00	Transportation Equipment	(18,191)	(11,244)	0.00%	0	0	0.00%	0	0
25	392.01	Trucks	0	0	0.00%	0	0	0.00%	0	0
26	392.02	Trailers	0	0	0.00%	0	0	0.00%	0	0
27	393.00	Stores Equipment	10,698	8,508	7.15%	765	757	7.15%	765	757
28	394.00	Tools, Shop & Garage Equip	121,600	26,017	4.02%	4,888	4,838	4.02%	4,888	4,838
29	396.00	Power Operated Equipment	8,497	10,070	11.11%	0	0	11.11%	0	0
30	396.03	Ditchers	0	0	0.00%	0	0	0.00%	0	0
31	396.04	Backhoes	0	0	0.00%	0	0	0.00%	0	0
32	396.05	Welders	0	0	0.00%	0	0	0.00%	0	0
33	397.00	Communication Equipment	286,634	135,459	7.49%	21,469	21,247	7.49%	21,469	21,247
34	397.01	Communication Equip. - Mobile Radios	0	0	0.00%	0	0	0.00%	0	0
35	397.02	Communication Equip. - Fixed Radios	0	0	0.00%	0	0	0.00%	0	0
36	397.05	Communication Equip. - Telemetry	0	0	0.00%	0	0	0.00%	0	0
37	398.00	Miscellaneous Equipment	831,253	172,103	4.40%	36,575	36,197	4.40%	36,575	36,197
38	399.00	Other Tangible Property	76,993	71,076	18.98%	14,613	14,462	18.98%	14,613	14,462
39	399.01	Other Tangible Property - Servers - H/W	71,663	72,581	14.29%	0	0	14.29%	0	0
40	399.02	Other Tangible Property - Servers - S/W	8,273	13,586	14.29%	0	0	14.29%	0	0
41	399.03	Other Tangible Property - Network - H/W	238,424	235,540	14.29%	34,071	33,719	14.29%	34,071	33,719
42	399.04	Other Tangible Property - CPU	0	0	0.00%	0	0	0.00%	0	0
43	399.05	Other Tangible Property - MF Hardware	0	0	0.00%	0	0	0.00%	0	0
44	399.06	Other Tangible Property - PC Hardware	1,481,024	798,427	18.98%	281,098	278,196	18.98%	281,098	278,196
45	399.07	Other Tang. Property - PC Software	98,204	130,822	18.98%	0	0	18.98%	0	0
46	399.08	Other Tang. Property - Application Software	774,577	2,033,050	18.98%	0	0	18.98%	0	0
47	399.09	Other Tangible Property - Mainframe - S/W	0	0	0.00%	0	0	0.00%	0	0
48	399.24	Other Tang. Property - General Startup Costs	0	0	0.00%	0	0	0.00%	0	0
49										
50		Total General Plant	5,525,332	5,177,079		399,826	395,697		399,826	395,697
51										
52		Total Plant	6,820,193	5,177,079		399,826	395,697		399,826	395,697

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 16**  
**Witness: Tom Petersen**

**Data Request:**

With regard to the B-3.2 F workpapers referenced in the footnote on Schedule B-3.2, page 12, please explain the differences between the calculated depreciation expenses shown under the column "Reserve Computation" and the depreciation expenses shown in the next column entitled "12 Month Expense" for the forecasted test year.

**Response:**

The column titled "Reserve Computation" is the calculation of the increase to the reserve balance based on 12 months at the proposed depreciation rates.

The column titled "12 Month Expense" is the 12 month depreciation calculated by taking the 13 month average investment multiplied by the annual accrual rate and then multiplied by a factor to reflect the capitalization of some depreciation expense. Depreciation on assets used in construction projects is capitalized. A factor representing the percent of depreciation that has been expensed rather than capitalized was calculated for each division. For those accounts where reserve already exceeds investment, no additional depreciation is calculated.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 17**  
**Witness: Tom Petersen**

**Data Request:**

The 12 Month expense numbers for the General Plant items shown on filing Schedule B-3.2, page 9 of 12 do not equal the multiplication of the indicated depreciation accrual rates by the 13-month average investment balance. Please explain how the 12 Month depreciation numbers were calculated.

**Response:**

This was an error in the original filing which has been revised and filed with AG DR 1-1 as well as provided here.

The 12 month depreciation numbers are calculated by taking the 13 month average investment multiplied by the annual accrual rate and then multiplied by a factor to reflect the capitalization of some depreciation expense. Depreciation on assets used in construction projects is capitalized. A factor representing the percent of depreciation that has been expensed rather than capitalized was calculated for each division. The factor to adjust for capitalized depreciation for division 91 is 98.97%. For those accounts where reserve already exceeds investment, no additional depreciation is calculated.

Please see the attachment labeled Case 2006-00464 AG DR1-17 ATT for a revised schedule.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account, Div 91 only  
Base Period Ended March 31, 2007

FR 10(10)(b)3.2  
Schedule B-3.2  
Page 9 of 12  
Witness: Tom Petersen

AG DR1-17

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction			Annual Accrual Rate
			13 month average Investment	Reserve	12 Month Expense	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<u>Intangible Plant</u>				
2	301.00	Organization	185,309	0	0	0.00%
3	302.00	Franchises & Consents	0	0	0	0.00%
4	303.00	Misc. Intangible Plant	1,109,552	0	0	0.00%
5						
6		Total Intangible Plant	1,294,861	0	0	
7						
8		<u>Distribution Plant</u>				
9	376.01	Mains - Steel	0	0	0	3.61%
10						
11		Total Distribution Plant	0	0	0	
12						
13		<u>General Plant</u>				
14	389.00	Land & Land Rights	0	0	0	0.00%
15	390.01	Structures Frame	179,339	17,253	4,473	2.52%
16	390.02	Structures & Improvements	0	0	0	0.00%
17	390.03	Improvements	0	0	0	0.00%
18	390.04	Air Conditioning Equipment	5,771	5,810	0	2.52%
19	390.09	Improvement to Leased Premises	38,834	49,348	0	2.52%
20	391.00	Office Furniture & Equipment	1,273,200	1,278,077	0	5.69%
21	391.02	Remittance Processing Equip	0	0	0	0.00%
22	391.03	Office Machines	41,158	31,094	2,318	5.69%
23	392.00	Transportation Equipment	9,235	13,953	0	0.00%
24	392.01	Trucks	0	0	0	0.00%
25	392.02	Trailers	0	0	0	0.00%
26	393.00	Stores Equipment	10,698	7,552	757	7.15%
27	394.00	Tools, Shop & Garage Equipment	127,345	25,132	5,066	4.02%
28	396.00	Power Operated Equipment	8,497	8,724	0	11.11%
29	396.03	Ditchers	0	0	0	0.00%
30	396.04	Backhoes	0	0	0	0.00%
31	396.05	Welders	0	0	0	0.00%
32	397.00	Communication Equipment	251,835	109,928	18,668	7.49%
33	397.01	Communication Equipment - Mobile Radios	0	0	0	0.00%
34	397.02	Communication Equip. - Fixed Radios	0	0	0	0.00%
35	397.05	Communication Equip. - Telemetering	0	0	0	0.00%
36	398.00	Miscellaneous Equipment	646,215	130,640	28,140	4.40%
37	399.00	Other Tangible Property	76,993	52,810	14,462	18.98%
38	399.01	Other Tangible Property - Servers - H/W	71,663	59,781	10,135	14.29%
39	399.02	Other Tangible Property - Servers - S/W	8,273	11,836	0	14.29%
40	399.03	Other Tangible Property - Network Hardware	229,003	193,677	32,387	14.29%
41	399.04	Other Tangible Property - CPU	0	0	0	0.00%
42	399.05	Other Tangible Property - MF Hardware	0	0	0	0.00%
43	399.06	Other Tangible Property - PC Hardware	1,235,175	471,267	232,015	18.98%
44	399.07	Other Tang. Property - PC Software	98,204	103,222	0	18.98%
45	399.08	Other Tang. Property - Application Software	741,652	1,820,313	0	18.98%
46	399.09	Other Tangible Property - Mainframe S/W	0	0	0	0.00%
47	399.24	Other Tang. Property - General Startup Costs	0	0	0	0.00%
48		Total General Plant	5,053,090	4,390,417	348,420	
49		Total Plant	6,347,951	4,390,417	348,420	

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 18**  
**Witness: Tom Petersen**

**Data Request:**

What portion of the 13-month average Prepayment balance of \$799,159 represents the prepayment balance for PSC assessments?

**Response:**

The 13-month average for PSC assessments is \$231,715. Please see attachment to the response to AG DR 1-20.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 19**  
**Witness: Tom Petersen**

**Data Request:**

Please update all of the monthly materials and supplies, Gas Stored Underground and Prepayment data shown on WP Sched B-4.1, Sheet 1 of 2 by providing actual balances for the months of November and December 2006 and, once available, for the month of January 2007.

**Response:**

Please see the attached updated schedule.

Line No.	Description	actual Mar-06	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	actual Nov-06	actual Dec-06	actual Jan-07	budget Feb-07	budget Mar-07	budget Apr-07	13 month average
1	Material & Supplies	566,036	587,735	607,151	639,898	666,505	684,006	597,294	620,697	641,611	641,716	669,154	486,936	525,121	549,738	613,985
2																
3	Gas Stored Underground	(7,909,884)	(21,283,024)	(1,487,859)	14,733,033	24,851,639	35,677,410	41,316,241	43,993,280	42,561,805	34,040,494	20,228,539	(20,285,633)	(31,692,528)	(13,124,970)	15,221,122
4																
5																
6																
7	Prepayments	676,094	650,408	576,482	980,792	872,979	823,056	737,423	800,304	747,399	696,525	695,862	825,221	770,757	712,282	764,767
8																
9																
10																
11																
12																
13																
14																
15	Materials & Supplies	138,933	138,933	138,933	138,924	138,835	138,835	129,202	129,202	130,440	130,440	130,440				
16	Div 91*	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%				
17		51,095	51,095	51,095	51,091	51,059	51,059	47,516	47,516	47,971	47,971	47,971				
18	Div 9	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564				
19	Div 9	56,659	56,659	56,659	56,655	56,623	56,623	53,080	53,080	53,535	53,535	53,535	51,994	51,982	51,982	
20	Total Materials & Supplies	138,933	138,933	138,933	138,924	138,835	138,835	129,202	129,202	130,440	130,440	130,440				
21																
22																
23	Merchandise	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Undistributed Stores	1,130,538	1,166,839	1,221,074	1,277,251	1,335,956	1,382,970	1,471,461	1,526,124	1,586,759	1,651,172	1,755,176	434,954	473,140	497,758	
25	Div 91	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%	36,78%				
26		415,771	429,121	449,067	469,727	491,316	508,606	541,150	561,253	583,553	607,241	645,490				
27	Div 9	93,606	101,955	101,426	113,516	118,566	118,777	3,064	6,364	4,523	(19,061)	(29,871)				
28	Div 9	509,377	531,076	550,493	583,243	609,882	627,383	544,214	567,617	588,076	588,180	615,619				
29	Total Undistributed Stores	566,036	587,735	607,151	639,898	666,505	684,006	597,294	620,697	641,611	641,716	669,154	486,936	525,121	549,738	
30																
31																
32																
33	Prepayments	139,302	111,657	84,012	459,002	424,532	391,062	357,592	330,870	302,116	272,457	288,706	190,242	156,772	129,302	259,078
34	Div 09	9,665,210	9,825,630	8,964,408	9,477,532	8,137,603	7,908,861	6,925,724	8,775,403	8,550,921	8,238,192	7,519,779	11,638,047	11,200,093	10,715,727	8,243,246
35	Div 02	654,897	549,342	531,038	500,971	427,126	353,281	343,313	278,760	309,295	246,678	682,803	509,632	541,382	547,939	405,663
36	Div 12	(6,725)	(8,008)	(9,291)	5,177	3,731	2,581	1,271	(6,790)	(12,818)	(17,941)	(31,492)	3,430	3,434	2,930	(5,132)
37	Div 91 *															
38																
39	Prepayments *	676,094	650,408	576,482	980,792	872,979	823,056	737,423	800,304	747,399	696,525	695,862	808,928	755,077	697,280	697,016

\* Please note Div. 91 allocations did not begin until October 2006.



Please notice:

- 1 The allocation factors were built into the calculation at 33.41% and were not changed when the allocation factors were updated to 36.78%. Thus \$ 51,982 became \$ 56,659 with updated allocation factors. See actual Apr-06 Total Materials & Supplies.
- 2 Gas Stored underground in the original filing contained only account 1641 Gas Stored Current and account 1741 sub-account 27387 Storage Imbalance. Account 2420 Miscellaneous Current and Accrued Liabilities sub-account 27384 Texas Gas Imbalance also belongs in Gas Stored Underground.
- 3 Sep-06 prepayment for Divisions 2, 12 and 91 the budget amount was not replaced with actuals.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 20**  
**Witness: Tom Petersen**

**Data Request:**

Please provide a detailed prepayment component breakout of the projected 13-month average forecasted test year prepayment balance of \$799,159.

**Response:**

Please see attached spreadsheet labeled AG DR1-20 ATT.





**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 21**  
**Witness: Gary Smith**

**Data Request:**

Please indicate where in Mr. Smith's testimony the derivation of the projected gas in storage balance is discussed, as referenced on line 12 of page 6 of Mr. Petersen's testimony. In addition, provide a detailed explanation and provide detailed workpapers showing the calculations and assumptions used in the derivation of the monthly Gas Stored Underground balances for the base period and the forecasted test year on WP Sched B-4.1.

**Response:**

Although not mentioned specifically in the Smith testimony, Mr. Smith was witness to gas cost projections which were utilized for the purpose of projecting storage balances.

Attached are workpapers (Attachment AG DR 1-21, Sheets 1-2) relating to the determination of storage balances for the budgeted periods in the base period and for the forecasted test year on WP Schedule B-4.1.

Reflected on lines 1-10 of the Attachment is the assumed storage injection and withdrawal plans for each month. Actual NYMEX closing prices were utilized on lines 16 and 12 through December 2006; NYMEX futures for months thereafter were based on the closing prices on November 30, 2006. Using NYMEX prices, pipeline losses and variable transportation fees, the cost of stored inventory was calculated on lines 22 and 26. Withdrawals from Company-owned and Tennessee Gas storage are computed at the inventory price at the end of injections (October), reflected on line 30. For Texas Gas NNS, the liability for borrowed gas (see response to AG DR 1-22) is priced at the summer injection average on line 41, column (n). The total gas storage balance is computed on line 44 on Sheet 1, and lines 44 and 47 on Sheet 2, netting the cost of in-ground storage with the liability for borrowed storage under Texas Gas NNS.

GAS COST ESTIMATES - FY 2007  
WEATHER NORM BASIS - 30 YR ENDING 1990

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Total
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			
1															
2		150,000	290,000	370,000	290,000	150,000									1,250,000
3		500,000	900,000	900,000	850,000	499,100									3,649,100
4		966,000	1,399,000	1,399,000	1,219,625	899,375									5,883,000
5		1,616,000	2,589,000	2,669,000	2,359,625	1,548,475									10,782,100
6															
7	62,500														62,500
8	182,455														182,455
9	294,150														294,150
10	539,105														539,105
11															
12	\$4,201	\$7,153	\$8,318	\$8,844	\$8,894	\$8,744	\$8,309	\$8,284	\$8,344	\$8,426	\$8,491	\$8,546			\$8,546
13	\$0.1524	\$0.2594	\$0.3017	\$0.3208	\$0.3226	\$0.3171	\$0.3014	\$0.3005	\$0.3026	\$0.3056	\$0.3080	\$0.3100			\$0.3100
14	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400			\$0.0400
15															
16	\$4,201	\$7,153	\$8,318	\$8,844	\$8,894	\$8,744	\$8,309	\$8,284	\$8,344	\$8,426	\$8,491	\$8,546			\$8,546
17	\$0.1524	\$0.2594	\$0.3017	\$0.3208	\$0.3226	\$0.3171	\$0.3014	\$0.3005	\$0.3026	\$0.3056	\$0.3080	\$0.3100			\$0.3100
18	\$2,346,922	\$0	\$0	\$0	\$0	\$0	\$0	\$16,084,892	\$13,240,195	\$13,155,279	\$7,868,140	\$3,807,813			\$72,666,925
19															
20															
21															
22															
23															
24															
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42															
43															
44															

Oct-07 NYMEX  
8.641  
\$0.3134

Oct-07 TGT  
1,633,776  
0

TGT Cycle  
31,692,528  
8.69

Total Cycle Vol - Co + TN  
7,133,000 <= Vol  
6.74 <= Price

Texas Gas (Next Summer Cost)  
Cumulative (\$)

FY 2007 (Through April)  
Company+TN Storage Inventory  
Texas Gas NNS  
Total Storage Balance

GAS COST ESTIMATES - FY 2008  
WEATHER NORM BASIS - 30 YR ENDING 2000

Line No.	A	B	C	D	E	Feb	G	H	I	J	K	L	M	N	Total
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
1	<b>Storage</b>														
2	Tenn Gas (WI)		150,000	290,000	370,000	290,000	150,000								1,250,000
3	Texas Gas (WI)		500,000	900,000	900,000	850,000	499,100								3,649,100
4	Co Owned (WI)		966,000	1,399,000	1,399,000	1,219,625	899,375								5,883,000
5	Total (WI)		1,616,000	2,589,000	2,669,000	2,359,625	1,548,475								10,782,100
6															
7	Tenn Gas (IN)	62,500						250,000	250,000	250,000	250,000	125,000	62,500		1,250,000
8	Texas Gas (IN)	182,455						729,820	729,820	729,820	729,820	364,910	182,455		3,649,100
9	Co Owned (IN)	294,150						1,176,600	1,176,600	1,176,600	1,176,600	588,300	294,150		5,883,000
10	Total (IN)	539,105						2,156,420	2,156,420	2,156,420	2,156,420	1,078,210	539,105		10,782,100
11															
12	NYMEX PRICE	\$8.641		\$9.526	\$9.760	\$9.760	\$9.530	\$8.205	\$8.075	\$8.130	\$8.210	\$8.265	\$8.320		\$8.265
13	Pipeline Losses @ 3.5%	\$0.3134	\$0.3303	\$0.3455	\$0.3540	\$0.3540	\$0.3456	\$0.2976	\$0.2929	\$0.2949	\$0.2978	\$0.2998	\$0.3018		\$0.3018
14	TGT/MW/Trunk Var Transp	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400	\$0.0400		\$0.0400
15	<b>Rates calculating storage inventory</b>														
16	Summer 2006 NYMEX	\$8.641						\$8.309	\$8.284	\$8.344	\$8.426	\$8.491	\$8.546		\$8.546
17	Pipeline Losses @ 3.5%	\$0.3134						\$0.3014	\$0.3005	\$0.3026	\$0.3056	\$0.3080	\$0.3100		\$0.3100
18	Total cost for injections	\$4,827,364	\$0	\$0	\$0	\$0	\$0	\$18,567,558	\$18,511,693	\$18,645,770	\$18,829,010	\$9,487,131	\$4,774,292		\$93,642,818
19	Oct-06 Price	\$8.520													
20															
21	Stored Gas Cost Balance FY 2007														
22	Co Owned & TN (\$)														
23	Cumulative (\$)														
24															
25	Stored Gas Cost Balance FY 2008														
26	Co Owned & TN	3,193,588	(9,692,489)	(14,669,009)	(15,363,811)	(13,111,132)	(9,113,849)								
27	Cumulative	61,950,290	52,257,801	37,588,792	22,224,981	9,113,849									
28	Total Cycle Vol - Co + TN	7,133,000	<= Vol												
29		8.69	<= Price												
30															
31															
32															
33															
34															
35															
36	Texas Gas (Next Summer Cost)		(4,240,648)	(7,633,166)	(7,633,166)	(7,209,101)	(4,233,015)	6,205,361	6,107,043	6,148,639	6,209,142	3,125,369	1,573,084		1,580,457
37	Cumulative (\$)		(4,240,648)	(11,873,813)	(19,506,979)	(26,716,080)	(30,949,095)	(24,743,734)	(18,636,691)	(12,488,052)	(6,278,910)	(3,153,541)	(1,580,457)		(0)
38															
39															
40															
41	FY 2008 (Through May)														
42	Company+TN Storage Inventory	61,950,290	52,257,801	37,588,792	22,224,981	9,113,849		12,129,796	24,067,407	36,086,327	48,223,515	54,332,763	57,407,715		30,949,095
43	Texas Gas NNS		(4,240,648)	(11,873,813)	(19,506,979)	(26,716,080)	(30,949,095)	(24,743,734)	(18,636,691)	(12,488,052)	(6,278,910)	(3,153,541)	(1,580,457)		8.48
44	Total Storage Balance	61,950,290	48,017,153	25,714,979	2,718,002	(17,602,231)	(30,949,095)	(24,613,938)	(18,569,275)	(12,349,413)	(4,944,605)	(1,977,072)	(1,580,457)		30,949,095
45	June-Sept 2007														
46	Total Storage Balance														
47															

24,377,362 43,043,013 52,444,683 57,176,244

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 22**  
**Witness: Gary Smith**

**Data Request:**

Please explain the reasons for the negative Gas Stored Underground balances for the months of January through April 2007 and for the months of February through April 2008.

**Response:**

For all storage other than Texas Gas No-Notice Service (NNS), the Company acquires gas supply in the summer and fills storage fields, typically through October, and then begins to withdraw gas from storage throughout the winter months. For such storage operations, the Company mounts large investments in inventory and increases the cumulative storage balance volumetrically and financially entering into winter. During the course of the winter, withdrawals deplete the volumetric and financial balances.

Texas Gas NNS, however, is a borrowed gas storage service. The Company withdraws gas from NNS and mounts a liability for the storage gas owed back to Texas Gas the following summer injection season.

Thus, when calculating the balance of gas stored underground, gas costs in inventory are netted with the liability of gas owed to Texas Gas through its NNS. Periods with negative balances historically (refer to AG DR 1-23) and in the base and forecast periods reflect months when the liability for Texas Gas NNS is greater than the in-ground balance for Company and Tennessee Gas Pipeline storage.

In the Company's original submission of historical gas storage balances, we failed to appropriately include the liabilities associated with Texas Gas NNS. The corrected historical data is included in the Company's response to AG DR 1-23.



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 23**  
**Witness: Gary Smith**

**Data Request:**

With regard to the Company's Gas Stored Underground balances, please provide the following information:

- a. 13-Month actual average Gas Stored Underground mcf volumes for each of the years 2003, 2004, 2005 and 2006, and as assumed in the derivation of the base period and forecasted period 13-month average balances of \$15,356,380 and \$21,792,727.
- b. 13-Month actual average Gas Stored Underground dollar balances for each of the years 2003, 2004, 2005 and 2006 (for the base period and forecasted test year, these balances amount to \$15,356,380 and \$21,792,727, respectively).
- c. Average gas prices per mcf, derived by dividing the dollar balances in the response to part b by the mcf volumes in the response to part a.

**Response:**

The requested information for the years of 2003, 2004, 2005 and 2006 and as assumed for the base period (see AG DR 1-21), as corrected (see AG DR 1-22), and updated, and the forecasted period is provided in Attachment AG DR 1-23.

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 AG DR 1-23

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 Month Avg - 2003
	4,223,564	3,373,355	821,288	(1,500,626)	(2,340,004)	(872,242)	412,737	1,875,174	3,547,556	4,509,906	5,586,293	5,592,275	4,363,739	2,277,924
2	\$	\$10,613,185	(\$1,176,731)	(\$10,532,480)	(\$14,562,245)	(\$8,379,448)	(\$1,081,264)	\$9,965,051	\$18,658,722	\$23,462,969	\$28,594,470	\$28,662,455	\$22,452,969	\$9,290,006
3	Avg	\$3.15	(\$1.43)	\$7.02	\$6.22	\$9.61	(\$2.62)	\$5.31	\$5.26	\$5.20	\$5.12	\$5.13	\$5.12	\$4.08
4	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 Month Avg - 2004
	4,256,099	2,612,488	467,450	(1,395,557)	(2,392,722)	(1,778,519)	(252,218)	1,329,869	2,944,026	4,611,516	5,634,947	6,395,537	5,327,679	2,135,430
5	\$	\$13,115,580	\$1,724,172	(\$8,843,886)	(\$15,636,668)	(\$14,272,356)	(\$3,763,868)	\$6,862,018	\$17,999,099	\$27,756,299	\$33,938,339	\$37,399,822	\$31,402,496	\$11,548,771
6	Avg	\$5.02	\$3.69	\$6.34	\$6.54	\$8.02	\$14.92	\$5.16	\$6.11	\$6.02	\$6.02	\$5.85	\$5.89	\$5.41
7	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 Month Avg - 2005
	5,327,679	2,897,140	1,027,084	(829,422)	(2,834,463)	(2,113,497)	(1,181,811)	457,001	2,198,631	3,981,039	5,393,185	6,120,463	4,617,646	1,927,744
8	\$	\$15,603,555	\$3,509,181	(\$11,842,912)	(\$22,356,240)	(\$14,098,471)	(\$10,371,969)	(\$727,843)	\$7,718,963	\$19,715,090	\$37,093,392	\$47,960,020	\$33,281,319	\$10,529,737
9	Avg	\$5.39	\$3.42	\$14.28	\$7.89	\$6.67	\$8.78	(\$1.59)	\$3.51	\$4.95	\$6.88	\$7.84	\$7.21	\$5.46
10	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	13 Month Avg - 2006
	4,617,646	2,378,456	1,308,282	(1,215,062)	(2,875,498)	(455,423)	1,451,490	3,179,364	4,890,073	5,637,638	5,990,060	6,282,230	4,865,314	2,773,428
11	\$	\$16,831,290	\$6,861,774	(\$7,909,884)	(\$21,283,024)	(\$1,487,829)	\$14,733,033	\$24,851,639	\$35,677,410	\$41,316,241	\$43,993,280	\$42,561,805	\$34,040,434	\$20,266,730
12	Avg	\$7.08	\$5.24	\$6.51	\$7.40	\$3.27	\$10.15	\$7.82	\$7.30	\$7.33	\$7.34	\$6.77	\$7.00	\$7.31
13	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07	13 Month Avg - Base
	(1,215,062)	(2,875,498)	(455,423)	1,451,490	3,179,364	4,890,073	5,637,638	5,990,060	6,282,230	4,865,314	259,000	(2,100,625)	(3,649,100)	1,712,266
14	\$	(\$7,909,884)	(\$21,283,024)	(\$1,487,829)	\$24,851,639	\$5,677,410	\$41,316,241	\$43,993,280	\$42,561,805	\$34,040,434	(\$2,729,093)	(\$20,285,533)	(\$31,692,528)	\$11,675,842
15	Avg	\$6.51	\$7.40	\$7.82	\$7.33	\$7.30	\$7.34	\$7.33	\$6.77	\$7.00	(\$10.54)	\$9.66	\$8.69	\$6.82
16	Budget Jun-07	Budget Jul-07	Budget Aug-07	Budget Sep-07	Budget Oct-07	Budget Nov-07	Budget Dec-07	Budget Jan-08	Budget Feb-08	Budget Mar-08	Budget Apr-08	Budget May-08	Budget Jun-08	13 Month Avg - Test
	2,820,160	4,976,580	6,054,790	6,593,895	7,133,000	5,517,000	2,928,000	289,000	(2,100,625)	(3,649,100)	(1,492,680)	663,740	2,820,160	2,501,840
17	\$	\$24,377,362	\$43,043,013	\$52,444,683	\$57,176,244	\$61,950,290	\$62,714,979	\$2,718,002	(\$17,602,231)	(\$30,949,095)	(\$12,613,938)	\$5,430,716	\$23,598,275	\$21,792,727
18	Avg	\$8.64	\$8.65	\$8.66	\$8.67	\$8.69	\$8.70	\$8.78	\$8.38	\$8.48	\$8.45	\$8.18	\$8.37	\$8.71

**Atmos Energy Corporation, Kentucky**

**Case No. 2006-00464**

**Attorney General Initial Data Request Dated February 20, 2007**

**DR Item 23**

**Witness: Gary Smith**

**Data Request:**

With regard to the Company's Gas Stored Underground balances, please provide the following information:

- a. 13-Month actual average Gas Stored Underground mcf volumes for each of the years 2003, 2004, 2005 and 2006, and as assumed in the derivation of the base period and forecasted period 13-month average balances of \$15,356,380 and \$21,792,727.
- b. 13-Month actual average Gas Stored Underground dollar balances for each of the years 2003, 2004, 2005 and 2006 (for the base period and forecasted test year, these balances amount to \$15,356,380 and \$21,792,727, respectively).
- c. Average gas prices per mcf, derived by dividing the dollar balances in the response to part b by the mcf volumes in the response to part a.

**Response:**

The requested information for the years of 2003, 2004, 2005 and 2006 and as assumed for the base period (see AG DR 1-21), as corrected (see AG DR 1-22), and updated, and the forecasted period is provided in Attachment AG DR 1-23.

Almos Energy Corporation, KY  
 Case No. 2006-00464  
 AG DR 1-23

Line No.		A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	a. Mctf Vol	Dec-02 4,223,564	Jan-03 3,373,355	Feb-03 821,288	Mar-03 (1,500,826)	Apr-03 (2,340,004)	May-03 (872,242)	Jun-03 412,737	Jul-03 1,875,174	Aug-03 3,547,556	Sep-03 4,509,906	Oct-03 5,586,293	Nov-03 5,592,275	Dec-03 4,383,739	13 Month Avg - 2003 2,277,924
2	b. \$	\$14,092,425	\$10,613,185	(\$1,176,731)	(\$10,532,480)	(\$14,562,245)	(\$8,379,448)	(\$1,081,264)	\$9,965,051	\$18,658,722	\$23,462,969	\$28,594,470	\$28,662,455	\$22,452,969	\$9,290,006
3	c. Avg	\$3.34	\$3.15	(\$1.43)	\$7.02	\$6.22	\$9.61	(\$2.62)	\$5.31	\$5.26	\$5.20	\$5.12	\$5.13	\$5.12	\$4.08
4	a. Mctf Vol	Dec-03 4,256,099	Jan-04 2,612,488	Feb-04 467,450	Mar-04 (1,395,557)	Apr-04 (2,392,722)	May-04 (1,778,519)	Jun-04 (252,218)	Jul-04 1,329,869	Aug-04 2,944,026	Sep-04 4,611,516	Oct-04 5,634,947	Nov-04 6,395,537	Dec-04 5,327,679	13 Month Avg - 2004 2,135,430
5	b. \$	\$22,452,969	\$13,115,580	\$1,724,172	(\$8,843,886)	(\$15,636,668)	(\$14,272,356)	(\$3,763,868)	\$6,862,018	\$17,999,099	\$27,756,299	\$33,938,339	\$37,399,822	\$31,402,496	\$11,548,771
6	c. Avg	\$5.28	\$5.02	\$3.69	\$6.34	\$6.54	\$8.02	\$14.92	\$5.16	\$6.11	\$6.02	\$6.02	\$5.85	\$5.89	\$5.41
7	a. Mctf Vol	Dec-04 5,327,679	Jan-05 2,897,140	Feb-05 1,027,084	Mar-05 (829,422)	Apr-05 (2,834,463)	May-05 (2,113,497)	Jun-05 (1,181,811)	Jul-05 457,001	Aug-05 2,198,631	Sep-05 3,981,039	Oct-05 5,393,185	Nov-05 6,120,463	Dec-05 4,617,646	13 Month Avg - 2005 1,927,744
8	b. \$	\$31,402,496	\$15,603,555	\$3,509,181	(\$11,842,912)	(\$22,356,240)	(\$14,098,471)	(\$10,371,969)	(\$727,843)	\$7,718,963	\$19,715,090	\$37,093,392	\$47,960,020	\$33,281,319	\$10,529,737
9	c. Avg	\$5.89	\$5.39	\$3.42	\$14.28	\$7.89	\$6.67	\$8.78	(\$1.59)	\$3.51	\$4.95	\$6.88	\$7.84	\$7.21	\$5.46
10	a. Mctf Vol	Dec-05 4,617,646	Jan-06 2,378,456	Feb-06 1,308,282	Mar-06 (1,215,062)	Apr-06 (2,875,498)	May-06 (455,423)	Jun-06 1,451,490	Jul-06 3,179,364	Aug-06 4,890,073	Sep-06 5,637,638	Oct-06 5,990,060	Nov-06 6,282,230	Dec-06 4,865,314	13 Month Avg - 2006 2,773,428
11	b. \$	\$33,281,319	\$16,831,290	\$6,861,774	(\$7,909,884)	(\$21,283,024)	(\$1,487,829)	\$14,733,033	\$24,851,639	\$35,677,410	\$41,316,241	\$43,993,280	\$42,561,805	\$34,040,434	\$20,266,730
12	c. Avg	\$7.21	\$7.08	\$5.24	\$6.51	\$7.40	\$3.27	\$10.15	\$7.82	\$7.30	\$7.33	\$7.34	\$6.77	\$7.00	\$7.31
13	a. Mctf Vol	Mar-06 (1,215,062)	Apr-06 (2,875,498)	May-06 (455,423)	Jun-06 1,451,490	Jul-06 3,179,364	Aug-06 4,890,073	Sep-06 5,637,638	Oct-06 5,990,060	Nov-06 6,282,230	Dec-06 4,865,314	Budget Jan-07 259,000	Budget Feb-07 (2,100,625)	Budget Mar-07 (3,649,100)	13 Month Avg - Base 1,712,266
14	b. \$	(\$7,909,894)	(\$21,283,024)	(\$1,487,829)	\$14,733,033	\$24,851,639	\$35,677,410	\$41,316,241	\$43,993,280	\$42,561,805	\$34,040,434	(\$2,729,093)	(\$20,285,533)	(\$31,692,528)	\$11,675,842
15	c. Avg	\$6.51	\$7.40	\$3.27	\$10.15	\$7.82	\$7.30	\$7.34	\$6.77	\$7.00	\$7.00	(\$10.54)	\$9.66	\$8.69	\$6.82
16	a. Mctf Vol	Budget Jun-07 2,820,160	Budget Jul-07 4,976,580	Budget Aug-07 6,054,790	Budget Sep-07 6,593,895	Budget Oct-07 7,133,000	Budget Nov-07 5,517,000	Budget Dec-07 2,928,000	Budget Jan-08 289,000	Budget Feb-08 (2,100,625)	Budget Mar-08 (3,649,100)	Budget Apr-08 (1,492,680)	Budget May-08 663,740	Budget Jun-08 2,820,160	13 Month Avg - Test 2,501,840
17	b. \$	\$24,377,362	\$43,043,013	\$52,444,683	\$57,176,244	\$61,950,290	\$48,017,153	\$25,714,979	\$2,718,002	(\$17,602,231)	(\$30,949,095)	(\$12,613,938)	\$5,430,716	\$23,588,275	\$21,792,727
18	c. Avg	\$8.64	\$8.65	\$8.66	\$8.67	\$8.69	\$8.70	\$8.78	\$10.49	\$8.38	\$8.48	\$8.45	\$8.18	\$8.37	\$8.71

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 24**  
**Witness: Dan Meziere**

**Data Request:**

With regard to Customer Advances for Construction, please provide the following information:

- a. Provide a schedule showing the actual monthly Customer Advances for Construction balances for each month in 2005 and 2006 and for the month of January 2007.
- b. Explain why the Customer Advances for Division 91 are a positive balance of \$35,541 (rate base increase).

**Response:**

- a. Please see the attachment labeled Case 2006-00464 AG DR1-24 ATT.
- b. The conversion amount at acquisition was coded incorrectly. This amount will be corrected in fiscal 2007.

Atmos Energy Corporation, Kentucky  
 Case No. 2006-00464  
 Attorney General Initial Data Request Dated February 20, 2007  
 DR Item 24  
 Witness: Dan Meziere

ACCT	SUB	SERV	200501	200502	200503	200504	200505	200506	200507	200508
2520	27341	009000	(3,962,006.72)	(3,955,551.80)	(3,967,575.38)	(3,956,208.15)	(3,951,356.85)	(3,976,172.48)	(3,979,166.27)	(3,989,591.72)
		091000	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54
Grand Total			(3,926,466.18)	(3,920,011.26)	(3,932,034.84)	(3,920,667.61)	(3,915,816.31)	(3,940,631.94)	(3,943,625.73)	(3,954,051.18)

	200509	200510	200511	200512	200601	200602	200603	200604	200605	200606
	(3,701,914.38)	(3,720,506.88)	(3,768,440.46)	(3,818,105.08)	(3,779,633.41)	(3,698,770.43)	(3,606,250.29)	(3,630,916.17)	(3,644,544.41)	(3,720,817.66)
	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54
	(3,666,373.84)	(3,684,966.34)	(3,732,899.92)	(3,782,564.54)	(3,744,092.87)	(3,663,229.89)	(3,570,709.75)	(3,595,375.63)	(3,609,003.87)	(3,685,277.12)

	200607	200608	200609	200610	200611	200612	200701
	(3,613,309.44)	(3,537,104.99)	(3,639,919.46)	(3,459,395.47)	(3,510,983.86)	(3,491,805.36)	(3,498,393.39)
	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54
	(3,577,768.90)	(3,501,564.45)	(3,604,378.92)	(3,423,854.93)	(3,475,443.32)	(3,456,264.84)	(3,462,852.84)



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 25**  
**Witness: James Cagle**

**Data Request:**

Schedule B-5, sheet 2 of 4 shows total 3/31/07 Account 255 – Accumulated Deferred Investment Tax Credits (ADITC) for Division 91 of \$918,861. In this regard, please provide the following information:

- a. Explain why such ADITC balances do not exist for Divisions 09, 02 and 12.
- b. Provide the 13 monthly Account 255 ADITC balances for the base period which, when averaged and allocated at 36.78%, resulted in the claimed 13-month average base period Division 91 ADITC balance of \$358,118.
- c. Provide the actual (unallocated) Division 91 Account 255 ADITC balances for each month of calendar years 2005 and 2006 and as projected for each month of calendar years 2007 and 2008 through June.
- d. Explain why the Company has not reflected any allocated 13-month average Division 91 Account 255 ADITC balance for the forecasted test year, as shown on Schedule B-5, sheet 4 of 4. If such forecasted test year Account 255 ADITC should have been reflected, please indicate the appropriate allocated 13-month average balance.

**Response:**

- a. Rate Division 9 (Kentucky) was acquired by Atmos in 1987 as a purchase. At that time, any existing deferred ITC would have remained with the seller. Rate Divisions 2 and 12 (Shared Services) did not exist in the years where ITC was available and therefore have no ADITC.

b.

Div 91

Mar-06	(\$1,047,409)	Actual
Apr-06	(1,047,409)	Actual
May-06	(1,047,409)	Actual
Jun-06	(1,047,409)	Actual
Jul-06	(1,047,409)	Actual
Aug-06	(1,047,409)	Actual
Sep-06	(798,176)	Actual
Oct-06	(964,331)	Projected
Nov-06	(936,639)	Projected
Dec-06	(899,715)	Projected

Jan-07	(933,562)	Projected
Feb-07	(923,305)	Projected
Mar-07	<u>(918,861)</u>	Projected
Average	(\$973,773)	
	<u>36.78%</u>	
	<u><u>(\$358,118)</u></u>	

- c. Please also refer to b and d of this response. No further forecast has been made.

Date	Div 91 Acct 255
Jan-05	(1,324,831)
Feb-05	(1,324,831)
Mar-05	(1,324,831)
Apr-05	(1,324,831)
May-05	(1,324,831)
Jun-05	(1,324,831)
Jul-05	(1,324,831)
Aug-05	(1,324,831)
Sep-05	(1,047,409)
Oct-05	(1,047,409)
Nov-05	(1,047,409)
Dec-05	(1,047,409)
Jan-06	(1,047,409)
Feb-06	(1,047,409)
Mar-06	(1,047,409)
Apr-06	(1,047,409)
May-06	(1,047,409)
Jun-06	(1,047,409)
Jul-06	(1,047,409)
Aug-06	(1,047,409)
Sep-06	(798,176)
Oct-06	(798,176)
Nov-06	(798,176)
Dec-06	(798,176)

- d. No allocation of division 91 deferred ITC is allocable to Kentucky for ratemaking purposes. The balance reflected in Division 91 relates specifically to states within the old United Cities Gas Company.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 26**  
**Witness: James Cagle**

**Data Request:**

As shown on Schedule B-1, sheets 1 and 2 of 2, the claimed 13-month average Deferred Income Tax balances for the base period and forecasted test year amount to \$34,646,529 and \$26,933,538. In this respect, please provide the following information:

- a. Provide a detailed component breakout of these two average base period and forecasted test year balances showing all "Non-Plant Related" deferred taxes and "Plant Related" deferred taxes, in the same format and detail as shown, for example, on pages 9 and 10 of 12 in the response to PSC-1-27.
- b. Provide a detailed explanation why the total average deferred income taxes of \$26,933,538 for the forecasted test year are projected to be approximately \$7.7 million lower than the projected average deferred income taxes of \$34,646,529 for the base period.
- c. Provide the 13 monthly base period deferred income tax balances which, when divided by 13, resulted in the 13-month average base period deferred tax balance of \$34,646,529. Provide these monthly balances in total and as broken out by Account 190, 255, 282 and 283 deferred taxes.
- d. Provide the monthly deferred income tax balances for the "interim" period, April, May and June 2007. Provide these monthly balances in total and as broken out by Account 190, 255, 282 and 283 deferred taxes.
- e. Provide the 13 monthly forecasted test period deferred income tax balances which, when divided by 13, resulted in the 13-month average forecasted test period deferred tax balance of \$26,933,538. Provide these monthly balances in total and as broken out by Account 190, 255, 282 and 283 deferred taxes.
- f. Provide the actual monthly deferred tax balances from March 2006 through December 2006 and, once available, for the month of January 2007. Provide these monthly balances in total and as broken out by Account 190, 255, 282 and 283 deferred taxes.

**Response:**

- a. The requested information is provided in response to KPSC DR1-27 and the response to item c of this response which shows the ratemaking allocations by month of Division 02, 12, and 91.
- b. The average deferred income tax balances for the period ended 6/30/2007 includes actual balances for the six months ended 9/30/2006. As shown in response to item c., the actual balances beginning in March, April and May, 2006, were significantly higher than the actual balance at September, 2006, due primarily to the balance of deferred gas cost. As

discussed in the testimony of James Cagle, the tax impact arising from the over/under recovery of gas cost was eliminated in the projection.

Schedule B.5 B included an addition error which is corrected and attached to the response to item AG DR1-1.

c., d., and e. Please see attached spreadsheet labeled AG DR1-26 ATT.

f. Please see the response to item c and attached spreadsheet labeled AG DR1-26 ATT.





Atmos Energy Corporation, KY  
Case No. 2006-00464  
Deferred Credits and Accumulated Deferred Income Taxes  
as of June 30, 2008

Data: \_\_\_ Base Period \_\_\_ X \_\_\_ Forecasted Period  
Type of Filing: \_\_\_ X \_\_\_ Original \_\_\_ Updated  
Workpaper Reference No(s).

FR 10(10)(b)5  
Sched. B-5  
Sheet 3 of 4

Line No.	Sub Acct	Period End Tot Company KY	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
<b>DIVISION 09</b>					
2					
3	<u>Account 190 - Accumulated Deferred Income Taxes</u>				
4	28201	Accum Defer - Fed Income Tax	6,505,826	6,505,826	6,420,974
5					
6	28206	Accum Defer - State Income Tax	866,078	866,078	858,805
7					
8		Total Account 190	<u>7,371,905</u>	<u>7,371,905</u>	<u>7,279,779</u>
9					
10	<u>Account 282 - Accumulated Deferred Income Taxes</u>				
11	28201	Accum Defer - Fed Income Tax	(27,940,112)	(27,940,112)	(27,949,057)
12					
13	28206	Accum Defer - State Income Tax	(3,900,338)	(3,900,338)	(3,901,104)
14					
15		Total Account 282	<u>(31,840,450)</u>	<u>(31,840,450)</u>	<u>(31,850,161)</u>
16					
17	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>				
18	28201	Accum Defer - Fed Income Tax	(474,726)	(474,726)	(474,726)
19					
20	28206	Accum Defer - State Income Tax	(45,648)	(45,648)	(45,648)
21					
22		Total Account 283	<u>(520,374)</u>	<u>(520,374)</u>	<u>(520,374)</u>
23					
24		<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>(24,988,919)</u>	<u>(24,988,919)</u>	<u>(25,090,756)</u>
<b>DIVISION 02</b>					
26					
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>				
28	28201	Accum Defer - Fed Income Tax	22,362,330	1,162,841	1,157,247
29					
30	28206	Accum Defer - State Income Tax	3,109,979	161,719	161,239
31					
32		Total Account 190	<u>25,472,309</u>	<u>1,324,560</u>	<u>1,318,486</u>
33					
34	<u>Account 282 - Accumulated Deferred Income Taxes</u>				
35	28201	Accum Defer - Fed Income Tax	(8,846,648)	(460,026)	(439,107)
36					
37	28206	Accum Defer - State Income Tax	(5,914,813)	(307,570)	(306,938)
38					
39		Total Account 282	<u>(14,761,461)</u>	<u>(767,596)</u>	<u>(746,045)</u>
40					
41	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>				
42	28201	Accum Defer - Fed Income Tax	(21,751,775)	(1,131,092)	(1,172,887)
43					
44	28206	Accum Defer - State Income Tax	(1,191,323)	(61,949)	(65,531)
45					
46		Total Account 283	<u>(22,943,098)</u>	<u>(1,193,041)</u>	<u>(1,238,418)</u>
47					
48		<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>(12,232,250)</u>	<u>(636,077)</u>	<u>(665,976)</u>

DIVISION 12

1		<u>Account 282 - Accumulated Deferred Income Taxes</u>		5.60%		
2	28201	Accum Defer - Fed Income Tax	<u>(33,726,969)</u>		<u>(1,888,710)</u>	<u>(1,903,292)</u>
<b>DIVISION 91</b>						
3	15560	Account 252 - Customer Advances For Construction	<u>35,541</u>	36.78%	<u>13,071</u>	<u>13,071</u>
4						
5		<u>Account 190 - Accumulated Deferred Income Taxes</u>				
6	28201	Accum Defer - Fed Income Tax	7,675,751		2,822,864	2,787,577
7						
8	28206	Accum Defer - State Income Tax	1,074,830		395,284	392,259
9						
10		Total Account 190	<u>8,750,581</u>		<u>3,218,148</u>	<u>3,179,835</u>
11						
12		<u>Account 282 - Accumulated Deferred Income Taxes</u>				
13	28201	Accum Defer - Fed Income Tax	(3,502,499)		(1,288,093)	(1,312,832)
14						
15	28206	Accum Defer - State Income Tax	(496,238)		(182,499)	(184,619)
16						
17		Total Account 282	<u>(3,998,737)</u>		<u>(1,470,591)</u>	<u>(1,497,451)</u>
18						
19		<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>				
20	28201	Accum Defer - Fed Income Tax	(2,283,207)		(839,681)	(839,681)
21						
22	28206	Accum Defer - State Income Tax	<u>(316,010)</u>		<u>(116,217)</u>	<u>(116,217)</u>
23		Total Account 283	<u>(2,599,217)</u>		<u>(955,898)</u>	<u>(955,898)</u>
24						
25		<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>2,152,626</u>	791,658	<u>791,658</u>	<u>726,486</u>
26						
27		Total Deferred Income Taxes - Jurisdictional	<u>(68,795,512)</u>		<u>(26,722,048)</u>	<u>(26,933,538)</u>



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 27**  
**Witness: James Cagle**

**Data Request:**

With regard to Account 253 – Other Deferred Credits, please provide the following information (provide this information for total Account 253 amounts, including Account 253 for the Kentucky Division and allocated Account 253 balances from Divisions 02, 12 and 91):

- a. Actual total 13-month average Account 253 balances for calendar year 2006, and projected 13-month average Account 253 balances for the base period and forecasted test period. Provide this information in total and as broken out by Account 253 Other Deferred Credit components.
- b. If any of the 13-month average Account 253 – Other Deferred Credit components have associated deferred income taxes that are included in the proposed 13-month average base period and forecasted test year Accumulated Deferred Income Tax balances of \$26,933,538 and \$34,646,529, please identify these Other Deferred Credit components and their associated 13-month average base period and forecasted test year balances. In addition, identify the associated deferred income taxes (title and account, e.g., account 190) and their associated 13-month average base period and forecasted test year balances included in the total 13-month average balances of \$26,933,538 and \$34,646,529.

**Response:**

- a. Please see the attached spreadsheet labeled AG DR1-27 ATT. Balances in account 253 were not separately projected by sub-account for either the base or forecasted test period.
- b. Please see attached spreadsheet labeled AG DR1-27ATT.

Balances Tax Effected

Line No.	Div	Acct	Sub	Fiscal 2006 Jan-06	Fiscal 2006 Feb-06	Fiscal 2006 Mar-06	Fiscal 2006 Apr-06	Fiscal 2006 May-06	Fiscal 2006 Jun-06	Fiscal 2006 Jul-06	Fiscal 2006 Aug-06	Fiscal 2006 Sep-06	Fiscal 2007 Oct-06	Fiscal 2007 Nov-06	Fiscal 2007 Dec-06	ADIT
1	9	2530	27702	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	x
2	9	2530	27706	(2,971,677)	(3,130,161)	(3,288,645)	(3,447,129)	(3,605,613)	(3,764,097)	(3,922,581)	(4,081,065)	(4,239,549)	(2,409,633)	(2,537,496)	(2,665,358)	x
3	9	2530	27710	0	144,752	267,104	267,104	267,104	267,104	267,104	812,842	812,842	0	0	0	x
4	9	2530	27712	(496,138)	(501,204)	(506,269)	(511,335)	(516,401)	(521,466)	(526,532)	(531,597)	(536,663)	(540,011)	(543,359)	0	x
5	9	2530	27713	(576,810)	(573,164)	(570,241)	(566,957)	(563,673)	(560,751)	(557,466)	(554,182)	(550,898)	(547,407)	(543,916)	(540,425)	x
6	9	2530	27728	40,787	46,158	56,541	66,242	75,724	85,253	94,786	104,542	114,333	8,629	17,499	27,543	x
7	9	2530	27729	465,243	610,227	674,982	768,984	842,613	918,857	1,008,032	1,088,807	1,200,154	64,073	129,676	206,880	x
8	9	2530	27730	(101,985)	(126,783)	(153,636)	(177,751)	(201,529)	(225,926)	(284,246)	(312,722)	(341,659)	(27,452)	(54,502)	(78,685)	x
9	9	2530	27749	0	108	108	108	108	108	108	108	108	0	0	0	x
10	2	2530	27703	(163,945)	(163,945)	(163,945)	(163,945)	(163,945)	(163,945)	(163,945)	(163,945)	(163,945)	(163,945)	(163,945)	(163,945)	x
11	2	2530	27704	22	22	22	22	22	22	22	22	22	22	22	22	x
12	2	2530	27706	(7,423,648)	(7,621,530)	(7,819,412)	(8,017,294)	(8,215,176)	(8,413,058)	(8,610,940)	(8,808,822)	(8,851,704)	(7,687,217)	(7,877,585)	(8,067,952)	x
13	2	2530	27707	(240,547)	(250,455)	(254,381)	(271,051)	(279,619)	(282,805)	(296,321)	(305,335)	(312,883)	(330,489)	(337,874)	(339,870)	x
14	2	2530	27709	12,919	16,565	16,565	29,181	47,802	75,354	106,641	139,476	139,476	0	8,873	159,490	x
15	2	2530	27712	(47,122,852)	(47,725,165)	(48,327,478)	(48,929,791)	(49,519,144)	(50,108,497)	(50,697,849)	(51,273,038)	(51,833,605)	(52,354,716)	(52,830,785)	(53,306,851)	x
16	2	2530	27728	9,665	10,950	13,434	15,755	18,148	20,883	590,190	593,280	1,323,510	2,747	5,572	8,970	x
17	2	2530	27729	110,247	144,932	160,424	182,912	201,495	223,380	248,977	273,315	307,987	20,400	41,287	67,263	x
18	2	2530	27730	(25,930)	(31,803)	(38,227)	(389,521)	(680,098)	(672,888)	(89,578)	(83,736)	(657,670)	(8,684)	(179,864)	(764,205)	x
19	2	2530	27731	178,238	212,797	212,797	212,797	212,797	212,797	230,493	230,493	235,077	1,827	1,827	1,827	x
20	2	2530	27735	(30,312)	(30,312)	0	0	0	0	0	0	0	0	0	0	x
21	2	2530	27737	(757,993)	(852,296)	(543,336)	(654,397)	(765,422)	(581,916)	(696,330)	(805,221)	(304,855)	(413,746)	(367,517)	(651,896)	x
22	2	2530	27738	(300)	0	0	0	0	0	0	0	0	0	0	0	x
23	2	2530	27745	(28,669)	(24,489)	2,934	30,357	58,384	0	0	0	0	0	0	0	x
24	2	2530	27749	2,570	3,814	4,181	4,639	4,639	5,373	5,740	6,107	6,474	367	734	1,413	x
25	91	2530	27704	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	x
26	91	2530	27706	(11,823,370)	(12,080,868)	(12,338,366)	(12,595,864)	(12,853,362)	(13,110,860)	(13,368,358)	(13,625,856)	(13,310,354)	(11,620,497)	(11,867,190)	(12,113,884)	x
27	91	2530	27707	(94,019)	(94,019)	(94,019)	(94,019)	(94,019)	(94,019)	(94,019)	(94,019)	(94,019)	(94,019)	(94,019)	(94,019)	x
28	91	2530	27711	(36)	(36)	(36)	(36)	(36)	0	0	0	0	0	0	0	x
29	91	2530	27712	(1,526,345)	(1,531,411)	(1,536,476)	(1,541,542)	(1,546,608)	(1,551,673)	(1,556,739)	(1,561,804)	(1,566,870)	(1,570,218)	(1,573,566)	(2,123,622)	x
30	91	2530	27713	(982,817)	(977,166)	(971,516)	(965,866)	(960,216)	(954,565)	(948,915)	(943,265)	(937,614)	(930,894)	(924,173)	(917,453)	x
31	91	2530	27728	71,329	80,785	99,067	116,150	133,082	150,596	168,116	185,243	202,431	16,058	32,566	51,402	x
32	91	2530	27729	813,623	1,068,908	1,182,925	1,348,440	1,479,921	1,620,054	1,783,956	1,925,752	2,121,217	119,239	241,325	386,010	x
33	91	2530	27730	(178,353)	(222,016)	(269,298)	(311,759)	(354,220)	(399,061)	(506,250)	(556,239)	(607,037)	(51,087)	(101,428)	(146,826)	x
34	91	2530	27749	75,623	144,691	155,495	166,298	166,298	187,905	198,708	209,511	220,315	10,803	21,607	32,410	x

Balances Tax Effected		Fiscal 2006											
Line	Div Acct Sub	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06
2	9 2530 27706	(1,129,237)	(1,189,461)	(1,249,685)	(1,309,909)	(1,370,133)	(1,430,357)	(1,490,581)	(1,550,805)	(1,545,669)	(915,661)	(964,248)	(1,012,836)
3	9 2530 27710	0	55,006	101,500	101,500	101,500	101,500	101,500	308,880	308,880	0	0	0
4	9 2530 27712	(188,533)	(190,457)	(192,382)	(194,307)	(196,232)	(198,157)	(200,082)	(202,007)	(203,932)	(205,204)	(206,477)	0
5	9 2530 27713	(219,188)	(217,802)	(216,692)	(215,444)	(214,196)	(213,085)	(211,837)	(210,589)	(209,341)	(208,015)	(206,688)	(205,361)
6	9 2530 27728	15,499	17,540	21,485	25,172	28,775	32,396	36,019	39,726	43,447	3,279	6,650	10,466
7	9 2530 27729	176,792	231,886	256,493	292,214	320,193	349,166	383,052	413,747	456,058	24,348	49,277	78,614
8	9 2530 27730	(38,754)	(48,178)	(58,382)	(67,545)	(76,581)	(85,652)	(108,013)	(118,834)	(129,830)	(10,432)	(20,711)	(29,900)
9	9 2530 27749	0	41	41	41	41	41	41	41	41	0	0	0
10	2 2530 27703	(62,299)	(62,299)	(62,299)	(62,299)	(62,299)	(62,299)	(62,299)	(62,299)	(62,299)	(62,299)	(62,299)	(62,299)
11	2 2530 27704	8	8	8	8	8	8	8	8	8	8	8	8
12	2 2530 27706	(2,820,986)	(2,896,181)	(2,971,376)	(3,046,572)	(3,121,767)	(3,196,962)	(3,272,157)	(3,347,352)	(3,363,647)	(2,921,143)	(2,993,482)	(3,065,822)
13	2 2530 27707	(91,408)	(95,173)	(96,665)	(102,999)	(106,255)	(107,466)	(112,602)	(116,027)	(118,895)	(125,586)	(128,392)	(129,151)
14	2 2530 27709	4,909	6,295	6,295	11,089	18,165	28,635	40,523	53,001	53,001	0	3,372	60,606
15	2 2530 27712	(17,906,684)	(18,135,563)	(18,364,442)	(18,593,321)	(18,817,275)	(19,041,229)	(19,265,183)	(19,483,755)	(19,696,770)	(19,894,792)	(20,075,698)	(20,256,603)
16	2 2530 27728	3,673	4,161	5,105	5,987	6,896	7,936	224,272	225,446	502,934	1,044	2,117	3,409
17	2 2530 27729	41,894	55,074	60,961	69,507	76,568	84,884	94,611	103,860	117,035	7,752	15,689	25,560
18	2 2530 27730	(9,853)	(12,085)	(14,526)	148,018	258,437	255,698	34,040	31,820	(249,915)	(3,300)	68,348	290,398
19	2 2530 27731	67,730	80,863	80,863	80,863	80,863	80,863	87,587	87,587	89,329	694	694	694
20	2 2530 27735	(11,519)	(11,519)	0	0	0	0	0	0	0	0	0	0
24	2 2530 27749	976	1,449	1,589	1,763	1,763	2,042	2,181	2,321	2,460	139	279	537
25	91 2530 27704	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
26	91 2530 27706	(4,492,880)	(4,590,730)	(4,688,579)	(4,786,428)	(4,884,277)	(4,982,127)	(5,079,976)	(5,177,825)	(5,057,934)	(4,415,789)	(4,509,532)	(4,603,276)
27	91 2530 27707	(35,727)	(35,727)	(35,727)	(35,727)	(35,727)	(35,727)	(35,727)	(35,727)	(35,727)	(35,727)	(35,727)	(35,727)
28	91 2530 27711	(14)	(14)	(14)	(14)	(14)	(14)	0	0	0	0	0	0
29	91 2530 27712	(580,011)	(581,936)	(583,861)	(585,786)	(587,711)	(589,636)	(591,561)	(593,486)	(595,411)	(596,683)	(597,955)	(806,976)
30	91 2530 27713	(373,470)	(371,323)	(369,176)	(367,029)	(364,882)	(362,735)	(360,588)	(358,441)	(356,293)	(353,740)	(351,186)	(348,632)
31	91 2530 27728	27,105	30,698	37,646	44,137	50,571	57,226	63,884	70,392	76,924	6,102	12,375	19,533
32	91 2530 27729	309,177	406,185	449,511	512,407	562,370	615,621	677,903	731,786	806,062	45,311	91,704	146,684
33	91 2530 27730	(67,774)	(84,366)	(102,333)	(118,469)	(134,604)	(151,643)	(192,375)	(211,371)	(230,674)	(19,413)	(38,543)	(55,794)
34	91 2530 27749	28,737	54,983	59,088	63,193	63,193	71,404	75,509	79,614	83,720	4,105	8,211	12,316

Response to AG 1-27 b.  
Shared Services

(ALL NUMBERS ARE TAX EFFECTED)

DEFERRED TAX ASSETS / (LIABILITIES)

	Actual 09/30/2006 Ending Balance	Forecast 12/31/2006 Ending Balance	Activity	Forecast 03/31/2007 Ending Balance	Activity	Forecast 06/30/2007 Ending Balance	Activity
SEBP Adjustment	18,883,300	18,243,393	(639,907)	17,960,256	(283,137)	18,594,432	623,553
Pension Expense	(40,110,399)	(43,775,177)	(3,664,778)	(42,885,060)	890,117	(42,631,484)	944,995
FAS 106 Adjustment	2,965,843	2,502,880	(462,963)	2,644,039	141,159	2,653,859	118,235
<b>SUBTOTAL NON PLANT RELATED DEFERRED</b>	<b>(18,261,256)</b>	<b>(23,028,904)</b>	<b>(4,767,648)</b>	<b>(22,280,765)</b>	<b>748,139</b>	<b>(21,383,193)</b>	<b>1,686,783</b>
A1900-28201	22,644,968	21,629,167	(1,015,801)	21,498,398	(130,769)	22,091,552	683,226
A1900-28206	3,134,205	3,047,136	(87,069)	3,035,927	(11,209)	3,086,769	58,562
A2830-28201	(20,398,050)	(23,773,504)	(3,375,453)	(22,953,659)	819,845	(22,720,102)	870,390
A2830-28206	(1,075,290)	(1,364,614)	(289,325)	(1,294,342)	70,272	(1,274,323)	74,605
<b>TOTAL TAX EFFECTED</b>	<b>4,305,833</b>	<b>(461,815)</b>	<b>(4,767,648)</b>	<b>286,325</b>	<b>748,139</b>	<b>1,183,896</b>	<b>1,686,783</b>

Response to AG 1-27 b.  
Shared Services

(ALL NUMBERS ARE TAX EFFECTED)

DEFERRED TAX ASSETS / (LIABILITIES)

	Forecast 09/30/2007 Ending Balance	Forecast 12/31/2007 Ending Balance	Forecast 03/31/2008 Ending Balance	Forecast 06/30/2008 Ending Balance
SEBP Adjustment	19,217,985	18,886,407	18,162,345	18,817,826
Pension Expense	(41,686,489)	(43,457,584)	(42,326,464)	(41,580,157)
FAS 106 Adjustment	2,772,094	2,609,204	2,766,635	2,724,452
	(19,696,410)	(21,961,973)	(21,397,484)	(20,037,878)

SUBTOTAL NON PLANT RELATED DEFERRED

	Forecast 09/30/2007 Ending Balance	Forecast 12/31/2007 Ending Balance	Forecast 03/31/2008 Ending Balance	Forecast 06/30/2008 Ending Balance
A1900-28201	22,774,778	22,319,347	21,797,450	22,362,330
A1900-28206	3,145,331	3,106,294	3,061,560	3,109,979
A2830-28201	(21,849,712)	(23,480,984)	(22,439,163)	(21,751,775)
A2830-28206	(1,199,718)	(1,339,541)	(1,250,242)	(1,191,323)
TOTAL TAX EFFECTED	2,870,679	605,116	1,169,605	2,529,211

Response to AG 1-27 b.

KY/Mid-states General Office

(ALL NUMBERS ARE TAX EFFECTED)

	Actual 09/30/2006	Forecast 12/31/2007	Forecast 03/31/2007	Forecast 06/30/2007	Forecast 09/30/2007
	Ending Balance	Activity	Ending Balance	Activity	Ending Balance
DEFERRED TAX ASSETS / (LIABILITIES)					
SEBP Adjustment	951,712	(6,902)	944,810	2,608	953,583
FAS 106 Adjustment	5,127,883	(614,333)	4,513,550	104,874	4,908,803
SUBTOTAL NON PLANT RELATED DEFERRED	6,079,595	(621,235)	5,458,360	107,482	5,862,386
TOTAL DEFERRED TAX ASSETS / (LIABILITIES)	6,079,595	(621,235)	5,458,360	107,482	5,862,386
ESSBASE TIE OUT					
A1900-28201	7,912,182	(572,190)	7,339,992	98,996	7,712,121
A1900-28206	1,095,095	(49,045)	1,046,050	8,485	1,077,947

Response to AG 1-27 b.  
 KY/Mid-states General Office  
 (ALL NUMBERS ARE TAX EFFECTED)

	Forecast 12/31/2007 Ending Balance	Activity	Forecast 03/31/2008 Ending Balance	Activity	Forecast 06/30/2008 Ending Balance
DEFERRED TAX ASSETS / (LIABILITIES)					
SEBP Adjustment	949,261	(4,322)	950,231	971	951,202
FAS 106 Adjustment	4,636,958	(271,845)	4,725,666	146,029	4,871,695
SUBTOTAL NON PLANT RELATED DEFERRED	5,586,219	(276,167)	5,675,897	147,000	5,822,897
TOTAL DEFERRED TAX ASSETS / (LIABILITIES)	5,586,219	(276,167)	5,675,897	147,000	5,822,897
ESBASE TIE OUT					
A1900-28201	7,457,757	(254,364)	7,540,355	135,395	7,675,750
A1900-28206	1,056,145	(21,803)	1,063,224	11,605	1,074,830

Response to AG 1-27 b.  
Kentucky

(ALL NUMBERS ARE TAX EFFECTED)

DEFERRED TAX ASSETS / (LIABILITIES)

	Actual 09/30/2005 Ending Balance	09/05 - 03/06 Activity	Actual 03/31/2006 Ending Balance	03/06 - 09/06 Activity	Actual 09/30/2006 Ending Balance	Forecast 12/31/2006 Ending Balance	Activity	Forecast 03/31/2007 Ending Balance	Activity	Forecast 06/30/2007 Ending Balance
SEBP Adjustment	405,562	-	405,562	7,711	413,273	-	(413,273)	-	-	-
FAS 106 Adjustment	1,279,011	44,835	1,323,847	(774)	1,323,073	1,125,344	(197,729)	1,189,797	97,236	1,287,033
SUBTOTAL NON PLANT RELATED DEFERRED	1,684,573	44,835	1,729,409	6,937	1,736,346	1,125,344	(611,002)	1,189,797	97,236	1,287,033
A1900-28201	(2,260,591)	(0)	(2,260,591)	8,114,165	5,853,574	5,671,455	(182,119)	5,730,820	89,559	5,820,379
A1900-28206	544,426	(0)	544,426	265,745	810,171	794,561	(15,610)	799,649	7,677	807,326
A2830-28201	29,237	0	29,237	(123,317)	(94,080)	(474,726)	(380,646)	-	-	(474,726)
A2830-28206	2,506	0	2,506	(15,527)	(13,021)	(45,648)	(32,827)	(45,648)	-	(45,648)
TOTAL TAX EFFECTED	(1,684,422)	0	(1,684,422)	8,241,067	6,556,645	5,945,642	(611,002)	6,010,096	97,236	6,107,331



Response to AG 1-27 b.

Kentucky

(ALL NUMBERS ARE TAX EFFECTED)

DEFERRED TAX ASSETS / (LIABILITIES)

	Activity	Forecast 09/30/2007 Ending Balance	Forecast 12/31/2007	Forecast 03/31/2008	Forecast 06/30/2008 Ending Balance
SEBP Adjustment	-	-	-	-	-
FAS 106 Adjustment	(8,051)	1,278,982	1,334,463	(12,967)	83,800
SUBTOTAL NON PLANT RELATED DEFERRED	(8,051)	1,278,982	1,334,463	1,321,496	1,405,296
A1900-28201	(7,415)	5,812,964	5,864,065	(11,949)	77,184
A1900-28206	(636)	806,690	811,070	(1,024)	6,616
A2830-28201	-	(474,726)	(474,726)	-	-
A2830-28206	-	(45,648)	(45,648)	(45,648)	(45,648)
TOTAL TAX EFFECTED	(8,051)	6,099,280	6,154,761	(12,967)	6,225,594

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 28**  
**Witness: James Cagle**

**Data Request:**

With regard to the pro forma base period and forecasted test period income tax calculations shown on Schedule E, please provide the following information:

- a. Please explain why the Company has not reflected any income tax credits for ITC amortization.
- b. Reconcile the base period income tax amount of \$2,011,692 to the base period income tax amount of \$1,963,704 shown on Schedule C-2, line 15.

**Response:**

- a. Please see the Company's response to AG DR1-25.
- b. Please see the Company's response to KPSC Staff DR2-78.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 29**  
**Witness: Greg Waller**

**Data Request:**

On page 18, lines 20-22, of his testimony, Mr. Waller states ...”we have received an indication of our initial property value from the Kentucky Department of Revenue and our State Property Tax Bill for 2006. The property tax assessment is \$4,011,420.” In this regard, please provide the following information:

- a. Is the 2006 property tax assessment of \$4,011,420 the amount of property taxes that the Company will actually be required to pay to KDR or does this represent an initial property tax assessment by KDR, which amount may be challenged and negotiated downward by the Company?
- b. Provide the Company’s actual property taxes (equivalent to the 2006 property tax assessment of \$4,011,420) that was paid to KDR in each of the years 2002, 2003, 2004, 2005 and 2006. In addition, if these actual property tax payments for 2002, 2003, 2004, 2005 and 2006 are different from the initial property tax assessments by KDR for each of these years 2002, 2003, 2004, 2005 and 2006, please indicate how these actual payments differed from the corresponding initial property assessments.
- c. Provide the basis for the assumed 3% increase in the Company’s property taxes effective November 2007.

**Response:**

- a. The \$4,011,420 referred in the above testimony represents the estimated property taxes for tax year 2006 based upon the current KDR assessment of 336,242,098. The initial KDR assessment is currently under appeal. While under appeal, Atmos will pay the KDR and Local Tax Districts based on Atmos’ claimed value of 214,983,174. Upon resolution of the appeal, Atmos will pay the difference, if any, between the claimed value and finalized value.

b.

<b>Tax Year</b>	<b>Initial KDR Value</b>	<b>Estimated Taxes based off Initial Value</b>	<b>Settled Value</b>	<b>Taxes Paid by Tax Year</b>
<b>2002</b>	237,501,793	2,593,496	171,000,000	1,867,258
<b>2003</b>	207,080,070	2,285,104	175,891,940	1,939,934
<b>2004</b>	220,204,325	2,474,467	197,196,586	2,215,925
<b>2005</b>	253,040,918	2,810,668	214,981,600	2,387,921
<b>2006*</b>	336,242,098	4,011,420		

\* The 2006 initial value is allocated to Real, Personal, and Inventory property in a different manner than in prior years. Each one of these property classifications have different tax rates.

c. A 3% increase in property taxes from year to year is standard. This can be caused by the addition of property, increases in value, and increases in State and Local tax rates. Please see the chart in part b above, which shows that taxes have historically increased by more than 3% annually.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 30**  
**Witness: Dan Meziere**

**Data Request:**

In the same format and detail as shown on lines 1 – 10 of Schedule C.2.3, provide the actual taxes other than income taxes (in total and by tax component) for calendar years 2004, 2005 and 2006.

**Response:**

Please see attachment Case 2006-646 DR 1-30 ATT.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Monthly Taxes Other by Sub-Account  
By Month for the Calendar Year 2006  
AG DR 1-30

Witness: Dan Meziere

line & Title	actual												Total
	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	
1 FICA	2,101	80,424	37,010	35,949	19,031	45,345	20,290	27,434	24,598	37,820	30,782	22,874	383,658
2 FUTA	5,862	2,316	(897)	(44)	4	19	32	30	39	15	7	5	7,388
3 SUTA	3,914	1,780	(440)	(39)	(2)	13	39	18	27	979	(670)	(349)	5,270
4 Ad Valorem - Accrual	216,804	216,804	216,804	216,804	216,804	216,804	216,804	216,804	216,804	219,304	219,304	219,304	2,609,148
5 Taxes Property and Other	-	-	-	-	-	-	-	-	800,000	-	-	-	800,000
6 Public Service Commission Assessment	27,645	27,645	27,645	27,645	27,645	27,645	33,470	33,470	33,470	33,470	33,470	33,470	366,690
7 Allocation for taxes other	22,365	17,296	17,358	14,341	10,286	16,494	9,649	8,907	10,104	12,594	12,606	10,949	162,949
8 Allocation for taxes other CSC	0	0	0	0	5,444	0	5,071	4,532	4,762	0	7,039	6,971	33,819
9 Allocation from taxes other Div. 091	-	-	-	-	-	-	-	-	-	18,714	8,602	7,750	35,066
10 Allocation for Other 01290	65	163	0	0	0	0	0	0	0	0	1,675	1,114	3,017
11 DOT Transmission User Tax	-	38,152	-	-	-	-	-	-	-	-	-	-	38,152
<b>Total</b>	<b>278,756</b>	<b>384,580</b>	<b>297,480</b>	<b>294,656</b>	<b>279,212</b>	<b>306,320</b>	<b>285,355</b>	<b>291,195</b>	<b>1,089,804</b>	<b>322,896</b>	<b>312,815</b>	<b>302,088</b>	<b>4,445,157</b>
12 Div 002													
13 FICA	134,344	153,344	168,873	136,177	147,002	152,053	127,500	172,123	123,363	191,212	187,964	180,483	1,874,438
14 FUTA	19,186	5,281	1,067	373	656	820	754	1,038	795	648	558	341	31,517
15 SUTA	48,649	18,201	7,603	2,519	2,552	2,224	1,938	(44,730)	20,738	1,405	1,017	936	63,052
16 Ad Valorem - Accrual	25,000	25,000	25,000	35,000	35,000	35,000	35,000	35,000	35,000	20,000	20,000	20,000	345,000
17 Allocated to Kentucky Div.	(20,053)	(17,034)	(16,463)	(13,776)	(9,649)	(9,904)	(8,607)	(8,515)	(9,373)	-	-	-	(113,374)
18													
19 Div 012													
20 FICA	104,504	109,149	108,725	88,444	93,713	102,244	87,426	107,878	70,193	111,491	114,652	113,589	1,212,008
21 FUTA	15,029	3,519	433	228	417	551	517	652	455	376	341	216	22,734
22 SUTA	38,108	12,449	4,287	1,591	1,620	1,502	1,329	(28,736)	13,194	817	623	590	47,374
23 Ad Valorem - Accrual	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	30,000
24 Benefit	75	-	-	85	100	(5,924)	(5,071)	(4,532)	(4,762)	-	-	-	260
25 Allocated to Kentucky Div.	-	-	-	-	(5,444)	-	-	-	-	-	-	-	(25,733)
26													
27 Div 091													
28 FICA 1210 1213	2,135	10,472	7,217	5,039	2,231	5,395	5,521	4,745	8,657	21,615	13,731	11,241	97,999
29 FUTA 1211 1214	877	324	(161)	(5)	1	4	6	6	11	8	3	3	1,077
30 SUTA 1212 1215	708	484	142	(54)	8	3	7	(212)	92	564	(345)	(171)	1,226
31 Ad Valorem - Accrual 30101	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
32 Allocated to Kentucky Div.	0	0	0	0	0	0	0	0	0	24,430	21,206	18,930	18,930
33 Expense Allocation	(13,720)	(21,280)	(17,198)	(14,980)	(12,240)	(15,402)	(15,534)	(14,539)	(18,760)	(32,187)	(23,389)	(21,073)	(220,302)
34													
<b>Total</b>	<b>384,820</b>	<b>326,943</b>	<b>315,988</b>	<b>264,332</b>	<b>280,960</b>	<b>294,394</b>	<b>254,464</b>	<b>243,225</b>	<b>263,738</b>	<b>335,949</b>	<b>335,155</b>	<b>326,155</b>	<b>3,626,123</b>

Almos Energy Corporation, KY  
Case No. 2006-00464  
Monthly Taxes Other by Sub-Account  
By Month for the Calendar Year 2005  
AG DR 1-30

Workpaper Reference No(s) C.2.3

Account No. 4081

Witness: Dan Meziere

line & Title	actual												Total
	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	
1 FICA	58,431	40,647	35,569	31,106	27,284	29,538	29,270	27,413	27,503	33,611	63,149	44,401	447,922
2 FUTA	6,609	2,127	(678)	(264)	1	23	10	(1)	18	27	45	35	7,952
3 SUTA	3,617	1,464	1,454	(900)	(1)	14	8	2	10	41	26	26	5,761
4 Ad Valorem - Accrual 30101	186,804	186,804	186,804	186,804	186,804	186,804	192,500	211,108	216,804	216,804	222,500	211,108	2,391,648
5 Taxes Property and Other 09344 30102	-	-	-	-	-	26,558	27,645	27,645	27,645	27,645	27,645	27,645	325,218
6 Public Service Commission Assessment 30112	27,291	17,898	18,487	17,791	21,378	21,916	19,259	13,694	14,338	12,700	17,004	11,582	213,338
7 Allocation for taxes other 41124 41130	-	-	-	-	-	-	-	-	-	-	-	-	0
8 Allocation for taxes other CSC 41129	-	-	-	-	-	-	-	-	-	-	-	-	0
9 Allocation for taxes other Div. 091	-	-	-	-	-	-	-	-	-	-	-	-	0
10 DOT Transmission User Tax	-	35,318	-	-	-	-	-	-	-	-	163	-	274
Total	309,310	310,816	268,305	261,095	262,024	264,653	268,692	279,861	286,318	290,828	330,532	294,797	3,427,431
11 Div 002	-	-	-	-	-	-	-	-	-	-	-	-	-
12 FICA	138,071	107,895	120,354	107,439	123,364	118,973	111,945	72,540	110,573	110,820	164,387	104,603	1,391,064
13 FUTA	16,393	2,866	1,740	2,054	3,037	2,647	422	(128)	365	710	957	750	31,813
14 SUTA	42,827	10,979	6,740	6,181	8,185	7,588	4,767	(817)	852	1,913	3,004	2,176	94,395
15 Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	25,000	25,000	25,000	180,000
16 Allocated to Kentucky Div.	27,291	17,898	18,487	17,791	21,378	21,916	19,259	13,694	12,035	12,508	16,719	11,430	210,408
17	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Div 012	-	-	-	-	-	-	-	-	-	-	-	-	-
19 FICA	45,980	41,844	43,404	72,265	91,976	83,112	84,486	70,661	8,171	97,918	124,544	84,198	848,559
20 FUTA	5,590	1,294	612	1,486	2,253	1,848	353	(43)	34	594	726	601	15,288
21 SUTA	14,598	4,522	2,391	4,584	6,120	5,300	3,637	(356)	(122)	1,609	2,278	1,746	46,307
22 Benefit	-	-	-	-	-	-	-	-	2,895	1,414	-	314	4,623
23 Allocated to Kentucky Div. (came through Div 002)	-	-	-	-	-	-	-	-	-	-	-	-	0
24	-	-	-	-	-	-	-	-	-	-	-	-	-
25 Div 091	-	-	-	-	-	-	-	-	-	-	-	-	-
26 FICA	9,841	7,020	5,095	4,446	4,214	4,620	4,315	4,747	2,828	5,183	8,011	5,629	65,949
27 FUTA	1,117	391	(179)	(27)	(1)	1	2	4	3	3	4	-	1,318
28 SUTA	2,537	(601)	308	(91)	3	10	2	10	(182)	(328)	83	7	1,758
29 Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
30 Expense Allocation	(23,495)	(16,810)	(15,224)	(14,328)	(14,216)	(14,631)	(14,319)	(14,761)	(12,649)	(14,858)	(18,098)	(15,636)	(189,025)
31	273,459	179,340	185,241	204,009	244,935	229,468	220,610	156,857	137,768	240,078	320,896	219,388	2,612,049

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Monthly Taxes Other by Sub-Account  
By Month for the Calendar Year 2004  
AG DR 1-30

Workpaper Reference No(s) - C.2.3  
Account No. 4081

Witness: Dan Meziere

line & Title	actual												Total
	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	
1 FICA 1210 1213	24,128	36,417	34,486	29,983	23,255	26,778	25,763	26,894	22,790	26,213	59,085	2,144	337,936
2 FUTA 1211 1214	4,201	2,128	(268)	(259)	24	25	29	40	50	22	39	21	6,052
3 SUTA 1212 1215	1,657	962	31	773	(121)	14	14	41	21	18	21	10	3,441
4 Ad Valorem - Accrual 30101	156,608	156,608	156,608	156,608	156,608	156,608	156,608	156,608	156,608	186,804	186,804	186,804	1,969,884
5 Taxes Property and Other 09344 30102	21,714	21,714	21,714	21,714	21,714	21,714	26,558	26,558	26,558	26,558	26,558	26,558	289,632
6 Public Service Commission Assessment 30112	25,092	17,115	21,120	15,744	13,982	14,909	14,525	14,226	2,130	14,698	23,065	11,417	189,003
7 Allocation for taxes other 41124 41130													0
8 Allocation for taxes other CSC 41129													0
9 Allocation from taxes other Div. 091													0
Allocation for Other													0
10 DOT Transmission User Tax			32,657										32,657
<b>Total</b>	<b>233,400</b>	<b>234,944</b>	<b>266,348</b>	<b>224,563</b>	<b>215,442</b>	<b>220,048</b>	<b>223,497</b>	<b>224,367</b>	<b>208,157</b>	<b>254,313</b>	<b>295,572</b>	<b>226,954</b>	<b>2,827,605</b>
11 Div 002	118,681	97,530	127,641	98,468	92,189	94,922	93,857	93,981	88,734	97,998	160,246	73,928	1,238,175
12 FICA	13,918	3,159	2,069	29	81	177	87	87	370	1,035	863	297	22,172
13 FUTA	34,346	11,922	6,039	3,418	278	510	546	372	1,193	2,830	2,695	1,153	65,302
14 SUTA	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	(85,000)	10,000	10,000	10,000	65,000
15 Ad Valorem	(25,092)	(17,115)	(21,120)	(15,744)	(13,982)	(14,909)	(14,525)	(14,226)	(2,130)	(14,698)	(23,065)	(11,417)	(188,003)
16 Allocated to Kentucky Div.													0
17													0
18 Div 012	46,105	35,351	53,286	36,701	29,692	35,719	33,106	30,301	15,318	32,560	56,053	28,453	432,645
19 FICA	5,386	1,096	924	(24)	14	67	30	27	80	333	305	116	8,354
20 FUTA	13,291	4,234	2,706	1,217	29	198	193	118	251	913	949	447	24,546
21 SUTA													0
22 Benefit													0
Other													0
Ad Valorem													0
23 Allocated to Kentucky Div.													0
24													0
25 Div 091	65,585	41,261	56,997	37,906	29,737	35,988	33,331	30,448	15,650	33,806	57,310	29,017	467,036
26 FICA	2,054	1,016	295	67	19	19	49	7	12	3	20	4	3,565
27 FUTA	8,175	8,061	6,985	4,155	6,566	6,804	6,095	4,655	2,620	996	11,451	98	66,661
28 SUTA	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	(22,781)	10,000	10,000	10,000	70,491
29 Ad Valorem	(80,313)	(54,837)	(68,776)	(46,827)	(40,821)	(47,310)	(43,974)	(39,609)	(44,805)	(44,805)	(78,781)	(39,119)	(607,753)
30 Expense Allocation	246,727	168,292	207,665	154,809	137,283	146,593	142,819	139,886	20,946	145,669	231,111	114,394	1,856,194
31													0



Atmos Energy Corporation, KY  
Case No. 2006-00464

Monthly Taxes Other by Sub-Account

For the Base Period 12 Months ended March 31, 2007

FR 10(10)(c)2.3  
Schedule C-2.3  
Witness: Greg Waller, Gary Smith

Date: X Base Period Forecasted Period  
Type of Filing: X Original Updated  
Worksheet Reference No(s):  
Account No. 4081

line & Title	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 FICA	35,949	19,031	45,345	20,290	27,434	24,598	44,146	45,715	43,545	42,231	38,080	45,575	431,940
2 FUTA	(44)	4	19	32	30	39	30	30	30	3,600	3,000	600	7,370
3 SUTA	(39)	(2)	13	39	18	27	20	20	20	3,000	2,200	20	5,336
4 Ad Valorem - Accrual	216,804	216,804	216,804	216,804	216,804	216,804	219,285	219,285	1,619,285	334,285	334,285	334,285	4,361,534
5 Taxes Property and Other	0	0	0	0	0	800,000	33,470	33,470	33,470	33,470	33,470	33,470	800,000
6 Public Service Commission Assessment	27,645	27,645	27,645	33,470	33,470	33,470	10,258	10,242	10,215	17,982	16,223	14,527	384,165
7 Allocation for taxes other	14,341	10,286	16,494	9,649	8,907	10,104	4,720	4,720	4,720	4,720	4,720	4,720	149,228
8 Allocation for taxes other CSC	0	5,444	0	5,071	4,532	4,762	11,837	8,601	9,185	11,556	10,139	10,463	48,132
9 Allocation from taxes other Div. 091	0	0	0	0	0	0	0	0	0	0	0	0	61,781
10 Allocation for Other	0	0	0	0	0	0	0	0	0	0	38,200	0	38,200
<b>Total</b>	<b>294,656</b>	<b>279,212</b>	<b>306,320</b>	<b>285,355</b>	<b>291,195</b>	<b>1,089,804</b>	<b>323,767</b>	<b>322,083</b>	<b>1,720,471</b>	<b>450,843</b>	<b>480,318</b>	<b>443,661</b>	<b>6,287,686</b>
11 Div 002	136,177	147,002	152,053	127,500	172,123	123,363	176,208	176,208	176,208	176,208	176,208	176,208	1,915,466
12 FICA	373	656	820	754	1,038	795	1,042	1,042	1,042	1,042	1,042	1,042	10,688
13 FUTA	2,519	2,552	2,224	1,938	44,730	20,738	2,678	2,678	2,678	2,678	2,678	2,678	1,311
14 SUTA	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	420,000
15 Ad Valorem	(13,776)	(9,649)	(9,904)	(8,607)	(8,515)	(9,373)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(120,008)
16 Allocated to Kentucky Div.	88,444	93,713	102,244	87,426	107,878	70,193	120,825	120,825	120,825	120,825	120,825	120,825	1,274,846
17	228	417	551	517	652	455	715	715	715	715	715	715	7,107
18 Div 012	1,591	1,620	1,502	1,329	(28,736)	13,194	1,837	1,837	1,837	1,837	1,837	1,837	1,520
19 FICA	85	100	0	0	0	0	0	0	0	0	0	0	185
20 FUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
21 SUTA	(5,444)	(5,444)	(5,924)	(5,071)	(4,532)	(4,762)	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(54,056)
22 Benefit	5,039	2,231	5,395	5,521	4,745	8,656	21,615	13,731	14,915	18,401	16,001	17,601	133,852
23 Allocated to Kentucky Div.	(5)	1	4	6	6	11	9	3	36	1,862	954	461	3,347
24	(54)	8	3	7	(212)	92	564	(346)	24	1,158	614	388	2,246
25 Div 091	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
26 FICA	(14,980)	(12,240)	(15,402)	(15,534)	(14,539)	(18,759)	(32,188)	(23,388)	(24,975)	(31,421)	(27,569)	(28,450)	(259,445)
27 FUTA	229,417	246,060	259,394	219,464	208,225	228,737	303,304	303,304	303,304	303,304	303,304	303,304	3,211,123
28 SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
29 Ad Valorem	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Expense Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0
31	0	0	0	0	0	0	0	0	0	0	0	0	0

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 31**  
**Witness: Gary Smith**

**Data Request:**

The Company's proposed forecasted test year purchased gas cost amounts to \$176,628,089. In this regard, please provide the following information:

- a. Is 100% of this proposed purchased gas cost of \$176,628,089 recovered through the Company's PGA clause? If not, explain which portion of the total cost of \$176,628,089 is recovered through the PGA and which portion is recovered through base rates.
- b. Provide a schedule reconciling the forecasted test year purchased gas cost of \$176,628,089 to the corresponding purchased gas revenues included in the forecasted test year operating revenues of \$228,698,846.

**Response:**

- a. Yes, 100% of the projected purchased gas cost is recovered through the Company's Gas Cost Adjustment clause.
- b. The question includes a typographical error in regard to operating revenues. The Company's forecast test year operating revenues, as shown on FR 10(10)(c)1, are \$226,698,846. The proposed purchased gas cost corresponds to the amount shown on line no. 3 in the column labeled 'Forecasted Return at Current Rates'. The Operating Revenue, shown line no. 1 of that column, consists of two primary components, the aforementioned gas costs, and the Company's base non-gas revenues subject to this case. The base revenues consist of gas sales margins to residential, commercial, public authority and industrial customers, transportation margins, service charges and late payment fees. Exhibit GLS-5 of the Direct Testimony of Mr. Gary Smith details the breakout of non-gas revenues by tariff service and customer class and shows details of the gas cost attributable to each segment on a monthly basis. Electronic copies of the GLS Testimony Exhibits are provided in the Company's response to KPSC DR 2-51. Workpapers for development of the forecasts for base revenues and gas costs were also provided in the Company's response to KPSC DR 1-3.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 32**  
**Witness: Dan Meziere**

**Data Request:**

Please provide the Kentucky-only FERC Form 2 report for calendar year 2004.

**Response:**

Please see the Kentucky-only FERC Form 2 report for calendar year 2004 attached hereto and labeled AG DR1-32 ATT.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 33(a)**  
**Witness: Dan Meziere**

**Data Request:**

With regard to Forfeited Discounts revenues, please provide the following information:

- a. Actual Forfeited Discounts revenues and residential, commercial and public authority revenues for calendar years 2002, 2003, 2004, 2005 and 2006, as well as the ratios of Forfeited Discount revenues to the total of the residential, commercial and public authority revenues.

**Response:**

Please see the attachment labeled Case 2006-00464 AG DR1-33a ATT.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 33(b)**  
**Witness: Gary Smith**

**Data Request:**

With regard to Forfeited Discounts revenues, please provide the following information:

- b. Basis for the determination that the forecasted test year Forfeited Discount revenues should be at a ratio of .87% of the total of the forecasted test year residential, commercial and public authority revenues.

**Response:**

- b. The primary basis for estimating the Forfeited Discount (FD) revenues was a review of recent history of the ratio between FD revenues and the total revenues of residential, commercial and public authority classes.

Basically, the determination of the 0.87% ratio was based upon the revenue data for the classes and the late payment fee revenues for the past four fiscal years. For the period of FY 2003-2006, the ratio ranged from 0.76% to 0.97% with an average near the level projected for the future test period. Although the simple average of the four years is 0.888%, there was some concern that the level of pass-through gas costs (forward periods based upon the November 30, 2006 NYMEX closing) were higher than would ultimately materialize. Therefore, we adopted an estimate of 0.87%, only moderately below the computed simple average. Data for prior periods referenced in the projection of the 0.87% ratio, from Financial Statements & Statistics reports for KY operations, is provided below:

	<u>R/C/PA Revenues</u>	<u>FD Revenues</u>	<u>Ratio</u>
FY 2003	\$149,350,672	\$1,354,208	0.91%
FY 2004	\$171,344,047	\$1,660,965	0.97%
FY 2005	\$178,282,748	\$1,346,453	0.76%
FY 2006	\$214,635,093	\$1,976,829	0.92%

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 34 a**  
**Witness: Dan Meziere**

**Data Request:**

With regard to Account 4880 – Miscellaneous Service Revenues, please provide the following information:

- a. Actual revenues for each of the calendar years 2002, 2003, 2004, 2005 and 2006.

**Response:**

Account 4880

Line		Miscellaneous Service Revenues
No.	Year	
	(a)	(b)
1	2006	885,589
2	2005	929,154
3	2004	1,094,155
4	2003	1,066,872
5	2002	985,854

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 34 b**  
**Witness: Gary Smith**

**Data Request:**

With regard to Account 4880 – Miscellaneous Service Revenues, please provide the following information:

- b. Basis for the projection that the forecasted test year revenues should be at a level of \$865,237.

**Response:**

- b. The primary basis for the forecast is the billing determinants for the 12-month period ending September 2006, as were utilized by Mr. Robert Cook in his analysis of Miscellaneous Services described in his direct testimony.

Attached is the Workpaper utilized for purposes of this projection as shown on Exhibit GLS-5 of the Smith Testimony, on line 104, column (m).

Atmos Energy - Kentucky  
Service Charges @ Present Rates

Line No.	Class of Customers	Rate (b)	Jul-07 (c)	Aug-07 (d)	Sep-07 (e)	Oct-07 (f)	Nov-07 (g)	Dec-07 (h)	Jan-08 (i)	Feb-08 (j)	Mar-08 (k)	Apr-08 (l)	May-08 (m)	Jun-08 (n)	Total (o)
1	Meter Sets														
2	Regular Hours	\$28.00	177	232	296	616	594	521	235	330	302	151	200	210	210
3	After Hours	\$35.00	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL Billed Orders	3865	177	232	296	616	594	521	235	330	302	152	200	210	3,865
7	TOTAL Revenue		\$4,956	\$6,496	\$8,288	\$17,248	\$16,632	\$14,588	\$6,580	\$9,240	\$8,456	\$4,263	\$5,600	\$5,880	\$109,227
9	Turn on														
10	Regular Hours	\$20.00	618	769	972	1,755	1,948	1,294	782	790	528	427	614	618	618
11	After Hours	\$25.00	0	0	0	0	0	1	0	0	1	1	0	0	0
12	TOTAL Billed Orders	11028	618	769	972	1,755	1,948	1,235	782	790	529	428	614	618	11,028
13	TOTAL Revenue		\$12,360	\$15,380	\$19,440	\$35,100	\$38,980	\$24,705	\$15,040	\$15,800	\$10,585	\$8,585	\$12,280	\$12,360	\$220,575
14															
15	Read														
16	Regular Hours	\$12.00	1,216	1,470	1,306	1,538	1,708	1,847	1,855	1,827	1,847	1,136	1,315	1,417	1,417
17	After Hours	\$14.00	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL Billed Orders	18282	1,216	1,470	1,306	1,538	1,708	1,847	1,855	1,827	1,847	1,136	1,315	1,417	18,282
19	TOTAL Revenue		\$14,592	\$17,640	\$15,672	\$18,456	\$20,496	\$22,164	\$22,360	\$21,824	\$19,764	\$13,632	\$15,780	\$17,004	\$219,584
20															
21	Reconnect/Delinquent Service														
22	Regular Hours	\$34.00	341	251	356	741	663	349	456	547	788	615	870	486	486
23	After Hours	\$40.00	0	1	2	0	3	0	5	1	3	1	0	0	0
24	TOTAL Billed Orders	6482	341	252	358	741	666	352	461	548	791	616	870	486	6,482
25	TOTAL Revenue		\$11,594	\$8,574	\$12,184	\$25,194	\$22,662	\$11,986	\$15,704	\$18,638	\$26,912	\$20,950	\$29,580	\$16,824	\$220,502
26															
27	Seasonal Charge														
28	Regular Hours	\$65.00	3	8	21	92	59	20	2	1	2	2	2	2	2
29	After Hours	\$73.00	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL Billed Orders	214	3	8	21	92	59	20	2	1	2	2	2	2	214
27	TOTAL Revenue		\$195	\$520	\$1,365	\$5,980	\$3,835	\$1,300	\$130	\$65	\$130	\$130	\$130	\$130	\$13,910
28															
29	Meter Test Charge														
30	Regular Hours	\$20.00	0	0	0	0	0	0	0	0	0	0	0	0	0
31	After Hours	N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
32	TOTAL Billed Orders	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34															
35	Return Check Charge														
36	Regular Hours	\$23.00	236	197	216	284	257	304	382	389	356	319	360	293	293
38	After Hours	N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TOTAL Billed Orders	3583	236	197	216	284	257	304	382	389	356	319	360	293	3,583
40	TOTAL Revenue		\$5,428	\$4,531	\$4,968	\$6,532	\$5,911	\$6,992	\$8,786	\$8,947	\$8,188	\$7,337	\$8,280	\$6,739	\$82,639
41															
42															
43	SUBTOTAL - OTHER OPERATING REVENUE		\$49,125	\$53,141	\$61,917	\$108,510	\$108,496	\$81,735	\$68,500	\$74,614	\$74,035	\$54,877	\$71,650	\$58,637	\$865,237



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 35 a**  
**Witness: Robert R. Cook Jr.**

**Data Request:**

With regard to Exhibit RRC-1, page 1 of 10, please provide the following information:

- a. Actual "Orders Worked" for each of the miscellaneous services that existed in calendar years 2002, 2003, 2004, 2005 and 2006.

**Response:**

- A. Actuals orders worked for calendar year 2002:

<b>Description</b>	<b>Work Codes</b>	<b>Total Orders Worked</b>
Meter Sets	MSET/NEWC	5,420
Turn On	TOSI/RCUS	10,227
Turn On from Non Pay	RDEL	5,272
Turn Off from Non Pay	DELQ	10,210
Turn on from Seasonal off	RSEA	200
Read and Run	<u>RRUN</u>	<u>24,565</u>
	Total	55,894

- Actuals orders worked for calendar year 2003:

<b>Description</b>	<b>Work Codes</b>	<b>Total Orders Worked</b>
Meter Sets	MSET/NEWC	5,616
Turn On	TOSI/RCUS	11,824
Turn On from Non Pay	RDEL	7,478
Turn Off from Non Pay	DELQ	13,875
Turn on from Seasonal off	RSEA	226
Read and Run	<u>RRUN</u>	<u>22,011</u>
	Total	61,030

Actuals orders worked for calendar year 2004:

<b>Description</b>	<b>Work Codes</b>	<b>Total Orders Worked</b>
Meter Sets	MSET/NEWC	5,749
Turn On	TOSI/RCUS	12,761
Turn On from Non Pay	RDEL	8,435
Turn Off from Non Pay	DELQ	14,408
Turn on from Seasonal off	RSEA	221
Read and Run	<u>RRUN</u>	<u>20,282</u>
	Total	61,856

Actuals orders worked for calendar year 2005:

<b>Description</b>	<b>Work Codes</b>	<b>Total Orders Worked</b>
Meter Sets	MSET/NEWC	6,520
Turn On	TOSI/RCUS	11,549
Turn On from Non Pay	RDEL	7,687
Turn Off from Non Pay	DELQ	13,834
Turn on from Seasonal off	RSEA	220
Read and Run	<u>RRUN</u>	<u>20,654</u>
	Total	60,464

Actuals orders worked for calendar year 2006:

<b>Description</b>	<b>Work Codes</b>	<b>Total Orders Worked</b>
Meter Sets	MSET/NEWC	5,332
Turn On	TOSI/RCUS	11,765
Turn On from Non Pay	RDEL	7,345
Turn Off from Non Pay	DELQ	13,730
Turn on from Seasonal off	RSEA	266
Read and Run	<u>RRUN</u>	<u>19,066</u>
	Total	57,504

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 35 b**  
**Witness: Gary Smith**

**Data Request:**

With regard to Exhibit RRC-1, page 1 of 10, please provide the following information:

- b. RRC-1, page 1 shows that the proposed miscellaneous service charge increases is projected to produce incremental revenues of \$95,911. Please explain why this incremental revenue has not been included in the projected forecasted test year in order to reduce the overall revenue requirement by \$95,911.

**Response:**

- b. The \$95,911 in incremental miscellaneous service charges has been included in the company's proposed revenues. Please refer to Exhibit GLS-5 in the testimony of Gary Smith for existing service charges revenue. On page 2 of 2 of Exhibit GLS-5, line 104, column (m), the total service charges revenue under present rates is \$865,237. Total service charges under proposed rates is shown on Exhibit GLS-7. On page 2 of 2 of Exhibit GLS-7, line 101, column (o), the total service charges under proposed rates is \$961,148. The difference in service charges between proposed and present rates is \$95,911.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 36**  
**Witness: Gary Smith**

**Data Request:**

Please provide the actual calendar 2006 Transportation Revenues, as well as the basis for the forecasted test year Transportation Revenues of \$9,465,325.

**Response:**

The 2006 calendar year revenue information is currently being compiled for the 2006 Kentucky Annual Report, which will be completed on March 31, 2007. However, the total Transportation revenue for the year, per books, is \$8,881,073.

Exhibit GLS-1 of the Smith Testimony, page 2 of 2, lines 54-99 shows the actual transportation service billing determinants for the revenue reference period of FY 2006. The reference period was chosen in order to build upon a foundation based on rate case quality billing data, the Company produced bill-frequency reports to isolate correct determinants of bills rendered and volumes delivered. This "reference period" reported the billing determinants to the customer class and rate classification level for the 12-month period ending September 30, 2006. The Base Period and Test Period were both built upon this same foundational reference period. For transportation services, industrial/commercial adjustments were reviewed to reflect known and measurable contract changes, load changes, new plant additions and closings. These adjustments are summarized on Exhibit GLS-3 of the Smith Testimony. Electronic copies of all the GLS Exhibits are provided in response to KPSC DR 2-51, and include supporting workpapers. Workpapers for the industrial/commercial contract and volume changes are provided in the Company's response to KPSC DR 2-54(a).

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 37 a**  
**Witness: Dan Meziere**

**Data Request:**

With regard to the revenue statistics shown on Schedule I, sheet 2 of 3, please provide the following information:

- a. Update the schedule to include actual revenue statistics for calendar year 2006.

**Response:**

- a. This information is currently being prepared in connection with the 2006 Kentucky Annual Report, which will be completed on March 31, 2007. This information will be updated once it is available.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 37 b & c**  
**Witness: Gary Smith**

**Data Request:**

With regard to the revenue statistics shown on Schedule I, sheet 2 of 3, please provide the following information:

- b. Explain the reasons for the very large difference in the number of industrial customers in 2004 and prior to 2004 (in the 400+ range) versus 2005 (239) and 2006. In addition, explain for what reasons the Company has forecasted the base period number of industrial customers (228) to be lower than the actual industrial customers in 2005 and 2006, and explain exactly how the Company determined these customers to number 228.
- c. Provide an explanation as to why the Company's proposed base period and forecasted test year number of customers for residential, commercial and public authority are reasonable given the trend in actual number of customers for these customer classes from 2001 through 2006. In addition, explain how the Company calculated the proposed base period and forecasted test year number of residential, commercial and public authority customers.

**Response:**

Information shown on Schedule I for historical periods correspond to the data the Company has provided in past years in the Kentucky Annual Report. The data is as of December 31 of each year. Through 2004, the customer data was based upon total meter count. Beginning in 2005, the Company began to present customer data on a base charge count basis. Additionally, the data includes volumes and revenues that have been appropriately recorded under the accrual method of accounting that had not been billed as of December 31.

For forecasting purposes, we used active average customers (subject to monthly base charges) as we consider this basis more appropriate for ratemaking purposes. Thus, although the data in Schedule I agrees with the appropriate historic reporting practices in the Kentucky Annual Report, this data will not correspond to the customer counts utilized in the the Company forecast Test Year.

Data more consistent with historical average active customers, from the Company's financial statements & statistics is provided as Attachment AG DR 1-37.

- b. In regard to Schedule I, the decrease in the number of industrial customers between 2004 and 2005 is attributable to an enhancement in our reporting systems. Prior to 2005, we classified all complex bill customers as industrial customers. Beginning in 2005 we developed the

ability to differentiate complex bill customers as either commercial or industrial customers and began reporting under the improved format.

- c. As stated above, the data in Schedule I is not comparable to the customer charge and volumetric billing determinants used in the forecast Test Y. Attachment AG DR 1-37 provides the average active customer counts and billed volumes by class for the five most recent fiscal years, on lines 1-16. With reference to the testimony of Gary Smith and the attachment hereto, average active customer counts have shown a trend of slight decline over recent years (see also Chart GLS-2 of Smith Testimony). Thus, the forecast for future periods assumed zero growth from the pro-forma "reference period" of the 12-months ending September 2006.

## Attachment AG DR 1-37

Line No.	Description	Most Recent Five Fiscal Years					Base Period	Forecasted Period
		2006	2005	2004	2003	2002	3/31/2007	6/30/2008
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	
1	Volume by Customer Class:							
2	Residential	9,571,758	10,486,314	11,083,812	12,641,296	10,775,706	10,485,305	
3	Commercial	4,608,717	4,766,658	4,915,585	5,414,075	4,598,619	4,781,091	
4	Industrial	1,659,109	1,857,469	1,713,491	2,612,513	1,930,887	1,236,173	
5	Public Authority & Other	1,260,163	1,368,696	1,462,252	1,553,855	1,312,260	1,295,753	
6	Unbilled	(258,043)	406,345	(166,269)	91,974	40,626	N.A.	
7								
8	Total	16,841,704	18,885,482	19,008,871	22,313,713	18,658,098	17,798,322	
9								
10	Average Number of Customer by Class:							
11	Residential	153,511	154,623	154,469	155,110	152,994	153,815	
12	Commercial	17,627	17,374	17,491	17,482	17,388	17,591	
13	Industrial	225	235	238	236	220	228	
14	Public Authority & Other	1,621	1,627	1,663	1,654	1,650	1,626	
15								
16	Total	172,984	173,859	173,861	174,482	172,252	173,260	
17								
18	Average Actual Volume per Class:							
19	Residential	62	68	72	81	70	68	
20	Commercial	261	274	281	310	264	272	
21	Industrial	7,374	7,904	7,200	11,070	8,777	5,416	
22	Public Authority & Other	777	841	879	939	795	780	
23								
24	Actual HDDs (Split month)	3,885	3,868	4,002	4,522	3,810	4,337	
25	Normal HDDs	4,337	4,337	4,337	4,337	4,337	4,283	
26	% Normal HDDs	89.6%	89.2%	92.3%	104.3%	87.8%	100.0%	
27								
28	Base Load Volume/month (July-Aug Avg.)							
29	Residential	183,670	188,510	201,231	212,013	204,216		
30	Commercial	150,647	150,825	146,487	134,630	141,294		
31	Public Authority & Other	34,345	34,703	36,445	38,527	32,510		
32								
33	Annual Heat Load Volume							
34	Residential (line 2 - 12xline29)	7,367,724	8,224,200	8,669,046	10,097,146	8,325,114		
35	Commercial (line 3 - 12xline30)	2,800,959	2,956,758	3,157,741	3,798,515	2,903,091		
36	Public Authority & Other (line 5 - 12xline31)	848,023	952,260	1,024,912	1,091,537	922,146		
37								
38	Normal Heat Load Volume							
39	Residential (line 34 / line 26)	8,224,921	9,221,395	9,394,716	9,684,061	9,476,646		
40	Commercial (line 35 / line 26)	3,126,836	3,315,269	3,422,070	3,643,114	3,304,647		
41	Public Authority & Other (line 36 / line 26)	946,686	1,067,723	1,110,705	1,046,881	1,049,697		
42								
43	Normal Total Volume							
44	Residential (line 29x12 + line 39)	10,428,955	11,483,509	11,809,482	12,228,211	11,927,238		
45	Commercial (line 30x12 + line 40)	4,934,594	5,125,169	5,179,914	5,258,674	5,000,175		
46	Public Authority & Other (line 31x12 + line 41)	1,358,826	1,484,159	1,548,045	1,509,199	1,439,811		
47								
48	Average Normal Volume per Class:							
49	Residential (line 44 / line 11)	68	74	76	79	78	66	
50	Commercial (line 45 / line 12)	280	295	296	301	288	265	
51	Public Authority & Other (line 46 / line 13)	838	912	931	912	873	780	



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 38 a**  
**Witness: Dan Meziere**

**Data Request:**

With regard to the sales statistics shown on Schedule I, sheet 3 of 3, please provide the following information:

- a. Update the schedule to include actual sales statistics for calendar year 2006.

**Response:**

- a. This information is currently being prepared in connection with the 2006 Kentucky Annual Report, which will be completed on March 31, 2007. This information will be updated once it is available.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 38 b & c**  
**Witness: Gary Smith**

**Data Request:**

With regard to the sales statistics shown on Schedule I, sheet 3 of 3, please provide the following information:

- b. Explain the reasons for the very large difference in the annual Mcf sales per industrial customer in 2004 versus 2005 and 2006. In addition, explain how the Company calculated and determined the base period annual Mcf sales per industrial customer of 5,416.
- c. Provide an explanation as to why the Company's proposed base period and forecasted test year Mcf sales per residential, commercial and public authority customer numbers are reasonable given the trend in actual Mcf sales per customer for these customer classes from 2001 through 2006. In addition, explain how the Company calculated the proposed base period and forecasted test year Mcf sales per residential, commercial and public authority customer numbers.

**Response:**

Please refer to the Company's response to AG DR 1-37 b-c and to Attachment AG DR 1-37.

- b. In regard to Schedule I, the decrease in the number of industrial customers between 2004 and 2005 is attributable to an enhancement in our reporting systems. Please refer to the Company's response to AG DR 1-37(b).  
*Attachment AG DR 1-37 provides information more comparable to customer count and billed volume determinants used in the forecast Test Year. Reviewing this data, it is evident that the variability in average volume per industrial customer is somewhat dampened, increasing from 7,200 Mcf (FY 2004) to 7,904 Mcf (FY 2005), then decreasing to 7,374 Mcf (FY 2006). Please refer to the Company's response to KPSC DR 2-54(a) for an explanation of the projections of Base Period and Test Period billing determinants.*
- c. Please refer to the Attachment AG DR 1-37; the trends shown on this exhibit demonstrate the reasonableness of the Company's assumptions for both projected customer counts and volumes. Lines 24-51 of this exhibit weather adjust the per books data, deriving the Mcf sales per customer for each class for the past five fiscal years. Also, please refer to the Company's response to KPSC DR 2-54(a) and KPSC DR 2-51. As shown on

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 39**  
**Witness: Greg Waller**

**Data Request:**

On page 13 of his testimony, Mr. Waller states that the aggregate amount of direct O&M for Kentucky and the Division's general office O&M allocated to Kentucky amounts to \$15,016,786 for the base period. In this regard, please provide the following information:

- a. Provide a monthly base period breakout of this aggregate dollar amount of \$15,016,786, also indicating which monthly expenses are actual and which are budgeted.
- b. Provide a similar monthly base period breakout of this aggregate dollar amount showing actual monthly expenses through January 31, 2007 and budgeted monthly expenses for the remainder of the base period. In addition, show what the updated total aggregate base period expense amount is based on the reflection of actual expense data through January 2007.
- c. Provide the actual aggregate dollar amounts for the direct Kentucky O&M and the Division's general office O&M allocated to Kentucky (i.e., the aggregate O&M expenses exactly equivalent to the claimed base period expense amount of \$15,016,786) for each of the calendar years 2005 and 2006. Provide this information on a total annual and monthly basis.

**Response:**

Please see attached spreadsheet labeled AG DR1-39 A ATT.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 40**  
**Witness: Greg Waller**

**Data Request:**

On page 16 of his testimony, Mr. Waller states that the aggregate amount of shared services O&M allocated to Kentucky amounts to \$5,128,032 for the base period. In this regard, please provide the following information:

- a. Provide a monthly base period breakout of this aggregate dollar amount of \$5,128,032, also indicating which monthly expenses are actual and which are budgeted.
- b. Provide a similar monthly base period breakout of this aggregate dollar amount showing actual monthly expenses through January 31, 2007 and budgeted monthly expenses for the remainder of the base period. In addition, show what the updated total aggregate base period expense amount is based on the reflection of actual expense data through January 2007.
- c. Provide the actual aggregate dollar amounts for the shared services expense allocated to Kentucky (i.e., the aggregate O&M expenses exactly equivalent to the claimed base period expense amount of \$5,128,032) for each of the calendar years 2005 and 2006. Provide this information on a total annual and monthly basis.

**Response:**

Please see attached:

Case 2006-00464 AG DR1-40 A ATT SSU O&M expense

Alamos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Expense  
 For the Base Period 12 Months ended March 31, 2007, Div 02 only

Line Account No. & Title	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	actual Nov-06	actual Dec-06	actual Jan-07	actual Feb-07	actual Mar-07	Total
74 Total O&M	\$ (2)	\$ (\$2)	\$ (\$5)	\$ (\$1)	\$ (\$3)	\$ (\$0)	\$ (\$0)	\$ (\$0)	\$ (\$0)	\$ (\$0)	\$ (\$0)	\$ (\$0)	\$ (\$13)

(13)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Allocated to Kentucky	225,661	216,420	211,708	196,589	217,397	377,502	309,824	279,777	289,260	318,704	275,311	247,592	3,165,665
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Alamos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Expense  
 For the Base Period 12 Months ended March 31, 2007, Div 12 only

Line Account No. & Title	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	actual Nov-06	actual Dec-06	actual Jan-07	actual Feb-07	actual Mar-07	Total
74 Total O&M	\$0	(\$2)	(\$2)	\$1	\$2	(\$1)	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$2)
Allocated to Kentucky	\$217,823	\$171,814	\$157,808	\$156,432	\$173,663	\$152,465	\$154,113	\$151,165	\$152,606	\$170,340	\$167,664	\$156,474	\$1,962,367

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Alamos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Expense  
 For the Base Period 12 Months ended March 31, 2007, Div 02 only

Line Account No. & Title	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	actual Nov-06	actual Dec-06	actual Jan-07	actual Feb-07	actual Mar-07	Total
74 Total O&M	\$ (2)	\$ (2)	\$ (5)	\$ (1)	\$ (3)	\$ 0	\$ 0	\$ 399,999	\$ 199,999	\$ 200,002	\$ 0	\$ 0	\$ 779,997

(13)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Actual allocated to KY per acct 9220-41132      225,581      216,420      211,708      196,589      217,397      377,502      247,339      280,885      334,656      341,534      275,311      247,592      3,172,514

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Expense  
 For the Base Period 12 Months ended March 31, 2007, Div 12 only

Line Account No. & Title	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	actual Nov-06	actual Dec-06	actual Jan-07	actual Feb-07	actual Mar-07	Total
74 Total O&M	\$0	(\$2)	(\$2)	\$1	\$2	(\$1)	\$0	(\$1)	\$1	\$0	(\$0)	\$0	(\$2)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Actual allocated to KY per acct 0220-41131	217,823	171,814	157,808	136,432	173,663	152,465	135,288	142,317	146,015	155,329	167,664	156,474	1,913,082
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Div	Acct Description	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total
	Total (Total O&M)	0	1	(519,999)	2	(1)	(1)	(1)	0	1	0	399,999	199,999	80,000
	Div 02 Acct 9220 Sub-sect .	204,925	210,447	140,728	234,598	222,440	221,648	204,628	223,801	372,840	247,339	280,885	334,656	2,036,055
	Div 02 Acct 9220 Sub-acct 41132 Billed to KY													862,880
	Total allocated to Kentucky	402,627	358,833	303,949	443,404	388,236	369,516	333,021	391,060	529,966	135,288	142,317	146,015	4,807,112

Div 02 & Div 12

Div	Acct Description	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total
	Total O&M	0	1	1	1	1	1	(1)	(1)	0	0	(1)	1	3
Div 12	Acct 9220 Sub-acct 40005 Billed to KY	183,664	133,389	148,400	193,543	146,207	133,596	114,253	153,316	142,821	135,288	142,317	146,015	1,349,189
Div 12	Acct 9220 Sub-acct 41131 Billed to KY	183,664	133,389	148,400	193,543	146,207	133,596	114,253	153,316	142,821	135,288	142,317	146,015	423,620
														1,772,809
Div 700	Acct 9220 Sub-acct 40005	14,038	14,997	14,821	15,263	19,589	14,272	14,140	13,943	14,305				135,368
	Total Allocated to Kentucky from Div 12	197,702	148,386	163,221	208,806	165,796	147,868	128,393	167,259	157,126	135,288	142,317	146,015	1,908,177

Div	Acct Description	JAN-05	FEB-05	MAR-05	APR-05	MAY-05	JUN-05	JUL-05	AUG-05	SEP-05	OCT-05	NOV-05	DEC-05	Total
	Total O&M	(3)	0	(2)	1	0	(1)	0	(1)	0	1	(1)	520,000	519,994
Div 02	Acct 9220 Sub-sct 40005 Billed to KY	230,871	223,877	216,957	217,403	196,495	166,425	140,847	161,438	229,556	183,120	233,157	267,433	2,467,579
Div 700	Acct 9220 Sub-acc 40005					5,378	115	30,876	7,755	13,833	12,870	14,647	85,474	85,474
	Total allocated to Kentucky from SSU	338,848	351,364	315,605	331,911	316,972	289,048	259,192	322,014	309,750	324,287	373,050	449,905	3,981,878

Div	Description	JAN-05	FEB-05	MAR-05	APR-05	MAY-05	JUN-05	JUL-05	AUG-05	SEP-05	OCT-05	NOV-05	DEC-05	Total
	Total O&M	(1)	(1)	1	0	0	0	(1)	0	2	3	1	1	5
Div 12	Acct 9220 Sub-act 40005 Billed to KY	107,977	127,487	98,648	114,508	120,477	117,245	118,162	129,700	72,439	127,334	127,023	167,825	1,428,825

**Atmos Energy Corporation, Kentucky**

**Case No. 2006-00464**

**Attorney General Initial Data Request Dated February 20, 2007**

**DR Item 41**

**Witness: Dan Meziere**

**Data Request:**

Please provide an updated Schedule C-2.2 including actual monthly operating income data for the months of October through December 2006 and for the month of January 2007. In addition, update the total base period operating income numbers (in the last column) based on this updated monthly actual information.

**Response:**

Please see the attachment labeled Case 2006-00464 AG DR 1-41 ATT.

Alamos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Expense by FERC Account  
 For the Base Period 12 Months ended March 31, 2007, KY,  
 AG DR 1-41

Line No. & Title	Witness: Dan Meziere												Total
	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	budget	budget	
	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	
1 4030 Op Inc & Exp-Deprecia	949,412	961,932	1,005,911	991,644	947,669	1,057,042	1,006,730	1,007,101	1,007,876	1,013,813	1,060,789	1,060,789	12,070,709
2 4050 Op Inc&Exp-Amort Util	0	0	0	0	0	0	0	0	0	0	0	0	-
3 4081 Op Inc&Exp-Tax Oth TI	294,657	279,212	306,320	285,356	291,195	1,089,802	322,896	312,816	302,089	343,111	480,318	443,661	4,751,433
4 4091 Op Inc&Exp-Income Te	(148,445)	(209,848)	12,829,879	(457,975)	(92,968)	795,023	222,844	484,387	(163,277)	1,535,874	1,164,992	736,540	16,687,025
5 4101 Provision for deferred li	0	0	(12,657,493)	0	0	(1,496,907)	0	0	1,115,712	-	0	0	(13,038,688)
6 4800-4825 Op Inc&Exp-Gas	(3,058,070)	(5,848,920)	(6,002,741)	(5,401,696)	(6,038,721)	(5,810,069)	12,509,122	(19,931,961)	(27,560,330)	(36,771,001)	(34,570,258)	(24,398,549)	(163,483,793)
7 4870-Forfeited discounts - Fo	(280,926)	(137,037)	(68,879)	(56,056)	(46,999)	(47,641)	(39,686)	(87,604)	(143,292)	(224,900)	(383,204)	(275,442)	(1,791,666)
8 4880 Op Inc&Exp-Oth Op Rr	(60,318)	(69,958)	(57,548)	(51,880)	(51,941)	(68,153)	(130,600)	(103,465)	(73,203)	(68,838)	(74,614)	(74,035)	(884,553)
9 4890-4898 Op Inc&Exp-Rew	(925,183)	658,858	(722,927)	(806,234)	(742,668)	(759,558)	(800,252)	(822,065)	(795,050)	(926,256)	(843,604)	(884,730)	(8,369,689)
10 4950 Op Inc&Exp-Other Gas	0	0	0	0	4,773	0	0	0	13,940	0	0	0	18,713
11 7520 Ng Prod-Op-Gas Wells	(250)	0	0	0	0	0	0	0	0	0	0	0	(250)
12 7560 Ng Prod-Op-Fld Meas&	0	0	0	0	0	0	0	0	0	83	0	0	83
13 7510 Ng Prod-Main-Supervis	0	0	0	0	0	0	0	0	0	0	0	0	-
7840 Ng Products extractio	0	0	0	0	0	0	0	0	0	15	0	0	15
8001 Intercompany Gas W	2,708,728	23,284,184	17,961,886	13,886,345	13,507,819	9,672,461	5,479,993	7,684,063	3,993,909	7,185,687	12,814,815	4,216,980	122,395,870
14 8040 Ng City Gate Pur	2,202,049	1,975,510	1,577,492	1,493,204	1,521,666	1,492,994	1,497,100	2,008,382	2,118,647	2,213,756	1,997,978	2,015,324	22,114,102
15 8045 Transportation to City C	1,682	1,922	1,145	1,250	2,242	1,210	(45)	1,249	(865)	259	1,013	1,109	12,171
2 8150 Storage-Maps & Reco -	0	0	0	0	0	0	0	0	0	0	0	0	0
3 8160 Ng Sig Exp-Op-Wells E	6,642	4,085	4,372	3,114	4,446	1,075	768	2,305	3,081	2,339	3,353	3,569	39,149
4 8170 Ng Sig Exp-Op-Lines E	648	3,468	3,107	4,993	1,919	1,939	1,939	1,584	4,140	2,488	2,429	2,579	31,154
5 8180 Ng Sig Exp-Op-Comp ;	3,649	2,820	2,770	4,508	2,627	1,295	1,496	1,490	1,836	7,364	3,494	3,674	40,513
6 8190 Ng Sig Exp-Op-Comp ;	1,547	395	67	2,826	346	603	56	56	59	68	1,565	1,491	9,078
7 8200 Ng Sig Exp-Op-Meas&	1,922	1,514	940	1,833	1,833	373	884	1,137	1,183	807	1,458	1,520	15,409
8 8210 Ng Sig Exp-Op-Purific	1,656	156	281	1,975	1,057	(377)	449	1,120	3,384	694	1,774	1,824	13,995
9 8240 Ng Sig Exp-Op-Other E	58	30	26	26	20	42	0	0	0	0	39	37	278
10 8250 Ng Sig Exp-Op-JUG Of	5,603	2,785	3,550	2,526	974	1,859	665	1,256	1,343	2,985	4,715	4,483	32,754
11 8310 Ng Sig Exp-Mt-Maint R	0	0	0	0	326	0	0	0	0	0	34	34	394
12 8320 Ng Sig Exp-Mt-Maint R	0	0	0	0	0	0	0	0	0	0	0	0	0
13 8340 Ng Sig Exp-Mt-Maint C	68	393	(118)	0	0	231	(33)	1,334	(330)	1,635	329	347	3,857
14 8350 Ng Sig Exp-Mt-Maint IV	0	110	6,314	0	0	0	0	0	0	0	1,040	1,040	8,504
15 8360 Ng Sig Exp-Mt-Maint P	0	0	0	0	0	0	0	0	0	0	0	0	0
16 8400 Other Storage Exp	10	0	18	24	0	3	317	0	32	55	12	12	483
17 8410 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
18 8470 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
19 8500 Trsm-Op Otr Suprvis/	4,245	4,979	3,501	3,783	2,998	4,251	3,992	2,637	3,387	2,494	3,152	3,357	42,776
20 8550 Trsm-Op Mains Exper	22,192	17,585	12,938	19,173	14,330	18,072	27,036	13,473	16,144	16,624	13,891	13,891	204,741
21 8570 Trsm-Op Meas&Reg S	5,548	9,100	6,704	7,151	5,247	7,036	6,277	7,420	7,104	13,174	6,027	6,370	87,158
22 8580 Trsm-Op Other Expen	0	0	0	0	0	0	0	0	0	0	10	10	19
23 8600 Trsm-Op Rents	0	6	6	0	0	0	0	0	0	0	1	1	8
24 8620 Trsm-Maint Struct & Im	0	0	0	0	0	0	0	0	0	0	188	188	375
25 8630 Trsm-Maint Of Mains	4,991	1,608	(584)	152	3,248	3,674	3,438	105	1,275	267	2,783	2,949	24,106
26 8640 Trsm-Maint Comp St E	0	0	0	0	0	0	0	0	0	0	0	0	0
27 8650 Trsm-Maint Meas&Reg	3,024	4,655	2,592	1,771	2,608	2,779	89	192	168	0	0	0	22,973
28 8670 Trsm-Maint Oth Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0
29 8700 Distr-Op Otr Supervis	153,532	228,817	207,550	116,827	161,514	173,706	49,052	97,839	74,857	109,746	104,446	109,878	1,587,764
30 8710 Distr-Op Distr Load Dis	18	18	96	(8)	36	18	17	493	(129)	36	24	24	643
31 8711 Distr-Op	1,434	(50)	0	0	(500)	0	0	0	0	0	88	91	1,064
32 8720 Distr-Op Distr Comp St	0	0	0	0	0	0	0	0	0	0	0	0	0
33 8740 Distr-Op Mains & Serv	221,879	224,109	198,671	178,646	185,415	170,904	192,763	196,348	200,845	199,054	264,036	264,892	2,497,562
34 8750 Distr-Op Meas&Reg St	11,387	11,968	15,527	10,113	9,674	12,858	13,050	10,512	22,335	13,183	10,189	10,812	151,608

Alamos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Expense by FERC Account  
 For the Base Period 12 Months ended March 31, 2007, KY,  
 AG DR 1-41

Line No. & Title	Witness: Dan Meziere												Total
	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	budget	budget	
	Apr-06	May-06	Jun-06	Jun-06	actual	Sep-06	actual	actual	actual	actual	Feb-07	Mar-07	\$
1 4030 Op Inc & Exp-Deprecia	949,412	961,932	1,005,911	991,644	1,057,042	1,007,101	1,007,876	1,013,813	1,060,789	1,060,789			12,070,709
2 4060 Op Inc&Exp-Amort Utili	0	0	0	0	0	0	0	0	0	0			-
3 4081 Op Inc&Exp-Tax Oth Ti	294,657	279,212	306,320	285,356	1,089,802	312,816	302,089	343,111	480,318	443,661			4,751,433
4 4091 Op Inc&Exp-Income Te	(148,445)	(209,846)	12,829,879	(457,975)	(92,968)	785,023	222,844	484,387	1,164,992	736,540			16,687,025
5 4101 Provision for deferred i	0	0	(12,657,493)	0	(1,496,907)	0	1,115,712	0	0	0			(13,038,688)
6 4800-4825 Op Inc&Exp-Gas	(3,058,070)	(5,848,920)	(6,002,741)	(5,401,696)	(5,810,069)	12,509,122	(19,931,961)	(34,570,258)	(24,996,549)	(24,996,549)			(163,483,793)
7 4870-Forfeited discounts - Fo	(280,926)	(137,037)	(68,879)	(56,056)	(46,999)	(47,641)	(89,686)	(87,604)	(383,204)	(275,442)			(1,791,666)
8 4880 Op Inc&Exp-Oth Op Rr	(60,318)	(69,958)	(57,548)	(51,880)	(51,941)	(68,153)	(130,600)	(103,465)	(68,838)	(74,614)			(884,553)
9 4890-4896 Op Inc&Exp-Rev/	(925,183)	658,858	(722,927)	(806,234)	(742,688)	(759,558)	(800,252)	(822,065)	(795,050)	(843,604)			(8,369,689)
10 4950 Op Inc&Exp-Other Gas	0	0	0	0	4,773	0	0	0	13,940	0			18,713
11 7520 Ng Prod-Op-Gas Wells	(250)	0	0	0	0	0	0	0	0	0			(250)
12 7560 Ng Prod-Op-Fld Meas&	0	0	0	0	0	0	0	0	0	0			83
7590 Ng Prod-and gathering	0	0	0	0	0	0	0	0	0	0			-
13 7610 Ng Prod-Maint-Supervi	0	0	0	0	0	0	0	0	0	0			15
7840 Ng Products extractio	0	0	0	0	0	0	0	0	0	0			15
8001 Intercompany Gas W	2,708,728	23,284,184	17,961,886	13,886,345	13,507,819	9,672,461	5,478,993	7,684,063	3,993,909	7,185,687	12,814,815	4,216,980	122,395,870
14 8040 Ng City Gate Pur	2,202,049	1,975,510	1,577,492	1,493,204	1,521,666	1,492,994	1,497,100	2,008,382	2,118,647	2,213,756	1,997,978	2,015,324	22,114,102
15 8045 Transportation to City C	13,172	14,500	13,185	12,068	14,937	20,387	10,362	11,820	11,192	17,722	11,035	11,724	162,043
35 8760 Dist-Op Meas&Reg St	5,414	31,434	7,485	19,016	12,303	7,771	13,061	9,392	2,854	7,493	6,547	6,805	129,576
36 8770 Dist-Op Meas&Reg St	77,040	97,276	104,486	62,899	62,411	71,634	89,974	94,514	89,553	91,555	73,815	78,379	993,536
37 8780 Dist-Op Mir & Hous Rr	8,916	8,266	5,840	2,578	7,804	7,672	6,217	3,255	7,053	8,546	6,246	6,649	79,042
38 8790 Dist-Op Cust Install Es	4,864	3,837	6,734	3,651	3,867	4,595	774	19,467	10,404	1,686	3,938	4,117	67,934
39 8800 Dist-Op Other Expens-	67,546	33,314	55,395	38,353	40,238	37,984	33,242	40,057	19,745	30,355	72,039	66,828	536,896
40 8810 Dist-Op Rents	25,571	28,351	31,512	22,522	9,367	16,839	25,645	23,749	25,546	21,890	20,199	21,473	272,664
41 8850 Dist-Maint Superven & I	1,179	1,460	857	1,617	807	1,213	605	1,145	1,021	588	1,374	1,309	13,176
42 8860 Dist-Maint Struct & Imj	(540)	2,760	(95)	341	1,694	1,431	1,927	834	215	461	783	825	10,636
43 8870 Dist-Maint Of Mains	4,053	2,317	5,734	3,058	1,469	2,069	1,565	3,142	652	161	1,150	1,228	26,598
44 8890 Dist-Maint Meas&Reg	758	(171)	3,239	3,388	924	0	238	0	0	0	325	325	9,026
45 8900 Dist-Maint Meas&Reg	1,250	5	809	0	625	1,830	30	458	0	0	670	676	6,353
46 8910 Dist-Maint Meas&Reg	(1,861)	3,128	111	9	95	164	(217)	191	543	782	283	302	3,530
47 8920 Dist-Maint Of Service	12	258	113	(39)	29	12	189	2,730	1,414	(759)	90	95	4,144
48 8930 Dist-Maint Mtrs&Hous	479	911	1,431	288	439	1,978	1,211	675	1,717	141	593	593	10,457
49 8940 Dist-Maint Other Equip	0	0	0	0	0	0	0	0	0	0	184	182	365
50 8950 Distribution-Mainte - Ca	263	25	90	0	1,124	499	105	281	71	0	249	249	2,956
51 9010 Cust Accis-Op-Supervi	66,007	42,074	64,980	44,961	41,536	46,177	62,741	87,039	69,546	79,742	55,491	59,169	721,463
52 9020 Cust Accis-Op Meter E	125,895	125,655	119,796	107,727	86,467	128,680	3,025	6,069	16,388	19,287	27,093	27,744	793,776
53 9030 Cust Accis-Op Record	12,079	16,884	23,328	21,686	24,910	90,350	0	85,699	116,014	159,416	165,617	119,614	835,597
54 9040 Cust Accis-Op Uncol A	0	0	0	0	0	0	0	0	0	0	0	0	-
55 9050 Cust Accis- Postage/De	12,184	12,718	13,531	11,642	7,281	7,010	3,028	2,546	4,657	2,337	8,786	9,337	95,057
56 9070 Cust Serv-Op Supervis	11,000	12,898	11,825	11,841	2,490	5,761	8,825	8,116	8,282	4,044	8,499	9,012	102,593
57 9080 Cust Serv-Op Custome	1,471	1,969	3,663	5,318	1,260	1,508	1,410	2,331	1,111	7,063	911	1,133	29,146
58 9090 Cust Serv-Op Info and	61	1,743	2,976	63	661	2,937	0	0	0	59	649	820	9,969
59 9100 Cust Serv-Op Misc Cut	2,698	6,826	1,461	1,400	3,256	3,354	2,433	2,087	548	699	1,784	2,262	28,807
60 9110 Sales-Supervision	14,185	12,475	12,732	10,452	8,551	8,826	10,291	18,185	18,216	15,338	6,138	7,113	142,503
61 9120 Sales Exp-Op Demo &	0	(473)	8	237	65	57	67	66	0	0	15	18	574
62 9130 Sales Exp-Op Demo Ai	41	0	0	0	0	0	0	0	0	0	0	0	-
63 9160 Sales Exp-Op Misc Sal	0	0	0	0	0	0	0	0	0	0	0	0	-
64 9200 Administrative and Ger	(1,394)	(1,185)	781	(831)	687	635	424	0	0	0	(131)	(81)	(1,095)
65 9210 A&G-Op Office Sup & I	443,404	388,235	369,516	333,021	391,060	529,966	740,993	780,985	913,189	949,729	695,844	637,027	7,172,969
Division General office	28,840	25,390	36,346	23,102	39,739	50,147	-	-	-	-	5,092	5,092	213,748
9230 A&G-Op Outside Serv	14,550	14,117	37,217	13,802	11,571	12,619	-	-	-	-	351	351	315,655
9240 A&G-Op Property Insur													

Almos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Expense by FERC Account  
 For the Base Period 12 Months ended March 31, 2007, KY,  
 AG DR 1-41

Line No. & Title	Witness: Dan Meziere													
	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	budget	budget	Total
	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07		
1 4030 Op Inc. & Exp-Deprecia	949,412	961,932	1,005,911	991,644	947,669	1,057,042	1,006,730	1,007,101	1,007,876	1,013,813	1,060,789	1,060,789	\$	12,070,709
2 4060 Op Inc&Exp-Amort Utili	0	0	0	0	0	0	0	0	0	0	0	0		-
3 4081 Op Inc&Exp-Tax Oth Tr	294,657	279,212	306,320	285,356	291,195	1,089,802	322,896	312,816	302,089	343,111	480,318	443,661		4,751,433
4 4091 Op Inc&Exp-Income Te	(148,445)	(209,848)	12,829,879	(457,975)	(82,968)	785,023	222,844	484,387	(163,277)	1,535,874	1,164,892	736,540		16,687,025
5 4101 Provision for deferred li	0	0	(12,657,493)	0	0	(1,495,907)	0	0	1,115,712	0	0	0		(13,038,688)
6 4800-4825 Op Inc&Exp-Gas	(3,058,070)	(5,848,920)	(6,002,741)	(5,401,656)	(6,038,721)	(5,810,069)	12,509,122	(19,331,961)	(27,560,930)	(36,771,001)	(34,570,258)	(24,998,549)		(163,483,793)
7 4870-Forfeited discounts - Fo	(280,926)	(137,037)	(66,879)	(56,056)	(46,989)	(47,641)	(99,686)	(87,604)	(143,282)	(224,900)	(383,204)	(275,442)		(1,791,666)
8 4880 Op Inc&Exp-Oth Op Rk	(60,318)	(69,958)	(57,548)	(51,880)	(51,941)	(68,153)	(130,600)	(103,465)	(73,203)	(68,898)	(74,614)	(74,035)		(884,553)
9 4890-4896 Op Inc&Exp-Rev/	(925,183)	658,856	(722,927)	(806,234)	(742,668)	(759,558)	(800,252)	(822,065)	(795,050)	(926,256)	(843,604)	(884,730)		(8,369,689)
10 4950 Op Inc&Exp-Other Gas	0	0	0	0	4,773	0	0	0	13,940	0	0	0		18,713
11 7520 Ng Prod-Op-Gas Wells	(250)	0	0	0	0	0	0	0	0	0	0	0		(250)
12 7560 Ng Prod-Op-Fld Meas&	0	0	0	0	0	0	0	0	0	0	0	0		0
7590 Ng Prod-and gathering	0	0	0	0	0	0	0	0	0	83	0	0		83
13 7610 Ng Prod-Main-Supervis	0	0	0	0	0	0	0	0	0	0	0	0		0
7840 Ng Products extractio	0	0	0	0	0	0	0	0	0	0	0	0		0
8001 Intercompany Gas W	0	0	0	0	0	0	0	0	(148,630)	(105,380)	0	0		(254,070)
14 8040 Ng City Gate Pur	2,708,728	23,284,184	17,961,886	13,886,345	13,507,619	9,672,461	5,478,993	7,864,063	3,993,909	7,185,687	12,814,815	4,216,880		122,395,870
15 8045 Transportation to City C	2,202,049	1,975,510	1,577,492	1,493,204	1,521,666	1,492,394	1,497,100	2,008,382	2,118,647	2,213,756	1,997,978	2,015,324		22,114,102
9250 A&G-Op Injuries & Dan	17,062	20,263	15,573	19,834	17,378	(87,910)	15,651	32,963	(161,139)	(94,229)	13,980	14,914		(175,660)
9260 A&G-Op Empl Pen Ber	233,219	251,082	256,584	196,149	148,385	117,191	169,146	209,003	189,797	195,747	157,990	170,755		2,295,048
9270 A&G-Op Franchise Rec	74,856	204	565	22,525	0	729	9,486	622	-	-	2,358	2,358		113,703
9280 A&G-Op Reg Comm E	0	0	0	0	0	0	0	0	0	0	0	0		0
9290 A&G-Duplicate charg - I	0	0	0	0	0	0	0	0	0	0	0	0		0
9301 A&G-Op Inst/General F	0	0	0	0	0	0	0	0	0	0	0	0		0
9302 A&G-Op Misc General	9,927	4,723	7,769	10,058	3,250	12,462	-	-	-	16,109	3,687	3,856		71,841
9320 A&G-Maint General Plt	6,499	(10,542)	4,811	4,811	4,811	4,800	5,800	350	(4,054)	-	9	9		17,303
Operating (Income) Loss*	\$ (123,425)	\$ (83,347)	\$ 392,607	\$ (454,380)	\$ (355,109)	\$ 84,331	\$ 24,437,714	\$ (1,090,814)	\$ (1,852,906)	\$ (2,591,255)	\$ (2,147,152)	\$ (1,529,737)		\$ 14,686,528

Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 42**  
**Witness: Greg Waller**

**Data Request:**

Schedule C-2.1, sheets 2 through 10 of 10 show the Company's claimed base period and forecasted test period O&M expenses (i.e., the sum total of the Direct Kentucky O&M, the shared services O&M allocated to Kentucky and the Division's General Office O&M allocated to Kentucky) in total and by FERC account. Please provide schedules showing side-by-side comparisons of the equivalent actual O&M expenses (in total and *by FERC account*) for calendar years 2004, 2005 and 2006 as compared to the base period and forecasted period O&M expenses. In addition, provide explanations for any major variances in these annual O&M expenses.

**Response:**

See Attached: Case 2006-00464 AG DR1-42 ATT

There is a discussion of budget versus actual performance for the last five fiscal years in Mr. Waller's testimony (pages 10-12). As explained in testimony, we believe that our most recent five year performance indicates that we have been successful in managing our O&M expenses to budgeted levels once certain variable items are considered. The response to this data request compares actual O&M on a calendar rather than fiscal year basis. Annual increases in O&M (on a calendar basis *per the attachment*) since 2004 have been at or below 6.4% with the exception of the 11.6% increase from 2004 to 2005. As explained in Mr. Waller's testimony (the discussion referenced above), this is primarily attributable to the bad debt adjustment made in 2004 for approximately \$503 thousand that contributed to fiscal year 2004 total O&M being 11.6% below budget.

Operating Expenses by FERC Account

For Calendar Years 2004 - 2006, Base Period, and Forecasted Test Period

FR 1010(c)(2.1

Schedule C-2.1

Sheet 1 of 10

Data: X Base Period Forecasted Period  
Type of Filing: X Original Updated  
Worksheet Reference No(s):

Line No.	Account No. (S)	Account Title	Base (1)	Forecasted (2)	CY 2006 (3)	CY 2005 (4)	CY 2004 (5)
1		Natural Gas Storage Expense - Operation					
2	8140	Operation Supervision & Engine	9,898	9,506	13,782	(3,104)	(3,584)
3	8150	Maps and Records	112	46	0	125	0
4	8160	Wells Expense	39,273	39,245	40,748	50,610	92,273
5	8170	Lines Expense	31,008	31,348	35,586	14,737	3,983
6	8180	Compressor Station Expense	46,869	44,950	44,602	52,122	52,349
7	8190	Compressor Station Expense Fi	15,243	18,535	8,446	4,762	6,465
8	8200	Measuring & Regulating Station	18,009	18,548	18,913	22,382	44,666
9	8210	Purification	22,139	22,378	20,702	14,540	8,160
10	8240	Other	377	458	278	170	151
11	8250	Storage Well Royalties	49,423	59,419	34,251	18,182	23,831
12	8260	Storage-Rents			0	858	945
13		Total Nat. Gas Storage Expense -	232,351	244,433	217,278	175,384	229,239
14							
15		Natural Gas Storage Expense - Maintenance					
16	8310	Structure & Improvements	662	442	829	159	140
17	8320	Reservoirs & Wells	0	0	0	96	161
18	8340	Compressor Station Equip.	4,318	4,234	3,550	4,530	4,274
19	8350	Measuring & Regulating Station	15,559	12,926	12,339	4,752	1,617
20	8360	Purification Equipment	0	0	0	469	359
21	840/847	Other Storage Exp. - LNG	331	177	431	12,569	2,601
22		Total Nat. Gas Storage Expense -	20,871	17,780	17,149	22,575	9,152
23							
24		Transmission Expense - Operation					
25	8500	Operation Supervision & Engine	39,961	39,290	45,174	32,995	13,583
26	8560	Mains Expense	184,315	171,079	220,226	189,536	255,860
27	8570	Measuring & Regulating Station	76,710	77,773	78,490	78,771	75,634
28	8590	Other Exp.	290	120	324	150	49
29	8600	Rents	9	11	6	0	2,374
30		Total Transmission Expense - Op	301,285	288,273	344,220	301,452	347,500
31							
32		Transmission Expense - Maintenance					
33	8610	Transmission-Maint			0	0	282
34	8620	Structures and Improvements	2,808	2,331	0	3,042	0
35	8630	Mains	35,998	35,884	23,119	74,553	0
36	8640	Compressor Station Equipment	0	0	0	0	49
37	8650	Measuring & Reg Station Equip	33,879	31,837	28,989	36,764	28,432
38	8670	Other Equipment	0	0	0	0	1,287
39		Total Transmission Expense - Ma	72,685	70,053	52,108	114,359	30,050

Atmos Energy Corporation, KY

Case No. 2006-00464

Operating Expenses by FERC Account

For Calendar Years 2004 - 2006, Base Period, and Forecasted Test Period

Date: X Base Period Forecasted Period

Type of Filing: X Original Updated

Worksheet Reference No(s):

FR 10(10)(c)2.1

Schedule C-2.1

Sheet 3 of 10

Line No.	Account No. (S)	Account Title	Base (1)	Forecasted (2)	CY 2006 (4)	CY 2005	CY 2004
40							
41		Distribution Expenses - Operation					
42	8700	Supervision and Engineering	1,667,541	1,340,824	1,787,271	1,890,786	1,604,760
43	8710	Distribution Load Dispatching	69	109	654	(47)	5,022
44	8711	Odorization	1,218	1,121	884	399	0
45	8720	Compressor Station Labor & Ex	0	0	0	158	0
46	8740	Mains & Services	2,721,038	3,272,945	2,421,537	2,328,890	2,133,274
47	8750	Measuring and Regulating Stati	136,027	134,054	148,654	140,066	86,994
48	8760	Measuring and Regulating Stati	143,015	142,742	160,600	138,793	122,511
49	8770	Measuring and Regulating Sta.	110,248	87,637	128,773	91,419	81,806
50	8780	Meters and House Regulator Ex	967,060	955,361	1,016,748	1,049,346	876,125
51	8790	Customer Installations Expense	80,045	80,797	80,326	108,454	75,039
52	8800	Other Expense	55,038	51,779	71,752	62,926	61,806
53	8810	Rents	703,786	854,835	516,750	433,945	332,542
54		Total Distribution Expenses - Ope	6,585,088	6,922,203	6,333,949	6,245,135	5,379,879

Atmos Energy Corporation, KY  
Case No. 2006-00464

Operating Expenses by FERC Account

For Calendar Years 2004 - 2006, Base Period, and Forecasted Test Period

Date:  Base Period  Forecasted Period

Type of Filing:  Original  Updated

Worksheet Reference No(s): \_\_\_\_\_

FR 10(10)(c)2.1

Schedule C-2.1

Sheet 4 of 10

Line No.	Account No. (S)	Account Title	Base (1)	Forecasted (2)	CY 2006 (4)	CY 2005	CY 2004
		<b>Distribution Expenses - Maintenance</b>					
55	8850	Supervision and Engineering	269,632	261,457	291,942	266,364	256,200
57	8860	Structures and Improvements	13,394	16,280	11,285	10,102	3,532
58	8870	Mains	13,684	11,219	20,592	16,309	13,184
59	8890	Measuring and Regulating Stati-	17,187	17,700	24,059	1,058	2,393
60	8900	Measuring and Regulating Stati-	13,332	12,406	4,836	7,394	(176)
61	8910	Measuring and Regulating Sta.	13,577	11,693	4,887	21,861	6,314
62	8920	Services	3,607	3,665	3,043	5,791	6,243
63	8930	Meters and House Regulators	1,105	1,153	4,682	832	(1,212)
64	8940	Other Equipment	8,930	7,429	12,358	8,539	5,546
65	8950	Maintenance of Other Plant	2,523	2,257	0	2,578	0
66							
67		Total Distribution Expenses - Mai	356,972	345,261	377,684	340,828	292,024
68							
69		<b>Customer Accounts Expenses - Operation</b>					
70	9010	Supervision	3,731	3,098	3,135	3,329	2,110
71	9020	Meter Reading Expenses	709,884	718,554	763,154	755,923	710,041
72	9030	Customer Records & Collection:	873,027	401,092	1,150,848	1,299,473	1,287,345
73	9040	Uncollectible Accounts	860,159	1,007,867	825,449	1,361,943	644,140
74		Total Customer Accounts Expens	2,446,801	2,130,611	2,742,586	3,420,668	2,643,636
75							
76		<b>Customer Service &amp; Information - Operation</b>					
77	9070	Supervision	123,067	113,705	111,044	121,479	136,157
78	9080	Customer Assistance Expenses	120,465	109,644	120,200	137,382	105,121
79	9090	Informational and Instructional /	23,461	18,547	26,320	25,672	65,378
80	9100	Misc Cust Serv & Informational	14,839	10,973	20,085	9,246	34,023
81		Total Customer Accounts Expens	281,833	252,869	277,649	293,779	340,679

Atmos Energy Corporation, KY  
Case No. 2006-00464

Operating Expenses by FERC Account

For Calendar Years 2004 - 2006, Base Period, and Forecasted Test Period

Date: X Base Period Forecasted Period  
Type of Filing: X Original Updated

FR 10(10)(c)2.1  
Schedule C-2.1  
Sheet 5 of 10

Workpaper Reference No(s):

Line No.	Account No. (S)	Account Title	(1)	(2)	CY 2006	CY 2005	CY 2004
			Base	Forecasted	(4)		
82		Sales Expense					
83	9110	Supervision	38,641	27,688	38,686	73,064	63,798
84	9120	Demonstrating and Selling Exp	103,402	86,718	140,509	127,059	77,348
85	9130	Advertising Expenses	0	0	281	100	1,202
86	9160	Miscellaneous Sales Expenses	352	218	541	284	673
87		Total Sales Expenses	142,396	114,624	180,017	200,507	143,021
88							
89		Administrative and General Expenses - Operation					
90	9200	Administrative and General Sal	0	0	0	0	8
91	9210	Office Supplies and Expenses	(16,468)	(19,915)	(2,089)	(23,768)	(15,686)
92	9220	Administrative Expense Transf	6,690,891	8,008,468	5,955,779	3,981,874	4,518,174
93	9230	Outside Services Employed	248,591	82,267	323,064	365,507	203,849
94	9240	Property Insurance	8,959	4,295	332,692	92,854	(2,205)
95	9250	Injuries and Damages	186,015	181,191	(47,167)	501,395	449,754
96	9260	Employee Pensions and Benefi	2,282,944	2,100,230	2,580,538	2,402,608	1,902,722
97	9270	Franchise Requirements	201,984	210,816	149,809	123,990	165,227
98	9280	Regulatory Commission Expens	225	235	0	169	61,478
99	929.0	Institutional/Goodwill Advertisi	18	0	0	37	0
100	9301	A&G-General advert	0	0	0	0	1,048
101	930.2	Miscellaneous General Expens	0	0	0	0	0
102		Total Administrative and General	9,603,159	10,567,576	9,292,626	7,444,666	7,284,369
103							
104		Administrative and General Expense - Maintenance					
105	9302	Miscellaneous general expense	84,212	56,049	72,702	106,059	92,846
106	9310	A&G-Rents	0	0	0	751	44
107	9320	Maintenance of general plant	17,183	116	33,672	70,998	0
108		Total Administrative and Gen. Exp	101,395	56,165	106,374	177,808	92,890
109							
110							
111							
112							
113		Total Operation and Maintenance E	20,144,836	21,009,847	19,941,640	18,737,161	16,792,439
114							

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 43**  
**Witness: Greg Waller**

**Data Request:**

With regard to Distribution Expenses – Operation shown on Schedule C-2.1, sheets 3 and 8 of 10, please provide the following information:

- a. Explain the reasons for the decrease in the forecasted test year Account 8700 expenses of \$1,340,824 from the corresponding base period Account 8700 expense of \$1,667,541.
- b. Explain the reasons for the increase in the forecasted test year Account 8740 expenses of \$3,272,945 from the corresponding base period Account 8740 expense of \$2,721,038.
- c. Explain the reasons for the increase in the forecasted test year Account 8810 expenses of \$854,835 from the corresponding base period Account 8810 expense of \$703,786.

**Response:**

The primary explanation for the relatively large base period vs. test period variances identified in parts a. – c. above is the impact of the accounting changes that took place on October 1, 2006 relating to combination of the Kentucky and Mid-States Divisions. These accounting changes are described on pages 7-8 of the direct testimony of Mr. Greg Waller. As described in the referenced testimony, the Kentucky “general office” personnel and costs (that had historically charged costs to the stand-alone Kentucky rate jurisdiction) were combined with the existing Mid-States general office rate jurisdiction and, beginning October 1, 2006, the company began allocating costs from this general office to the seven states that comprise the new Kentucky Mid-States combined division. In the Company’s accounting systems and forecast, costs allocated from SSU and the Division General Office to the operating rate jurisdictions (the “states”) are done so through account 9220 “Administrative Expense Transferred”. Therefore, there are examples of costs that were booked directly to Kentucky in various FERC accounts when it was a stand alone division but are now allocated to Kentucky through the 9220 account in the forecast. This has resulted in examples of significant variances identified at the FERC account level that are substantially offset by the variance in FERC account 922. The specific impact of the accounting changes on the three accounts listed above follows:

- a. The primary reason for the decrease, as explained above, is that many costs previously booked to account 8700 when Kentucky was a stand alone division are now booked to account 9220 as they are allocated to Kentucky from the General Office. The major contributing cost categories affecting 8700 are training,

collection fees, telecom, travel & entertainment, and office supplies. This transfer of costs is illustrated on Schedule D.1, page 2 of 4 (Volume 9, Tab 4). There is a large decrease shown in the "ADJ 3" column on line 32. This is substantially offset (with other items) with the increase on page 3, line 22 in the same column.

b. Among the items booked in account 8740 are vehicles and heavy equipment. As a normal course of business, Atmos capitalizes a portion of these costs when these assets are used on capital investment activities. We book the total costs associated with assets (lease payments, etc) in one sub-account and then credit O&M expense for the capitalized portion in another sub-account. Prior to the accounting changes associated with combining the divisions, both the total charges and capitalized credits were booked in the stand-alone Kentucky division and thus they netted against one another to result in the proper amount of expense being recorded (net of capitalized portion). In the forecast, the capitalized credits are booked in a General Office cost center and thus flow back to the state in the 9220 account. Thus, the increase in 8740 represents the fact that total costs are being booked there with the corresponding capital credit in 9220.

c. Account 8810 is Distribution Rents and the variance in this account can be explained by the response to part b above. This transfer is easily seen on Schedule D.1, page 2 of 4 (Volume 9, Tab 4). The positive variances in column "ADJ 2" (particularly line 43) are substantially offset by the variance in line 22 on page 3 in the same column.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 44**  
**Witness: Gary Smith**

**Data Request:**

With regard to the forecasted test year uncollectible expenses, please provide the following information:

- a. Mr. Smith references a margin related uncollectible amount for the forecasted test year of \$185,313 on page 30 of his testimony. Does this mean that the forecasted test year margin revenues for residential, commercial and PA amounts to \$185,313 / .50%, or \$37,062,600? If not, explain how the \$185,313 was derived.
- b. If the Company's proposal to recover the gas cost related uncollectible portion through the GCA, would it then be appropriate to reduce the forecasted period Account 9040 uncollectible expenses to be recognized for ratemaking purposes in this case from \$1,007,867 to \$185,313? If not, explain why not.

**Response:**

- a. Upon review of the \$185,313 cited in the testimony of Gary Smith, the Company discovered that the correct number is \$186,268. The incorrect entry occurred due to an unknown spreadsheet link error. Nevertheless, the math works in a manner similar to that posed in this data request. The forecasted test year margin revenues for residential, commercial and PA accounts is equal to \$186,268 / .50%, or \$37,253,501.
- b. With the note from above that the corrected margin component is \$186,268, Atmos believes it would be appropriate to reduce the forecasted period Account 9040 uncollectible expenses from \$1,007,867 to the margin component only.



**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 45**  
**Witness: Greg Waller\Dan Meziere**

**Data Request:**

For each of the fiscal years 2003, 2004, 2005 and 2006 (all actual data) and for the base period and forecasted test year, please provide the following information regarding uncollectible data:

- a. Reserve account balance at beginning of year.
- b. Charges to the reserve account.
- c. Credits to the reserve account.
- d. Current year provision
- e. Reserve account balance at end of year.
- f. Total revenues subject to uncollectibles (indicate customer class revenues, e.g., residential, commercial, public authority, etc.)
- g. Percent of provision to total revenue (line d / line f)

**Response:**

Please see attachment labeled Case 2006-00464 AG DR1-45 ATT.xls

Atmos Energy Corporation  
Kentucky DR # AG 1-45

Line No.		Fiscal 2003	Fiscal 2004	Fiscal 2005	Fiscal 2006	Base Period Apr 06 - Mar 07	Forecasted Test Year July 07 - Jun 08
(a)	Beginning Reserve Balance	(656,959)	(393,847)	(79,762)	(590,457)	(1,728,666)	(959,880)
(b)	Charges	2,306,515	2,113,082	1,779,124	3,241,901	3,283,937	2,360,156
(c)	Credits	(1,073,552)	(1,041,912)	(892,408)	(1,592,810)	(1,774,695)	(1,150,171)
(d)	Current Year provision	(969,851)	(757,085)	(1,397,411)	(1,011,761)	(860,159)	(1,007,867)
(e)	Ending Reserve Balance	(393,847)	(79,762)	(590,457)	46,873	(1,079,582)	(757,762)
(f)	Total Revenue Subject to Uncollectible						
	Residential Revenue Class	98,399,889	111,292,120	115,449,980	136,693,744	104,764,918	129,508,705
	Commercial Revenue Class	40,591,234	47,446,376	49,916,435	61,713,498	46,133,974	57,272,588
	Public Authority Revenue Class	10,618,997	12,718,944	12,916,333	16,227,851	11,952,030	14,792,155
	Unbilled Revenue Class	1,710,570	(1,367,914)	5,091,616	(4,864,925)		
	Total Gas Revenue	151,320,691	170,089,527	183,374,364	209,770,168	162,850,921	201,573,447

(g) % of Provision for Uncollectibles to  
Operating Revenue = ( d/f)

0.64% 0.45% 0.76% 0.48% 0.53% 0.50%

Note:

- (1) Charges and Credits for the Forecasted Test Year is the average of prior periods Fiscal 2003 through Fiscal 2006 Actual Data with the exception of beginning reserve balance
- (2) The beginning balance for the Forecasted Test Year is the average of the beginning balance for July 2003, July 2004, July 2005 and July 2006.
- (3) Charges and Credits for the Base Period represent the 12 month period from February 06 through January 07, as this is the closest 12 month actual information available.
- (4) Income Statement accounts for the base period are made up of actual results for April 06 through September 06 and budgeted results for October 06 through March 07.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 46**  
**Witness: Greg Waller**

**Data Request:**

Please explain the reasons for the decrease in the forecasted test year Account 9030 expenses of \$401,092 from the corresponding base period Account 9030 expense of \$873,027.

**Response:**

Please see the response to AG 1-43 for a complete description of how the accounting changes related to combing the Kentucky and Mid-States Division affect various FERC account variances.

Referring specifically to account 9030, collection and bill print fees that were booked directly in Kentucky prior to the accounting changes are now booked to the General Office and allocated to Kentucky in the 9220 account. This transfer of costs is illustrated on Schedule D.1, page 3 of 4 (Volume 9, Tab 4). There is a large decrease shown in the "ADJ 3" column on line 11. This is substantially offset (with other items) with the increase on page 3, line 22 in the same column.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 47**  
**Witness: Greg Waller**

**Data Request:**

Please explain the reasons for the increase in the forecasted test year Account 9220 expenses of \$8,008,458 from the corresponding base period Account 9220 expense of \$6,690,891.

**Response:**

Please see the response to AG1-43 for a complete description of how the accounting changes related to combing the Kentucky and Mid-States Division affect various FERC account variances.

Referring specifically to account 9220, there are several examples of costs that were booked directly to Kentucky in various FERC accounts when it was a stand alone division but are now allocated to Kentucky through the 9220 account in the forecast. This has resulted in several examples of significant variances identified at the FERC account level that are substantially offset by variances in FERC account 922. This transfer of costs is illustrated throughout Schedule D.1, pages 2-3 (Volume 9, Tab 4) of the Company's rate filing.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 48**  
**Witness: Greg Waller**

**Data Request:**

Please provide a detailed breakout of the forecasted test year Account 9230 – Outside Services Employed expenses of \$82,267.

**Response:**

A&G-Outside service - Gas Supplies Services 9230-05430	64,768.65
A&G-Outside service - Contract Labor 9230-06111	691.66
A&G-Outside service - Legal 9230-06121	16,806.84

Beginning January 1, 2007, gas supply services are no longer a direct charge to Kentucky. Our FY2007 budgeting process reflected this change. However, the methodology used to convert our budget to FERC account, as described on page 6 lines 8 through 23 of the direct testimony of Mr. Greg Waller, inadvertently applied a portion of the total forecast to FERC Account 9230-05430. The total amount of O&M forecasted by category remains accurate.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 49**  
**Witness: Greg Waller**

**Data Request:**

Please provide a detailed breakout of the forecasted test year Account 930.2 – Miscellaneous General Expenses of \$56,049.

**Response:**

Miscellaneous gener - Promo Other, Misc 9302-04021	51.20
Miscellaneous gener - Membership Fees 9302-05415	287.70
Miscellaneous gener - Association Dues 9302-07510	43,720.13
Miscellaneous gener - Donations 9302-07520	5,344.21
Miscellaneous gener - Misc General Expense 9302-07590	6,645.51

Beginning October 1, 2006, donations are no longer an above the line charge. Our FY2007 budgeting process reflected this change. However, the methodology used to convert our budget to FERC account, as described on page 6 lines 8 through 23 of the direct testimony of Mr. Greg Waller, inadvertently applied a portion of the total forecast to FERC 9302-07520. The total amount of O&M forecasted by category remains accurate.

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**Attorney General Initial Data Request Dated February 20, 2007**  
**DR Item 50**  
**Witness: Greg Waller**

**Data Request:**

Please provide the following information:

- a. Detailed analysis of all of the charges booked in accounts 909 (\$18,547), 910 (\$10,973), 912 (\$86,718) and 916 (\$218). In addition, indicate which of these itemized charges are part of the \$59,930 expenses listed in Schedule F-4.
- b. To the extent that the \$59,930 expense amount on Schedule F-4 does not include promotional and institutional advertising expenses allocated to Kentucky from the SSU and the Division's General Office, please identify the forecasted test year promotional and institutional advertising expenses included in these allocated O&M expenses.

**Response:**

- a: See attachment labeled AG DR1-50 ATT.
- b: Allocated expenses are included in the \$59,930 identified above.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
AG DR1-50  
Attachment #1

1a.1

9090	5010 Office supplies	286
9090	4021 Promo Other,Misc	9,275
9090	4040 Community Rel&Trade Shows	3,170
9090	4044 Advertising	74
9090	4046 Cust Relations & Assist	329
9090	7590 Miscellaneous	5,413
		<u>18,547</u>
9100	4040 Community Rel&Trade Shows	2,303
9100	4044 Advertising	670
9100	4046 Cust Relations & Assist	6,917
9100	7590 Miscellaneous	1,083
		<u>10,973</u>
9120	1000 Labor	42,880
9120	5010 Office supplies	121
9120	4021 Promo Other,Misc	6,640
9120	4040 Community Rel&Trade Shows	6,471
9120	4046 Cust Relations & Assist	30,557
9120	7499 Misc Employee Welfare	7
9120	5411 Meals & Entertainment	42
		<u>86,718</u>
9160	4040 Community Rel&Trade Shows	66
9160	4046 Cust Relations & Assist	105
9160	5411 Meals & Entertainment	47
		<u>218</u>

1a.2 Portion of \$59,930 included in 1a.1

9090	4021 Promo Other,Misc	9,275
9090	4044 Advertising	74
9100	4021 Promo Other,Misc	670
9120	4021 Promo Other,Misc	6,640
		<u>16,659</u>