ATMOS ENERGY CORPORATION

MID-STATES / KENTUCKY DIVISION

IN THE MATTER OF

) CASE NO. 2006-00464

RATE APPLICATION BY

ATMOS ENERGY CORPORATION MID-STATES/KENTUCKY) RECTICD) MAR + 6 = 07) PUBLIC DE 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 CORRPORATION, 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:

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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:

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

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

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	:Base PeriodXForecasted Period of Filing:OriginalUpdatedX_ cpaper Reference No(s)	Revised		FR 10(10)(a) Schedule A Page 1 of 1 Witness: Tom Petersen
Line No.		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	н	1.665323	1.647605
8	Revenue Deficiency (6 x 7)		7,666,520	10,285,628
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

0)(b)1 e B-1	of 2 . Tom Petersen 13 Month	Average Base Period	303,189,094 2,063,357	(136,809,191) 168,443,260	2,518,097 11,498,562 (3,676,414) (32,834,138)	145,949,366
FR 10(10)(b)1 Schedule B-1	Sheet 1 of 2 Witness:	Base Period	310,419,111 1,543,040	(142,463,646) 169,498,505	2,518,097 (30,396,650) (3,605,514) (27,458,642)	110,555,796
Atmos Energy Corporation, KY Case No. 2006-00464 Jurisdictional Rate Base Summary as of March 31, 2007	Data: X Base Period Forecasted Period X Revised Type of Filing: Original Updated X Revised	Workpaper Reference No(s). Supporting Schedule Line No Rate Base Component		 Construction Work in Progress Accumulated Depreciation and Amortization Property Plant and Equipment, Net 	 5 Cash Working Capital Allowance 6 Other Working Capital Allowances 7 Customer Advances For Construction 8 Deferred Inc. Taxes and Investment Tax Credits 	9 Rate Base (4 Thru 7)

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FR 10(10)(b)1 Schedule B-1	2 of 2 ss: Tom Petersen 13 Month	Average Forecasted Period	322,898,092 1,543,040	(150,302,465) 174,138,667	2,621,256 23,134,959 (3,685,193) (26,933,538)	169,276,150
FR 10(10)(b) Schedule B-1	Sheet 2 of 2 Witness: T	Forecasted Test Period Ending Balance	331,258,265 1,543,040	(155,514,028) 177,287,277	2,621,256 25,248,407 (3,668,455) (26,722,048)	174,766,437
oration, KY -00464 ase Summary , 2008		Supporting Schedule Reference	B-2 B-2	B-3	B-4.2 B-4.1 B-5 B-5	
Atmos Energy Corporation, KY Case No. 2006-00464 Jurisdictional Rate Base Summary as of June 30, 2008	Base Period_X_Forecasted Period	ference	Plant in Service	Construction Work in Progress Accumulated Depreciation and Amortization Property Plant and Equipment, Net	Cash Working Capital Allowance Other Working Capital Allowances (Inventory & Prepaids) Customer Advances For Construction Deferred Inc. Taxes and Investment Tax Credits	Rate Base (4 Thru 7)
	Data:B6 Type of Filing:	Workpap	NON T	-0 67	t noro	0

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)(b)2	e B-2 ef 2	Tom Petersen	se		sted 13 Month	ctional Average	Ф	604,386 604,386	907,486 907,486	6,700,993 6,700,993	26,766,452 26,314,674	244,943,529 238,899,427	30,496,265 29,762,128	310,419,111 303,109,094	1,543,040 2,063,357	
FR 10(10)(b)2	Schedule B-2 Sheet 1 of 2	Witness:	Base	Period		Adjustments Jurisdictional	\$	0	6 0	0 6,7	0 26,7	0 244,9	0 30,4	0 310.4	0 1,5	
ttion, KY 464 perty Grouping 007			Base	Period	Jurisdictional	Total	φ	604,386	907,486	6,700,993	26,766,452	244,943,529	30,496,265	310,419,111	1,543,040	
Atmos Energy Corporation, KY Case No. 2006-00464 in Service by Major Property Grouping as of March 31, 2007	-	Kevised			Jurisdictional	Percent		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%	ntucky, Div. 09
Atmos Ca Plant in Servit as	;	X	Base	Period	Total	Company	- 6	604 386	907.486	6,700,993	26.766.452	244,943,529	30,496,265	310,419,111	1,543,040	nts include Ker
	Forecasted Period	Updated				<u>s</u>										eneral Plant amou
	3ase Period	Type of Filing:Original				Maior Property Groupings		ihles	divice ction	Charada and Processing	Jouage and Loceaning Franemiesion	Distribution	ral **		CWIP without AFUDC	* * All Intangible and General Plant amounts include Kentucky, Div. 09
	Data: X Base Period	Type of Filing: Worknaper Refe			Line			1 Intancibles	2 Droduction	2 Ctorac		5 Dictrib		7 Total	8 CWIP	N * *

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** All Intangible and General Plant amounts include Kentucky, Div. (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%. B.2 B

	etersen	13 Month Average	€	604,386 907,486 6,700,993 27,926,553 30,993,244 30,993,244 32,898,092 1,543,040
FR 10(10)(b)2	Schedule B-2 Sheet 2 of 2 Witness: Tom Petersen	Forecasted Period Adjusted Jurisdictional	\$	604,386 907,486 6,700,993 28,683,215 262,800,729 31,561,457 331,258,265 1,543,040
Ë	<u>ک تن ک</u>	Adjustments	\$	
ion, KY ł64 erty Grouping 38		Forecasted Period Jurisdictional Total	ф	604,386 907,486 6,700,993 28,683,215 262,800,729 31,561,457 331,258,265 1,543,040
Atmos Energy Corporation, KY Case No. 2006-00464 in Service by Major Property Grouping as of June 30, 2008	Revised	Jurisdictional Percent		04,386 100.00% 07,486 100.00% 00,993 100.00% 83,215 100.00% 00,729 100.00% 61,457 100.00% 58,265 100.00% 100 Kentucky, Div. 09 0ffice general plant 91 at 36.78%.
Atmos E Cas Plant in Servic as	Period Updated X	Forecasted Period Total Company	\$	604,386 907,486 6,700,993 28,683,215 262,800,729 31,561,457 331,258,265 331,258,265 <u>331,258,265</u> <u>1,543,040</u> amounts include Kentucky of General Office general
	Data:Base PeriodX Forecasted Period Type o Type of Filing:OriginalUp	Workpaper Kererence No(s). Line No Moior Dronacty Grounings		Intangibles $604,386$ 100.00% Production $907,486$ 100.00% Storage and Processing $6,700,993$ 100.00% Storage and Processing $6,700,993$ 100.00% Transmission $28,683,215$ 100.00% Distribution $28,683,215$ 100.00% Ceneral ** $31,561,457$ 100.00% Total $331,258,265$ 100.00% For without AFUDC $*$ All Intangible and General Plant amounts include Kentucky, Div. 09 $*$ Secometric period for the secometris include Kentucky, Div. 09
	Data:_ Type (.04	イクラ4らら 7 8

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< 8	Jata:	Typ Type of Filing:OriginalUpdated	XRevised				Page 1 01 0 Witness: Tom F	Tom Petersen
ġ ₹	aper Refei	Workpaper Reference No(s). Account / Account /		Jurisd.	Jurisdictional	of contracts	Adjusted	13 Month Average
Z	No.	SubAccount Titles	Total Company	Percent	1 Otal		\$	\$
			Ð		÷			
		Intancible Plant		100.00%			76 480	76.480
č,	301 00 1	Organization	76,480		10,460		119.853	119,853
ñ		Franchises & Consents	119,853 408.053		408,053		408,053	408,053
ñ	303.00	Misc Intangible Plant						
		Total Intangible Plant	604,386		604,386	0	604,386	604,380
		Natural Gas Production Plant					0 353	2 353
¢	00.10	Destination Losepholde	2,353		2,303		200120	
וני	320.ZU		83.422		83,422		83,422	224,00
CT)	325.40	Kignts of ways	3 492		3,492		3,492	3,432
c	331.00	Production Gas wells Equipinetin	47 163		47,163		47,163	41,103
(7)	332.01	Field Lines			528.218		528,218	528,218
¢)	332.02	Tributary Lines	012'020		108 460		198.469	198,469
0	334 00	Field Meas. & Reg. Sta. Equip	198,409				44 369	44.369
	336.00	Purification Equipment	44,369		200,44			
		The second	907.486		907,486	0	907,486	907,486
		101al Natural Gas Producion Frank						
		·						
		Storage Plant	261 127		261,127		261,127	261,127
	350.10	Land	A 680		4,682		4,682	4,682
••	350.20	_	200'F		4.700		4,700	4,700
.,	351.00	••	4,000		159.811		159,811	159,811
.,	351.02	Ŭ	1104'001		23 138		23,138	23,138
.,	351.03	Meas. & Reg. Sta. Structues	20,130		144 554		144,554	144,554
	351.04	-	400'44I		62,814		62.814	62,814
	352.00	Wells \ Rights of Way	02,014		0 112 507		2.113,527	2,113,527
	352.01	Well Construction	2,113,52/		110'01' 7		531.954	531,954
	352.02		531,954			- 0	1 694 833	1.694.833
	352.03	_	1,694,833		1,034,033	0.0	178 530	178 530
	252.40		178,530		1/8,83		EA 644	54614
	1.200		54,614		54,614	4		
	352.1		178.501		178,501	~	1/6,8/1	
	353.01		209 458		209,458	8	209,458	
	353.02	·	500 ⁻¹ 002		546.780	0	546,780	
	354.00	-	040', 00		788 851	· .	288,851	288,851
	355 00	Meas & Red. Equipment	788,857			- 0	243 119	243.119
	356.00		243,119	-1	243,119	2	211 012	
						0	6 700 003	6 700 993
		Total Storage Plant	6,700,993		6,700,993			
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			13 Month	Avelaye	•			26,970	826,223	214,065	69,172	402,704	21,/99,004	180,004	7'1 00'301	26.314.674		94,855	51,571	229,318	2,784	312,033	105,699	46,591		-	-	2						n	ິ		4,55	7,021	000 000 000	244,943,529 230,099,421
Sobodialo B-0 1	Scheuule D-2-1	Page 2 of 6 Witness:	Adjusted	Jurisdiction	Ð			26,970	838,245	214,065	69,172	406,111	22,189,190	185,854	2,836,844		Z0'/ 00'+7Z	98,315	51.571	244 565	2 784	312 033	105 699	46.591	4,005	10,392,599	65,393,130	26,587,725	3,011,672	1,277,515	1,636,212	76,110,916	14,146,566	35,498,198	5,161,039	154,276	4,708,118			0 244,943,52
			Jurisdictional	Total Adjustments	ф			06 07D	20,91 U	020,240 23 A DEF	69.172	406 111	22 189 190	185.854	2,836,844		26,766,452 0	110.00	98,313	51,571	244,565	2,784	312,033	105,699	46,591	4,005	10,392,399 66 303 130	03,333,133 26 FR7 725	3 011 672	1 277 515	1 636.212	76 110 916	14,146,566	а с 498 198	5,161,039	154.276	A 708.118	0		244,943,529
Plant in Service by Accounts and SubAccounts as of March 31, 2007		Revised		Total Company Percent		100 00%	100,001		26,970	838,245	214,065	69,172	406,111	22,189,190	400,031 446 c		26,766,452		98,315	51,571	244,565	2,784	312,033	105,699	46,591	4,005	10,392,599	65,393,130	26,587,725	3,011,672	1,277,515	1,636,212	76,110,916	14,140,000	35,498,198	5,161,039	154,2/6	4,708,118	0	244,943,529
Plant in		Period Forecasted Period X					Account Title				Rights of Vvay				-			-	Distribution Plant	0 Land & Land Rights					••		33 Improvements		01 Mains - olection						.00 Interesson Meters				385.00 Inu. Meas. wives. our Prem	
		Data: _X_ Base Period	Type of Filing. Origin	Workpaper Ner	No.	4000	Acct. No.		+	2 365.10				- 301.00	10.70C / 8 369.00			12	13	14 374.00	15 374.01	16 374.02	17 374.03	18 375.00					•••				27 3/9.00		29 381.00				33 385 24 385	

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Data: _X_Base Period	Forecasted Period	Revised		4 >	Page 3 of 6 Witness:	
pe of Filing:			Inichichional		sted	13 Month
Workpapel Ne		Jul T-tol Company** Per	Percent Total **	Adjust. **		Average **
No.	5-		φ	\$	æ	÷
Acct. No	Account Title	10	100.00%			
					71 393	70,900
-	0,	71,393	71,393		65 954	65,954
		65,954	65,954		103,598	191,839
3 390.01		193,598	193,598		000,001	774 269
4 390.02	•••	774.269	774,269		114,203	13 888
5 390.03	-	14 251	14,251		102,41	1 034 060
6 390.04		1 933.646	1,933,646		1,933,040 7 606 307	2 708.532
		2,585,327	2,585,327		1 174	1.504
8 391.00	-	1,174	1,1/4		127,083	137,822
9 391.02		127,083	127,083		525,506	550,273
•••	<u> </u>	525,506	anc'474		19.803	24,653
		19,803	18,803		115,847	122,165
	r	115,847	110,041		3,903	4,071
	02 Ifallets	3,903	008'0 102 1	_	1,537,043	1,668,225
14 393.00		1,537,043	100, 100, 1 2 125		3,125	3,125
15 394.00		3,125	233.128		233,128	247,306
		233,126	271,854		271,854	278,287
		522 ZE	37,779	0	37,779	40,000
	-	2 656 814	2,656,814	4	2,656,814	2,049,910
		3,338	3,338	B	0000'0	41.432
21 397.01	-	41.432	41,432	N	41,706 240 036	312.236
	-	312,236	312,236	Ū.	2 12,230 2 REA 547	2.704,586
	-	2,850,542	2,850,542	2 1	40.867	40,867
		40,867	40,867	~ 0	1 136 466	1,022,046
		1,136,466	1,136,460	00	598.733	595,371
	399.01 Other Tanglole Property - Servers - 1	598,733	598,733	20	724.910	719,035
	-	724,910	724,910	0,5	56.964	56,964
		56,964	50'904 20 210	4 0	60.318	60,318
	399.04 Other Lang. Property - OFO	60,318	60,318		4 784 597	3,812,543
		4,284,597	4,284,597	16	505.645	486,027
	399.06 Other Tang. Property - P.O. Hardware	505,645	505,645	5 0	7 277.149	6,985,037
		7,277,149	1,211,149		133.919	134,331
		133,919	133,919	19	1,297,650	1,297,650
	399.09 Outlet Tang, Froperty - General Startup Cc_	1,297,650	0'107'1	2		
		30.496.265	30,496,265	65	0 30,496,265	53'105'150
37	Total General Plant		111 010 010		0 310,419,111	303,189,094
38	Total Plant	310,419,111	310,419,1			n
20				7	4 542 040	
<			1.543,040	040		

Atmos Energy Corporation, KY Case No. 2006-00464

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Total Construction Work in Progress 1,543.(** 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%.

B.2.1 B

Plant in Service by Accounts and SubAccounts as of June 30, 2008 FR 10(Schedi	Pag	Jurisdi. Jurisdictional Ad Docreant Total Adjustments Juri		
Plant in Service by Accou		X Revised	(Total Compan	\$

GESEN	13 Month	Average	А		76,480	119,853	408,053		604,386		2.353	83.422	3,492	47 163	528 218	108 469	44.369		907,486			261,127	4,682	4,700	159,811	23,138	144,554	62,814	2,113,527	531,954	1,694,833	178,530	54,614	178,501	209 458	546 780	288 851			6,700,993	
FR 10(10)(b)2.1 Schedule B-2.1 Page 4 of 6 Witness: Tom Petersen	10	Jurisdiction	භ		76.480	119 853	408.053	i no topt	604,386		0 363	P3 177	20100	104.04		017'070	190,409	000'ttt	907.486			261,127	4,682	4,700	159,811	23,138	144,554	62,814	2 113.527	531 954	1 694 833	178 530	54614	178 501	100,011	CU3,4JU 5 A A A A	040,040 000 861	100,002	243,113	6,700,993	
P S S		Adjustments	Ф						C			~		2	ñ	æ	6	თ				7			0.1	11			4 1		54	33	02	14	501	158	780	351	119	993 0	0
	1	Jurisdictional		3%		/b,40U	119,853	408,053	204 286	Non'+00		2,353	83,422	3,492	47,163	528,218	198,46	44,369	07 400	901,480		761 197	A 687	0,4 7	4,700 150 811	0,901	23, 130 144 654	0,441	DZ,014	2,113,521	531,954	1,694,833	178,530	54,614	178,501	209,458	546,780	288,851	243,119	E 700 993	· · · · · · · · · · · · · · · · · · ·
as of June 30, 2008 vised		Jurisd.		100.00%		76,480	119,853	408,053		604,386		2.353	83,422	3,492	47 163	528.218	198.469	44,369		907,486			261,127	4,682	4,700	159,811	23,138	144,554	62,814	2,113,527	531,954	1,694,833	178,530	54,614	178.501	209.458	546,780	288 851	243,119	000	6,700,993
Re			Total Company	•			<i>~</i> -	4		9						-																v									
		e No(s).	SubAccount Titles			Intangible Mani	Organization	Franchises & Consents		Total Intangible Plant		Natural Gas Production Flain	Producing Leaseholds	Rights of Ways	Production Gas Wells Equipment	Field Lines	Tributary Lines	Field Meas. & Reg. Sta. Equip	אמווונכפנוסוו בלמוחוויביוי	Plant Plant	10[a] Natural Cash Cash	fact Diant		Lanu	Rights of vvay	Structures & Improvement	Compression Jranon Equipments	leas. & rey. Jia. Juante	Other Structures	Wells / Rights of vvay	Well Construction	Well Equipment	Cushion Gas	Leaseholds	Storage Rights	Field Lines	Tributary Lines	Compressor Station Equipment	Meas & Reg. Equipment Burification Fouroment		Total Storage Plant
Base Period	Typ Type of Filing:	Workpaper Reference No(s)							303.0U INISC	Tots		Nat			331.00 Pro				336.00 Pul	ł				350.10	350.20	351.00	351.02	351.03	351.04	352.00	352.01	352.02	352.03	352.10	352.11	353.01	353.02	354.00	355.00	300.00	Ľ
Data:	Typ Tyl	Workp	No.		. -	2	ო	4	ß	9 1	- 60	0	10		12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	98	37	38

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		Plant ir	Plant in Service by Accounts and SubAccounts as of June 30, 2008	I SubAccol 8	unts	ł		
	100	Baco Deriod Y Enrecasted Period				ΕÖ	FR 10(10)(b)2.1 Schedule B-2.1	
Type (Type of Filing:	Original Updated X	Revised			<u> </u>	Page 5 of 6 Witness:	
Work	Workpaper Reference	erence No(s).		Jurisd.	Dual		Adjusted	13 Month
No.			Total Company 1 \$	Percent	lotal Ac	Adjustments	s and the second	\$
	Acct.		•	1000 001				
	No.	Account Title		100.00%				
2		Terranianian Dant						
n s	365 10		26,970		26,970		26,970	26,970
t r.	365 20	Rights of Wav	838,245		838,245		838,245	838,245 244 DEF
ۍ د	366.02	Structures & Improvements	214,065		214,065		214'000 60 170	60 170
~ ~	366.03	Other Structues	69,172		69,172		406 414	406 111
80	367.00	Mains - Cathodic Protection	406,111		400,111		73 888 640	23 217 765
6	367.01	Mains - Steel	23,888,640		73,000,040		185 854	185.854
10	369.00	_	185,854		100,004		3 054 156	2.968.370
11	369.01		3,054,156		o'no4' 100			
5 5		Total Transmission Plant	28,683,215		28,683,215	0	28,683,215	27,926,553
2 4								
15		Distribution Plant	08 215		98.315		98,315	98,315
16	374.00		54 571		51.571		51,571	51,571
17	374.01		244 565		244,565		244,565	244,565
18	374.02		784		2,784		2,784	2,784
19	374.03		312 033		312,033		312,033	312,033
88	375.00	Structures & Improvenienus Structures & Improvemente T B	105,699		105,699		105,699	105,699
17	10.675		46,591		46,591		46,591	46,591
2 2	20.010		4,005		4,005		4,005	c00,4
52	00.076		11,188,248		11,188,248		11,188,248	10,8/4,159
44 7 1 1	376.01		70,294,638		70,294,638		70,294,638	00,300,290
28	376.02		28,598,568		28,598,568		28,596,505	21,004,300 2 132 686
27	378.00		3,211,342		3,211,342		1 277 515	1 277 515
28	379.00		1,277,515		CIC, 117, I		1 636 212	1 636.212
29	379.05		1,636,212		1,000,12		82 105 277	79.748.813
30	380.00) Services	82,105,277		117,001,20		15 230 246	14 802 451
31	381.00) Meters	15,230,246		15,230,240		37 613 672	36.781.828
32	382.00		31,613,612		5 556 394		5,556,394	5,400,323
33	383.00		0,000,094 151 776		154 276		154.276	154,276
34	384.00	ਵੈ	0/7,401		5 068 778		5.068,778	4,926,403
35	385.00	pu	0,000,07000,07000000000000000000000000		0		0	0
36	385.01	1 Other Property on Cust Prem	2		,			
37 38		Total Distribution Plant	262,800,729		262,800,729	0	262,800,729	262,800,729 255,765,430

Atmos Energy Corporation, KY Case No. 2006-00464

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B.2.1 F

Atmos Energy Corporation, KY	Case No. 2000-00404	lant in Jervice June 30, 2008
Atn		Plant III Ja

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FR 10(10)(b)2.1 Schedule B-2.1 Docord 6 of 6		Jurisd. ** Average ** \$		71.393		65,954 00,000 402,508 193,598		14,251 14,251		2,496,		115,252 119,304 200 135				3,824 3,000 F76 1,449,163		2			2,65			312,236 312,230		*	1,354,003 603,296 603,296	7			4	3,667,546 515,241		*	C	10	331,230,202	1,543,040 1,543,040		
		Jurisdictional Total ** Adjust. ** ©	9 69	. 58	71.393	65,954	193,598	774,269	14,251	1,943,684	2,451,004	115 252	10,505	430,221	108.887	3,824	1.390,576	3,125	217,508	264,767	31,413	2,653,531	0,000 25, 250	41,432	3 12,230 7 REA 542	40,867	1,354,885	607,031	724,910	56,964	60,310	1,412,134	3,001,040	656.006	1 297 650	31 561,457	331,258,265		1,543,040	
Plant in Service by Accounts and SubAccounts as of June 30, 2008	-	Jurisd. Percent	al company \$	100.00%		71,393	65,954	193,598	1.4,203	14,251	2 437 664	810	115,252	498,221	14,460	108,887	3,824	1,390,576	3,123	2112	31,413	2,653,551	3.338	41,432	312,236	2,850,542	40,867	1,354,885 007,031	100,000	56.964	60.318	1,472,794	3,667,546	7,611,731	656,006			331,250,203	1 543 040	ntucky, urv. vo aneral plant
plant in Servic	Data:Base Period XForecasted Period XRevised			Acct	No		389.00 Land & Land	390.01 Structures	390.02 Structure:	390.03	390.04	390.09	00100	391.02	201.00		392.02	393.00	•	396.00		396.04	396.05	397.00	10.705	397.05	398.00		399.01 Other	399.02	399.03 Ourer	399.04 Ould	399.03 Ouler	32 399.07 Other Tang. Property - PC Software	309.08	399.09	399.24			40 Total Consultation Consultation and the second feature of the second feature of the second

1,543,0 Total Construction Work in Progress ** 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%. B.2.1 F

		Junso	Jurisdictional Gross Additions, Reurements, and Transiers From July 1, 2007 to June 30, 2008	ns, reurements 07 to June 30, 2	2008			
Data:	Base	Base Period X Forecasted Period	•				FR 10(10)(b)2.2	
Type of	Type of Filing:						Schedule B-2.2 Sheet 4 of 6	
Workpa	Workpaper Keterence No(S)	ICE NO(S).				Tra	Transfers/Reclassifications	
Line	Acct.		Beginning	Additions	Retirements	Amount	Explanation Other Accounts Of Transfers * Involved	Ending Balance
No.	No.	Account I title	0alalloc \$	\$	\$	69		Ф
-	Account 10	Account 101-1000 Gas Plant in Service - General						
-				¢	c	c		76 480
ŝ	301.00	Organization	76,480	0	0			
4	302.00		119,853	0	0	0		100 000
. c	303.00		408,053	0	0	0		408,000
9				c	c	c		604 386
2		Total Intangible Plant	604,386	0	0	5		
οσ		Natural Gas Production Plant						
, t	325 20	Producing Leaseholds	2,353	0	0	0		2,353
2 7	325.40	Rinhts of Wavs	83,422	0	0	0		83,422
; ;	331.00	Production Gas Wells Foundant	3,492	0	0	0		3,492
4 Ç	337.04	Field Lines	47,163	0	0	0		47,163
2 4	332.03		528.218	0	0	0		528,218
<u>t</u> 1	20.200		198,469	0	0	0		198,469
<u></u>	004.UU	Pleiu weas, a ney,	44.369	0	0	0		44,369
<u> </u>	00.000							
		Total Natural Cas Broduction Dlant	907.486	0	0	0		907,486
<u></u>								
		Storage Dlant						
	260.40		261.127	0	0	0		261,127
- - -	350.20		4.682	0	0	0		4,682
18	351 00		4,700	0	0			4,700
24	351.02		159,811	0	0			159,811
55	351.03		23,138	0	0	0		23,138
26	351 04	Other Structures	144,554	0	0			144,554
27	352.00		62,814	0	0			62,814
38	352.01		2,113,527	0	0			2,113,52/
56	352.02		531,954	0	0			531,954
26	352.03		1,694,833	0	0			1,694,833
5 5	352 10		178.530	0	0			178,530
5 6	357 11		54.614	0	0			54,614
3 6	353 01		178,501	0	0			178,501
3 5	353 02		209,458	0	0			209,458
5 8			546 780	0	0			546,780
5	00-+00		788 R51	C	0			288,851
36	00.0CC	Meas & reg. cqu	242 440					243,119
37	356.00	Purification Equipment	240,113	>			1	and the second se
88 9 9		Total Storade Plant	6,700,993	0	0	0		6,700,993
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Atmos Energy Corporation, KY Case No. 2006-00464 Jurisdictional Gross Additions, Retirements, and Transfers

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B.2.2 F

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

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FR 10(10)(b)2.2 Schedule B-2.2 Sheet 5 of 6		Other Accounts Ending Involved Balance		26 97D	010102	030,243	214,065	69,172	406,111	23,888,640	185,854	3,054,156		28,683,215		98.315	51 571		200,444,000	2,784	012,000	669'001	46,591	4,005	11,188,248	70,294,638	28,598,568	3,211,342	010'1/7'L	1,030,212	112,001,28	15,230,246	37,613,672	5,556,394	154,2/6	5,068,778	0	262 800 729	
FR Sch She	Transfers/Reclassifications	Explanation OI Amount Of Transfers *		c	0.0	0	0	0	0	0	0	0		0		c		0.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	c	2
		Retirements		c		0	0	0	0	269	0	0		269		c	2	0	0	0	0	0	0	0	382	89,009	21,356	25,253	0	0	1,508,326	0	498,327	0	0	0	0	011000	2,142,000
רומות טמוץ זי, בטטר וט טמווס סט, בסטט		Additions	SIGNIAN		0	0	0	0	C	1 455 214		186.045		1,641,259		c	5	0	0	0	0	0	0	0	681,577	4,291,514	1,744,369	197,965	0	0	6,745,999	927,756	2,344,374	338,470	0	308.767	0		1/ 580.791
From July 1, 200		Beginning Ralance	Dalaire		26,970	838,245	214.065	69,172	406 111	111 001 00 133 CDV	185 854	2 868.111		27,042,224			98,315	51,571	244,565	2,784	312,033	105,699	46,591	4,005	10,507,053	66,092,134	26,875,554	3,038,630	1,277,515	1,636,212	76,867,604	14,302,490	35,767,624	5,217,924	154,276	4 760 011	0		247,362,591
Base Period X_Forecasted Period	nce No(s).		Account Title	Transmission Plant	Land							Meas. & Keg. Equipment		Total Production Plant - LPG) Land & Land Rights	l Land	2 Land Rights							Mains - Steel			Meas & Reg. Sta.	Meas & Reg. Sta.	Services						Other Property on		Total Distribution Dlant
Data:Base F	Workpaper Reference No(s)	Acct.	No.		365.10	365 20	200.000	2000.000	300.03	367.00	367.01	369.00					374.00	374.01																					
Data: Type o	Workp	Line	No.	~~	2	1 (*		4- i	n N	9	2	ω (, מ	5 5	12	13	14	15	16	2	: 4	5 6	20	3 5	3 6	3 2	24	25	26	27	i c	200	206	5.5	5 6	20	50	35	00

B.2.2 F

	- Endino	Enuiny Balance * *	÷		71,393 GE DEA	103,508	000,001	14,203	1040 684	1,343,004 2,437,664	2,4-01,104-2	115 252	498.221	14,460	108,887	3,824	1,390,576	3,125	217,508	264,767	31,413	2,653,551	3,338	41,432 040 036	312,230 9 860 543	2,000,272 40 RG7	1 354,885	607.031	724,910	56,964	60,318	1,472,794	3,667,546	7,611,731	656,006	1,297,650		31,561,457		331,258,255	1 543.040				
FR 10(10)(b)2.2 Schedule B-2.2 Sheet 6 of 6	sifications	Other Accounts																																											
	Transfers/Reclassifications		Amount * * Of Iransfers	A	0	0	0	0	0	0	0	0	0	0	0 0	5 0	5 0		5 C	o c	, c		. 0	0	0	0	0	0	0	5 0	5 0	5 0	- c	.		0		c		0					
		1	ents * *	69	0	0	0	0	0	2.324	125,895	291	9,465	21,828	4,274	5,568	63	11/,1/4	10 106	12,490 r 670	5,0/U	0,030 10 202	0,000		0 0	0	0	0	0	0	0 0	0	34,570	41.7	9,0/0 167	0		020 100	364,370	2,507,892					
			Additions * * Ret	ф	c					10.075	0,21J	0,00	, 0	0	0	0	0		-				7,04		5 0			182.24		0			ŋ		521,82				1,334,935	71 20 556 986	n	10	101		
			Balance * *	÷		71,393	65,954	193,598	1/4,203	14,251	1,935,733	2,555,492	101,1	500 UC3	18.735	114.455	3,887	1,507,750	3,125	230,004	270,437	36,506	2,656,814	3,338	41,432	312,236	2,850,945 798 01	40,001	600.134	724.910	56,964	60,318	923,486	3,653,056	7,099,478	656,173	1,297,650		30,591,492		313,209,171	1,543,040	esent changes in iuno	v. 09 ot	1
Base Period X Forecasted Period		ence ivolaj.		Account Title	Canadi Diant (see note * *)	1 and & I and Rights												••	-				-	Communication Edu		397.02 Communication Equip Telemetering										Other Tang. Prope	299.09 Other Tang. Property - Gen. Startup Costs			Total General Figure	Total Plant	CVVIP without AFUDC	• Transfers are a normal course of events in all accounts and represent changes in unicount	of equipmpent or a choice in previous you would for the form of the second state of th	general plant 100%, plus allocations of General Ollice general plant. from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.
Data:Base	Type of Filing:	Workpaper Keterence Ivols	Line Acct.	No. No.		1		3 390.01		5 390.03		7 390.09		_						16 396.00													30 39					36 36	37	38	99 AD			of equ	gener from l

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

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B.2.2 F

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).

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FR 10(10)(b)3 Schedule B-3 Page 1 of 6

/vorкр	aper Ref	ference No(s)					Page 1 of 6	
							Witness: Tom F	
			Base Period	> Total		Reserve Balances	**********	Adjusted
Line	Acct.	Assount Titles	Total Company	Total	Jurisdictional	Jurisdictional	Adjustments	Jurisdiction
No.	No.	Account Titles	Investment	Company	Percent	Total	Aujustinents	34113416101
1		Intangible Plant			<u>100%</u>			
2	301.00	Organization	76,480	8,330		8,330		8,33
3	302.00	Franchises & Consents	119,853	119,853		119,853		119,85
4	303.00	Misc. Intangible Plant	408,053	0	· -	0		
5 6		Total Intangible Plant	604,386	128,182		128,182	0	128,18
7 8		Natural Gas Production Plant						
9	325,20	Producing Leaseholds	2,353	0		0		
10		Rights of Ways	83,422	0		0		
11		Production Gas Wells Equipment	3,492	3,492		3,492		3,49
12	332.01	Field Lines	47,163	47,163		47,163		47,16
13		Tributary Lines	528,218	529,956		529,956		529,95
14		Field Meas. & Reg. Sta Equip	198,469	198,469		198,469		198,46
15		Purification Equipment	44,369	0		0	-	
16								
17 18		Total Natural Gas Production Plant	907,486	779,080		779,080	0	779,08
19		Storage Plant						
20	350,10		261,127	0		0		
21		Rights of Way	4,682	4,693		4,693		4,69
22		Structures and Improvements	4,700	1,672		1,672		1,67
23		Compression Station Equipment	159,811	116,065		116,065		116,08
24		Meas. & Reg. Sta. Structues	23,138	23,985		23,985		23,98
25		Other Structures	144,554	130,830		130,830		130,83
26	352.00	Wells \ Rights of Way	62,814	35,633		35,633		35,63
27	352.01	Well Construction	2,113,527	1,740,512		1,740,512		1,740,51
28	352.02	Well Equipment	531,954	557,582		557,582		557,58
29		Cushion Gas	1,694,833	15,237		15,237		15,23
30	352.10	Leaseholds	178,530	178,764		178,764		178,78
31	352.11	Storage Rights	54,614	51,150		51,150		51,15
32		Field Lines	178,501	183,071		183,071		183,07
33		Tributary Lines	209,458	214,822		214,822		214,82
34		Compressor Station Equipment	546,780	474,740		474,740		474,74
35		Meas & Reg. Equipment	288,851	286,074		286,074		286,07
36		Purification Equipment	243,119	244,496		244,496		244,49
37 38		Total Storage Plant	6,700,993	4,259,326		4,259,326	0	4,259,32

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

FR 10(10)(b)3 Schedule B-3 Page 2 of 6 Witness: Tom Petersen

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

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Norkd	aper Ref	erence No(s).					Witness: Tom	Petersen
 11			Base Period	<		Reserve Balances	**********	
Line	Acct.		Total Company	Total	Jurisdictional	Jurisdictional		Adjusted
No.	No.	Account Titles	Investment	Company	Percent	Total	Adjustments	Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	<u>(H)</u>	(l)
1		Transmission Plant						
2	365.10	Land	26,970	16		16		1
3	365.20	Rights of Way	826,223	331,377		331,377		331,37
4	366.02	Structures & Improvements	214,065	13,509		13,509		13,50
5	366.03	Other Structues	69,172	60,525		60,525		60,52
6	367.00	Mains - Cathodic Protection	405,764	260,717		260,717		260,71
7	367.01	Mains - Steel	21,799,664	15,275,907		15,275,907		15,275,90
8	369.00	Meas. & Reg. Equipment	185,854	40,893		40,893		40,89
9		Meas. & Reg. Equipment	2,786,961	1,907,875		1,907,875		1,907,87
10					-			
11		Total Transmission Plant	26,314,674	17,890,819		17,890,819	0	17,890,81
12								
13		Distribution Plant						
14	374.00	Land & Land Rights	94,855	57,145		57,145		57,14
15	374.01	Land	51,571	0		0		
16	374.02	Land Rights	229,318	22,177		22,177		22,17
17		Land Other	2,784	D		0		
18	375.00	Structures & Improvements	312,033	25,754		25,754		25,75
19		Structures & Improvements T B	105,699	79,141		79,141		79,14
20		Land Rights	46,591	37,611		37,611		37,61
21		Improvements	4,005	176		176		17
22		Mains Cathodic Protection	10,029,188	1,842,869		1,842,869		1,842,86
23	376.01	Mains - Steel	64,078,064	38,182,268		38,182,268		38,182,26
24	376.02	Mains Plastic	25,597,506	7,946,520		7,946,520		7,946,52
25		Meas, & Reg. Sta. Equipment General	2,925,747	1,394,519		1,394,519		1,394,51
26		Meas & Reg. Sta City Gate	1,250,157	126,649		126,649		126,64
27		Meas & Reg. Sta TB	1,636,212	1,196,831		1,196,831		1,196,83
28		Services	74,128,815	36,113,921		36,113,921		36,113,92
29	381.00	Meters	13,888,851	1,301,791		1,301,791		1,301,79
30		Meter Installations	34,727,743	5,646,466		5,646,466		5,646,46
31	383.00	House Regulators	5,043,023	2,561,379		2,561,379		2,561,37
32		House Reg. Installations	154,276	96,824		96,824		96,82
33		Ind. Meas. & Reg. Sta. Equipment	4,590,362	2,021,690		2,021,690		2,021,69
34		Other Property on Cust. Prem.	2,627	1,815		1,815		1,81
35					~	· · · · · · · · · · · · · · · · · · ·		
36		Distribution Plant	238,899,427	98,655,544		98,655,544	0	98,655,54

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

FR 10(10)(b)3 Schedule B-3

	erence No(s).					Witness: Tom	Petersen
A		Base Period Total Company	< Total	Jurisdictional Percent	Reserve Balances Jurisdictional Total	Adjustments	Adjusted
Acct. No.	Account Title	Investment (D)	Company (E)	(F)	(G)	(H)	(l)
							00.45
	-						28,45
			-		•		6,34
	•						96,98
	•				•		84,26
							7,21
	•						1,456,28
							1,447,11
	0 1 1						1,85
391.03	Office Machines	,			•		11,07
392 00	Transportation Equipment	,			,		(662,03
392.01	Trucks	24,653	30,218		30,218		30,21
392.02	Trailers	122,165	122,848		122,848		122,84
393.00	Stores Equipment	4,071	2,967		2,967		2,96
394.00	Tools, Shop & Garage Equipment	1,668,225	191,405		191,405		191,40
396.00	Power Operated Equipment	3,125	3,208		3,208		3,20
396 03	Ditchers	247,306	(139,338)		(139,338)		(139,33
396.04	Backhoes	278,287	15,074		15,074		15,07
396.05	Welders	43,558	2,846		2,846		2,84
397.00	Communication Equipment	2,649,915	1,112,383		1,112,383		1,112,38
397.01	Communication Equipment - Mobile Radios	3,338	(18,930)		(18,930)		(18,93
		41,432	6,084		6,084		6,08
					86,204		86,20
	• •				919,819		919,81
			31,420		31,420		31,42
	• • •						691,31
	÷ , .		-				487,03
	· · ·						577,34
							61,38
							63,36
							3,315,02
							346,68
							3,780,59
							148,38
							781,35
000.24	Since range ropeny - General otartup boate,	1,201,000					
	Total General Plant	29 762 128	15 096 240		15 096 240	n	15,096,24
		2011 021120	10,000,240		,0,000,240		
	Total Plant	303 189 094	136 809 191		136 809 101	n	136,809,19
	390.01 390.02 390.03 390.04 390.03 391.03 391.03 391.03 391.03 391.03 391.03 391.03 392.01 392.01 392.03 392.01 392.02 393.00 394.00 395.01 396.03 397.01 397.02 397.03 397.01 397.02 397.03 399.01 399.02 399.03 399.04 399.05 399.06 399.07 399.08 399.09	General Plant ** 389.00 Land & Land Rights 389.00 Structures Frame 390.02 Structures & Improvements 390.03 Improvements 390.04 Air Conditioning Equipment 390.09 Improvement to Leased Premises 391.00 Office Furniture & Equipment 391.03 Office Machines 392.00 Transportation Equipment 392.01 Trucks 392.02 Trailers 393.00 Stores Equipment 394.00 Tools, Shop & Garage Equipment 394.00 Tools, Shop & Garage Equipment 396.00 Power Operated Equipment 396.00 Power Operated Equipment 396.01 Communication Equipment 397.00 Communication Equipment 397.01 Communication Equipment 397.02 Communication Equipment 399.00 Other Tangible Property - Servers - H/W 399.02 Other Tangible Property - Network Hardware 399.04 Other Tangible Property - Network Hardware 399.05 Other Tangible Property - PC Hardware 399.06 Other Tangible Property - PC Hardware 399.07 Other Tangible Property - PC Hardware 399.08 Other Tangible Property - PC Hardware 399.09 Other Tangible Property - MF Hardware 399.09 Other Tangible Property - MF Hardware 399.09 Other Tangible Property - PC Software 399.09 Other Tangible Property - MF Hardware 399.09 Other Tangible Property - MI Hardware 399.00 Other Tangible Property - MI Ha	389.00 Land & Land Rights 70,900 390.01 Structures Frame 65,954 390.02 Structures & Improvements 191,839 390.03 Improvements 774,269 390.04 Air Conditioning Equipment 13,888 390.05 Improvement to Leased Premises 1,934,060 391.00 Office Furniture & Equipment 2,708,532 391.02 Remittance Processing Equip 1,504 391.03 Office Machines 137,822 392.00 Transportation Equipment 550,273 392.01 Trucks 24,653 392.02 Trailers 122,165 393.00 Stores Equipment 4,071 394.00 Tools, Shop & Garage Equipment 1,668,225 396.04 Backhoes 278,287 396.05 Welders 43,558 397.00 Communication Equipment - Mobile Radios 3,338 397.02 Communication Equipment 2,704,586 397.05 Communication Equipment 2,704,586 397.05 <td>389.00 Land & Land Rights 70,900 28,459 390.01 Structures Frame 65,954 6,345 390.02 Structures & Improvements 191,839 96,981 390.03 Improvements 774,269 84,269 390.04 Air Conditioning Equipment 13,888 7,215 390.09 Improvement to Leased Premises 1,934,060 1,456,286 391.00 Office Furniture & Equipment 2,708,532 1,447,111 392.00 Transportation Equipment 2,708,532 1,447,111 392.00 Transportation Equipment 550,273 (662,035) 392.01 Trucks 24,653 30,218 393.00 Stores Equipment 4,071 2,967 394.00 Tools, Shop & Garage Equipment 1,668,225 191,405 396.03 Ditchers 247,306 (139,338) 396.04 Backhoes 278,287 15,774 396.05 Welders 43,558 2,846 397.00 Communication Equipment A0,867</td> <td>389.00 Land & Land Rights 70,900 28,459 390.01 Structures Frame 65,954 6,345 300.02 Structures & Improvements 191,839 96,981 300.03 Improvements 774,269 84,269 300.04 Air Conditioning Equipment 13,888 7,215 300.05 Improvements 1,934,060 1,456,286 301.00 Office Furniture & Equipment 2,708,532 1,447,111 301.00 Office Furniture & Equipment 550,273 (662,035) 302.01 Transportation Equipment 550,273 (662,035) 302.02 Trankes 24,653 30,218 303.00 Stores Equipment 4,071 2,967 304.00 Tools, Shop & Garage Equipment 1,668,225 191,405 396.00 Power Operated Equipment 3,125 3,208 306.04 Backhoes 278,287 15,074 396.05 Welders 43,558 2,846 397.01 Communication Equipment - Mobile Radios 3,338<</td> <td>389.00 Land & Land Rights 70,900 28,459 28,459 390.01 Structures Frame 65,964 6,345 6,345 900.02 Structures & Improvements 191,839 96,881 96,881 390.03 Improvements 774,269 84,229 84,269 390.04 Air Conditioning Equipment 13,888 7,215 7,215 391.00 Office Furniture & Equipment 2,708,532 1,447,111 1,447,111 391.03 Office Machines 137,822 1,071 11,071 392.00 Transportation Equipment 550,273 (662,035) (662,035) 392.01 Trakes 24,653 30,218 30,218 393.00 Stores Equipment 1,668,225 191,405 191,405 394.00 Tools, Shop & Garage Equipment 1,668,225 194,405 191,405 396.03 Ditchers 247,306 (139,336) (139,338) (139,338) 396.04 Backhoes 276,287 15,074 15,074 15,074</td> <td>388.00 Land & Land Rights 70,900 28,459 28,459 390.01 Structures Frame 66,954 6,345 6,345 390.02 Structures & Improvements 191,339 96,981 96,981 390.03 Inprovements 774,269 84,269 84,269 390.04 Air Conditioning Equipment 13,888 7,215 7,216 390.05 Unprovements 1,836,10 1,456,286 1,445,286 391.00 Office Fumilure & Equipment 2,708,532 1,447,111 1,447,111 391.03 Office Machines 137,822 11,071 11,071 392.01 Tracks 24,653 30,218 30,218 392.02 Trailers 122,165 122,848 122,848 392.03 Stores Equipment 3,682,25 191,405 191,405 396.04 Backhoes 278,287 15,074 15,074 397.01 Communication Equipment - Mobile Radios 41,432 6,024 6,024 397.02 Communication Equipm</td>	389.00 Land & Land Rights 70,900 28,459 390.01 Structures Frame 65,954 6,345 390.02 Structures & Improvements 191,839 96,981 390.03 Improvements 774,269 84,269 390.04 Air Conditioning Equipment 13,888 7,215 390.09 Improvement to Leased Premises 1,934,060 1,456,286 391.00 Office Furniture & Equipment 2,708,532 1,447,111 392.00 Transportation Equipment 2,708,532 1,447,111 392.00 Transportation Equipment 550,273 (662,035) 392.01 Trucks 24,653 30,218 393.00 Stores Equipment 4,071 2,967 394.00 Tools, Shop & Garage Equipment 1,668,225 191,405 396.03 Ditchers 247,306 (139,338) 396.04 Backhoes 278,287 15,774 396.05 Welders 43,558 2,846 397.00 Communication Equipment A0,867	389.00 Land & Land Rights 70,900 28,459 390.01 Structures Frame 65,954 6,345 300.02 Structures & Improvements 191,839 96,981 300.03 Improvements 774,269 84,269 300.04 Air Conditioning Equipment 13,888 7,215 300.05 Improvements 1,934,060 1,456,286 301.00 Office Furniture & Equipment 2,708,532 1,447,111 301.00 Office Furniture & Equipment 550,273 (662,035) 302.01 Transportation Equipment 550,273 (662,035) 302.02 Trankes 24,653 30,218 303.00 Stores Equipment 4,071 2,967 304.00 Tools, Shop & Garage Equipment 1,668,225 191,405 396.00 Power Operated Equipment 3,125 3,208 306.04 Backhoes 278,287 15,074 396.05 Welders 43,558 2,846 397.01 Communication Equipment - Mobile Radios 3,338<	389.00 Land & Land Rights 70,900 28,459 28,459 390.01 Structures Frame 65,964 6,345 6,345 900.02 Structures & Improvements 191,839 96,881 96,881 390.03 Improvements 774,269 84,229 84,269 390.04 Air Conditioning Equipment 13,888 7,215 7,215 391.00 Office Furniture & Equipment 2,708,532 1,447,111 1,447,111 391.03 Office Machines 137,822 1,071 11,071 392.00 Transportation Equipment 550,273 (662,035) (662,035) 392.01 Trakes 24,653 30,218 30,218 393.00 Stores Equipment 1,668,225 191,405 191,405 394.00 Tools, Shop & Garage Equipment 1,668,225 194,405 191,405 396.03 Ditchers 247,306 (139,336) (139,338) (139,338) 396.04 Backhoes 276,287 15,074 15,074 15,074	388.00 Land & Land Rights 70,900 28,459 28,459 390.01 Structures Frame 66,954 6,345 6,345 390.02 Structures & Improvements 191,339 96,981 96,981 390.03 Inprovements 774,269 84,269 84,269 390.04 Air Conditioning Equipment 13,888 7,215 7,216 390.05 Unprovements 1,836,10 1,456,286 1,445,286 391.00 Office Fumilure & Equipment 2,708,532 1,447,111 1,447,111 391.03 Office Machines 137,822 11,071 11,071 392.01 Tracks 24,653 30,218 30,218 392.02 Trailers 122,165 122,848 122,848 392.03 Stores Equipment 3,682,25 191,405 191,405 396.04 Backhoes 278,287 15,074 15,074 397.01 Communication Equipment - Mobile Radios 41,432 6,024 6,024 397.02 Communication Equipm

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%.

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

FR 10(10)(b)3

Base Period _X_ Forecasted Period

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Data:

Schedule B-3 Type of Type of Filing:____ Original Updated Х Revised Page 4 of 6 Workpaper Reference No(s). Witness: Tom Petersen ----- Reserve Balances Forecasted < Adjusted Line Acct. Total Company Total Jurisd. Jurisdictional Account Titles Percent Total Adjustments Jurisdiction Investment Company No. No. (H) (I)_____ (G) (A) (B) (C) (D) (E) (F) 100% 1 Intangible Plant 8,330 8,330 8,330 76,480 2 301.00 Organization 119,853 302.00 Franchises & Consents 119.853 119,853 119,853 3 303.00 Misc Intangible Plant 408,053 0 4 0 0 128,182 604,386 128,182 128,182 Total Intangible Plant 5 6 Natural Gas Production Plant 7 69 69 2,353 69 8 325.20 Producing Leaseholds 955 955 83,422 955 9 325.40 Rights of Ways 3,492 3,492 331.00 Production Gas Wells Equipment 3,492 3,492 10 47,163 47.163 11 332.10 Field Lines 47,163 47,163 529,956 529,956 332.20 Tributary Lines 529,956 528,218 12 198,469 334.00 Field Meas. & Reg. Sta. Equip 198,469 198,469 198,469 13 1,167 1,167 14 336.00 Purification Equipment 44,369 1,167 15 0 781,271 Total Natural Gas Production Plant 907,486 781,271 781,271 16 17 18 Storage Plant 0 350.10 Land 261,127 0 0 19 4,757 4,757 4,757 350.20 Rights of Way 4,682 20 2,503 4,700 2,503 2,503 351.00 Structures & Improvements 21 118,199 118,199 118,199 22 351.02 Compression Station Equipment 159,811 25,129 25,129 351.03 Meas. & Reg. Sta. Structues 23,138 25,129 23 132,962 132,962 144,554 132,962 24 351.04 Other Structures 51,466 51,466 352.00 Wells \ Rights of Way 62,814 51,466 25 1,795,052 1,795,052 2,113,527 1,795,052 26 352.01 Well Construction 583.481 583,481 27 352.02 Well Equipment 531,954 583,481 43,472 43,472 1,694,833 43,472 28 352.03 Cushion Gas 178,530 179,464 179,464 179,464 29 352.10 Leaseholds 52,586 52,586 52,586 30 352.11 Storage Rights 54,614 186,188 186,188 186,188 353.01 Field Lines 178,501 31 353.02 Tributary Lines 209,458 219,495 219,495 219,495 32 481,599 481,599 481,599 546,780 33 354.00 Compressor Station Equipment 290,474 290,474 290,474 288,851 355.00 Meas & Reg. Equipment 34 248,386 35 356.00 Purification Equipment 243,119 248,386 248,386 36 6,700,993 4,415,212 4,415,212 0 4,415,212 Total Storage Plant 37

B.3 F

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

FR 10(10)(b)3

		OriginalUpdatedX_ erence No(s).	Revised				Schedule B-3 Page 5 of 6	
voikpa	aper Merc						Witness: Tom I	Petersen
			Forecasted	<		Reserve Balances		
Line			Total Company	Total	Jurísd.	Jurisdictional		Adjusted
No.	Acct.		Investment	Company	Percent	Total	Adjustments	Jurisdiction
(A)	No.	Account Title	(D)	(E)	(F)	(G)	<u>(H)</u>	(I)
		Transmission Plant						
1	365.10	Land	26,970	16		16		1
2	365.20	Rights of Way	838,245	342,444		342,444		342,44
3	366.02	Structures & Improvements	214,065	17,431		17,431		17,43
4		Other Structues	69,172	63,126		63,126		63,12
5	367.00	Mains - Cathodic Protection	406,111	338,041		338,041		338,04
6		Mains - Steel	23,217,765	15,630,914		15,630,914		15,630,91
7		Meas. & Reg. Equipment	185,854	60,681		60,681		60,68
8		Meas. & Reg. Equipment	2,968,370	1,961,721		1,961,721		1,961,72
9								
10		Total Transmission Plant	27,926,553	18,414,372		18,414,372	0	18,414,3
11								
12		Distribution Plant						
13	374.00	Land & Land Rights	98,315	57,145		57,145		57,14
14	374.01	-	51,571	0		0		
15		Land Rights	244,565	26,362		26,362		26,36
16		Land Other	2,784	0		0		
17		Structures & Improvements	312,033	34,273		34,273		34,21
18		Structures & Improvements T.B.	105,699	82,079		82,079		82,0
19		Land Rights	46,591	38,826		38,826		38,8
20		Improvements	4,005	51,331		51,331		51,3
21		Mains Cathodic Protection	10,874,159	2,492,227		2,492,227		2,492,2
22		Mains - Steel	68,360,296	39,831,667		39,831,667		39,831,6
23		Mains - Plastic	27,804,905	8,618,209		8,618,209		8,618,2
24		Meas. & Reg Sta Equip - General	3,132,686	1,442,340		1,442,340		1,442,3
25		Meas. & Reg Sta Equip - City Gate	1,277,515	168,827		168,827		168,8
26		Meas & Reg. Sta. Equipment T.b.	1,636,212	1,730,200		1,730,200		1,730,2
27		Services	79,748,813	39,569,257		39,569,257		39,569,2
28		Meters	14,802,451	2,527,504		2,527,504		2,527,5
29		Meter Installations	36,781,828	6,843,967		6,843,967		6,843,9
30		House Regulators	5,400,323	2,713,334		2,713,334		2,713,3
31		House Reg. Installations	154,276	140,951		140,951		140,9
32		Ind. Meas. & Reg. Sta. Equipment	4,926,403	2,148,899		2,148,899		2,148,8
33 34		Other Property on Cust Prem	0	2,511		2,511		2,5
34 35		Total Distribution Plant	255,765,430	108,519,908		108,519,908	0	108,519,9

Data: ____ Base Period _X_ Forecasted Period

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Atmos Energy Corporation, KY Case No. 2006-00464 Jurisdictional Accumulated Depreciation & Amortization

13 Month Avg. - Forecasted Period ended June 30, 2008

	Type of aper Reve	Filing:OriginalUpdated erence No(S).: WPB-3	_XRevised				Schedule B-3 Page 6 of 6 Witness: Tom	Petersen
		<u>, , , , , , , , , , , , , , , , , , , </u>	Forecasted	<	Res	serve Balances		>
Line			Total Company	Total	Jurisd. J	lurisdictional		Adjusted
No.	Acct		Investment	Company	Percent	Total	Adjustments	Jurisdictio
(A)	No.	Account Title	(D)	(E)	(F)	(G)	(H)	(1)
		General Plant **						
1		Land & Land Rights	71,393	28,459		28,459		28,45
2		Structures - Frame	65,954	8,423		8,423		8,42
3		Structures & Improvements	193,598	109,629		109,629		109,62
4		Improvements	774,269	134,945		134,945		134,94
5		Air Conditioning Equipment	14,251	8,084		8,084		8,08
6	390.09	Improvement to Leased Premises	1,939,014	1,571,253		1,571,253		1,571,25
7	391.00	Office Furniture & Equipment	2,496,243	1,425,957		1,425,957		1,425,98
8	391.02	Remittance Processing Equipment	956	1,551		1,551		1,55
9	391.03	Office Machines	119,984	4,045		4,045		4,04
10	392.00	Transportation Equipment	509,135	(509,844)		(509,844)		(509,84
11	392.01	Trucks	16,597	25,470		25,470		25,47
12	392.02	Trailers	111,671	154,672		154,672		154,6
13	393.00	Stores Equipment	3,856	3,119		3,119		3,11
14	394.00	Tools, Shop & Garage Equipment	1,449,163	72,973		72,973		72,9
15	396.00	Power Operated Equipment	3,125	3,704		3,704		3,70
16	396.03	Ditchers	223,756	(133,021)	i i i i i i i i i i i i i i i i i i i	(133,021)		(133,02
17	396.04	Backhoes	267,602	38,654		38,654		38,6
18	396.05	Welders	33,959	(1,713)	1	(1,713)		(1,7
19	397.00	Communication Equipment	2,653,181	1,297,724		1,297,724		1,297,72
20	397.01	Communication Equipment - Mobile Radios	3,338	(18,709)	1	(18,709)		(18,70
21		Communication Equip Fixed Radios	41,432	8,828		8,828		8,8
22		Communication Equip Telemetering	312,236	106,882		106,882		106,88
23		Miscellaneous Equipment	2,850,542	1,192,768		1,192,768		1,192,7
24		Other Tangible Property	40,867	39,927		39,927		39,9
25		Other Tangible Property - Servers - H/W	1,255,886	852,243		852,243		852,24
26		Other Tangible Property - Servers - S/W	603,296	573,183		573,183		573,11
27		Other Tangible Property - Network - H/W	724,910	680,115		680,115		680,1
28		Other Tangible Property - CPU	56,964	83,539		83,539		83,5
29		Other Tangible Property - MF Hardware	60,318	77,441		77,441		77,4
30		Other Tangible Property - PC Hardware	4,538,528	3,909,152		3,909,152		3,909,1
31		Other Tang. Property - PC Software	515,241	447,639		447,639		447,6
32		Other Tang. Property - Application Software	7,610,511	4,689,742		4,689,742		4,689,7
33		Other Tang. Property - Mainframe Software	133,816	191,807		191,807		191,8
34		Other Tang Property - General Startup Costs	1,297,650	964,881		964,881		964,8
34 35	000.24	other range topeny - General Statup (USIS	,,207,000	004,001		004,001	-	00,,0
36 37		Total General Plant	30,993,244	18,043,519		18,043,519	0	18,043,5
38		Total Plant	322,898,092	150,302,465		150,302,465	0	150,302,40
39 40		CWIP without AFUDC	1,543,040					

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%.

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

FR 10(10)(b)3.1

Data: _X_ Base Period ___ Forecasted Period Type of Type of Filing:____Original___ Workpaper Reference No(s). _Updated ____X___Revised

Type of	Type of I		XRevised				FR 10(10)(b)3.1 Schedule B-3.1	
Workpa	per Refer	rence No(s).					Page 1 of 9 Witness: Tom	Petersen
			Base Period			Reserve Balances		
Line	Acct.		Total Company	Total	Jurisdictional	Jurisdictional		Adjusted
No.	No.	Account Titles	Investment	Company	Percent	Total	Adjustments	Jurisdiction
4		Intangible Plant			100%			
1	201.00	Organization	8,330	8,330	10070	8,330		8,330
2 3		Franchises & Consents	119,853	119,853		119,853		119,853
			0	0		0		0
4 5	303.00	Misc. Intangible Plant	0	<u> </u>	-			U
6 7		Total Intangible Plant	128,182	128,182		128,182	0	128,182
8		Natural Gas Production Plant						
9	325.20	Producing Leaseholds	2,353	0		0		O
10		Rights of Ways	83,422	0		0		0
11		Production Gas Wells Equipment	3,492	3,492		3,492		3,492
12		Field Lines	47,163	47,163		47,163		47,163
13		Tributary Lines	528,218	529,956		529,956		529,956
14		Field Meas. & Reg. Sta. Equip	198,469	198,469		198,469		198,469
15		Purification Equipment	44,369	0	_	0		C
16					-			
17		Total Natural Gas Production Plant	907,486	779,080		779,080	0	779,080
18								
19		Storage Plant						C
20	350.10	Land	261,127	0		0		C
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. Structues	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		Well Equipment	531,954	557,582		557,582		557,582
29		Cushion Gas	1,694,833	15,237		15,237		15,237
30		Leaseholds	178,530	178,764		178,764		178,764
31		Storage Rights	54,614	51,150		51,150		51,150
32		Field Lines	178,501	183,071		183,071		183,071
33		Tributary Lines	209,458	214,822		214,822		214,822
34		Compressor Station Equipment	546,780	474,740		474,740		474,740
35		Meas & Reg. Equipment	288,851	286,074		286,074		286,074
36		Purification Equipment	243,119	244,496	-	244,496		244,496
37 38		Total Storage Plant	6,700,993	4,259,326		4,259,326	C	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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ype of	Filing:	Period Forecasted PeriodX OriginalUpdatedX ence No(s).	Revised				Schedule B-3.1 Page 2 of 9 Witness: Tom F	Petersen
VUINPa			Base Period	>		Reserve Balances		- >
Line	Acct.		Total Company	Total	Jurisdictional	Jurisdictional		Adjusted
No.	No.	Account Title	Investment	Company	Percent	Total	Adjustments	Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
<u></u>								
1		Transmission Plant						
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 Structues	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		1,907,87
10			, ,					
11		Total Transmission Plant	26,314,674	17,890,819	-	17,890,819	0	17,890,81
12								
13		Distribution Plant						
14	374.00	Land & Land Rights	94,855	57,145		57,145		57,14
15	374.01		51,571	0		0		
16		Land Rights	229,318	22,177		22,177		22,17
17		Land Other	2,784	0		0		(
18		Structures & Improvements	312,033	25,754		25,754		25,75
19		Structures & Improvements T. B.	105,699	79,141		79,141		79,14
20		Land Rights	46,591	37,611		37,611		37,61
21		Improvements	4,005	176		176		170
22		Mains Cathodic Protection	10,029,188	1,842,869		1,842,869		1,842,86
23		Mains Steel	64,078,064	38,182,268		38,182,268		38,182,26
24		Mains Plastic	25,597,506	7,946,520		7,946,520		7,946,52
25		Meas & Reg Sta Equip - General	2,925,747	1,394,519		1,394,519		1,394,51
26		Meas & Reg. Sta. Equipment - City Gate	1,250,157	126,649		126,649		126,64
27		Meas & Reg. Sta. Equipment T.B.	1,636,212	1,196,831		1,196,831		1,196,83
28		Services	74,128,815	36,113,921		36,113,921		36,113,92
29	381.00		13,888,851	1,301,791		1,301,791		1,301,79
29 30		Meter Installations	34,727,743	5,646,466		5,646,466		5,646,46
30 31		House Regulators	5.043.023	2,561,379		2,561,379		2,561,37
		House Regulators	154,276	96,824		96,824		96,82
32		Ind. Meas. & Reg. Sta, Equipment	4,590,362	2,021,690		2,021,690		2,021,69
33		2	4,090,302	2,021,090		1.815		1,81
34 35	300.00	Other Property on Cust. Prem.	2,027	1,010		1,010		1,01
30								
36								

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

FR 10(10)(b)3.1

rpe of	Filing:		levised				Schedule B-3.1 Page 3 of 9	
orkpa	aper Refer	ence No(s).	David David			Reserve Balances -	Witness:	
1			Base Period	< Total	Jurisdictional	Jurisdictional		Adjusted
Line	1 a a t		Total Company Investment	Company	Percent	Total	Adjustments	Jurisdiction
No.	Acct.	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	<u>(A)</u>	(B)	(0)	(D)		(Г/	(0/	<u></u>
		General Plant			100%			
1	389.00	Land & Land Rights	70,900	28,459		28,459		28,45
2		Structures Frame	0	0		. 0		
3		Structures & Improvements	191,839	96,981		96,981		96,98
4		Improvements	774,269	84,269		84,269		84,26
5		Air Conditioning Equipment	11,766	5,078		5,078		5,07
6		Improvement to Leased Premises	1,382,343	1,097,934		1,097,934		1,097,93
7		Office Furniture & Equipment	1,757,030	656,839		656,839		656,83
8		Remittance Processing Equip.	0	0		0		
9		Office Machines	95,215	(28,147)		(28,147)		(28,14
10		Transportation Equipment	545,894	(668,624)		(668,624)		(668,62
11	392.00	,	24,653	30,218		30,218		30,21
12		Trailers	122,165	122,848		122,848		122,84
			122,100	0,121		,22,040		
13		Stores Equipment		181,478		181,478		181,4
14		Tools, Shop & Garage Equipment	1,620,825 0	101,470 D		01,470		101,4
15		Power Operated Equipment		-		(139,338)		(139,3
16		Ditchers	247,306	(139,338)				15,0
17		Backhoes	278,287	15,074		15,074		2,84
18		Welders	43,558	2,846		2,846		
19		Communication Equipment	1,141,094	628,057		628,057		628,05
20		Communication Equip Mobile Radios	3,338	(18,930)		(18,930)		(18,9)
21		Communication Equip Fixed Radios	41,432	6,084		6,084		6,08
22		Communication Equip Telemetering	312,236	86,204		86,204		86,20
23	398.00	Miscellaneous Equipment	2,433,983	852,018		852,018		852,01
24	399.00	Other Tangible Property	0	0		0		
25	399.01	Other Tangible Property - Servers - H/W	175,990	181,171		181,171		181,1
26	399.02	Other Tangible Property - Servers - S/W	113,473	122,827		122,827		122,8
27	399.03	Other Tangible Property - Network - H/W	511,781	477,791		477,791		477,7
28	399.04	Other Tangible Property - CPU	0	0		0		
29	399.05	Other Tangible Property - MF - Hardware	0	0		0		
30	399.06	Other Tangible Property - PC Hardware	2,920,797	2,896,164		2,896,164		2,896,1
31	399.07	Other Tang. Property - PC Software	242,979	197,633		197,633		197,6
32	399.08	Other Tang. Property - Application Software	522,254	365,271		365,271		365,2
33	399.09	Other Tang. Property - MF Software	0	0		0		
34 35	399,24	Other Tang. Property - Start Up Costs	00	0		0		
36		Total General Plant	15,585,408	7,280,203		7,280,203	0	7,280,2
37 38		Total Plant	288,536,170	128,993,155		128,993,155	0	128,993,1

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		Accumulate	Case No. 2006-00464 Accumulated Depreciation & Amortization – Div 02 General Office, Div 12 Customer Service, Div 91 Admin Office 13 Month Avg Base Period ended March 31, 2007	k Amortization 13 Month A	Case No. 2006-00464 mortization – Div 02 General Office, Div 12 Custome 13 Month Avg Base Period ended March 31, 2007	Case No. 2006-00464 biv 02 General Office, Div - Base Period ended Mar	12 Customer Se ch 31, 2007	ervice, Div 91 A	Admin Office			
Data: Type Work	Data: _X_ Base Period Type of Filing: Workpaper Reference 1	Data: <u>X_Base Period</u> Forecasted Period Type Type of Filing: Original Updated X Workpaper Reference No(s).	Revised		0						FR 10(10)(b)3.1 Schedule B-3.1 Page 4 of 9 Witness: Tom Petersen	usisen
Line No.	Acct. No.	Account Titles	13 Mth Avg Div 2 Alloc. Investment	13 Mth Avg Div 12 Alloc. Investment	13 Mth Avg Div 91 Alloc. Investment	13 Mth Avg Total Alloc. Investment	13 Mth Avg Div 02 Alloc. Reserve	13 Mth Avg Div 12 Alloc. Reserve	13 Mth Avg Div 91 Alloc. Reserve	 Total Company 		e Balances
- 0 m 4 m	301.00 302.00 303.00	Intangible Plant Organization Franchises and Consents Misc Intangible Plant			68,150 0 408,053	68,150 0 408,053					100%	
0 O I		Total Intangible Plant			476,203	476,203						
- ∞ თ ;	376.01	<u>Distribution Plant</u> Mains - Steel			0	0						
2 7 9		Total Distribution Plant			0	0						
4 65 5	380.00	<u>General Plant</u> Land & Land Binhie	c	C	C	C	C	C	C	C	C	C
<u>5</u>	390.01	Structures Frame	00	00	65,954	65,954	0	0	6,345	6,345	00	0
16	390.02	Structures & Improvements	0	0	0	0	0	0	0	0	0	0
11	390.03	Improvements	0	0	0	0	0 (0 0	0 0	0 107 0	0	0 0
18	390,04 390 09	Air Conditioning Equipment Immovement to Leased Premises	368 419	0 169 017	2,122 14 282	2,122	0 270.615	0 69.588	2,137 18,149	2,137 358,352	0 0	
20	391.00	Office Furniture & Equipment	480,125	3,140	468,237	951,502	319,720	521	470,031	790,272	0	0
21	391.02	Remittance Processing Equip	1,504 27 A74	00	0 15 136	1,504	1,851 27 783	0 0	11 435	1,851 39 219	0 0	
3 8	392.00	Transportation Equipment	982	00	3,396	4,378	1,458	0	5,131	6,589	0	0
24	392.01	Trucks	0 0	00	00	00	00	0 0	00	00	0 0	00
59 29	393.00	Italieis Stores Equipment	137	00	3.934	4.071	190	00	2.777	2,967	00	0
27	394.00	Tools, Shop & Garage Equipment	567	0	46,833	47,400	684	0	9,243	9,926	0	0 0
28	396.00	Power Operated Equipment	0 0	00	3,125	3,125			3,208	3,208		
30	396.04	Ditates Backhoes	00	00	00	00	00	0	00	0	00	0
~	396.05	Welders	0	0	0	0	0	0	0	0	0	0
7	397.00	Communication Equipment	107,896	1,308,309	92,616	1,508,821	42,335	401,563	40,428	484,325	0 0	0 0
n .	397.20	Communication Equip Mobile Radios	0 0	0 0	0 0	0 0	0 0	0 0	2 0			5 0
4 u	707 705	Communication Equipment - Fixed Radios	5 C					00		00	0 0	00
9 0	398.00	Miscellaneous Equipment	32,841	107	237,655	270,603	19,741	15	48,045	67,801	0	0
7	399.00	Other Tangible Property	530	12,022	28,315	40,867	507	11,492	19,421	31,420	0	0
8	399.01	Other Tangible Property - Servers - H/W	267,726	551,975	26,355	846,056	78,527	409,635	21,985	510,147	0	0

Atmos Energy Corporation, KY Case No. 2006-00464 Amortization – Div 02 General Office, Div 12 Customer S

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B.3.1 B 02

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EB 10/10/613 1	Schedule B-3.1 Page 5 of 9 Witness: Tom Peterser	erve Bala irisdictio Total		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
EB 400	Page 5 of 9 Witness:	 Rese Total Jurisd. Company Percent 		364,204 99,552 61,388 63,364 418,863 148,965 3,415,323 148,380 781,351 781,351 7,816,037 7,816,037 7,816,037
dmin Office		13 Mth Avg Div 91 Alloc. Reserve		4,353 71,227 0 173,315 37,961 669,445 669,445 0 1,614,637 1,614,637
wice, Div 91 A		13 Mth Avg Div 12 Alloc. I Reserve		330,178 10,862 0 65,455 63,183 1,833,875 0 781,351 3,977,719 3,977,719
2 Customer Sei 131, 2007		13 Mth Avg Div 02 Alloc. I Reserve		29,674 17,462 61,388 63,364 180,093 47,905 912,003 148,380 0 2,223,681 2,223,681
orporation, KY 06-00464 al Office, Div 12 d ended March		13 Mth Avg Total Alloc. I Investment		481,898 207,254 56,964 60,318 891,746 243,048 134,331 1,297,650 14,176,721 14,176,721
Atmos Energy Corporation, KY Case No. 2006-00464 mortization – Div 02 General Office, Div 12 Custom 13 Month Avg Base Period ended March 31, 2007		13 Mth Avg Div 91 Alloc. Investment		3,043 84,219 0 454,253 36,116 272,753 0 1,858,344 1,858,344 2,334,547
At Amortization 13 Month Av		13 Mth Avg Div 12 Alloc. I Investment		384,143 25,748 25,748 0 182,884 131,910 4,137,641 1,297,650 1,297,650 8,204,547 8,204,547
Jepreciation &	Revised	13 Mth Avg Div 2 Alloc. I Investment		94,713 97,287 56,964 60,318 254,610 75,022 75,022 134,331 4,113,829 4,113,829
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 Base Period ended March 31, 2007	Data: X_Base Period Forecasted Period Type Type of Filing: Original Updated X_Revised Workpaper Reference No(s).	Account Titles	General Plant (continued)	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W Other Tangible Property - CPU Other Tangible Property - PC Hardware Other Tangible Property - PC Software Other Tangible Property - PC Software Other Tangible Property - Application Software Other Tangible Property - Application Software Other Tang. Property - General Startup Costs General Plant
	Data: _X_ Base Period Type Type of Filing: Workpaper Reference No(s)	Acct. No.		399.02 399.03 399.05 399.05 399.05 399.09 399.09 399.09 399.09
	Data: Type Work	Line No.		01223322223222322232223222322232223222232222

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B.3.1 B 02

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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FR 10(10)(b)3.1 Base Period _X_ Forecasted Period Data: Schedule B-3.1 Type of Type of Filing: Original Updated х Revised Workpaper Reference No(s). Page 6 of 9 Witness: Tom Petersen < ----- Reserve Balances > 13 Month Avg Adjusted Total Jurisdictional Jurisdictional Forecasted Line Acct Total Adjustments Jurisdiction Account Titles Investment Company Percent No. No. (H) (i) (E) (F) (G) (B) (C) (D) (A) 100% Intangible Plant 1 8,330 8,330 8,330 301.00 Organization 8,330 2 119,853 119,853 119,853 302.00 Franchises & Consents 119,853 3 0 4 303.00 Misc Intangible Plant 0 0 128,182 128,182 0 128,182 128,182 Total Intangible Plant 5 6 7 Natural Gas Production Plant 69 2,353 69 69 8 325.20 Producing Leaseholds 955 955 955 9 325.40 Rights of Ways 83.422 3,492 3,492 3,492 3,492 331.00 Production Gas Wells Equipment 10 47,163 47,163 332.01 Field Lines 47,163 47,163 11 529,956 529,956 529,956 528,218 12 332.02 Tributary Lines 198,469 198,469 198,469 198,469 334.00 Field Meas. & Reg. Sta. Equip 13 1,167 1,167 44,369 1,167 14 336.00 Purification Equipment 15 0 781,271 781,271 Total Natural Gas Production Plant 907,486 781,271 16 17 Storage Plant 18 0 0 350.10 Land 261,127 19 4,757 4,757 4,757 4,682 20 350.20 Rights of Way 2,503 4,700 2,503 2,503 351.00 Structures & Improvements 118,199 118,199 118,199 21 351.02 Compression Station Equipment 159,811 25,129 25,129 23,138 25,129 351.03 Meas. & Reg. Sta. Structues 22 132,962 23 351.04 Other Structures 144,554 132,962 132,962 51,466 51,466 51,466 62,814 352.00 Wells \ Rights of Way 1,795,052 2.113,527 1,795,052 1,795,052 24 352.01 Well Construction 583,481 583,481 352.02 Well Equipment 531,954 583,481 25 43,472 1,694,833 43.472 43,472 352.03 Cushion Gas 179,464 178,530 179,464 179,464 26 352.10 Leaseholds 52,586 52.586 52,586 352.11 Storage Rights 54,614 27 186,188 186,188 178,501 186,188 28 353.01 Field Lines 219,495 219,495 209,458 219,495 353.02 Tributary Lines 29 481,599 481,599 546,780 481,599 30 354.00 Compressor Station Equipment 290,474 290,474 290,474 288,851 31 355.00 Meas & Reg. Equipment 248,386 248,386 32 356.00 Purification Equipment 243,119 248,386 33 4,415,212 0 4,415,212 6,700,993 4,415,212 Total Storage Plant 34

B.3.1 F 09

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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Forecasted Forecasted Company Reserve Balances Line Acc. Total Company Total Jurisdictional Jurisdictional No. No. Account Title Investment Company Percent Total Adjustment (A) (B) (C) (D) (E) (F) (G) (H) 1 365.10 Land 26,970 16 16 16 2 352.20 Rights of Way 838,245 342,444 342,444 342,444 3 366.02 Structures & Improvements 214,065 17,431 17,431 4 366.03 Other Structuses 69,172 63,126 63,126 5 367.00 Mains - Steel 23,217,765 15,630,914 15,630,914 369.01 Meas. & Reg. Equipment 185,854 60,681 60,681 6 369.01 Meas. & Reg. Equipment 2,968,370 1,961,721 1,961,721 7 Total Transmission Plant 2,7926,553 18,41	Adjusted
Line Acct. Total Company Investment Total Company (E) Jurisdictional Percent Jurisdictional Total Adjustment Adjustment (A) (B) (C) (D) (E) (F) (G) (H) Transmission Plant (E) (G) (B) (C) (H) 366.02 Rights of Way 838,245 342,444 342,444 342,444 366.03 Other Structures & Improvements 214,065 17,431 17,431 4 366.03 Other Structures 69,172 63,126 63,126 367.01 Mains - Cathodic Protection 406,111 338,041 338,041 386,041 369.00 Meas & Reg. Equipment 185,854 60,681 60,681 60,681 63.00.01 Meass & Reg. Equipment 27,926,553 18,414,372 18,414,372 9 11 374.00 Land & Land Rights 98,315 57,145 57,145 11 374.02 Land Rights 244,665 26,362 26,362 12	Adjustec s Jurisdictic (I) 342,4 17,4
No. No. Account Title Investment Company Percent Total Adjustmet (A) (B) (C) (D) (E) (F) (G) (H) Transmission Plant (E) (F) (G) (H) (H) 1 365.10 Land 26.970 16 16 16 2 365.20 Rights of Way 838,245 342,444 342,444 342,444 3 366.03 Other Structues 69,172 63,126 63,126 5 367.00 Mains - Cathodic Protection 406,111 338,041 338,041 367.01 Mains - Stele 23,17,765 15,630,914 15,630,914 16,630,914 367.00 Meas & Reg. Equipment 29,663,370 1,961,721 1,961,721 1,961,721 7 7 7 16 60,681 60,681 6 369.01 Meas & Reg. Equipment 27,926,553 18,414,372 18,414,372 9 11 37	s Jurisdictic (I) 342,4 17,4
Instruction Instruction <thinstruction< th=""> <thinstruction< th=""></thinstruction<></thinstruction<>	(l) 342,44 17,43
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1 365.10 Land 26,970 16 16 2 365.20 Rights of Way 838,245 342,444 342,444 3 366.02 Structures & Improvements 214,065 17,431 17,431 3 366.03 Other Structures 86,172 63,126 63,126 5 367.00 Mains - Cathodic Protection 406,111 338,041 338,041 367.01 Mains - Steel 23,217,765 15,630,914 15,630,914 369.01 Meas. & Reg. Equipment 185,854 60,681 60,681 6 369.01 Meas. & Reg. Equipment 2966,370 1,961,721 1,961,721 7 Total Transmission Plant 27,926,553 18,414,372 18,414,372 8 Total Transmission Plant 27,926,553 18,414,372 18,414,372 9 10 Distribution Plant 10 0 0 11 374.00 Land Rights 94,565 26,362 26,362 12 374.03 Land Rights 312,033 34,273 34,273 13	342,4 17,4
365.20 Rights of Way 838,245 342,444 342,444 3 366.02 Structures & Improvements 214,065 17,431 17,431 4 366.03 Other Structues 69,172 63,126 63,126 5 367.00 Mains - Cathodic Protection 406,111 338,041 338,041 367.01 Mains - Steel 23,217,765 15,630,914 15,630,914 369.01 Meas. & Reg. Equipment 2,968,370 1,961,721 1,961,721 7 7 7 1,961,721 1,961,721 8 Total Transmission Plant 27,926,553 18,414,372 18,414,372 9 7 7 7 7 1,961,721 11 374.00 Land Rights 98,315 57,145 57,145 374.02 Land Rights 244,565 26,362 26,362 12 374.03 Land Other 2,784 0 0 3375.00 Structures & Improvements 312,033 34,273 34,273 13 375.00 Structures & Improvements T.B. 106,569	342,4 17,4
3 366.02 Structures & Improvements 214,065 17,431 17,431 4 366.03 Other Structues 69,172 63,126 63,126 5 367.00 Mains - Cathodic Protection 406,111 338,041 338,041 367.01 Mains - Steel 23,217,765 15,630,914 15,630,914 369.01 Meas. & Reg. Equipment 18,854 60,681 60,681 6 369.01 Meas. & Reg. Equipment 2,968,370 1,961,721 1,961,721 7 7 7 7 7 18,414,372 18,414,372 9 7 7 7 9 7 1,961,721 1,961,721 11 374.00 Land Rights 98,315 57,145 57,145 18,414,372 12 374.01 Land Other 2,784 0 0 0 13 375.00 Structures & Improvements 312,033 34,273 34,273 14 375.10 Structures & Improvements T.B. 105,699 82,079 82,079 15 375.02 Land Rights	17,4
4 366.03 Other Structues 69,172 63,126 63,126 5 367.00 Mains - Cathodic Protection 406,111 338,041 338,041 367.01 Mains - Steel 23,217,765 15,630,914 15,630,914 369.00 Meas & Reg. Equipment 185,854 60,681 60,681 639.01 Meas & Reg. Equipment 2,986,370 1,961,721 1,961,721 7 7 7 7 7 18,414,372 18,414,372 9 7 7 7 1,961,721 1,961,721 10 Distribution Plant 27,926,553 18,414,372 18,414,372 9 7 7 0 0 374.00 Land Rights 98,315 57,145 57,145 374.02 Land Rights 247,656 26,362 26,362 12 374.03 Land Rights 312,033 34,273 34,273 14 375.00 Structures & Improvements T.B. 105,699 82,079 82,079 13 375.03 Improvements T.B. 105,699 82,079 </td <td></td>	
5 367.00 Mains - Cathodic Protection 406,111 338,041 338,041 367.01 Mains - Steel 23,217,765 15,630,914 15,630,914 369.00 Meas. & Reg. Equipment 185,854 60,681 60,681 6 369.01 Meas. & Reg. Equipment 2,968,370 1,961,721 1,961,721 7	63,1
367.01 Mains - Steel 23,217,765 15,630,914 15,630,914 369.00 Meas. & Reg. Equipment 185,854 60,681 60,681 6 369.01 Meas. & Reg. Equipment 2,968,370 1,961,721 1,961,721 7 7 7 7 18,414,372 18,414,372 8 Total Transmission Plant 27,926,553 18,414,372 18,414,372 9 7 1 18,414,372 18,414,372 9 7 1 18,414,372 18,414,372 9 7 1 18,414,372 18,414,372 10 Distribution Plant 27,926,553 18,414,372 18,414,372 11 374.00 Land & Land Rights 98,315 57,145 57,145 374.01 Land Other 2,784 0 0 0 13 375.00 Structures & Improvements T.B. 105,699 82,079 82,079 13 375.02 Land Rights 46,591 38,826 38,826 16 375.03 Improvements T.B. 105,699 82,079 82	
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6 369.01 Meas. & Reg. Equipment 2,968,370 1,961,721 1,961,721 7 7 7 7 18,414,372 18,414,372 9 7 7 7 18,414,372 18,414,372 9 7 7 7 18,414,372 18,414,372 9 7 1and & Land Rights 98,315 57,145 57,145 374.01 Land 51,571 0 0 0 374.02 Land Rights 244,565 26,362 26,362 12 374.03 Land Other 2,784 0 0 13 375.00 Structures & Improvements 312,033 34,273 34,273 14 375.10 Structures & Improvements 1.8 105,699 82,079 82,079 15 375.02 Land Rights 46,591 38,826 38,826 16 375.03 Improvements 4,005 51,331 51,331 17 376.00 Mains - Steel 68,360,996 39,831,667 39,831,667 376.01 Mains - Steel	15,630,9
7 18,414,372 18,414,372 9 9 7 7 18,414,372 9 9 7 18,414,372 9 9 7 18,414,372 9 9 7 18,414,372 9 9 7 18,414,372 9 9 9 11 374.00 Land & Land Rights 98,315 57,145 57,145 0 0 0 37 14 374.01 Land 51,571 0 0 0 0 0 0 0 11 376.00 Structures & Improvements 312,033 34,273 375,05	60,6
8 Total Transmission Plant 27,926,553 18,414,372 18,414,372 9	1,961,7
9 Distribution Plant 10 Distribution Plant 11 374.00 Land & Land Rights 98,315 57,145 374.01 Land 51,571 0 0 374.02 Land Rights 244,565 26,362 26,362 12 374.03 Land Other 2,784 0 0 13 375.00 Structures & Improvements 312,033 34,273 34,273 14 375.10 Structures & Improvements T.B. 105,699 82,079 82,079 15 375.02 Land Rights 46,591 38,826 38,826 16 375.03 Improvements 4,005 51,331 51,331 17 376.00 Mains Cathodic Protection 10,874,159 2,492,227 2,492,227 18 376.01 Mains - Steel 68,360,296 39,831,667 39,831,667 376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas & Reg. Sta. Equipment General	
11 374.00 Land & Land Rights 98,315 57,145 57,145 374.01 Land 51,571 0 0 374.02 Land Rights 244,565 26,362 26,362 12 374.03 Land Other 2,784 0 0 13 375.00 Structures & Improvements 312,033 34,273 34,273 14 375.10 Structures & Improvements T.B. 105,699 82,079 82,079 15 375.02 Land Rights 46,591 38,826 38,826 16 375.03 Improvements T.B. 10,874,159 2,492,227 2,492,227 18 376.01 Mains Cathodic Protection 10,874,159 2,492,227 2,492,227 18 376.01 Mains - Steel 68,360,296 39,831,667 39,831,667 376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827	0 18,414,3
374.01 Land 51,571 0 0 374.02 Land Rights 244,565 26,362 26,362 12 374.03 Land Other 2,784 0 0 13 375.00 Structures & Improvements 312,033 34,273 34,273 14 375.10 Structures & Improvements T.B. 105,699 82,079 82,079 15 375.02 Land Rights 46,591 38,826 38,826 16 375.03 Improvements 4,005 51,331 51,331 17 376.00 Mains Cathodic Protection 10,874,159 2,492,227 2,492,227 18 376.01 Mains - Steel 68,360,296 39,831,667 39,831,667 376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,7	
374.02 Land Rights 244,565 26,362 26,362 12 374.03 Land Other 2,784 0 0 13 375.00 Structures & Improvements 312,033 34,273 34,273 14 375.10 Structures & Improvements T.B. 105,699 82,079 82,079 15 375.02 Land Rights 46,591 38,826 38,826 16 375.03 Improvements 4,005 51,331 51,331 17 376.00 Mains Cathodic Protection 10,874,159 2,492,227 2,492,227 18 376.01 Mains - Steel 68,360,296 39,831,667 39,831,667 376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,559,257	57,1
12 374.03 Land Other 2,784 0 0 13 375.00 Structures & Improvements 312,033 34,273 34,273 14 375.10 Structures & Improvements T.B. 105,699 82,079 82,079 15 375.02 Land Rights 46,591 38,826 38,826 16 375.03 Improvements 4,005 51,331 51,331 17 376.00 Mains Cathodic Protection 10,874,159 2,492,227 2,492,227 18 376.01 Mains - Steel 68,360,296 39,831,667 39,831,667 376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,559,257	
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14 375.10 Structures & Improvements T.B. 105,699 82,079 82,079 15 375.02 Land Rights 46,591 38,826 38,826 16 375.03 Improvements 4,005 51,331 51,331 17 376.00 Mains Cathodic Protection 10,874,159 2,492,227 2,492,227 18 376.01 Mains - Steel 68,360,296 39,831,667 39,831,667 376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,559,257	
15 375 02 Land Rights 46,591 38,826 38,826 16 375 03 Improvements 4,005 51,331 51,331 17 376 00 Mains Cathodic Protection 10,874,159 2,492,227 2,492,227 18 376 01 Mains - Steel 68,360,296 39,831,667 39,831,667 376 02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379 00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,569,257	34,2
16 375.03 Improvements 4,005 51,331 51,331 17 376.00 Mains Cathodic Protection 10,874,159 2,492,227 2,492,227 18 376.01 Mains - Steel 68,360,296 39,831,667 39,831,667 376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas. & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,559,257	82,0
17 376.00 Mains Cathodic Protection 10,874,159 2,492,227 2,492,227 18 376.01 Mains - Steel 68,360,296 39,831,667 39,831,667 376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas. & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,569,257	38,8
18 376.01 Mains - Steel 68,360,296 39,831,667 39,831,667 376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas. & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,569,257	51,3
376.02 Mains - Plastic 27,804,905 8,618,209 8,618,209 19 378.00 Meas. & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,569,257	2,492,2
19 378.00 Meas. & Reg. Sta. Equipment General 3,132,686 1,442,340 1,442,340 379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,569,257	39,831,6
379.00 Meas & Reg. Sta. Equipment - City Gate 1,277,515 168,827 168,827 20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,569,257	8,618,2
20 379.05 Meas & Reg. Sta. Equipment T.B. 1,636,212 1,730,200 1,730,200 21 380.00 Services 79,748,813 39,569,257 39,569,257	1,442,3
21 380.00 Services 79,748,813 39,569,257 39,569,257	168,8
	1,730,2
	39,569,2
22 381.00 Meters 14,802,451 2,527,504 2,527,504	2,527,5
23 382.00 Meter Installations 36,781,828 6,843,967 6,843,967	6,843,9
24 383.00 House Regulators 5,400,323 2,713,334 2,713,334	2,713,3
25 384.00 House Reg. Installations 154,276 140,951 140,951	140,9
26 385.00 Ind. Meas. & Reg. Sta. Equipment 4,926,403 2,148,899 2,148,899	
28 386.00 Other Property on Cust Prem 0 2,511 2,511 29	2,148,8
29 29 30 Distribution Plant 255,765,430 108,519,908 108,519,908	2,148,8 2,5

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

	Filing:		evised				FR 10(10)(b)3.1 Schedule B-3.1 Page 8 of 9 Witness: Tom	Petersen
/orkpa	aper Refe	rence No(s).	Forecasted			Reserve Balances		>
1.1			Total Company	Total	Jurisdictional	Jurisdictional		Adjusted
Line	A+		Investment	Company	Percent	Total	Adjustments	Jurisdiction
No.	Acct.	A securit Title	(D)	(E)	(F)	(G)	(H)	(1)
<u>(A)</u>	No.	Account Title	(0)	(⊑/			<u><u> </u></u>	
		General Plant		20.450		08 4ED		28,459
1		Land & Land Rights	71,393	28,459		28,459 0		20,408
		Structures Frame	0	0				109,629
2		Structures & Improvements	193,598	109,629		109,629		
3		Improvements	774,269	134,945		134,945		134,945
4		Air Conditioning Equipment	12,129	5,868		5,868		5,868
6		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
		Remittance Processing Equip	0	0		0		(00.44)
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		154,67
11	393.00	Stores Equipment	0	0		0		
12	394.00	Tools, Shop & Garage Equipment	1,404,373	63,134		63,134		63,13
	396.00	Power Operated Equipment	0	0		0		
13	396.03	Ditchers	223,756	(133,021)		(133,021)		(133,02
14	396.04	Backhoes	267,602	38,654		38,654		38,65
15	396.05	Welders	33,959	(1,713)		(1,713)	i i i i i i i i i i i i i i i i i i i	(1,71
16	397.00	Communication Equipment	1,141,094	703,626		703,626		703,62
17	397.01	Communication Equipment - Mobile Radios	3,338	(18,709)		(18,709)	ł	(18,70
18	397.02	Communication Equipment - Fixed Radios	41,432	8,828		8,828		8,82
19		Communication Equip Telemetering	312,236	106,882		106,882		106,88
20	398.00	Miscellaneous Equipment	2,511,890	1,107,139		1,107,139		1,107,13
21	399.00	Other Tangible Property	0	0		0		1
	399.01	Other Tangible Property - Servers - H/W	175,990	205,672		205,672		205,67
	399.02	Other Tangible Property - Servers - S/W	113,473	146,838		146,838		146,83
		Other Tangible Property - Network - H/W	511,781	545,999		545,999		545,99
22		Other Tangible Property - CPU	0	0		0		
23		Other Tangible Property - MF Hardware	0	0		0		
24		Other Tangible Property - PC Hardware	3,631,797	3,410,816		3,410,816		3,410,81
25		Other Tang. Property - PC Software	242,979	249,794		249,794		249,79
26		Other Tang. Property - Application Software	522,254	459,904		459,904		459,90
		Other Tang, Property - Mainframe S/W	0	0		0		
32		Other Tang. Property - General Startup Cost	e0	0	-	0		
33 34		Total General Plant	15,870,429	8,594,342	-	8,594,342	0	8,594,34
35 36		Total Plant	307,299,074	140,853,287		140,853,287	0	140,853,28
37 38 39		CWIP without AFUDC	461,362	ļ				

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			Accumul	lated Depreciativ	an & Amortization	t Amortization – Div 02 General Office, Div 12 Customer S 13 Month Avn - Encreasted Period ended June 30, 2008	al Office, Div 12 (Accumulated Depreciation & Amortization – Div 02 General Office, Div 12 Customer Service, Div 91 Admin Office 13 Month. Avv Enversated Perind ended June 30, 2008	, Div 91 Admin	Office				
		Desired V Forwarded Derived				A. J. Mereaster 1						`	FR 10(10)(b)3.1	
Type Worke	1 S	Data:	X Revised											
	iahai Nat										à	Dorocle Barnes	Witness; 1 om	1 om Petersen
Line No.	Acct. No.	Account Titles	Forecasted Division 02 Investment	Forecasted Division 12 Investment	Forecasted Division 91 Investment	Forecasted Total Company Investment	Forecasted Division 02 Reserve (H)	Forecasted Division 12 Reserve (I)	Forecasted Division 91 Reserve (J)	Forecast Resv Jurisdictional Total Co Percent (K) (L)	Irrisdictional Percent (L)	Jurisdictional Total (M)	Adjustments Ju (N)	Adjusted Jurisdiction (0)
(A)	(B)	(C)	(1)	1-1			1							
		<u>Intangible Plant</u> Organization			185,309	185,309			00					
0 0	302.00	Franchises & Consents Misc. Intangible Plant		I	0 1,109,552	0 1,109,552		ι	0					
4		Total Intangible Plant			1,294,861	1,294,861			0					
ភូច	376.01	Distribution Plant Mains - Steel		·	0	0		I	0					
7		Total Distribution Plant			0	0			0					
8		General Plant				,	c	c	c	c		0		0
о (389.00	Land & Land Rights	00	0 0	0 179.339	0 179.339	00	00	22,902	22,902		•		1
2 5	390.02	Structures France Structures & Improvements	00	00	0	0	0	0	0	0		00		00
: 6	390.03		0	0	0	0	0 0	00	0 6 076	0 6 076		0 0		00
13	390.04		0 7 480 234	0 3 018 160	38.834	10.237.229	5.759.267	1,553,690	50,798	7,363,755		0		0
4 10 10	390.09 391.00	Improvement to leased Premises Office Fumiture & Equipment	8,880,324	56,077	1,279,638	10,216,039	6,072,967	11,875	1,376,122	7,460,963		00		00
16	391.02		18,384	0 0	0	18,384	29,821 29,821	00	0 25.234	317.784		0		0
17	391.03	Office Machines	134,134 18,885	00	(18,191)	694	36,133	0	(11,244)			0		0
<u>p</u> p	392.01		0	0	0	0	0	0	00	0		c		c
20	392.02	•	0	0	0	0 0	0	00	U 8 508	0 8 320		00		0
21	393.00		(1,516)	00	10,698	9,162 122,942	5.198	00	26,017	31,215		0		0
38	396.00	tools, Shop & Gatage Equipitetu Power Onerated Equipment	0	. 0	8,497	8,497	0	0	10,070	10,070		c		c
24	396.03		D	0	0 0	0 0	0 0	00	00			00		0
25	396.04				0 0	0 0	00	00	0	0		0		0
27	397.00	_	990,59	24,199,330	286,634	25,476,561	308,482	9,432,840	135,459	9,876,781		00		
28	397.01			0 0	0 0	0 0	00	0 0		0 0		, 0		0
29	397.02	Communication Equip Fixed Radios			00	00	00	0	0	0		0		0 0
3 5	CU. 180		631,550	1,916	831,253	، ،	429,080		172,103	601,611		00		50
32	399.00		10,196	214,670	76,993		11,200	235,803	71,075	318,080 11 320 494		D		0
33	399.01		9,436,183 4 074 EDE	10,051,060 6 861 747	600,17 8,273	19,000,900 8,841,615	807,464		13,586	7,595,354				
ж 46	399.02	Other Langible Property - Servers - S/V Other Tannihle Property - Network - H/W	1.917.244	459,784	238,424		628,553		235,540			c		c
36	399.04		1,095,465	0	0	1,095,465	1,606,519	0	00	1,606,519				
37			1,159,964	0		1,159,964	1,489,243 7 777 605	U 1 545 060	U 798 477	4 616,192		00		0
38			3,086,387	3,599,489	1,481,024 98.204	0, 100, 300 4 419, 947	1,170,832		130,822	2,888,258		0		0
99	399.07	Other Lang, Property - PC Sutware Other Tand Property - Application Software	ŝ	74.669.220	7	125,865,328	22,467,881	4	2,033,050	ω		0		0
41			2,573,36	D	0		3,688,598	0	00	3,688,598		C		0
42	399.24		st 0	23,172,326	0	23,172,326	0	910,052,11	2		1			
64 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				
45			01 114 538	149 157 876	6 820 193	247,092,607	49,577,681	88,699,913	5,177,079	143,454,673		0	0	0
46		l diai Piant	21,11,000	0.01.01.01.1		1	And a second sec	and the second se			I			

B.3.1 F 02

Atmos Energy Corporation, KY Case No. 2006-00464 ulated Depreciation & Amortization – Div 02 General Office, Div 12 Customer Service, Div 91 Admin Office 13 Morth Avr. - Enerested Period ended June 30, 2008

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

Data: _X_ Base Period ____ Forecasted Period Type Type of Filing:_____Original_____Updated ____X___Revised Workpaper Reference No(s).: _____

FR 10(10)(b)3.2 Schedule B-3.2 Page 1 of 12 Witness: Tom Petersen

Internet Accu Investment Reserve Expanse (A) (B) (C) (D) (E) (F) 1 Intangible Plant (D) (E) (F) 2 301.00 Organization 76,480 8,330 3 302.00 Franchises & Consents 119,853 119,853 3 303.00 Misc. Intangible Plant 408,053 0 5 Total Intangible Plant 604,386 128,182 7 Total Intangible Plant 604,386 128,182 8 Natural Gas Production Plant 2,353 0 9 325.20 Production Gas Wells Equipment 3,492 3,492 13 31.00 Production Gas Wells Equipment 3,492 3,492 13 332.02 Tributary Lines 528,218 529,956 13 332.02 Tributary Lines 528,218 529,956 135 360.00 Purification Equipment 44,369 0 10 Storage P					any Adjusted Ju	
No. Interview (D) (E) (F) 1 Intangible Plant (D) (E) (F) 2 301.00 Organization 76,480 8,330 3 302.00 Franchises & Consents 119,853 119,853 4 303.00 Misc. Intangible Plant 408,053 0 5 Total Intangible Plant 604,386 128,182 8 Natural Gas Production Plant 2,353 0 9 325.20 Producing Leaseholds 2,353 0 1 331.00 Production Gas Wells Equipment 3,442 3,492 13 332.01 Field Lines 47,163 47,163 13 332.02 Tributary Lines 528,218 529,956 14 334.00 Field Meas. & Reg. Sta. Equip 198,469 198,469 17 Total Natural Gas Production Plant 907,486 779,080 18 2 2 510.0 Sturctures & Improvements 4,700 1,672 1 </th <th>Line</th> <th>Acct.</th> <th></th> <th></th> <th></th> <th>12 Month</th>	Line	Acct.				12 Month
(A) (B) (C) (No.					
2 301.00 Organization 76,480 8,330 3 302.00 Franchises & Consents 119,853 119,853 3 0 Misc. Intangible Plant 604,386 128,182 6 Total Intangible Plant 604,386 128,182 7 8 Natural Gas Production Plant 2,353 0 9 325.20 Producing Leaseholds 2,353 0 10 325.40 Rights of Ways 83,422 0 11 331.00 Production Gas Wells Equipment 3,492 3,492 133.100 Production Gas Wells Equipment 34,492 3,492 133.202 Tributary Lines 528,218 529,956 14 334.00 Field Lines 47,163 133.202 Tributary Lines 528,218 529,956 16 907,486 779,080 186 17 Total Natural Gas Production Plant 907,486 779,080 18 901,4554 130,0830 2,71 1350.20 Rights of Way 4,662 4,663 2351.00	(A)	<u>(B)</u>	(C)	(D)	<u>(E)</u>	(F)
2 301.00 Organization 76,480 8,330 3 302.00 Franchises & Consents 119,853 119,853 3 0 Misc. Intangible Plant 604,386 128,182 6 Total Intangible Plant 604,386 128,182 7 8 Natural Gas Production Plant 2,353 0 9 325.20 Producing Leaseholds 2,353 0 10 325.40 Rights of Ways 83,422 0 11 331.00 Production Gas Wells Equipment 3,492 3,492 133.100 Production Gas Wells Equipment 34,492 3,492 133.202 Tributary Lines 528,218 529,956 14 334.00 Field Lines 47,163 133.202 Tributary Lines 528,218 529,956 16 907,486 779,080 186 17 Total Natural Gas Production Plant 907,486 779,080 18 901,4554 130,0830 2,71 1350.20 Rights of Way 4,662 4,663 2351.00	1		Intangible Plant			_
3 302.00 Franchises & Consents 119,853 119,853 4 303.00 Misc. Intangible Plant 408,053 0 6 Total Intangible Plant 604,386 128,182 7 8 Natural Gas Production Plant 604,386 128,182 9 325.20 Producing Leaseholds 2,353 0 10 325.40 Rights of Ways 83,422 0 11 331.00 Producing Gas Wells Equipment 3,492 3,492 12 332.02 Tributary Lines 528,218 529,956 13 340.00 Field Meas. & Reg. Sta. Equip 198,469 198,469 16 907,486 779,080 18 17 Total Natural Gas Production Plant 907,486 779,080 18 19 Storage Plant 261,127 0 20 350.10 Land 261,127 0 23 351.02 Compression Station Equipment 159,811 116,065 3.00 23 351.02 Compression Station Equipment 159,811 116,065 3.02<	2	301.00				0
4 303.00 Misc. Intalgible Plant 100,000 5 Total Intangible Plant 604,386 128,182 7 325.20 Producing Leaseholds 2,353 0 10 325.40 Rights of Ways 83,422 0 11 331.00 Production Gas Wells Equipment 3,422 0 12 332.01 Field Lines 47,163 47,163 13 32.02 Tributary Lines 528,218 529,956 14 334.00 Field Meas. & Reg. Sta. Equip 198,469 198,469 15 336.00 Purification Equipment 44,369 0 0 16 701 Total Natural Gas Production Plant 907,486 779,080 18 702 351.00 Storage Plant 2 0 13 350.20 Rights of Way 4,682 4,693 3 23 351.00 Sturctures 2,3138 23,985 3 23 351.01 Compression Station Equipment 159,811 116,065 3,0 23 351.03 Meas. & Re						0
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32 353.07 Tributary Lines 209,458 214,822 34 354.00 Compressor Station Equipment 546,780 474,740 8,1 35 355.00 Meas & Reg. Equipment 288,851 286,074 5,8 36 356.00 Purification Equipment 243,119 244,496 37 270,200 4,250,200 70,2						C
34 354.00 Compressor Station Equipment 546,780 474,740 8,1 35 355.00 Meas & Reg. Equipment 288,851 286,074 5,8 36 356.00 Purification Equipment 243,119 244,496 37 270,000 4,250,236 70,2						C
35 355.00 Meas & Reg. Equipment 288,851 286,074 5,8 36 356.00 Purification Equipment 243,119 244,496 37 270,200 4,250,236 70,2				546,780	474,740	8,161
36 356.00 Purification Equipment 243,119 244,496 37 0.700,000 4.250,336 70.3						5,882
37					244,496	<u> </u>
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00	38			6,700,993	4,259,326	79,226

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

Data: _X_ Base Period ____ Forecasted Period Type of Filing: ____Original ____Updated ____X___Revised Workpaper Reference No(s).: _____

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FR 10(10)(b)3.2 Schedule B-3.2 Page 2 of 12 Witness: Tom Petersen

			Total Comp	any Adjusted Ju	
Line	Acct.		13 month a		12 Month
No.	No.	Account Titles	Investment	Reserve	Expense
(A)	(B)	(C)	(D)	(E)	(F)
1		Transmission Plant			
2	365.10		26,970	16	0
3	365.20	Rights of Way	826,223	331,377	7,269
4		Structures & Improvements	214,065	13,509	2,941
5		Other Structues	69,172	60,525	950
6		Mains - Cathodic Protection	405,764	260,717	5,094
7		Mains - Steel	21,799,664	15,275,907	273,664
8		Meas. & Reg. Equipment	185,854	40,893	4,189
9		Meas, & Reg. Equipment	2,786,961	1,907,875	62,810
10		<u> </u>			
11		Total Transmission Plant	26,314,674	17,890,819	356,917
12					
13		Distribution Plant			
14	374.00	Land & Land Rights	94,855	57,145	0
15	374.01		51,571	0	0
16	374.02	Land Rights	229,318	22,177	3,808
17		Land Other	2,784	0	0
18	375.00	Structures & Improvements	312,033	25,754	6,015
19		Structures & Improvements T. B.	105,699	79,141	2,037
20		Land Rights	46,591	37,611	898
21		Improvements	4,005	176	77
22		Mains Cathodic Protection	10,029,188	1,842,869	236,935
23		Mains - Steel	64,078,064	38,182,268	1,513,812
24		Mains Plastic	25,597,506	7,946,520	604,728
25		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		Meas. & Reg. Sta. Equipment - T. B.	1,636,212	1,196,831	41,566
28		Services	74,128,815	36,113,921	5,026,619
29		Meters	13,888,851	1,301,791	459,913
30		Meter Installations	34,727,743	5,646,466	1,050,420
31		House Regulators	5,043,023	2,561,379	142,069
32		House Reg. Installations	154,276	96,824	5,139
33		Ind. Meas. & Reg. Sta. Equipment	4,590,362	2,021,690	123,872
34		Other Property on Cust. Prem.	2,627	1,815	78
35 36		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 Base Period Ended March 31, 2007

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		Base Period Ended March 31, 2007			FR 10(10)(b)3.2
Detar	V Ras	e Period Forecasted Period			Schedule B-3.2
	bas of Filing:				Page 3 of 12
					Witness: Tom Peter
VVOFK	paper Re	ference No(s).:	Total Comr	any Adjusted	
1.1	Acat		13 month		12 Month
Line	Acct.	Account Titles	Investment	Reserve	Expense
No.	No.	(C)	(D)	(E)	(F)
(A)	(B)		<u>\</u>	<u> </u>	
1		<u>General Plant</u>			
2	389.00	Land & Land Rights	70,900	28,459	0
3		Structures Frame	65,954	6,345	1,645
4		Structures & Improvements	191,839	96,981	4,020
5		Improvements	774,269	84,269	16,225
6		Air Conditioning Equipment	13,888	7,215	247
		Improvement to Leased Premises	1,934,060	1,456,286	108,229
7			2,708,532	1,447,111	146,055
8		Office Furniture & Equipment	1,504	1,851	0
9		Remittance Processing Equip	137,822	11,071	7,488
10		Office Machines	550,273	(662,035)	
11		Transportation Equipment	24,653	30,218	0
12		Trucks	122,165	122,848	õ
13		Trailers	4,071	2,967	
14		Stores Equipment		191,405	
15		Tools, Shop & Garage Equipment	1,668,225 3,125	3,208	
16		Power Operated Equipment			
17		Ditchers	247,306	(139,338)	
18		Backhoes	278,287	15,074	
19		Welders	43,558	2,846	
20		Communication Equipment	2,649,915	1,112,383	
21		Communication Equipment - Mobile Radios	3,338	(18,930	
22		Communication Equip Fixed Radios	41,432	6,084	
23		Communication Equip Telemetering	312,236	86,204	
24	398.00	Miscellaneous Equipment	2,704,586	919,819	
25		Other Tangible Property	40,867	31,420	
26	399.01	Other Tangible Property - Servers - H/W	1,022,046	691,318	
27	399.02	Other Tangible Property - Servers - S/W	595,371	487,031	
28	399.03	Other Tangible Property - Network Hardware	719,035	577,343	
29		Other Tangible Property - CPU	56,964	61,388	
30	399.05	Other Tangible Property - MF Hardware	60,318	63,364	
31	399.06	Other Tangible Property - PC Hardware	3,812,543	3,315,027	
32		Other Tang, Property - PC Software	486,027	346,682	74,746
33		Other Tang. Property - Application Software	6,985,037	3,780,595	573,208
34		Other Tangible Property - Mainframe S/W	134,331	148,380	
35	399 24	Other Tang. Property - General Startup Costs	1,297,650	781,351	108,094
36	000.447		· ·		
37					
38		Total General Plant	29,762,128	15,096,240	2,610,286
39			,	• • •	
39 40		Total Plant	303,189,094	136,809,191	12,368,187
-0	** 400	ntangible and General Plant amounts include Kentucky, D			

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

Data: _X_ Base Period ___ Forecasted Period Type Type of Filing:_____Original____Updated ___X___Revised Workpaper Reference No(s).: _____

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FR 10(10)(b)3.2 Schedule B-3.2 Page 4 of 12 Witness: Tom Petersen

			Total Comp	any Adjusted Ju	urisdiction	Annual
Line	Acct.		13 month a		12 Month	Accrual
No.	No.	Account Titles	Investment	Reserve	Expense	Rate
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible Plant	2 000	0.000	0	0.00%
2		Organization	8,330	8,330	0	0.00%
3		Franchises & Consents	119,853	119,853 0	0	0.00%
4	303.00	Misc. Intangible Plant	00	<u> </u>		0.00%
5			100 100	100 100	0	
6		Total Intangible Plant	128,182	128,182	0	
7						
8		Natural Gas Production Plant	2,353	0	0	0.00%
9		Producing Leaseholds	83,422	0	Ö	0.00%
10		Rights of Ways	3,492	3,492	0	0.00%
11		Production Gas Wells Equipment	47,163	47,163	Ö	0.00%
12		Field Lines	528,218	529,956	Ő	0.00%
13		Tributary Lines	198,469	198,469	Ö	0.00%
14		Field Meas. & Reg. Sta. Equip	44,369	130,409	Õ	0.00%
15	336.00	Purification Equipment	44,309	<u> </u>		0.0070
16		Total Natural Can Dreduction Plant	907,486	779,080	0	
17		Total Natural Gas Production Plant	501,106	110,000	Ũ	
18		Playage Dignt				
19	050 40	Storage Plant	261,127	0	0	0.00%
20	350.10	Rights of Way	4,682	4,693	Ō	0.92%
21		Sturctures & Improvements	4,700	1,672	90	1.93%
22 23		Compression Station Equipment	159,811	116,065	3,049	1.93%
23 24		Meas. & Reg. Sta. Structues	23,138	23,985	0	1.93%
24 25		Other Structures	144,554	130,830	2,758	1.93%
26		Wells \ Rights of Way	62,814	35,633	1,683	2.71%
20		Well Construction	2,113,527	1,740,512	56,616	2.71%
28		Well Equipment	531,954	557,582	0	2.71%
29		Cushion Gas	1,694,833	15,237	0	0.00%
30		Leaseholds	178,530	178,764	0	0.30%
31		Storage Rights	54,614	51,150	988	1.83%
32		Field Lines	178,501	183,071	0	1.35%
33		Tributary Lines	209,458	214,822	0	1.35%
34		Compressor Station Equipment	546,780	474,740	8,161	1.51%
35		Meas & Reg. Equipment	288,851	286,074	5,882	2.06%
36		Purification Equipment	243,119	244,496	0	1.30%
37 38			6,700,993	4,259,326	79,226	

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

Data: _X_ Base Period ____ Forecasted Period Type of Filing:_____Original_____Updated ____X___Revised Workpaper Reference No(s).: _____

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Line	Acct.		13 month		12 Month	Accrual
No.	No.	Account Titles	Investment	Reserve	Expense	Rate
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Transmission Plant				
1	365.10		26,970	16	0	0.00%
2		Rights of Way	826,223	331,377	7,269	0.89%
3		Structures & Improvements	214,065	13,509	2,941	1.39%
4		Other Structues	69,172	60,525	950	1.39%
5	367.00	Mains - Cathodic Protection	405,764	260,717	5,094	1.27%
6		Mains - Steel	21,799,664	15,275,907	273,664	1.27%
7		Meas. & Reg. Equipment	185,854	40,893	4,189	2.28%
8		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						
12		Distribution Plant			-	
13	374.00	Land & Land Rights	94,855	57,145	0	0.00%
14	374.01		51,571	0	0	0.00%
15		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		Land Rights	46,591	37,611	898	1.95%
20	375.03	Improvements	4,005	176	77	1.95%
21		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		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		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		House Reg. Installations	154,276	96,824	5,139	3.37%
32		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

		Base Period Ended March 31, 2007				
					FR 10(10)(b)3.	2
Data:	X Base	e Period Forecasted Period			Schedule B-3.2	2
	of Filing:				Page 6 of 12	
		ference No(s).:				m Petersen
			Total Comp	any Adjusted Ju	urisdiction	Annual
Line	Acct.		13 month a		12 Month	Accrual
No.	No.	Account Titles	Investment	Reserve	Expense	Rate
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		General Plant				
2	380.00	Land & Land Rights	70,900	28,459	0	0.00%
3		Structures Frame	0	0	0	0.00%
4		Structures & Improvements	191,839	96,981	4,020	2.12%
5		Improvements	774,269	84,269	16,225	2.12%
		Air Conditioning Equipment	11,766	5,078	247	2.12%
6			1,382,343	1,097,934	68,320	5.00%
7		Improvement to Leased Premises	1,757,030	656,839	122,443	7.05%
8		Office Furniture & Equipment	0	000,000	0	0.00%
9		Remittance Processing Equip	95,215	(28,147)	6,635	7.05%
10		Office Machines	•		48,132	8.92%
11		Transportation Equipment	545,894	(668,624)		8.92%
12	392.01		24,653	30,218	0 0	8.92%
13		Trailers	122,165	122,848		
14		Stores Equipment	0	0	0	0.00%
15		Tools, Shop & Garage Equipment	1,620,825	181,478	52,550	3.28%
16		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		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		Other Tangible Property - CPU	0	0	0	0.00%
30		Other Tangible Property - MF Hardware	0	0	0	0.00%
31		Other Tangible Property - PC Hardware	2,920,797	2,896,164	534,408	18.51%
32		Other Tang. Property - PC Software	242,979	197,633	38,068	15.85%
33		Other Tang. Property - Application Software	522,254	365,271	64,529	12.50%
34		Other Tangible Property - Mainframe S/W	0	0	, 0	0.00%
35		Other Tang. Property - General Startup Costs	0	0	0	0.00%
35 36	399.24	Other Fally, Froperty - General Otartup Oblig	5	0	U	
						•
37		Total General Plant	15,585,408	7,280,203	1,383,925	
38		I Olai General Flant	10,000,400	7,200,200	1,000,020	
39		Total Plant	288,536,170	128,993,155	11,141,825	
40		Total Plant		120,000,100	,,	:

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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

Data: _X_ Base Period ____ Forecasted Period Type Type of Filing:_____Original_____Updated ____X___Revised Workpaper Reference No(s).: _____

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			Total Comp	any Adjusted Ju	irisdiction	Annual	
Line	Acct		13 month a		12 Month	Accrual	
No.	No.	Account Titles	Investment	Reserve	Expense	Rate	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1		<u>General Plant</u>		•	0	0.00%	
2		Land & Land Rights	0	0	0	0.00%	
3		Structures Frame	0	0		0.00%	
4		Structures & Improvements	0	0	0	0.00%	
5		Improvements	0	0	0	0.00%	
6		Air Conditioning Equipment	0	0	-	7.43%	
7		Improvement to Leased Premises	3,018,160	1,242,647	224,249	4.89%	
8		Office Furniture & Equipment	56,077	9,312	2,742	4.89%	
9		Remittance Processing Equip	0	0	0	2.22%	
10		Office Machines	0	0	0 0	28.96%	
11		Transportation Equipment	0	0	0	28.96%	
12		Trucks	0	0	0	0.00%	
13		Trailers	0	0	0	10.00%	
14		Stores Equipment	0	0	0	10.00%	
15	394.00	Tools, Shop & Garage Equipment	0	0	0	0.00%	
16		Power Operated Equipment	0	0 0	0	0.00%	
17		Ditchers	0		0	0.00%	
18		Backhoes	0	0	0	0.00%	
19		Welders	0	-	-	7.12%	
20		Communication Equipment	23,362,661	7,170,767	1,663,421	0.00%	
21		Communication Equipment - Mobile Radios	0	0	0	0.00%	
22		Communication Equip Fixed Radios	0	0	-	0.00%	
23		Communication Equip Telemetering	0	0	0	5.36%	
24		Miscellaneous Equipment	1,916	275	103	5.36% 15.75%	
25		Other Tangible Property	214,670	205,213	33,811		
26		Other Tangible Property - Servers - H/W	9,856,698	7,314,911	1,408,522	14.29% 14.29%	
27		Other Tangible Property - Servers - S/W	6,859,702	5,896,027	980,251	14.29%	
28		Other Tangible Property - Network Hardware	459,783	193,973	65,703		
29		Other Tangible Property - CPU	0	0	0	26.26% 15.76%	
30	399.05	Other Tangible Property - MF Hardware	0	0	0		
31		Other Tangible Property - PC Hardware	3,265,781	1,168,836	549,631	16.83%	
32		Other Tang. Property - PC Software	2,355,544	1,128,273	417,638	17.73%	
33		Other Tang. Property - Application Software	73,886,455	32,747,763	6,073,467	8.22%	
34		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			4 40 500 770	74 000 000	40.040.700		
38		Total General Plant	146,509,773	71,030,689	13,349,793		
39				74 000 000	12 240 700		
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

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

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

				Total Company Adjusted Jurisdiction			
Line	Acct.		13 month a		12 Month	Accrual	
No.	No.	Account Titles	Investment	Reserve	Expense	Rate	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1		Intangible Plant			_		
2		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		Distribution Plant					
9	376.01	Mains - Steel	0	0	0	3.61%	
10							
11		Total Distribution Plant	0	0	0		
12							
13		General Plant					
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		Improvement to Leased Premises	38,834	49,348	0	2.52%	
20		Office Furniture & Equipment	1,273,200	1,278,077	0	5.69%	
21		Remittance Processing Equip	0	0	0	0.00%	
22		Office Machines	41,158	31,094	2,318	5.69%	
23		Transportation Equipment	9,235	13,953	0	0.009	
24		Trucks	0	0	0	0.00%	
25		Trailers	0	0	0	0.00%	
26		Stores Equipment	10,698	7,552	757	7.15%	
27		Tools, Shop & Garage Equipment	127,345	25,132	5,066	4.029	
28		Power Operated Equipment	8,497	8,724	0	11.119	
29		Ditchers	0	0	0	0.009	
30		Backhoes	0	0	0	0.00%	
31		Welders	0	0	0	0.00%	
32		Communication Equipment	251,835	109,928	18,668	7.499	
33		Communication Equipment - Mobile Radios	0	0	0	0.009	
34		Communication Equip Fixed Radios	0	0	0	0.009	
35		Communication Equip Telemetering	0	0	0	0.009	
36		Miscellaneous Equipment	646,215	130,640	28,140	4.409	
37		Other Tangible Property	76,993	52,810	14,462	18.98	
38		Other Tangible Property - Servers - HW	71,663	59,781	10,135	14.29	
39		Other Tangible Property - Servers - S/W	8,273	11,836	0	14.29	
40		Other Tangible Property - Network Hardware	229,003	193,677	32,387	14.29	
41		Other Tangible Property - CPU	0	0	0	0.00	
42		Other Tangible Property - MF Hardware	0	0	0	0.00	
43		Other Tangible Property - PC Hardware	1,235,175	471,267	232,015	18.98	
43 44		Other Tang. Property - PC Software	98,204	103,222	0	18.98	
45		Other Tang. Property - Application Software	741,652	1,820,313	Ő	18.989	
45 46		Other Tangible Property - Mainframe S/W	0	1,020,010	Ő	0.00	
40 47		Other Tang. Property - General Startup Costs	0	0	0	0.00	
48		Total General Plant	5,053,090	4,390,417	348,420		
		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

Data: ____ Base Period _X_ Forecasted Period Type (Type of Filing:_____Original____Updated ____X___Revised Workpaper Reference No(s).

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			Total Com	Total Company Adjusted Jurisdiction					
			13 Mon		12 Month	Annual Accrual			
Line	Acct.	Account Titles	Investment	Reserve	Expense	Rate			
No.	No.		(D)	(E)	(F)	(G)			
(A)	(B)	(C)	(D)		(1)	(0)			
1		Intangible Plant				See Not			
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		5							
6		Total Intangible Plant	604,386	128,182	0				
7		5							
8		Natural Gas Production Plant							
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	550.00	r uniteation Equipment		.,	-,				
17		Total Natural Gas Production Plant	907,486	781,271	4,332				
18		Fotal Natural Gas Froduction France	001,100		.1				
19		<u>Storage Plant</u>							
20	350.10	Land	261,127	0	0				
20	350.10	Rights of Way	4,682	4,757	Ő				
			4,700	2,503	28				
22	351.00	Structures & Improvements Compression Station Equipment	159,811	118,199	948				
23	351.02		23,138	25,129	0				
24	351.03	Meas. & Reg. Sta. Structues	144,554	132,962	857				
25	351.04	Other Structures	62,814	51,466	1,310				
26	352.00	Wells \ Rights of Way	•	1,795,052	44,081				
27	352.01	Well Construction	2,113,527	583,481	44,081				
28	352.02	Well Equipment	531,954		-				
29	352.03	Cushion Gas	1,694,833	43,472	39,872 0				
30	352.10	Leaseholds	178,530	179,464	-				
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		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

Data: ____Base Period _X_ Forecasted Period Type of Filing: _____Original _____Updated ____X___Revised Workpaper Reference No(s). FR 10(10)(b)3.2 Schedule B-3.2 Page 11 of 12 Witness: Tom Petersen

			Total Comp	Total Company Adjusted Jurisdiction			
Line	Acct.		13 Mon		12 Month		
No.	No.	Account Titles	Investment	Reserve	Expense		
(A)	(B)	(C)	(D)	(E)	(F)		
		Transmission Dignt					
	205 40	<u>Transmission Plant</u> Land	26,970	16	0		
1	365.10		838,245	342,444	13,672		
2	365.20	Rights of Way	214,065	17,431	4,338		
3	366.02	Structures & Improvements	69,172	63,126	1,402		
4	366.03	Other Structues	406,111	338,041	7,426		
5	367.00	Mains - Cathodic Protection	23,217,765	15,630,914	424,577		
6	367.01	Mains - Steel	185,854	60,681	2,719		
7	369.00	Meas. & Reg. Equipment	2,968,370	1,961,721	43,425		
8	369.01	Meas. & Reg. Equipment	2,900,370	1,001,721	-0,-20		
9		Tatal Transmission Diant	27,926,553	18,414,372	497,559		
10		Total Transmission Plant	21,920,000	10,717,072	401,000		
11		Dist in all a Direct					
12	07400	Distribution Plant	98,315	57,145	0		
13	374.00	Land & Land Rights	51,571	0,140	Ő		
14	374.01	Land	244,565	26,362	4,496		
15	374.02	Land Rights	2,784	20,002	0		
16	374.03	Land Other	312,033	34,273	9,808		
17	375.00	Structures & Improvements	105,699	82,079	3,322		
18	375.01	Structures & Improvements T.B.	46,591	38,826	1,465		
19	375.02	Land Rights	40,005	51,331	0		
20	375.03	Improvements	-	2,492,227	261,196		
21	376.00	Mains Cathodic Protection	10,874,159	39,831,667	1,642,007		
22	376.01	Mains - Steel	68,360,296 27,804,905	8,618,209	667,871		
23	376.02	Mains - Plastic	• •	1,442,340	59,454		
24	378.00	Meas. & Reg. Sta. Equip - General	3,132,686	168,827	30,686		
25	379.00	Meas. & Reg. Sta. Equipment - City Gate	1,277,515	1,730,200	00,000		
26	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	39,569,257	4,122,785		
27	380.00	Services	79,748,813		1,179,325		
28	381.00	Meters	14,802,451	2,527,504			
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		

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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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		Forecasted Period ended June	9 30, 2008		ED 10(10)/b)2	n
					FR 10(10)(b)3.	
Data: _		eriod _X_ Forecasted Period			Schedule B-3.2	
	f Filing:	OriginalUpdatedXRevised			Page 12 of 12	Deterson
Workp	aper Refere	ence No(s).	Tatal Came		Witness: Ton	releisen
	•			any Adjusted Ju	12 Month	
Line	Acct.		13 Mon			
No.	No.	Account Titles	Investment	Reserve	Expense	
_(A)	(B)	(C)	(D)	(E)	(F)	
1		<u>General Plant *</u>				See Note
2	389.00	Land & Land Rights	71,393	28,459	0	000 11010
2	390.00	Structures Frame	65,954	8,423	1,645	
			193,598	109,629	18,964	
4	390.02	Structures & Improvements	774,269	134,945	75,846	
5	390.03	Improvements	14,251	8,084	1,188	
6	390.04	Air Conditioning Equipment	1,939,014	1,571,253	81,576	
7	390.09	Improvement to Leased Premises	2,496,243	1,425,957	105,852	
8	391.00	Office Furniture & Equipment	2,490,243	1,551	100,002	
9	391.02	Remittance Processing Equip	119,984	4,045	6,500	
10	391.03	Office Machines		(509,844)	304,276	
11	392.00	Transportation Equipment	509,135		0	
12	392.01	Trucks	16,597	25,470	0	
13	392.02	Trailers	111,671	154,672		
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	
	* Madas la	aludes allocations from Shared Services and Mid	States Coneral offic	0	All and a second se	,

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

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

	4 Tom Petersen	Jurisdictional Amount \$	2,518,097 0	542,065 10,190,958	765,540	14,016,659	
FR 10(10)(b)4	Schedule B-4 Sheet 1 of 2 Witness: Tom	Jurisdictional Percent	100.00%		1		
L	_ 0, 0, 2	Total Company	¢ 2,518,097	542,065	10,190,958 765,540	14,016,659	
00464 ing Capital J March 31, 2007		Workpaper Reference No.	B-4.2	B-4.1	B-4.1 B-4.1	5	
Allowance For Working Capital Allowance For Working Capital For the Base Period ended March 31, 2007	For the Base Period end Forecasted Period DiginalUpdatedXRevised	o Det M	1/8 O & M Method	13 Month Average Balance	13 Month Average Balance	13 Month Average Balance	nents
	po	Type of Type of Filing:	Component Cash Working Capital	Material & Supplies	Gas Stored Underground	Prepayments	Total Working Capital Requirements
	Data:	Type of Workpe	- No.	c	v w	4	5

Atmos Energy Corporation, KY

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B.4 B

	3-4 2 Tom Petersen	Jurisdictional Amount \$	2,621,256 0	543,072 21,792,727	799,159	25,756,215	
FR 10(10)(b)4	Schedule B-4 Sheet 2 of 2 Witness: Tom F	Jurisdictional Percent	100.00%				
-		Total Company \$	2,621,256	543,072 21 702 727	799,159	25,756,215	
-00464 king Capital 2008		Workpaper Reference No.	B-4.2	B-4.1	B-4.1 B-4.1	I	
Allios Line 30, 2006-00464 Case No. 2006-00464 Allowance For Working Capital as of June 30, 2008	ited Period Updated XRevised	Description of Methodology USED to Determine Jurisdictional Requirement	1 / 8 O & M Method	13 Month Average Balance	13 Month Average Balance	13 Month Average balance nents	
	Data:Base PeriodXForecasted Period Type of Type of Filing:Up	Workpaper Reference No(s). Line Working Capital No. Component	Cash Working Capital	Material & Supplies	Gas Stored Underground	Prepayments Total Working Capital Requirements	
	Data:	Workpa Line No.	-	5	n	0 4	

Atmos Energy Corporation, KY

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B.4 F

	n Petersen	Jurisdictional Amount	\$	525,121	(31,692,528)	0	770,757	(30,396,650)
FR 10(10)(b)4.1 Schedule B-4.1	Sheet 1 of 2 Witness: Tom Petersen	Base Period End Balalloe		100.00%	100.00%	100.00%	100.00%	
Щ S	y ≥	Total J	Company \$	525,121	(31,692,528)	0	770,757	(30,396,650)
nents rch 31, 2007		eriod Jurisdictional	Amount \$	542,065	10,190,958	0	765,540	11,498,562
Working Capital Components for the Base Period ended March 31, 2007	Period Updated XRevised 13 Month Average For Period	th Average For Po	Percent	100.00%	100.00%	100.00%	100.00%	
Ua Workir for the Base		13 Mon Total	Company	÷ 542 065	10 190 958	0	765,540	11,498,562
	Data: X Base Period Forecasted Period Tyme Tyme of Filing: Original Updat	Workpaper Reference No(s).	Line No. Description		Material & Supplies	Gas Stored Underground		Prepayments Total Other Working Capital Allowances
	Data:	Workp	Line No.		-	7		ω 4

Atmos Energy Corporation, KY Case No. 2006-00464 Working Capital Components

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B.4.1 B

1 Dotersen	ding Balance Jurisdictional	Amount \$	665,295	23,598,275	0	984,837	20,240,401	
FR 10(10)(b)4.1 Schedule B-4.1 Sheet 2 of 2	Witness: 10m Peterson Forecasted Test Period Ending Balance Total Jurisdictional Jurisdictio	Company Percent \$	665,295 100.00%	23,598,275 100.00%	0 100.00%	984,837 100.00%	25,248,407	
for the For	ated X Revised 13 Month Average For Per	Compa	100. Dosenses. 543,072 543,072			799,159 100.00% 799,159	3 Prepayments 4 Total Other Working Capital Allowances 23,134,959	

Atmos Energy Corporation, KY Case No. 2006-00464

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B.4.1 F

FR 10(10)(b)4.2	Schedule B-4.2 Sheet 1 of 2 Witness: Tom Petersen	Jurisdictional Amount	(3)	(34)		29,952	46,960	879 930		301,065	33,403	17,645	1,209,174	2,518,097	
5-00464 nts - 1 / 8 O&M Expenses ed March 31, 2007		1 /8 Method Percent	(2)		12.50%	12.50%	12.50%		12.50%	12.50%	12.50%	12.50%	12.50%		
Case No. 2006-00464 Cash Working Capital Components - 1 / 8 O&M Expenses for the Base Period ended March 31, 2007	ed XRevised	Total	COllipariy (1)		(250)	239,613	375 678	0.0,0.0	7,039,439	2,408,522	267,221	141,160	9 673.391		20,144,775
	Data: X Base Period Forecasted Period Trone of Type of Filing: Original	Workpaper Reference No(s). Line	Description	Cash Working Capital	Droduction O&M Expense			Transmission O&M Expense	Distribution O&M Expense	Customer Accting & Collection	Customer Service & Information		Sales Expense	Admin. & General Expense	Total O & M Expenses
	Data: <u>X</u> Tvne of Tvr	Workpaper		Ŭ T	ç	N (ŝ	4	ſ) (1 0	~	ω	6	. 10

Atmos Energy Corporation, KY Case No. 2006-00464

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FR 10(10)(b)4.2	Schedule b-4.2 Sheet 2 of 2 Witness: Tom Petersen	Jurisdictional Amount (3)	c		32,777	44,791	908,033	266,326	31,609	6,837	1,330,884	2,621,256
poration, KY 6-00464 ents - 1 / 8 O&M Expenses 0, 2008		1 /8 Method Percent (2)		12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	
Atmos Energy Corporation, KY Case No. 2006-00464 ash Working Capital Components - 1 / 8 O&M Expenses as of June 30, 2008	XRevised	Total Company (1)		0	262,213	358,326	7,264,264	2,130,611	252,869	54,694	10,647,074	20,970,051
Cash	Data:Base PeriodXForecasted Period Type of Type of Filing:OriginalUpdated	Workpaper Reference No(s). Line No. Description	Cash Working Capital	Production O&M Expense	Storade O&M Expense	Transmission O&M Expense	Distribution O&M Expense	Customer Accting. & Collection	Customer Service & Information	Sales Fynense	Admin & General Exnense	Total O & M Expenses
	Data: Type of	Workpap Line No. 1	~	5		o ₹	4 u	n a	0 1	~ 0	0 (9

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		Atmos Energy Corpo Case No. 2006-				
		Deferred Credits and Accumulate	d Deferred Inco			
Data:	X B	for the Base Period endec ase PeriodForecasted Period	March 31, 200	17	FR 10(10)(b)5	
Type of	f Filing:_	OriginalUpdatedXRevise	d		Sched. B-5	
Workpa	aper Re	ference No(s).	Period End		Sheet 1 of 4 Jurisdictional	lurisdictional
Line	Sub-		Tot Company	Jurisdictional	Period ending	13-Month
No.	Acct		KY	Percent	Balance	Average
DIVISIO 1	ON 09	Account 252 - Customer Advances For Construction	(3,618,585)	100.00%	(3,618,585)	(3,689,485)
2			(0,010,000)			(0100010007
3		Account 190 - Accumulated Deferred Income Taxes	0.007.040		0 007 040	2 424 494
4 5	28201	Accum Defer - Fed Income Tax	6,307,340		6,307,340	2,124,481
6	28206	Accum Defer - State Income Tax	849,065		849,065	691,191
7 8		Total Account 190	7,156,406		7,156,406	2,815,671
9 10		Account 282 - Accumulated Deferred Income Taxes				
10 11 12	28201	Accum Defer - Fed Income Tax	(27,867,786)		(27,867,786)	(28,708,370)
13	28206	Accum Defer - State Income Tax	(3,894,138)		(3,894,138)	(3,577,978)
14 15		Total Account 282	(31,761,924)		(31,761,924)	(32,286,348)
16 17		Account 283 - Accumulated Deferred Income Taxes	- Other			
17 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	(520,374)		(520,374)	(170,180)
23 24		Div 09 - Accumulated Deferred Income Taxes	(25,125,892)	2		(29,640,857)
			Devied Fred	luniadiational		Jurisdictional 13-Month
Line No.			Period End Gen. Office	Percent	Period ending Balance	Average
	ON 02					_
25 26		Account 252 - Customer Advances For Constructior	<u>0</u>	5.20%	0	0
27		Account 190 - Accumulated Deferred Income Taxes				
28 29	28201	Accum Defer - Fed Income Tax	21,498,398		1,117,917	1,516,556
30 31	28206	Accum Defer - State Income Tax	3,035,927		157,868	113,523
32		Total Account 190	24,534,325	-	1,275,785	1,630,080
33 34		Account 282 - Accumulated Deferred Income Taxes				
35	28201		(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	(14,134,283)	-	(734,983)	(1,812,391)
40				=		
41 42	28201	Account 283 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	<u>- Other</u> (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	(24,248,000)	-	(1,260,896)	(1,919,630)
47 48		Div 02 Accumulated Deferred Income Taxes	(13,847,958)	-	(720,094)	(2,101,941)
				=		

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		Atmos Energy Corp Case No. 2006-				
		Deferred Credits and Accumulate	d Deferred Inco			
Type o	f Filing:_	for the Base Period ended ase PeriodForecasted Period OriginalUpdatedXRevise		7	FR 10(10)(b)5 Sched. B-5 Sheet 2 of 4	
vvorkp	aper Rei	erence No(s).	Period End		Jurisdictional	Jurisdictional
Line No.	Sub- Acct		Tot Company CSC	Jurisdictional Percent		13-Month Average
DIVISI	ON 12	-				
1 2	28201	Account 282 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	(34,299,842)	5.60%	(1,920,791)	(1,918,676)
Line No.			Period End Admin. Office	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
DIVISI	ON 91				10.071	40.074
1		Account 252 - Customer Advances For Construction	<u>35,541</u>	36.78%	13,071	13,071
2 3 4	28201	Account 190 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	7,438,989		2,735,792	2,856,202
5 6 7	28206	Accum Defer - State Income Tax	1,054,536		387,820	327,376
, 8 9		Total Account 190	8,493,525		3,123,612	3,183,578
10		Account 255 - Accumulated Deferred Investment Ta	<u>x Credits</u>			
11 12	28001	Deferred ITC - Federal	<u>(918.861)</u>		(337,924)	(358,118)
13 14 15	28201	Account 282 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	(3,630,385)		(1,335,125)	(580,221)
16 17	28206	Accum Defer - State Income Tax	(507,200)		(186,530)	(298,976)
18 19		Total Account 282	(4,137,585)		(1,521,654)	(879,198)
20 21	28201	Account 283 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	<u>- Other</u> (2,283,207)		(839,681)	(1,008,647)
22 23	28206	Accum Defer - State Income Tax	(316,010)		(116,217)	(110,279)
24 25 26		Total Account 283	(2,599,217)		(955,898)	(1,118,926)
26 27 28		Div 91 Accumulated Deferred Income Taxes	837,862		308,135	827,336
28 29 30		Total Deferred Income Tax - Jurisdictional (lines 24, 48 page 1 and lines 2, 27 page 2)	(72,435,830)		(27,458,642)	(32,834,138)

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	Forecasted Return at Proposed Rates \$	236,984,474	176,628,089 21,038,378 13,032,342 5,255,646	6,249,295 222,203,751	14,780,723 169,276,150	8.73%
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 Schedule C-1 Sheet 1 of 1	Proposed Increase \$	10,285,628	0 68,327 0 0	4,123,958 4,192,285	6,093,343	
Atmos Energy Corporation, KY Case No. 2006-00464 Operating Income Summary he Twelve Months ended June 3(FR 10(10)(c) Schedule C-1 Sheet 1 of 1 Witness: Gre	Forecasted Return at Current Rates \$	226,698,846	176,628,089 20,970,051 13,032,342 5,255,646	2,125,337 218,011,466	8,687,381	169,276,150 <u>5.13%</u>
Fort	Base Return at Current Rates \$	185,482,439	136,703,385 20,144,775 12,368,187 6,287,685	2,001,196 177,505,227	7,977,212	145,949,366 <u>5.47%</u>
Data:Base Period Forecasted Period	Workpaper Reference No(s). Line No. Description	Operating Revenue	Operating Expenses Purchased Gas Cost Other O & M Expenses Depreciation Expense Taves Other than Income	State & Federal Income Taxes Total Operating Expenses		Rate Base Rate of Return
Data: Tvpe of	Workpa Line No.	4	00400	0 ~ 00 0	° 10	11 12

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<u>C.1</u>

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	IT Smith Test Year	Rev. & Exp. Adjusted \$ 226,698,846	176.628,089 0 262,213 358,326 7,264,264 2,130,611 252,869 54,694 13,032,342 5,4694 13,032,342 5,255,646 2,125,337 2,125,337 2,125,337 2,125,337 2,125,337 2,125,337
FR 10(10)(c)2 Schedule C-2 scheat 1 of 1	Witness: Greg Waller \ Gary Smith	Ratemaking Sched Adjustments Ref. \$ 0	(3,200) F-2.2 (59,930) F-3 (59,930) F-3 23,333 F-8,F-6 (237,422) E (237,422) E (277,219)
		Forecasted Revenue & Expenses 226,698,846	176,628,089 0 262,213 358,326 7,267,464 2,130,611 252,869 114,624 10,623,741 13,032,342 5,255,646 2,362,759 218,288,685 8,410,161
t 2007 :008		SSU Billing Sched Adjustments Ref. \$	* * * *
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		Utility budget Sched Adjustments Ref. \$ 41,216,407 D-1	39,924,704 D-1 250 D-1 22,600 D-1 (17,353) D-1 (17,353) D-1 (14,352) D-1 (26,536) D-1 950,350 D-1 950,350 D-1 462,803 D-1 462,803 D-1 462,803 D-1
Western K Ca Adjusted Ope For the Twelve I For the Twelve I	X Revised	Base Year Revenue & Expenses 185,482,439	136,703,385 (250) 239,613 375,678 7,039,439 2,408,522 267,221 141,160 9,673,391 12,368,187 6,287,685 1,899,956 1,899,956 177,403,988 8,078,451
	Data: X Base Period X Forecasted Period Arrow Data: X Base Period X Forecasted X.	Vorkpaper Reference No(s). Line Major Group No. Classification	Operating Expenses Purchased Gas Cost Production O&M Expense Storage O&M Expense Storage O&M Expense Distribution O&M Expense Distribution O&M Expense Distribution O&M Expense Customer Accting. & Collection Customer Accting. & Collection Sales Expense Admin. & General Expense Admin. & General Expense Depreciation Expense Taxes - Other Income Taxes Total Operating Expenses Net Operating Income
	Data:	Nork	- ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~

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	FR 10(10)(c)2.1 Schedule C-2.1 Sheet 1 of 10	Jurisdictional Method/	Description	(4)		100%																
	Sch	Ilnadiusted	Jurisdiction	\$ (3)		104,764,918 46 133.974	11.238.996	11,952,030	0	114,003,310		2,167,026	875,688 0 264 680	(4,773)	11,392,521	185,482,439		(250)	(250)		0	5
ount 2007		Allocation	Percentage	(2)		100.00	100.00	100.00	100.00			100.00	100.00	100.00	100.00			100.00	100.00		100.00	100.00
006-00464 penses by FERC Acc ths ended March 31,			Unadjusted Total Utility	(1) \$		104,764,918	40,133,314	11,230,330	0	174,089,918		2.167.026	875,688	8,354,580 (4,773)	11,392,521	185,482,439		(250)	0	(002)	0	0
Case No. 2006-00464 Operating Revenue and Expenses by FERC Account Ever the Base Period 12 Months ended March 31, 2007	Base Period Forecasted Period Criginal Updated X Revised	ance No(s).	Account		<u>OPERATING REVENUE</u>	Sales or cas Residential	Commercial	Industrial	Unbilled*	Total Sales of Gas		Other Operating Income	Fortetteu Discourtis Misc. Service Revenues		Other Gas Kevenue Total Other Operating Income	TOTAL OPERATING REVENUE	ODEDATING FXPFNSES	비죄	Natural Gas Op. Gas wens LAP Ng. Field Meas. & Reg. Station	Total Production Expense - Operation	Production Expense - Maintenance No Main Supervision & Engineering	
	Data: X Ba rype of Filing:	<u>Workpaper Reference No(s).</u>	Account	NO. (5)		4800	4811	4812	4820 48XX				4870 4880	4895-4896	4950				7520 7560		7640	
	Data:	Workp	Line	No.	-	~ ~	4	5	9 1	- ∞	6	10	1 0	13	15	16 17	18	20	22	23 24	25	27

Atmos Energy Corporation, KY Case No. 2006-00464

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C.2.1 B

FR 10(10)(c)2.1	Schedule C-2.1 Sheet 2 of 10	Jurisdictional	Mernour Description	(4)	100%																														
FR 10	Sched	1	Unadjusted	(3)	14,567	23	43,501	31,412	29,142 14 802	17,535	15,719	425	45,853	010'077		539	0.0	2,656	0	138	16,035		43,275	188,158	79,046	eu 11	310.549			1,132	0	33.046	0	65,129	
unt 007			Allocation	Percentage (2)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00			100.00	100.00	100.00	100.00	100.001			100.00	100.00	100.00	100.00	100.001			100.00	100.00	100.00	100.00		
Case No. 2000-00404 enue and Expenses by FERC Acco eriod 12 Months ended March 31, 2		I Inadiusted		Utility (1)	14 567	23	43,501	31,412	39,742	14,802	11,000	425	45,853	223,578		£30	0	2,656	12,702	0 007	16.035		43 275	188,158	79,046	59	11	310,549		1,132	30,951	0	33,U45 0	65,129	
Case No. 2000-00404 Operating Revenue and Expenses by FERC Account For the Base Period 12 Months ended March 31, 2007	Forecasted Pe		-	Account Title	Natural Gas Storage Expense - Operation	Operation Supervision & Engineering	Maps and Records	Wells Expense	Lines Expense	Compressor Station Expense Commessor Station Expense Fuel & Power	Measuring & Regulating Station Expense	Purification	Other Dare Hince	Storage Well Koyalues	Total Nat. Gas Stolage Expenses Spread	Natural Gas Storage Expense - Maintenance	Structure & Improvements	Reservoirs & Wells	Compressor Statuoti Equip.	printing of regulation Equipment		To	Transmission Expense - Operation	Operation Supervision & Engineering	Mains Expense	Measuring & Regulating Station Exp.	Omer Exp.	rotal Transmission Expense - Operation		Transmission Expense - Maintenance	Structures and Improvenience	Mains Commessor Station Fouipment	Measuring & Reg Station Equip.	Other Equipment	Total Transmission Expense - Intalliterative
	1	Type of Filing:Utiguis		Account No. (S)		8140	8150	8160	8170	8180	819U	8210	8240	8250			8310	8320	8340	8350 820	830U 840/847			8500				8600					8640		1
	Data:	Type of Filing:		Líne No.		- ~	1 ന	4	5	9		0 0	9 0	11	12	13	4 75	16	17	18	19 20	21	22	62 40	25	26	27	28	29	3.15	32	33	34	ň ří	37

Atmos Energy Corporation, KY Case No. 2006-00464 Revenue and Expenses by FERC Account Revenue and Expenses of March 31, 200

Atmos Energ Case No

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C.2.1 B

	FR 10(10)(c)2.1	Schedule C-2.1	Sheet 3 of 10	Jurisdictional	Method/	Description	(4)		100%																													
	ш	. ഗ	S		Unadjusted	Jurísdiction	(3)		141,156,202	19,541,233	88,098,382	41,692,553	13,325,567	11,514,480	84,864	(18,062,200)	(140, 300, 895)	(21,706,065)	36,855,294	(35,545,771)	(2,945)	52,685	136,703,385			1,702,321	250	1,433	0	2,791,281	137,263	158,464	126,133	945,941	80,878	52,908	688,624	6,685,495
ccount	1, 2007				Allocation	Percentage	(2)		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00				100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
Case No. ZUUD-UU404 anue and Expenses by FERC A	וווווס בווחבח ואומוריוו ז			Unadjusted	Total	Utility	(1)		141,156,202	19,541,233	88,098,382	41,692,553	13,325,567	11,514,480	84,864	(18,062,200)	(140, 300, 895)	(21,706,065)	36,855,294	(35,545,771)	(2,945)	52,685	136,703,385			1,702,321	250	1,433	0	2,791,281	137,263	158,464	126,133	945,941	80,878	52,908	688,624	6,685,495
Case No. 2009-00404 Operating Revenue and Expenses by FERC Account	Fol the base Fellou 12 Month's Grown watch 31, 2007 Base Period Forecasted Period	lal	ince No(s).		Account	Title		Purchased Gas Cost - Operation	Natural Gas City Gate Purchases	Transportation to City Gate	Other Gas Purchases / Gas Cost Adjustments	PGA for Commercial	PGA for Industrial	PGA for Public Authority	PGA for Transportation Sales	Unbilled PGA Costs	PGA Offset to Unrecovered Gas Cost	Exchange Gas	Gas Withdrawn From Storage - Debit	Gas Delivered to Storage	Gas Used for Other Utility Operations	Gas Used for Other Utility Operations	Total Purchased Gas Cost		Distribution Expenses - Operation	Supervision and Engineering	Distribution Load Dispatching	Odorization	Compressor Station Labor & Expenses	Mains & Services	Measuring and Regulating Station Exp Gen	Measuring and Regulating Station Exp Ind.	Measuring and Regulating Sta. Exp City Gate	Meters and House Regulator Expense	Customer Installations Expense	Other Expense	Rents	Total Distribution Expenses - Operation
	×	f Filing:	Workpaper Reference No		Account	No. (S)			8040	8045	8051	8052	8053	8054	8057	8058	8059	8060	8081	8082	8120	8130				8700	8710	8711	8720	8740	8750	8760	8770	8780	8790	8800	8810	
	Data.	Type (Work	1	Line	No.			2	З	4	5	9	7	8	6	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

Atmos Energy Corporation, KY Case No. 2006-00464 Revenue and Expenses by FERC Act

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FR 10(10)(c)2.1	Schedule C-2.1 Sheet 4 of 10		Jurisaictionial Method/	Description	(4)	100%																					
Æ	Sch	210	Unadjusted	Jurisdiction	(3)	262 936	15,053	10,977	27,129	13,338	9,879	3,453	952	9,129	/A0,1	353,944		3,505	661,835	883,022	860,159	2,408,522	120.352	109,800	23,541	13,328	177,107
count , 2007			Allocation	Percentage	(2)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00			100.00	100.00	100.00	100.00		100.00	100.00	100.00	100.00	
rese by FERC Ac s ended March 31			Unadjusted Total	Utility	(1)	767 036	15.053	10,977	27,129	13,338	9,879	3,453	952	9,129	1,097	353,944		3,505	661,835	883,022	860,159	2,408,522	100 360	109.800	23,541	13,528	177,107
Operating Revenue and Expenses by FERC Account For the Base Period 12 Months ended March 31, 2007		Workpaper Reference No(s).	Account Account			Dis	8850 Supervision and Engineering	0000 Outuctures and improvements		8900 Measuring and Regulating Station Exp Ind.				-	8950 Maintenance of Other Plant	Total Distribution Expenses - Maintenance		Customer Accounts Expenses - Operation Summarision		9030 Customer Records & Collections		Total Customer Accounts Expense	Ö	9070 Supervision Contorno Accietance Evoluses	9090 Informational and Instructional Advertising Expenses		Total Customer Accounts Expenses - Operation
	Type of Filing:	Workpape					7 0			5 88 5 99						12 13	14					20 21					27

Atmos Energy Corporation, KY Case No. 2006-00464 Revenue and Expenses by FERC Account

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		Case No. 2000-00404 Operating Revenue and Expenses by FERC Account For the Base Period 12 Months ended March 31, 2007	ovo-ov4o4 penses by FERC Ac iths ended March 3	scount 1, 2007			
Data:	X	Base Period Forecasted Period			11 03	FR 10(10)(c)2.1 Schedule C-2.1	
Workp	Workpaper Reference No(s)				0	Sheet 5 of 10	
Line	Account	Account	Unadjusted Total	Allocation	Unadjusted	Jurisdictional Method/	
No.	No. (S)	Title	(1)	(2)	(3)	(4)	
÷		Sales Expense					
2	9110	Supervision	32,021	100.00	32,021	100%	
с	9120	Demonstrating and Selling Expenses	108,985	100.00	108,985		
4 1	9130 0160	Advertising Expenses	(301)	100.00	511		
c u	2100	Miscella leous dales Expenses Total Sales Expenses	141,160		141,160		
2		-					
8		Administrative and General Expenses - Operation					
6	9200	Administrative and General Salaries		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	2	100.00	- 0		
19	930.2	Miscellaneous General Expense	0	100.00	0		
20		Total Administrative and General Exp Operation	9,577,799		9,577,799		
21		Administrative and General Exnense - Maintenance					
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		
27							
28							
30		Totai Operation and Maintenance Expense	156,848,160	100.00	156,848,160		
31							
32	403-406	Deprectation and Amortization	12,368,187	100.00	12,368,187 e 207 696		
33	4081	Taxes Other than Income Taxes Dravision for Eaderal & State Income Taxes	0,287,085 1,899,956	100.00	0,201,000 1.899.956		
35	1014-1604		000000		0		
36		TOTAL OPERATING EXPENSE (incl Gas Cost)	177,403,988	100.00	177,403,988 0		
38		NET OPERATING INCOME	8,078,451	100.00	8,078,451		
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Atmos Energy Corporation, KY

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	FK 10(10)(c)2.1 Schedule C-2.1 Sheet 6 of 10	Jurisdictional Method/ Description	(4)	100%				
		Unadjusted	(3)	129,508,705 57,272,588 13,044,375 14,792,155 214,617,822	1,750,462 865,237 9,465,325 0 12,081,024	226,698,846	0 0 0	0
ERC Account ed June 30, 200		Allocation	(2) %	100.00 100.00 100.00 100.00	100.00 100.00 100.00 100.00		100.00	100.00
Case No. 2006-00464 Operating Revenue and Expenses by FERC Account r the Forecasted Period 12 Months ended June 30, 20		Unadjusted	1 0tal Utility (1) \$	129,508,705 57,272,588 13,044,375 14,792,155 214,617,822	1,750,462 865,237 9,465,325 12,081,024	226,698,846	0 0 0	0
Case No. 2006-00464 Operating Revenue and Expenses by FERC Account For the Forecasted Period 12 Months ended June 30, 2008	X Forecasted Period	ence No(s). Account	Title	OPERATINGREVENUE Sales of Gas Residential Commercial Industrial Other - Public Authority Total Sales of Gas	Other Operating Income Forfeited Discounts Misc. Service Revenues Revenue From Transportation of Gas of Others Other Gas Revenue Total Other Operating Income	TOTAL OPERATING REVENUE	OPERATINGEXPENSES Production Expense - Operation Natural Gas Op. Supervision & Engineering Ng. Field Meas. & Reg. Station Total Production Expense - Operation	<u>Production Expense - Maintenance</u> Ng. Main. Supervision & Engineering
	Bas Filing:	Workpaper Reference No(s)	No. (S)	4800 4811 4812 4820	4870 4880 4895-4896 4950		7520 7560	7610
	Data: Type of Filing	Workpa	No.	イ234ら670	∞ o	15 16	17 19 21 22 23	25 25 26

Atmos Energy Corporation, KY Case No. 2006-00464 In Revenue and Expenses by FERC Account

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ED 40(40)(c)2 1	Schedule C-2.1 Schoot 7 of 10	. Inrisdictional	Method/ Description	(4)	100%																								
	Sched		Unadjusted	(3)	9,506	46 20 745	31,348	44,950	18,535 18,548	22,378	458 50 440	29,419 744,433)) 	442	0	12.926	0	177	001,11	39,290	171,079 77,773	120	11	288,213	2,331	35,884 0	31,837	0 70.053	
ount 0, 2008			Allocation	Percentage (2)	100.00	101.00	100.00	100.00	100.00	100.00	100.00	100.00		100.00	100.00	100.00	100.00	100.00		100.00	100.00	100.00	100.00		100 00	100.00	100.00	100.00	
)06-00464 penses by FERC Acc Months ended June 3			Unadjusted Total	Utility (1)	9.506	46	39,245	31,340 44.950	18,535	18,548 22 378	458	59,419	244,433	442	0	4,234	12,926 0	177	17,780	39.290	171,079	77,773 120	5	288,273	100 0	35,884	0 31 837	0	70,053
Operating Revenue and Expenses by FERC Account Construction Revenue and Expenses by FERC Account Construction Period 12 Months ended June 30, 2008	Base Period X Forecasted Period V Period	alUpdated	nce No(s).	Account Title	Natural Gas Storage Expense - Operation	Operation Supervision & Engineering	Maps and Records	Lines Expense	Compressor Station Expense	Compression Station Expense Measuring & Regulating Station Expense	Purification	Other	Storage went rogance Total Nat. Gas Storage Expense - Operation	Natural Gas Storage Expense - Maintenance	Structure & Improvements	Reservoirs & weits Commercor Station Equib.	Measuring & Regulating Station Equip.	Purification Equipment	Other Storage Exp LVO Total Nat. Gas Storage Expense - Maintenance	Transmission Expense - Operation	Operation Supervision & Engineering	Means Lapence Measuring & Regulating Station Exp.	Other Exp.	Rents Total Transmission Expense - Operation	Transmission Expense - Maintenance	Structures and Improvements	Mains Compressor Station Equipment	Measuring & Reg Station Equip.	Otter Equipment Total Transmission Expense - Maintenance
	Basi	Filing:	Workpaper Reference No(s)	Account No. (S)		8140	8150	816U 8170	8180	8190 8200	8210	8240	8250		8310	8320	8340 8350	8360	841/847			8560 8570				8620	8630 8640		8670
	Data:	Type of Filing:	Workpa	Line No.	•	- 7	с	4 u	с ю	2	0 0	10	11	13	15	16	17 18	19	20 21	22	24	25 26	27	28 29	30	31 32	33	35	36 37

Atmos Energy Corporation, KY Case Nn 2006-00464

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If Filing: Original aper Reference No(s). Account Account Account No. (S) Transportation 8046 Natural Gas 8057 PGA for Ind 8053 PGA for Pui 8054 Onther Gas F 8055 PGA for Pui 8055 PGA for Pui 8055 PGA for Pui 8056 PGA for Pui 8057 PGA for Pui 8058 PGA for Pui 8059 PGA for Pui 8051 PGA for Pui 8052 PGA for Pui 8053 PGA for Pui 8054 PGA for Pui 8055 PGA for Pui 8056 PGA for Pui 8051 PGA for Pui 8052 PGA for Pui 8053 PGA for Pui 8060 Other Gas Vittdrid 8710 Supervision 8711 Odorization 8720 Other Cas S 8770 Measuring	Data:		Base Period X Forecasted Period				
Account No. (s) Lundlusted Total Lundlusted Luns Allocation Luns Luns Luns <thlus< th=""> <thlins< th=""> <thlins< th=""></thlins<></thlins<></thlus<>	/pe c	of Filing: aper Referen	nal Updated X				Schedule C-2.1 Scheet 8 of 10
No.0001 Account 10/a Alcelion Longe Ancolling 04. (S) Title Title (1) (2) (3) 05.5 For the Case Purchases (3) (3) (3) (3) 05.5 For the Case Purchases (Case Cost Adjustments (3) (3) (3) (3) 05.5 For the Case Purchases (Case Cost Adjustments (3) (3) (3) (3) 05.5 For the Case Purchases (Case Cost Adjustments (3) (3) (3) (3) 05.6 For the Case Purchases (Case Cost Adjustments (3) (3) (3) (3) 05.6 For the Purchases (Case Cost Adjustments (3) (3) (3) (3) 05.7 For the Purchases (Case Cost Adjustments (3) <t< td=""><td>H</td><td></td><td></td><td>Unadjusted</td><td></td><td></td><td>Jurisdictional</td></t<>	H			Unadjusted			Jurisdictional
000 Purchased Gas, Cost Oreration (1) (2) (3) 0010 Transmerizioni Cole Purchases 333,75,93 (1) (2) (3) 0025 Transmerizioni Cole Purchases 333,75,93 (1) (2) (3) 0025 Por for Commencial (1) (2) (3) (4) (3) 0025 Por for Commencial (1) (2) (3) (3) (4) (4) (4) (4) (4)	e .	Account No. (S)	Account Title	Total Utility	Allocation Percentage	Unadjusted Jurisdiction	Method/ Description
040 Natrol Sas Cost Obstration 138, 444, 833 100,00 22, 307, 539 100,00 23, 305, 539 100,00 23, 317, 539 100,00 26, 52, 505, 505, 505, 505, 505, 505, 505,				(1)	(2)	(3)	(4)
Ord Transportation and City care Distribution Distrindi <thdistributi< td=""><td>~ (</td><td>0700</td><td>Purchased Gas Cost - Operation</td><td></td><td></td><td></td><td></td></thdistributi<>	~ (0700	Purchased Gas Cost - Operation				
Offer Distributiand Constration Constration <thconstand text<="" th=""> Constration</thconstand>		8040 8045	Transmitter to City Gate Purchases	138,444,933	100.00	138,444,933	
Outer Uses Productions 133, 144, 305 100,00 133, 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 133, 133, 133, 100,00 134, 133, 133, 100,00 134, 133, 133, 100,00 134, 133, 133, 100,00 134, 133, 133, 100,00 134, 133, 133, 100,00 134, 133, 133, 100,00 134, 134, 130, 100,00 134, 134, 130, 100,00 134, 134, 130, 130,00 134, 134, 134, 130,00 134, 134, 134, 130,00 134, 134, 134, 134, 134, 134, 134, 134,	. .	0040 9054	City Can Durchage / Can Administration	26,307,639	100.00	26,307,639	
0.002 Perv to nonimercial 0.001 0.010 0.010 0.011 0.0101 0.011 0.01010101 0.010101 0.010	÷ 1/	1000	Utther Gas Purchases / Gas Cost Adjustments	130,944,300	100.00	135,944,306	
Bigs Pick for Plank Intention Tit Statut Tit Statut <th< td=""><td>~ "</td><td>003Z</td><td>PCA for Commercial</td><td>62,311,625 47,040,048</td><td>100.00</td><td>62,311,625</td><td></td></th<>	~ "	003Z	PCA for Commercial	62,311,625 47,040,048	100.00	62,311,625	
Occ. Provide Peak Casts Openation of the protocol of	<u> </u>	0033	PCA for injustifial	810'818'71	100.00	17,919,018	
Bits Unclude Handbolic and Foundation Form Storage Calls 778 Calls 773 Calls 775 Calls 776	_ ~	8057	PGA for Public Authority	11,329,353	100.00	17,329,353	
0000 Continuer revolutions Continue revolutions Continuer revolutions Continue revolutions Continue revolutions Continue revolutions Continue revolutions Continue revolutions Continue revolutions Contotototototototototototototototototot		0001/		(24,308)	100.00	(24,368)	
0003 Fract Onset to Intercovered Cas Cost (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16, 000) (12), (16), (10), (12),		0000		(90,931,214)	100.00	(20,931,274	
3031 Gas Withdram From Storage Debit 64,375,031 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000 14,36,341 100,000		8060 8060	For Ulsel (0 Unrecovered Gas Cost Evchance Gas	(210,770,803) 10,020,621	100.00	(216,778,803)	
8082 Gas Delivered to Storage Component of Storage Comonoo <thcomonoo< th=""> Component</thcomonoo<>	- ~	8081	Gas Withdrawn From Storage - Dehit	64 776 883	100.00	19,939,031 64 776 883	
8120 Gas Used for Other unity Operations 176.628,089 1776.6 8130 Other Gas Supply Expenses 176.628,089 1776.6 8700 Supply Expenses 176.628,089 1776.6 8710 Obstribution Expenses 1000.00 13 8710 Supply Expenses 176.6 100.00 13 8710 Supervision and Engineering 1,340.824 100.00 13 8711 Odorzation 1,121 100.00 13 8711 Odorzation 1,121 100.00 32 8720 Mains & Services 3,272.945 100.00 32 8760 Measuring and Regulating Station Exp Ind. 142,742 100.00 142,742 8760 Measuring and Regulating Station Exp Ind. 87,637 100.00 32 8760 Measuring and Regulating Station Exp Ind. 87,637 100.00 32 8760 Measuring and Regulating Station Exp Ind. 87,637 100.00 32 8760 Measuring and Regulating Station Exp Ind. <		8082	Gas Delivered to Storade	(32,690,283)	100.00	(37 600 783)	
8130 Other Gas Supply Expenses 66,780 176,623,089 176,623,089 700 Supervision and Engineering 176,623,089 176,623,089 176,623,089 8700 Supervision and Engineering 1,340,824 100,000 1,3 8710 Distribution Expenses 0 100,000 1,3 8711 Oudrazation 1,121 100,000 3,2 8740 Wasuring and Regulating Station Exp Gen 1,34,054 100,000 1,3 8760 Manis & Services 3,272,945 100,000 1,3 8760 Massuring and Regulating Station Exp Gen 1,42,742 100,000 1,427,422 8760 Measuring and Regulating Station Exp Gen 1,42,742 100,000 1,427,422 8760 Measuring and Regulating Station Exp Gen 1,42,742 100,000 1,427,422 8760 Measuring and Regulating Station Exp Gen 1,42,742 100,000 1,427,422 8760 Measuring and Regulating Station Exp Gen 1,42,742 100,000 1,427,422 8760 Other Expense 9,53,351 100,000 1,427,422 100,000	. ++	8120	Gas Used for Other Utility Operations	10,649	100.00	10.649	
Iotal Purchased Gas Cost 176.623.089 176. 8700 Supervision and Engineering 8710 Distribution Expenses - Operation Supervision and Engineering 8711 1.340.824 100.000 1.3 8710 Supervision and Engineering 8710 Supervision and Engineering 0.0172400 1.121 100.000 1.3 8720 Compressor Station Labor & Expenses 8720 0 1.00.00 3.2 8720 Compressor Station Labor & Expenses 8720 1.42.742 100.00 3.2 8720 Compressor Station Exp City Gate 8770 87.637 100.000 3.2 8700 Mains & Services 3.272.945 100.000 3.2 8700 Measuring and Regulating Station Exp City Gate 87.70 95.6.381 100.000 95.1.779 8700 Measuring and Regulating Station Expense 95.7.333 100.000 95.1.779 100.000 8800 Other Expenses - Maintenance 854.8335 100.000 854.877 100.000 8860 Station Exp City Gate 95.7.203 16.200 17.770 100.000 8860 Supervision a	10	8130	Other Gas Supply Expenses	68,780		68,780	
Bistribution Expenses - Operation 1,340,824 100.00 1,3 8710 Supervision and Engineering 1,340,824 100.00 1,3 8711 Supervision and Engineering 1,340,824 100.00 3,2 8711 Odorization Services 3,272,945 100.00 3,2 8750 Mains & Services 3,272,945 100.00 3,2 8750 Measuring and Regulating Station Exp Ind. 87,637 100.00 1,42,742 8760 Measuring and Regulating Station Exp Ind. 87,635 100.00 9,61,779 8700 Measuring and Regulating Station Exp Ind. 87,635 100.00 9,779 8800 Customer installations Expense 965,361 100.00 9,779 100.00 8800 Customer installations Expense 96,737 100.00 9,779 100.00 8800 Customer installations Expense 96,735 100.00 9,779 100.00 8800 Customer installations Expense 96,747 100.00 9,779 100.00 <t< td=""><td>(0</td><td></td><td>Total Purchased Gas Cost</td><td>176,628,089</td><td></td><td>176,628,089</td><td></td></t<>	(0		Total Purchased Gas Cost	176,628,089		176,628,089	
8700 Supervision and Engineering 1,340,824 100.00 1,3 8711 Obstribution Load Dispatching 1,121 100.00 1,21 8712 Compressor Station Labor & Expenses 1,121 100.00 3,2 8720 Compressor Station Labor & Expenses 3,272,945 100.00 3,2 8750 Measuring and Regulating Station Exp Gen 134,054 100.00 1,2 8760 Measuring and Regulating Station Exp City Gate 37,637 100.00 9,3 8770 Measuring and Regulating Station Exp City Gate 37,637 100.00 9,37 8700 Outher Expense 80,37 100.00 9,37 100.00 8700 Outher Expense 81,779 100.00 9,37 100.00 8800 Outher Expense 0,1779 100.00 1,2779 100.00 8800 Outher Expenses Meters and Improvements 1,1,219 100.00 1,234,657 100.00 8800 Outher Expenses - Operation 6,922,203 100.00 1,234,657	~		Distribution Expenses - Operation				
8710 Distribution Load Dispatching 109 100.00 8771 Odorzation 1,121 100.00 3.2 8770 Compresson Station Labor & Expenses 0 100.00 3.2 8750 Mains & Services 3.272,945 100.00 3.2 8760 Measuring and Regulating Station Exp Ind. 142,742 100.00 1 8770 Measuring and Regulating Station Exp City Gate 37,637 100.00 9 8770 Measuring and Regulating Station Exp City Gate 37,637 100.00 9 8700 Outher Expense 90,797 100.00 9 142,742 100.00 8700 Outher Expense 90,797 100.00 9 17,79 100.00 8800 Other Expenses Mains 54,435 100.00 16 8810 Ruetris Customer Installations Expense 96,736 100.00 16 8810 Outher Expenses Mains 51,779 100.00 16 8850 Supervision and En	~	8700	Supervision and Engineering	1,340,824	100.00	1,340,824	
87/1 Odorzation 1,121 100.00 3,2 8720 Compressor Station Labor & Expenses 0 100.00 3,2 8740 Mains & Services 3,272,945 100.00 3,2 8760 Measuring and Regulating Station Exp Ind. 14,2,742 100.00 1,4 8760 Measuring and Regulating Station Exp City Gate 87,537 100.00 1,4 8770 Measuring and Regulatine Station Expense 955,361 100.00 1,6 8700 Meters and House Regulator Expense 955,361 100.00 1,7 8700 Outner Installations Expense 95,37 100.00 1,7 8700 Outner Expense 95,361 100.00 1,7 8800 Outner Expense 95,34,835 100.00 1,7 8800 Outner Expense 95,34,835 100.00 1,1 8800 Outner Expense 95,4,835 100.00 1,1 8800 Outner Expense 95,4,835 100.00 1,1 8800 R	_	8710	Distribution Load Dispatching	109	100.00	109	
97.20 Compressor Station Labor & Expenses 0 100.00 3.2 8740 Mains & Services 3.272,945 100.00 3.2 8750 Measuring and Regulating Station Exp Ind. 142,742 100.00 3.2 8770 Measuring and Regulating Station Exp City Gate 87,637 100.00 3.2 8770 Measuring and Regulating Station Exp City Gate 87,637 100.00 4.2 8770 Measuring and Regulating Station Exp City Gate 87,637 100.00 4.2 8770 Meters and House Regulator Expense 96,797 100.00 6.5 8770 Outstomer Installations Expense 51,779 100.00 6.5 8800 Other Expenses - Operation 6.922,203 100.00 6.5 8850 Cotal Distribution Expenses - Maintlenance 51,457 100.00 6.5 8860 Supervision and Engineering 11,219 100.00 6.5 8860 Supervision and Regulating Station Exp City Gate 11,219 100.00 8860 Supervision and Regulating Sta	_	8711	Odorization	1,121	100.00	1,121	
0.770 Manus of Station Exp Gen 0.12, 34-0 0.00.00 0.13 87/60 Measuring and Regulating Station Exp Ind. 87,637 100.00 142,742 100.00 142,742 100.00 142,742 100.00 142,742 100.00 142,742 100.00 142,742 100.00 142,742 100.00 142,742 100.00 16,923,361 100.00 142,742 100.00 172,793 100.00 172,793 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 100,00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 16,923,355 100.00 10,923,955 100,00 10,923,955 100,00 16,923,550	_	0770 8740	Compressor Station Labor & Expenses	0 070 045	100.00	0	
8760 Measuring and Regulating Station Exp Ind. 142,742 100.00 8770 Measuring and Regulating Station Exp City Gate 955,361 100.00 8770 Measuring and Regulating Station Expense 955,361 100.00 8770 Measuring and Regulating Station Expense 955,361 100.00 8700 Other Expense 955,361 100.00 8810 Customer Installations Expense 955,361 100.00 8810 Other Expense 80,797 100.00 8810 Customer Installations Expense 86,4,835 100.00 8810 Rents 86,4,835 100.00 9850 Structures and Improvements 11,219 100.00 8860 Structures and Improvements 11,219 100.00 8860 Structures and Improvements 11,219 100.00 8860 Mains 11,219 100.00 8860 Mains 11,219 100.00 8860 Mains 11,219 100.00 8870 Measuring and Regulating S		8750	Measuring and Regulating Station Exp Gen	0,212,340 134 054	100.00	0,212,340 134 054	
8770 Measuring and Regulating Sta: Exp City Gate 87,637 100.00 8780 Meters and House Regulator Expense 955,361 100.00 8790 Customer Installations Expense 955,361 100.00 8810 State 80,797 100.00 8810 Customer Installations Expense 86,797 100.00 8810 Other Expense 86,797 100.00 8810 Rents 85,335 100.00 101 Distribution Expenses - Operation 6,922,203 6,9 101 Distribution Expenses - Maintenance 854,835 100.00 8850 Supervision and Engineering 51,457 100.00 8860 Structures and Improvements 16,280 100.00 8860 Structures and Improvements 11,219 100.00 8810 Mains 11,219 100.00 8820 Measuring and Regulating Station Exp City Gate 11,700 100.00 8830 Measuring and Regulating Station Exp City Gate 11,7700 100.00 8		8760	Measuring and Regulating Station Exp Ind.	142.742	100.00	142.742	
8780 Meters and House Regulator Expense 955,361 100.00 9 8790 Customer Installations Expense 955,361 100.00 9 8810 Rents 80,797 100.00 9 8810 Other Expense 80,797 100.00 9 8810 Rents 854,835 100.00 9 8810 Rents 854,835 100.00 9 9850 Other Expenses - Operation 6,922,203 6,9 9850 Supervision and Engineering 261,457 100.00 8860 Structures and Improvements 11,219 100.00 8860 Structures and Improvements 11,219 100.00 8800 Mains 11,219 100.00 8810 Measuring and Regulating Station Exp Gen 11,7700 100.00 8910 Measuring and Regulating Station Exp City Gate 1,1693 100.00 8920 Services 3,665 100.00 8,833 8920 Measuring and Regulators 1,1,693		8770	Measuring and Regulating Sta. Exp City Gate	87.637	100.00	87,637	
8790 Customer Installations Expense 80,797 100.00 8810 Other Expense 51,779 100.00 8810 Other Expense 51,779 100.00 8810 Rents 854,835 100.00 8810 Rents 854,835 100.00 8810 Total Distribution Expenses - Operation 854,835 100.00 9850 Other Expenses - Maintenance 854,855 100.00 9850 Supervision and Engineering 261,457 100.00 8860 Structures and Improvements 11,219 100.00 8800 Mains 11,219 100.00 8910 Measuring and Regulating Station Exp Gen 17,700 100.00 8920 Measuring and Regulating Station Exp Ind. 11,693 100.00 8920 Measuring and Regulating Station Exp Ind. 11,693 100.00 8920 Services 3,665 100.00 3 8920 Meaters and House Regulators 1,1633 100.00 3 8920		8780	Meters and House Regulator Expense	955.361	100.00	955.361	
8800 Other Expense 51,779 100.00 8 8810 Rents 854,835 100.00 8 70tal Distribution Expenses - Operation 854,835 100.00 8 70tal Distribution Expenses - Operation 854,835 100.00 8 8850 Total Distribution Expenses - Maintenance 261,457 100.00 8 8860 Structures and Improvements 16,280 100.00 8 8860 Structures and Improvements 11,219 100.00 8 8800 Mains 11,219 100.00 8 8810 Masuring and Regulating Station Exp Gen 17,700 100.00 8 8910 Measuring and Regulating Station Exp City Gate 11,693 100.00 8 8920 Services 3,665 100.00 8 3,665 100.00 8920 Meters and House Regulators 1,153 100.00 8 3,665 100.00 8 8920 Services 0theters and House Regulators 1,1633 <td< td=""><td></td><td>8790</td><td>Customer Installations Expense</td><td>80,797</td><td>100.00</td><td>80,797</td><td></td></td<>		8790	Customer Installations Expense	80,797	100.00	80,797	
8810 Rents 854,835 100.00 Total Distribution Expenses - Operation 854,835 100.00 B850 Total Distribution Expenses - Operation 6,922,203 6 Distribution Expenses - Maintenance 261,457 100.00 8850 Supervision and Engineering 261,457 100.00 8860 Structures and Improvements 11,219 100.00 8810 Mains 11,219 100.00 8910 Measuring and Regulating Station Exp Gen 17,700 100.00 8920 Measuring and Regulating Station Exp City Gate 11,693 100.00 8920 Measuring and Regulators 3,665 100.00 8920 Measuring and Regulators 1,1,633 100.00 8920 Measuring and Regulators 3,665 100.00 8920 Meters and House Regulators 1,1,53 100.00 8920 Services 3,665 100.00 8920 Meters and House Regulators 1,1,53 100.00 8920 Meters and House Regulators		8800	Other Expense	51,779	100.00	51,779	
Distribution Expension Operation 0.922.203 0.9 8850 Supervision and Engineering 261,457 100.00 2 8850 Supervision and Engineering 261,457 100.00 2 8850 Supervision and Engineering 11,219 100.00 2 8870 Mains 11,219 100.00 2 8890 Measuring and Regulating Station Exp Gen 17,700 100.00 2 8900 Measuring and Regulating Station Exp City Gate 11,693 100.00 2 8910 Measuring and Regulating Station Exp City Gate 11,693 100.00 2 8920 Services 3,665 100.00 3		8810	Total Distribution Economic Occurrentian	854,835	100.00	854,835	
Distribution Expenses - Maintenance 261,457 100.00 2 8850 Supervision and Engineering 261,457 100.00 2 8860 Structures and Improvements 11,219 100.00 2 8870 Mains 11,219 100.00 2 8800 Maars 11,219 100.00 2 8800 Measuring and Regulating Station Exp Gen 17,700 100.00 2 8900 Measuring and Regulating Station Exp City Gate 12,406 100.00 3 8910 Measuring and Regulating Station Exp City Gate 11,693 100.00 3 8920 Services 3,665 100.00 3 3 3 100.00 8930 Meters and House Regulators 7,429 100.00 3			i orai marimutioni Expenses - Operationi	0,322,203		0,922,203	
Occore Component of the second s		8860	Distribution Expenses - Maintenance	194 457	100 00	11, 100	
B370 Documes and improvements 10,200 100,00 B870 Mains 11,219 100,00 B870 Measuring and Regulating Station Exp Gen 17,700 100,00 B890 Measuring and Regulating Station Exp Ind. 12,406 100,00 B910 Measuring and Regulating Station Exp City Gate 11,693 100,00 B910 Measuring and Regulating Stat. Exp City Gate 11,693 100,00 B920 Meters and House Regulators 3,665 100,00 B930 Other Equipment 7,429 100,00 B940 Maintenance of Other Plant 2,257 100,00 B950 Total Distribution Expenses - Maintenance 345,261 3		0000		104,102	100.001	164,102	
830 Masuring and Regulating Station Exp Gen 17,700 100.00 8900 Measuring and Regulating Station Exp Ind. 12,406 100.00 8910 Measuring and Regulating Station Exp City Gate 11,693 100.00 8920 Services 3,665 100.00 8930 Meters and House Regulators 1,153 100.00 8940 Other Equipment 7,429 100.00 8950 Maintenance of Other Plant 2,257 100.00 8950 Total Distribution Expenses - Maintenance 345.261 3	~	8870	Structures and Improvements Mains	10,200	100.00	16,280	
900 Measuring and Regulating Station Exp Ind. 12,406 100.00 910 Measuring and Regulating Station Exp Ind. 12,406 100.00 920 Measuring and Regulating Station Exp City Gate 11,693 100.00 930 Meters and House Regulators 3,655 100.00 8940 Other Equipment 7,429 100.00 8950 Maintenance of Other Plant 2,257 100.00 8950 Total Distribution Expenses - Maintenance 345,261 3		8890	Measuring and Recutating Station Eve – Cen	17,11	100.00	617,11	
8910 Measuring and Regulating Sta. Exp City Gate 11,693 100.00 8920 Services 3,665 100.00 8930 Meters and House Regulators 1,153 100.00 8940 Other Equipment 7,429 100.00 8950 Maintenance of Other Plant 2,257 100.00 8950 Total Distribution Expenses - Maintenance 345,261 3		8900	Measuring and Regulating Station Exp Oct.	12 406	100.00	12,100	
8920 Services 3,665 100.00 8930 Meters and House Regulators 1,153 100.00 8940 Other Equipment 7,429 100.00 8950 Maintenance of Other Plant 2,257 100.00 8950 Total Distribution Expenses - Maintenance 345,261 345,261 345,261		8910	Measuring and Regulating Sta. Exp City Gate	11,693	100.00	11,693	
8930 Meters and House Regulators 1,153 100.00 8940 Other Equipment 7,429 100.00 8950 Maintenance of Other Plant 2,257 100.00 8950 Total Distribution Expenses - Maintenance 345,261 100.00	~	8920	Services	3,665	100.00	3,665	
8940 Other Equipment 7,429 100.00 8950 Maintenance of Other Plant 2,257 100.00 Total Distribution Expenses - Maintenance 345,261 100.00 34	~ /	8930	Meters and House Regulators	1,153	100.00	1,153	
Total Distribution Expenses - Maintenance 345,261 100.00 34 Afmos Energy Corporation, KY	-	8940 8060	Other Equipment	7,429	100.00	7,429	
Atmos Energy Corporation, KY		0000	Totat Distribution Exnenses - Maintenance	2,231	100.001	2,251	
	3			Energy Corporation.	КY	107,040	

Atmos Energy Corporation, KY Case No. 2006-00464 Operating Revenue and Expenses by FERC Account or the Forecasted Period 12 Months ended June 30, 200

los Energy Corporation, KY

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	FR 10(10)(c)2.1 Schedule C-2.1	Sheet 9 of 10	Jurisdictional Method/	Description	(4)	100%																									
		She	Unadjusted	Jurisdiction	(3)	3.098	718,554	401,092	1,007,867	2,130,611	105 205	100,611	18.547	10,973	252,869		27,688	86,718 0	218	114,624		0	(19,915)	8,008,458	82,267	4,230	2.100.230	210,816	235	0 56 040	10,623,625
ed June 30, 2008			Allocation	Percentage	(2)	100.00	100.00	100.00	100.00			100.001	100.00	100.00			100.00	100.00	100.001	00.001		100.00	100.00	100.00	100.00	100.001	100.00	100.00	100.00	100.00	0000
nod 12 Months ende			Unadjusted Total	Utility	(1)	3 008	718,554	401.092	1,007,867	2,130,611		113,705	109,044		252,869		27,688	86,718	0	114,624		0	(19,915)	8,008,458	82,267	C67.4	101,191	210,816	235	0	10,623,625
Uperating Kevenue and Expensions by reference of a construction of 2008 For the Forecasted Period 12 Months ended June 30, 2008	Base Period X Forecasted Period			Account		Customer Accounts Expenses - Operation	Supervision	Meter Reading Expenses	ustoller records a concentric Uncollectible Accounts	Total Customer Accounts Expense	Customer Service & Information - Operation	Supervision	Customer Assistance Expenses	Informational and Instructional Auverusing Expenses Miss Crust Carv & Informational Exp	Total Customer Accounts Expenses - Operation		Sales Expense	Demonstrating and Selling Expenses	Advertising Expenses	Miscellaneous Sales Expenses Total Sales Expenses		Administrative and General Expenses - Operation	Adrimistrative and Centeral Jananes Office Sumplies and Exnenses	Administrative Expense Transferred	Outside Services Employed	Property Insurance	Injuries and Damages	Employee Pensions and Beneills Cranchise Penuiraments	Regulatory Commission Expense	Institutional/Goodwill Advertising Expenses	Miscellaneous General Expense Total Administrative and General Exp Operation
	1.	Norknandr Peference No(s)		Account No (S)	101-101		9010	9020	9030	0100		0206	9080	0000	9100		0110	9120	9130	9160			9200	9220	9230	9240	9250	9260	9280 9280	930.1	930.2
	Data: Tuno of Eiling	i ype u		Line	.04		2	ი. კ	4 u	001	~ 80	6	10	17	13	14	15	17	18	19	21	22	23	24 25	26	27	28	29	9 9 5	32	33 34

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

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FR 10(10)(c)2.1	Schedule C-2.1 Sheet 10 of 10 hurisedictional	Duranterior Method/ Description (4)	 100%				
		Unadjusted Jurisdiction (3) \$	116	197,637,937 0	13,032,342 5,255,646 2,362,759 0	218,288,685 0 0,440,454	8,410,101
ERC Account ed June 30, 2008		Allocation Percentage (2)	100.00	100.00	100.00 100.00 100.00	100.00	100.00
Case No. 2006-00464 Enue and Expenses by F Period 12 Months ende		Unadjusted Total Utility (1) \$	116	197,637,937	13,032,342 5,255,646 2,362,759	218,288,685	8,410,161
Case No. 2006-00464 Operating Revenue and Expenses by FERC Account For the Forecasted Period 12 Months ended June 30, 2008	X Forecasted Period	Workpaper Reference No(s). Line Account Account No. No. (S) Title	Administrative and General Expense - Maintenance Maintenance of General Plant Total Administrative and Gen. Exp Maintenance	Total Operation and Maintenance Expense	901	TOT	NET OPERATING INCOME
	Data: Type of Filing:	Vorkpaper Refer Line Account No. No. (S)	1 2 9320	ο 4 π	6 7 403-4 8 4081 0 4081		12 13

Atmos Energy Corporation, KY

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Data: X Base Period	od Revised				MO	Trany Junstance The Base Perio	od 12 Months	Montiny Jurisaucound Operating and March 31, 2007, KY, For the Base Period 12 Months ended March 31, 2007, KY,	31, 2007, KY,		R S X	FR 10(10)(c)2.2 Schedule C-2.2 Witness: Greg Wi	FR 10(10)(c)2.2 Schedule C-2.2 <u>Witness: Greg Waller) Gary S</u> mith	
f Filing: Original			actual		actual	actual	actual	0010	Nov 06	Dec-06	Jan-07	Feb-07	Mar-07	Total
I ine Account No.	actual Anr-06	Mav-06	┝	μ		Aug-06	Sep-06	OCI-UD 1	\$	¢	€ 0	\$ 1 076 763	⊅ 1 075.763	12,368,187
	6	\$			\$ 001 644	ф 947.669	1.057,042	1,075,763	1,075,763	1,075,763	0	0	0	0
	949,412	2 961,932		1.19,00,1	0		0	0	0	1 720 471	450,843	480,318	443,661	6,287,685
1 4030 Op lite & Exp-September -		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			285,356	291,195	1,089,802 705,002	323,757	306.296	251,602	1,029,695	1,143,229	122,180	(14,154,400)
4081	294,037	~	12	879	(457,975)	~	(20,68) (709,807,17		0	0		U 0 570 258)	_	(174,089,915)
			\sim	493)		U (1 (1 C C C C C C C C C C C C C C C C C C	(5,810.069)		15,871,154)	(25,313,220)	(32,340,750) (32,340,750)			(2, 167, 026)
-	(3.058.070)	9	θ	741)		-	(47.641)		(167,542)	(264,277)	(354,930) (68 500)	(74.614)	(74,035)	(875,688)
	(280,926)			(68,879)	(000,00)	(51.941)	(68,153)	(108,510)	(108,496)	(81,735)	(880.592)	(843,604)	(884,730)	(8,354,580)
	(60,318)		~`	(57, 248)	(21,000) (R06,234)	(742,688)	(759,558)	(772,228)	(692,027)	(000,000)	0	0	0	4,173 (050)
•	(925,183)	3) 658,858		0	0	4,773	0	0 0		00	0	0	0 0	(ncz)
	L.C.			. 0	0	0	0 0		, c	0	0	0		
10 4300 Op Invocation Control of the second	(250)	<u>(</u>)	5 0	0 0	0	0	0 0			0	0	0	0	141 156 202
7560			5 C	0	0	0	0,000	0 11 705 713	12 895 312	2,530,140	15,891,777	12,814,850	4,210,307	19 541 233
	C/ 00/ 0	U 73.7R4.1R4	184 17.961	886	13,886,345	3,507,819	9,672,461	746 913	1.099,211	1,200,114	2,218,767	1,997,984	10,010,02	RR 098,382
8040	07/100/17				1,493,204	1,521,666	1,492,394	1 386 420	3.830,595	9,282,587	18,608,442	15,389,029	10,104,000 7 858 247	41,692,553
8045	7,202,043				1,647,608	1,651,767	100'005'1	1 140 382	1.776.626	4,030,806	7,955,195	6,720,229	2 R35 589	13.325,567
8051	787.055.01				1,334,182	1,322,545	1,334,233	633.130	675,102	1,540,282	2,173,316	11/2701	2,000,000	11,514,480
8052	730 285			(4,469)	541,809	451,650 715,640	314 420	280.921	578,110	1,112,454	2,238,545	1010,104	(686,169)	84,864
8053	1 300,170			31,492	325,813	301,648	074,410	0	5,014	5,435	451,476	757 752 0	(10 309 792)	(18,062,200)
8054	700 EC		~	761,008	183,687	20,807	10 357	3.067.255	5,742,595	4,981,906	(4,381,435)	3,334,437	(70,889.252)	(140,300,895)
8057	(15 952.695)			(393)	(357,374)	200, 202 47	12,002	(3.763,995)	(8,177,064)	(10,770.009)	(32,130,051,1)	1 789 411	2,800,550	(21,706,065)
8058	(18.279.743)			5,841)	(5,256,811)	(4,202,310)	(2,632,670)	(5,017,482)	287,591	7,308,478	4,409,390 0 E00 E02	6 368.018	11,856,388	36,855,294
3059	7.062,352	÷	\sim	971,985)	(5,510,334)	(F) 1,45 (.0)	1,492	7,846	159,907	2,096,292	9,333,302 (38,878)	(443.356)	0	(35,545,771)
3060	6,350,185			1,/30	(1 61 2 461)	(4.033.869)	(3,009,297)	(3,758,995)	(6,264	(C10,000,2)	5.412	11,158	9,913	(2,945)
24 8081 Gas withdrawn Itolit Junage - 2000	(43,571)	9	(6,722,133) (4,25	607,002	(4,012,701)	761	(181)	(1,673)	(95G)	7 539	13,399	12,167	3,257	22,000
25 8082 Prod Exp-das Develor volume	(1,8	~	(14,6UU)	0	0	0	0	7,927	1143	1,073	25	1,013	1,109	73
0120			1 027	1.145	1,250	2,242	1,210	¥ 701	4	4	4	4	4 091 0	43 501
		1,682	776'1	0	0	0	0 10 1	4 163	3.656	3,479	2,546	3,353	3,303 7 FTG	31,412
8150		U 6 6 Å 7	4.085	4,372	3,114	4,446	C/N'L	2,100	2,640	2,516	2,731	2,429	3.674	39,742
	816U 0.	042 648	3.468	3,107	4,893	1,919	1,905	3.661	3,748	3,598	3,898	3,494 1 665	1.491	14,802
8170		3.649	2,820	2,770	4,508	170'7	-	1,491	1,491	1,491	1,491	1 458	1,520	17,535
8180		1.547	395	67	2,826	040				1,489		1 774	1,824	15,719
8190		1,922	1,514	940	1,838	1 057	(377)	1,8	1,8	1,795	008'I		37	425
8200		1,658	156	281 2	6/6,1 96	20				31	u. U	4.715	4,493	45,
8210		58	8	07.0	7 576	974	1,859	4,8	4,4	490 74	>	34	34	23
		5,603	2,785	000,5	0.40,4	326		.,			0			
0628	8310	0	- C	o c	0	0	0		365	78				202 C1
	8320	0 8	0 000	(118)	0	0	23	445		-	1,059	1,04	1,040	
An Raan No Sto Exp-Mt-Maint Comp	8340	20 0	110	6.314	0	0				-			÷.	1
	8350		0	0	0	0 0		τ	4	-	~		10	
	8400	, t	0	18	24	50	. 0							
43 8400 Other Storage Exp	8410	0	0	0	20						с 11			
8410	8470	0	0	0 0	0 587 5	2.99		l 3,183	3 3,438	3,2/1		13,283	-	-
8470		4,245	4,979	100,5	19 173		18	*						n'n/
46 8500 Trsm-Op Oprouprise	8560 22	22,192	17,585	PUL 3	7,151	5,247		6,3	٥	5		0 10	. 10	
		5,548	9,100	0	0			0 0	~ ~				188	a 1.132
	8590		9 0	0	0			0 191	1 188			1 168	6	
8600	und8	, 0	0	0		100	3.87	2	3,01	2,88	0 3,120			
8620		4,991	1,608	(584)	261						0 0 6 2727	2.45	4 2,600	33,04
52 8630 Trsm-Maint Of Mains		0	0	0 0 0	U 1 7 7 1	2.60	8 2,779	9 2,595	35 2,645	5 Z,230				
		3,024	4,635 0	10 10	0			0 0 0	U U U =================================	109.5	113,	3 104,446	6 109,8/8	1,102,201,1 B
8670		0 153 532	228.817	207,550	116.8	161,514	4 1/3,/UD					(31) 2		
56 8700 Distr-Op Oper Supervsn&En	8710	18	18	96	(8)	_	p	2						
57 8710 Distr-Op Listr Load Lish														

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,

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					Mo For	Atrr nthly Jurisdicti the Base Peri	Atmos Energy Corporation, N1 Case No. 2006-00464 Monthly Jurisdictional Operating Income by FERC Account For the Base Period 12 Months ended March 31, 2007, KY,	ocrauon, NT +00464 Income by FEF nded March 31	tC Account 2007, KY,		FR 1 Schr	FR 10(10)(c)2.2 schedule C-2.2		
Data: X Base Period Forecasted Period Twne of Fitting: Oniginal Updated X	iod Revised	ed										ž	alter / Gary Smith	Total
Morknaner Reference No(s).			actual	actual	actual	-	actual	4 90 100	Nov-06	Dec-06	Jan-07 F	10	191-07	
I ine Account No.	Ancina	-	-	Jun-06	Jul-06	Aug-06	-	-		ф	с р	69 59	ه 2	1.433
		1		ф	\$	\$	c A	, 19	63	90	95	00 00	; 0	0
	0,111	1 434	(20)	0	0	(nnc)		. 0	0	0	0	0 764.036		2.791,281
8711	8720	0	0	0	0.0	105 415	170 904	275,381	271,920	262,376	Z73,051	10 180		137,263
8720		221 B79	224,109	198,671	178,646	180,410	12 858	10.910	11,064	10,557	12,203	10,103	11 724	158,464
8740		11 387	11,968	15,527	10,113	9,0/4	265.00	11.590	12,003	11,438	12,486	11,UJJ	6.805	126,133
8750		13 172	14,500	13,185	12,058	14,931	7771	7.424	6,833	7,115	C96,1	72 015	78.379	945,941
8760		5.414	31,434	7,485	19,016	12,200	71 634	77,700	80,244	76,446	110,58	6.246 6.246	6,649	80,878
8770	8780	77,040	97,276	104,486	02,039 7 670	7 804	7.672	6,554	6,811	6,481	A 573	3.938	4,117	52,908
8780	8790	8,916	8,266		3 651	3.867	4,595	4,478	4,203	4,001	69 051 69 051	72.039	68,628	688,624
	8800	4,864	3,837	0,/34 re 30e	36.353	40,238	37,984	68,768	68,658	00,000	22.875	20,199	21,473	262,936
66 8800 UISU-OP Outer Leyponde	8810	67,546	33,314 20.051	21 512	22.522	9,367	16,839	21,302	706'17	1 309	1,309	1,374	1,309	15,035
01.99	8850	25,571	105,82		1.617	807	1,213	1,309	EUC'I	807	1,192	783	825	116'NL
0000	8860	1,1/9	004'I	(85)	341	1,694	1,431	938 1 1 1 1	1 259	1.195	2,148	1,150	1,228	12 438
8870	8870	(54U)	2,100	5.734	3,058	1,469	2,069	1,450	325	325	2,840	325	320 676	9.879
71 8890 Distr-Maint Meas&Reg Sta-Gen	8890	4,033	(171)	3,239	3,388	924	000 1	978	679	674	1,683	6/0	302	3,453
8900	0050 0010	1 250	5	808	0	625	0ca,1	202	310	294	321	283	207 05	952
8910	0168	(1 861)	3.128	111	Ð	с <u>Б</u>	104 7	69	16	66	100	803	593	9.129
	0268	11,000,0	258	113	(39)	67.	1 079	609	593	593	620	080	182	1.097
	0650	479	911	1,431	288	439	0/2'	184	182	182	184	401 104	249	3,505
	0508	0	0	0	0 0		007	254	249	249	+c7	55 AO1	59.169	661,835
	010	263	25	06	0	1,124	46.177	58,290	60,646	57,634	62,8/1	201,433	27.744	883,022
9010	9020	68,007	42,074	64,980	44,901	86.467	128.680	36,939	28,039	27,481	41,300 165 367	165.617	119,614	860,159
	9030	125,895	125,655	119,/9D	21.686	24,910	90,350	39,664	74,420	116,240	0	0	0	
0508	9040	12,079	16,884	070,02	0	0	0	0		a 166	9,891	8,786	9,337	120,352
81 9040 Utst Acces Op and the Services		0		13 531	11.642	7,281	7,010	9,281	00000	8, 100 8, 811	9,524	8,499	9,012	109,800
00200	9070	12,184	12,710	11,825	11,841	2,490	5,761	0,404 1	079	1.211	2,537	911	1,133	12 528
R4 90R0 Cust Serv-Op Customer Assistance Exp	9080	11,000	1 969	3,663	5,318	1,260	1,500 2007	200,1	701	880	1,101	649	070	32.021
9090	0606	1,#(1 61	1.743	2,976	63	661	7,55,5	2360	1.929	2,431	2,262	1,184	7 113	108.985
9100	0116	7 698	6.826	1,461	1,400	3,250	900 0	7 214	6.678	7,288	7,331	0,130	0	(357)
9110	0116	14 185	12.475	12,732	10,452	100,8	0,020		0	0	0 9	, t	, 8	511
88 9120 Sales Exp-Op Demo & Selling Exp	8120 8130	0	(473)	0	0	280	211	19	16	19	8 0	2 0	0	0
9130	9160	41	0	8	162	3 -	0	0	0	0 000	0 //E 06/0	(131)	(81)	(8,455)
9160		0	0	0	(159)	687	635	(1,532)	333	777	(005,0)	695,844	637,027	6,690,891
9200	9210	(1,394)	(1,185)	18/	(100)	391 060	529,966	695,080	710,422	693,910 5,003	101-YOD	5.092	5,092	241,280
92 9210 AxG-UP Unice out a my	9220	443,404	388,235	010'605	22,000	39.739	50,147	8,077	5,092	25,032	351	351	351	106,023
93 9220 A&G-UP Auturit LAP 11914 C	9230	28,840	25,390	040'00' 210'75	13.802	11,571	12,619	351	195	14 565	15,838	13,980	14,914	91,549
	9240	14,590	74,117	15.573	19,834	17,378	(87,910)	14,/12	10,040	184.054	177,472	157,990	170,755	2,2/3,009
ac 9250 A&G-Op Injunes & Damages	9250	790°71	251 082	256,584	196,149	148,385	117,191	180,900	9.358	2,358	57,033	2,358	2,335	104,001
	9260	212,002	204	565	22,525	0 '	67.J	00	0 0 1	£	64	ю (، د	7
9270	92/0		0	0	0	a (- -	2	2	0	- C		. 0
			0	0	0	50		. 0	0	0	0	0 000	3 856	80,333
100 9290 A&G-Duplicate charg - Unitorms Capitalized		0	0	0	0	0 9 760	12 462	7,393	3,976	3,303	676'A	500'C	6	15,259
	9302	9,927	4,723	7,769	10,000			16	6	8	<u>-</u>	1		
102 9302 A&G-OP Misc General EAP	9320	6,499	(10,542)	4,811	4,014				VERO FOOM	(\$774 587)	(\$1,994,779)	(\$2,153,862)	(\$1,528,487)	(\$8,078,449)
103 8320 Acc-Main centeral man		100 0010	1715 2031	\$392.607	(\$454,380)	(\$355,109)) \$84,332	(\$250,365)	(\$837,047)	(inc't) (0)	1	and the second		
104 Operating (Income)Loss*		(\$123,423)	1.1.1.100	1										
				Shore I Frank	or allocation									

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104 Operating (Income)Loss* (31.63.44.5.1) (30.63.44.5.1) (30.63.44.5.1) (30.63.44.5.1) (30.63.44.5.1) (30.64.5.1)

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	FK 10(10)(c)2.2 Schedule C-2.2 <u>Witness: Greg Waller \ Gary S</u> mith	Mar-07	* 1,075,763		-	(24,998,549) (1 (275,442)				1 710 007					(10.309.792)	_	2,800,550 11.856,388	0	9,913 3,257	1,109	3.569	2,579	3,6/4 1,491	1,520	1,024 37	4,493 34	0	347 1,040	0 ;	<u>7</u> 0	0	13,891	6,370	2 -	188 2.949	0	2,6UU 0	109,878 24	16	
	FK 10(10)(c)z.z Schedule C-2.2 Witness: Greg M	Feb-07	\$ 1,075,763	480,318		(34,570,258) (383,204)		(100,010)			12,814,850	15,389,029	6,726,229 1.622,711	1,815,792	125,318 3 534 437	(22,526,907)	1,789,411 6 368.018	(443,356)	11,158 12.167	1,013	3.353 3.353	2,429	3,494 1,565	1,458	1,//4 39	4,715	50	329 1.040	0	0 [2	0	3,152 13,283	6,027	<u> </u>	188 2783	0	2,494 0	104,4	88	
Ì	±∞≥	Jan-07	\$ 1,075,763	450,843		(32,340,750) ((354,938)	(68,500)	(280,088)			15,891,777 2.218.767	18,608,442		2,238,543	451,476 // 381 /36/			(38,828)	5,412 13,399	25	4 2 EAG	2,731	3,898 1 491	1,595	1,906 37	5,562	0	367 1 059	0	21	0	3,117 14,928	6,819	5 -	191	0	2,727 0	113,723	(1c) 95	
Vino (Dec-06	\$ 1,075,763	1,720,471	251,602	(25,313,220) ((764 777)	735)	(883,635)			2,530,140 1 200 114	9,282,587	4,030,806 1 540 282	1,112,454	5,435	4,301,300) (10,770,009)	7,308,478	2,365,015)	(9,602) 7 530	1,073	4 4	3,479 2,516	3,598 1 401	1,489	1,795 37	4,493	45 0	340 1 040	0	5 C	0	3,271 13.613	6,219	0 F	188	0 7'880	2,556 0	109,974	67 66	
Atmos Energy Corporation, KY Case No. 2006-00464 Monthly Junisdictional Operating Income by FERC Account For the Base Period 12 Months ended Match 31, 2007, KY, Div 009 only		Nov-06	\$ 1,075,763	322,083	306,296	(15,871,154) ((167,642)	(108,496)	(792,059)			12,895,312 1 000 211	3,830,595	1,776,626 e7e 102	578,110	5,014	CRC,247,C	287,591	(6,264,957)	(536)	8,401 1,143	4	3,656 2,640	3,748	1,550	1,853 37	4,493	6 ³⁴	355	0	12	0	3,438 14 158	6,516	o	188	3,U1/ 0	2,645	111.291	24 93	
orporation, KY 06-00464 g Income by FI I March 31, 200		Oct-06	\$ 1,075,763	323,767	(104,912)		(108,510)	(772,228)				1,386,420	1,140,382	033,130 280,921	0	3,067,255 (3 763 995)	(5,017,482)	7,846 (3.758.995)	(1,673)	752	4	3,163 2.543	3,661	1,491	1,816 37	4,800	90 G	344	0 Gen'l	15	00	3,183	6,309	1 0 4	191	2,913 0	2,595	111,063	8 91	
mos Energy Cc Case No. 20 tional Operatin Months ended		actual Sep-06	\$ 1.057,042	0 1 089 802	785,023		(47,641) (68,153)	(759,558) 0	00	- 0	9,672,461	1,492,994	1,334,233	660,509 314.420	0	12,352 /5 524 981)	(2,632,670)	1,492 /3 009 297)	(781)	1 210	1	1,075	1,295	603 373	(377)	42	' C	231	' 0	ന (00	4,251	7,036		1	3,874 0	2,779	0 173,706	18	
Att tonthly Jurisdic tase Period 12		actual Aun-06	\$ 947,669	0	(92,968)	0 (6,038,721)	(46,999) (51,941)	(742,688)		00	13,507,819	1,521,666 1 651 767	1,322,545	457,896 301 648	20,801	267,302	(6,792,714)	8 (4 033 869)	761 761	0		4,446 1 010	2,627	346 1.833	1,057	202	326	· ·	· c)	00		14,330 5.247			3,248	2,60	0 161.514		
For the B		actual	\$ \$ 901644	0	285,356 (457,975)	0 (5,401,696)	(56,056) (51,880)	(806,234)	00	00	13,886,345	1,493,204 1 647 608	1,334,182	541,809 275,813	183,687	(357,374)	(5,510,394)	116	(4,012,401) (1,388)	1 250	- -	3,114	4,508	2,826 1 838	1,975	26 2.526	' C	 -	' C	24	00	3,783	19,173		1 1	152	1.771	0 116.827	(8)	
		actual	4 005 011	0	306,320 12,829,879	12,657,493) (6,002,741)	(68,879) (57,548)	(722,927)	00	00	17,961,886	1,577,492	2,131,240 1,585,064	(4,469)	761,492 761,008	(854,393)	(3,315,841) (11,971,985)		(4,253,289) 283	0	1,145	4,372	3,107	67	281	26 3.550		0 (118)	6,314	18	00		12,938 6 704		1 1	(58	0 2,592	0 207 550		_
		actual	мау-ио 1 \$	901,932 0	279,212 (209,848) 1	\sim	(137,037)	658,858	00	00	0 23,284,184	1,975,510	3,304,871 1,908,257	1,459,407	509,335 (805,700)	(3,812,357)	(5,462,764) (13,488.601)	413,804	(6,722,133) (14,600)	0	- 1,922	4,085	3,468 2,820	395	1,514 156	30 2 785	1	0 393	110	יכ	00		17,585		9'	1,60	0 4.655	č		
	Revised	actual	Apr-06 \$	949,412 0	294,657 (148,445)	0 (3.058.070)	(280,926)	(925,183)	0 (250)	0	0 2.708.728	2,202,049	10,530,564 4.720.787	730,285	1,320,179 23 094		(18,279,743) 7 062 352		(43,571) (1892)	0	1,682	6,642	648 3.649	1,547	1,922	58	-	089	1	0 0	0	0 4,245	22,192	- - -	•	4,991	0 3.024	0	100,001 18 1 434	-) F
																						8160 8160	8170 8180	8190	8200 8210	8240	8250	8320 8340	8350	8360 8400	8410	8470 8500	8560	0658	8600	8630	8640 8650	8670	8710 8710	- 70
	Data: X Base Period Forecasted Period Type of Filing: Onginal Updated X.	Workpaper Reference No(s). Account No.	& Title	4030 Op Inc & Exp-Depreciation		4101 Op montagements records 4101 Provision for deferred income taxes	4800-4825 Up incontry-day out 100 4870-Forfeited discounts - Forfeited Disc	4880 Op inc&Exp-Oth Op Rev-Msc 4890-4896 Op Inc&Exp-Rev/Transport	4950 Op Inc&Exp-Other Gas Rev	7520 Ng Prod-Op-das weils Exp 7560 Ng Prod-Op-Fld Meas&Reg Sta	7610	8045 8045	8051	8052 PGA for Continue cial 8053 PGA for Industrial	8054	8057 PGA for Transportation Sales 8058 1 Inhilled PGA Cost	8059	8060 Exchange Gas 8081 Gas withdrawn from Storage - Debit	8082	8120 8130		8150 3 8160	8170	8180 8190	8200	8240 8240	7 8250 Ng Stg Exp-Op-U/G Op Roya 8 8310 Nn Sto Exp-Mt-Maint Struc	8320	8340 8350	8360	3 8400 Other Storage Exp	8470	8560	B 8570 Trsm-Op Meas&Reg Sta Exp a scon Trsm-On Other Expenses	8600	51 8620 Trsm-Maint Struct & Impro 52 8630 Trsm-Maint Of Mains	8640	8670		8711
	Data:_ Type o	I ine Accou	& Title		4081			8 4880 9 4890-		11 /520				17 8052 18 8053									31 8170				37 825(38 831		40 834			45 847							56 87(57 87 ⁻	

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

6,690,892 241,280 106,023 91,549 2,273,009 183,401 80,333 15,259 120,352 109,800 23,541 13,528 32,021 108,985 (357) 511 (8,455) 2,791,281 153,464 158,464 158,464 126,459 945,941 80,878 688,624 688,624 688,624 15,055 15,055 15,053 15,0553 15,0553 15, 3,453 952 9,129 1,097 3,505 661,835 883,022 883,022 ⇔ Gtai FR 10(10)(c)2.2 Schedule C-2.2 <u>Witness: Greg Waller / Gary S</u>mith 3,856 9 (81) 637,027 5,092 351 14,914 170,755 2,358 9,337 9,012 1,133 820 2,262 7,113 18 59,169 27,744 119,614 6,805 78,379 6,649 4,117 68,628 21,473 1,309 825 1,228 325 676 676 95 593 182 264,892 10,812 11,724 Mar-07 3,687 9 (131) 695,844 5,092 351 13,980 157,990 2,358 8,786 8,499 911 649 1,784 6,138 15 249 55,491 27,093 165,617 6,246 3,938 72,039 20,199 1,374 1,374 783 1,150 325 670 283 90 593 184 264,036 10,189 11,035 6,547 73,815 Feb-07 ÷ 0 9,929 19 (5,960) 803,401 9,271 177,472 57,033 15,838 64 1,683 321 100 620 184 254 62,871 41,506 155,367 9,891 9,524 2,537 1,101 2,262 7,331 351 7,060 4,573 69,051 1,309 1,192 2,148 2,148 2,148 7,985 83,611 273,051 12,203 12,486 Jan-07 \$ 0 3,303 8 351 14,565 184,054 2,358 693,916 5,092 9,166 8,811 1,211 880 2,431 7,288 7,115 76,446 6,481 4,051 6,850 20,943 1,309 1,309 1,309 1,195 325 674 294 93 593 182 249 57,634 27,481 116,240 262,376 10,557 11,438 Dec-06 3,976 9 351 15,340 199,141 2,358 5,092 9,525 9,200 979 701 1,929 6,678 710,422 333 97 593 182 182 249 60,646 60,646 74,420 74,420 271,920 11,064 12,003 6,833 80,244 6,811 4,203 68,658 21,982 1,309 1,309 1,309 1,309 1,209 1,209 325 679 679 310 Nov-06 7,393 16 0 9,281 8,939 1,582 936 2,360 7,214 (1,532) 695,080 14,712 18,058 351 8,077 184 254 58,290 36,939 39,664 4,478 68,768 68,768 21,302 1,309 938 1,450 1,060 978 978 297 93 609 77,700 6,554 275,381 10,910 11,590 7,424 Oct-06 0 12,462 4,800 50,147 12,619 (87,910) 117,191 729 529,966 635 7,010 5,761 1,506 2,937 3,354 8,826 5 46,177 128,680 90,350 1,978 1,830 164 499 170,904 12,858 20,337 7,771 7,672 4,595 37,984 16,839 1,213 1,431 2,069 71,634 actual Sep-06 687 391,060 39,739 11,571 17,378 148,385 7,281 2,490 1,260 661 3,256 8,551 65 1,124 41,536 86,467 24,910 7,804 3,867 9,367 9,367 9,367 1,694 1,469 924 924 625 439 95 185,415 9,674 14,937 12,303 62,411 actual Aug-06 333,021 23,102 13,802 19,834 196,149 22,525 0 (158) 11,642 11,841 5,318 10,452 237 44,961 107,727 21,686 63 (39) 288 Jul-06 369,516 36,346 37,217 15,573 256,584 565 13,531 11,825 3,663 2,976 1,461 12,732 198,671 15,527 7,485 7,485 6,840 5,840 5,734 55,734 857 857 857 31,512 857 857 31,512 857 857 31,512 111 111 111 113 781 64,980 119,796 23,328 8 actual Jun-06 (1,185) 388,235 25,390 14,117 20,263 251,082 251,082 251,082 1,743 6,826 (473) 12,718 12,898 1,969 12,475 42,074 125,655 16,884 224,109 11,968 14,500 31,434 97,276 8,267 3,837 3,314 28,351 1,460 2,317 (171) (171) 25 3,128 258 911 ŝ actual May-06 17,062 233,219 74,856 (1,394) 28,840 14,590 443,404 14,185 2,698 4 68,007 125,895 12,079 11,000 12,184 758 1,250 (1,861) 2 (540) 5 479 263 5,414 77,040 8,916 4,864 67,546 25,571 1,179 4,053 221,879 11,387 13,172 actual Apr-06 Revised 9200 9210 9220 9230 9250 9250 9250 9250 9260 9280 9280 9280 9280 9301 9301 9130 9160 9080 9090 9100 9110 9120 9030 9040 9070 9010 9020 9050 8950 8940 8920 8930 Forecasted Period 9290 A&G-Duplicate charg - Uniforms Capitalized 9301 A&G-Op Inst/General Adv Cust Serv-Op Info and Instruct Adv Exp Cust Serv-Op Misc Cust Serv & Inform Exp 8950 Distribution-Mainte - Capitalized Utility Costs Cust Serv-Op Customer Assistance Exp 9050 Cust Accts- Postage/Delivery Services 9110 Sales-Supervision 9120 Sales Exp-Op Demo & Selling Exp 9130 Sales Exp-Op Demo Advertising Exp 9160 Sales Exp-Op Misc Sales Exp 9200 Administrative and Central Salaries 2 8900 Distr-Maint Meas&Reg Sta-Ind 3 8910 Distr-Maint Meas&Reg Sta-Ind 4 8920 Distr-Maint Of Service 5 8930 Distr-Maint Mtrs&Hous Reg 6 8940 Distr-Maint Other Equip 9270 A&G-Op Franchise Requrrnt 9210 A&G-Op Office Sup & Exp 9220 A&G-Op Admin Exp Trsfd-Cr 9230 A&G-Op Outside Serv Empld 9240 A&G-Op Property Insurance 8750 Distr-Op Meas&Reg Sta-Gen
8750 Distr-Op Meas&Reg Sta-Ind
8770 Distr-Op Meas&Reg Sta-Ind
8790 Distr-Op Meas&Reg Sta-Cty
8790 Distr-Op Outer & Hous Reg E
8790 Distr-Op Outer Expenses
8800 Distr-Op Other Expenses 8890 Distr-Maint Meas&Reg Sta-Gen 9250 A&G-Op Injunes & Damages 9260 A&G-Op Empl Pen Benefits Cust Accts-Op Record&Coll 9280 A&G-Op Reg Comm Exp 9010 Cust Accts-Op-Supervision Cust Accts-Op Uncol Accts Cust Serv-Op Supervision Uata: X Base Period Type of Filing: Onginal Workpaper Reference No(s). ne Account No. Distr-Maint Suprysn & Eng Cust Accts-Op Meter Exp Distr-Op Distr Comp Sta L Distr-Op Mains & Serv Exp 8860 Distr-Maint Struct & Impr 8870 Distr-Maint Of Mains 8810 Distr-Op Rents 9020 (9030 (9080 9100 9040 0606 9070 8850 8740 8720
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(\$355,108) (\$454,380) \$392,607 (\$83,347) (\$123,425) A&G-Maint General Plant

(\$8,078,448)

(\$1,528,487)

153,862)

(\$2,

(\$1,994,779)

(\$774,587)

(\$837,047)

(\$250,365)

684,332

3,250 4,811

10,058 4,811

7,769 4,811

4,723 (10,542)

9,927 6,499

A&G-Op Misc General Exp

9302 9320 Operating (Income)Loss⁴

104

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

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		X Base Period											$ \Gamma$	M 70-de		otal
			actual Anr-06	actual May-06	actua Jun-0	H	Н	Н		_	_	4		\$	÷	
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0000 Control Strengto 000 0	0 0	8300 Ng Sig Exp-Mt-Maint Purif	_		00	0	0 0	0 0	00	(15)	(15)	(15) J	(16)	(14)	D	0
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BS70 Dist-Maint Of MassReg Sta-Get B680 Dist-Maint Of MassReg Sta-Ind 9800 Dist-Maint MissReg 9800 Dist-Maint M	Berro Dist-Maint Meas/Reg Sta-Gan Berro 0 0 0 140 134 147 128 147 524 253 2697 5.41 140 134 147 128 147 5.24 250 0 1054-Maint Meas/Reg Sta-Gan Berro 0 140 134 147 128 147 5.24 140 134 147 128 147 5.24 140 134 147 128 147 5.24 140 134 147 128 147 5.24 140 134 147 128 147 158 141 159 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 156 158 149 158 141 210 236 158 141 210 236 158 141 210 236 158 141 210 226 130 140 157 149 158 141 210 226 130 140 157 149 158 141 210 226 130 140 157 149 158 141 210 226 130 140 157 149 158 141 210 226 130 140 157 149 158 141 210 226 130 140 157 149 158 141 210 226 140 10 100 10 100 100 10 100 100 10 100 100 10 1	8860	8870	0	27	0 0	5. C	5 0	0	40	4 ,	g ⊂	2	0	0	
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ller \ Gary Smith	Mar-07 5 19 \$ 1,430 8,033 1,1,430 8,033 8,033 1,194,900 (56,305) 27,981 27,981 27,981 0 117,221 1 0 17,221 17,221 5943,322
FR 10(10)(c)2.2 Schedule C-2.2 Witness: Green Valler V Gary Smith	Feb-07 57 1 1 4,333 5,017 17,022 195,630 (66,073) (66,073) 128,544 (66,073) 128,544 17,022 195,630 0 0 0 8,053 8,053 8,053 8,053
πos	Jan-07 \$ 31 10 4,959 5,135 16,513 16,513 16,513 16,513 16,513 16,513 16,513 16,513 16,513 16,513 17,971 147,971
nt 1 only	Dec.06 1 \$ 16 \$ 16 \$ 4,036 \$ 4,036 \$ 5,089 \$ 15,162 \$ 133,845 \$ 53,235 \$ 117,769 \$ 117,769 \$ 111,600 \$ 0 \$ 10,051 \$ 11,12,537
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	Nov-06 \$ 20 2 2 2 2 2 2 1 6 8 3 1,299 2 1 6 8 1,006,649 \$ 2 1,586 2 2 1,661 1 8 3,771 1 8 3,779 2 2 1,663 2 2 1,663 2 2 1,663 2 2 2 6 8 2 2 6 8 2 2 6 8 2 2 6 8 2 2 6 8 2 2 6 8 2 2 6 8 2 2 6 8 2 2 6 8 2 2 6 8 2 2 6 8 2 2 6 8 2 2 7 6 8 2 2 6 8 2 2 6 8 2 2 7 6 8 2 2 6 8 2 2 7 6 8 2 2 7 6 8 2 2 7 6 8 2 2 6 8 2 2 7 6 8 2 2 7 6 8 2 2 7 7 8 2 8 2 2 7 8 2 2 8 2 8 2 2 2 8 2 2 2 8 8 2 2 2 8 2 2 8 2 2 2 8 2 2 2 8 2 8 2 2 8 2 8 2 2 2 8 2
Atmos Energy Corporation, KY Case No. 2006-00464 dictional Operating Income by F od 12 Months ended March 31,	\$ 29 29 29 29 18,720 18,746 18,746 18,746 18,746 18,746 18,3190 73,002 73,002 0 0 9,898 \$ 731,317 \$ 731,
Atmos Energy Case No. Iictional Opera d 12 Months (actual \$ 5 116 5 116 5 3,479 (238,049) 10,193 110,193 110,193 110,193 110,193 110,193 12,612) (255,375) (255,375) 0 0 0 0 3,904 8,771 8,771
, Monthly Jurisc ne Base Perio	actual Aug-06 5 0 0 4431 17,148 73,134 9,185 9,185 9,185 9,185 9,185 9,185 73,134 9,185 73,134 9,185 73,134 8,792 8,792
Fort	actual Jul-06 \$ 0 (564,347) (564,347) (564,347) (564,347) (564,347) (563,397 (53,897 (53) (53) (53)
	Americal actual actua
	actual May-06 \$ (531,121) 865 548 82,9,968 82,9,968 82,9,968 82,9,968 82,9,968 34,935 34,935 34,935 (22,809) (22,809)
position d	Apr-06 Apr-06 \$ 0 \$ 0 \$ 0 \$ 29,703 \$ 73,766 \$ 29,703 \$ 73,766 \$ 26,803 \$ 0 \$ 0 \$ 3,904 12,734 (\$\$3)
Base Period	Workpaper Reference No(5). Line Account No. No. & Title Se 9130 Sales Exp-Op Misc Sales Exp 59 9160 Sales Exp-Op Misc Sales Exp 59 9200 Administrative and General Salaries 61 9220 AdG-Op Admin Exp Trist4-Cr 63 9220 AdG-Op Property Insurance 65 9220 AdG-Op Frandhse Requirmit 68 9230 AdG-Op Franchise Requirmit 69 9230 AdG-Op Reg Comm Exp 70 9302 AdG-Op Inst/General Exp 71 9302 AdG-Op Rentic 72 9310 AdG-Op Rentic 73 9320 AdG-Op Rentic 74 Operating (Income)Loss*

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.

\$231,142 \$279,480 \$252,050 \$314,357 \$252,869 \$232,943 \$1,562,841

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

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Porecasted Period			Monthl For the	y Jurisdictiona Forecasted P	Monthly Junsdictional Operating Income by FERC Account For the Forecasted Period 12 Months ended June 30, 2008	come by FERI hs ended Jun	c Account e 30, 2008			FR	FR 10(10)(c)2.2 Schedule C-2.2 Witness: <u>Greg Waller (Gary Smith</u>	aller \ Gary Sm	毛	
	X Revised	p							Mar-08	Apr-08	May-08	Jun-08	Total	
			20 0	0ct-07	Nov-07	Dec-07	Jan-08	rep-uo	5	¢			¢	
Line Account No.	Jul-07	Aug-07	Sep-U/	6000	69	€Э	\$, , , , , , , , , , , , , , , , , , ,	ቅ 1 በጸ6 በ29	1.086,029	1,086,029		1,086,029	13,002,042 0	
NO. & THE	\$ 1 006 000 1	4 086.029 1	1,086,029	1,086,029	1,086,029	1,086,029 0	0		0	0	0 440 423	439.777	5,255,646	
1 4030 Op Inc & Exp-Deprectation			0	0	0	439.023	441.476	440,010	440,326	439,868	(R5 R31)	(247,345)	2,362,759	
4060	436.630	438,319	430,889	429,480	439,424 210,662	677.541	932,259	1,052,894	638,549 6	241,030 N			o	
4081	(312,384)	(304,356)	(268,036)	(1/9,090) (USU)					~	\sim	-		(214,617,822)	
4 4091 Op Inc&Exp-Incurre 1axos			U /r 256 001) ('	~	(18,609,672) (-	(37,174,400)			(88,449)	(53,756)	(1,/50,402) (204,027)	
		(126,551) (16,126,551)			(151,044)	(235,748)	(308,623) (68,600)	(74.614)	(74,035)	(54,877)	(71,650)	(150,86) (150,86)	(9.465.325)	
7 ARTO-Forfeited discounts - Forfeited Disc	(47,343)	(41,130) (E3 141)	(61.917)	(108,510)	(108,496)	(81,735)	(00,000) (003 769)	(844.166)	(885,323)	(751,659)	(787,209)		0	
A ARD OD Inc&Exp-Oth Op Rev-Msc	(49,120)	(121,00)	(720,506)	(774,076)	(793,933)	(162,008)	(001,000) 0		0	0	5 0	. c	0	
	(00+10)	0	0	0			0	0	0	0 0		. 0	0	
	0	0	0	0 0		0	0	0	0 0		0	0	0	
•	0	0	0	5 0		0	0	0	0 10 055	16 070 173	1.711,849	9,282,908	138,444,933	
12 7560 Ng Prod-Op-Fid Measwrey and Findli	0			012 010 11	15 738 388	3.066.732	18,726,942	14,000,711	4,619,600	2 2 2 2 2 2 2 0 6	818,104	7,546,500	26,307,639	
	15,927,302		11,208,337	14,012,/10	10,100,000	1,454,634	2,614,606	2,182,873	2,201,801	10 029 714	7.613,178	36,088,621	135,944,306	
	1,712,670	1,586,013	1,730,065	800,049	A 675 140	11,251,237	21,928,272	16,813,099	20,540,007	4 746 561	3,189,986	16,178,306	62,311,625	
	1,889,767	1,721,615	1,739,188	1,040,390	2 168 326	4,885,659	9,374,437	7,348,661	200,000,002	1 517.072	1,151,082	2,502,713	17,919,018	
	1,530,275	1,378,471	1,546,094	757,765	873.945	1,866,945	2,561,046	1,772,874	3, 100,400	1 310,886	927,890	4,524,300	17,329,353	
	621,442	477,259	765,391	201,201	705,568	1,348,383	2,637,909	1,983,822	2,304,144 (754 722)	9.662	(278,544)	82,228	(24,308)	
	373,699	314,403	364,346	004,000	6 119	6,588	532,021		(271'101)	10 61	(4,185,169)	(54,670,461)	(56,931,274)	
19 8054 Purchased Gas Cost for Franchondation Sale		21,681	0,01.	0 0 545 838	7 008,686	6,038,468			(11,294,100)	÷	(8,479,808)	(62,645,336)	(216,778,803)	
		278,606	14,313	3,040,000	(16, 979, 891)	(13,054,112)	ల	2	(22,004,000) 2 068 100		1,136,859	24,202,933	19,939,031	
21 8058 Unblilled PGA COSt	(6,029,435)	(4,380,638)	(6,402,203)		350,997	8,858,460		1,955,000 6 057 302	12 989 085	4,195,855	4,812,996	21,762,314	64,7 (0,000) /27 600 283)	
	(6,320,289)	(cc6'6/0'/)	(on 1,000,6)		195,162	2,540,873	-		0	(4,046,770)	0	(149,310)	10.649	
	133	9 1911 100 11	13.427 138)	(4.46	(7,646,214)	(2,866,587)	<u>a</u> .		10.861	(335)	4,024	(b,484)	68.780	
24 0001 Gas Windows Delvd To Str	(5,290,381)	(4,204,440) 704	(202) (202)			(11,638)	0/0'0 (3,568	5,998	1,322	1 075	9.506	
8120	(1,591)	+e -	0		~~	9,138			1,153	(1,185)	1,155		46	
	0 000		976	6/	1,181	1,110			4	4	4 7 R3A	3.499	39,245	
28 8140 Ng Stg Exp-Op Suprvsn & E		4	4	4	1 1 1	3 59	2.635		3,694	1,110	100'n	2,531	31,348	
8150	3 447	3,661	3,269	3,293	3,703					744C'Z	3,920	3,631	44,950	
30 8160 Ng Stg Exp-Op-Wells Expen		2,646	2,370									1,518	18,535	
8170	3 697	3,771	3,446									1,502	18,548	
8180	1,580		1,583		110,1					41 C' I.		1,815	22,378	
8190	1.524							1,8	1,8			38	458	
8200	1,851	1,883		1,8/4						9	4.8	4,577	59,419	
8210	39		66		4.6	4,556	5,6	4,7	4,000		35	35	442	
8240	4,841	4,760	4,769	4,0/4	F		4	5			0	0		
8250	40		10						36	35			4,63,4	
38 8310 Ng Sig Exp-Internants Care	0		0	35	365			8 330 1 066	-	1	1,06	1,06		
	346		Ţ	~	1,066	3 1,066	1'08						111	
0350	1,059 0	1,040					c	12	12	e	~	2 0	. 0	
41 0330 Ng 50 Exp-Mi-Maint Purit		t	v	16	-					0 0			0	
8400	<u>,</u>					0					13 0	3 29	39,290	
8410						1377	72 3,218				Ţ	£-	-	
8470	3 291	3.444				Ţ	Ţ	v -	~	-			μ,	
8500	14.260	,	`	*	0 14,004			6,1	6,5	5 0,434			~~	
	6,346	6,5	5,8	c'o				10	10	2 -			11 0 2 3 4 1	
48 85/0 Ifsm-Op Nicasary of the Expenses	10	0 10						1 106 15	192 192	217 217	7 192	2 192		
	191	1 188	8 191		196 19	192 1	194							
8620	!												67 of 3	
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Atmos Energy Corporation, KY Case No. 2006-00464 Monthly Jurisdictional Operating Income by FERC Account For the Forecasted Period 12 Months ended Jurie 30, 2008

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

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	10tal	35,884	31,837	0	1,340,024	1,121	3,272,945	134,054	142,742 a7 637	955,361	80,797	51,175 854,835	261,457	11,219	17,700	11,693						0 1,007,867						17	0	ຜ່	5,331 360		163,393 ^{4,} 2,417	6	00	3,730	9	
	Jun-08	2,900	0 2.586	0	109,789 24	91	0	10,624	11,509	6,944 76,924	6,518	4,085 60 901	21,075	1,334 816	1,201	334 689	296	93	608 186	255	57,937 28.282	31,000	0 0 195		, '	2		0		90	ú			.41/ 3	00	237		
		a 158	0	2,/54 0	116,420	26 96	0	281,584	11,393	7,221	84,189 7 141	4,361	73,945 73,054	1,411	1.321	334	699 325	102	608 4 8 B	255	63,627	29,345 50 943	0	10,005 9,654	1,161	940	7,469		00	(146) 650 834	5 40 20	16	~	N	. 0	С		
AVIIIICAS	3 May-08			2,696	0 11 105.210 11	(83)	0		12,110	11,/18 8,237	77,584	6,561 4.433	71,043	21,2//	1,373	5,187	2,642	296 93	716	204	57,997	37,987	91,300 0	9,243	8,897	1,507	2,664	0	20	(11,400)	602,623 8.391	360	163,851	108,148	4	0 6,522		
	Apr-08	¢					94	2				6,882	4,243 69,582	22,222	852	1,271	535 694	313	98 608	186	255 e1 254	28,543	128,355	9,660	9,322	1,161 840	2,318	7,327 0	18	0 (83)	655,910	360	15,452 476 820	2,417	. 4	0 2 053	2	
	Mar-08	e la co	3,050	0 2,683		87 113,430 25 24	91	0 272 410	4	-			4,042 4 72,027 65		1,393 804	1,181	333 687	291	93	608 188	255	56,985 27 785		0	9,041 8.726	934	1.828	6,298	15	0	716,078	5,219 360	14,355	162,222 2.417	ся (00	3,779	
		Feb-08	2,857	0 250		107,1	~	_	3 270,721			-	'	- 0				1,726	331 102	636	188 260				10,201	9,601 2,601	1,128	7,540	0	0	(6,109) 876,848	9,503	360 16.359	183,284	58,439 65	00	10,177	
		Jan-08	\$ 3.218	0	2,808 0	117,151	(32)	20	280,488	12,581	8,206	86,226 7 284		70,014		1,22/			303 of	608	186			_	~~	9,077 1 242	902	2,491	0	0		714,285 °	360	15,005 189,526	2,417	000	3,386	
		Dec-07	6000	006'7	2,629	0 113,163	24	93	269.380	10,876	7307,11	78,752	6,679 4,168	69,602	1.32,12	831	1,232		e			50		11 135,731			1,000,1 719			16 0	341			15,810 1		5 G	0 4,075	C.2.2 F
			Nov-07	3,106	2,720	0	114,470 24	95	0	279,122	12,359	7,016 82,614	7,014	4,324 69,611	22,638	866	1,297	333	319	66 60	186		62,463 28,790		0 a 808					6	0	73	8,279 ⁵ 360			21	0 7,578	0
			Oct-07 N	3,026	0	0	115,044	o 46	0	283,589 11 330	12,042	7,663	6,813	4,632 60,727	22,139	1,327	1,504	1,086	1,004 309	97	624 188	260	60,616	30,010				959 2 419			0 0	7			-	302	0 0 ,597 7	
				\$ 2720	0	2,466 0		25	88	259,813	9,968	6,817	72,283 e.n85	4,123	72,880	1,390	801	340	687	c/2	604	187	54,022	33,381 79,608	000,02	8,627	1,186	860	2,3/4 6,980	0 0) (149) 568 660	500	13,598	152	2	6	ł
			7 Sep-07		3,019 4		117.619 10		93 9	0 272,111 2!		12,013 7,101	80,718	6,818 4,188	72,735	22,030 1.388	876	1,260	537 691	310	98 593	184	249 60 738	34,590	27,542	9,586	9,254 4 764	920	2,543 7 649	0	20		613,26U 7,191		- 11		č	
	Revised		Aug-07		2,928 3,			111,482 114	92		278,902 -10		78.486 ⁸	6,588			1,380 921	1,278	545 785	299	95 205	187	254	58,04.5 43.534	27,299	0 9.275	8,938	1,240	2,262	0/01/2	18	(590)	609,394	351	14,755	6,489 6,489		3,192
	d Period		50 1.1	10-Inc	5.0	2		111			278	-	7		1-											ces	a FxD	V Exp	nform Exp	<u>q</u> .1	EXP						s Capitalized	
	Forecasted Period	Updated						5			0	ien ad	AS AS	ш		ç	<u>.</u>		sta-Gen Sta-Ind	Sta-City	Rea		lt iieíon	Exp	I&Coll	9040 Cust Accts-Op Uncol Accts 9040 Cust Accts- Postage/Delivery Services	vision	9080 Cust Serv-Op Customer Assistance of 9080 Cust Serv-Op Customer Adv Exp	9090 Cust Serv-OP Misc Cust Serv & Inform Exp aring Cust Serv-Op Misc Cust	9110 Sales-Supervision 9110 Sales-Supervision 9110 Sales-Supervision	Sales Exp-Op Demo Advertising Exp	sen Salari	, & Exp n Trsfd-Cr	erv Empld	nsurance Damages	Benefits Renumnt	9270 A&G-OP Frankins Comm Exp 9280 A&G-OP Reg Comm Exp 9290 A&G-Duplicate charg - Uniforms Capitalized	neral Exp
	erind X	Original	No(s).			mairis mp St Equip	8650 Trsm-Maint Meas&Reg Stat	8670 Trsm-Maint Oth Equipitient	8700 Distr-Op Oper Superior	Com StaF	Distr-Op Distr Comp Sua 1	Distr-Op Meas&Reg Sta-Gen	8760 Distr-Op Meas&Reg Sta-Cty	Distr-Op Mir & Hous Reg E	Distr-Op Cust Illsian Cor-	nts	8850 Distr-Maint Suprvsin & Ling	Of Mains	8890 Distr-Maint Meas&Reg Sta-Gen	8900 Distr-Maint Neas&Reg Sta-City	t Of Service	8930 Distr-Maint Mitrsornus 103	8940 Uistr-Maint - Other Plant	9010 Cust Accts-Op-Supervision	9020 Uust Accts-Op Record&Coll	9040 Cust Accts-Op Uncol Accts	9050 Cust Accts-Op Supervision	N-Op Custon	IN-OP Misc C	Sales-Supervision	xp-Op Demo	9160 Sales Exp-Op Misc oales Exp-	9210 A&G-Op Office Sup & Exp	9220 A&G-OP Admin Exp 1100	9240 A&G-Op Property Insurance	9250 A&G-Op Empl Pen Benefits 9260 A&G-Op Empl Pen Benefits	9270 A&G-OP Francisco Commerce 9280 A&G-Op Reg Comm Exp 9290 A&G-Duplicate charg - Unitorn	9301 A&G-Op Inst/Goodwill Aug 9302 A&G-Op Misc General Exp
	nace Period		Type of Fung. Workpaper Reference No(s).	No.		8630 Trsm-Maint Of Mains	sm-Maint Me	rsm-Maint Ot	Distr-Op Open Super-	8711 Distr-Op	Distr-Op Distr	Distr-Op Mea	Distr-Op Mea	Distr-Op Mtr	Distr-Op Cut		Distr-Maint	Distr-Maint Of Mains) Distr-Maint	o Distr-Maint o Distr-Maint	8920 Distr-Maint Of Service	0 Distr-Main	50 Distr-Main	10 Cust Acd	20 Cust Acc	40 Cust Acc	150 Cust Act	080 Cust Se	9090 Cust Se 9100 Cust Se	9110 Sales-S	9120 Sales E	9160 Sales I	9210 A&G-0	9220 A&G-(0730 A&G-(9240 A&G-	9250 A&G- 9260 A&G-		
		Data:	Type of Fung. Workpaper Re	Line Account No.	~		53 8040 11 64 8650 Tr	,		57 8710 L	8720	60 8740 1 61 8750 1	8760	63 8//0 64 8780	8790	66 6000 67 8810			71 8890		73 897		76 894				82 90 52 90	-			88		91		95 95	96 97	98 99 100	101
				ב	20																																	

FR 10(10)(c)2.2	Schedule C-2.2 Wrtness: Greg Waller / Gary Smith	Apr-08 May-08 Jun-08 Total \$ \$ \$ \$ \$ \$ \$ \$ 116	(\$8,410,	
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	Data:Base PeriodXForecasted Period Type of Filing:OriginalUpdatedXRevised	Workpaper Reference No(s). Jul-07 Aug-07 Sep-07 Oct-07 Jan-08 Feb-08 Mar-08 Line Account No. & Title \$	103 9320 A&G-Maint General Plant 7 6 8 16 9 8 20 9 9 7 7 7 0 103 9320 A&G-Maint General Plant 7 153 (\$731,326) (\$267,607) (\$15,934)	104 Operating (Income)Loss* <u>\$126,222 \$84,705</u> \$3,585 (\$128,652) (\$686,694) (\$1,434,127) (\$1,009,001) (\$4,040,014, \$4,127) (\$1,009,001) (\$4,040,014, \$4,127) (\$1,009,001) (\$4,040,014,014,014,014,014,014,014,014,01

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Garv Smith	Jun-08 Total \$ 1,086,029 13,032,342 439,77 5,255,646 (247,345) 2,362,759 (6,726,245) (214,617,822) (53,756) (1,750,462) (58,537) (865,237) (735,876) (9,465,325) 0	0 0 0 9,282,908 138,444,933 7,546,500 26,307,639 36,088,621 135,944,306 16,178,306 62,311,625 2,502,713 11,625 4,570,461 (56,931,274) (62,645,336) (216,178,803) (62,645,336) (216,178,803) (62,645,336) (216,178,803) (62,645,336) (216,178,803) (62,645,336) (216,178,803) (149,318) (32,690,533) (149,318) (32,690,533) (149,318) (10,649)	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
FR 10(10)(c)2.2 Schedule C-2.2 viscinate C-2.2	May-08 Jun-08 \$ \$ \$ \$ 1,086,029 1,086,02 1,086,02 440,423 439,7 (247,3 (10,900,906) (6,726,2 (84.49) (53.7 (71,650) (65.66,7 (757,209) (755,2	0 1,7,11,849 818,104 7,7,613,178 36,13,178 32,189,986 16, 1,151,082 22,189 42,185 1,151,082 22,159 (8,479,808) (62 1,136,859 24 1,136,859 24 1,136,859 24 1,136,859 24 2,812,996 21 2,126,995 20 2,126,995 2,1	
₩ 8 5	Apr-08 \$ 1,086,029 439,868 247,898 (158,543) (158,543) (751,659)	16,070, 7 2,224, 2 15,17, 4,546, 4,546, 1,547, 1,340, 1,547, 1,340, 1,547, 1,340, 1,547, 1,340, 1,5,972, 2,471, 2,471,972, 4,195, 4,195, 1,4046	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	Feb-08 Mar-08 \$ \$ \$ \$ \$ 1,086,029 1,086,029 440,029 440,326 1,052,894 638,549 (37,174,455) (26,911,070) (37,174,455) (26,911,070) (74,614) (74,035) (74,614) (74,105) (885,323) (885,323)	0 0 14,000,711 4,619,855 2,182,873 2,207,861 16,813,099 20,546,080 7,348,661 3,106,485 1,382,872 3,106,485 1,383,822 2,504,144 136,915 (751,722) 3,861,507 (11,294,735) 3,861,507 (11,294,735) 3,861,507 (11,294,735) 3,861,507 (11,294,735) 3,861,507 (11,292,814,900) 1,955,000 3,088,400) 1,955,000 3,088,400 1,955,000 3,085,000 3,085,000 3,085,000 5	12,191 13,293 1,043 3,443 3,443 3,586 1,494 3,586 1,493 4,780 1,493 1,815 1,815 1,815 1,815 1,815 1,815 1,815 1,815 6,183 6,183 6,183 6,183 6,183 6,183 6,183 6,183 7,285 7 0 0 10 0 10 0 10 0 0 10 0 0 10 0 0 0
RC Account 2008 Div 009 Only	Jan-08 \$ 1,086,029 441,476 932,259 (37,066,616) (37,066,616) (383,769) (883,769)	0 18,726,942 2,614,606 2,514,606 2,374,437 2,561,046 2,637,046 532,021 532,021 (5,163,104) (37,862,864) (2 5,254,975 5,254,906 5,272 5,254,906 5,2725 5,272 5,272	
Atmos Energy Corporation, KY Case No. 2006-00464 Monthly Jurisdictional Operating Income by FERC Account s Forecasted Period 12 Months ended June 30, 2008 Div 009 Only	Iov-07 Dec-07 \$ \$ \$ \$ 086,029 1,086,029 139,424 439,023 210,662 677,541 (151,044) (235,748) (151,044) (235,748) (151,044) (235,748) (735,933) (886,231)	0 16,738,388 1,341,559 1,341,559 4,675,140 1,251,237 2,168,326 823,945 705,568 6,119 6,119 6,588 7,008,686 6,038,460 7,008,686 6,038,460 7,008,686 6,038,460 7,008,686 6,038,460 7,008,686 2,550,97 8,858,460 7,008,686 2,560,97 195,162 2,550,97 195,162 2,550,97 195,162 1,007	(7,646,214) (2,000,1280) (7,646,24) (11,639) 10,254 (11,639) 10,254 (11,630) 2,718 2,585 2,718 2,585 2,718 2,585 1,511 1,511 1,511 1,511 1,511 1,511 1,511 1,511 1,511 1,511 1,511 1,511 1,516 1,016 1,516 1,016 1,516 1,016 1,516 1,016 1,516 1,016 1,516 1,016 1,105 1,105 1,105 2,918 3,106 2,918 1,105 2,918 1,
Atmos Energ Case No y Jurisdictional Opei asted Period 12 Mor	Oct-07 Nov-07 \$ \$ 1,086,029 1,086,029 429,480 439,424 (179,090) 210,662 (170,040) 210,662 (18,001) (151,044) (108,510) (108,510) (108,510) (193,933)	0 14,012,716 188,049 1,848,049 1,355,866 1,355,866 1,355,866 752,765 334,003 3,646,83 (4,475,232) (5,965,775) (5,965,775) (5,965,775)	(4,469,287) 9,418 9,418 793 793 3,293 3,795 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,516 1,516 1,517 1,51
Monthl For the Forect	Sep-07 \$ 1,086,029 430,889 (268,036) (6,355,901) (61,347) (61,917) (720,506)		(90) 97 97 97
	X Revised Jul-07 Aug-07 \$ 1,086,029 1,086,029 436,630 438,319 (312,384) (304,356) (6,126,551) (47,342) (47,730) (49,125) (727,142)	15,927,302 15,927,302 1,712,670 1,712,670 1,712,616 1,530,275 1,586,013 1,530,275 1,584 621,442 477,259 373,699 278,605 (409,899) (6,029,435) (4,380,539) (6,029,435) (6,302,9435) (6,302,955) (6,302,955)	(4,204) (4,
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Ber of the Mark Manus/Fersion 121 124 1	8860	1,388	000'I	801	971	866	831	177)1	181	1.271	2,827	1,321	107'L	12,406
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end end <td>8890</td> <td>1,2/8</td> <td>237</td> <td>340</td> <td>1,086</td> <td>333</td> <td>333</td> <td>116'7</td> <td>687</td> <td>694</td> <td>2,642</td> <td>669</td> <td>002</td> <td>3,665</td>	8890	1,2/8	237	340	1,086	333	333	116'7	687	694	2,642	669	002	3,665
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Operation Constrained by a state		407 407	60 738	54.022	60,616	62,463	59,401	42,512	27,785	28,543	37,987	29,346	707'07	1 007 867
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9120 Sales Exp-Op Demo & Selling Exp 9120 Sales Exp-Op Demo & Selling Exp 9130 Sales Exp-Op Demo Avertising Exp 9130 Sales Exp-Op Miss Sales Exp-Op Miss Sales Exp 9140 Sales Exp-Op Miss Sales Exp-Op Miss Sales Exp 9150 A&G-Op Admin & Gen Salari 916 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9110	7 077	7.649	6,980	7,447	6,803		0	0	0	0	- 9	17	218
9130 Sales Exp-Op Dermo Advertising EXP 18 20 19 19 19 19 19 19 19 19 19 19 19 19 19 19 19 134 2228 (6,109) (134) (134) (146) (146) (146) (146) (147) (149) (1570) 341 2228 (6,109) (134) (134) (140) (146) (145) (15,31) 5,331	9120		0	0	0	- ș	¢ d	18	15	18	20	<u>o</u> c	: -	0
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$ \begin{array}{llllllllllllllllllllllllllllllllllll$	9220	10,176	7,191			360	360	360	360	000	14 615	16.046	14,595	181,191
$ \begin{array}{rcccccccccccccccccccccccccccccccccccc$	9230	351	351			15.810	15,009	16,359	14,355	764'61	163 851	179,724	163,393	2,100,230
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	9240	14,755	15,294			205.064		183,284	162,222	170'07L	108,148	2,417	2,417	210,816
Second Accord Franchise Requirint 6,489 2.336 4.332 2.3 3 65 3 65 3 0 <th< td=""><td>9250</td><td>165,065</td><td>170,925</td><td></td><td>-</td><td>2.417</td><td></td><td>58,459</td><td>2,41/</td><td>7.4.17</td><td>120</td><td>ŝ</td><td>n</td><td>235</td></th<>	9250	165,065	170,925		-	2.417		58,459	2,41/	7.4.17	120	ŝ	n	235
3280 A&G-D Reg Comm Exp 0 <td>0026</td> <td>6,489</td> <td>005,2</td> <td></td> <td></td> <td>e</td> <td>Э</td> <td>60 0</td> <td></td> <td>. *</td> <td>0</td> <td>0</td> <td></td> <td></td>	0026	6,489	005,2			e	Э	60 0		. *	0	0		
200 A&G-Duplicate charg - Uniforms Capitalized 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		~ 0	n C		2	2	0			0	0	0		
301 A&G-Op Inst(Goodwill Adv 3,192 2,822 3,597 7,578 4,075 3,386 10,117 0,9 9 7 7 7 0 302 A&G-Op Misc General Exp 9220 A&G-Maint General Plant (\$483,172) (\$528,555) (\$565,075) (\$843,860) (\$1,418,137) (\$2,168,412) (\$2,696,409) (\$2,759,688) (\$1,333,949) (\$918,442) (\$619,850) (\$423,759,680) (\$1,418,137) (\$2,168,412) (\$2,596,609) (\$1,333,949) (\$918,442) (\$619,850) (\$2,000,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,0000 0,00		0 0			0	0		0	977 5		9	3,237		
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9320 A&G-Maint General Plant (\$1,333,949) (\$528,555) (\$565,075) (\$843,860) (\$1,418,137) (\$2,168,412) (\$2,696,409) (\$2,759,689) (\$2,083,063) (\$1,333,949) (\$9 10,772) (\$0 periodic of the second plane) (\$2,000,000) (\$2,759,689) (\$2,000,000) (\$1,333,949) (\$0 periodic of the second plane) (\$2,000,000) (\$2,759,689) (\$2,000,000) (\$1,333,949) (\$0 periodic of the second plane) (\$2,000,000) (\$2,759,689) (\$2,000,000) (\$1,333,949) (\$0 periodic of the second plane) (\$2,759,689) (\$2,000,000) (\$1,333,949) (\$0 periodic of the second plane) (\$2,759,689) (\$2,000,000) (\$1,333,949) (\$0 periodic of the second plane) (\$2,759,689) (\$2,000,000) (\$1,333,949) (\$0 periodic of the second plane) (\$2,759,689) (\$2,000,000) (\$1,333,949) (\$0 periodic of the second plane) (\$2,759,689) (\$2,000,000) (\$1,333,949) (\$0 periodic of the second plane) (\$2,759,689) (\$2,000,000) (\$1,333,949) (\$2,000,000,000) (\$2,000,000) (\$2,000,000,000) (\$2,000,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000,000) (\$2,000,000) (\$2,000,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000,000) (\$2,000,000) (\$2,000,000) (\$2,000,000,000) (\$2,000,000) (\$2,000,000,0		70,104			16	5	D	1						
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Operating (Income)Loss*		(\$483 172)	(\$528,555	(\$565		(\$1,410,13/	7 1001 1001							

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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

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Туре	XBase PeriodXForecasted Period of Filing:OriginalUpdatedX_ paper Reference No(s).		Ionths ended Jui	18 50, 2005		FR 10(10)(d)1 Schedule D-1 Sheet 1 of 4 Witness: Greg	Waller \ Ga	ary Smith
				lle of Adjustme			· · · · · · · · · · · · · · · · · · ·	
Line	ACCOUNT No.	Base	D-2.1	D-2 1	D-2 1			Total
No.	& Title	Period	ADJ 1	ADJ 2	ADJ 3		·····	ADJUST,
	SALE of Gas							
	480 Gas Rev - Residential	104,764,918	24,743,787					24,743,71
	480 Gas Rev - Commercial	46,133,974	11,138,614					11,138,6
	480 Gas Rev - Industrial	11,238,996	1,805,378					1,805,3
	480 Gas Rey - Public Authority & Other	11,952,030	2,840,125					2,840,1
•	480 Unbilled	0	0					
6								
7	Total SALE of Gas	174,089,918	40,527,904	0	0	0	0	40,527,9
8								
9	Other Operating Income							
10	Forfeited discounts	2,167,026		(416,564)				
11	488 MISC. Service Revenues	875,688		(5,678)				(5,6
12	489 Revenue From Transporting Gas to OtherS	8,354,580		1,110,745				1,110,7
13	495 Other Gas Service Revenue	(4,773)		0		<u> </u>		
14								
15	Total Other Operating Income	11,392,521	00	688,503	0	0	0	688,5
16							_	
17	Total Operating Revenue	185,482,439	40.527.904	688,503	Q	Q	Q	41,216.4
18								
19	Other Gas Supply Expenses - Operation							00 00 4 7
20	803/804/812 Gas Purchase Costs	136,703,385			39,924,704			39,924,7
21						_		~~~~
22	Total Other Gas Supply Expenses - Operation	136,703,385	0	0	39,924,704	0	0	39,924,7
23						_	-	
24	Total Plant Revenue	48.779.054	40.527.904	688.503	(39.924.704)	Q	<u>0</u>	1.291.7
25								
26	Blended Effective Tax Rate	39 55%	16.028.786	272,303	(15.790.221)	Q	Q	<u>510,8</u>
27						_		
28	NET Operating Income Impact		24.499.118	416,200	(24.134.484)	Q	<u>0</u>	<u>780.8</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

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ata:XBase PeriodXForecasted Period pe of Filing:OriginalUpdatedX orkpaper Reference No(s).	Revised						FR 10(10)(d)1 Schedule D-1 Sheet 2 of 4
		Tit	e of Adjustmen	t			GRAND
ne ACCOUNT No.	Base	D-2.2	D-2 2	D-2.2	D-22	D-2 2	Total
o. & Title	Period	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	ADJUST.
		-	-	-	•		
752 natural Gas OP gas welss Exp	(250)	0	D	0	0	0	
2 766 Production Maintenance Field Measurement	0	0	0	0	0	0	
3 798 Other Exploraton	0	0	0	-	0	0	
4 807 Purchased Gas Expense	0	0	0	0	0	0	(3)
5 814 Storage Supervision & Engineering	14,567	264 0	(464) 0	(192)	0	0	(3)
5 815 Maps and records	23 43,501	669	0	(65) (697)	0	0	()
8 816 Storage Wells Expense		470	109	(239)	D	0	3
7 817 Storage Lines Expense	31,412	569	167	(2,656)	Ő	0	(1,9
8 818 Storage Compressor Station	39,742	0	3,293	(2,030)	ō	ő	3,2
9 819 Storage Compressor Station Fuel	14,802 17,535	230	531	(223)	õ	0	5
0 820 Storage Measuring & Regulating		220	921	(902)	ő	ő	2
1 821 Storage Purification	15,719 425	220	921 81	(902)	0	0	2
2 824 Storage Other Expense	425	0	9,823	173	0	Ő	9,9
3 825 Storage Royalties	45,855	0	9,023	(220)	õ	0	(2
4 831 Storage Maintenance Structure	539	0	0	(220)	0	ő	(2
5 832 Storage Maintenance Res	2,656	56	0	(141)	Ő	ő	
6 834 Storage Maintenance Compressor	12,702	1	0	(2,634)	0	ő	(2,6
7 835 Storage Maintenance Meas/Reg	12,702	0	0	(2,034)	ő	0	(2,0
8 836 Storage Maintenance Purification	138	U	0	(154)	õ	ő	(
9 840 Other Storage Expense	0	0	0	(134)	ő	ő	()
0 841 Storage Operation	0	0	ő	Ö	ŏ	õ	
1 847 Storage Maintenance	43,275	636	0	(1,307)	õ	õ	((
22 850 Trsm Supervision & Engineering	188,158	2,071	2,567	(17,873)	ő	ő	(13,2
3 856 Trsm Mains Expense	79,046	1,129	899	(965)	ő	ő	1,0
4 857 Trsm Measuring & Regulating	79,048	1,129	0	(170)	0	õ	()
5 859 Trsm Other Exp 6 860 Rents	11	ő	2	0	ő	ő	```
	1,132	0	0	(477)	ő	ő	(•
27 862 Trsm Structure & Improvements 28 863 Trsm Maint of Mains	30,951	515	ō	(629)	ő	õ	(
	30,931	0	0	(023)	ő	Ő	```
29 864 Trsm Maint Comp Sta Equip	33,046	334	0	(2,375)	Ő	ő	(2,
30 865 Trsm Maint Meas/Reg Sta 31 867 Trsm Maint Other Eq	0	0	0	(2,0,0)	õ	õ	(
•	1,702,321	16,020	3,936	(346,673)	ő	Ő	(326,
2 870 Dist Supervision & Engineering 3 871 Dist Load Dispatching	250	10,020	48	(9)	Ő	Ő	(020)
	1,433	9	-0	(107)	Ď	Ő	
34 8711 Odorization 35 872 Dist Comp Sta	0	0	0	(101)	ő	Ő	
•	2,791,281	18,403	16,622	516,882	ō	ō	551,
6 874 Dist Main/Ser Exp 7 875 Dist Meas/Reg Sta-Gen	137,263	1,941	148	(4,062)	õ	ō	(1,
	158,464	2,133	0	(2,407)	ő	ő	(1
38 876 Dist Meas/Reg Sta-Ind 39 877 Dist Meas/Reg Sta-Cty	126,133	844	2,091	(25,545)	Ď	Ő	(22,0
10 878 Dist Mtr/House Reg	945,941	14,349	3,322	(29,370)	õ	Ő	(11,7
10 878 Dist Millinduse Reg	80,878	1,245	0,022	(493)	Ő	õ	(
12 880 Dist Other Exp	52,90B	550	58	(3,868)	ő	ů.	(3,
42 880 Dist Onei Exp 43 881 Dist Rents	688,624	0	151,423	(375)	ŏ	õ	151,
4 885 Dist Maint Super/Eng	262,936	3,988	01,420	(12,163)	ō	ō	(8,
45 886 Dist Maint Struc/Improv	15,053	0,505	2,889	(3)	õ	õ	2,1

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

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Data: X Base Period X Forecasted Per ype of Filing: Original Updated Vorkpaper Reference No(s).	For the 12 M iod _XRevised						FR 10(10)(d)1 Schedule D-1 Sheet 3 of 4
		Tit	le of Adjustment				GRAND
ine ACCOUNT No	Base	D-22	D-22	D-2 2	D-2.2	D-2.2	Total
No. & Title	Period	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	ADJUST.
1 867 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	σ	513
3 890 Dist Maint Meas/Reg Sta-Ind	13,338	0	D	(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)	D	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 Acets Uncoll Acets	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	D	(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)	D	0	0	0	0	a
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)	D	۵	(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 Emply	241,280	0	0	(166,324)	0	0	(166,324
24 924 Property insurance	106,023	D	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	C
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	00	0	(17,067)	0	0	(17,067
33 Total	<u>20.144.775</u>	624.852	(1.698)	68.287	147.709	<u>5,890</u>	865,039
34 Labor and Benefits	7,438,058	33,285					33,285
35 Rent, Maintenance and Utilites	924,098	,	199,621				199,621
36 Other O&M	4,231,629		100,021	(833,162)			(833,162
37 Bad Debt	860,159			(000,102)	147,709		147,709
38 Costs allocated from SSU and general office	6,690,891	591,567	(201,320)	921,448		5,890	1,317,585
39 Total	20.144.836	624,852	(1.698)	88.287	147.709	5.890	865.039
40 Blended Effective Tax Rate	39 55%	(247.129)	672	(34,917)	(58.419)	<u>(2.329)</u>	(342,123
41 NET Operating Income Impact		377.723	(1.027)	53,369	89,290	3.560	522,910

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

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Data: XBase Period XForecasted Period Type of Filing:OriginalUpdated Workpaper Reference No(s).				FR 10(10)(d)1 Schedule D-1 Sheet 4 of 4
		TI	tle of Adjustment	
Line ACCOUNT No	Base	D-2.3	D-2 3	Total
No. & Title	Period	ADJ 1	ADJ 2	ADJUST.
1 403 DEPRECIATION Expense	12,368,187	664,156		664,15
2 404 Amortization Expense	0			
3 406 AMORT - Gas Plant AQUIST	0_			
4				
5 Total DEPRECIATION and Amortization	12.368.187	664,156		664,1
6				
7 Blended Effective Tax Rate	39.55%	262.674		262.6
8				
9 NET Operating Income Impact		401.482		401.4
10				
11				
12				
	C 007 005		(1.032.039)	(1.032.0
14 40B Taxes, Other than Income	6.287.685		(1.052.059)	11.032.0
15 16 Blended Effective Tax Rate	39 55%		(408.171)	(408.1
17	39.00%		(400. [7.1]	1403.
18 NET Operating Income Impact			(623,867)	(623.8
to MET Operating income impact			TARA ANTI	1020.0

	Schedule D-2.3 Sheet 1 of 1 Witness: Greg Waller \ Gary Smith_	Amount	\$13,032,342 12,368,187 \$664,156 5.4%	\$5,255,646 6,287,685 (\$1,032,039) -16.4%	
FR 10(10)(d)2.3	Schedule D-2.3 Sheet 1 of 1 Witness: Greg W		Forecasted Base Adjustment	Forecasted Base Adjustment	
		Reference Supporting Workpapers			
Atmos Energy Corporation, KY Case No. 2006-00464 Detailed Adjustments For the 12 Months ended June 30, 2008	Data:Base PeriodX_Forecasted Period Type of Filing:OriginalUpdatedX_Revised	Workpaper Keretence wols).	 NO Purpose and Description <u>ADJ1</u> <u>ADJ1</u> <u>Depreciation</u> Expense - The purpose of this adjustment is to reflect the increased level of depreciable plant investment and results of the depreciation studies. 	 ADJ2 ADJ2 ADJ2 Taxes Other - The purpose of this adjustment is to account for anticipated changes in Taxes, Other than Income Taxes Taxes Other - The purpose of this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending The key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending The key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending a the key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending a the key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending a the key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending a the key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending a the key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending b are discussed in more detail in the testimony of Gregory Waller. 	

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		agle	Sched. Ref.	C-2	*		*	11	B-1	<u>8</u> J-1.1	പ	1	
	5/30/08 FR 10(10)(e)	Schedule E Sheet 1 of 1 Witness: Jim Cagle	Test Period Fully Adjusted (3)	\$ 10,812,717	5,349,126	5,463,591	38.900%	2,125,337	169,276,150	3.16%	5,349,126		
	ı, KY t Income Tax Period ended 6/ F		Adjustments	(=) \$ 834,310	430,633	403,677		124,141					<u> 39.550%</u>
(* * * *	Atmos Energy Corporation, KY Case No. 2006-00464 Computation of State & Federal Income Tax the Base Period ended 3/31/07 & Test Period ended 6/30/08 FR 10(Revised	Base Period Unadjusted	(1) \$ 9,978,408	4,918,494	5,059,914	39.550%	2,001,196	11E 010 366	3.37%	A 018 A0A	4,010,404	Calculation: 7.00% + 35%(100% - 7.00%) 7.00% 35.00%
	Atmos C Computatior For the Base Period el	Type of Filing:OriginalUpdatedX Workpaper Reference No(s)	Description	or the second			l axable litcolite Commonite Tay Rate (state & federal)	State & Federal Income Tax	* Interest Expense Calculation:	13 Month Average Rate Base	Weighted cost of Debt	Interest Expense	2007 * * Composite Tax Rate Calculation: 7.00% State Tax Rate Federal Tax Rate
(Type o Workp	Line		 (0 0	ю т	ر م 4		9	7	ω	9 11

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FR 10(10)(f)	Schedule F-6 Page 1 of 1 Witness: G. Waller	\$ 125,000 20,000 35,000	\$ 180,000	90,000	70,000	30,000 \$ 370,000
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: X_Base Period_X_Forecasted Period Type of Filing:OriginalUpdatedX_Revised Workpaper Reference No(s).	Consulting Class Cost Study - Deloitte & Touche Depreciation Study - DSR Cost of Capital - C.H. Guernsey	sub-total	Legal Fees (J. Hughes/R. Hutchinson)	Employee Expense (airfare, lodging, meals, etc.)	Miscellaneous Expense (printing, advertising, etc.) Total Projected Rate Case Expense

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

123,333 Included on schedule C.2

Schedule H-1 Schoot 1 of 1	Sneet For F Witness: Jim Cagle												
۲۲ ersion Factor 30, 2008		Test Year Percentage OF INCREMENTAL	Gross Kevenue	100.000000%	0.50000%	0.164300%	99.335700%	5.960142%	93.375558%	32.681400%	60.694158%		1.647605
Atmos Energy Corporation, KY Case No. 2006-00464 Computation of Gross Revenue Conversion Factor For the Twelve Months ended June 30, 2008	p	Base Year Percentage OF Pe INCREMENTAL IN	Gross Revenue Gi	100.00000%	0.50000%	0.164300%	99.335700%	6.953499%	92.382201%	32.333800%	60.048401%		1.665323
	Base Period X Forecasted Period ling: Original Updated X Revised	Workpaper Reference No(s). With the	Description		Operating Revenue		LESS: PSC FEES	NET Revenues			Federal Income Tax @ 33.7%	Operating Income Percentage	Gross Revenue Conversion Factor (100 % DIVIDED by Income AFTER Income Tax)
	Data: Bas Type of Filing:	Workpaper	Line	NO.	~	2	с	4	£	9	7	ω	9 10

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ţ	2011 \$ 173,820 9,472 2,279 185,571 137,482 48,089	14,633 9,014 15,339 5,688 44,674 3,415	(705) 968 968	(1,996) (818) (1,178)
-R10(9)(h)1 -R10(10)(i)1 Schedule I Sheet 1 of 3 Witness: D. Meziere, G. Waller and G. Smith Witness: D. Meziere, G. Waller and G. Smith Four Forecasted Fiscal Years	2010 \$ 186,181 9,472 2,381 198,034 149,347 48,686	14,233 8,751 14,424 5,578 42,986 5,700	(694) (694) 948 948	0,440 202 83 119
ziere, <u>G. Wa</u> Forecasted	2009 \$ 199,898 9,472 2,494 211,864 211,864 49,297	13,649 8,496 13,567 5,475 41,187 8,110	1,612 0 (683) 0 0 929	5,957 3,082 1,263 1,818
FR10(9)(h)1 FR10(10)(i)1 Schedule I Sheet 1 of 3 Witness: D. Me: Four	2008 \$ 211,651 9,467 2,591 2,591 223,709 173,817 49,892	13,097 8,249 12,764 5,381 39,490 10,402	1,583 0 (672) 0 911 911	6,032 5,281 2,165 3,116 is 2001-2005.
A Start	Test 6/30/2008 \$ 214,618 9,465 2,616 226,699 176,628 176,628 50,071	13,001 8,009 12,878 5,256 39,144 10,927	1,703 0 (655) 0 1,048	5,901 6,074 2,363 3,711 3,711 8M for the year
1, 2007	Base 3/31/2007 6/ \$ 174,090 2 8,355 3,038 185,482 136,703 48,779	13,454 6,691 12,357 6,288 38,790 9,989	1,605 0 (674) 0 0 931	6,105 4,816 1,900 2,916 ected in Direct C axes, Other than
nation, KY 00464 Statement onths March 3	2005 3 \$ \$232,804 9,281 2,367 244,452 191,519 52,933	16,754 3,982 9,980 3,214 33,930 19,003	293 488 424 0 1,205	6,027 14,181 5,529 8,652 Services are refl
Atmos Energy Corporation, KY Case No. 2006-00464 Comparative Income Statement ase Period Twelve Months March ase Period Twelve Months March	2004 \$ 186,635 2,325 2,688 2,688 198,648 2 198,648 2 145,838 1 445,838 1 22,810	14,021 4,518 9,613 2,640 30,792 22,018	97 352 584 0 1,033	5,348 17,703 6,839 6,839 10,864 10,864 isy from Shared
r the Ba	2003 \$ 173,795 8,346 2,504 184,645 133,082 51,563	13,903 4,252 8,647 2,676 29,478 29,478 22,085	147 316 665 0 1,128	5,746 17,467 6,714 10,753 10,753 s allocated to Kentuc is are shown in Dept
Revis	2002 \$ 132,220 8,588 2,124 142,932 90,235 52,697	14,507 5,197 8,699 2,609 31,012 21,685	80 396 902 0 1,378	6,758 6,155 6,155 10,150 n income that are ars, those amoun
Forecasted Period	2001 \$ 193,128 8,090 2,504 203,722 152,692 51.030	14,258 5,426 9,010 2,418 31,112 19,918	176 518 1,084 0 0 1,778	6,695 5,745 5,745 9,256 d Taxes, Other the
Data: X_Base Period X_F Type of Filing: Original	INCOME STATEMENT Operating Revenues Gas service revenue Transportation Other revenue Total Operating Revenues	Gross Protit Operating Expenses Direct O&M Allocated O&M Allocated O&M Taxes - other than income Total Operating Expenses	Other income Merchandising Interest and dividends Other non-operating inc/exp Performance based rates Other Income Total other income	Interest Charges Total interest charges Total interest charges Total interest charges Total interest charges Provision for income taxes $6,695$ $6,745$ $5,745$ $5,745$ $5,746$ $7,703$ $7,703$ $14,181$ $4,816$ $6,074$ $5,591$ $4,816$ $6,074$ $5,281$ $1,900$ $2,363$ $2,363$ $2,164$ $5,210$ $1,900$ $2,363$ $2,363$ $2,164$ $3,711$ $3,7$

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	poor	WEIGHTED Cost (E) %	%2° c	% IC.C		0/CZ.C	0.02.70	% <i>2C</i> 0	3 23%			0/ ZO.C	<u>%7C.8</u>
	Schedule J-1 Sheet 1 of 1 Witness: L. Sherwood	Cost Rate (D) %		6.10%	0.00%	11.75%		7000 0	0.2070	0.10%	0.00%	11.75%	
2007		Percent OF Total (C)		55.29%	%00.0	44.71%	100.00%		4.37%	52.87%	0.00%	42.76%	100.00%
Atmos Erleigy Colporation, 17. Case No. 2006-00464 Cost of Capital Summary Base Period Period March 31, 2007	Revised	Amount (B) \$000		2,183,125	0	1,765,565	3,948,690		180,450	2,183,125	0	1,765,565	4,129,139
Atmos Ca Cos Base Per	Forecasted Period Updated X	Workpaper Reference (A)	ture	J-3	J-4			Short-Term Debt	J-3	J-3	J-4		
	la	Workpaper Reference No(s). Line No. CLASS of Capital	Proposed Capital Structure	LONG-TERM DEBT	PREFERRED STOCK	COMMON EQUITY	Total Capital	<u>Capital Structure with Short-Term Debt</u>	SHORT-TERM DEBT	LONG-TERM DEBT	PREFERRED STOCK	COMMON EQUITY	Total Capital
	Data:XB Type of Filing:_	Workpaper R Line No.				1 m) 4		Q	9	7	. α	ე თ

Atmos Energy Corporation, KY

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	Schedule J-2 Sheet 1 of 1 Witness: L. Sherwood	COMPOSITE Interest	(E=D/B)				<u>6.26%</u>	
	Schedule J-2 Sheet 1 of 1 Witness: L. S	EFFECTIVE ANNUAL	Cost (D) \$000	10,069	429	806	11,304	
31, 2007		(1) Interest	Rate (C)	5.580%				
as of March 31, 2007	XRevised	Amount	OUTSTANDING (B) \$000	180,450			180,450	
	Data: X Base Period Forecasted Period Type of Filing: Original Updated	Workpaper Reference No(s).	ISSUE (A)	Average SHORT-TERM DEBT	COMMITMENT FEE (2)	COMMITMENT FEE (3)	Total SHORT-TERM DEBT	
	Data: <u>X</u> Ba Type of Filing:	Workpape	No.	~	7	ю	4	

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.

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ANNUALIZED SHORT-TERM DEBT

Atmos Energy Corporation, KY Case No. 2006-00464

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

ine No.		13 Mth Avg.		EFFECTIVE	COMPOSIT
		Amount	Interest	ANNUAL	Interest
	ISSUE	OUTSTANDING	Rate	Cost	Rate
	(A)	(B)	(C)	(D)	(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	Unamorized Debt Discount	(3,330,494)		0	

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

	XBase PeriodX Filing:Original aper Reference No(s)	_Forecasted Per		d		PROPOSI	ED RATES		Schedule J-1 Sheet 1 of 1 Witness: L. S	
				Base Pe	rlod			Forecaste	d Period	
Line		Workpaper		Percent		WEIGHTED	1	Percent		WEIGHTED
No.	CLASS of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			\$000	%	%	%	\$000	%	%	%
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%		3.10%
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		3,948,690	100.00%		8.62%	4,203,843	100.00%		8.82%

						CURREN	T RATES			
Line		Workpaper		Base Pe Percent	riod	WEIGHTED		Forecaste Percent	d Period	WEIGHTED
No.	CLASS of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(1) %
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		3,948,690	100.00%		5.54%	4,203,843	100.00%		<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

	XBase PeriodX Filing:Original aper Reference No(s)	_Forecasted Per Updated	iod XRevised	I		PROPOSI	ED RATES		Schedule J-1 Sheet 1 of 1 Witness: L. S	
				Base Pe	riod			Forecaste	d Period	
Line		Workpaper		Percent		WEIGHTED		Percent		WEIGHTED
No.	CLASS of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			\$000	%	%	%	\$000	%	%	%
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%
з	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		00	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		4,129,139	100.00%		8.52%	4,327,729	100.00%		<u>8.76%</u>

						CURREN	IT RATES			
				Base Pe	riod			Forecaster	d Period	
Line		Workpaper	ł	Percent		WEIGHTED		Percent		WEIGHTED
No.	CLASS of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			\$000	%	%	%	\$000	%	%	%
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		4,129,139	100.00%		5.54%	4,327,729	100.00%		5.13%

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	poov	WEIGHTED Cost	(E) %		3.10%	%00.0	5.66%	<u>8.82%</u>		0.19%	3.07%	0.00%	5.50%	8.76%
	Schedule J-1 Sheet 1 of 1 Witness: L. Sherwood	Cost Rate	(D)		6.10%	0.00%	11.75%			6.58%	6.10%	%00.0	11.75%	
30, 2008		Percent OF Total	(C)		51.8%	%0.0	48.2%	100.0%		2.9%	50.4%	%0.0	46.8%	100.0%
Case No. 2006-00464 Cost of Capital Summary Thirteen Month Average as of June 30, 2008	Revised	Amount	\$000 \$		2,179,529	0	2,024,314	4,203,843		123,886	2,179,529	0	2,024,314	4,327,729 J.1
C Co Thirteen Mor	Forecasted Period Updated X	Workpaper	Kerence (A)	ture	J-3	J-4			Short-Ter <u>m Debt</u>		J-3	J-4		
	a	Workpaper Kererence No(s). Line	CLASS of Capital	Proposed Capital Structure	LONG-TERM DEBT	PREFERRED STOCK	COMMON EQUITY	Total Capital	Canital Structure with Short-Term <u>Debt</u>	SHORT-TERM DEBT	LONG-TERM DEBT	PREFERRED STOCK	COMMON EQUITY	Total Capital
	Data: Bas Type of Filing:	<u>Workpaper</u> Line	No.			- ເ	1 0	0 4	r	L	n (0 r	- α	ი თ

Atmos Energy Corporation, KY Case No. 2006-00464

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	Schedule J-2 Sheet 1 of 1 Witness: L. Sherwood	Rate (E=D/B)			с го <u>0</u>	0.00 /0	
EBT	Schedule J-2 Sheet 1 of 1 Witness: L. S	EFFECTIVE ANNUAL Cost (D) \$000	6,913	429	806	8,148	
poration, KY 6-00464 SHORT-TERM D 0, 2008		Interest Rate (C)	5.58%				
Atmos Energy Corporation, KY Case No. 2006-00464 AVERAGE ANNUALIZED SHORT-TERM DEBT as of June 30, 2008	X Revised	Amount OUTSTANDING (B) \$000	123,886			123,886	
AVER	Base Period X Forecasted Period Filing: Original Updated	Workpaper Releting MO(3). ISSUE (A)	Average SHORT-TERM DEBT (1)	COMMITMENT FEE (2)	COMMITMENT FEE (3)	Total SHORT-TERM DEBT	NOTES:
	Data:Base Type of Filing:	VVOTKpa	~	2	с	4	

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(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

ata: /pe of F	Base PeriodXForecasted Period iling:OriginalUpdatedX	Revised		Shee	dule J-3 t 1 of 1
/orkpap	er Reference No(s)			and the second	ess: L. Sherwood
		13 Mth Average		EFFECTIVE	COMPOSITE
Line		Amount	Interest	ANNUAL	Interest
No.	ISSUE	OUTSTANDING	Rate	Cost	Rate
	(A)	(B)	(C)	(D)	(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	Unamorized Debt Discount	(2,775,329)			
20	Total LONG-TERM DEBT	\$2,179,529,081		\$132,959,247	6.1
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	1	9	128 830 1,695 5,585 3,337	359 352 307	4,801	4,801	95,808	0.00%
		1996	13.2	176,359 85,352 91,007				
	Meziere,	1997	128 830 4,872 4,872 22,287 143,967 17,223 3,337	192,644 90,437 102,207	1,972	1,972	10	<u>0.00%</u>
	Smith, D.	1998	128 830 4,884 22,746 152,771 22,199 3,337	206,895 95,816 111,079	19,318	19,318	~	0.00%
	Schedule K Sheet 1 of 4 <u>Witness: G. Waller, G.Smith, D. Meziere</u> .	ported 1999	128 832 4,904 22,895 157,702 38,315	224,776 103,160 121,616	2,572	2,572	12	0.00%
	Schedule K Sheet 1 of 4 Witness: G.	ars - as Re 2000	128 833 6,646 23,041 164,558 35,797	231,003 105,625 125,378	5,289	5,289	130,667	0.00%
2005	ິ ທິທິ ≶	llendar Yes 2001	128 833 6,674 23,339 177,711 18,385	227,070 115,004 112,066	8,464	8,464	120,530	0.00%
and Most Recent Calendar Years 1996 - 2005		Most Recent Ten Calendar Years - as Reported 2003 2002 2001 2000 1999	128 907 6,701 25,553 193,514 16,655	243,458 115,734 127,724	3,117	3,117	130,841	0.00%
alendar Yea		Most Rec 2003	128 907 6,701 25,685 198,004 15,820	247,245 110,980 136,265	4,727	4,727	140,992	0.00%
Recent Ca		2004	128 907 6,701 25,926 217,298 15,788	266,748 116,318 150,430	2,134	2,134	152,564	0.00%
and Most		2005	128 907 6,701 26,119 230,736 16,263	280,854 124,069 156,785	1,983	1,983	158,768	0.00%
		Base Period	604 907 6,701 26,766 244,944 30,496	310,419 142,464 167,955	1,543	1,543	169,499	<u>%00'0</u>
	Revised	Forecasted Period	604 907 6,701 28,683 262,801 31,561	331,258 155,514 175,744	1,543	1,543	177,287	0.00%
	Data: X Base Period X Forecasted Period Type of Filing: Original Updated X	Workpaper Keterence Nots). Line Description	Plant Data: (\$000) Plant in Service by functional class: Intangible Plant Production & Gathering Plant Underground Storage Transmission Plant Distribution Plant General Plant Aronisition Adinistments	Gross Plant Less: Accumulated depreciation Net plant in Service	0	- Total CWIP	Ę	% of Construction financed internally
	Data	Nort No.	- N M 4 Ŵ Ø / Ø 0	°6155	2 4 <u>1</u> 2 1 2 4 1 2 9 1	18	20	21

Atmos Energy Corporation, KY Case No. 2006-00464 Comparative Financial Data For the Base Period March 31, 2007 - Forecasted Period June 30, 2008 For the Base Period March 31, 2007 - Forecasted Period June 30, 2008

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		1996	102,462	102,462	156,518	144,076	0 0	12,442 66	83	12,581	292	N/A	12,289	0.46%	0.46%
		1997 1	116,638 10	116,638 10	151,177 15	136,132 14	0 0	15,045 '			134	~	15,280	1.00%	1.00%
	Schedule K Sheet 2 of 4	1998	108,492 11	108,492 17	100,625 1	91,216 1: 0	1,403 1,403 0	8,006 0	0 539	8,545	5,333	212'C	3,212	0.00%	0.00%
	Shot	66	150,400 10	150,400 10	103,348 11	96,307	1,872 1,872 0	5,169	504 2,880	8,613	6,975	020,1 N/A	1,638	34.43%	34.43%
2008		- as Reporte 2000	<u>93,143</u> 15	93,143 1	165,754 10	146,285	4,239 4,239 0	15,230	0 16	15,321	7,393	0,928 N/A	7,928	%00.0	0.00%
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		Most Recent Calendar Years - as Reported 03 2002 2001 2000 19	19,454 5	19,454	203,722 16	183,335 14	5,605 5,605 611		0 1.779			9,255 N/A	9,255	0.00%	%00.0
n, KY 4 Data sted Period 1996 - 20		ccent Calend 2002 2	(36,433) 1	(36,433) 1	142,932 2(122,886 18	3,704 3,704 812		0 1 378		6,758	10,150 N/A	10,150	%00.0	0.00%
os Energy Corporation. Case No. 2006-00464 mparative Financial Dá ch 31, 2007 - Forecast scent Calendar Years		Most Rec 2003 2	10,160 (3	<u>10,160</u> (3	184,645 14	162,563 12	5,858 5,858 853		44 1 128			9,981 .		0.44%	0.44%
Atmos Energy Corporation, KY Case No. 2006-00464 Comparative Financial Data Period March 31, 2007 - Forecasted Period Ju and Most Recent Calendar Years 1996 - 2005		2004 2	(75,756) 1	(75,756) 1	198,648 18	177,120 16	6,048 6,048 304		66 1 033			10,930	10,930	%09.0	0.60%
Atm Cc Period Mar nd Most R		2005 2	(91,281) (7	(91,281) (7	244,452 19	225,319 17	0 4,673 4,673						8.722 C	0.79%	0.79%
the Base			6)	119,779 (9	185,482 24	175,493 22		8,090 1				2,916	2.916	%00.0	0.00%
For		Base Períod	NIA	116	185								_	9	
	Revised	Forecasted Period		168,967	226,699	215,772	2,363	0 8.564	0	1,048 0.612	5,901	3,711	<u>3,711</u>	0.00%	%00.0
	eriod	ů.	NIA		n										
	KForecasted Period		ounts))		<u>Condensed Income Statement data: (\$000)</u> Operating Revenues	Operating Expenses (excludes Federal and State Taxes, includes gas cost)	State Income Tax (current)) Federal Income Tax (current) Federal and State Income Tax - net	Ø		-	ncome available tor tixed charges		Preferred dividends accrual Earnings available for common equity	come	AFUDC - % of earnings available for common equity
	Base Period X	Description	Capital structure: based on year-end accounts)) Short-term debt (\$000) Long-term debt (\$000) Preferred stock (\$000) Common equity (\$000)		ondensed Income Sta Onerating Revenues	Expenses (Taxes, inclu	State Income Tax (current)) Federal Income Tax (current) Federal and State Income Ta	nvestment tax credits		ome net	/allable tor 1	le Je	Preferred dividends accrual Earnings available for comm	AFUDC - % of Net Income	% of earnin equity
	Data: X Base Type of Filing:	Workpaper release woo	Capital structure: (based on year-e Short-term debt Long-term debt Preferred stock	Total	<u>Condensed</u> Onerating	Operating and State	State Inco Federal In Federal ar	Investmer	AFUDC	Other Income net	Income available	Net Income	Preferred Earnings	AFUDC -	AFUDC - % of e common equity
	Data: <u>X</u> Type of Fil	VVOLKD	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~		80 a	10	1 2 2	14	16	17	<u>8</u> ¢	20	21 22	23	24

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

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Schedule K Sheet 3 of 4

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

9	6.30%	9.00% N/A	3.00 3.04 2.27 2.81	2.30	4.58	N/N N/N	29,242	28,994 1.42 0.98 0.98	69%	23.000 18.000 21.000 31.000 31.000 30.625 11.27 11.27
1997 1996		9.	2.04 2.14 1.63 1.95		3.06	N/A N/A	29,642 2	29,422 2 0.81 1.01 1.01	125%	24.750 22.625 26.250 22.125 25.500 22.500 22.500 21.04 11.04
1998 15	6.20% 6		3.09 3.45 2.29 2.94	2.55	2.13	N/A N/A	30,398	30,031 1.84 1.06 1.06	58%	30.440 24.630 30.310 26.310 31.060 31.060 30.880 30.880 25.750 12.21
1999 1	ъ 70% (1.58 1.74 1.34 1.53	1.48	1.24	N/A N/A	31,248	30,819 0.58 1.10 1.10	190%	32.250 28.380 32.690 23.060 26.310 26.310 26.380 24.000 26.380 23.880 23.880 23.880
2000 1	2007		2.28 2.28 1.82 2.20	1.82	1.70	NIA NIA	31,952	31,594 1.14 1.14 1.14	100%	25.000 20.000 20.190 15.560 20.560 14.750 18.500 18.500 12.28
2001 2	2	7.80% N/A	2.75 2.90 2.08	2.19	1.80	NIA	40,792	38,247 1.47 1.16 1.16	%67	26.250 19.310 25.250 21.500 21.500 21.450 21.450 23.640 19.790 19.790
2002 2		2.90% 7.80% N/A	2.55 2.60 1.97	2.01	1.85	N/A N/A	41,676	41,250 1.45 1.18 1.18	81%	22.100 19.460 24.200 24.460 21.250 21.250 18.370 13.75
		1.70% 6.80% N/A	2.75 2.78 2.10	2.84 2.13	irmation 1.99	A- N/A N/A	51,476	46,496 1.54 1.20 1.20	78%	52 52 52 53 52 52 53 53
		1.10% 6.90% N/A	3.05 3.11 2.28	2.95 2.32	N/A Pending Treasury Confirmation N/A 1.92 2.16 1.99	Baa3 BBB N/A N/A	62 800	54,416 1.58 1.22		24 25 25 26 26 26 27 27 26 26 27 27 27 27 27 27 27 27 27 27 27 27 27
	2005	3.30% 5.60% N/A	2.59 2.64 1.99	2.54 2.02	ending Tre 1.92	Baa3 BBB N/A N/A	80 530	79,012 1.72 1.24		22 23 26 27 28 27 28 27 28 27 28 27 28 28 28 28 28 28 28 28 28 28 28 28 28
	Period	6.26% 6.10% N/A	1.79 1.79 1.48	1.76	0.40 N/A P 2.75	Baa3 BBB N/A N/A	0714	AN AN ANN ANN ANN ANN	N/A N/A	NNA NNA NNA NNA NNA NNA NNA NNA NNA NNA
Forecasted Base		0.00% 6.10% N/A	2.03 2.03 1.63	1.74	1.63 N/A 3.12	N/A N/A N/A		NIA NIA NIA NIA	N/A N/A	NIA NIA NIA NIA NIA NIA NIA NIA
Type of Filing: Unginal Unginal Workpaper Reference No(s).	Description	No. Costs of Capital (1) 1 Costs of Capital (1) 2 Embedded cost of short-term debt (%) 3 Embedded cost of long-term debt (%)	 4 Embedded cost of preferred down (1) 5 Fixed Charge Coverage: (1) 6 Pre-Tax Interest Coverage 7 Pre-Tax Interest Coverage 	8 After Tax Interest Coverage		<u>2</u>	17 S&P Preferred Stock Name	 Common Suck Areas - Common Suck Areas - Comparing Year End (000) Shares Outstanding Year End (000) Average (Monthly) (000) Earnings Per Share - Weighted Avg. (\$) 	21 Dividends Praid Feb June 20 22 Dividends Declared Per Share (\$)	⁹ / 2 = 2 = 2

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

		For the B	For the Base Period March 31, 2007 - Forecasted Period June 30, 2005 and Most Recent Calendar Years 1996 - 2005	Period March 31, 2007 - Forecasted Period Ju and Most Recent Calendar Years 1996 - 2005	007 - Forec alendar Yeá	asted Pen Irs 1996 - 2	od June 30 2005	2008				
Data: X Base Period X Forecasted Period Type of Filing: Original Updated	X Revised								ស្រុក	Schedule K Sheet 4 of 4		
Workpaper reletence wols <i>).</i> Line	Forecasted	Base	2005	2004	Most R	ecent Cale 2002	Most Recent Calendar Years - as Reported 03 2002 2001 2000 19	- as Repor 2000	ted 1999	1998	1997	1996
No. Description	Репоа		6007	- 003								
 Rate of Return Measures (1) Return On Common Equity (Average) Return On Total Capital (Average) Return On Net Plant in Service (Average) 	N/A 5.1% 4.9%	N/A 6.8% 4.8%	9.0% 7.9% 6.3%	9.1% 3.9% 2.9%	9.9% 6.8% 5.6%	9.9% 5.0% 4.3%	10.4% 5.1% 4.3%	9.3% 5.9% 5.2%	4.7% 4.5% 3.9%	15.8% 4.4% 3.4%	7.3% 3.1% 2.3%	13.0% 6.2% 4.9%
5 Other Financial and Operating Uata: 6 Mix of Sales: (MMcf)	10.076	10.485	11,112	10,904	11,868	11,423	11,535	12,689	12,199	11,241	13,481 5 003	14,019 6 202
	4,655	4,781	5,362 2.268	4,894 1.764	5,127 2,297	4,880 2,247	5,011 2,713	5,685 3,212	5,178 2,799	4,992 3,166	5,261	9,406 9,750
9 Industrial 10 Public authority & Other Sales	1,268	1,296	1,479	1,462	1,484	1,392	1,387	1,445	1,387	1,319	1,53/	nca't
11 Unbilled 12 Total Mix of Sales	0 17,235	0 17,798	20,221	19,024	20,776	19,942	20,646	23,031	21,563	20,718	26,181	31,277
13 Mix of Fuel: (MMcf)	C	C	0	0	0	0	0	0	0	0	0	0 000
13 14 Other	17,563	18,136	19,58	19,599	23,593	20,532	23,185	20,368	20,213	22,598	21,966	962,62
15 Total MIX of Fuel (2)	17,563	18,136	19,589	19,599	23,593	20,532	23,185	20,368	20,213	22,598	21,966	23,256
0	3.81%	3.91%	3.74%	3.67%	3.51%	3.83%	3.21%	4.04%	3.67%	3.53%	4.51%	4.56%
 Based on fiscal year-end of parent company, except for Kentucky gas purchases by accounting month. 	,	Base Period & Test Period which are based on Atmos Energy Corporation, Kenucky.	t Period whi	ch are base	id on Atmos	Energy C	orporation,	Kenucky.				
	,	Period & Test	t Period whi	ch are base	id on Atmos	s Energy C	orporation,	Kenu	lcky.	icky.	icky.	icky.

Atmos Energy Corporation, KY Case No. 2006-00464 Comparative Financial Data e Period March 31, 2007 - Forecasted Period

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Atmos Energy Corporation Rate Base Kentucky

FR 10 (9)(h)12

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	FR 10 (9)(h)12						
		Base	Test				
		3/31/2007	06/30/2008	2008	2009	2010	2011
		\$	\$				
1	Plant in Service	310,419,111	331,265,384	347,965,157	365,356,590	383,617,595	402,791,649
2 3	Construction Work in Progress	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040	1,543,040
4	Accumulated Depreciation	(142,373,640)	(155,401,549)	(154,873,640)	(167,373,640)	(179,873,640)	(192,373,640)
5 6 7	Net Property Plant and Equipment	169,588,510	177,406,875	194,634,556	199,525,990	205,286,994	211,961,048
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 & Prepaids)	(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
Atm Cas	For For and

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FR10(9)(h)11 REVISED			Rase Period	Base Period	Base Period	Base Period	Base Period September
	Base Period March '06	Base Periou April	May	June	ylul	ionAnu	
				407 601	407,979	408,216	408,698 0
	405,386	405,758	406,786 0	0	0	0 0	00
	0		. 0	0	U 1 150 105 670	1 460 129 500	1,467,241,415
reasury succe Common Stock Subscribed	0 4 4 4 7 7 3 3 683	1.450,301,554	1,452,234,724	1,456,033,071	1,456,100,029	178,836,534	178,836,534
Additional Paid-In Capital	178,836,534	178,836,534	178,836,534 /35 584 806)	(35,840,144)	(17,061,925)	(30,578,213)	147.737,211
Retained Earnings	(29,574,752)	(32,320,463) 144 169,952	148,440,047	141,677,507	159,512,791 /76 559 265)	(102,275,352)	(102,275,352)
Current Year Net Income	159,823,121	(50,933,257)	(76,559,265)	(76,559,200)	1,703,321,743	1,655,457,998	1,648,098,144
Dividends	1,706,290,715	1,690,460,078 2 184 329 969	2,184,181,530	2,184,082,478	2,183,917,333 250 205 645	2,183,648,921 272,648,355	314,803,500
Long-Term debt (including curr mat.)	2,184,427,797	148,120,000	167,400,000 4 019 355,549	179,760,000 4,028,397,871	4,137,444,721	4,111,755,274	4,146,449,655
Short Term Notes Fayaure - using any Total Capitalization		4,022,910,047					;
			Base Derind	Base Period	Base Period	Base Period	13 month Avg Base
	Base Period	Base Periou November	December	January '07	February '0/ 443.073	443,623	415,535
	409,248	409,798	441,973 0	0	0	0	00
Common Stock	0	00	0	0	0	u 1 679 076 977	1,525,588,357
Treasury Stock Common Stock Subscribed	0	1 473,909,065	1,669,075,453	1,672,409,278	1,675,743,1U3 224 298 393	224,298,393	199,818,930
Additional Paid-In Capital	1,4/0,5/5,240 224,298,393	224,298,393	224,298,393	224,298,393 /14 340 581)	(14,340,581)	(14,340,581)	(23,911,858) 110 365 776
Retained Earnings	(14,340,581)	(14, 340, 581)	(14,340,581)	111,909,463	144,255,242	163,119,133	(55 711,811)
Accum. Other Comprehensive Inconne	(1,032,613)	19,311,927	02,033,040	(26,271,330)	(54,672,269)	(54,6/2,209)	1,765,564,880
Current real iver income		1.677.317,271	1,917,097,247	1,968,447,746	7,9/5,/20,900	2,181,563,864	2,183,124,878
Equity	7 102 446 478	2,182,094,317	2,181,941,525	2,181,772,624	2,101,000,000	34,632,449	180,449,681
Long-Term debt (including curr mat.)	210,199,657	271,578,039	203,095,407	94,240,204 4 244 468 654	4,176,100,355	4,214,121,539	4,129,139,430
Short Term Notes Payable - daily avg	4,073,555,821	4,130,989,627	4,302,134,100				
Total Capitalization							44.7%
	Equity %					-	55.3%
	LTD%						100.0%
	Total						

1 of 4

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

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Interim Period June '07	445,273			1,689,078,402	224,298,393	(14,340,581)	161,577,091	(83,178,817)	1,977,879,762	2,181,195,902	203,095,407	4,362,171,071	
Interim Period Mav '07	444,723	0	0	1,685,744,577	224,298,393	(14.340,581)	165,586,229	(83,178,817)	1,978,554,524	2,181,352,536	41,535,991	4,201,443,051	
Interim Period	444.173	0	0	4 682 A10 752	2010112001	224,230,000	100,010,010,010	154 672 269)	2 006 779 874	2,000,120,000	Z, 101,400,322	29,044,250 A 017 780 692	
		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

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

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 0	445,823 0	446,373 0	446,923 0	447,457 0	447,991 0	448,525 0 0
Treasury Stock Common Stock Subscribed Additional Paid In Canital	0 1,689,078,402	0 1,692,412,227	0 1,695,746,052	0 1,699,079,877	0 1,702,413,718	0 1,705,747,559 274 430 064	0 1,709,081,400 274 439 061
Additional Fature Capital Retained Earnings Accum. Other Comprehensive Income	224,298,393 (14,340,581)	224,298,393 (14,340,581)	224,298,393 (14,340,581)	224,298,393 (14,340,581) 464,024,647	2/4,439,061 (14,340,581) /1 147 705)	2/4,439,001 (14,340,581) 21,464,371	70,670,086
Current Year Net Income Dividends	161,577,091 (83,178,817)	161,404,467 (83,178,817)	161,3/0,075 (111,790,974)	(111,790,974)		(29,164,396) (29,164,396) 1 958 594 005	(29,164,396) 2 011,134,095
Equity	1,977,879,762	1,981,041,512	1,955,729,339	7 180 806 600	2 180 697 356	2.179.337.439	2,179,176,858
Long-Term debt (including curr mat.)	2,181,195,902	2,181,023,142 118,196.996	2,180,915,204 97,734,336	76,742,900	126,093,051	179,846,433	215,143,813
Snort Territ Notes Payable - Jaily avy Total Conitalization		4,280,261,650	4,234,378,879	4,217,174,790	4,268,602,357	4,311,111,818	4,400,404,700
	Test Period	Test Period	Test Period	Test Períod	Test Period	Test Period	Test Period
	January '08	February '08	March	April	May '08	June '08	10 IIIUIIII AVY
Common Stock	449,059	449,593	450,127	450,661 0	451,195 0	671,164 0	0
Treasury Stock	0				0	0	0
Common Stock Subscribed	1 710 41E 044	U 1 715 749 082	1 719 082.923	1.722.416,764	1,725,750,605	1,729,084,446	1,709,081,408
Additional Paid-In Capital	1,712,410,241	274 439 061	274,439,061	274,439,061	274,439,061	274,439,061	259,011,163
Retained Earnings	2/4,443,001 /14 340 581)	(14.340.581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)	(14,340,581)
Accurtt, Outlet Cotriptertensive incorrie Current Year Net Income	123,444,457	158,801,919	179,174,847	184,716,920	180,729,974	1/5,68U,521 /87 805 585/	(63 718 670)
Dividends	(29,164,396)	(58,432,924)	(58,432,924)	098,432,924)	2 079 224 670	2.077.509.591	2,024,314,042
Equity	2,067,242,842	2,076,666,150	2,100,373,400	2, 108, 249, 301	2 177 751 385	2.177.647.863	2,179,529,081
Long-Term debt (including curr mat.)	2,179,000,131	2,1/8,888,210	2,170,770,013	91.926.877	96,293,572	104,924,231	123,886,293
Short Term Notes Payable - daily avg	1/9,000,800 4.425,248,839	80,001,414 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 %					1	48.2% 51.8%

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

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100.0%

Total

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

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FY2011	2.410.480.782	2,361,291,012	149,414,109	4,921,185,903	50.5%	49.5%	100.0%
FY2010	2.287.524.382	2,322,671,964	167,014,158	4,777,210,504	49.6%	50.4%	100.0%
FY 2009	2.174.183.966	2,274,052,917	195,876,740	4,644,113,623	48.9%	51.1%	100.0%
FY 2008	2.063.802.570	2,276,087,447	102,987,188	4,442,877,205	47.6%	52.4%	100.0%
					Eauity %	LTD%	Total
	Equity	Long-Term debt (including curr mat.)	Short Term Notes Payable - daily avg	Total Capitalization			

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

	Base PeriodXForecasted Period Filing:XOriginalUpdated Per Reference No(s)			•••••	dule J-3 t 2 of 2 ess:
_ine No.	ISSUE	13 Mth Average Amount OUTSTANDING	Interest Rate	EFFECTIVE ANNUAL Cost	COMPOSITE Interest Rate
<u>vo.</u>	(A)	(B)	(C)	(D)	(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	(2,775,329)			
20	Total LONG-TERM DEBT	\$2,179,529,081		\$132,959,247	6.1
21					

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LMS-3	e J-2 of 2 COMBOSITE	Rate	(E=U/B)				<u>6.58%</u>		
EXHIBIT LMS-3	Schedule J-2 Sheet 2 of 2 Witness:	EFFECTIVE ANNUAL Cost	(D) \$000	6,913	429	806	8,148		
ooration, KY -00464 :HORT-TERM DEBT , 2008		Interest Rate	(C)	5.58%					
Atmos Energy Corporation, KY Case No. 2006-00464 .RAGE ANNUALIZED SHORT-TERM DEBT as of June 30, 2008		Amount OUTSTANDING	(B) \$000	123,886			123,886		arada rata for 2007.
AVER	Data:Base PeriodX Forecasted Period Type of Filing:OriginalXUpdated		(A)	Average SHORT-TERM DEBT (1)	COMMITMENT FEE (2)	COMMITMENT FEE (3)	Total SHORT-TERM DEBT	NOTES:	2007 is the forcertad average rate for 2007.
a si mat	Data:Bas Type of Filing:	vvurbah		4	7	с	4		

(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.

exhibit lms-3

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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.

с.	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

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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.

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

Common Stock Treasury Stock	Common Stock Subscribed Additional Paid-in Capital	Retained Earnings	Accum. Other Comprehensive Income	Current Year Net Income	Divídends	tuity	Long-Term debt (including curr mat.)	Short Term Notes Payable - daily avg	Total Capitalization	
Comr Treas	Comr	Retai	Accu	Curre	Divíđ	Equity	Long	Short	Total	

	Dec-04
Common Stock	396,3(
Treasury Stock	
Common Stock Subscribed	
Additional Pald-in Capital	1,393,249,89
Retained Earnings	142,029,45
Accum. Other Comprehensive Income	(31,675,47
Current Year Net Income	59,598,88
Dividends	(24,521,07
Equity	1,539,077,98
Long-Term debt (including curr mat.)	2,261,069,58
Short Term Notes Payable - daily avg	
Total Capitalization	

- 1,672,958,844 224,298,392 (19,272,007) 19,897,803 (26,264,447) 1,396,061,472 2,181,772,647 2,181,772,647 2,181,772,647	100,675,806 4,278,509,902
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	<u>Dec-05</u> 404,264	Jan-06 404,614	Feb-06 404,828	Mar-06 405,386	Apr-06 405,758	May-06 406,786	Jun-06 407,691	Jul-06 407,979	Aug-06 408,216	Sep-06 408,698
		\$ F	00							11
	1.434.044.310	1,440,932,413	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
	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	178,836,534
come	(26,138,590)	(28,815,022)	(45,700,615)	(29,574,752)	(32,320,463)	(35,584,806)	(35,840,144)	(17,061,925)	(30,578,213)	(43,850,361)
	71,026,899	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
	(25.429.048)		(50,933,257)	(50,933,257)	(50,933,257)	(76,559,265)	(76,559,265)	(76,559,265)	(102,275,352)	(102,275,352)
	1,632,744,369		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
iat.)	2,184,783,121 2	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
avg		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
)	1	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

	Dec-04 396,302	Jan-05 396,305	Feb-05 396,305	Mar-05 399,400	Apr-05 399,403	May-05 400,008	Jun-05 401,259	Jul-05 401,785	Aug-05 402,129	Sep-05 402,697
	1.393.249.894	1.395.902.743	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
	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
e Income	(31,675,475)		(22,719,595)	(17,770,273)	(24,172,172)	(26,278,233)	(21,286,578)	(18,408,187)	(10,698,132)	(3,340,581)
	59,598,882		121,337,453	148,101,292	154,796,752	149,543,928	152,587,148	152,486,359	146,452,148	135,784,729
	(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)
•	1,539,077,985	-	1,594,755,299	1,632,270,572	1,634,532,126	1,604,117,238	1,616,010,262	1,622,139,213	1,601,286,273	1,602,421,868
irr mat.) =	2,261,069,589	2,260,878,109	2,260,794,307	2,260,704,171	2,260,613,460	2,259,497,169	2,186,880,299	2,186,722,368	2,186,461,202	2,186,367,572
daily avg		26,440,323	325,893	•		5,857,258	3,000,000	10,569,355	23,514,032	36,963,333
,		3,875,048,918	3,855,875,499	3,855,875,499 3,892,974,743 3,895,145,585 3,869,471,665 3,805,890,561	3,895,145,585	3,869,471,665	3,805,890,561	3,819,430,936	3,819,430,936 3,811,261,507 3,825,752,772	3,825,752,772
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Atmos Energy Corporation, KY	Case No. 2006-00464	Capital Structure Summary	AG DR 1-7
Atmos E	Case N	Capital	AG DR

	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	•		•	•	ı	ı	•	,	•	
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	(834,334)	(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)	(47,615,294)	(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		148,594,355	49,708,621	1,390,323	•	•	•	•		•
Total Capitalization		1,926,892,595	1,837,518,519	,837,518,519 1,806,956,852	1,810,849,257	1,800,768,199	1,800,768,199 1,796,029,895	2,027,284,510	2.027,284,510 1,988,621,520	2,002,008,771
	l									a service of the serv
	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

Jun-03 Jul-03	105		727,686,237 731,924,134	06,141,846 106,141,846	(40,860,817) (40,726,627)	74,124,011 71,813,995	(39,893,290) (39,893,290)	827,453,093 829,515,667	874,094,869 873,663,071	16,729,167 16,895,161	,718,277,129 1,720,073,899
Mav-03	227,671		598,380,102 7	106,141,846 1	(41,487,796) (73,116,698	(39,893,290) (696,485,231 8	874,140,975 8	8,928,548	1,579,554,753 1,7
Apr-03	228,135		596,612,987	106,141,846	(42,187,596)	74,165,019	(26,168,282)	708,792,109	872,384,920	11,987,500	1,593,164,529
Mar-03	228,130		595,381,384	106,141,846	(42,178,731)	74,324,918	(26,168,282)	707,729,266	873,384,920	28,388,710	1,609,502,895
Feb-03	226,973		591,078,718	106,141,846	(42,033,037)	59,588,757	(26,168,282)	688,834,975	873,417,732	66,343,929	1,628,596,636
Jan-03	226,534		589,921,726	106,141,846	(41,755,292)	38,592,352	(12,541,857)	680,585,310	925,619,177	209,540,000	1,815,744,487
Dec-02	226,531		588,616,083	106,141,846	(41,428,507)	25,793,067	(12,541,857)	666,807,162.85	677,489,489		
	Common Stock	I reasury stock Common Stock Subscribed	Additional Paíd-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

738,179,224 106,141,846 (1,458,809) 71,887,889 (55,290,627) 887,516,915 877,516,915 873,262,701 74,890,000

733,828,294 106,141,846 (40,549,129) 67,778,942 (55,290,627) 812,164,627 813,309,461 31,956,452 31,956,452 1,717,330,848

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	10-020	20-1100	20-021	Mar-UZ	ZO-JOY	INIAY-UZ	ZO-UDC	20-102	ZN-BNA	zep-0z
Common Stock	205,144	205,392	205,622	206,216	206,480	206,672	207,235	207,238	207,782	208,386
Treasury Stock	•	•	•	•	,	•	1	•	•	•
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
Divídends	(12,071,826)	(12,071,826)	(24,198,515)	(24,198,515)	(24,198,515)	(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	1	184,345,097	122,472,929	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	1,320,635,431	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	R 1-7
Atmos Ene	Case No.	Capital Str	AG DR 1-7

Sep-01 203,964	- 489,947,586 83 154 235	83,154,235 (1,419,633) 56,090,257 /44 111 074)	583,864,435	713,093,797 155,172,400	1,452,130,633	Sep-00	159,768	306,886,795	83,240,189 2.265,348	35,918,471	(35,994,574) 392,475,997	380,764,275	221,335,833 994,576,105
Aug-01 203,557	- 487,803,801 83.164.235	63,154,235 (329,146) 62,327,310 (44 111 074)	589,047,783	715,194,279 119,603,871	1,423,845,933	Aug-00	158,213 (18,236)	304,819,771	83,737,018 2,096,767	40,046,911	(36,001,750) 394,838,694	382,860,446	189,782,452 967,481,592
Jui-01 203,276	- 487,026,393 83 154 236	62, 154,250 (196,488) 62,850,589 (32,314,407)	600,723,599	716,572,313 91,335,323	1,408,631,235	00-hit	158,975 -	303,815,592	83,240,188 2,285,227	37,455,854	(26,930,992) 400,024,842	384,020,770	2,509,677 786,555,290
Jun-01 202,995	- 485,872,481 83 154 236	63, 134,230 43,753 63,645,871 (32,344,407)	600,604,928	716,961,571 37,140,500	1,354,706,999	Jun-00	158,725 -	302,833,452	83,240,188 1,946,206	39,500,829	(26,930,992) 400,748,407	384,469,110	144,451,433 929,668,950
May-01 200,564	- 482,676,187 84 575 360	64,575,569 6,523 63,935,704 (32 314 408)	599,079,939	717,128,678 4,487,903	1,320,696,520	May-00	158,164 -	300,616,780	83,240,188 2,593,673	42,702,805	(26,930,992) 402,380,617	384,598,261	110,530,645 897,509,523
Apr-01 203,363	- 483,165,193 84 253 527	04,203,027 (538,559) 68,816,837 (20 566 930)	615,333,431	369,427,281 8,880,000	993,640,712	Apr-00	158,042	300,333,748	83,240,189 3,195,701	45,381,580	(17,915,627) 414,393,633	386,890,478	106,407,300 907,691,411
Mar-01 194,988	- 455,610,310 83 154 236	63, 134,230 (15,980) 67,045,615 (20 566 930)	585,422,238	369,985,737 76,261,548	1,031,669,523	Mar-00	157,912 -	300,053,149	83,240,189 2,753,228	43,897,011	412,185,862	387,017,628	138,363,645 937,567,134
Feb-01 194,528	- 453,571,809 83 154 236	60, 104,200 768,643 52,023,615 (20,566,930)	569,145,900	370,690,753 75,282,367	1,015,119,020	Feb-00	157,785 - -	299,623,303	117,122,165 2,037,128	36,696,945	(51,793,807) 403,843,519	387,114,304	170,148,172 961,105,996
Jan-01 194,421	- 453,133,069 83 154 236	03,124,230 (1,423,282) 39,366,882 (9 285 624)	565,139,702	370,765,493 124,107,839	1,060,013,034	Jan-00	157,661 - -	299,219,781	117,122,164 2,361,669	28,371,227	(42,807,099) 404,425,404	388,184,039	230,513,806 1,023,123,249
Dec-00 194,248	- 452,275,164 83 154 236	22,972,027 (2,891,291) 22,972,027 (9,285,624)	546,418,760	372,870,668		Dec-99	157,446.37 0 0	298,406,216.11	117,122,850.04 2,361,668.88	14,324,292.10	-42,807,099.20 389,565,374	388,334,189	
Common Stock Trassury Stock	Common Stock Subscribed Additional Paid-in Capital Betatined Farnions	retained camings Accum. Other Comprehensive Income Current Year Net Income Dividends	Equity	Long-Term debt (including curr mat.) Short Term Notes Payable - daily avg	Total Capitalization		Common Stock Treasury Stock Common Stock Subscribed	Additional Paid-in Capital	Hetained Earnings Accum. Other Comprehensive Income	Current Year Net Income	Equity	Long-Term debt (including curr mat.)	Short Term Notes Payable - daily avg Total Capitalization

	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00
Common Stock	157,446.37	157,661	157,785	157,912	158,042	158,164	158,725	158,975	158,213	159,76
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	306,886,75
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	83.240.18
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	2,265,34
Current Year Net Income	14,324,292.10	28,371,227	36,696,945	43,897,011	45,381,580	42,702,805	39,500,829	37,455,854	40,046,911	35,918,47
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)	(35,994,57
Equity	389,565,374	404,425,404	403,843,519	412,185,862	414,393,633	402,380,617	400,748,407	400,024,842	394,838,694	392,475,99
Long-Term debt (including curr mat.)	388,334,189	388,184,039	387,114,304	387,017,628	386,890,478	384,598,261	384,469,110	384,020,770	382,860,446	380,764,27
Short Term Notes Payable - daily avg		230,513,806	170,148,172	138,363,645	106,407,300	110,530,645	144,451,433	2,509,677	189,782,452	221,335,83
Total Capitalization		1,023,123,249	961,105,996	937,567,134	907,691,411	897,509,523	929,668,950	786,555,290	967,481,592	994,576,1

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

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 Common Stock Subscribed Additional Paid-in Capital Common Stock Treasury Stock

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

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 Treasury Stock Common Stock Subscribed Common Stock

Annual Average	-	•	1,471,169,355	189,327,732	(30,257,748)	118,962,360	(53,108,318)	1,696,503,083	2,183,807,548	248,661,896	4,128,972,528	
Dec-06 445 626 16	0 0	0	1,670,486,935.71	224,298,392.40	-29,770,986.27	81,260,753.57	-26,260,884.63	1,920,456,737	2,181,941,525	240,125,806	4,342,524,068	
Nov-06	410,430.47	0	1,474,824,024.95	224,298,392.40	-13,173,471.32	51,736,724.27	-26,260,884.63	1,711,835,222	2,182,044,316	393,379,333	4,287,258,872	
Oct-06	400,333.34 0	0	1,469,211,727.18	224,298,392.40	-24,941,381.15	32,719,137.36	0	1,701,696,829	2,183,446,478	376,837,452	4,261,980,759	

e c	•	•	65	97	55)	69	10)	1	81	20	58
Annual Average 400,505			1,415,523,065	150,523,397	(20,717,955)	111,062,169	(51,356,210)	1,605,434,971	2,220,459,481	66,979,207	3.892.873.658
<u>Dec-05</u> 404,264	•	•	1,434,044,310	178,836,534	(26,138,590)	71,026,899	(25,429,048)	1,632,744,369	2,184,783,121	303,849.194	4.121.376.684
<u>Nov-05</u> 403,759	•	•	1,430,867,713	178,836,534	(23,095,328)	36,076,399	(25,429,048)	1,597,660,028	2,184,928,534	236,930,933	4.019.519.495
<u>Oct-05</u> 402,948		1	1,428,326,540	178,836,534	(18,061,936)	16,404,815	•	1,605,908,901	2,186,273,350	156,300,161	3.948.482.412
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Atmos Energy Corporation, KY Case No. 2006-00464 Capital Structure Summary AG DR 1-7

	Oct-04	<u>Nov-04</u>	Dec-04	Annual Average
Common Stock	394,570	394,959	396,302	303,793
Treasury Stock	•	I	•	•
Common Stock Subscribed		•	,	•
Additional Paid-in Capital	1,374,912,086	1,389,408,534	1,393,249,894	956,645,708
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

Nov-03	257,396	•	•	738,954,622	122,539,108	(993,295)	9,493,535	(15,744,239)	854,507,127	870,579,575	150,293,333	1,875,380,035	
Oct-03	257,396	•	•	737,612,099	122,539,108	(1,459,521)	169,553	•	859,118,635	870,715,721	108,533,226	1,838,367,583	
	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	

	C
Common Stock	
Treasury Stock	
Common Stock Subscribed	
Additional Paid-in Capital	50
Retained Earnings	5
Accum. Other Comprehensive Income	4
Current Year Net Income	
Dividends	
Equity	57
Long-Term debt (including curr mat.)	39
Short Term Notes Payable - daily avg	1
Total Capitalization	1,40

•	669,982,096	109,925,830	(29,073,345)	51,553,034	(28,102,936)	774,527,870	861,535,586	74,791,483	1,710,854,939	Annual Average	208,432	,	ı	508,977,536	97,673,133	(13,694,698)	45,176,594	(25,253,216)	613,087,780	737,915,635	102,329,602	1,453,333,017	
•	743,591,641	122,539,108	(834,334)	29,540,708	(15,744,239)	879,351,884	867,900,009	173,321,774	1,920,573,667	Dec-02	226,531	•	,	588,616,083	106,141,846	(41,428,507)	25,793,067	(12,541,857)	666,807,163	677,489,489	320,562,258	1,664,858,910	
•	738,954,622	122,539,108	(993,295)	9,493,535	(15,744,239)	854,507,127	870,579,575	150,293,333	1,875,380,035	Nov-02	208,529	•	•	510,608,987	106,141,846	(41,746,099)	8,537,194	(12,541,857)	571,208,600	682,636,216	173,128,833	1,426,973,649	
•	737,612,099	122,539,108	(1,459,521)	169,553	•	859,118,635	870,715,721	108,533,226	1,838,367,583	Oct-02	208,390	•	,	509,439,313	106,141,846	(42,013,911)	1,003,813	-	574,779,451	688,402,883	142,390,323	1,405,572,657	

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

AG DR 1-7				
	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 Pavable - 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	,	•	(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	383,534,884
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.

Atmos Energy Corporation, KeY Case No. 2006-00464 AG DR 1-8 Page 1 of 1														
Actuals Major Property Groupings	Dec-99 \$	Jan-00 \$	Feb-00 \$	Mar-00 \$	Apr-00 \$	May-00 \$	۵0-nuL \$	Jul-00 \$	Aug-00 \$	Sep-00 \$	Oct-00 \$	Nov-00 \$	Dec-00 \$	13 Mth Avg \$
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
2 Production	831,727	831,726	831,726	831,726	831,726	831,726	831,726	831,726	832,588	832,503	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	6,598,596	6,598,596	6,598,596	6,604,616	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	22,993,649	23,072,530	23,049,817	23,040,725	23,040,725	22,962,309
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	164,557,570	159,551,149
6 General	38,314,877	38,314,877	38,314,877	38,314,877	38,314,877	36,619,261	36,619,261	36,619,261	36,399,381	36,253,890	36,259,742	36,281,205	35,797,124	36,999,663
7 Total KY only	224,774,904	224,994,554	225,479,330 226,119,313	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	231,001,604	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	63,620,292	63,620,292	64,629,907	68,344,367	68,344,367	68,344,367	64,587,923
9 Alloction 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%
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	10,637,599
11 Total KY Including Alloc.	235,779,564	235,779,564 236,173,036 236,774,281	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	241,977,710	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.

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Total Production Plant - LPG 26,117,903 27,103 37,103 312,1033 312,1033 317,103 317,103 317,103 317,103 317,103 317,103 317,103 317,503 317,501 910,5699 105,699 <td>26,1</td> <td></td> <td></td> <td></td> <td>001 001 11</td> <td></td> <td>2,817,456</td> <td>2,826,517</td> <td></td> <td></td>	26,1				001 001 11		2,817,456	2,826,517		
Total Production Plant-LPG 26,117,903 26,157 16,549 12,178 12,178 27,103 33,12,003 33,12,003 33,12,003 33,15,003 33,15,003 33,15,003 33,15,003 36,559 16,569	26,1					000 000 00		010 110 00		201100
Distribution Plant 75,823 75,5823 75,5823 75,5823 75,582 75,593 75,593 75,593 75,553 75,553 76,553					26,399,706	26,509,080	20,050,404	8/6,6/0,02	701/00/07	+/0'+1¢'07
Distribution Plant 75,823 75,823 374.00 Land & Land Rights 51,571 61,571 61,571 374.01 Land Rights 51,571 61,571 61,571 61,571 374.02 Land Rights 51,571 61,571 61,571 61,571 61,571 374.03 Land Rights 27,403 27,704 2,794 2,794 2,794 375.00 Structures & Improvements 312,033 312,033 3 375,01 810000 66,991 105,699 1 375.02 Land Rights 46,591 46,591 46,591 46,591 46,591										
374.00 Land K_Land Highls 53.6.25 73.6.25 374.01 Land Righls 51.5.71 61.5.71 61.5.72 374.02 Land Righls 145.459 22 374.03 Land Clipter 2.784 2.784 2.784 375.00 Structures & Improvements 312.033 3 3 375.01 Structures & Improvements 105.699 105.699 1 375.02 Land Rights 46.591 46.591 46.591		08 215	08 315 08 315		98.315	98.315	98.315	98.315	98.315	94.85
374.01 Lano 374.02 Land 374.02 Land Rights 374.02 Land Rights 375.00 Structures & Improvements 375.01 Structures & Improvements 375.02 Land Rights 375.02 Land Rights			51.571 51.571	71 51.571	51.571	51.571	51.571	51,571	51,571	51,571
74-XX2 Land Other 374.00 Land Other 375.00 Structures & Improvements 375.01 Structures & Improvements T.B. 105,699 105,699 1 375.02 Land Rights 46,591 105,699 1					244,565	244,565	244,565	244,565	244,565	229,318
375.00 Structures & Inprovements 312,033 312,033 3 375.01 Structures & Inprovements T.B. 105,699 105,699 1 375.02 Land Rights 46,591 46,591					2,784	2,784	2,784	2,784	2,784	2,784
375.01 Structures Amprovements T.B. 105,699 105,699 1 375.02 Land Rights 46,591 46,591 46,591	e	312,033 3	en	со С	312,033	312,033	312,033	312,033	312,033	312,033
375.02 Land Rights 46,591 46,591		_	-		105,699	105,699	105,699	105,699	105,699	105,699
	46,591 46,591		-	-		46,591	46,591	46,591	46,591	46,591
375.03 Improvements 375.03						4,005	4,005	4,005	4,005	4,005
376.00 Mains Cathodic Protection 9,432,000 9,504,743				-	10,240,388	10,286,037	10,321,636	10,354,800	10,392,599	10,029,188
376.01 Mains - Steel 63,098,753 6	-	-	0	Ű	64,463,609	64,743,824	64,960,754	65,162,353	65,393,130	54,078,064
376.02 Mains - Plastic 24,257,432 24,273,455 2	C I		CU.	~1		26,320,096	26,409,507	26,492,686	GZ1,18C,0Z	000', 190, 62
378.00 Meas & Reg. Sta. Equip - General 2,760,546 2,778,519						2,987,007	102,088,5	3,002,789	2/0/110/5	74/'976'7
379.00 Meas & Reg. Sta. Equip - City Gate 1,205,837 1,216,610						1,2//,515	GLG'//Z'L	GLG'//2'L	GIG'//2'1	101,002,1
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
380.00 Services 72,089,557 7	-					75,432,348	75,659,314	75,862,182	/6,110,916	CI8'821'4/
381.00 Meters 13,775,723						14,001,386	14,049,886	14,095,072	14,146,566	13,888,851
382.00 Meter Installations 33,983,058 34,116,918 3	Ċ				e	35,255,919	35,336,949	35,409,603	35,498,198	34,727,743
383.00 House Regulators 4,970,966 4,970,972	4	4	ŝ	ú	'n	5,108,074	5,125,768	5,142,253	5,151,039	5,043,023
384.00 House Reg. Installations 154,276 154,276						154,276	154,276	154,2/6	d/2,4cl	0/2'541
385.00 Ind. Meas. & Reg. Sta. Equipment 4,464,370 4,505,318 4,55	4,50	-	4,530,661 4,591,155	55 4,617,273	4,639,106	4,659,801 î	4,675,942	4,690,980	4,708,118	295,093,4 703 0
386.00 Other Prop. On Cust. Prem 5,693 5,693	5,693 5,693	5,693	5,693	0				>	-	20'2

Atmos Energy Corporation, KY Case No. 2006-00464 In tin Service by Accounts and SubAcc

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

AG DR1-9A													S	Witness: Tom	Tom Petersen
lina		Actual		Actual	Actual			Actual P	Projected	Projected Nov-06	Projected F Dec-06	Projected Jan-07	Frojected Feb-07		Average
No.		Mar-06	Apr-06		Jun-06	Jul-06	Aug-up		001.00						s
Acct. No. <i>F</i>	Account Title														
															000.02
1	General Plant		20102	24 303	71 303	71.393	71,393	71,393	71,393	71,393	71,393	21,393	71,393	71,393 cr oc i	/U/SUU
2 389.00 1	Land & Land Rights	68,187	00,107	000'1 /	65 054	65,954	65,954	65,954	65,954	65,954	65,954	65,954	65,954	+CA'CO	402'00
3 390.01	Structures Frame	65,954	408,00 169	103 50R	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	096'YAL	774 260
4 390.02	Structures & improvements	182,162	182,102	090 124	050'001	774 269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	1/4,203	202,411
5 390.03	Improvements	774,269	774,269	14,209	14,203	14.251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	14,251	13,868
6 390.04	Air Conditioning Equipment	11,894	11,894	162'41	102,11	1 035 348	1 935.348	1.935,348	1,937,884	1,929,366	1,930,824	1,931,391	1,932,236	1,933,645	1,934,000
7 390.09	Improvement to leased Premises	1,935,348	1,935,348	1,935,345	1,503,040	0 603 132	2.623.132	2,642,313	2,633,812	2,623,932	2,614,585	2,604,539	2,594,711	2,585,327	2,60,801,2
8 391.00	Office Furniture & Equipment	3,223,924	3,223,924	004"+80'2	20102012	1 320	1.320	1,320	1,296	1,271	1,247	1,223	1,199		+00'1
9 391.02	Remittance Processing Equip	2,775	G//'7	020,1	121 016	131 816	131.816	131,816	131,027	130,238	129,449	128,661	127,872		220,101
10 391.03		179,141	1/9,141	131,010	536.420	536.420	536,420	536,420	534,601	532,782	530,963	529,144	527,325		012,UCC
11 392.00	Transportation Equipment	645,501	100,040	10010	21 941	21.941	21,941	21,941	21,584	21,228	20,872	916,02	20,100		100 165
12 392.01	Trucks	43,313	43,313	110,071	118,632	118.632	118,632	118,632	118,168	117,703	117,239	116,775	116,311		4 074
		146,473	A 250	4 250	4.250	4,250	4,250	3,934	3,929	3,924	3,919	3,913			1 668.225
		0 173 371	2.173.371	1.589,199	1,595,317	1,595,653	1,595,653	1,595,630	1,585,866	1,576,101	1,500,337	2/0'0000'1		3.125	3,125
		3 195	3.125	3,125	3,125	3,125	3,125	3,125	3,125	621'6	0,120	0110 025 011			247,306
16 396.00	Power Operated Equipriment	301.855	301,855	239,376	239,376	239,376	239,376	239,376	238,335	662,162 AAT 070	202'002	279.799			278,287
	Dachhoos	303,039	303,039	274,689	274,689	274,689	274,689	2/4,089	117'4/7	771,00	30.053	38.628			43,558
18 390.04	Dacklors	65,793	65,793	40,326	40,326	40,326	40,326	40,325	208'85	2 653.167	2.656.814	2,656,814	2,656,814	2,6	2,649,915
	Communication Equipment	2,553,736	2,553,888	2,667,922	2,667,802	2,667,802	100'0/0'7	000,500,2	001'120'3		3,338	3,338			3,338
	Communication Equipment - Mobile Radio	3,338	3,338	3,338	3,338	3,338	00000	11 435	41 432		41,432	41,432			41,432
22 397.02	Communication Equipment - Fixed Radios	41,432	41,432	41,432	41,432	41,432	312 236	312.236	312,236		312,236	312,236			312,236
		312,236	312,236	312,236	312,230	9 610 NG2	2.624.299	2,850,542	2,850,542	2	2,850,542	2,850,542		ณ์	2,704,585
24 398.00	Miscellaneous Equipment	2,379,905	214,893,415	110'01C'7	AD R67	40.867	40,867	40,867	40,867		40,867	40,867	40,867		
		40,867	40,807	100,040 066 761	066 746	968.284	983,528	999,555	1,048,820		-	*	1,112,033	1,130,400 End 725	
		906,600	200,002	503,254	593.277	593,639	607,693	593,636	595,339						
		062,290	200,000	608.912	712.735	723,945	723,945	725,506	725,506	2	-	-			
		/00,1/0	56 Q64	56.964	56.964	56,964	56,964	56,964	56,964						
		+06'0C	60 21B	60.318	60.318	60,318	60,318	60,318	60,318					Y	
		00,310	010'00	3 569 563	3.643.814	3,647,300	3,653,444	3,816,558	3,851,504	e	n	4	đ	r	
		3,4/8,010	0,479,057	490 566	491.598	489,501	494,874	495,635	499,264				۲	-	g
		040,124 6 c 4 c 076	6 810 821	6.894.145	6.895.765	6,916,361	6,924,204	6,918,293	7,059,257	2'	7,	7,15/,408	-		
		0,040	134.588	134,588	134,588	134,588	134,588	134,588	134,588		133,919		-	-	-
34 399.09 35 300.24	19 Other Lang, Property - Application Souther A Other Tano Property - General Startup Co	1,297	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	1,297,650	nca'/87'1				1	
36		20 653 178	29.996.621	29,008,888	29,183,378	29,218,809	29,281,373	29,700,539	29,912,569	3 29,730,676	5 29,964,529	30,354,201	30,406,642	2 30,496,265	
37	lotal General Plant									306.071.534	4 307 415 137	7 308.631,103	3 309,441,170	0 310,419,111	1 303,189,094
38	Total Direct	296.284.244	297,198,102	297,119,797	299,589,452	300,264,748	300,537,622	303,413,373	000'7/0'C00	00110000					

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 onginal filing.
 All Intangble 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 6.60% and Div 91 at 36.78%.

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

2,353 83,422 3,492 47,163 528,218 198,469 531,954 1,694,833 54,614 178,501 209,458 848,842 242,482 164,849 159,811 23,138 144,554 62,814 2,113,527 178,530 76,480 119,853 907,486 261,127 4,682 4,700 408,053 604,386 44,369 Witness: Tom Petersen Actual Jan-07 159,811 23,138 144,554 62,814 531,954 1,694,833 178,530 54,614 178,501 209,458 848,842 242,482 164,849 2,353 83,422 3,492 47,163 528,218 198,469 44,369 907,486 2,113,527 76,480 119,853 4.700 408,053 604,386 261,127 4,682 Page 1 of 3 Dec-06 Actual 178,501 209,458 848,047 288,851 243,119 243,119 2,353 83,422 3,492 47,163 528,218 198,469 44,369 907,486 23,138 144,554 62,814 2,113,527 531,954 1,694,833 178,530 54,614 76,480 119,853 159,811 408,053 4,682 4,700 261,127 604,386 Nov-06 Actual 159,811 23,138 144,554 62,814 2,113,527 178,501 209,458 837,736 288,851 243,119 531,954 1,694,833 76,480 119,853 2,353 83,422 3,492 47,163 528,218 198,469 44,369 907,486 261,127 4,682 4,700 178,530 54,614 408.053 604,386 Actual Oct-06 54,614 178,501 209,458 546,780 288,851 243,119 159,811 23,138 144,554 62,814 2,113,527 531,954 1,694,833 178,530 76,480 119,853 2,353 83,422 3,492 47,163 528,218 198,469 44,369 907,486 261,127 4,682 408.053 604,386 4,700 Actual Sep-06 209,458 546,780 288,851 243,119 159,811 23,138 144,554 1,694,833 178,530 54,614 178,501 2,353 83,422 3,492 47,163 528,218 198,469 44,369 907,486 531,954 76,480 604,386 261,127 4,700 408,053 4,682 62,814 2,113,527 Aug-06 Actual 178,501 209,458 546,780 288,851 531,954 1,694,833 2,353 83,422 3,492 47,163 528,218 198,469 44,369 23,138 144,554 178,530 54,614 243,119 76,480 119,853 907,486 4,700 62,814 2,113,527 408,053 604,386 261,127 4,682 159,811 Actual Jul-06 209,458 546,780 288,851 23,138 62,814 178,530 54,614 243,119 2,353 83,422 3,492 47,163 528,218 198,469 44,369 907,486 144,554 531,954 178,501 76,480 119,853 4,700 2,113,527 1,694,833 261,127 4,682 159,811 408,053 604,386 Jun-06 Actual 209,458 546,780 178,530 54,614 243,119 76,480 119,853 2,353 83,422 3,492 47,163 528,218 198,469 907,486 261,127 4,682 23,138 144,554 62,814 531,954 694,833 178,501 604,386 44,369 4,700 159,811 2,113,527 288,851 408.053 May-06 Actual 209,458 546,780 243,119 76,480 119,853 2,353 83,422 47,163 528,218 198,469 907,486 261,127 4,682 144,554 62,814 531,954 ,694,833 178,530 54,614 178,501 288,851 604,386 3,492 4.700 159,811 23,138 2,113,527 408,053 44,369 Actual Apr-06 159,811 23,138 144,554 62,814 76,480 119,853 528,218 198,469 907,486 261,127 4,682 2,113,527 531,954 178,530 54,614 178,501 209,458 546,780 243,119 2,353 83,422 3,492 47,163 604,386 4,700 ,694,833 288,851 408,053 44,369 Actual Mar-06 360.10 Land 560.20 Righls of Way 351.00 Structures and Improvements 351.03 Means Ration Equipment 351.03 Means Reg. Sta. Structues 351.04 Other Structures 352.01 Wells NRghts of Way 352.01 Wells Construction Total Natural Gas Production Plant 331.00 Production Gas Wells Equipment 354.00 Compressor Station Equipment 332.02 Tributary Lines 334.00 Field Meas. & Reg. Sta. Equip 336.00 Purification Equipment SubAccount Titles Natural Gas Production Plant Account / 301.00 Organization 302.00 Franchises & Consents 303.00 Misc Intangible Plant 355.00 Meas & Reg. Equipment 356.00 Purification Equipment Producing Leaseholds Total Intangible Plant Well Equipment 325.40 Rights of Ways Storage Rights Tributary Lines intangible Plant Storage Plant Cushion Gas Leaseholds Field Lines 332.01 Field Lines 352.10 352.11 353.02 352.02 352.03 353.01 325.20 Acct. AG DR1-9B S Line - N ო 4

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6,878,416

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Total Storage Plant

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

Unit Anual	AG DR1-9B	1-9B										6.3	Page 2 of 3 Witness: Tom	Jom Petersen
Acct. No. Account Title Inansmission Plant 365.10 Land 365.20 Rights of Way 365.00 Maris Structures & Improvements 365.00 Maris Structures & Improvements 365.00 Maris Structures & Improvements 365.00 Maris Stelel 367.01 Maris - Stelel 374.00 Land & Land Rights 374.00 Land Rights 375.01 Structures & Improvements 375.01 Structures & Improvements 375.00 Maris Cathodic Protection 375.01 Structures & Improvements 375.00 Maris Cathodic Protection 375.00 Maris Cathodic Protection 375.00 Maris Cathodic Protection 375.00 Maris Cathodic Protection 375.00 Maris Cathodic Protection 376.01 Maris Stelel 379.00 Meres & Reg. Sta. Equipment T.b. 378.00 Meres & Reg. Sta. Equipment 378.00 Meres & Reg. Sta. Equipment 378.00 Meres & Reg. Sta. Equipment 378.00 Mores & Reg. Sta. Equipment 378.00 Meres & Reg. Sta. Eq	ġġ			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		Actual	Actual
Acct. No. Account Title No. Account Title Transmission Plant 365.10 Land 365.10 Land 365.00 Rights of Way 365.03 Other Structures & Improvements 365.03 Other Structures & Improvements 365.01 Marns - Steel 377.00 Mars Steel 373.00 Land A Land Rights 374.01 Land 374.01 Land 374.02 Land Rights 374.01 Land 374.01 Land 375.01 Structures & Improvements 375.01 Structures & Improvements 375.01 Structures & Improvements 375.01 Structures & Improvements 375.01 Structures & Improvements 375.00 Mars - Flastic 376.00 Mars - Flastic 376.00 Mars - Flastic 376.00 Mars - Flastic 376.00 Mars - Flastic 378.00 Mars - Reg. Sta. Equip - General 378.00 Mars - Reg. Sta. Equip - General 378.00 Mars - Reg. Sta. Equip - General 378.00 Mars - Steel 378.00 Mars - Reg. Sta. Equip - General 378.00 Mars - Flastic 378.00 Mars - Reg. Sta. Equip - General 378.00 Mars - Flastic 378.00 Mars - Steel 378.00 Other Prop. On Cust. Prem	No Clife			Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07
Acct. No. Account Title 365.10 Land 365.20 Rights of Way 365.20 Rights of Way 365.00 Marns Cathodic Protection 365.01 Marns Sheel 369.01 Marns Sheel 369.01 Marns Sheel Total Production Plant - LPG Total Production Plant 374.00 Land Rand Rights 374.00 Land Rand Rights 374.00 Land Rights 374.01 Land 374.00 Land Rights 374.01 Land 374.01 Land 377.01 Marns Sheel 375.02 Marns Alery Ski. Equip-refer 376.00 Marns Catholic Protection 376.00 Marns Regu Installations 385.00 House Reg. Installations 385.00 House Reg. Installations 385.00 House Reg. Installations 385.00 House Reg. Installations														
 No. Account Ittle Jitansmission Plant 365.10 Land 365.20 Riphis of Way 366.03 Shructures & Improvements 369.01 Manis Shructures & Improvements 369.01 Manis Shructures & Improvement 379.00 Manis Shructures & Improvement 379.00 Manis Shructures & Improvements 379.00 Land & Land Rights 374.01 Land A Land Rights 375.03 Improvements 375.03 Improvements 375.00 Manis Sheel 375.00 Manis Scheids Protection 375.00 Manis Scheids 376.00 Manis Scheids 378.00 Manis Scheids 385.00 Other Prop. On Cust. Prem 														
Transmission Plant 365.10 Land 365.20 Hights of Way 365.20 Structures & Improvements 365.00 Marins Structures & Improvements 365.01 Marins Structures & Improvements 365.01 Marins Structures & Improvements 365.01 Marins Structures & Improvements 369.01 Means & Reg. Equipment 371.01 Land 274.00 Land & Land Rights 374.01 Land 374.01 Land & Land Rights 374.01 Land & Land Rights 374.01 Land & Land Rights 375.01 Structures & Improvements 375.02 Land Rights 375.03 Improvements 375.04 Marins - Steel 375.00 Meas & Reg. Sta. Equip- General 375.00 Meas & Reg. Sta. Equipment 375.00 Meas & Reg. Sta. Equipment 376.00 Meas & Reg. Sta. Equipment 376.00 Meas & Reg. Sta. Equipment 376.00 Meas & Reg. Sta. Equipment 378.00 Meas & Reg. Sta. Equipment 386.00 Other Prop. On Cust. Prem	I		Account Title											
 365.10 Land 365.20 Rights of Way 365.20 Rights of Way 365.00 Marns Structures & Improvements 365.00 Marns Structures & Improvements 369.00 Means & Reg. Equipment 370.00 Means & Reg. Equipment 373.00 Land & Land Rights 374.00 Land & Land Rights 374.00 Land Rights 374.00 Land Rights 374.00 Land Rights 374.00 Land Rights 375.00 Structures & Improvements 375.00 Structures & Improvements 375.00 Structures & Improvements 375.00 Mains Catholic Protection 375.00 Mains Catholic Protection 375.00 Meas & Reg. Sta. Equipment T.b. 375.00 Meas & Reg. Sta. Equipment T.b. 376.00 Meas Reg. Sta. Equipment T.b. 385.00 House Reg. Installations 386.00 Other Prop. On Cust. Prem 	-	н	Fransmission Plant				020 020	010.00	020.00	020.90	020 30	020 90	06.070	06 070
 365.20 Rights of Way 366.20 Situctures & Improvements 366.00 Other Structures & Improvements 367.01 Mans - Steel 369.01 Mans - Steel 369.01 Mans - Steel 374.00 Land & Land Rights 374.00 Land & Land Rights 374.01 Land Brights 374.01 Land A Land Rights 374.02 Land Rights 374.03 Land Rights 374.01 Land A Land Rights 374.01 Land A Land Rights 374.03 Land Rights 375.00 Mans - Steel 375.00 Mans - Steel 375.00 Mans - Steel 375.00 Mans - Steel 375.00 Meas & Reg. Sta. Equipment T.B. 379.00 Meas R Reg. Sta. Equipment T.B. 385.00 Other Prop. On Cust. Prem 	2	365.10 L	and	26,970	26,970	26,970	26,970	26,970	26,970	20/6,02	0/6'97	0/6'07	016'02	010,000
366.02 Structures & Improvements 367.00 Manre Structures & Improvements 367.00 Manre Structues 369.00 Meas. & Reg. Equipment 369.00 Meas. & Reg. Equipment 374.00 Land & Lam Rights 374.00 Land & Lam Rights 374.00 Land & Lam Rights 374.00 Land & Lam Rights 374.00 Land B Improvements 375.00 Structures & Improvements 375.00 Structures & Improvements 375.00 Inter Rights 375.00 Meas. & Reg. Sta. Equipment T.B. 376.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 376.00 Meas & Reg. Sta. Equipment T.D. 378.00 Meas & Reg. Sta. Equipment T.D. 386.00 Meter Regulations 386.00 Other Prop. On Cust. Prem	б	365.20 F	Rights of Way	812,196	812,196	812,196	812,196	812,196	812,196	838,245	839,932	839,932	839,932	539,932 57 406
366.03 Other Structues 87.00 Manis Structues 869.00 Manis Stelle 869.00 Mass. & Reg. Equipment 369.00 Meas. & Reg. Equipment Total Production Plant - LPG Total Production Plant - LPG Total Total Land Rights 374.02 Land Rights 374.02 Land Rights 374.03 Land Rights 374.03 Land Rights 375.01 Structures & Improvements 375.01 Structures & Improvements 375.01 Structures & Improvements 375.01 Structures & Improvements 375.01 Structures & Improvements 375.02 Land Rights 375.01 Structures & Improvements 375.01 Marins - Stell 376.00 Mains Catholic Protection 376.00 Mains - Reg. Sta. Equipment T.b. 382.00 Mease Reg. Sta. Equipment T.b. 385.00 House Reg. Installations 386.00 Other Prop. On Cust. Prem	4		Structures & Improvements	214,065	214,065	214,065	214,065	214,065	214,065	214,065	55,387	195,55	d04,7d	004'/C
 367.00 Marns Cathodic Protection 587.01 Marns Steel 589.01 Maans Steel 589.00 Meass & Fleg. Equipment 704al Production Plant - LPG Distribution Plant 374.00 Land & Land Fights 374.01 Land 374.01 Land Hights 374.01 Land Hights 374.01 Land Hights 374.01 Land Hights 374.01 Land Grant Plant 375.02 Land Fights 375.03 Improvements 375.00 Mains Cathodic Protection 375.01 Mains - Steel 375.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 378.00 Meass & Fleg. Sta. Equipment T.b. 389.00 Mease Reg. Sta. Equipment T.b. 385.00 House Fleg. Installations 386.00 Other Prop. On Cust. Prem 	ŝ		Other Structues	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	67,154	6/,154
 367.01 Marns - Steel 369.01 Meas. & Reg. Equipment 379.00 Meas. & Reg. Equipment Total Production Plant - LPG Distribution Plant 374.00 Land & Land Rights 374.01 Land & Land Rights 374.01 Land A Land Rights 374.01 Land A Land Rights 374.01 Land A Land Rights 374.02 Land Rights 374.03 Land Rights 374.01 Land A Land Rights 375.00 Structures & Improvements 375.01 Marns - Steel 375.01 Marns - Steel 375.01 Marns - Steel 375.00 Meas & Reg. Sta. Equipment T.b. 379.00 Meas & Reg. Sta. Equipment T.b. 385.00 House Reg. Installations 385.00 Other Prop. On Cust. Prem 	9	367.00 N	Mains Cathodic Protection	403,856	403,856	406,111	406,111	406,111	406,111	406,111	406,111	406,111	402,288	402,288
369.00 Meas. & Reg. Equipment 369.01 Meas. & Reg. Equipment Total Production Plant - LPG Distribution Plant 374.00 Land & Land Rights 374.00 Land & Land Rights 374.00 Land & Land Rights 375.00 Structures & Improvements 375.00 Structures & Improvements 375.00 Mains Cathodic Protection 376.00 Mains Cathodic Reg. Sta. Equipment T.B. 379.05 Meas & Reg. Sta. Equipment T.D. 389.00 Meter Regulations 385.00 Inture Reg. Installations 385.00 Other Prop. On Cust. Prem	7		Mains - Steel	21,639,420	21,639,420	21,639,420	21,639,120	21,639,120	21,639,120	21,638,077	21,638,077	21,638,077	21,038,077	646'66/'17
 369.01 Meas. & Reg. Equipment Total Production Plant - LPG Distribution Plant 374.00 Land & Land Rights 374.00 Land & Land Rights 374.01 Land Mights 374.02 Land Rights 375.00 Structures & Improvements 375.01 Structures & Improvements 375.01 Structures & Improvements 375.02 Land Rights 375.03 Improvements 375.01 Structures & Improvements 375.00 Mains - Steel 376.00 Mains - Steel 376.00 Mains - Steel 378.00 Meas & Reg. Sta. Equipment T.b. 380.00 Services 383.00 House Reg. Ista. Equipment 386.00 Other Prop. On Cust. Prem 	80	369.00 A	Meas. & Reg. Equipment	185,854	185,854	185,854	185,854	185,854 7 766 760	185,854 7 7 cc 7 c 0	185,854 9 766 369	185,854 2 766 369	766,368	247,994	241,994 2 704 229
Total Production Plant - LPG Distribution Plant 374.00 Land & Land Rights 374.00 Land Rights 374.00 Land Rights 374.00 Land Rights 375.00 Shructures & Improvements 375.00 Shructures & Improvements 375.00 Mains Cathold: Protection 375.00 Mains Cathold: Protection 375.00 Mains - Steel 375.00 Mains - Steel 377.00 Mains - Steel 379.00 Meas & Reg. Sta. Equip - Crity Gate 379.00 Meas & Reg. Sta. Equip - Crity Gate 379.00 Meas & Reg. Sta. Equip - Crity Gate 379.00 Mears Reg. Sta. Equip - Crity Gate 379.00 Mears Reg. Sta. Equip - Crity Gate 379.00 Mears Reg. Sta. Equipment T.b. 385.00 House Reg. Installations 385.00 House Reg. Installations 386.00 Int. Meas. & Reg. Sta. Equipment	6	369.01 h	Meas. & Reg. Equipment	2,766,368	2,766,368	2,/66,368	2,/100,308	200'00/72	2,100,300	2,100,000	000'00 / 7	00000112	E11011EF3	41/ 01/14
Diatribution Plant 374.00 Land & Land Rights 374.00 Land & Land Rights 374.00 Land Gipts 374.00 Land Other 375.00 Structures & Improvements 375.00 Structures & Improvements 375.00 Improvements T.B. 375.00 Mains Cathodic Protection 375.00 Mains Cathodic Protection 375.00 Mains - Steel 379.00 Meas & Reg. Sta. Equip - City Gate 379.00 Meas & Reg. Sta. Equip - City Gate 379.00 Meas & Reg. Sta. Equip - City Gate 379.00 Meas Reg. Sta. Equip - City Gate 379.00 Meas & Reg. Sta. Equip - City Gate 385.00 House Reguitators 385.00 House Reguitators 385.00 House Reguitators 386.00 Ind. Meas. & Reg. Sta. Equipment 386.00 Ind. Meas. & Reg. Sta. Equipment	2;	F	fatt Destruction Direct - 1 DC	26 117 003	26 117 OU3	26 120 158	26.119.858	26.119.858	26.119.858	26,144,864	25,987,872	25,987,872	25,984,049	26,145,921
Distribution Plant 374.00 Land & Land Rights 374.00 Land & Land Rights 374.02 Land Hights 375.00 Structures & Improvements 375.01 Structures & Improvements 375.03 improvements 375.00 Mains Catholic Protection 376.01 Mains - Steel 376.00 Mains Catholic Protection 376.00 Mains Catholic Protection 376.00 Mains - Plastic 379.00 Meas & Reg. Sta. Equipment T.b. 387.00 Meas & Reg. Sta. Equipment T.b. 385.00 House Regulators 385.00 House Regulators 386.00 House Regulators 386.00 Other Prop. On Cust. Prem	= :			000'11'07										
 274.00 Land & Land Rights 274.00 Land & Land Rights 374.01 Land & Land Rights 375.00 Land Rights 375.00 Structures & Improvements 375.01 Structures & Improvements 375.02 Land Rights 375.03 Improvements 375.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 378.00 Meas & Reg. Sta. Equip-General 379.05 Meas & Reg. Sta. Equip-General 379.00 Meas & Reg. Sta. Equipment T.b. 380.00 House Reguitors 385.00 House Reg. Installations 386.00 Other Prop. On Cust. Prem 	2													
374.00 Larlu caru angins 374.00 Lard Rights 374.02 Lard Rights 375.01 Structures & Improvements 375.00 Structures & Improvements 375.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 378.00 Mains Cathodic Protection 378.00 Meas Reg. Sta. Equipment T.b. 389.00 Meas Reg. Sta. Equipment T.b. 386.00 Other Prop. On Cust. Prem	23		Distruction Fight	75, 823	75 823	98.315	98.315	98.315	98.315	98,315	98,315	98,315	98,315	98,315
 34:0.01 Land 37:4.02 Land Rights 37:4.02 Land Rights 37:5.01 Structures & Improvements T.B. 37:5.03 Improvements & Improvements T.B. 37:5.03 Improvements 37:5.03 Improvements 37:5.01 mprovements 37:5.02 marks Flep Statel 37:6.00 Marks Flep Statel 37:9.00 Meas & Fleg Statel 38:0.00 House Fleguintons 385:00 Ind. Meas. & Reg. Stategument 385:00 Other Prop. On Cust. Prem 	± ;		בבוע מירמות הוטוווט	E1 E71	51 571	51 571	51.571	51.571	51.571	51.571	51,571	51,571	51,571	51,571
 34.0.0. Lanor rights 374.0.0. Lanor rights 375.00. Shructures & improvements 375.01. Structures & improvements 375.02. Land Rights 375.03. Improvements 375.00. Mains Catholic Protection 375.00. Mains - Steel 375.00. Mains - Steel 375.00. Meas & Reg. Sta. Equip - City Gate 379.00. Meas & Reg. Sta. Equipment T.b. 380.00. Services 385.00 House Regulators 386.00 Other Prop. On Cust. Prem 	ចុះ	1 10.4/6		145 450	145 450	244 565	244 565	244.565	244.565	244.565	244,565	244,565	244,565	244,565
 34.30. Land Universe & Improvements 375.00. Structures & Improvements 375.01. Structures & Improvements 375.02. Land Rights 375.03. Improvements 375.00. Mains Catholic Protection 376.00. Mains Steel 376.00. Meas & Reg. Sta. Equip - General 379.00. Meas & Reg. Sta. Equipment T.b. 380.00. Stervies 385.00. House Reg. Installations 386.00. Other Prop. On Cust. Prem 	<u>e</u> :	3/4.02		NOT 0	YOL G	AB7 C	0 784	2 784	2 7R4	2.784	2.784	2.784	2.784	2,784
375.01 Structures & Improvements 375.02 Land Rights 375.02 Land Rights 375.03 Improvements 376.00 Mains Catholic Protection 376.00 Mains Steel 376.00 Mains Steel 378.00 Mains Flestic 379.05 Meas & Reg. Sta. Equipment T.b. 389.00 Meas Reg. Sta. Equipment T.b. 389.00 Meas Regulations 385.00 House Reg Installations 385.00 Inter Prop. On Cust. Prem	11			313 032	319 033	312 033	312 033	312.033	312.033	312.033	312,033	312,033	313,422	313,422
 37-5.01 Structures at mippoventeruls 1.0. 375.02 Land Flights 376.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 376.00 Mains Steel 376.00 Mains Steel 378.00 Meas & Reg. Sta. Equip-General 379.00 Meas & Reg. Sta. Equipment T.b. 380.00 Services 381.00 Meters 385.00 Intic Reg. Installations 385.00 Other Prop. On Cust. Prem 	8		Structures & Improvements	105 600	105 600	105,600	105,699	105,699	105.699	105.699	105.699	105,699	104,309	104,309
375.03 Improvements 375.03 Improvements 376.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 376.00 Mains Cathodic Protection 378.00 Meas A Feg. Sta. Equip - City Gate 379.00 Meas A Feg. Sta. Equipment T.b. 380.00 Net Reg. Sta. Equipment T.b. 383.00 House Regulations 385.00 House Regulations 385.00 Inti. Meas. & Reg. Sta. Equipment 385.00 Other Prop. On Cust. Prem	61			46.501	46.501	46.591	46.591	46.591	46.591	46,591	46,591	46,591	46,591	46,591
375.00 Maints Catholic Protection 376.00 Maints Catholic Protection 376.00 Maints - Steel 376.00 Maars & Reg. Sta. Equip - General 379.00 Meas & Reg. Sta. Equip - City Gate 379.00 Meas & Reg. Sta. Equipment T.b. 380.00 Services 383.00 House Reg. Installations 385.00 House Reg. Installations 386.00 Other Prop. On Cust. Prem	25			4 005	4.005	4.005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005
376.01 Mains - Steel 376.01 Mains - Steel 376.02 Mains - Steel 379.00 Meas & Reg. Sta. Equip - City Gate 379.05 Meas & Reg. Sta. Equipment T.b. 380.00 Services 381.00 Meters 382.00 House Regulators 385.00 House Regulators 386.00 Other Prop. On Cust. Prem	5 6			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
376.02 Mains - Plastic 376.02 Mains - Plastic 379.00 Meas & Heg, Sta. Equip - General 379.05 Meas & Heg, Sta. Equipment T.b. 380.00 Services 381.00 Meters 382.00 House Regulations 385.00 House Regulations 385.00 House Regulations 385.00 Other Prop. On Cust. Prem	3 8			63.074.298	63.098.753	62,963,712	63,696,886	63,741,252	63,736,706	63,811,974	63,763,043	63,761,092	64,172,888	64,235,417
375.00 Meas & Rep. Sta. Equip - General 379.00 Meas & Rep. Sta. Equip - General 379.05 Meas & Rep. Sta. Equipment T.b. 380.00 Services 381.00 Meter Installations 382.00 Meter Installations 385.00 Intic Meas. & Rep. Installations 385.00 Other Prop. On Cust. Prem	240	376.02		24.257.432	24,273,455	24,437,877	25,172,321	25,224,365	25,366,130	25,937,622	25,805,665	25,813,607	25,816,169	25,965,919
379.00 Mears & Reg. Sta. Equip - City Gate 379.05 Mears & Reg. Sta. Equipment T.b. 380.00 Services 381.00 Meters 382.00 Meter Installations 383.00 House Reg. Installations 385.00 Inti. Mears & Reg. Sta. Equipment 385.00 Other Prop. On Cust. Prem	5 8	378.00		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
379.05 Meas & Reg. Sta. Equipment T.b. 380.00 Services 381.00 Meters 382.00 Meter Installations 382.00 House Reg litations 384.00 House Reg. Installations 385.00 Inf. Meas. & Reg. Sta. Equipment 385.00 Other Prop. On Cust. Prem	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	1,277,579	1,277,579	1,298,759	1,298,609
380.00 Services 381.00 Meters 382.00 House Installations 383.00 House Regulators 385.00 House Regulators 385.00 Ind. Meas. & Reg. Sta. Equipment 386.00 Other Prop. On Cust. Prem	27	379.05	Meas & Red. 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	1,615,033	1,615,033
381.00 Meters 382.00 Meter Installations 383.00 House Regulations 383.00 House Reg. Installations 385.00 Ind. Meas. & Reg. Isa. Equipment 386.00 Other Prop. On Cust. Prem	38	380.00		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
382.00 Meter-Installations 383.00 House Regulators 384.00 House Reg. Installations 385.00 Ind. Meas. & Reg. Sta. Equipment 386.00 Other Prop. On Cust. Prem	2	381.00	Meters	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
383.00 House Regulators 384.00 House Reg. Installations 385.00 Ind. Meas. & Reg. Sta. Equipment 386.00 Other Prop. On Cust. Prem	3 06	382.00	Meter Installaitons	33,983,058	34,116,918	34,092,742	34,158,449	34,295,148	34,297,992	34,859,293	34,975,460	35,048,140	35,712,906	35,987,051
384.00 House Reg. Installations 385.00 Ind. Meas. & Reg. Sta. Equipment 386.00 Other Prop. On Cust. Prem	8	383.00	House Regulators	4,970,966	4,970,972	4,971,436	4,971,480	4,971,480	4,986,161	5,032,824	ທັ	ŝ	ŝ	5,033,722
385.00 Ind. Meas. & Reg. Sta. Equipment 386.00 Other Prop. On Cust. Prem	5 8	384.00	House Rea. Installations	154,276	154,276	154,276	154,276		154,276					154,276
386.00 Other Prop. On Cust. Prem	5	385,00	Ind Meas & Ben Sta Fruinment	4.464.370	4,505,318	4,530,661	4,530,661	~	4,530,661	4,591,155	4,590,943	4,590,943	4,574,801	4,574,801
	34	386.00	Other Prop. On Cust. Prem	5,693	5,693	5,693	5,693		5,693	0	0	0	0	0
	5													
	3 6			222 200 008	242 870 714	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

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

ine		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual Dec-06	Actual Ian-07
No.		Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06			Dec-00	Jairur
Acct. No.	Account Title											
-	General Plant "									000 11	74 202	24 303
00000		68.187	68.187	71,393	71,393	71,393	71,393	71,393	71,393	11,393	060'1/	022.007
2 389.00	רפנום מ רפנות חואוווא		C	0	0	0	0	0	0	95,076	95,076	160,550
3 390.00		er oca	RE DEA	65 05 <i>4</i>	65.954	65.954	65,954	65,954	65,954	65,954	65,954	65,954
4 390.01		+cs'co	100 100		103 508	103 508	193.598	193,598	193,598	193,598	186,821	186,821
5 390.02	Structures & Improvements	182,162	182,162	080'081	000 124	090 724	090'00'	774.269	774.269	774.269	750,964	750,964
6 390.03	Improvements	774,269	774,269	774,269	14,205	14,203	14 251	14.251	14.251	11,894	11,894	11,894
7 390.04	Air Conditioning Equipment	11,894	11,894	142,41	102,41	102,41	102171	1 025 248	1 025 348	1 926,053	1.918.185	1,918,185
8 390.09		1,935,348	1,935,348	1,935,348	1,935,346	1,502,595	0 603 135	2,642,313	2.687.994	2,698,873	2,698,873	2,707,960
9 391.00	Office Furniture & Equipment	3,223,924	3,223,924	UC4,45d,2	2,023,132	1 201	1 390	1320	1.320	1.320	1,320	1,320
10 391.02	Remittance Processing Equip	2,775	G/ / 7	1/36/1	910101	121 816	131 816	131,816	131,816	131,816	131,816	131,816
11 391.03	Office Machines	179,141	1/9,141	010,101	000/363	536 A20	536.420	536.420	536,420	536,420	536,420	536,420
12 392.00	Transportation Equipment	645,561	100'040	030,420	140.000	21 041	21 941	21.941	21,941	21,941	21,941	21,941
13 392.01	Trucks	43,313	43,313	146'12	110 623	118.637	118 632	118.632	118.632	118,632	118,632	118,632
.,	Trailers	146,473	140,4/3	110,034	A 250	4 250	4.250	3.934	3,934	3,934	3,934	3,934
	Stores Equipment	962,8	4,630	1 500 100	1 605 317	1 595,653	1.595.653	1,595,630	1,598,113	1,598,113	1,628,940	1,628,940
	Tools, Shop & Garage Equipment	1/6,5/1,5	110,011,2	2 105	3.125	3.125	3.125	3,125	3,125	3,125	3,125	3,125
	Power Operated Equipment	301 000	301.855	230.376	239.376	239.376	239,376	239,376	239,376	239,376	245,777	245,777
	396.03 Ditchers	000,100	203 030	274.689	274,689	274,689	274,689	274,689	274,689	274,689	274,689	274,689
	H BACKNOBS	65.793	65.793	40,326	40,326	40,326	40,326	40,326	40,326	40,326	40,326	33,268
00 200 07	o wellets o Communication Equinment	2,553,736	2,553,888	2,667,922	2,667,802	2,667,802	2,676,501	2,689,086	2,720,937	2,696,876	1,/68,8/4	1,109,112
	Communication Equipment - Mobile Radio	3,338	3,338	3,338	3,338	3,338	3,338	3,338	4,350	4,350	361,5	201,5
	2 Communication Equipment - Fixed Radios	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	11,406	R1 793	B1 795
	5 Communication Equip Telemetering	312,236	312,236	312,236	312,236	312,236	312,236	312,230	212,230	2 REG GE3	2.882.157	2.885.933
		2,379,905	2,393,415	2,570,017	2,619,092	260'619'7	5,024,239	210,000,2	790 00	40 867	40.867	40.867
26 399.00		40,867	40,867	40,867	40,867	40'00/	40,00/ 003 E29	10,004 000 655	1 084.700	1.141.026	1,142,269	1,142,202
27 399.01		906,600	950,562	900°/01	900'/40 500 077	503,630	607 603	593.636	610.174	617,634	617,634	617,623
e		583,295	202,203	030,204 600 010	719 735	723 945	723.945	725,506	725,506	726,008	726,008	726,008
~		106,178	100'1'0	212020	56 064	56 964	56.964	56.964	56,964	56,964	56,964	56,964
	4 Other Tang, Property - CPU	56,964	406'00	50,34B	50,307 60,318	60.318	60.318	60.318	60,318	60,318	60,318	
31 399.05	5 Other Tangible Property - MF - Hardware	60,318	010'00	010,00	010'00 010 013 0	2 647 300	3 653 444	3.816.558	3.831.516	3,697,792	3,682,527	3,682,832
.,	6 Other Tang. Property - PC Hardware	3,478,618	3,4/8,019	505'605'5	401 50R	489 501	494.874	495,635	500,638	499,815	499,495	
33 399.07	17 Other Tang. Property - PC Software	421,043	100,624	111111111	100 100 0	e 016 261	ANC ACO A	6 018 203	7.344.288	7.409.568	7,282,200	7,281,811
		6,545,976	6,819,821	0,634,140	124 588	134 588	134.588	134,588	134,588	133,919	133,919	
		,	104,900	1 207 650	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 37	24 Other Tang. Property - General Startup Cu	000'167'1	000'103'1	1		1			30 336 100	30.403.220	20 084 672	29.151.605
38	Total General Plant	29,653,178	29,996,621	29,008,888	29,183,378	608'812'62	C10'197'67					
39			001 100 100	202 011 200	200 580 452	300 264 748	300,537,622	303,413,375	304,498,619	304,818,916 305,321,564	305,321,564	306,374,493

All Intangble and General Plant amounts include Kentucky, DN. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, DW. 12 at 5.60% and DN 91 at 35.79%.

AG DR1-9C		₫ ₹	Page 1 of 3 Witness: Tom	Tom Petersen
Line Acct. No No.	Account / SubAccount Titles	Projected Apr-07	1 2 ~	Projected Jun-07
				s
	Intangible Plant			
		76,480	76,480	76,480
3 302.00 4 303.00	 Franchises & Consents Misc Intangible Plant 	119,853 408,053	119,853 408,053	119,853 408,053
5	2	10000A		
6 7	Total Intangible Plant	604,386	604,386	604,386
8	Natural Gas Production Plant			
		2,353	2,353	2,353
		83,422	83,422	83,422
	_	3,492	3,492	3,492
		47,103 700 010	41,103	41,100 Eng 110
		812'82G	0707601F	017'070
		190,409	130,403	14 760
15 336.00	D Purification Equipment	44,369	44,309	44,305
2	Total Natural Gas Production Plant	907.486	907.486	907.486
. 8				
19	Storage Plant			
20 350.10		261,127	261,127	261,127
21 350.20		4,682	4,682	4,682
		4,700	4,700	4,700
	_	159,811	159,811	159,811
	_	23,138	23,138	23,138
		400'441	+00'++1	+CC,441
26 352.00	to Wells / Hights of Way	9 113 597	2 113 527	2.113.527
		531.954	531.954	531.954
	-	1,694,833	1,694,833	1,694,833
		178,530	178,530	178,530
	11 Storage Rights	54,614	54,614	54,614
32 353.01		178,501	178,501	178,501
33 353.02	÷	209,458	209,458	209,458
34 354.00		546,780	546,780	546,780
35 355.00	30 Meas & Reg. Equipment	288,851		288,851
36 356.00	30 Purification Equipment	243,119	243,119	243,119
31	Tatal Streets Done	200,002,9		
g				

	Tom Petersen	Projected Jun-07	s				26,970	838,245	214,065	2/1/2	92 433 694	185,854	2,868,111		27,042,224	110.00	98,315	393 770	COC, PH2	21/84	312,033	105,699	46,591	4,000 cm	ccv, /uc,ui	00,U92, 134 26,875,554	3.038.630			2	14,302,490	35,767,624	ŝ		4,760,01	0		247,362,591
	Page 2 of 3 Witness: Tom	Projected Mav-07					26,970	838,245	214,065	69,172	400,111 22 364 808	185 854	2.859,302		26,964,528		98,315	51,5/1	cac' 447	2,784	312,033	105,699	46,591	c00,4	10,4/4,810	155,095,60	3 031 360	1.277.515	1.636.212	76,673,858	14,258,558	35,698,140	5,201,897	154,276	4,745,390	0		246,708,651
lion, KY 164 d SubAccounts ugh Jun 07	Pa	Projected Apr-07					26,970	838,245	214,065	69,172	406,111	100 סבע לכיכושיכות	2.848.356		26,867,990		98,315	51,571	244,565	2,784	312,033	105,699	46,591	4,005	10,434,/43	65,651,272	2001020102	1 277 515	1 636.212	76.402.664	14.203.975	35,601,740	5,181,984	154,276	4,727,224	0		245,852,873
Atmos 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	Line	NO.	Acct.	No. Account Title	4 Transmission Plant	9 365 10 Land	365.20	366.02	5 366.03 Other Structues	367.00	367.01		9 JOS.UI MEAS & DEG. EQUIPTION	10 Total Production Plant - LPG	13 Distribution Plant	14 374.00 Land & Land Hights	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.		21 375.03 Improvements	22 376.00 Mains Cathodic Protection	376.01	376.02		3/9.00	CU.8/5		00.100	383.00	384.00	385.00	386.00	35	36

.

	Atmos Energy Corporation, KY Case No. 2008-00464 Plant in Service by Accounts and SubAccounts For the Period Apr 07 through Jun 07	Atmos Energy Corporation, KY Case No. 2006-00464 in Service by Accounts and SubAcco For the Period Apr 07 through Jun 07	KY lbAccounts Jun 07		
AG DR1-9C	-9C		Pa Wi	E	Tom Petersen
Line No.		а.	Projected Apr-07	Projected May-07	Projected Jun-07
	Acri				ക
I	No. Account Title				
	General Plant **				
~ ~			71,393 65 054	71,393 65 954	/1,393 65.954
، در	390.01 Structures Frame 300.09 Structures & Immovements		193,598	193,598	193,598
r 10			774,269	774,269	774,269
9	-		14,251	14,251	14,251
2 0			1,934,242 3 575 30A	1,935,412 2 565 731	1,935,733 2.555.492
ρc	391,00 Unice runnure a cyuphrein 201.03 Bemitterre Proressinn Finih		1.150	1.126	1,101
6 C		ı	126,294	125,506	124,717
: =			523,687	521,868	520,049
12			19,447	19,091	18,735
13			115,383	114,919	114,455
4 j	393.00 Stores Equipment	ment	3,696	3,692	3,001 1,507,750
<u> </u>			3,125	3,125	3,125
17			232,087	231,045	230,004
18	_		271,382	270,909	270,437 ne coe
19	- ·		CCC,/C	30,331 9 656 814	20,200 2 656 814
50	397.00 Communication Equipment	- Mohile Radin	3.338	3.338	3,338
5 6		- Fixed Radios	41,432	41,432	41,432
ន	_	lemetering	312,236	312,236	312,236
24			2,850,542	2,850,542	2,850,542
25	-		40,867	40,867	40,867
26	-	servers - H/W	1,146,799 F00.172	1,167,068 500.019	1,172,637 600.134
27	399.02 Other Tangible Property - Servers - 5/W	iervers - 5/W	010 NCT	724 010	724 910
82	399.03 Uther Langiple Property - IVE 300.04 Other Tann Property - CPU	J	56,964	56,964	56,964
308		AF - Hardware	60,318	60,318	60,318
31	-	Hardware	4,293,347	4,307,993	4,310,890
32	399.07 Other Tang. Property - PC Software	Software	506,498	508,172	508,632
33	399.08 Other Tang. Property - Mainframe S/W	nframe S/W	7,306,175	7,363,109	7,378,753
34	399.09 Other Tang. Property - Application Softwar	olication Softwar	133,919	133,919	133,919
35 35	399.24 Other Tang, Property - General Startup Co.	neral Startup Co	1,297,650	1,297,650	1,297,650
37	Total General Plant		30,521,040	30,591,785	30,591,492
88	Total Dlant		311.454.768	312.477.828	313,209,171
60 07		U.			
2	•• All Intangible and General Plant amounts include Kentucky, Div. 09	nounts include Ke	eneral nlant	6	
	general plain 100%, puts anotations of denoted and Div 91 at 36.78%. from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.	% and Div 91 at 3	6.78%.		

Atmos Energy Corporation, KY

												A.A.		I DIN LOCIED
Account /	Protected	Projected	Projected	Projected	_			Projected	Projected	Projected Mar-08	Projected Anr-08	Projected Mav-08	Projected Jun-08	13 Month Average
SubAccount Titles	70-nıÇ	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	P-00					s
Intarogible Plant 301.00 Organization 302.00 Franchises & Consents	76,480 119,853	76,480	76,480 119,853	76,480 119,853	76,480 119,853 408.053	76,480 119,853 408.053	76,480 119,853 408,053							
303.00 Misc Intangible Plant Total Intangible Plant	408,053 604,386	408,053 604,386	408,053 604,386	604,386	604,386	604,386	604,386	604,386	604,386	604,386	604,386	604,386	604,386	604,386
	2 353	2.353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353 83.422	2,353 83.422	2,353 83,422
325.20 Producing Leaseriolos	83,422		83,422	83,422	83,422	83,422	83,422	83,422	3.402	3.492	3,492	3,492	3,492	3,492
331.00 Production Gas Wells Equipment	3,492	3,492	3,492	3,492	3,492	3,492	3,434 47.163	47,163	47,163	47,163	47,163	47,163	47,163	47,163
332.01 Field Lines	47,163	u	47,103 528.218	47,103 528.218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218 109.460	528,218 198.469
332.02 Tributary Lines 334.00 Field Meas. & Reg. Sta. Equip	198,469		198,469	198,469	198,469 44.369	198,469 44.369	198,469 44,369	198,469 44,369	198,469 44,369	198,469 44,369	44,369	44,369	44,369	44,369
336.00 Purification Equipment Total Natural Gas Production Plant	44,369 907,486	907,486	907,486		907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486
												101 100	701 100	961 197
Storage Plant	261.127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127 4 682	261,127 4.682	4,682	4,682	4,682
350.20 Binhts of Wav	4,682		4,682	4,682	4,682	4,682	4,582	4,700	4.700	4,700	4,700	4,700	4,700	4,700
	4,700		4,700	4,700 150 811	4,/UU 159.811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811
	159,811	110,801		23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	144 664	144 554
	23,138			144,554		144,554	144,554	144,554	144,554		144,554 69 814	144,004 62 814	62.814	62,814
	700,771 A1A CA						62,814	62,814	62,814		110'70	c	9 113 527	2.113.527
352.00 Wells \ Hights of Way	2.113.527	2	2,113,527	2	ດ້	Ñ	2,113,527	2,113,527	2,113,527	2,113,527	531 954	4	531,954	531,954
352.01 Well Construction	531,954						531,954	PCB, 150	705,100 1 60A 833	-	-	-	1,694,833	1,694,833
ookud wen kyon na a	1,694,833	-			÷	-	001 01 1	170 520					178,530	178,530
	178,530	-		-	-		U55,871	NCC,011						54,614
	54,614						410,40	10,40	178 501	178501	178.501	,		178,501
	178,501												209,458	209,458
	209,458						002 9F3						546,780	546,780
	546,780	0 546,780											288,851	288,851
355.00 Meas & Reg. Equipment	288,851		1 288,851	1 288,851 9 243,119	1 288,851 9 243,119	288,851						243,119	243,119	243,119
356.00 Purification Equipment	1,042		1		600 002 a	6 700 003	6.700.993	6.700.993	6,700,993	6,700,993	6,700,993	9 6,700,993	6,700,993	6,700,993
Total Olamon Dani	6 700 003	200 003 cr	3 6 700 003											

				Plant in Se for the	Case No. 2006-00464 Case No. 2006-00464 Service by Accounts and SubA	Case No. 2006-00464 Case No. 2006-00464 Plant in Service by Accounts and SubAccounts for the forecasted period ended Jun 08	ounts 8							
AG DR1-9D													Page 2 of 3 Witness: Tom Petersen Dimented 13 Month	Petersen 13 Month
Line	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected F Nov-07	Projected Dec-07	Projected Jan-08	Projected Feb-08	Mar-08	Apr-08	May-08		Average
No. Acet														0
No. Account Title	I													
	96 070	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 3 365.20 Rights of Way	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245 214 065	838,245 214 065	838,245 214 065	838,245 214.065	838,245 214,065	838,245 214,065
366.02	214,065	214,065 en 173	214,065 60.172	214,065 60 172	214,065 69.172	co0,912 69.172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
5 366.03 Other Structues	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 22 217 765
7 367.01 Mains - Steel	22,433,694	22,640,079	22,828,331	22,897,128	23,007,296	23,117,464	23,227,632 1 BE BEA	23,337,800 185,854	23,447,968 185,854	23,558,135 185.854	23,000,304 185,854	185,854		185,854
369.00	185,854 2 868,111	185,854 2.894.500	185,854 2.918,570	2,927,369	2,941,456	2,955,544	2,969,631	2,983,719	2,997,806	3,011,894	3,025,981	3,040,069	3,054,156	2,968,370
 369.01 Meass & neg. cyulprisu 10 11 Total Production Plant - LPG 	27,042,224	27,274,997	27,487,320	27,564,915	27,689,170	27,813,426	27,937,681	28,061,937	28,186,192	28,310,448	28,434,704	28,558,959	28,683,215	27,926,553
13 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 54 574	98,315 51 571
14 3/4.00 Latio & Latio Rights 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	51,5/1	1/0,10	244.565
374.02	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565 278.4	CUC, 442	2 784	2.784	2.784	2,784
374.03	2,784	2,784	2,784	2,784	2,784	2,/84	312 033	312.033	312.033	312,033	312,033	312,033	312,033	312,033
375.00	312,033	312,033 105 600	312,033 105,699	312,033 105,699	105.699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699
375.01	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
20 3/3.02 Latid rights 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 11 ARE ADD	4,005 11 136 670	4,000 11.188.248	10.874.159
376.00	10,507,053	10,603,696	10,691,846	10,724,046	10,775,624	10,827,202	10,878,780	10,930,358	10,981,935	41 C, 55U, 11	11,000,03C	60 077 098	70.294.638	68.360.296
23 376.01 Mains - Steel	66,092,134	66,693,424	67,241,238	67,436,772 27,495,815	67,754,313 27 556 121	68,071,854 27,686,427	27.816.732	27,947,038	28,077,344	28,207,650	28,337,956	28,468,262	28,598,568	27,804,905
24 376.02 Mains - Plastic	20,8/38,630	3.064.605	3.088.113	3,095,371	3,108,256	3,121,142	3,134,028	3,146,914	3,159,799	3,172,685	3,185,571	3,198,457	3,211,342	3,132,686
378.00	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	d1d,7/2,1	GIG'//Z'I	610,1/2,1 010,202 1
	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 80 040 015	1,636,212 81 335 036	1,030,212	1,030,414 82.105.277	79,748,813
380.00	76,867,604	77,698,762	78,445,859	78,639,192	79,024,312	79,409,433	CCC, PU/, U/	14 R7R 002	14.949.243	15.019.494	15,089,745	15,159,995	15,230,246	14,802,451
381.00	14,302,490 25 757 624	14,434,083 36.058.623	36,320,409	36,389,750	36.525.741	36,661,732	36,797,724	36,933,715	37,069,706	37,205,698	37,341,689	37,477,680	37,613,672	36,781,828
30 382.00 Meter Installations	5 217 924	-	5,309,724	5,325,730	5,351,360	5,376,989	5,402,618	5,428,248	5,453,877	5,479,506	5,505,136	5,530,765	5,556,394	5,400,323
384.00	154,276		154,276	154,276	154,276	154,276	154,276	154,276	154,276 4 075 257	154,276 A OOR 637	154,276 5 022 017	5.045.397	5.068.778	4,926,403
	4,760,011	4,803,806 0	4,843,754 0	4,858,356 0	4,881,736 0	4,905,117	4,928,497 0	1/0,100,4	0	0	0	0	0	0
34 386.00 Ulher Prop. Un Cust. Prem 25										000 01 0 000		LYO OYU FOL	750 RNN 720	955 765 430
36	247,362,591	249,677,693	251,773,725	252,426,588	263,579,271	254,731,953	255,884,635	257,037,317	256,19U,00	200,246,005	100'024'007	·· >'ototo' 107	261,773,726 262,426,688 263,579,271 264,731,953 255,884,635 257,037,317 256,191,000 259,042,002 200,459,004 201,044,044 201,244,001 201,104,044	

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

			Omiorted	Dminted	Projected	Protected	Projected	Projected	Projected	Projected	Projected	-	Projected	d 13 Month
_ [~]	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08		Apr-08	May-08	jun-08	Average
														Ð
Acct. No. Account Title														
General Plant					100		000 ¥C	CUE 12	71 303	71 303	71 303	71.393	71,393	71.393
389.00 Land & Land Rights	~	71,393	71,393	71,393	585'L	11,393	020,17	66 064	AF DEA	65 054	65 954	65.954	65.954	65.954
390.01 Structures Frame		65,954	65,954	65,954	65,954	65,954	402'00	+02'C0	+02'20+	103 508	103 508	193.598	193,598	193,598
390.02 Structures & Improvements		193,598	193,598	193,598	193,598	193,598	980'981	080'081	060'061	090'021	096 722	774,269	774.269	774,269
390.03 Improvements	774,269	774,269	774,269	774,269	774,269	774,269	1/4,209	144,203	14,203	114,203	11 751	14 951	14 251	14.251
g Equipment	-	14,251	14,251	14,251	14,251	14,251	14,251	142,91	102/41	102,41	1 02/41	102,510 1	1.943.684	1.939.014
ses		1,936,870	1,937,047	1,937,216	1,938,193	1,930,845	1,33/,023	000'00£'I	0 176 561	0 A66 837	2 457 113	2 447 388	2.437.664	2.496.243
391.00 Office Furniture & Equipment	N	2,545,893	2,535,541	2,525,183	2,515,459	2,505,734	2,490,010	007'00+'7	100,014,5	588	REQ.	835	810	326
391.02 Remittance Processing Equip		1,077	1,053	1,029		795	006	306	100	117 618	116 820	116.041	115,252	119.98
391.03 Office Machines	124,717	123,928	123,139	122,351	121,562	120,773	119,984	19,190	10,407	010,111		500.040	408 221	509 13
392.00 Transportation Equipment	520,049	518,230	516,411	514,592	512,773	510,954	C51'ANG	010'100	100,491	003.15	62.F 3.F	14 816	14 460	16.50
	18,735	18,378	18,022	17,666	17,310	16,954	16,597	19,241	C00'CI	670'017	100 015	100 251	108.887	111 67
392.02 Trailers	114,455	113,991	113,527	113,063	112,599	112,135	111,671	102111	110,/43	6/2/011	210,501		PCB E	385
	3,887	3,882	3,877	3,871	3,866	3,861	3,856	3,850	CP8'5	3,040	0,000	010240	1 300 576	1 449 16
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	1,429,034	1,419,009	CO1 '01 +'1	361 6	3 195	315
	ιΩ	3,125	3,125	3,125	3,125	3,125	3,125	3,125	c21'8	62) 'S	3,123	01/60	017 500	37.500
396.03 Ditchers	230,004	228,963	227,921	226,880	225,839	224,797	223,756	222,715	221,6/4	220,032	186,815	210,000	COUC, 112	167.60
		269,964	269,492	269,019	268,547	268,074	267,602	267,129	200,657	266,184	217,602	602,002	10/1402	10 60
396.05	36,506	36,082	35,657	35,233	34,808	34,384	33,959	33,535	33,111	32,086	32,262	31,837 2 650 760	01410 9 669 664	00,000 0 652 181
397.00	2,656,814	2,656,814	2,656,814	2,656,814	2,657,596	2,648,075	2,648,857	2,649,639	2,650,422	2,03,120,2	096'IC0'Z	50,1200,2		
10 705	~	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	00'0 07 FX
307.02		41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	
		312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,230	012,230	012,210	2 DED EAD
398.00	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%G'NGR'Z	240'008'2	240,000,2	210,000,2	40 0V
	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,857	40'80/	100,04	100,004	100,04	1 354 885	1 255 81
399.01	1,172,637	1,192,338	1,195,412	1,198,341	1,215,735	1,233,129	229,062,1	016'/07'1	016,002,1	+01,206,1	100,020,1	101,100,1	607.031	603.24
399.02 Other Tangible Property - Servers - S/W	600,134	600,897	601,016	601,130	601,785	602,441	603,097	29/1200	504,408 704,040	400,000	61 /'CND	010 962	724 910	724 910
399.03 Other Tangible Property - Network - H/W	724,910	724,910	724,910	724,910	724,910	016,427	116,451	10012	1010,421	10161471	15,15,1	SE DEA	56 964	299
399.04	56,964	56,964	56,964	56,964	56,964	56,964	50,964	906'0C	50 3104	90°'00'	20,304 60 21 8	50.31R	60.318	60.318
399.05	60,318	60,318	60,318	60,318	60,318	60,318	60,318	00,518	010'00	010'00			1 000 107	1 630 E30
399.06	4,310,890	4,340,873	4,357,666	4,358,831	4,418,379	4,443,358	4,502,906	4,562,455	4,622,003	4,681,552	4,/41,100	4,800,049	181'000'ta1	4,000,020 515 741
300 07	508.632	510,258	510,512	510,754	512,152	513,336	514,734	516,132	517,530	518,928	075,026	+7/'17C	229,122	
309.08	7,378,753	7,434,090	7,442,726	7,450,953	7,500,912	7,541,297	7,591,255	7,641,214	7,691,172	7,741,131	7,791,089	/',841,047	000,188,1	110'010'/
90 005	133,919	133,919	133,919	133,919	133,919	133,752	133,752	133,752	133,752	133,/52	133,/52	70/'991	201,001	010,001
399.24	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	Nca, 142,1	NC0'/67'1	NC0' /67' 1	1011671
36 Total General Plant	30,591,492	30,675,280	30,678,822	30,666,149	30,771,978	30,820,655	30,926,484	31,032,313	31,138,141	31,243,970	31,349,799	31,455,628	31,561,457	30,993,244
						000000000000000000000000000000000000000	100 000	107 PV0 VU0	001 202 100	337 100 065	627 004 865	320 875 400	331 258 265	322.898.092

40 •• All Inlangible 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
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AG DR1-10A

Sheet 1 of 3

		Actual Anr-06	Actual Mav-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
	No. Account HILE													
	Account 101-1000 Gas Plant in Service - General													
	Intangible Plant								,					•
	301.00 Organization		•	•		I					•	•		•
	302.00 Franchises & Consents	•	•	•	•	•			,					
	303.00 Misc. Intangible Plant													
						,				•	•	•		•
	Total Intangible Plant			•		•								
	Natural Gas Production Plant												•	•
	325.20 Producing Leaseholds	•	•	•	•	•							•	•
	325.40 Rights of Ways	•		•	•	•					,			•
	331.00 Production Gas Wells Equipment	•	•	•	•	•	•		I					
	332 01 Field Lines	•		•	•		•		•					5
			·	•	•	•	,	•		•	•			
	SOZIOK TITUURIY LITES			'	•	•	,		'	•	,	•	•	
	334.00 FIGIO MEAS. & HEY. OLA. EQUIP						•	•	•	•	,	•	•	•
	336.00 Purification Equipment													
17 18	Total Natural Gas Production Plant			•						•	•	•		
	Ctorane Dlant													
			'	•	•	,	•	•	•	•		•	•	
								•	•	•	,	•	•	
		•						•	•	•	'	•	•	•
			•						•	•	•	•	•	•
	351.02 Compression Station Equipment	•	•	•						•		•	•	•
	351.03 Meas. & Reg. Sta. Structues	•	•	•		•								1
			•	•	•	•							•	
		•	•	•	•	•	•	•						
	352.01 Well Construction	•	•	•	•	•		•	•			,		
		•	•	•	•	•	•	•	•					•
		•	•	•	•	'	•	•	•					
		•	'	•	•	•	•	•	*	•	•			
				•	•	•	•	•	•	•		•		
		•	•	•	•	•	•	•	•	•	•			
		,	•	•	•	•		•			•	•	•	
				•	•	•	'	•	•	'	•			•
	354.00 Compressor Station Equipment					•		•	,	•		,	•	•
	355.00 Meas & Reg. Equipment	•	•						,	•		,	•	•
	356.00 Purification Equipment	-		•	,									
													•	
								•	'	•				

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
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Actual Actual<															
Tanamisson Dilat Tanamisson Dilat 855.0 Right of Way 856.0 Mare - Structures 856.0 Mare - Structures 856.0 Mare - Structures 857.0 Mare - Structures 877.0 Mare - Struct		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
Transmession Fluid Signal function Signal function Signal function Signal function Signal function Signal function Signal function Signal function Signal function Signa function Signal function Sig															
365.01 (aligned by the set of the s		Transmission Plant													•
365.00 Rindings & Impoventies 2255 10 123,097 102,897 97,533 76,04 1 365.00 Mans- & Rep. Expinent 255.00 130,007 123,097 102,897 97,533 76,04 1 365.00 Mans- & Rep. Expinent 255.00 150,007 150,007 150,007 155,007 <td>365.</td> <td>10 Land</td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td>26 04B</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>26,048</td>	365.	10 Land			•			26 04B							26,048
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Bit Not Set Califord 2255 2255 123,097 102,307 100,307	366.1	03 Other Structues					,	•							2,255
Gif Ji Mars-Stell Name-Stell				2,255						100 001	07 623	76 074	70.876	80.770	551.247
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36.01 Meas & Reg Equipment 2.255 2.50,08 186,335 116,052 110,003 65,800 1.0.003 65,800 1.		00 Meas. & Reg. Equipment							10.7.24	13155	12 460	9 72F	9.061	10.326	70,475
Total Transmission Plant 2,255 2,2,60 138,35 116,052 110,003 85,000 S74,01 Land 237,401 Land 237,501 Land Rights 237,501 138,314 517,513 517,511						•			00/'CI	10,100	10,400	01100	2010		
Total Transmission Plant 2.255 5.240 0.000 0.0		3						010 20	120 025	116.052	110.003	85,800	79.937	91,096	650,026
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374.02 Land Rights 99,106 91,01 91,01 91,01 91,01 91,01 91,01 91,121 85,953 91,121 85,953 91,121 85,303 93,439 26,422 91,121 85,304 87,502 80,132 83,304 87,502 80,132 83,304 87,502 80,132 83,304 87,502 80,132 83,439 76,1231 45,422 91,121 85,3021 303,449 87,150 87,502 80,132 83,503 76,1231 45,422 81,121 85,333 76,3343 16,417 74,048 75,665 40,142 91,94 91,694 91,694 91,694 91,666 91,64 91,64 91,66 91,64 91,613 91,666 91,64 91,64 91,66 91,64 91,64 91,66 91,64 91,66 91,64 91,66 91,66 91,66 91,66 91,66 91,					•			•							99,106
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376.01 Mains - Steel 376.01 Mains - Steel 29,400 14,471 740,483 52,121 147,557 17,557 15,343 116,914 91,190 378.02 Mains - Plastic 16,417 740,483 52,121 144,857 57,323 116,914 91,190 379.00 Meas & Reg. Sta. Equipment Carrier 17,372 13,143 150,500 7,664 163 51,765 737,333 116,914 91,190 379.00 Meas & Reg. Sta. Equipment City Gate 17,774 1,183 109 7,564 163 51,765 77,003 421,40 95,566 379.00 Meas & Reg. Sta. Equipment City Gate 10,774 1,183 109 7,564 163 51,765 77,003 421,40 95,566 379.00 Meas & Reg. Sta. Equipment City Gate 17,373 189,494 2,844 57,765 140 95,566 15,726 17,703 42,140 35,566 380.00 Meter Installations 217,957 3,303 138,227 189,494 2,844 57,363 15,719 12,557 16,466 16,663 28,660 15,7647 17,003 42,169 16,563 16,663 28,660 <td></td> <td></td> <td>72,744</td> <td>223,642</td> <td>100,203</td> <td>20,233</td> <td>•</td> <td>a1 191</td> <td>363 021</td> <td>303 449</td> <td></td> <td>224.347</td> <td>209,017</td> <td>238,195</td> <td>2,407,841</td>			72,744	223,642	100,203	20,233	•	a1 191	363 021	303 449		224.347	209,017	238,195	2,407,841
376.02 Mains - Plastic 16,417 16,447 14,465 37,11 14,466 13,938 13,268 10,349 378.00 Meas & Rep. Sta. Equipment General 17,972 13,143 150,500 - 14,060 16,746 13,938 13,268 10,349 379.00 Meas & Rep. Sta. Equipment Clip Gate 17,774 1,183 109 7,664 163 51,766 - 19,398 13,328 10,349 379.00 Meas & Rep. Sta. Equipment Clip Gate 10,774 1,183 109 7,664 163 57,0647 477,003 422,140 352,660 380.00 Services 217,957 3,303 138,227 189,444 57,483 19,361 6,563 16,716 14,364 46,653 28,631 26,561 17,126 12,557 381.00 Meter Installations 217,957 3,303 138,227 189,444 57,353 19,347 26,651 17,1264 45,653 16,645 28,631 27,128 12,557 12,557 382.00 Meter Installations 26,444 57,844 57,353 28,644			29,400	(134,993)	162,101	40,422	- 144 977	579 548	147 557	123.343			84,959	96,819	2,351,649
378.00 Meas & Reg. Sta. Equipment General 17,972 13,143 150,500 - 13,143 150,500 - 14,000 14,770 15,176 - 14,000 14,770 352,660 379.00 Meas & Reg. Sta. Equipment Cliv Gate 10,774 1,183 109 7,664 163 51,765 -			16,417	164,471	740,483	52,121	144,021		100, 171 AAT AA					10,988	270,686
379.00 Meas & Reg. Sta. Equipment City Gate 10,774 1,183 109 7,604 103 91,603 379.05 Meas & Reg. Sta. Equipment T.B. 303,002 787,488 582,194 430,131 55,403 1,069,712 570,647 477,003 452,140 352,660 380.00 Services 381,00 Melets 382,27 189,484 2,844 573,583 198,312 155,768 17,128 122,557 382.00 Moleters 217,957 3,303 138,227 189,484 573,583 198,312 165,718 17,564 382.00 Moleters 217,957 3,303 138,227 189,484 573,583 198,312 155,768 17,564 382.00 House Regulations 6 464 43 14,681 46,663 28,631 23,933 20,695 17,694 385.00 Ind. Meas. & Reg. Sta. Equipment 40,948 25,342 60,494 26,119 21,833 20,695 16,141 385.00 Ind. Meas. & Reg. Sta. Equipment 40,948 25,342 7,817 2,6175,330 20,695 16,141 385.00 Ind. Meas. & Reg. Sta. Equipment 40,948 25,342 80,494 26,119 21,833 20,695			17,972	13,143	150,500			14,000	01/101					•	71,678
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380.00 Services 303,002 787,488 582,194 430,131 35,403 70,407 71,702 71,128 71,000 71,128 71,000 71,128 71,000 71,128 71,000 71,128 71,126 71,128 71,126 71,128 71,169 71,169 72,1557 83,20 84,65,653 28,631 23,933 22,6655 17,694 83,12 165,768 17,128 72,557 83,20 10,049 82,342 84,650 73,333 22,6655 16,141 83,25 16,663 26,163 764,111 46,653 28,631 23,933 22,6655 16,141 385,00 Ind. Meas. & Reg. Sia. Equipment 40,948 26,342 26,353 26,532 26,553 26,553 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>, 11</td><td>- 1000 1</td><td></td><td></td><td></td><td></td><td>328.561</td><td>374,428</td><td>5,783,320</td></td<>							, 11	- 1000 1					328.561	374,428	5,783,320
381.00 Meters (29) (29) (29) (29) (20) (24,47) (20,41) (21,12) (22,57) 382.00 Meter Installations 217,957 3,303 138,227 189,444 2,844 573,563 165,768 157,128 122,557 382.00 House Regulators 6 464 43 - 14,661 46,653 28,631 23,933 22,655 15,716 122,557 383.00 House Regulators 6 464 43 - 14,661 46,653 28,631 23,933 22,655 15,716 122,557 385.00 Ind. Meas. & Reg. Istailations 40,948 25,342 - 60,494 26,119 21,833 20,695 16,141 385.00 Inter Prop. on Cust. Prem - - 12,05,300 76,177 2,675,330 1,471,167 1,718,325 919,071 Total Distribution Plant 709,221 12,05,500 780,775 217,917 2,675,330 1,487,167 1,178,325 919,071 <td></td> <td></td> <td>303,002</td> <td>787,438</td> <td>582,194</td> <td>430,131</td> <td>50,403</td> <td>1,500,1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			303,002	787,438	582,194	430,131	50,403	1,500,1							
382.00 Meter Installations 217,957 3,303 138,227 189,444 2,844 5/3,583 198,312 105,100 10,1,120 10,1,170 10,1,201 10,0,11 386,00 Other Prop. on Cust. Prem 20,3,20 2,6,3,0,50 7,80,775 2,17,917 2,6,75,330 16,4,11 1,178,325 919,071 Total Distribution Plant 7,09,220 7,0,775 2,17,917 2,6,75,330 1,487,167 1,178,325 919,071				(29)				19,430							~
Outcome Description 6 464 43 14,681 46,653 28,631 23,933 22,685 17,094 383,00 House Regulations -			217,957	3,303	138,227		2,844	573,583			-	-			-
384.00 House Reg. Installations 385.00 Ind. Meas. & Reg. Sta. Equipment 386.00 Other Prop. on Cust. Prem 709.221 1,205,563 2,539,050 780,775 217,917 2,675,330 1,487,167 1,243,121 1,178,325 919,071			9	464	43	•	14,681	46,663							
385.00 Ind. Meas. 8 Reg. Sta. Equipment 40,948 25,342 60,494 26,119 21,833 20,599 10,141 386.00 Other Prop. on Cust. Prem 386.00 Other Prop. on Cust. Prem 709,221 1,205,563 2,539,050 780,775 217,917 2,675,330 1,487,167 1,243,121 1,178,325 919,071				,	•	•	•						10.00	17 138	243 748
386.00 Other Prop. on Cust. Prem T-o-al Discrimition Plant 709,221 1,205,563 2,539,050 780,775 217,917 2,675,330 1,487,167 1,243,121 1,178,325 919,071			40,948	25,342	•	•	•	60,494							
Total Distribution Plant 709,221 1,205,563 2,539,050 780,775 217,917 2,675,330 1,487,167 1,243,121 1,178,325 919,071							•		•	,					
Trais Discription Plant 709,221 1,205,663 2,539,050 780,775 217,917 2,6/5,330 1,487,187 1,244,121 1,170,429 313,471									.07 .07	0+ 0F0 + .	1 170 201		856.266		975.799 14.787.605
	36	Total Distribution Plant	709,221	1,205,563	2,539,050	780,775	217,917	2,675,530	1401,101	71,042,1	1,110,05				_

Sheet 3 of 3

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		Actual Anr-06	Actual Mav-06	Actual Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Base Period
100.	. Account Title	ADI-UD	UN-UN	00-100		A Ray								
	General Plant **													3,206
386	389.00 Land & Land Rights		3,206	•		•								•
39(390.01 Structures - Frame		,			•								11,436
39(390.02 Structures & Improvements		11,436	,		•						•		•
39(390.03 Improvements		•										,	2,357
391			2,357	,			•	2 526		1.458	568	845	1,410	7,593
. 391	390.09 Improvement to Leased Premises			•				100 +	610	1 145	446	663	1.107	53,824
39			•	28,681			19,181	188,1	20	· ·	2.			•
39		,	•	,				•						
39	391.03 Office Machines			•		•		•						,
39	392.00 Transportation Equipment			,										
39				•	•	•								•
39			•	,	•	•								•
39	393.00 Stores Equipment	,	•		. :		-	•	,					8.130
30		,	1,698	6,118	336	•	(52)	•	•			,		•
000		•	•			•		•						•
36		•		•				•						
36	396.04 Backhoes		•	•	,	•								`
		`		•						2826				135.592
		152	114,034	(120)	•		12,585	2,64/	7,04/	0,040				
		•	•		,	•	•	•	•					
			,		•	•			•	•	•			,
			•		•	•								470.637
		13,510	176,602	49,075	•	5,207	226,244		•					
		۰	•	•		•			- 121	- 75 067	0 837	14 638	24.433	214.623
		43,962	16,200	(16)	1,539	14,054	1,9/3	49,200	1.14,61	102'02	10010	2001-1		
		9,958	-	23	363	14,054	(3)	1,702	779	6/6	100	5		
		Ţ	(7,267)	13,824	11,210		1,561	•	•	•				
			•	•	•	•	•	•	•					
			•	•	•	•	•							038 874
			90,943	74,252	3,486	757	163,114	34,946	15,986	153,948	C/P		_	
		2.014	67,508	1,033	(2,098)	189	761	3,629	1,112	2,087				
		273 B45	74.324	1,620	20,596	2,837	(5,911)	140,964	37,839	70,975	27,631	51,109	۶ ۹ ۹ ۹	104,403
			•	. '	•	•	,		•	•	•	•	•	•
									•					
	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	1 78,092	2 115,275	5 2,739,826
		1.052.663	1.758,860	2,713,540	816,206	255,015	3,120,861	1,863,683	1,432,138	1,547,832	1,420,194	4 1,014,295	5 1,182,169	9 18,177,456

 All Intangible and General Plant amounts include Kentucky, Dw. 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 Sheet 1 of 3

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Accord 11 an 1000 Class Plantu Stenter- Greent Instruction Class Plantu Stenter- Greent 2020 To Organization 2020 To Organization 2020 To Organization 2020 Muscul Lase Induction Elucit 2020 Fundamic Elucitation 2020 Fundamic E	Account 101-1000 Gas Plant in Service - General Intangible Plant 301.00 Organization 302.00 Franchises & Consents 303.00 Miss. Intangible Plant Total Intangible Plant Naturel Gas Production Plant 325.20 Producing Leaseholds 325.40 Rights of Ways 331.00 Production Gas Wells Equipment 322.02 Tributary Lines 332.00 Field Lines 332.02 Field Lines 332.02 Field Lines													
Account 101-1000 Gas Plant In Service - General Inhangble Plant 302.00 Franchises & Consents 302.00 Franchises & Consents 302.00 Miss. Intargible Plant Total Intargible Plant Total Intargible Plant Xatural Gas Production Plant 325.20 Production Gas Wells Equipment 325.20 Production Gas Wells Equipment 325.20 Field Lines 324.00 Field Meas. & Fleg. Sta. Equip 336.00 Purification Equipment 332.01 Field Lines 334.00 Field Meas. & Fleg. Sta. Equip 336.00 Purification Equipment 335.01 Land 350.10 Land 350.00 Wells 350.10 Land 350.00 Meas & Fleg. Equipment 350.00 Purification Equipment	Account 101-1000 Gas Plant in Servica - General Inlangible Plant 301.00 Organization 302.00 Franchises & Consents 303.00 Miss. Intangible Plant Total Intangible Plant Naturel Gas Production Plant 325.20 Producing Leaseholds 325.40 Rights of Ways 331.00 Producing Gas Wells Equipment 332.01 Field Lines 332.01 Field Lines 332.02 Tributary Lines 332.00 Field Lines 332.00 Field Lines													
Inhangible Plant 302.00 Franchises & Consents 302.00 Franchises & Consents 302.00 Miss. Intangible Plant Total Intangible Plant Natural Gas Production Plant 325.20 Producing Leaseholds 325.40 Fights of Ways 325.40 Fights of Ways 325.40 Fights of Ways 325.40 Fights of Ways 325.40 Fight field Lines 325.00 Field Meas. & Fleg. Sta. Equip 336.00 Field Meas. & Fleg. Sta. Equip 336.01 Field Lines 332.01 Land 350.10 Land 350.00 Weits & Fleg. Structues 350.00 Weits & Fleg. Structues 350.00 Weits & Fleg. Equipment 350.00 Meas & Fleg. Equipment 350.00 Purification Equipment	301.00 (302.00 [303.00] 303.00 [303.00] 303.00 [303.00] 325.20 331.00 332.01 332.01 332.01 332.01 332.01 3332.00 332.0000000000												,	,
301.00 Organization 302.00 Franchises & Consents 302.00 Kisc. Intangible Plant Total Intangible Plant Total Intangible Plant 325.20 Producing Leaseholds 325.40 Field Lines 325.40 Field Lines 325.00 Field Lines 323.00 Currites Inforcements 351.00 Compression Station 351.00 Compression Station 351.00 Compression Station 352.00 Wells 322.00 Wells 323.00 Further threes 323.00 Further threes 323.00 Field Lines 325.00 Meas & Reg. Equipment 325.00 Purification Equipment	301.00 (302.00 f 303.00 2 303.00 2 332.01 3 332.01 3 332.01 3 332.01 3 332.02 3 332.01 3 332				,				•	•				'
302.00 F 303.00 M 7 T 7 T 7 1 7 1 325.20 F 322.01 9 332.01 9 332.02 335.00 351.02 351.02 351.02 351.02 355.00 355.01 355.20 355.01 355.20 355.	302.00 F 303.00 1 303.00 2 325.20 332.01 332.01 332.01 332.02 334.00									•			•	
303.00 M 1 T 1 T 225.20 F 325.40 F 325.40 F 332.01 0 335.00 336.00 351.00 351.00 351.00 355.01	303.00 7 325.20 325.40 331.00 332.01 332.02 334.00		, , , ,											
T 1 325.20 F 3325.40 F 332.00 1 332.00 1 332.00 334.00 334.00 334.00 335.00 335.00 335.00 355	325.20 325.40 331.00 332.01 332.01 332.02 334.00												•	•
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313.00 Pights of Ways 323.00 Field tries 323.00 Field tries 323.00 Fundation Gas Weils Equipment 323.00 Fundations Equipment Trian Naturel Gas Production Plant Trian Naturel Gas Production Plant Trian Naturel Gas Production Plant Trian Naturel Gas Production Plant Stange Elant Stange Elant	325.40 Rights of Ways 331.00 Production Gas Wells Equipment 332.01 Field Lines 332.02 Tributary Lines 334.00 Field Meas. & Reg. Sta. Equip			•		•	•		•				4	•
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22.02 Tributary Lines 23.000 Preliation Equipment Total Maural Gas Production Plant Total Maural Gas Production Plant Total Maural Gas Production Plant Total Maural Gas Production Plant Station Relation 25.010 Hand 25.010 Exercises 25.100 Exercises 25.010 Leasenfolds 25.01 Leasenfo	332.02 Tributary Lines 334.00 Field Meas. & Reg. Sta. Equip	•	•						•	•	,	•	•	•
333.000 Feid Meas, Frees, Feid Meas, Frees, Sandon Flaunt 533.000 Feid Meas, Frees, Sandon Flaunt 70al Maural Gas Production Plant Total Maural Gas Production Plant Feid Meas, Frees, Sandon Flaunt 70al Maural Gas Production Plant Storage Elant Feid Meas, Frees, Sandon Flaunt 580.10 Land Storage Elant Feid Meas, Frees, Sandon Franciscon Station Equipment 580.10 Land Storage Elant Feid Meas, Frees, Sandon Franciscon Station Equipment 581.00 Viells Storage Elant Feid Meas, Frees, Sandon Franciscon Station Equipment 582.01 Viells Storage Elant Feid Meas, Frees, Sandon Franciscon Station Equipment 582.01 Field Lines Storage Elant Feid Meas, Free, Sandon Franciscon Station Equipment 585.00 Punification Equipment Feid Heav Feid Heav	332.02 Hildutary Lines 334.00 Field Meas. & Reg. Sta. Equip		•	•	•	I		,	,	,	•	'	•	•
	334.00 FIBIU INEAS. OF TESS. Or LESS. Or LANT			•	•	•					•	•	'	
35.00 Purination Equipment Total Natural Gas Production Plant Total Natural Gas Production Plant Storage Plant 50.10 Land 350.10 Land 350.10 Land 351.20 Rights of Way 351.20 Rights of Way 351.20 Rights of Way 351.20 Rights of Way 351.20 Compression Statuctues 351.20 Compression Statuctues 351.21 Net Compression Statuctues 352.31 Well Construction 352.31 Net Construction 352.31 Net Construction 352.31 Net Construction 352.31 Structues 352.31 Net Construction 352.31 Structues 353.31 Field Lines 353.30 Field Lines 353.30 Field Lines 353.30 Structues 353.00 Compressof Station Equipment 353.00 Compressof Station Equipm			,		,		•	•						
Total Natural Gas Production Plant Total Natural Gas Production Plant Storage Elant Storage Elant Storage Mass Storage Elant Storage Compression Statuctures Storage Elant Storage Elant St	336.00 Purilication Equiprime												•	•
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350.10 Land 350.10 Land 350.20 Rights of Way 351.02 Compression Station Equipments 351.02 Compression Station Equipment 351.02 Compression Station Equipment 351.04 Other Structures 351.04 Other Structures 351.04 Other Structures 351.04 Other Structures 352.01 Wells 352.01 Wells 352.02 Well Equipment 352.01 Velle 352.03 Leaseholds 352.01 Leaseholds 352.11 Storage Rights 9 353.03 Tributary Lines 9 353.03 Purification Equipment 9 355.00 Meas & Reg. Equipment 9 355.00 Purification Equipment 9	Storage Plant				•	,		•	•	•		•		
350.20 Rights of Way 351.00 Structures & Improvements 351.00 Structures & Improvements 351.00 Structures & Improvements 351.01 Meas & Rep. Sta. Structures 351.01 Meas & Equipment 351.01 Meas & Rep. Sta. Structures 351.01 Meas 351.01 Other Structures 351.01 Meas 352.01 Well Construction 352.01 Well Construction 352.01 Meas 352.01 Leaseholds 352.01 Meas 352.01 Leaseholds 352.01 Meas 352.01 Leaseholds 352.01 Leaseholds 352.01 Leaseholds 352.01 Field Lines 352.01 Leaseholds 352.01 Purification Equipment 1 352.02 Viele Equipment 1 352.03 Cushion Gas 1 352.01 Leaseholds 1 352.02 Cushion Gas 1 352.03 Cushion Gas 1 352.01 Leaseholds 1 353.01 Field Lines 1 353.02 Meas & Fley Equipment 1 355.00 Purification Equi	350.10 Land		•			,		•	•	•	•	•		
351.00 Structures & Improvements 351.00 Structures & Improvements 351.00 Structures 351.00 Venterstruction 352.01 Well Compression Station Equipment 352.01 Well Construction 352.01 Well Construction 352.01 Vent Construction 352.01 Leasendids 352.01 Leasendids 353.01 Leasendids 353.	350.20 Rights of Way								•	•	•	•	,	
351.02 Compression Station Equipment 351.03 Meas. & Rep. Sta. Structures 351.04 Other Structures 351.03 Meas. & Rep. Sta. Structures 351.04 Other Structures 352.00 Wells 352.01 Well construction 352.01 Well construction 352.02 Use Information 352.01 Lasseholds 352.11 Structures 353.11 Structures	351.00 Structures & Improvements	•							•	•	•	•	•	
351.03 Meas. & Reg. Sta. Structures 351.04 Other Structures 352.00 Wells 352.00 Well Construction 352.01 Vell Construction 352.01 Leaseholds 352.11 Storage Rights 352.11 Storage Rights 352.11 Storage Rights 353.01 Field Lines 353.02 Tributary Lines 355.00 Meas & Reg. Equipment 355.00 Meas & Reg. Equipment	351.02 Compression Station Equipment	•	•						•	•	•	•		
351.04 Other Structures 352.00 Wells 352.00 Well Construction 352.01 Well Construction 352.01 Well Construction 352.01 Leasehold sas 352.01 Leasehold sas 352.01 Leasehold sas 352.01 Field Lines 353.01 Field Lines 353.02 Tributary Lines 355.00 Meaa & Reg. Equipment 355.00 Meaa & Reg. Equipment	351.03 Meas. & Heg. Sta. Structues		,						•	•		'	•	
322.00 Wells 332.01 Well construction 332.01 Well Construction 332.02 Cushion Gas 332.01 Floatenholds 332.01 Floatenholds 332.01 Floatenholds 333.02 Field Lines 353.02 Tributary Lines 353.02 Tributary Lines 355.00 Meaa & Reg. Equipment 355.00 Meaa & Reg. Equipment	351.04 Other Structures		•	•				•	•	•	•	•	•	
322.01 Well Construction 352.02 Well Equipment 352.03 Custion Gas 352.03 Custion Gas 352.10 Leaseholds 352.11 Storage Flights 353.01 Fleid Lines 353.01 Fleid Lines 355.00 Meas & Fleig Equipment 355.00 Meas & Reg. Equipment	352.00 Wells			•		,			'	•	•	•	•	
322.02 Well Equipment 352.03 Custion Gas 352.10 Leaseholds 352.11 Storage Rights 352.11 Storage Rights 353.01 Field Lines 353.00 Meas & Reg. Equipment 355.00 Meas & Reg. Equipment	352.01 Well Construction	•		•				•	•	•	•	'	•	
322.03 Custion Gas 352.10 Leaseholds 352.11 Storage Rights 353.01 Field Lines 353.02 Tributar Lines 354.00 Compressor Station Equipment 355.00 Meas & Rey. Equipment 355.00 Purification Equipment	352.02 Well Equipment	•	•	•				•	•	•		•		
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355.00 Meas & Reg. Equipment 356.00 Purification Equipment	354.00 Compressor Station Equipment				•	1	•	•						
356.00 Purification Equipment	355.00 Meas & Reg. Equipment	•				•		·	•					
	356.00 Purification Equipment	•												
						•		•	•					

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

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Line	Acct	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Total
No.	No. Account Title	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	qn-non	Dec-00	Jan-07	10-02-	INIGI-01	Dase L ellou
	Transmission Plant													
2	365.10 Land	•	•	•	•	•			•	•	•	,	•	•
. m	365.20 Rights of Way	•	•	•		•	•	•	•	•	,	•		١
4	366.02 Structures & Improvements	ł	•	•	•	•	•	•	•	•	•	•	•	
on	366.03 Other Structues	•	•		,	,			•	•	,	•	•	٠
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- ' -			١	300	•		1,043	22	22	22	52	22	22	1,4//
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Ħ	Total Transmission Plant		,	300	•	•	1,043	22	22	22	2	3	2	1,4,1
12														
13	Distribution Plant													
14	374.00 Land & Land Rights	,	•		,	•		•	•	•	•	•	•	•
15	374.01 Land	·	•	•		•	•	•			,	•	•	
16	374.02 Land Rights		•	•			•	•	•	•	•	•	•	•
17	374.03 Land Other		ı	•	•	,	•	,	•	ł	•	•	•	
18	375.00 Structures & Improvements	•	•	•	•	•	۱	,	•	•	•	•	•	
19	375.01 Structures & Improvements T.B.	•	•	•	•	•	•			•	•		•	
20	375.02 Land Rights	,	•	•	•	•	•	•	•	•		•		,
21	375.03 Improvements	1	•	·	•	•	•	, 2		•	• *	. "	, ₆₆	5 103
22	376.00 Mains Cathodic Protection	ſ	•		1,912	•	•	3	36	20	2 F	5 5	20 1	
23	376.01 Mains - Steel	4,945	48	28,056	1,056	4,546	5,853	7,417	7,417	7,417	/,41/	/.41/	1.4.1	69,UU9
24	376.02 Mains - Plastic	395	49	6,039	78	3,061	1,056	1,780	1,780	0R/'1	1,/180	1,/80		
25	378.00 Meas. & Reg. Sta. Equipment General	'	•	2,774	•	•	9,852	2,104	2,104	2,104	2,104	2,104	5,104	
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	1 <u>7</u> 21	120,034	070°000'1
29	381.00 Meters	•	•	•		•	•	•	•		•	•		
30	382.00 Meter Installaitons	84,098	27,479	72,520	52,785		12,282	41,527	41,527	41,527	41,527	41,527	41,52,1	498,327
31	383.00 House Regulators	•	•	•	•	•	•	•	•	•	•	•	•	,
32	384.00 House Reg. Installations		1	•	•	,	•	•	•	•	•		•	•
33	385.00 Ind. Meas. & Reg. Sta. Equipment	•	•	•	•	•	•	•	•	•	•	•	•	•
34		•	•	,	,			•	•	-	•		·	-
35						FC0 F	072 076		170 664	178 664	178 554	178 554	178 554	1 2 144 373
36	Total Distribution Plant	138,805	298,391	243,585	140,909	109,1	243,749	4CC'0/I						

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	
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Sheet 3 of 3

AG DR1-10A

Account Title Account Title Account Title Apr-06 May-06 0.0 Account Title 389.00 Land & Land Phights 1	Jun-06 Jun-06 55 55 55 55 55 7 7 7 7 7 7 7 7 7 7 7 7	90-100 		24 		10,491 10,491 1,819 356 464 5 9,765	10,491 24 789 1,819 356 9,765 9,765	, 10,491 10,491 24 289 356 356 464 5 9,765		- - - - - - - - - 1,601 1,601 1,601 1,50,555 23,505 30,626 330,626 334,457 644,457 644,457 644,457 644,457 1,1120,055 331,112 644,457 644,457 1,1120,055 644,457 1,1120,055 644,457 1,1120,055 644,457 1,1120,055 831,1120,055 1,1120,0
General Plant 399.00 Land & Land Rights 390.01 Structures - Frame 390.03 Improvements 390.03 Improvements 390.09 Air Conditioning Equipment 390.09 Improvement to Leased Premises 391.00 Office Furniture & Equipment 391.00 Office Furniture & Equipment 391.00 Office Furniture & Equipment 392.01 Trucks 392.00 Transportation Equipment 392.01 Trucks 392.00 Prover Operated Equipment 393.00 Prover Operated Equipment 395.00 Prover Operated Equipment 395.00 Prover Operated Equipment 395.00 Communication Equipment 395.01 Communication Equipment 397.01 Communication Equipment	4474 4455 3255 3255 322 872 870 870 870			0	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		0	
General Plant** 389.00 Land & Land Flights 390.01 Structures - Frame 390.02 Structures - Frame 390.03 Improvements 390.03 Improvements 390.00 Improvements 391.00 Office Furniture & Equipment 391.00 Office Machines 392.00 Transportation Equipment 392.01 Trucks 392.00 Transportation Equipment 392.01 Trucks 392.00 Prover Operated Equipment 392.00 Prover Operated Equipment 395.00 Prover Operated Equipment 395.00 Prover Operated Equipment 395.00 Prover Operated Equipment 395.00 Communication Equipment 397.01 Communication Equipment 397.01 Communication Equipment			· · · · · · · · · · · · · · · · · · ·	0	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -			
 399.00 Land & Land Rights 390.01 Structures & Frame 390.03 Improvements 390.03 Improvements 390.09 Improvements 390.09 Improvements 391.00 Office Furniture & Equipment 391.00 Office Furniture & Equipment 391.00 Office Furniture & Equipment 392.00 Transfortation Equipment 392.00 Transfortation Equipment 392.00 Transfortation Equipment 392.00 Transfortation Equipment 393.00 Stores Equipment 392.00 Transfortation Equipment 393.00 Stores Equipment 393.00 Transfortation Equipment 393.00 Conmunication Equipment 397.00 Communication Equipment 397.02 Communication Equipment 397.02 Communication Equipment 	474 474 455 325 325 372 842 842 872 479 870 870			0	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -			
390.01 Structures - Frame 390.02 Structures & Improvements 390.03 Improvements 390.03 Improvements 391.00 Office Funilue & Equipment 391.02 Remittance Processing Equipment 391.03 Office Funilue & Equipment 391.03 Office Machines 391.03 Office Machines 392.00 Transportation Equipment 393.00 Stores Equipment 393.00 Stores Equipment 393.00 Stores Equipment 393.00 Stores Equipment 393.00 Communication Equipment 395.01 Communication Equipment 397.02 Communication Equipment 397.05 Communication Equipment	474 445 445 385 385 385 385 385 332 3,479 3,479 3,479			10	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - -	- - - 24 789 1,819 356 464 464 464 5 9,765			92,295 92,422 1,601 1,601 1,601 23,500 23,500 23,500 544,45 544,45 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 344,55 345,555 345,555 345,5555 345,5555555555
390.02 Structures & Improvements 390.03 Improvements 390.04 Air Conditioning Equipment 391.00 Office Furniture & Equipment 391.00 Office Furniture & Equipment 391.03 Office Hackines 391.03 Office Hackines 392.01 Trucks 392.01 Trucks 392.00 Transportation Equipment 393.00 Stores Equipment 393.00 Stores Equipment 393.00 Stores Equipment 393.00 Contrunication Equipment 395.04 Backhoes 395.04 Backhoes 395.00 Communication Equipment 397.01 Communication Equipment 397.02 Communication Equipment 397.02 Communication Equipment				10	- 9,295 10,491 24 789 1,819 356 464 5 9,765	- - 24 789 1,819 356 464 464 9,765 -	- - - 24 789 1,819 356 464 464 464 5 9,765			- - - - - - - - - - - - - - - - - - -
390.03 Improvements 390.09 Improvements 391.00 Office Furniure & Equipment 391.00 Office Furniure & Equipment 391.00 Office Machines 392.00 Transportation Equipment 392.01 Trucks 392.01 Trucks 392.00 Transportation Equipment 392.01 Trucks 393.00 Power Operated Equipment 396.04 Backhoes 396.04 Backhoes 396.04 Backhoes 396.05 Welders 397.00 Communication Equipment 397.05 Communication Equipment				0	- 9,295 24 789 1,819 356 464 5 9,765	- - 24 789 1,819 356 464 46 356 9,765	- - - - - - - - - - - - - - - - - - -			- 92,295 92,422 1,601 1,601 23,509 23,509 30,626 34,45 544,45 544,45 544,45 31,18 68,72 31,18
390.03 Air Conditioning Equipment 390.04 Air Conditioning Equipment 390.00 Inprovement to Leased Premises 391.02 Office Funiture & Equipment 391.03 Office Funiture & Equipment 391.03 Office Machines 392.01 Transportation Equipment 392.01 Transis 392.01 Transis 392.00 Fower Operated Equipment 395.09 Power Operated Equipment 395.00 Power Operated Equipment 395.01 Communication Equipment - Mobile Radios 397.01 Communication Equipment - Mobile Radios 397.02 Communication Equipment - Theorem 397.05 Communication Equipment - Telemetering				10	9,295 10,491 24 789 1,819 356 464 5 9,765 9,765	- 24 789 1,819 356 464 5 9,765 -	- 24 789 1,819 356 464 464 5 9,765 - 1.041			9,295 92,422 52,058 52,058 30,626 34,45 54,45 54,45 54,45 531,18 31,18
390.04 Air Conditioning Equipment 390.09 Improvement to Leased Pfermises 391.00 Office Furilure & Equipment 391.03 Office Furilure & Equipment 391.03 Office Machines 392.00 Transportation Equipment 392.00 Transforment 392.00 Transforment 393.00 Stores Equipment 393.00 Stores Equipment 393.00 Power Operated Equipment 395.04 Backhoes 395.04 Backhoes 395.00 Communication Equipment 397.00 Communication Equipment 397.02 Communication Equipment PMobile Radios 397.02 Communication Equipment				10	9,491 789 1,819 356 464 5 9,765 - ,	10,491 24 789 1,819 356 464 5 9,765	10,491 24 789 1,819 356 464 464 5 9,765 -			92,422 52,056 52,056 52,056 23,509 30,626 34,45 544,45 544,45 68,72 68,72 28,01
390.09 Improvement to Leased Premises 391.00 Office Furniture & Equipment 391.02 Office Machines 392.00 Transportation Equipment 392.01 Trucks 392.01 Trucks 392.02 Trailers 392.00 Trucks 393.00 Stores Equipment 394.00 Tools, Shop & Garage Equipment 394.00 Tools, Shop & Garage Equipment 395.00 Bower Operated Equipment 395.01 Backhoes 395.01 Communication Equipment 397.02 Communication Equipment 397.05 Communication Equipment	4774		315	10	10,491 24 789 1,819 356 9,765 - 24 64 64 - 24	10,491 24 789 356 356 464 5 9,765	10,451 24 789 356 356 464 5 9,765 -			1,601 52,055 20,055 23,505 30,621 34,45 544,45 544,45 68,72 68,72 31,16 31,16 31,16 28,0
391.00 Office Furniture & Equipment 391.02 Remittance Processing Equip 391.02 Remittance Processing Equip 392.01 Transportation Equipment 392.02 Transfer 392.02 Transfer 393.00 Took: Shop & Garage Equipment 394.00 Took: Shop & Garage Equipment 395.03 Ditchers 395.04 Backhoes 395.04 Backhoes 397.01 Communication Equipment - Mobile Radios 397.01 Communication Equipment - Telemetering	444 2855 - 2855 - 372 - 842 - 842 - 479 - - 479 - - - - -		315	F	24 789 356 464 64 9,765	24 789 356 464 464 5 9,765	24 789 11,819 356 464 5 9,765 - 1041	24 789 1,819 356 464 6 9,765 -		52,058 52,058 30,626 34,45 544,45 68,72 68,72 31,16 31,16
391.02 Remittance Processing Equip 391.03 Office Machines 392.01 Trucks 392.01 Trucks 392.01 Trucks 393.00 Stores Equipment 393.00 Stores Equipment 394.00 Tools, Shop & Garage Equipment 394.00 Tools, Shop & Garage Equipment 395.04 Backhoes 395.04 Backhoes 395.00 Communication Equipment 397.02 Communication Equipment 397.05 Communication Equipment	4455 3225 (1411 3722 (870 - ,479 3350		<u>.</u>	-	789 1,819 356 464 5 9,765 -	789 1,819 356 464 5 9,765	789 356 356 464 5 9,765 -	789 356 464 9,765		52,058 20,059 30,622 344,45 544,45 5344,55 5347,55 5347,55 547,55 547,55 547,55 547,55 547,55 547,55 547,55 547,55 547,55 547,55 547,557,55 547,557,557,557,557,557,557,557,557,557,
391.02 retrimancer rocesmy sympty 391.03 Office Machines 392.01 Trucks 392.01 Trucks 392.02 Trailers 393.00 Stores Equipment 394.00 Tools, Shop & Garage Equipment 396.04 Backhoes 396.04 Backhoes 396.04 Backhoes 397.00 Communication Equipment 397.01 Communication Equipment 397.02 Communication Equipment	325 141 .372 .870 .479 .3550		· · ·	-	1,819 356 464 5 9,765 -	1,819 356 464 5 9,765	1,819 356 464 5 9,765 -	1,819 356 464 5 9,765		20,05(23,50(34,45 544,45 544,45 68,72 68,72 31,15 28,01
391.03 Office Machines 392.00 Transportation Equipment 392.01 Transformation Equipment 392.00 Stores Equipment 393.00 Tooks Shop & Garage Equipment 396.00 Power Operated Equipment 396.00 Power Operated Equipment 396.00 Dower Operated Equipment 397.01 Communication Equipment - Mobile Radios 397.01 Communication Equipment - Telemetering 397.05 Communication Equip Telemetering	141 				1,819 356 464 5 9,765 -	356 356 464 5 9,765	356 356 464 5 9,765 -	356 356 464 5 9,765		23,50 30,62 344,45 544,45 68,72 68,72 31,15 28,01
392.00 Transportation Equipment 392.01 Trucks 392.00 Trucks 393.00 Store Equipment 396.00 Power Operated Equipment 396.00 Power Operated Equipment 396.04 Backhoes 396.04 Backhoes 396.04 Backhoes 397.01 Communication Equipment - Mobile Radios 397.01 Communication Equipment - Mobile Radios 397.05 Communication Equip Fixed Radios					356 464 5 9.765 -	350 464 5 9,765	464 464 5 9,765 -	464 5 9,765		30,62 344,45 544,45 68,72 68,72 28,01
392.01 Trucks 392.02 Trailers 393.00 Stores Equipment 394.00 Pools. Shop & Garage Equipment 396.00 Power Operated Equipment 396.04 Backhoes 395.04 Backhoes 397.00 Communication Equipment 397.01 Communication Equipment Abbile Radios 397.05 Communication Equipment - Fixed Hadios	.842				464 5 9,765 -	464 5 9,765	464 5 9,765	404 5 9,765 -		344,45 344,45 68,72 68,72 31,15 28,0
392.02 Trailers 392.02 Trailers 393.00 Store Equipment 396.00 Power Operated Equipment 396.00 Power Operated Equipment 396.03 Ditchers 396.04 Backhoes 396.04 Backhoes 396.05 Welders 397.00 Communication Equipment - Mobile Radios 397.01 Communication Equipment - Mobile Radios 397.05 Communication Equip - Fixed Radios	.842 		315		5 9,765 -	5 9,765 -	5 9,765 1.041	5 9,765 -		34,45 544,45 68,72 68,72 31,15 28,01
392.02 Inducts 393.00 Stores Equipment 394.00 Tooks Sipp & Garage Equipment 396.03 Ditchers 396.04 Backhoes 396.04 Backhoes 397.00 Communication Equipment - Mobile Radios 397.01 Communication Equipment - Mobile Radios 397.02 Communication Equip Fixed Radios 397.05 Communication Equip Telemetering	. 870		<u>.</u>		9,765	9,765	9,765 1.041	9,765		544,45 - 68,72 68,72 31,15 28,01
393.00 Stores Equipment 394.00 Tools, Shop & Garage Equipment 396.00 Power Operated Equipment 396.03 Ditchens 396.04 Backhoes 396.04 Backhoes 397.00 Communication Equipment 397.00 Communication Equipment - Mobile Radios 397.05 Communication Equip - Fized Radios	,870			60/'6			1 041	190	- 1,041 473 424	- 68,72 31,15 28,01
394.00 Tools, Shop & Garage Equipment 396.00 Power Operated Equipment 396.04 Backhoes 396.04 Backhoes 397.00 Communication Equipment - Mobile Radios 397.01 Communication Equipment - Mobile Radios 397.02 Communication Equip - Flemetering	, 479 3,350						1.041	1041	1,041 473 424	68,72 31,15 28,01
396.00 Power Operated Equipment 396.03 Ditchers 396.04 Backhoes 396.05 Welders 397.00 Communication Equipment - Mobile Radios 397.01 Communication Equipment - Teixed Radios 397.05 Communication Equip Teitemetering	,479 - 3,350 -	. ,			10.1		1 ()41		473	31,18 28,01
366.03 Ditchers 396.04 Backhoes 397.00 Communication Equipment 397.01 Communication Equipment - Mobile Radios 397.02 Communication Equip Fixed Radios 397.05 Communication Equip Telemetering	,4/9 3,350 -			1,041	1,041	1,041		1,041	4/3	28,01
395.0.0 Backhoes 396.0.0 Backhoes 397.0.0 Communication Equipment - Mobile Radios 397.0.1 Communication Equip Fixed Radios 397.0.2 Communication Equip Telemetering	3,350 -	,	•	473	473	473	473	473	424	28,01
396.04 backnoes 396.05 Welders 397.00 Communication Equipment - Mobile Radios 397.01 Communication Equip Fixed Radios 397.05 Communication Equip Telemetering				V-1	VGV	424	424	424	1	
396.05 Welders 397.00 Communication Equipment 397.01 Communication Equipment - Mobile Radios 397.02 Communication Equip Teixed Radios 397.05 Communication Equip Teitemetering	- 106.0	•	•	424	101	ļ		,		41,214
397.00 397.01 397.02 397.05		,	•	•	41,214	•	ı			
397.01 397.05 397.05			•		•	•	•	•		
397.05 397.05			•		•		•	,	,	
397.05						•	•	,	•	•
397.05			•			,				'
000				•						'
398.00				•	•			,	,	
399.00			, ,	•		•				
399.01			'		•	•	,	•		E07
200 005					597		•		•	
20,000						,		•	,	
0030.00										
399,04			•	•						138,281
399.05	•		'	,	138,281	•	•		,	858
399.06				'	858	•	•			200.00
20 005			•		38,293	۰	,		•	ŝ
					699			•	•	609
00.000	,									
222.02	•									
35 399.24 Other Lang. Property - General Stands 2000						95 659	25,652	25.652	25,652	1,922,205
	1,538,775	•		315 25,652	100'507	60100E	100101			
Total General Plant							204 22R	204 228	204.228	4,068,056
	1 07 100 013 885	140 909	7.607 245,107	107 204,228	433,434	204,228	204,220	204,540		

 All Intangible and General Plant amounts include Kentucky, DN. 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 2006-00464 Case No. 2006-00464 Jurisclictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091 From April 1, 2006 to January 31, 2007

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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 January 31, 2007

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	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	90-VON	Dec-00	Jan-U/
Transmission Plant 365.10 Land										
365.10 Land		1			,	•	•		•	
	•					26,048	1,687	•	,	
365.20 Rights of Way							•		•	
366.02 Structures & Improvements	•	•					•		•	
366.03 Other Structues	•	370 0						•	•	
	•	CC2'2				,		,	•	161,872
-	•		•		,				•	
	•	•						•		
-	*	-								
_						26.048	1,687	•	•	161,872
Total Transmission Plant	•	GG7'7								
tangi ang sa										
		22,492	•		•		•			
-			•	•		•	•			
		<u>99.106</u>	•		•	•		•		
		-				•	•	•	•	
374.03 Land Other							•	`		
						•	•	•	•	
375.01 Structures & Improvements T.B.						•	•	•	•	
375.02 Land Rights		1				•	•	•		
_	-	- 003 EVO	166 263	55.953		185,914				
	12,144					81,121			4	
	24,400				144.827	572,548	(131,956)	7,9		149, rou
	10,417				•	14,080	59		(8) (13,143)	6
	216'11			7 664	163	51,785			•	
	10,774	4 1,100	202			•	•	•	•	
	•			100 131	55 A03	1 069.712	110.300	0 148,328	28 806,520	-
	303,002	787,	582,134							46 32,253
· ·		(29)							RD 664.766	
	217 957	3.303	138,227	189,484	4 2,844	ŝ	3 110,107			
_				,	14,681	46,663	۳	1,0/9	. 6/	
				`	•	•	•			100
384.00 House Reg. Installations		40 0E 340	•	`	•	60,494	4		- (4,528)	28)
	40,840					•				
386.00 Other Prop. on Cust. Prem										
			10 001 0	75 V04 0	E 917 017	7 2 675.330	0 391,883		248,822 2,023,727 1,045,736	27 1,
Total Distribution Plant	709,2	709,221 1,205,563 2,539,050 / 50,77	CU,850,2 5	ה ומחיוו						

Atmos Energy Corporation, KY 2006-00464 Jurisdictional Gross Additions: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091 From April 1, 2006 to January 31, 2007

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Acct.	Actuaí Anr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06		Actual A Nov-06 D	Actual Dec-06	Jan-07
Vo. Account Title											
General Plant **		3.206				•			,	,	
389.00 Land & Land Rights				•	•	•					
390.01 Structures - Frame		11,436			,	•					
390.02 Structures & Improvements		•		•	•	•					
390.03 Improvements		2,357	•			•			(100.2)		
390.04 Air Conditioning Equipment		•		•	•	•			- 070	-	180.6
390.09 Improvement to Leased Premises			28,681	•	'	19,181	-	347	10,013	- ,	•
391.00 Office Furniture & Equipment					•	•					
391.02 Remittance Processing Equip				•	•	•					
391.03 Office Machines				•	•					•	
392.00 Transportation Equipment	•									•	
392.01 Trucks				,	,	•				•	
302 02 Trailers	•	•	1	,	•	•				•	
202.00 Stores Foritoment	•			226	•	~	(23)			30,827	
304 00 Tools Shop & Garage Equipment	•	1,698	0'110		•	- ,		,	,	•	
age on Power Operated Equipment	•		•						,	6,401	
add of Ditchers	•	•	•	•						•	
	ł	•	•	•						•	
396.04 Backhoes	'		•	•	•				17 153	(1.368)	
396.05 Welders	152	114,034	1 (120	· (0	•	12,1	12,505		2011		
397.00 Communication Equipment			•	'	•				•		
		,	•	•	•				•		
			•	•	•			•		101 00	
	13.510	0 176.602	2 49,075	, S	5,207		226,244	6,809	179,7		
_	10101				•					GYG 7	
399.00 Other Tangible Property	43 962	9 16.200		(16) 1,539	39 14,054		1,973	85,145	22,320		
-	0.058				363 14,054	54	(3)	16,537	1,450		
~	20.0	17.267	13.824	24 11,210	10	-	1,561		1,098	•	
399.03 Other Tangible Property - Network - Hardware			_						•	•	
	•		`						•	•	
	•	100043	13 74 252		3.486 7	757 163	63,114	6,455	4,557		.
	0				_	189	761	3,766	34		
	2,014					2,837 (5	(5,911) 4	425,996	103,572	48,782	
	273,845	420'41 64							•	•	
		•	•							,	
399.24 Other Tang. Property - General Startup Costs											,
	343.443	143 551,042	174,490		35,431 37,	37,098 41	419,482	545,054	201,249	cq1//11	0
Total General Plant	515							000 020 F	AED 283	0 141.687	1,216,124
					330 200	955 015 319	3 120,861 1.	202.070			

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 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 Jurisclictional 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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Instruction Case Part In Service - General Instruction Case Part In Service - General Instruction Case Part Instruction Congressions Instruction Case Part Instruction Congressions 0.0 Cigaration Instruction Case Part Instruction Construction Case Part Instruction Construction Case Part Instruction Construction Case Part Instruction Case Case Case Case Case Case Case Case		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	Nov-06	Dec-06	Jan-07
		no. 101-1000 Gas Plant in Service - General										
Cogenization Franchise & Consents Franchise & Consents Franchise & Consents Franchise & Consents Franchise & Consents Franchise & Consents Franchise & Consents Total Intargle Plant Franchise & Consents Franchise & Consents Franchise & Consents Franchise & Consents Natural Gas Production Blant Franchise & Consents	Cogarization Fractities & Consents Fractities & Consents Fractities & Consents Natural Gase Production Plant Total Intarglie Plant Natural Gase Production Bauk Fright Lines Fright Fright Fright Lines Fright Fright Lines Fright Fright	Intangible Plant				,	,	,		•	•	
Franchises & Corsents Mus., Intarglike Plant Total Intarglike Plant Natural Gas Production Elant Production Gas Mais Equipment Production Gas Mais Equipment Production Gas Mais Equipment Field Uness Field Field Uness Field Field	Francisies & Corsents Mac. Intarglie Plant Total Intarglie Plant Total Intarglie Plant Manual Gas Ponduction Plant Protocomy LesePrids Protocomy LeseP	301.00 Organization	•						•		•	
Misc. Intarrighte Plant Total Intarrighte Plant Frain and Gas Production Elant Protocord Gas Weis Equipment Fights of Weiss Fights of Weiss Compresson Station Equipment On Meiss & Fights Exponent Strange Fight Fights of Weiss Compresson Station Equipment On Meass & Fights Exponent On Meass & Fights Exponent On Meass & Fights Exponent On Meass & Fights Exponent	Misc. Intariglide Plant Total Intariglide Plant Manual Gase Production Plant Protoction Class Melis Equipment Field Lines Rights of Ways Field Lines Trichuary Lines Trichuary Lines Field Lines Trichuary Lines Field Lines Trichuary Lines Trichuary Lines Field Lines Stacage Elant Field Lines Rights of Way Fundiscion Equipment Purification Equipment Field Lines Stacage Elant Field Lines Rights of Way Purification Equipment On Manual Case Frontieres Mel Construction Rights of Way Rights of W	302.00 Franchises & Consents	•								•	
Total Intanglole Plant Total Intanglole Plant Matural Gass Production Blast Rights of Ways Producting Lasseholds Fights of Ways Producting Lasseholds Fights of Ways Producting Lasseholds Fights of Ways Production Class Wells Equipment Field Lines Strage Ellant Land Production Plant Strage Ellant Land Compression Station Equipment Mells Oner Structures Mells Compression Station Equipment Iteld Class Mells Mells Mells Mells Mells Mells Mells Mells Mells (Way Mells	Total Intanglite Plant Producing Lesseholds Rights of Way Production Gas Wells Equipment Fights of Way Full class Tributary Lines Field Meas. & Reg. Sta. Equip Purilication Equipment Field Meas. & Reg. Sta. Equip Purilication Equipment Relation Equipmen	303.00 Misc. Intangible Plant										
Indian Intraguer rank. Raural Gas Production Plant Frolution Gas Wells Equipment Frolutions Freld Meas. A Pay Sh. Equip Freld Meas. A Pay Sh. Equip Meas. A Pay S	Indian Intraguer Frank Maural Gase Perdiction Plant Froluction Gas Wells Equipment Froluction Gas Wells Equipment Froluction Gas Wells Equipment Froluction Equipment Froluction Equipment Compression Equipment Strange Plant Froluction Frolucti					•	•		•	•	•	
Haural Gas Production Plat. Producing Leaseholds Rights of Ways Rights of Ways Rights of Ways Field Lines Tribuary Lines Strotates Ratio Rights of Way Rights of Way	Raural Gas-Production Plant Production Case Wells Equipment Field Unes Field Unes Field Unes Tribuary Lines Field Unes Field Field Field Field Field Field Field Field Field Field Field Field Fi	I OTAL INTANGIOR FLAINT										
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Atmos Energy Corporation, KY Case No. 2006-00464 Jurtsdictional 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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Sheet 2 of 3

Account Title Account		Actual	Actual	Actual	Actual Int-06	Actual Aun-DB	Actual Sen-D6	Actual Oct-06	Actual Nov-06	Actual Dec-06	Jan-07
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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 3 of 3

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Line		Actual	Actual	Actual	Actual hul-ne	Actual Arm-06	Sen-06	Oct-06	Nov-06	Dec-06	Jan-07
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	392.00 Transportation Equipment	•	141,601	•	•				,		•
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21	397.01 Communication Equipment - Mobile Radios	•	•	•	•			,	•	38.600	,
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1 2	399.08 Other Tang. Property - Application Software	•	•	•			•		000000	-	
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		NY 247.1								1	And a

 All Intangible and General Plant amounts include Kentucky, DW. 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%.

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

AG DR1-10C

Sheet 1 of 3 Projected , . Jun-07 Projected Projected May-07 . , . Apr-07 . 350.20 Rights of Way 351.00 Structures & Improvements 351.02 Compression Station Equipment 351.03 Meas. & Reg. Sta. Structues 351.04 Other Structures 352.00 Wells Account 101-1000 Gas Plant in Service - General. 325.40 Rights of Ways 331.00 Production Gas Wells Equipment 332.01 Field Lines 332.02 Tributary Lines 334.00 Field Meas. & Reg. Sta. Equip 336.00 Purification Equipment 353.01 Field Lines 353.02 Tributary Lines 354.00 Compressor Station Equipment 355.00 Meas & Reg. Equipment 356.00 Purification Equipment Total Natural Gas Production Plant Natural Gas Production Plant 301.00 Organization 302.00 Franchises & Consents 303.00 Misc. Intangible Plant 325.20 Producing Leaseholds Total Intangible Plant 352.01 Well Construction 352.02 Well Equipment 352.03 Cushion Gas 352.10 Leaseholds 352.11 Storage Rights Intangible Plant Storage Plant Account Title 350.10 Land Acct. No. ç Line ŝ G ω 6 2 ŝ ŝ

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Total Storage Plant

Attmos 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

319,440 43,932 111,012 32,274 203,214 82,600 9,374 16,027 14,621 8,810 68,908 77,718 • • , Sheet 2 of 3 . . • . Projected Jun-07 396,888 54,583 137,927 40,099 252,483 102,627 11,647 19,913 18,166 85,615 10,946 96,560 Projected Projected , , • Mav-07 1 90,049 42,176 265,559 107,941 12,250 417,442 57,409 145,070 19,106 20,944 101,561 11,512 , . Apr-07 375.02 Land Rights 375.02 Land Rights 376.00 Mains Cathodic Protection 376.01 Mains - Steel 376.02 Mains - Plastic 378.00 Meas & Reg. Sta. Equipment General 379.00 Meas & Reg. Sta. Equipment T.B. 380.00 Services 382.00 Meter Installations 383.00 House Regulators 384.00 House Reg. Installations 386.00 Ind. Meas. & Reg. Sta. Equipment 386.00 Other Prop. on Cust. Prem 375.01 Structures & Improvements T.B. 374.00 Land & Land Rights 374.01 Land 374.02 Land Rights 374.03 Land Other 375.00 Structures & Improvements 366.02 Structures & Improvements 366.03 Other Structues 367.00 Mains - Cathodic Protection 369.00 Meas. & Reg. Equipment 369.01 Meas. & Reg. Equipment Total Transmission Plant Transmission Plant Distribution Plant **Rights of Way** 367.01 Mains - Steel Account Title 381.00 Meters Land 365.10 365.20 Acct. Š. AG DR1-10C Line ŝ θ ŝ 3 4 ю.

832,495

1,087,898 1,034,332

Total Distribution Plant

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

AG DR1-10C

AG DR1-10C					Sheet 3 of 3
Line No.	Acct. No.	Account Title	Projected Apr-07	Projected May-07	Projected Jun-07
÷		General Plant **			
- 0	389.00		•	•	•
en en	390.01	Structures - Frame		•	
4	390.02		1	•	•
ß	390.03		٠	•	•
9	390.04	Air Conditioning Equipment		•	•
~	390.09	Improvement to Leased Premises	596	1,170	321
8	391.00		468	918	252
6	391.02	Remittance Processing Equip		•	1
10	391.03	Office Machines	•	•	
11	392.00	Transportation Equipment	•	•	
12	392.01	Trucks	•	•	•
13	392.02	Trailers		•	ı
14	393.00		•	•	
15	394.00	Tools, Shop & Garage Equipment	•		
16	396.00	Power Operated Equipment	•	•	
17	396.03	Ditchers	•	•	
18	396.04	- Backhoes		•	,
19	396.05	i Welders		•	,
20	397.00	-			,
21	397.01	Communication Equipment - Mobile Radios	•	•	
22	397.02	Communication Equip Fixed Radios	ł	•	,
23	397.05	5 Communication Equip Telemetering		•	,
24	398.00	Miscellaneous Equipment	•	•	,
25	399.00	-	,		
26	399.01	I Other Tangible Property - Servers - H/W	10,333	20,269	ų
27	399.02	2 Other Tangible Property - Servers - S/W	400	785	216
28	399.03	-	•	•	,
29	399.04	-	•	•	
30	399.05	_	,		
31	303.06		8,750	-	61
32	399.07		853		
33	399.08	-	29,026	56,934	15,644
34	399.09	_	•		٠
35	399.24	4 Other Tang. Property - General Startup Costs			•
36					
37		Total General Plant	50,427	96,396	25,359
38					
39		Total Plant	1,239,888	1,22/,288	1/0,008

 All Inlangible and General Plant amounts include Kentucky, DW. 09 general plant 100%, plus allocations of General Office general plant trom 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, 2007 to June 30, 2007

Sheet 1 of 3

Projected Jun-07

Projected Projected May-07 Apr-07 , . Account 101-1000 Gas Plant in Service - General Intangible Plant Account Title Acct. No. AG DR1-10C Line 2 ŝ N0

. , 355.40 Rights of Ways 331.00 Production Gas Wells Equipment 332.01 Field Lines 332.02 Tributary Lines 334.00 Field Meas. & Reg. Sta. Equip 336.00 Purification Equipment Total Natural Gas Production Plant Natural Gas Production Plant 351.00 Structures & Improvements 325,20 Producing Leaseholds Total Intangible Plant 350.20 Rights of Way Storage Plant 350.10 Land

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, . 351.02 Compression Station Equipment 351.02 Compression Station Equipment 351.04 Other Structures 352.00 Wells 352.01 Well Construction 352.02 Usel Equipment 352.01 Leaseholds 352.11 Storage Rights 301.00 Organization 302.00 Franchises & Consents 303.00 Misc. Intangible Plant 353.01 Field Lines 353.02 Tributary Lines

,

,

354.00 Compressor Slation Equipment 355.00 Meas & Reg. Equipment 356.00 Purification Equipment

Total Storage Plant

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

AG DR1-10C

AG DR1-10C					Sheet 2 of 3
Line No.	Acct. No.	Account Title	Projected Apr-07	Projected May-07	Projected Jun-07
		T			
-					
2	365.10		•	'	
e	365.20	Rights of Way	•		•
4	366.02	Structures & Improvements			
5	366.03	Other Structues	•	•	ı
9	367.00	Mains - Cathodic Protection		•	,
7	367.01	Mains - Steel	22	22	22
8	369.00	Meas. & Reg. Equipment	•	•	ł
6	369.01			•	
10					
11		Total Transmission Plant	22	52	22
12					
13		Distribution Plant			
14	374.00	Land & Land Rights	•	ı	•
15	374.01	Land	ı	•	•
16	374.02	Land Rights	•	•	•
17	374.03	Land Other	,	•	,
18	375.00	Structures & Improvements	•	•	•
19	375.01	Structures & improvements T.B.	ſ	•	•
20	375.02	Land Rights	,		
21	375.03	Improvements	,		•
22	376.00	Mains Cathodic Protection	32	32	32
23	376.01	Mains - Steel	7:4:17	7,417	7,417
24	376.02		1.780	1,780	1,780
25	378.00	Meas. & Reg. Sta. Equipment General	2,104	2,104	2,104
26	379.00		'		ı
27	379.05		,		•
28	380.00		125,694	125,694	125,694
29	381.00) Meters	,	•	•
30	382.00) Meter Installations	41,527	41,527	41,527
31	383.00) House Regulators	•	•	•
32	384.00		•	•	•
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

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

AG DR1-10C					Sheet 3 of 3
Line		- 11 TEL	Projected Anr-07	Projected Mav-07	Projected Jun-07
No.	No.	Account I Itle	10-170	10- 61141	
	1	General Plant **			
2	389.00	Land & Land Rights	•	•	•
3	390.01	Structures - Frame	•	•	•
4	390.02	Structures & Improvements	•	•	•
5	390.03	Improvements	•	•	•
9	390.04	Air Conditioning Equipment	,	•	•
2	390.09	Improvement to Leased Premises	•	•	•
. 80	391.00	Office Furniture & Equipment	10,491	10,491	10,491
6	391.02	Remittance Processing Equip	24	24	24
10	391.03	Office Machines	789	789	789
=	392.00	Transportation Equipment	1,819	1,819	1,819
12	392.01	Trucks	356	356	356
13	392.02	Trailers	464	464	464
14	393.00	Stores Equipment	сı	ŝ	5
12	394.00	Tools, Shop & Garage Equipment	9,765	9,765	9,765
16	396.00	Power Operated Equipment	•	,	•
17	396.03	Ditchers	1,041	1,041	1,041
18	396.04	Backhoes	473	473	473
19	396.05	Welders	424	424	424
20	397.00		t	•	
21	397.01	Communication Equipment - Mobile Radios	ı	•	•
22	397.02	Communication Equip Fixed Radios	•	•	•
23	397.05		ı	•	
24	398.00	Miscellaneous Equipment	,	•	
25	399.00	~	•		•
26	399.01	_	•	•	•
27	399.02	-	•	•	•
28	399.03	-	•	•	•
29	399.04	-	•	•	
30	309.05		•	,	,
31	399.06	-	•	•	•
32	399.07	-	,	•	
33	399.08	-	,	•	
34	399.09	-		•	•
35	399.24			•	
36					
37		Total General Plant	25,652	25,652	25,652
38		· · · · · · · · · · · · · · · · · · ·	906 106	204 228	204 228
39		Total Plant	404°		

All Intangible and General Plant amounts include Kentucky, DN. 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 Tile	Projected Jul-07	Projected Aug-07	Projected Projected Sep-07 Oct-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 Ac	Account 101-1000 Gas Plant in Service - General													
5			•		•		•		•	,	•	•	•	
m -	301.00 Urganization			,			•	•	,	•	•	•	ı	•
4 1	302.00 Franchises & Consents			•		,	•	•	•	•			-	*
ц, с	303.00 Misc. Intanglote Plant													
0	Total Intangible Plant	•		,	,	•	•	,	,	•	1	,	•	
8														
6	Natural Gas. Production Plant												1	ł
10	325.20 Producing Leaseholds	•	•	•	•	•	•	•	•	•				,
: =		•	•		•	•	•	•	•	•	•	•	•	·
: 6		•	•	•	•	•	•	•	•	,	•			•
4 Ç			•	•	•	•	•	•	•	•	•	•	•	
23		4			•	•	,	•	•	•	•	•		
14				,		•		•	•	•	•	•	•	
15			•	I			•				•	•	•	•
16	336.00 Purification Equipment	-												
11	Total Matural Gas Production Plant	•	•	ı	•	•	•	,	•	•	,	ı	·	۱
0 :														
19 20	Storade Plant													
3 3		•	•	ı	•	,	•	•	•	•	•	•	,	,
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23		•				,	,			•	,	,	•	
24		•	,										•	
25		•	•		•	•	•			,	,		'	
26	351.04 Other Structures	•	•	•	•	•	•					,		
27	352.00 Wells	•	•	•	•		•	•						
28	352.01 Well Construction	•	•	,	•	•	•	•	•					
29	352.02 Well Equipment	•	•	•	•	•	•	•	•					,
30	352.03 Cushion Gas	1		•	•	•	•	•	•	•	•	•		
31	352.10 Leaseholds	•	•	•	•	•	•	•	•		•	•		
32		`	•		•	•	•	•	•	•	•	•	•	
33		`	•	•	•	•	•	•	•	•	•	•	•	
34		`	٠	•	,	•	•	•	•	•	'	•	•	
35		`	•	•	•	•	•	•	•	•	•	•	•	•
36		•		•	•	•	•	•	•	•	•	•	•	
22		•	•					•	•	•	•	*	•	1
38														
39	Total Storage Plant	•	•	,	•	•	·	,	•	•		'	ı	

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Sheet 1 of 3

206.407 188.77 68.819 110.190 110.190 110.190 110.190 110.190 110.190 110.190 110.190 110.190 110.190 110.190 110.190 110.190 14.068	
188.274 6.8.819 110,190 110,190 110,190 110,190 110,190 110,190 14.088 16.0 14.088 16.0 14.088 16.0 14.088 16.0 14.088 16.0 14.088 16.0 14.088 16.0 14.088 16.0 14.090 14.390 14.390 14.390 14.390 14.390 14.390 14.390 14.390 14.390 14.390 14.390	
186.274 68.819 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 14,088 16,01	
188.274 68.819 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 110,190 14088 14,088 14,088 14,088 14,088 14,088 14,088 14,088 14,088 14,088 14,088 14,088 14,088 14,088 14,088 16,083 16,083 16,083 16,083 16,083 16,083 16,083 16,083 16,083 16,083 16,083 16,083 16,083 16,013 16,013 16,013 16,013 16,013 16,013 16,013 16,014 51,510	
24,070 8,736 14,086 124,276	Je
212.345 77.617 124.278 124.268 124.268 124.268 124.268 124.268 124.161 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990 14.990	, v
BB,182 32.233 51,610<	23.
86,162 32,23,35 51,610 51,611 510,814 510,814 510	
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B8,162 32,233 51,610<	
B8,182 32,233 51,610<	
BB.182 32.233 51,610<	
88,182 32,233 51,610<	
86,162 32,233 51,610<	
B6,182 32,233 51,610 51,086 132,031 130,212 130,212 13	
D5.2.24 Cut, sol D2.1.20 D32.1.20 D32.1.2 D30.1.4 D30.1.4 <thd30.1.4< th=""> <thd30.1.4< th=""> D30.1.4</thd30.1.4<></thd30.1.4<>	96
25,613 9.362 14,300 14,300 14,300 14,300 14,301 510,814 <td< td=""><td>608. 247,</td></td<>	608. 247,
872,791 319,027 510,814 <t< td=""><td>28,</td></t<>	28,
B72,791 319,027 510,814 <t< td=""><td></td></t<>	
120,022 43,875 70,251 70,251 70,251 70,251 70,251 70,251 70,251 70,251 70,251 70,251 70,251 70,519 177,519 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 26,629	OEG
303,313 110,868 177,519 177,519 177,519 177,519 177,519 177,519 177,519 177,519 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,629 25,59 25,59 25,599 2	131
43,791 16,007 25,629 25,629 25,629 25,629 25,629 25,629 25,629 23,380 23	332
39,948 14,602 23,380 23,331,237 1,331,237 <th1< td=""><td>48</td></th1<>	48
39,948 14,602 23,360 23,500 23,500 24,500 24,500 24,500 24,566 831,418 1,331,237 1,331,237 1,331,237 1,331,237	
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	4
2,274,586 831,418 1,331,237 1,331,237 1,331,237 1,331,237 1,331,237 1,331,237	
	2'

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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 Sheet 1 of 3

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1	Acct.	Projected	-		Projected	Projected	Projected	Projected Ian-08	Projected Feb-08	Projected Mar-08	Projected Apr-08	May-08	Jun-08	Test Period
	No. Account Title	20-Inf	Aug-07	Sep-U/	001-07	10-404	10-020	001-00	200		-			
	General Plant **													
	200 AD 1 and 2 and Binkte	,	•	•		•	•	,	•	·			•	•
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							,	,	,	,	•	•	•	•
	390.02 Structures & Improvements	,	•	,						•	•	ı		•
	390.03 Improvements	•	•	•	•	•						1	,	•
	390.04 Air Conditioning Equipment	•	•	•	.	, 1	. [740	770	077	977	226	10.275
		1,137	171	169	977	116	11R	116	116	110	100	7.07	767	B 06
		893	139	133	767	787	787	19/	19/	/0/	101	101	2	1
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		•		,		,		•			•	•	•	,
	392.01 Trucks	•	•	•						•	,	,	•	•
	392.02 Trailers	•		•	•	•	•	I					,	•
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						•	,	•	•	•	•	•	•	•
			•			,		,			,	,	·	•
	396.03 Ditchers	•	•	•	•	•			•					'
	396.04 Backhoes	•	•	•	•	1	•	•					,	
		•	•	,	1	•	•			• 1		COF	002	, VU L
		,	•		782	782	782	782	782	782	7.R/	787	701	- A-
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		•	•						,	•	,	,	•	•
	397.02 Communication Equip Fixed Radios	•	•	•	•							,	1	,
	397.05 Communication Equip Telemetering	•	•	•	•	•	•	•	•					•
		,	•	•	•	•	•	•	•	•	•	I		
				•	•	•	•	•	•					
		10.700	3 074	5 929	17,394	17.394	17,394	17,394	17,394	17,394	17,394	17,394	17,394	182,248
		12'100		110	SEC.			656	656	656	656	656	656	6,896
	399.02 Other Tangible Property - Servers - S/W	69/	211	2	nen								•	
	399.03 Other Tangible Property - Network - Hardware	٠	•	•	•	•	•					,	•	'
	399.04 Other Tangible Property - CPU	•	•	•	•	•	•	•				•	,	•
		•	•	•	•				•					582 878
		29,983	16,793	1,165	59,549	ഹ	č	ΰġ	59,549	ñ	ä	n	0	
		1 697			1.398	1.398	1,398	1,398	1,398	1,398				141
		1001		c	10.059	~	īP	4	49.958	49.958	3 49,958	3 49,958	49,958	521,826
	399.08 Other Tang. Property - Application Software	155,55	0,030	0	10,00		r							•
	399.09 Other Tang. Property - Mainframe Software	•	•	•	•	•	•	•	•					'
		'		•	·	•	•	•						
											007 101 0	101 400	131 480	1 334 935
	Total General Plant	109,440	29,194	4 12,978	131,480	131,480	0 131,480	131,480	131,480	131,480				
38		000 000	0 9 E 16 194	4 922 013	1 586 995	5 1.586.995	5 1.586.995	5 1,586,995	1,586,995	5 1,586,995	5 1,586,995	5 1,586,995	1,586,995	20,556,986
	Total Plant	2,040,056				- 8	- 8		l					

 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%. 21 of 24

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

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Sheet 1 of 3

Mex. Tradention Tradention Tradention Tradention Marcinity Tradention Marcinity Tradention Marcinity <							ULLUS DE LE COMPANY								
No. Account lite Month Activity	Line		Projected	Projected	Projected	hanaloj.	Liojacian	Doo 07	lon OB	Eah-OR	Mar-08	Anr-08	Mav-08		Test Period
Account 101-1001 Gas Ellant In Sectore-Ganetal Intrarolles & Consents Imanylobe Flant Imanylobe Flant 303.00 Franchise & Consents 303.00 Franchise & Consents 304.00 Franchise & Consents 305.00 Franchise & Consents 305	No.		Jul-07	Aug-07	Sep-07	Oct-0/	10-70N	nec-nt	Jair-00	00-02-1		00-10-1	2		
Intradiate Entity -	•	Account 101, 1000 Gar Dlant in Service - General													
30.10 Inagine Farat 30.10 Magnitude Farat 30.10 Nex. Intargible Flant 7.04 Intargible Flant 7.04 Intargible Flant 7.05 Fachilises & Consents 30.10 Magnitude Flant 7.04 Intargible Flant 7.04 Intargible Flant 7.05 Fachilises & Consents 30.10 Hights (Ways 30.20 Filter (Mass 30.20 Filter (Mass <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>															
360.00 C 301.00 C 302.00 F 303.00 M 303.00 M 303.00 F 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2					,						٠			•
362.00 F 303.00 M 335.20 F 335.20 F 332.01 F 332.01 F 332.02 7 335.00 F 355.00 F 355	ĉ	301.00 Organization							,	,	,		•		•
325.00 M 325.40 F 332.64 F 333.00 F 333.00 F 333.00 F 335.00 F 335.00 F 335.00 F 355.00 F 355	4	302.00 Franchises & Consents	•	•	•								•		•
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	39	Total Storage Plant	•												

Atmos Energy Corporation, KY Case No. 2006-00464 Jurisofictional 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 DR1-10D

Transmission Plant 365.10 Land 365.20 Flights of Way 365.03 Structures & Improvements 366.03 Other Structues 367.00 Mans - Cathodic Protection 367.00 Mans - Steel 369.01 Mains - Steel 369.01 Land & Land Flights 374.00 Land & Land Flights 374.01 Land	<u>я</u> б		Aug-U/	Sep-07	Oct-07	Nov-07	nec-u/	Jan-08	Feb-08	Mar-08	Apr-U8			
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374.02 Land Rights		•	•	•		•			•	•			,	
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378.00 Meas. & Heg. Sta. Equipment General	pment General	5	5	5		•	. •	•	,	•	•	•	•	
	oment city gate	•					•				•	,	•	
379.05 Meas & Reg. Sta. Equipment T.B.	oment T.B.	•					195 204	175,604	125,604	125,694	125,694	125.694	125,694	1,508,326
380.00 Services		125,694	125,694	125,694	125,094	120,034	123,034	160,021	1001031				•	
		•	•	•		•	•				203 44	44 E07	A1 507	708 307
382.00 Meter Installations		41,527	41,527	41,527	41,527	41,527	41,52,14	12G,14	170,14	170,14	170,14	110114	11011	201
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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

AG DR1-10D

Sheet 1 of 3

	ACCI.	Projecteu P	Aun-07	Sen-07	Oct-07	Nov-07	Dec-07	Projected Floyeded Flowed Nor-07 Dec-07 Jan-08 Feb-08 Mar-08	Feb-08	Mar-08	Apr-08	May-08	100-00P	I est Periou
	No. Account Title													
	General Plant **									,				,
	389.00 Land & Land Rights								,		•			
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		76	24	24	24	24	24	24	54	1001	7002	780	789	9.465
		780	789	789	789	789	789	789	789	FR/	697	201	1 010	21 R2R
	391.03 Office Machines	010	1 010	1 810	1,819	1.819	1,819	1,819	1,819	1,819	1,819	1,013	0101	A 97A
	392.00 Transportation Equipment	1,815	1,013	010'1	320	366	356	356	356	356	356	356	955	+/7"+
		356	356	ace	000	100	AGA	464	464	464	464	464	464	5,568
		464	464	464	404	404	5	, u		5	2	2	Ð	63
		9	2	2	5 C	2	Q	0		2220	0 765	g 765	9.765	117,174
		0 765	9 765	9.765	9,765	9,765	9,765	9,765	co/'s	co/'s	nn 1'n	22.10		
	394.00 Tools, Shop & Garage Equipment				•	•	•	•	•	•	•			
	396.00 Power Operated Equipment	•		1041	1 0.41	1.041	1.041	1,041	1,041	1,041	1,041	1,041	140,1	12,430
	396.03 Ditchers	1,041	1+0,1	170,1	64V			473	473	473	473	473	4/3	n/a'c
	206 04 Backhoes	473	6/4	014					424	424	424	424	424	5,093
		424	424	424	424				İ,	•	•	•	•	10,303
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	397.01 Communication Equipment - Mobile Hadlos					•	•	•	•	•	•	•		
	397.02 Communication Equip Fixed Radios	•				•	•	•	•	•		•	•	•
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	Other Tangible Property -				•		•	•	,	•	•			
	399.04 Other Tangible Property - CPU	•			•	•	•	•	'	•	•	•		04 E70
	399.05 Other Tangible Property - Mainframe Hardware	•				34.570		•	•		•	•	•	
	399.06 Other Tang. Property - P.C. Hardware	•	•			214	-	•	•	•	•	•	•	212
		•	•	•		0 579		•	•	•	'	•	•	9,5/3
		•	•	•		10'2	21						•	167
			•	•	•	1	167 -	•						•
	Other Tang. Property - M		•	`	•			·	ʻ	•				
	399,24 Other Tang. Property - General Startup Costs											050.50	0 0E EEO	364.970
36	Total General Plant	25,652	25,652	2 25,652	2 25,652	52 82,804	04 25,652	52 25,652	52 25,652	52 25,652	700'07 70			
					000 000 00	00 261 381	R1 204228	204.228	28 204,228	28 204,228	28 204,228	28 204,228	28 204,228	3 2,507,892
	Total Plant	204,228	8 204,228	8 204,220		ĝ	l		1					

 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%. 24 of 24

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 13month average base period CWIP balance.
- c. FR10(9)(h)12 shows that the Company has budgeted non-AFUDCbearing CWIP balances of \$1,081,678 for the forecasted test year and for the years 2008 through 2011. Please reconcile this with the non-AFUDCbearing 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 Sheet 1 of 2

AG DR1-13A

Actual Ian-07		2,599,143	1,288,035	3,887,177	
Actual Dec-06		2,508,729	848,392	3,357,121	
Actual Nov-06		2,040,862	2,189,357	4,230,219	
Actual Oct-06		1,/16,359	1,583,175	3,299,534	
Actual Sen-06		2,139,559	1,543,040	3,682,598	
Actual	on Any	1,181,016	3,586,629	4,767,644	
Actual		1,232,977	2,419,949	3,652,927	
Actual Inn-06	001100	969,637	2,090,048	3,059,685	
Actual		2,472,081	2,360,989	4,833,070	
Actual Apr.06		2,356,053	2,909,574	5,265,627	
Actual			2,655,175	4,948,933	
Acct. Mo. Account Title		CWIP with AFUDC	CWIP without AFUDC	Total CWIP	
Acct.	.001				
Line	.02	•	2	ო	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

13 Month Average	1,960,187 2,063,357 4,023,544
Projected Mar-07	2,139,559 1,543,040 3,682,598
Projected Feb-07	2,139,559 1,543,040 3,682,598
Projected Jan-07	2,139,559 1,543,040 3,682,598
Projected Dec-06	2,139,559 1,543,040 3,682,598
Projected Nov-06	2,139,559 1,543,040 3,682,598
Projected Oct-06	2,139,559 1,543,040 3,682,598
Actual Sep-06	2,139,559 1,543,040 3,682,598
Actual Aug-06	1,181,016 3,586,629 4,767,644
Actual Jul-06	1,232,977 2,419,949 3,652,927
Actual Jun-06	969,637 2,090,048 3,059,685
Actual May-06	2,472,081 2,360,989 4,833,070
Actual Apr-06	2,356,053 2,909,574 5,265,627
Actual Mar-06	2,293,758 2 2,655,175 2 4,948,933 5
Account Title	CWIP with AFUDC CWIP without AFUDC Total CWIP
Acct. No.	
Line No.	⊷ U W 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 Factor	<u>'S</u>				
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		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	-	v e	-	67	-
	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	'n	-	-	-	ten
	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
<u></u>	37903	-	-		-	77
	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

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 Div02 Accumulated Reserve

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		71,522,383	72,771,113	73,602,162	74,842,309	76,080,039
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	-	***	n.,	~	-
	30300	-	-	-	-	~
	37600	-	-	-	~	-
	37601	-	-	-	-	**
	37602	-	τ υ .	~	~	-
	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

	Ansate Ansate<		2000 PL 00 2003	0	v Computatic workpé	Vestern Kenuu on of 13 Month tper B-3.1 Bas	Western Kentucky Gas Company Computation of 13 Month Average Reserve Balances workpaper B-3.1 Base Div. 09 Western Only	ny ve Balances am Only								WF	WP Sched. B-3.1	
Mail Mail <th< th=""><th>$\begin{array}{cccccccccccccccccccccccccccccccccccc$</th><th>71 1, 2000 - FBU. 2</th><th>0, 2001</th><th>Current</th><th>Act</th><th></th><th></th><th>Actual</th><th>Actual him-06</th><th>Actual Int-06</th><th>Actual Aun-06</th><th>Actual Sep-06</th><th>Budget Oct-06</th><th>Budget Nov-06</th><th>Budget Dec-06</th><th></th><th></th><th>Budget Mar-07</th></th<>	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	71 1, 2000 - FBU. 2	0, 2001	Current	Act			Actual	Actual him-06	Actual Int-06	Actual Aun-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06			Budget Mar-07
133 1333 1333 134333 13433 13433 13	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Account Title		Rates	Ma			S \$	s \$	\$	ŝ	\$	\$	જ	ь	େ	ঞ	Ø
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	1-1000 Gas Plant Intangible Plant Organization	t in Service -				8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330 110 853
Tailed Tailed<	Total Legits Total Legits<	Franchises & C Misc. Intangible	onsents • Plant			119,853 0	119,853 0	119,853 0	119,853 0	119,853	119,853	119,853	119,853 0	0	0	0	0	0
Milling 0 </td <td>Milling 0<!--</td--><td>Total Intangible</td><td>e Plant</td><td></td><td></td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td><td>128,182</td></td>	Milling 0 </td <td>Total Intangible</td> <td>e Plant</td> <td></td> <td></td> <td>128,182</td>	Total Intangible	e 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
Expension 0	Elliptimet 0	Natural Gas P	roduction Plant					c	c	c	C	c	C	0	0	0	0	0
3.482 3.482 <th< td=""><td>$\begin{array}{cccccccccccccccccccccccccccccccccccc$</td><td>Producing Lea</td><td>seholds</td><td></td><td></td><td>0 0</td><td>0 0</td><td>00</td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></th<>	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Producing Lea	seholds			0 0	0 0	00			0	0	0	0	0	0	0	0
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Rights of Ways	s - Molto Equipmont			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
223.966 233.966 233.966 <t< td=""><td>Main 773,080 <th73,080< th=""> <th73,672< th=""> <th73,612< td=""><td>Froduction Ga</td><td></td><td></td><td></td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163 roonee</td><td>47,163 בחת תבב</td><td>47,163 520 056</td><td>47,103 520 056</td></th73,612<></th73,672<></th73,080<></td></t<>	Main 773,080 <th73,080< th=""> <th73,672< th=""> <th73,612< td=""><td>Froduction Ga</td><td></td><td></td><td></td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163</td><td>47,163 roonee</td><td>47,163 בחת תבב</td><td>47,163 520 056</td><td>47,103 520 056</td></th73,612<></th73,672<></th73,080<>	Froduction Ga				47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163 roonee	47,163 בחת תבב	47,163 520 056	47,103 520 056
Maint 779,000 <th779,31< th=""> <th779,31< th=""> <th779,3< td=""><td>$\begin{array}{cccccccccccccccccccccccccccccccccccc$</td><td>Tributary Lines</td><td>L č</td><td></td><td></td><td>529,956 108 /60</td><td>529,956 1 08 460</td><td>529,956 198.469</td><td>529,956 198.469</td><td>529,956 198,469</td><td>529,956 198,469</td><td>529,956 198,469</td><td>529,956 198,469</td><td>198,469</td><td>198,469</td><td>198,469</td><td>198,469</td><td>198,469</td></th779,3<></th779,31<></th779,31<>	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Tributary Lines	L č			529,956 108 /60	529,956 1 08 460	529,956 198.469	529,956 198.469	529,956 198,469	529,956 198,469	529,956 198,469	529,956 198,469	198,469	198,469	198,469	198,469	198,469
Indian Plant 779,060 777,060 779,060 779,060	undion Plant 773,080 773,090 773,090 773,090	Field Meas. & Purification Ec	Heg. Sta. Equip wioment			0	0	0	0	0	0	0	0	0	0	0	0	0
las Production Plant T/3000 T/3000 <tht 3000<="" th=""> <tht< td=""><td>last Production Plant 7/30.00 1/30.00<</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>000 022</td><td>770 080</td><td>779 080</td><td>779.080</td><td>779.080</td><td>779.080</td><td>779,080</td><td>779,080</td><td>779,080</td><td>779,080</td></tht<></tht>	last Production Plant 7/30.00 1/30.00<								000 022	770 080	779 080	779.080	779.080	779.080	779,080	779,080	779,080	779,080
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Total Natural	Gas Production Plant			779,080	779,080	/ /9,080	19,000	000'61	00010							
0 0	02% 4,60 4,60 4,60 4,70 4,60 4,70 199% 1,627 1,604 1,657 1,660 1,667 1,667 1,669 4,696 4,703 199% 1,422 1,462 1,667 1,663 1,657 1,660 1,667 1,669 1,667 1,669 1,667 1,669 1,667 1,669 1,667 1,669 1,667 1,669 1,667 1,669 1,667 1,669 1,667 1,669 1,669 1,697 1,969 1,975 3,159 5,516 5,517 5,516 5,517 5,519 2,309 5,510 5,517 5,516 5,577 5,516 5,57,58 5,516 5,57,58 5,516 5,57,58 5,516	Storage Plant				c	c	c	C	C	0	0	0	0	0	0	0	0
1000 1000 1100 11600 11600 11600 11600 11600 11600 11600 11600 11600 11600 11600 116100 116100 116100 116100 116100 116100 116100 116100 116100 116100 116100 116100 116100 116100 116100 116100 116100 116100 117000 117100 117000 117100 117000 117100 117000 117100 117000 117100 117000 117100 1170000 1170000 1170000	197% 1.67 1.64 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.601 1.6107 1.1768 1.1723 2.3874 2.3965 2.4023 2.1006 2.4037 2.11726 1.756379 1.756379 1.756379 1.756285 1.7563056 1.757579 1.76619 1.7663759 1.7663759 1.76619 1.7663759 1.76619 1.7663759 1.76619 1.76619 1.766235 1.76619 1.766235 1.76619 1.766235 1.76619 1.766235 1.76619 1.766235 1.76619 1.766235 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.76619 1.766196 1.766196 1.766196 1.766196	Land			/00	0 4 6 8 7	0 682	0 4 682	4.682	4,682	4,682	4,682	4,689	4,696	4,703	4,710	4,717	4,725
13% 11,4,23 11,529 15,561 115,800 116,650 16,503 17,703 24,050 24,057 17,703 24,134 41,711 139% 23,776 23,377 23,371 23,321 23,321,323 23,420 23,420 <td>193% 114,523 114,523 115,294 115,504 115,504 115,500 116,837 116,680 116,837 116,832 116,500 116,837 116,835 116,500 116,837</td> <td>Rights of Way</td> <td></td> <td>10.95</td> <td>2/0</td> <td>1 627</td> <td>1,634</td> <td>1.642</td> <td>1,649</td> <td>1,657</td> <td>1,665</td> <td>1,672</td> <td>1,680</td> <td>1,687</td> <td>1,695</td> <td>1,702</td> <td>1,710</td> <td>1,718</td>	193% 114,523 114,523 115,294 115,504 115,504 115,500 116,837 116,680 116,837 116,832 116,500 116,837 116,835 116,500 116,837	Rights of Way		10.95	2/0	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
139% $23,78$ $23,37$ $23,37$ $23,37$ $23,37$ $23,39$ $23,39$ $23,39$ $23,39$ $23,37$ $23,96$ $35,39$ $52,39$ $52,39$ $52,32$ $52,32$ $52,32$	1936 $23,782$ $23,373$ $23,911$ $23,948$ $23,343$ $23,911$ $23,948$ $23,346$ $36,633$ $36,175$ $36,916$ $36,038$ $27,128$ $1,71,1874$ $1,71,1874$ $1,71,1874$ $1,716,1874$ $1,726,193$ $1,736,739$ $1,74,0553$ $1,726,193$ $1,736,739$ $56,378$ $36,537$ $35,341$ $55,336$ $36,775$ $35,916$ $36,068$ $27,748$ $1,716,1974$ $1,716,1974$ $1,776,193$ $1,736,739$ $55,752$ $55,752$ $55,756$ $56,175$ $35,916$ $36,068$ $57,753$ $56,168$ $178,619$ 1	Structures & Compression	Station Equipment	1.95	3%	114,523	114,780	115,037	115,294	115,551	115,808	116,065	116,322	116,580	116,837	117,094 24 134	171,351	24 209
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Meas. & Reg	. Sta. Structures	1.90	3%	23,762	23,799	23,837	23,874	23,911	23,948	23,985	24,023	24,000 131 295	131.528	131.760	131,993	132,225
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Other Structu	Ires	1.9	3%	129,435	129,668	129,900 25.065	130,133 35 207	35,349	35 491	35.633	35,775	35,916	36,058	36,200	36,342	36,484
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Wells		2.7		34,782	34,923 1 716 647	000,050 1 1 701 100	33,207 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
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Well Constru	ction	7.2		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
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Well Equiprili		0.01	%0	23,304	23,304	23,304	23,304	23,304	0	0	3,884	7,768	11,652	15,536	19,420	23,304
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Leaseholds		0.3	%0	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,709	1/8//98 61 216	1/8,88/ 51 400	51 483	51.566	51.649
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Storage Rights	its	1.8	3%	50,650	50,733	50,817	50,900	50,983	000,1c	100110	012,10	183 473	183.674	183.875	184,075	184,276
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Field Lines		<u>,</u>	5%	181,866	182,067	182,268	182,409	0102010	214 586	214.822	215,057	215,293	215,529	215,764	216,000	216,236
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Tributary Lin	es	1. 1.	5% 10%	213,400	471 200	471 087	472,676	473.364	474.052	474,740	475,428		476,804	477,492	478,180	478,868
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	1.30% $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $243,645$ $244,699$ $245,226$ 22 $4,216,26i$ $4,224,615$ $4,224,615$ $4,224,615$ $4,241,323$ $4,249,678$ $4,234,728$ $4,268,805$ $4,281,666$ $4,2$ 0.00% 16 <	Compressor Meas & Ben	Station Equipment	2.0	6%	4/0/01/ 283.098	283,594	284,090	284,586	285,082	285,578	286,074	286,569		287,561	288,057	288,553	289,049
4,216,261 4,224,615 4,232,969 4,241,323 4,243,082 4,255,944 4,268,805 4,291,566 4,307,389 4,3 0,00% 16 <	4,216,261 4,224,615 4,234,723 4,243,082 4,243,082 4,245,944 4,268,805 4,281,666 4,2 0.00% 16 </td <td>Purification </td> <td>Equipment</td> <td>1.3</td> <td>%0</td> <td>243,645</td> <td>243,645</td> <td>243,645</td> <td>243,645</td> <td>243,645</td> <td>243,645</td> <td>243,645</td> <td>244,172</td> <td>244,699</td> <td>245,226</td> <td>70/1072</td> <td>240'713</td> <td>240,000</td>	Purification	Equipment	1.3	%0	243,645	243,645	243,645	243,645	243,645	243,645	243,645	244,172	244,699	245,226	70/1072	240'713	240,000
4,216,261 4,224,615 4,234,615 4,234,635 4,241,353 4,241,353 4,241,353 4,241,353 4,244,353 16	4,216,261 4,224,615 4,234,615 4,234,615 4,234,615 4,234,615 4,234,615 4,234,615 4,234,153 4,234,153 4,234,153 16									4 040 670	807 NPC N	A 243 082	4 255 944	4.268.805	4.281.666	4,294,527	4,307,389	4,320,250
0.00% 16 16 16 16 16 16 16 16 16 16 16 16 16	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Total Stora	ge Plant			4,216,261	4,224,615	4,232,969	4,241,323	4,243,070	4,604,160	100,019,1						
0.00% 16 16 16 16 16 16 16 16 16 16 16 16 16	$\begin{array}{rrrrrrrrr} 0.00\% & 16 & 16 & 16 & 16 & 16 & 16 & 16 & 1$	Tranemieei	on Plant															40
0.89% 327,698 328,301 328,903 329,506 330,108 330,710 331,429 332,102 335,640 335,640 535,044 500 14,748 50,772 14,004 14,252 14,500 14,748 13,757 14,004 14,252 14,500 14,748 13,757 14,004 14,252 14,500 14,748 13,757 14,004 14,252 14,500 14,748 13,757 13,39% 60,044 60,124 60,284 60,385 60,445 60,525 60,605 60,685 60,765 60,845 60,925 1,39% 258,140 258,568 258,998 259,428 259,859 260,719 261,148 261,577 262,006 282,435 262,864 24 15,777 262,006 282,435 262,864 15,777 262,006 282,435 262,864 15,777 258,140 258,568 15,186,153 15,207,717 15,230,619 15,271,466 15,295,510 15,319,553 15,347,597 15,387,640 15,395,10 15,316,198 15,397 15,397,15391,684 15,177	0.89% 327,698 328,301 328,903 329,506 330,108 330,710 331,429 332,032 332,509 533,400 5 1.39% 12,021 12,269 12,517 12,765 13,013 13,261 13,509 13,757 14,004 14,252 1.39% 60,044 60,124 60,204 60,284 60,365 60,445 60,525 60,605 60,685 60,765 1.27% 256,140 258,568 258,998 259,428 259,859 260,289 260,719 261,148 261,577 262,006 2 1.27% 15,140,349 15,163,251 15,186,153 15,207,717 15,230,619 15,253,520 15,271,466 15,295,510 15,319,553 15,343,597 15, wpB.3.1 B09	Land		0.0	%00	16	16	16	16	16	16	16				01 01	01	335 052
1.39% 12,021 12,269 12,517 12,765 13,013 13,261 13,509 13,501 13,509 13,709 13,502 13,004 15,502 60,845 60,245 13,309% 60,044 60,124 60,284 60,365 60,445 60,525 60,605 60,665 60,845 60,845 60,255 12.7% 256,140 256,568 256,998 259,428 259,859 260,289 260,719 261,148 261,577 262,006 262,435 262,864 24 15,157% 15,186,153 15,186,153 15,343,597 15,367,640 15,391,684 15,157% 15,186,153 15,186,153 15,343,597 15,367,640 15,391,684 15,157% 15,186,153 15,207,717 15,230,619 15,223,520 15,271,466 15,295,510 15,343,597 15,367,640 15,391,684 15,157% 15,186,153 15,207,717 15,230,619 15,271,466 15,295,510 15,343,597 15,367,640 15,391,684 15,157% 15,186,153 15,345,154 15,345,154 15,397,153 15,395,20 15,277,146 15,295,50 15,277,153 15,397,153 15,397,153 15,397,153 15,397,153 15,397,153 15,397,153 15,397,153 15,397,153 15,397,153 15,397,153 15,397,153 15,397,153 15,397,177 15,397,153 15,397,177 15,397,177 15,395,20 15,277,146 15,295,50 15,395,50 15,397,597 15,39	1.39% 12,021 12,269 12,517 12,765 13,013 13,261 13,509 13,509 13,509 13,509 13,509 13,509 13,509 13,509 13,509 13,509 13,509 13,509 13,509 13,509 13,509 15,500 13,500 12,70 256,568 256,998 256,428 259,459 260,719 261,148 261,577 262,006 13,12,7% 15,140,349 15,165,153 15,186,153 15,207,717 15,230,619 15,255,520 15,271,466 15,295,510 15,319,553 15,343,597 15, 12,7% 15,140,349 15,163,251 15,186,153 15,207,717 15,230,619 15,255,520 15,271,466 15,295,510 15,319,553 15,343,597 15, 15,27%	365.20 Rights of V	Vay	3.0	39%	327,698	328,301	328,903	329,506	330,108		331,429			.,	333,0444 14 500	14.748	14.996
1.39% 60,044 60,124 60,204 60,284 80,365 80,449 80,365 90,449 80,362 90,449 80,362 90,372 90,360 252,435 252,864 2 Protection 1.27% 258,140 258,568 258,998 259,428 259,859 260,289 260,719 261,148 261,577 262,006 252,435 252,864 2 Protection 1.27% 15,140,349 15,166,153 15,207,717 15,230,619 15,253,520 15,271,466 15,295,510 15,343,597 15,367,640 15,391,684 15,	1.39% 60,044 60,124 60,204 60,284 00,365 b0,244 0,265 0,449 00,365 0,440 0,365 0,460 0,460 0,400 0,400 0,400 0, Protection 1.27% 258,140 258,568 258,998 259,428 259,859 260,289 260,719 261,148 261,577 262,006 2 1.27% 15,140,349 15,163,251 15,186,153 15,207,717 15,230,619 15,253,520 15,295,510 15,319,553 15,343,597 15, wpB.3.1 B 09		& Improvements	1.5	39%	12,021	12,269	12,517	12,765	13,013		13,5U9 60 525				60,845	60,925	61,006
1.27% 258,140 238,508 235,420 235,420 235,420 235,420 235,420 235,520 15,271,466 15,295,510 15,343,597 15,367,640 15,391,684	1.27% 258,140 258,508 258,508 258,508 258,508 258,50 15,230,619 15,253,520 15,271,466 15,295,510 15,319,553 15,343,597 1.27% 15,140,349 15,163,251 15,186,153 15,207,717 15,230,619 15,253,520 15,271,466 15,295,510 15,319,553 15,343,597 wpB.3.1 B.09	_	ctues	1	39%	60,044	60,124 are cee	60,204	60,284 259.428	00,300 259 859		260.719		C.		262,435	262,864	263,294
		367.00 Mains Cath	hodic Protection			258,140 15 140 349	238,300	15,186,153	15,207,717	15,230,619	15	15,271,466	15			15,367,640	15,391,684	15,415,727

	-		Comt	Western Ker Jutation of 13 Moi Jorkpaper B-3.1 E	Western Kentucky Gas Company Computation of 13 Month Average Reserve Balances workpaper B-3.1 Base Div. 09 Western Only	aany erve Balances tern Only								M	WP Sched. B-3.1	
Base	Period Mai	Base Period March 1, 2006 - Feb. 28, 2007														
Line	Acct.	Annund Title	Current Datar	Actual	Actual	Actual May-ne	Actual	Actual	Actual	Actual Con-06	Budget	Budget	Budget	Budget	Budget	Budget
1	369.00	Meas. & Reg. Sta. Equipment	2.28%	38,774	39,127	39,480	39,834	40,187	40,540	40,893	41,246	41,599	41,952	42,305	42,659	43,012
48	369.01	Meas. & Reg. Sta. Equipment	2.28%	1,876,212	1,881,468	1,886,724	1,891,980	1,897,236	1,902,493	1,907,749	1,913,083	1,918,417	1,923,752	1,929,086	1,934,420	1,939,755
50 50		Totat Transmission Plant		17,713,254	17,743,124	17,772,996	17,801,530	17,831,401	17,861,273	17,886,305	17,917,397	17,948,489	17,979,581	18,010,673 1	18,041,765	18,072,857
51		Distribution Plant														
53	374.00	Land & Land Rights	0.00%	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145
54	374.01	Land	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
55	374.02 974.02	Land Rights	1.68%	20,224	20,427	20,797	21,167	21,538	21,908 î	22,278	22,578	22,877 î	23,177 ĵ	23,477 2	23,776 ĵ	24,076
00	375.00	Land Orner Structures & Improvements	0.00%	U 22 712	0 23.219	0 23.726	0 0	0 24 740	U 25 247	0 25 754	0 26.261	0 26.768	0 97 975	0 787	080 80	0 28 706
58	375.01	Structures & Improvements T.B.	1.95%	78,110	78,282	78,454	78,626	78,797	78,969	79,141	79,313	79,484	79,656	79,828	80,000	20,171 80,171
59	375.02	Land Rights	1.95%	37,157	37,233	37,308	37,384	37,460	37,535	37,611	37,687	37,763	37,838	37,914	37,990	38,065
60	375.03	Improvements	1.95%	137	144	150	157	163	170	176	183	189	196	202	209	215
61	376.00	Mains Cathodic Protection	2.39%	1,729,118	1,747,863	1,763,862	1,783,638	1,796,662	1,816,654	1,838,859	1,860,168					1,966,712
35	376.01	Mains - Steel	2.39%	37,454,204	37,567,896	37,676,251	37,697,007	37,787,839	37,908,263	38,325,631	38,420,802					38,896,661
50	3/0.02	Mans Plastic	2.39%	7,685,194	959,157,7	1,1/1,26/	7,809,191	7,855,933	7,903,109	7,880,989	7,946,760	8,012,532	8,078,304	8,144,075	8,209,847	8,275,619
65	379.00	Meas. & hey. ota. Equiprirent denerati Meas & Red. Sta City Gate	2.43%	110.664	113 233	115 805	118.327	120,044	123,589	126,092	1295,510	1,400,427	134 827	1,410,262	1415,1/9	1,420,096
99	379.05	Meas & Reg. Sta TB	2.57%	1,175,805	1,179,310	1,182,814	1,186,318	1,189,822	1,193,327	1,196,831	1,200,335	1,203,839	1,207,343	1,210,848	1,214,352	1,217,856
67	380.00	Services	6.86%	34,605,146	34,954,566	34,929,007	35,183,998	35,236,485	35,654,827	35,794,213	36,192,187					38,182,056
68	381.00	Meters	3.35%	1,166,792	1,205,249	1,243,706	1,282,163	1,320,620	1,359,077	1,038,127	1,137,117	1,236,107		1,434,088	1,533,078	1,632,068
69	382.00	Meter Installations	3.06%	5,705,312	5,614,501	5,586,332	5,560,568	5,209,521	5,296,962	5,282,019	5,446,625	5,611,231	5,775,837	5,940,443	6,105,049	6,269,655
5 5	383.00	House Regulators Service House Real Installations	7,85%	2,490,204 04 224	2,501,844 04 657	2,513,485 05,001	2,525,126 05 624	2,536,768 05.057	2,548,513 06 200	2,560,924 06 824	2,573,092	2,585,260	2,597,427	2,609,595 09 557	2,621,762 00 000	2,633,930
72	385.00	Ind. Meas. & Reg. Sta. Equipment	2.73%	34,224 1,959,293	34,007 1,969,508	1.979.793	90,024 1.990,078	33,337 2.000,363	30,330 2.010,647	30,024 2.021.758	31,431 2.032.233	37,030 2.042.708	30,123 2.053.184	90,007 2.063.659	90,990 2.074.134	99,423 2 084.610
73	386.00	Other Property on Cust. Prem.	3.00%	2,432	2,446	2,460	2,474	2,489	2,503	0	418	837	1,255	1,674	2,092	2,511
75		Total Distribution Plant		95,766,370	96,277,583	96,461,232	96,832,702	96,758,928	97,526,596	97,775,731	98,655,186	99,534,640 1(00,414,095 1(99,534,640 100,414,095 101,293,550 102,173,004	02,173,004 10	103.052,459
9/													-	-	-	
17		General Plant									:	:				
6/	390.01	Land & Land Highls Structures Frame		28'429 U	0 0 0	28,459 0	28,459 0	28,459	28,459	28,459 0	28,459 0	28,459	28,459 0	28,459	28,459 0	28,459
62	390.02	Structrues & Improvements	2.12%	94,944	95,265	95.611	95,957	96.304	96,650	96.996	97.331	97.667	98.003	98.339	98.675	99.010
80	390.03	Improvements	2.12%	76,062	77,430	78,798	80,165	81,533	82,901	84,269	85,637	87,005	88,373	89,741	91,108	92,476
81	390.04	Air Conditioning Equipment	2.12%	4,953	4,970	4,992	5,015	5,037	5,059	5,081	5,102	5,122	5,142	5,162	5,182	5,202
82	390.09	Improv. to Leased Premises	5.00%	1,063,375	1,069,135	1,074,895	1,080,654	1,086,414	1,092,174	1,097,934	1,103,693	1,109,453	1,115,213	1,120,973	1,126,732	1,132,492
52	391.00	Ottice Furn & Equipment	7.05%	1,073,794	1,086,774	547,786	557,152 2	566,517	575,883	585,535	587,071	588,607 2	590,142 2	591,678 î	593,214	594,750
84	391.02 391.03	Office Machines	7.05%	(30.799)	(30.236)	0 (30.484)	0(29.926)	0 (29.368)	0 (28.811)	0 (28.253)	U (27 706)	U (27 160)	U (26.613)	U (26.067)	U (95 520)	0 (P70 1071)
85	392.00	Transportation Equipment	8.92%	(620,972)	(616,380)	(694,903)	(691,046)	(687,188)	(683,330)	(679,473)	(676,710)	(673,948)	(671,185)	(668,423)	(665,660)	(662,898)
	392.01	Trucks	8.92%	48,285	48,285	26,913	26,913	26,913	26,913	26,913	26,924	26,934	26,944	26,954	26,965	26,975
87	392.02	Trailers	8.92%	141,935 2	143,023	116,022 2	116,862 2	117,703	118,543	118,632	119,227	119,823	120,419	121,014	121,610	122,206
88	394.00	Jools Shon & Garage Fourin	3 28%	U ନନ0 ନନ୍ନ	U 666.347	0 01 300	0 05 223	0 00 1/0	U 103 074	106 000	0 101 070	0 06 050	0 01 028	0 86.018	0	0 76 870
3	396.00	Power Operated Equipment	0.000	0	0	0	0	0	+ /0'001	0	0	0 0	00212	00,910	0,030	0 0
88	396.03	Ditchers	2.79%	(88,222)	(87,520)	(149,471)	(148,944)	(148,416)	(147,889)	(147,361)	(147,809)	(148,257)	(148,705)	(149,153)	(149,601)	(150,049)
6	396.04	Backhoes	2.79%	35,952	36,656	8,932	9,557 wpB.3.1 B 09	1 B 09 10,183	10,808	11,434	11,616	11,799	11,982	12,165	12,348	12,531

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

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Base Pt	eriod Mar	Base Period March 1, 2006 - Feb. 28, 200/														
			Currant	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget		Budget	Budget	Budget
0	Acct.		Batec	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-Ub	1901-07	14 0001	(0 310)
_	No.	Account tille		24 4RF	24.637	(750)	(671)	(163)	(512)	(432)	(745)	(1,059)	(1,3/2)	(000'1)	(1,333) PED 000	(210,2)
91	396.05	Welders	2.1.2/2		200 002	EOR 240	613 195	618.149	623,103	628,057	633,012	637,966	642,920	64/,8/4	622,823	co/'/co
92	397.00	Communication Equipment	5.21%	598,332	003,200		140 074)	(18 050)	(18 945)	(18.930)	(18,916)	(18,901)	(18,887)	(18,873)	(18,858)	(18,844)
	397.01	Communication Equip Mobile Radios	5.21%	(19,017)	(19,003)	(18,988)	(10,9/4)	10001	101012	6 084	6 264	6.444	6.623	6,803	6,983	7,163
	207.00	Communication Fourin - Fixed Radios	5.21%	5,004	5,184	5,364	5,544	p,//24	2,304	100.00	07 550	88 015	an 271	91,626	92,982	94,338
	201.120		5 21%	78,070	79.426	80,781	82,137	83,493	84,848	86,204	ACC'/A	00'212	117'00	2121.12		0001 035
95	397.05	Communication Equip Letemetering	0/170		070 002	760 555	783 107	805.658	828,352	855,426	877,011	898,596	920,181	941,/65	903,300	204,900
96	398.00	Miscellaneous Equipment	10.94%	000'01/	0+0'00'			C	C	0	0	0	0	0	0	0
	399.00	Other Tangible Property		0	0		000	175 000	175 000	175 000	179 492	182.993	186,495	189,997	193,499	197,000
07	309 01	Other Tangible Property - Servers - H/W	14.29%	171,851	173,947	175,990	1/2,990	1/0,021		110,000	101 164	123 866	126,569	129.271	131,974	134,676
	00000	Other Tangihla Pronerty - Servers - S/W	14.29%	118,461	118,461	118,461	118,461	118,401	10+01	10+1011	101 131		106.075	502 16G	508 264	514.358
22	399.02			300 144	AA7 210	453 413	459.508	465,602	471,697	477,791	483,886	483,980	C/0'065	202,103	104000	000110
66	399.03	Other Tangible Property - Network - H/W	14.23%	C77'144	010,744			0	C	0	0	0	0	0	0	0
	399.04	Other Tangible Property - CPU		0	0	0	> <				C	0	0	0	0	0
	300 05	Other Tangible Property - MF - Hardware		0	0	0	0			002 010 0	000 300 0	2 056 051	3 028 572	3 100.193	3.171.814	3,243,435
001	20000	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	2,013,703	000,000,000		202020	010 470	213.679	216,889
0	00.000		15 85%	178.376	181.586	184,795	188,004	191,214	194,423	19/,033	200,042	204'02	103,103		0101010	207 010
101	399.07	Other Tang. Property - F.O. Sutware			170 000	343 511	348 951	354.391	359,831	365,271	370,712	376,152	381,592	301,032	0.414.00	310,100
102	399.08	Other Tang. Property - Application Sottwar	IL 12.50%	332,031					C	0	0	0	0	0	0	0
	399.09	Other Tang. Property - MF Software		0	0	5	2 0				C	C	0	0	0	0
	399.24	Other Tang. Property - Start Up Costs		0	0	0	D	5	>	0	0	0	0	0	0	0
103			1													
104					7 016 660	6 606 R31	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
105		Total General Plant	1	1,009,132	enrin1e'/	100,020,0										
106					117 050 111	126 001 200	126 524 224	126.583.549	127,437,357	127,824,809	128,876,211	128,876,211 129,927,613 130,979,016 132,030,418 133,081,820 134,133,222	30,979,016 1	32,030,418 1	33,081,820	34,133,222
107		Total Plant	11	120,4442,333	121,000,121	100,001										
				126,442,339	127,069,144	126,001,290	126,524,224	126,583,549	127,437,357	124,277,209						
					626.804.50	626,804,50 (1.067,853.72)	522,934.25	59,324	853,808	387,452						

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WP Sched. B-3.1

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Base	Period Mar-	Base Period March 1, 2006 - Feb. 28, 2007					
					Projected	Reserve	
Line	Acct.		Current	13 Mo. Avg	Provision Raca Pariod	balance Mar.n7	Retirements
Ő	NO.	Account the		10-101 &	המספרו פווטת	Projected	110110110
	Account 10	Account 101-1000 Gas Plant in Service -					
2		Intangible Plant					,
ო	301.00	Organization		8,330	0	8,330	0
	302.00	Franchises & Consents		119,853	0	119,853	0
4	303.00	Misc. Intangible Plant		0	°.	0	0
ഹ							
۱ ن		Total Intangible Plant		128,182	0	128,182	D
~ 0		Natural Gas Broduction Dlant					
0 0	00 200	<u>Droducion I conchelde</u>		C	c	C	C
50 7	325.20	Producing Leasenoids				> c	> c
2 3	325.40	Highls of ways		0,006,0		2 402	
= ;	331.00	Floudelion das weils Equipitient			00	17 120	
2 9	332.01			47,103		47,100 EAA AEE	
23	332.02	I noutary Lines		008'820		105,300	
<u>4</u>	004.00	rielu Meas, à hey. Jia. Equip Dirification Equipment				C C	
2 4	00.000	ו מוווכמווסו רלמוליווכנוו				Ì	
1 4		Total Natural Gas Production Plant		779,080	0	779,080	0
<u> </u>							
61	01010			c	c	C	C
23	01.005	Land				100	> <
5	350.20	Hights of Way	0.92%			GZ/'+	
22	351.00	Structures & Improvements	1.93%			1/18	
53	351.02	Compression Station Equipment	1.93%		ι Γ	11/,608	0
24	351.03	Meas. & Reg. Sta. Structures	1.93%			24,209	0 0
25	351.04	Other Structures	1.93%	•		132,225	0
26	352.00	Wells	2.71%			36,484	0 0
27	352.01	Well Construction	2.71%			1,769,150	0 0
28	352.02	Well Equipment	2.71%		14,41	564,790	-
29	352.03	Cushion Gas	0.00%			23,304) (
8	352.10	Leaseholds	0.30%			1/9,155	0 0
3	352.11	Storage Rights	1.83%			51,649	0 0
R	353.01	Field Lines	1.35%			184,276	5 0
8	353.02	Tributary Lines	1.35%			216,236	5 0
34	354.00	Compressor Station Equipment	1.51%			4/8,808	- ·
ŝ	355.00	Meas & Reg. Sta. Equipment	2.06%			289,049	0 1
36	356.00	Purification Equipment	1.30%	% 244,496	3,161 .	246,806	0
37							
8 8		Total Storage Plant		4,259,326	103,989	4,320,250	0
9 6		Transmission Plant					
41	365.10	Land	0.00%	% 16	0	16	0
42	365.20	Rights of Way	0.89%	% 331,377	7,353	335,052	0
43	366.02	Structures & Improvements	1.39%			14,996	0
44	366.03	Other Structues	1.39%			61,006	0
45	367.00	Mains Cathodic Protection	1.27%				0
46	367.01	Mains - Steel	1.27%	% 15,275,907	276,856	15,415,727	(1,477)

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Account Title						
Count Title		Current	13 Mo. Avg	Provision	Balance	
	0	Rates	Mar-07	Base Period	Mar-07	Retirements
eas. & Reg	Meas. & Reg. Sta. Equipment	2.28%	40,893	4,237	43,012	0
eas. & Rec	Meas. & Reg. Sta. Equipment	2.28%	-	63,543	1,939,755	0
otal Transr	Total Transmission Plant		17,890,819	361,080	18,072,857	(1,477)
Distribution Plant	Plant				1	
and & Land Rights-	l Rights	0.00%	57,145	0	57,145	0
-and		0.00%	0	0	0	0
and Rights.		1.68%	22,177	3,853	24,076	0
and Other		%00.0	0	0	0	0
itructures &	Structures & Improvements	1.95%	25,754	6,085	28,796	0
tructures &	Structures & Improvements T.B.	1.95%	79,141	2,061	80,171	0
-and Rights		1.95%	37,611	606	38,065	0
mprovements	ıts	1.95%	176	78	215	0
fains Catho	Mains Cathodic Protection	2.39%	1,842,869	239,698	1,966,712	(2,103)
vains - Steel	-	2.39%	38, 182, 268	1,531,466	38,896,661	(600'68)
Mains Plastic	C	2.39%	7,946,520	611,780	8,275,619	(21,356)
feas. & Rei	Vleas. & Reg. Sta. Equipment General	2.49%	1,394,519	72,851	1,420,096	(25,253)
Veas & Reg. Sta.	I. Sta City Gate	2.57%	126,649	32,129	142,793	0
Veas & Reg. Sta TB	l. Sta TB	2.57%	1,196,831	42,051	1,217,856	0
Services		6.86%	36,113,921	5,085,237	38,182,056	(1,508,326)
Meters		3.35%	1,301,791	465,277	1,632,068	0
Meter Installations	ations	3.06%		1,062,669	6,269,655	(498,327)
łouse Regu	House Regulators Service	2.85%	2,561,379	143,726	2,633,930	0
House Reg.	House Reg. Installations	3.37%	96,824	5,199	99,423	0
nd. Meas. 8	nd. Meas. & Reg. Sta. Equipment	2.73%	2,021,690	125,317	2,084,610	0
Other Prope	Other Property on Cust. Prem.	3.00%	1,815	. 62	2,511	0
ntal Dietzih	Total Distribution Dlant		00 665 544	0 400 457	102 050 450	1070 AA+ 01
טומו טואווט			44c'cco'oe	a,4-30,403	24-201-402 100-402	(c/c' 144 1'7)
General Plant	at					
-and & Land Rights	d Rights		28,459	0	28,459	0
Structures Frame	rame		0	0	0	0
Structrues 8	Structrues & Improvements	2.12%	96,981	4,067	99,010	0
Improvements	lts	2.12%	84,269	16,414	92,476	0
Air Conditio	Air Conditioning Equipment	2.12%	5,078	249	5,202	0
mprov. to L	mprov. to Leased Premises	5.00%	1,0	69,117	1,132,492	0
Office Furn	Office Furn & Equipment	7.05%	656,839	123,871	594,750	(602,915)
Remittance	Remittance Processing Equip		0	0	0	0
Office Machines	ines	7.05%	(28,147)	6,713	(24,973)	(887)
Fransportati	ransportation Equipment	8.92%	-	7	(662,898)	(90,619)
Frucks		8.92%	30,218	2,199	26,975	(23,509)
Trailers		8.92%	122,848	•	122,206	(30,626)
Stores Equipment	pment		0		0	0
Fools, Shop	fools, Shop & Garage Equip.	3.28%	181,478	53,163	76,878	(636,840)
Power Oper	Power Operated Equipment		0			0
Ditchers		2.79%	(139,338)	6,900	(150,049)	(68,727)
Backhoes		2.79%				(31,185)

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		Retirements	(28,013)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			(1,513,321)		(3,659,172)	
Reserve	Balance	Mar-07	(2,312)	657,783	(18,844)	7,163	94,338	984,935	0	197,000	134,676	514,358	0	0	3,243,435	216,889	397,912	0	0	0		7,780,394		134,133,222	
Projected	Provision	Base Period	1,215	59,451	174	2,159	16,267	266,278	0	25,149	16,215	73,134	0	0	540,639	38,512	65,282	0	0	0		1,454,524		128,993,155 11,350,055 134,133,222	
	13 Mo. Avg	Mar-07	2,846	628,057	(18,930)	6,084	86,204	852,018	0	181,171	122,827	477,791	0	0	2,896,164	197,633	365,271	0	0			7,280,203		128,993,155	
	Current	Rates	2.79%	5.21%	5.21%	5.21%	5.21%	10.94%		14.29%	14.29%	14.29%			18.51%	15.85%	ar 12.50%			'		,		u	
		Account Title	Welders	Communication Equipment	Communication Equip Mobile Radios	Communication Equip Fixed Radios	Communication Equip Telemetering	Miscellaneous Equipment	Other Tangible Property	Other Tangible Property - Servers - H/W	Other Tangible Property - Servers - S/W	Other Tangible Property - Network - H/W	Other Tangible Property - CPU	Other Tangible Property - MF - Hardware	Other Tangible Property - PC Hardware	Other Tang. Property - P.C. Software	Other Tang. Property - Application Softwar	Other Tang. Property - MF Software	Other Tang. Property - Start Up Costs			Total General Plant		Total Plant	
	Acct.	No.	396.05	397.00	397.01	397.02	397.05	398.00	399.00	399.01	399.02	399.03	399.04	399.05	399.06	399.07	399.08	399.09	399.24						
	Line	No.	91	92	63	94	95	96		97	98	66			100	101	102			103	104	105	106	107	

Base	Deriod 03/1/	Base Period 03/1/06 - 2/31/07														WP	WP Sched, B-3
Line	Acct.			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget		Budget	Budget		13 Mo. Avg
No.	No.	Account Title	Rates	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-U/	Mar-U/	Mar-U/
				ക	S	ŝ	69	÷	Ф	ዓ	ф	ዓ	ы	ക	63	69	ക
		General Plant															c
0	389.10	Land															5 0
	390.01	Structures Frame															0 0
ო	390.02	Structures & Improvements															0
4	390.03	Improvements															0
5	390.04	Air Conditioning Equipment															0
7	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		_			5,313,265		5,204,140
80	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					6,033,747	6,046,404	6,148,467
0	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
10	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
Ħ	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
	392.01	Trucks		•				•	•		0	0	0	0	0	0	0
	392.02	Trailers		,	•		·				0	0	0	0	0	0	0
13	393,00	Stores Equipment	10.00%	7,072	7,072	7,072	7,072	7,072	7,072	758	742	727	712	696	681	666	3,647
14	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
•	396.00	Power Operated Equipment		•	,	•	,	•	,		0	0	0	0	0	0	0
15	396.03	Ditchers		ı	,	•	•		1		0	0	0	0	0	0	0
16	396.04	Backhoes		,	ı	•	•	'	•		0	0	0	0	0	0	0
17	396.05	Welders		•			•	ſ			0	0	0	0	0	0	0
18	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
19	397.01	Communication Equipment - Mobile Radios	Radios	,	ı	•	•		,		0	0	0	0	0	0	0
20	397.02	Communication Equip Fixed Radios	ŝ	٠	•		,				0	0	0	0	0	0	0
21	397.05	Communication Equip Telemetering	ŭ	·			ı		٠		0	0	0	0	0	0	0
22	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
	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
23	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
24	399.02	Other Tangible Property - Servers - S	S 14.29%	439,770	475,975	492,200	508,434	524,667	554,140	563,774	586,486	609,199	631,911	654,623	677,336	700,048	570,659
25	399.03	Other Tangible Property - Network - I	ł 14.29%	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
	399.04	Other Tangible Property - CPU	26.26%	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
	399.05	-	15.76%	1,169,325	1,169,325	1,169,324	1,169,324	1,169,324	1,169,324	1,169,324	1,199,793	1,230,261	1,260,730	1,291,198	1,321,667	1,352,135	1,218,543
26	399.06	Other Tangible Property - PC Hardws	د 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
27	399.07	Other Tang. Property - P.C. Software	e 17.73%	808,719	824,576	860,832	897,513	933,040	870,353	889,480	915,903	942,327	968,750	995,174	1,021,597	1,048,021	921,253
28	399.08	-	ic 8.22%	16,232,231	16,462,968	16,680,442	16,898,595	17,121,279	17,325,935	17,551,741		17,972,428 1	18,182,771 1	8,393,115	18,603,458	18,813,801	17,538,527
29	399.09		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
	399.24	Ū	t: 8.33%		•	0	0	0	0		0	0	0	0	0	0	0
30 31		Total General Plant		42,264,863	42,811,438	41,130,088	41,653,506	42,183,225	42,462,236	43,003,259	43,003,259 43,117,173 43,231,086 43,344,999 43,458,912 43,572,825 43,686,738 42,763,104	13,231,086 4	13,344,999 4	13,458,912	43,572,825	43,686,738	12,763,104
			1	A REAL PROPERTY OF THE OWNER AND ADDRESS OF THE OWNER	The second secon												

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3ase F	Base Period 03/1/06 - 2/31/07	J6 - 2/31/07	.1	1.1		
				Projected	Reserve	
Line	Acct.		がための	Provision	Balance	
No.	No.	Account Title	Rates _	Base Period	Mar-07	Retirements
				Ģ	Projected	
		General Plant				
	389.10	Land		0	0	
	390.01	Structures Frame		0	0	
	390.02	Structures & Improvements		0	0	
	390.03	Improvements		0	0	
	390.04	Air Conditioning Equipment		0	0	
7	390.09	Improvement to leased Premises	7.43%	526,414	5,322,926	(178,757)
80	391.00	Office Furniture & Equipment	4.89%	451,502	6,046,404	(1,563,061)
6	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)
1	392.00	Transportation Equipment	28.96%	5,469	32,031	0
	392.01	Trucks		0	0	0
	392.02	Trailers		0	0	0
33	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
S	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)
6	397.01	Communication Equipment - Mobile Radios	Radios	0	0	0
50	397.02	Communication Equip Fixed Radios	(0	0	0	0
21	397.05	Communication Equip Telemetering		0	0	0
52	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 - h	14.29%	735,731	1,899,650	0
24	399.02	Other Tangible Property - Servers - S	14.29%	260,278	700,048	0
25	399.03	Other Tangible Property - Network - I	14.29%	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 Hardws	15.76%	182,810	1,352,135	0
26	399.06	Other Tangible Property - PC Hardwe	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)
59	399.09	Other Tang. Property - MF Software	22.16%	572,455	3,262,399	(12,861)
	399.24	Other Tang. Property - Start Up Cost	: 8.33%	0	0	0
30						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

	Image Actual Marget Budget attration Berge 8,190 8,110 8,123 8,113 9,136 1,28,131	- 03/1/06 -		20/16/6					workpap	er B-3.1 Base	workpaper B-3.1 Base Div. 12 Customer Service	mer Service						WP	WP Sched, B-3.1		
Mater Anale Anale <th< th=""><th>Actual Actual Actual<</th><th>1011 - 20 - 1001 - 20 1101</th><th>100-</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>Projected</th><th>Reserve</th></th<>	Actual Actual<	1011 - 20 - 1001 - 20 1101	100-																	Projected	Reserve
Tates Nacro Apple Nacro Nacro <th< th=""><th>Flates Marchos Agr-obs Marchos <th< th=""><th>Acct.</th><th></th><th></th><th></th><th>Actual</th><th>Actual</th><th>Actual</th><th>Actual</th><th>Actual</th><th>Actual</th><th></th><th></th><th></th><th></th><th></th><th>Budget</th><th></th><th></th><th>Provision</th><th>Balance</th></th<></th></th<>	Flates Marchos Agr-obs Marchos Marchos <th< th=""><th>Acct.</th><th></th><th></th><th></th><th>Actual</th><th>Actual</th><th>Actual</th><th>Actual</th><th>Actual</th><th>Actual</th><th></th><th></th><th></th><th></th><th></th><th>Budget</th><th></th><th></th><th>Provision</th><th>Balance</th></th<>	Acct.				Actual	Actual	Actual	Actual	Actual	Actual						Budget			Provision	Balance
5 5	s s	No. Account	Account		Rates	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06				Jan-07	Feb-07	Mar-07		ase Period	Mar-07
and and and and and and and and and and	sements 143 142,436 1,161,56 1,161,56 1,161,56 1,161,56 1,161,56 1,200,66 1,242,565 1,281,81 1,281,81 upment 2,22% 1,137% 3,190 9,379 9,376 9,379 9,376 signet 2,22% 1,137% 8,190 8,423 8,666 8,909 9,781 9,376 9,379 9,376 sinpertur 2,22% 8,190 8,423 8,666 8,909 9,767 9,376 9,379 9,761 sinpertur 2,22% 8,166 8,43,907 8,473,807 8,573,496 9,376 9,378 9,376 9,378 upment 2,22% 6,316,249 6,713,298 6,890,99 7,076,278 7,198,477 7,182,346 7,078,378 9,376 9,376 9,376 9,376 9,376 9,376 9,376 9,376 9,376 9,376 9,376 7,042,348 7,023,348 1,074,328 7,642,348 7,642,348 7,642,348 7,642,348 7,642,348 <t< td=""><td></td><td></td><td></td><td></td><td>ь</td><td>S</td><td>\$</td><td>ь</td><td>ጭ</td><td>ዓ</td><td>ঞ</td><td>ю</td><td>ക</td><td>ക</td><td>÷</td><td>s</td><td>ዓ</td><td>ዓ</td><td>ዓ</td><td>Projected</td></t<>					ь	S	\$	ь	ጭ	ዓ	ঞ	ю	ക	ക	÷	s	ዓ	ዓ	ዓ	Projected
memory contract <	sements 7.4% 1,16,062 1,142,438 1,161,947 1,161,266 1,220,265 1,242,565 1,282,187 1,281,810 sed Penneses 7.4% 7,8% 7,800 8,190 9,190 9,376 9,379 9,791 sed Penneses 7.4% 7,800 8,190 8,160 8,490 9,190 9,376 9,376 9,379 9,781 sed Penneses 7.4% 7,800 8,190 8,160 8,490 9,190 9,376 9,376 9,379 9,781 sed Pennese 7.4% 7,800 8,190 8,160 8,490 9,376 9,376 9,376 9,376 9,376 9,781 sed Pennent 2.22% 8,470 8,472,82 8,649,543 7,076,278 7,336,66 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348 7,482,348		Gener	al Plant															c	c	c
memta memta memta approximati 1136,02 1142,463 1161,147 1161,1647	memeta 7.43% 1,136,022 1,142,438 1,161,256 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 1,200,665 9,761 0 0 sing cupment 1,137% 7,800 8,190 8,423 8,666 8,909 9,376 9,579 9,781 sing cupment 2,22% 8,190 8,423 8,666 8,909 9,376 9,579 0	_	Land 8	r Land Rights															0	0	
a functionants functional for a functional for a functio	s å Improvementa nents nents nents nents nent besed Premeses nent Presed Premeses nent Presed Premeses nent Presed Premeses nent Presed Presed nent Presed Presed Presed nent Presed Presed Presed nent Presed Presed Presed Presed Presed nent Presed Pres	390.01 Structu	Structu	res - Frame															0	0	0
ments ments ments mitter liggement 1,3% 1,16,48 1,16,167 1,16,177 1,177	ments 1,242,565 1,242,565 1,281,517 1,281,517 1,281,517 1,281,517 1,281,517 9,719 9,719 9,719 9,719 9,719 9,719 9,719 9,719 9,719 9,719 9,719 9,719 9,719 9,711 millure & Equipment 4,38% 7,350 8,110 8,423 8,666 8,909 9,1139 9,376 9,779 9,719 9,719 0	390.02 Structul	Structu	res & Improvements															0	0	0
and the Excipation 1.356 to 3 1.165 to 3 <th< td=""><td>Inoming Equipment 7.40% 1,136,662 1,142,436 1,161,947 1,161,266 1,200,665 1,222,128 1,242,565 1,281,617 1,281,617 minuto as Equipment 1,37% 7,800 8,190 8,423 8,666 8,909 9,519 9,516 9,519 9,516 tore brocessing Equipment 1,37% 7,800 8,190 8,425 1,50,516 9,516</td><td>390.03 Improv</td><td>Improvi</td><td>ements</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td></th<>	Inoming Equipment 7.40% 1,136,662 1,142,436 1,161,947 1,161,266 1,200,665 1,222,128 1,242,565 1,281,617 1,281,617 minuto as Equipment 1,37% 7,800 8,190 8,423 8,666 8,909 9,519 9,516 9,519 9,516 tore brocessing Equipment 1,37% 7,800 8,190 8,425 1,50,516 9,516	390.03 Improv	Improvi	ements															0	0	0
7.4% 1,12,030 1,112,030 1,112,030 1,112,030 1,122,031 1,122,031 1,222,041 224,401 224,411	ment (neased Penness 7.43% 1,16,06.2 1,16,18,17 1,161,126 1,202,126 1,222,126 1,222,126 1,224,565 1,281,810 minue & Exponent 4.89% 7,860 8,160 8,423 8,666 9,309 9,139 9,376 9,779 9,781 achines 2.22% 1,10,00% 1,10,00% 1,10,00% 0	390.04 Air Cor	Air Cor	nditioning Equipment															0	0	0
Interstrutturent 137% 7500 8,140 8,420 8,160 8,100 8,150 8,150 9,171 10,239 10,172 10,239 10,152 2,742 tritenessing Equipment 1177% 22.2% 22.6%	millure & Equipment 4.89% 7,350 8,180 8,423 8,666 8,300 9,133 9,376 9,579 9,701 ration Equipment 222% 23.96% 8,180 8,423 8,666 8,300 9,133 9,376 9,579 9,701 ration Equipment 22.9% 8,966 8,300 9,133 9,77 9,90 0	_	Improv	rement to leased Premises	7.43%	1,136,052	1,142,438	1,161,847	1,181,256	1,200,665	1,222,128							1,360,301	1,242,647	224,249	1,360,301
cer Procesting Equipment 11.37% cer Procesting Equipment 11.37% cer Procesting Equipment 11.37% cer Procesting Equipment 11.37% cer Procesting Equipment 222% durine 23.9% cer Procesting Equipment	ce Processing Equipment 11.37% ce Processing Equipment 11.37% c 0 0 attiones 2.22% 2.26% 2.26% 0	-	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
chrone 222% 210% 0 </td <td>achines 2.22% ration Equipment 28.96% ration Equipment 28.96% ration Equipment 10.00% oward Sarage Equipment 10.00% oward Sarage Equipment 10.00% ration Equipment 10.00% perated Equipment 10.00% station Equip 7.12% 6.316,249 6,440,807 6,577,052 station Equip 7.076,278 7.076,278 7.076,278 station Equip Filemetime 16.701,283 6,301,284 5.766,202 moust Equipment 16.701,283 6,810,284 5.733,686 7.233,686 7.324,750 7.482,448 station Equip 16.701,283 6,810,284 5.716,424 5.766,202 5.66,202 moust Equipment 16.777,88 2.564,451<td>391.02 Remi</td><td>Remi</td><td>ttance Processing Equipment</td><td>11.37%</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td>	achines 2.22% ration Equipment 28.96% ration Equipment 28.96% ration Equipment 10.00% oward Sarage Equipment 10.00% oward Sarage Equipment 10.00% ration Equipment 10.00% perated Equipment 10.00% station Equip 7.12% 6.316,249 6,440,807 6,577,052 station Equip 7.076,278 7.076,278 7.076,278 station Equip Filemetime 16.701,283 6,301,284 5.766,202 moust Equipment 16.701,283 6,810,284 5.733,686 7.233,686 7.324,750 7.482,448 station Equip 16.701,283 6,810,284 5.716,424 5.766,202 5.66,202 moust Equipment 16.777,88 2.564,451 <td>391.02 Remi</td> <td>Remi</td> <td>ttance Processing Equipment</td> <td>11.37%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	391.02 Remi	Remi	ttance Processing Equipment	11.37%								0	0	0	0	0	0	0	0	0
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upment 0 <td>quipment 10.00% quipment 10.00% quipment 10.00% perated Equipment 7.12% 6.316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,233,686 7,358,017 7,482,348 or colume Equipment - Mobile Radios 7.12% 6,316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,333,686 7,358,017 7,482,348 or colume Equipment - Mobile Radios 7.12% 6,316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,333,686 7,388,017 7,482,348 or colume Equipment - Mobile Radios 7.12% 6,316,543 6,393,352 7,044,312 7,199,467 7,385,017 7,482,348 or colume Equip - Fexed Radios 15,554,718 5,556,718 5,556,718 5,556,718 7,593,456 7,076,718 7,076,718</td> <td></td> <td>Trans</td> <td>sportation Equipment</td> <td>28.96%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	quipment 10.00% quipment 10.00% quipment 10.00% perated Equipment 7.12% 6.316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,233,686 7,358,017 7,482,348 or colume Equipment - Mobile Radios 7.12% 6,316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,333,686 7,358,017 7,482,348 or colume Equipment - Mobile Radios 7.12% 6,316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,333,686 7,388,017 7,482,348 or colume Equipment - Mobile Radios 7.12% 6,316,543 6,393,352 7,044,312 7,199,467 7,385,017 7,482,348 or colume Equip - Fexed Radios 15,554,718 5,556,718 5,556,718 5,556,718 7,593,456 7,076,718 7,076,718		Trans	sportation Equipment	28.96%								0	0	0	0	0	0	0	0	0
up of Gamperia 1000% 0	qupment 10.00% 0 <t< td=""><td></td><td>Truch</td><td> S)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>		Truch	 S)									0	0	0	0	0	0	0	0	0
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7.12% 6.316,249 6,440,807 6,577,052 6,713,298 6,846,543 7,076,278 7,233,586 7,360,678 7,373,100 7,373,670 7,107,67 1,663,421 7 adids 6,316,249 6,440,807 6,577,052 6,713,298 6,846,543 7,076,278 7,233,586 7,385,017 7,480,578 7,373,1009 7,855,340 7,373,670 7,105,767 1,663,421 7 5,536% 5,235 236 236 236 236 333 310 317 324 275 100 0	7.12% 6.316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,358,017 7,482,348 0 <t< td=""><td>-</td><td>Tool</td><td>s, Shop, & Garage Equip.</td><td>10.00%</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	-	Tool	s, Shop, & Garage Equip.	10.00%								0	0	0	0	0	0	0	0	0
7.12% 6.316,249 6.440,807 6.577,052 6.713,298 6.849,543 7.076,278 7.233,686 7.386,017 7.482,348 7,606,678 7.731,000 7,855,340 7,979,670 7,170,767 1663,421 7 adios 5.36% 2.38 7.076,278 7.233,666 7,482,348 7,606,678 7,731,000 7,855,340 7,170,767 1663,421 7 adios 2.36 2.36 2.36 2.36 2.48 2.45 2.56 2.69 2.81 2.88 2.86 2.86 2.81 2.88 2.90 0	7.12% 6.316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,233,686 7,356,017 7,482,348 adios 5.56% 222 222 226 236 245 255 269 281 7,356,017 7,482,348 0 0 0 5.56% 222 226 236 245 255 269 281 7,356,017 7,482,348 0	396.00 Pow	Ром	rer Operated Equipment									0	0	0	0	0	0	0	0	0
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7.12% 6.316,249 6,440,807 6,577,052 6,713,298 6,849,543 7/076,278 7.336,017 7,482,348 7,606,678 7,731,009 7,855,340 7,976,70 7,1677 1,683,212 7 adios 00	7.12% 6,316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,233,686 7,336,017 7,482,348 adios 6,316,249 6,440,807 6,577,052 6,713,298 6,849,543 7,076,278 7,233,686 7,356,017 7,482,348 6,539% 222 226 226 269 281 295 207,887 210,780 14,29% 6,630,684 6,701,263 6,815,813 6,930,362 7,044,912 7,196,967 7,324,750 7,443,826 7,562,902 14,29% 5,411,682 5,472,882 5,554,718 5,653,554 5,718,545 7,196,967 7,324,750 7,443,826 7,562,902 14,29% 5,616,902 191,6603 177,482 176,442 188,860 194,819 200,120 205,421 26,630,684 5,615,813 1776,443 176,442 188,860 194,819 200,720 205,421 26,630,684 6,601,922 165,983 177,434 1,70,417 1,197,019 205,421	396.04 Back	Back	thoes									0	0	0	0	0	0	0	0	0
7.12% 6,316,249 6,440,807 6,777,022 6,713,298 6,349,543 7,076,278 7,233,686 7,336,617 7,482,348 7,606,678 7,731,009 7,855,340 7,979,670 7,170,767 1,653,421 7 adios 236 236 236 245 255 269 281 288 295 303 310 317 324 275 103 15,75% 188,539 191,266 194,001 196,693 204,955 207,887 210,780 213,672 216,945 276 749,11 14,026 739,191 14,029 730,103 8039,206 734,111 14,026 103 114,296 5,471,86 5,904,715 5,964,513 23,614,911 14,026 103	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	396.05 Weld	Weld	ders									0	0	0	0	0	0	0	0	0
adios 0 <td>adios 0<td>397.00 Cor</td><td>S</td><td>nmunication Equip.</td><td>7.12%</td><td>6,316,249</td><td>6,440,807</td><td>6,577,052</td><td>6,713,298</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7,979,670</td><td>7,170,767</td><td>1,663,421</td><td>7,979,670</td></td>	adios 0 <td>397.00 Cor</td> <td>S</td> <td>nmunication Equip.</td> <td>7.12%</td> <td>6,316,249</td> <td>6,440,807</td> <td>6,577,052</td> <td>6,713,298</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7,979,670</td> <td>7,170,767</td> <td>1,663,421</td> <td>7,979,670</td>	397.00 Cor	S	nmunication Equip.	7.12%	6,316,249	6,440,807	6,577,052	6,713,298									7,979,670	7,170,767	1,663,421	7,979,670
5.56% 222 226 236 245 266 245 266 245 266 245 266 246 245 266 246 219,56 303 310 311 322 103 311 15.75% 188,539 191,266 194,001 196,693 199,336 202,289 204,995 207,895 206,166 219,457 222,342 205,133 33811 14,29% 6,630,684 6,701,682 5,554,718 5,636,554 5,718,545 5,944,716 5,886,102 216,4325 219,433 6,890,251 980,251 980,251 980,251 980,251 980,251 6,210,732 6,148,325 6,210,33 5,930,51 1,408,22 881,14 1,408,22 880,251 980,251 980,251 980,251 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,33 6,210,43 </td <td>5.36% 222 226 236 245 255 269 281 288 295 15.75% 188,539 191,266 194,001 196,633 199,336 202,286 204,965 271,987 210,780 14.25% 188,539 191,266 194,001 196,633 199,336 202,228 204,965 271,783 295 14.29% 5,411,682 5,472,882 5,554,718 5,636,554 5,718,545 5,816,596 5,904,716 5,985,919 6,067,122 14.29% 5,411,682 5,472,882 5,554,718 5,636,554 5,718,545 5,816,596 5,904,716 5,985,919 6,067,122 26.26% 959,551 177,6942 182,421 188,66 194,819 200,120 205,421 26.26% 959,551 177,942 182,421 188,860 194,819 200,120 205,421 26.26% 959,519 1,076,020 1,113,556 1,262,807 1,270,107 1,197,014 1,197,014 1,197,019 1,293,396</td> <td></td> <td>õ</td> <td>nmunication Equipment - Mobile F</td> <td>Radios</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	5.36% 222 226 236 245 255 269 281 288 295 15.75% 188,539 191,266 194,001 196,633 199,336 202,286 204,965 271,987 210,780 14.25% 188,539 191,266 194,001 196,633 199,336 202,228 204,965 271,783 295 14.29% 5,411,682 5,472,882 5,554,718 5,636,554 5,718,545 5,816,596 5,904,716 5,985,919 6,067,122 14.29% 5,411,682 5,472,882 5,554,718 5,636,554 5,718,545 5,816,596 5,904,716 5,985,919 6,067,122 26.26% 959,551 177,6942 182,421 188,66 194,819 200,120 205,421 26.26% 959,551 177,942 182,421 188,860 194,819 200,120 205,421 26.26% 959,519 1,076,020 1,113,556 1,262,807 1,270,107 1,197,014 1,197,014 1,197,019 1,293,396		õ	nmunication Equipment - Mobile F	Radios								0	0	0	0	0	0	0	0	0
5.36% 222 226 265 265 269 281 288 303 310 317 324 275 103 15.75% 188,539 191,266 194,001 196,663 199,336 202,228 204,995 7,502,902 7,681,978 7,801,054 7,914,913 7,914,912 7,196,957 222,399 205,213 33,111 1,406,522 8,11,682 5,472,882 5,554,718 5,636,554 5,718,545 5,916,698 7,944,165 7,801,054 7,801,054 7,914,313 4,416 8,003,206 5,996,027 980,521 6,0703 5,996,027 980,521 6,0703 26,203 5,996,027 980,521 6,0703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,703 5,996,503 6,997,71 6,907,709 1,14,040 1,14,04,178 1,120,729 1,916,739 1,140,173 1,120,723 1,917,713 1,917,713 1,207,612 1,217,753	5.36% 222 226 236 245 255 269 281 288 295 15.75% 188,539 191,266 194,001 196,693 199,336 202,228 204,995 207,887 210,760 7,443,825 7,522,902 14.29% 6,630,684 6,701,263 6,815,813 6,303,362 7,044,912 7,196,967 7,324,750 7,443,826 7,552,902 14.29% 5,411,682 5,471,88 5,564,554 5,718,545 5,816,568 5,904,716 5,905,712 205,421 14.29% 160,922 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26,566 934,156 1,604,2483 1,76,942 182,421 188,860 194,819 200,120 205,421 26,565 934,156 1,604,2483 1,76,942 182,421 188,860 194,819 200,120 205,421 26,565 934,156 1,601,471 1,127,628 1,170,147 1,197,019 1,232,530	397.02 Cor	S	nmunication Equip Fixed Radios	5								0	0	0	0	0	0	0	0	0
5.36% 222 226 236 245 256 269 281 288 295 303 310 317 324 275 103 15.75% 188,539 191,266 194,001 196,693 199,336 202,228 204,995 207,887 210,780 213,672 219,457 222,349 205,213 33,811 14.29% 6,630,684 6,701,263 6,815,813 6,390,366 7,344,912 7,196,967 7,324,750 7,443,826 7,681,978 7,801,054 7,901,054 7,901,933 5,986,027 980,251 6 14.29% 160,922 165,983 171,462 176,494 188,860 194,819 200,120 205,421 210,722 211,6023 221,324 256,625 193,973 65,703 26.20% 160,922 165,983 1,078,027 188,860 194,819 200,120 205,421 210,722 216,023 221,471 1406,523 86,703 96,703 26.20% 959,9561 1,008,211 1008,211 210,722 216,023 221,4718 1,66,773 6,310,730 6,31	5.36% 222 226 236 245 255 269 281 288 295 15.75% 188,539 191,266 194,001 196,693 199,336 202,228 204,995 207,887 210,760 7,443,826 7,552,902 14.29% 6,630,684 6,701,253 6,815,813 6,930,352 7,044,912 7,196,967 7,324,756 7,443,826 7,552,902 14.29% 5,411,682 5,471,682 5,554,718 5,636,554 5,718,545 5,816,689 5,904,716 7,952,902 7,052,902 14.29% 160,922 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26.26% 166,922 1,65,4783 1,82,451 182,421 188,860 194,819 200,120 205,421 26.26% 959,957 1,004,2483 1,76,942 182,421 188,860 194,819 200,120 205,421 26.26% 959,957 1,042,483 1,078,023 1,125,568 1,170,4	397.05 Cor	S	nmunication Equip Telemetering	Ľ								0	0	0	0	0	0	0	0	0
15.75% 188,539 191,266 194,001 196,693 199,336 202,228 204,955 207,887 210,780 213,672 216,564 219,457 222,349 205,213 33,811 14.29% 6,630,684 6,701,263 6,815,813 6,390,362 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 5,904,716 5,865,519 6,607,122 6,148,325 6,201,523 5,314,731 1,408,522 8 5,906,027 980,251 6 00	15.75% 188,539 191,266 194,001 196,693 199,336 202,228 204,995 207,887 210,760 14.29% 6,630,684 6,701,263 6,815,813 6,930,352 7,044,912 7,196,957 7,324,750 7,443,826 7,552,902 14.29% 5,411,682 5,472,882 5,554,718 5,556,471 5,636,554 5,718,545 5,816,689 5,904,716 5,935,919 6,067,122 14.29% 160,922 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26.66% 160,922 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26.6569 100,922 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,423 26.6569 959,957 1,042,483 1,078,020 1,113,556 1,127,726 1,170,147 1,197,019 1,273,587 16.83% 959,513 979,026 1,001,471 1,127,0147 1,197,019 1,273,587 17.773% 913,736,666,61		Mis	cellaneous Equipment	5.36%	222	226	236	245	255	269	281	288	295	303	310	317	324	275	103	324
14.29% 6,630,684 6,701,563 6,815,813 6,930,362 7,344,911 1,408,522 14.29% 5,411,682 5,544,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,554,718 5,564,718 5,564,718 5,696,027 980,251 980,251 14.29% 160,922 165,983 177,482 176,942 182,421 188,860 194,819 200,120 205,421 210,722 216,023 221,324 226,525 193,973 65,703 26.26% 160,922 160,922 165,983 177,482 1,326,527 6,310,730 6,319,337 6,5703 56,507 980,577 980,577 980,577 980,577 980,577 980,577 980,577 980,577 980,577 980,577 96,5703 57,703 6,7703 6,7703 6,7703 6,703 703,577 6,5703 76,703 6,703 705,703 14,761,686,777 980,5616 7,7168 6,5703,477 6,77763	14.29% 6,630,684 6,701,263 6,815,813 6,930,362 7,044,912 7,196,967 7,324,750 7,443,826 7,562,902 14.29% 5,411,682 5,547,718 5,556,554 5,718,545 5,815,698 5,904,716 5,985,919 6,067,122 14.29% 160,922 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26.56% 165,933 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26.56% 160,922 165,933 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26.56% 160,922 165,933 177,462 1,760,412 1,170,147 1,197,019 1,273,587 913,736 913,758 1,170,147 1,197,019 1,223,890 0 0 0 22.716% 29,61,160 30,134,582 31,665,718 31,666,706 32,305,64 32,940,603 33,319,548 33,92,493 33,22,482,448 33,42,438 22.16% 12,97,153 13,665,718 13,665,718 </td <td>399.00 Oth</td> <td>뒁</td> <td>er Tangible Property</td> <td>15.75%</td> <td>188,539</td> <td>191,266</td> <td>194,001</td> <td>196,693</td> <td>199,336</td> <td>202,228</td> <td>204,995</td> <td></td> <td>210,780</td> <td></td> <td></td> <td>219,457</td> <td>222,349</td> <td>205,213</td> <td>33,811</td> <td>222,349</td>	399.00 Oth	뒁	er Tangible Property	15.75%	188,539	191,266	194,001	196,693	199,336	202,228	204,995		210,780			219,457	222,349	205,213	33,811	222,349
14.29% 5,411,682 5,54,718 5,564,718 5,564,718 5,564,718 5,564,718 5,564,718 5,564,718 5,564,718 5,564,718 5,564,718 5,564,718 5,564,718 5,564,718 5,564,713 6,391,933 5,896,027 980,251 14.29% 160,922 165,983 171,482 176,942 182,421 188,860 194,819 200,120 205,421 210,722 216,023 221,324 226,525 193,973 65,703 26.26% 160,922 160,922 160,922 160,922 16,023 221,324 226,625 193,973 65,703 26.26% 959,957 1,078,020 1,113,556 1,262,807 1,300,057 1,273,587 1,247,118 1,167,09 1,168,709 1,168,709 1,168,709 1,168,709 1,168,709 1,168,709 1,168,709 1,163,709 1,	14.29% 5,411,682 5,54,718 5,536,554 5,718,545 5,815,698 5,904,716 5,985,919 6,067,122 14.29% 160,922 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26.26% 160,922 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26.56% 16,0322 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,421 26.56% 1,008,221 1,042,483 1,078,020 1,113,556 1,262,807 1,300,057 1,273,587 17.73% 913,738 934,136 956,569 31,175,633 31,966,606 32,936,04 32,940,603 33,391,548 33,82,493 17.73% 913,738 93,175,633 31,966,606 32,930,603 33,31,546,718 1,273,588 1,170,147 1,197,019 1,223,893 22.16% 12,976,157 13,105,533 31,966,606 32,363,64 32,940,603 33,31,548 33,82,493 33,82,493 33 32,31,546,718 33,321,		f	er Tangible Property - Servers - F		6,630,684	6,701,263	6,815,813	6,930,362	7,044,912	7,196,967		•				7,920,130	8,039,206	7,314,911	1,408,522	8,039,206
14.29% 160,922 165,983 171,462 176,942 182,421 188,860 194,819 200,120 205,421 210,722 216,023 226,625 193,973 65,703 26.26% 0 <td< td=""><td>14.29% 160,322 165,383 171,462 176,342 182,421 188,860 194,819 200,120 205,421 26.26% 15,76% 959,957 1,008,221 1,078,020 1,113,556 1,262,807 1,326,527 1,300,057 1,273,587 17.73% 913,738 934,136 956,581 979,026 1,0114,11 1,127,258 1,170,147 1,197,019 1,233,890 17.73% 913,738 934,136 956,561 1,001,471 1,127,258 1,170,147 1,197,019 1,233,890 17.73% 913,736 913,7462,713 31,175,633 31,696,606 32,940,603 33,391,548 33,82,493 222.16% 229,641,160 30,134,582 13,175,633 31,696,606 32,960,919 14,126,001 14,282,043 233,35 12,976,157 13,139,335 13,666,718 13,602,146 13,902,146 14,126,001 14,282,003 21,65,715 12,913,9335 66,440,919 13,666,616 70,267,421 14,126,001 14,282,043 0 0</td><td></td><td>g</td><td>er Tangible Property - Servers - S</td><td></td><td>5,411,682</td><td>5,472,882</td><td>5,554,718</td><td>5,636,554</td><td>5,718,545</td><td>5,815,698</td><td></td><td>-</td><td></td><td>_</td><td></td><td>6,310,730</td><td>6,391,933</td><td>5,896,027</td><td>980,251</td><td>6,391,933</td></td<>	14.29% 160,322 165,383 171,462 176,342 182,421 188,860 194,819 200,120 205,421 26.26% 15,76% 959,957 1,008,221 1,078,020 1,113,556 1,262,807 1,326,527 1,300,057 1,273,587 17.73% 913,738 934,136 956,581 979,026 1,0114,11 1,127,258 1,170,147 1,197,019 1,233,890 17.73% 913,738 934,136 956,561 1,001,471 1,127,258 1,170,147 1,197,019 1,233,890 17.73% 913,736 913,7462,713 31,175,633 31,696,606 32,940,603 33,391,548 33,82,493 222.16% 229,641,160 30,134,582 13,175,633 31,696,606 32,960,919 14,126,001 14,282,043 233,35 12,976,157 13,139,335 13,666,718 13,602,146 13,902,146 14,126,001 14,282,003 21,65,715 12,913,9335 66,440,919 13,666,616 70,267,421 14,126,001 14,282,043 0 0		g	er Tangible Property - Servers - S		5,411,682	5,472,882	5,554,718	5,636,554	5,718,545	5,815,698		-		_		6,310,730	6,391,933	5,896,027	980,251	6,391,933
26.26% 26.26% 0 <td< td=""><td>26.26% 15.76% 15.76% 16.33% 959,957 1,008,221 1,042,483 1,078,020 1,113,556 1,262,807 1,326,527 1,300,057 1,273,587 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 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 22.16% 8.33% 12,976,157 13,139,352 13,303,035 13,466,718 13,602,401 13,802,185 13,969,919 14,126,001 14,282,083 22.16% 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</td><td>399.03 Oth</td><td>ą</td><td>ier Tangible Property - Network - F</td><td></td><td>160,922</td><td>165,983</td><td>171,462</td><td>176,942</td><td>182,421</td><td>188,860</td><td>194,819</td><td>200,120</td><td>205,421</td><td>210,722</td><td>216,023</td><td>221,324</td><td>226,625</td><td>193,973</td><td>65,703</td><td>226,625</td></td<>	26.26% 15.76% 15.76% 16.33% 959,957 1,008,221 1,042,483 1,078,020 1,113,556 1,262,807 1,326,527 1,300,057 1,273,587 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 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 22.16% 8.33% 12,976,157 13,139,352 13,303,035 13,466,718 13,602,401 13,802,185 13,969,919 14,126,001 14,282,083 22.16% 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	399.03 Oth	ą	ier Tangible Property - Network - F		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
15.76% 0 <td>15.76% 0 0 0 16.83% 959,957 1,008,221 1,042,483 1,078,020 1,113,556 1,262,807 1,326,527 1,300,057 1,273,587 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 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 33,892,493 22.16% 29,641,160 30,134,582 30,655,269 31,175,633 31,696,606 32,363,604 32,940,603 33,391,548 33,892,493 0 0 22.16% 12,976,157 13,139,332 13,466,718 13,630,401 13,802,185 14,126,001 14,126,001 14,282,043 23.333,335 66,440,919 67,543,413 68,466,619 70,267,421 71,522,333 74,42,512</td> <td>399.04 Oth</td> <td>둼</td> <td>er Tangible Property - CPU</td> <td>26.26%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	15.76% 0 0 0 16.83% 959,957 1,008,221 1,042,483 1,078,020 1,113,556 1,262,807 1,326,527 1,300,057 1,273,587 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 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 33,892,493 22.16% 29,641,160 30,134,582 30,655,269 31,175,633 31,696,606 32,363,604 32,940,603 33,391,548 33,892,493 0 0 22.16% 12,976,157 13,139,332 13,466,718 13,630,401 13,802,185 14,126,001 14,126,001 14,282,043 23.333,335 66,440,919 67,543,413 68,466,619 70,267,421 71,522,333 74,42,512	399.04 Oth	둼	er Tangible Property - CPU	26.26%								0	0	0	0	0	0	0	0	0
16.83% 959,957 1,008,221 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 17.73% 913,738 934,136 956,581 979,026 1,001,471 1,127,558 1,170,147 1,197,019 1,223,890 1,250,762 1,277,633 1,304,505 1,331,376 1,128,273 417,658 8,273,575 1,247,116 30,134,582 30,655,269 31,175,633 31,696,606 32,369,606 32,369,603 33,391,548 33,842,493 34,294,383 34,744,383 35,195,328 35,646,273 32,747,763 6,073,467 2,175,633 1,304,552 93,157,633 1,304,552 93,177,763 6,073,467 2,176,33 1,304,552 93,177,653 33,191,55,5269 31,176,533 31,594,547 33,174,383 35,195,328 35,195,328 35,747,763 6,073,467 2,176,33 1,304,552 93 1,128,273 32,747,763 6,073,467 2,2168 8,33 1,226,646,273 32,747,763 6,073,467 2,2168 8,33,391,548 33,842,493 34,294,343 34,744,383 35,195,328 35,195,328 35,747,763 6,073,467 2,2168 2,32,394,547 1,135,529 31,175,633 1,3969,506 32,369,606 32,369,606 32,369,606 32,394,548 33,342,493 34,294,343 34,744,383 35,195,328 35,195,328 35,747,763 6,073,467 0 0 0 0 0 0 0 22,168 13,690,401 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 1,390,255 1,390,255 1,390,256 13,396,319 14,126,001 14,282,083 14,438,165 14,594,247 14,750,329 14,906,411 13,952,692 1,390,255 1,390,255 1,390,256 1,4,296,157 1,4,292,155 1,4,594,247 1,4,56,256 1,390,256 1,390,256 1,390,256 1,390,356 1,4,296,156 14,594,247 1,111,3952,692 1,390,256 1,390,362 1,390,376 1,390,276 1,390,276 1,390,276 1,390,276 1,390,27	16.83% 959,957 1,008,221 1,042,483 1,078,020 1,113,556 1,226,527 1,300,057 1,273,587 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 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 33,892,493 22.16% 29,641,160 30,134,582 30,655,269 31,175,633 31,696,606 32,363,604 32,940,603 33,391,548 33,892,493 22.16% 12,976,157 13,139,332 13,465,718 13,630,401 13,802,185 13,142,6001 14,220,003 23.333,335 66,440,0319 67,543,413 68,646,619 70,267,421 71,522,333 742,512	399.05 Oth	皍	er Tangible Property - MF Hardwa									0	0	0	0	0	0	0	0	0
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 8,223,85 1,324,548 33,842,493 34,294,349 34,294,348 35,195,328 35,646,273 32,747,763 6,073,467 22,165 2,646,273 32,747,763 6,073,467 22,165 2,646,273 32,747,763 6,073,467 22,165 2,646,273 32,747,763 6,073,467 22,165 2,646,273 32,747,763 6,073,467 2,127,568 32,369,191 4,126,001 14,229,045 1,34,549 13,199,322 1,390,52,692 1,390,255 1,390,255 1,390,303 1,4,190,411 13,952,692 1,390,255 1,390,255 1,390,269 1,390,269 14,126,001 14,128,003 14,438,165 14,594,247 14,750,329 14,906,411 13,952,692 1,390,255 1,390,255 1,390,255 1,390,269 1,390,256 1,390,255 1,390,256 1,390,256 1,390,256 1,390,256 1,390,256 1,390,256 1,390,256 1,390,255 1,390,255 1,390,256 1,390,256 1,390,256 1,390,256 1,390,256 1,4,282,083 14,438,165 14,594,247 14,750,329 14,906,411 13,952,692 1,390,255 1,390,255 1,396,919 14,126,001 14,282,083 14,438,165 14,594,247 14,750,329 14,906,411 13,952,692 1,390,255 1,390,255 1,395,314 1,396,2692 1,390,255 1,396,319 14,126,032 14,438,165 14,594,247 1,4,750,329 14,906,411 13,952,692 1,390,255 1,390,255 1,430,142 1,50,329 14,906,411 13,952,692 1,390,255 1,396,319 14,126,001 14,282,083 14,438,165 14,594,247 1,4,750,329 14,906,411 13,952,692 1,390,255 1,390,255 1,390,256 1,390,255 1,390,275 1,300,256 1,300,25 1,390,270 1,340,747 1,340,7	17.73% 913,738 934,136 956,581 979,026 1,001,471 1,170,147 1,197,019 1,223,890 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 33,842,433 22.16% 29,641,160 30,134,582 30,655,269 31,175,633 31,696,606 32,363,604 32,940,603 33,391,548 33,842,433 22.16% 21,976,157 13,139,352 13,466,718 13,630,401 13,802,185 14,126,001 14,282,083 23.339,335 66,440,919 67,543,413 6846,619 70,267,421 71,522,333 72,482,448 73,442,512	399.06 Oth	đ	ier Tangible Property - PC Hardwa		959,957	1,008,221	1,042,483	1,078,020	1,113,556	1,262,807	1,326,527		•		1,220,648	1,194,178	1,167,709	1,168,836	549,631	1,167,709
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 34,744,383 35,195,328 35,646,273 32,747,763 6,073,467 22.16% 22.16% 8.33% 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 8.33% 24,976,157 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 8.33% 24,040,45 54,040,45 55,041 23,636,401 13,802,185 12,596,919 14,126,001 14,282,083 14,438,165 14,594,247 14,750,329 14,906,411 13,952,692 1,930,255	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 22.16% 21,976,157 13,139,352 13,303,035 13,466,718 13,630,401 13,802,185 13,969,919 14,126,001 14,282,083 64,342,313 66,440,919 67,543,413 68,646,619 70,267,421 71,522,383 72,482,448 73,442,512 64,3342,335 66,440,919 67,543,413 68,646,619 70,267,421 71,522,383 72,482,448 73,442,512	399.07 Oth	g	ier Tang. Property - P.C. Software		913,738	934,136	956,581	979,026	1,001,471	1,127,258	1,170,147					1,304,505	1,331,376	1,128,273	417,638	1,331,376
22.16% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 8.33% 12,976,157 13,139,322 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 6.450,440 6.410 6.410 13,952,692 1,930,255 6.450,440 6.410 6.410 6.410 6.410 13,952,692 1,930,255 6.450,440 6.410 6	22.16% 2.33% 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 64,343,313 68,6440,919 67,543,413 68,646,619 70,267,421 71,522,383 72,482,448 73,442,512	399.08 Oth	đ	er Tang. Property - Application Sc			30,134,582												32,747,763	073,467	35,646,273
y - Start Up Cost: 8.33% 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	y - Start Up Cost: 8.33% <u>12,976,157</u> 13,139,352 13,303,035 13,466,718 13,630,401 13,802,185 13,969,919 14,126,001 14,282,083 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	399.09 Oth	皍	er Tang. Property - MF Software									0	0	0	0	0	0	0	0	0
	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	399.24 Oth	g	er Tang. Property - Start Up Cost:			13,139,352		718								4,750,329 1		13,952,692		14,906,411
	64,343,210 65,339,335 66,440,919 67,543,413 68,646,619 /0,267,421 /1,522,363 /2,486,448 /3,442,512	ł	1	i i i		•															127 000 27

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

Base F	Base Period 03/1/06 - 2/31/07	16 - 2/31/07			
Line	Acct.				
No.	No.	Account Title	Rates	Retirements	
+		General Plant			
0	389.00	Land & Land Rights		0	
	390.01	Structures - Frame		0	
ო	390.02	Structures & Improvements		0	
4	390.03	Improvements		0	
ŝ	390.04	Air Conditioning Equipment		0	
7	390.09	Improvement to leased Premises	7.43%	0	
8	391.00	Office Furniture & Equipment	4.89%	0	
6	391.02	Remittance Processing Equipment	11.37%	0	
10	391.03	Office Machines	2.22%	0	
1	392.00	Transportation Equipment	28.96%	0	
	392.01	Trucks		0	
	392.02	Trailers		0	
13	393.00	Stores Equipment	10.00%	0	
14	394.00	Tools, Shop, & Garage Equip.	10.00%	0	
	396.00	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	Radios	0	
20	397.02	Communication Equip Fixed Radios	s	0	
21	397.05	Communication Equip Telemetering	5	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		0	
24	399.02	Other Tangible Property - Servers - S	3 14.29%	0	
25	399.03	Other Tangible Property - Network - I		0	
	399.04	Other Tangible Property - CPU		0	
	399.05	Other Tangible Property - MF Hardwa	ذ 15.76%	0	
26	399.06	Other Tangible Property - PC Hardws	٤ 16.83%	(341,879)	
27	399.07	Other Tang. Property - P.C. Software		0	
28	399.08	Other Tang. Property - Application Sc	c 8.22%	(68,354)	
29	399.09	Other Tang. Property - MF Software	22.16%	0	
	399.24	Other Tang. Property - Start Up Cost:	l: 8.33%	0	
80					
31		Total General Plant		(410,233)	

						vorkpaper E	workpaper B-3.1 Base Div. 91 Admin. Office	1 Admin. Office								
,/E0 pc	Base Period 03/1/06 - 2/31/07															Wr adied. 0-3
Acct.		Current	Actual	Actual	Actual	Actual	Actual	Actual Aun-06	Actual Sep-06	Budget B Oct-06 N	Budget Bu Nov-06 De	Budget Bu Dec-06 Ja	Budget Bud Jan-07 Fet	Budget Bu Feb-07 Ma	Budget 13 Ma Mar-07 Ma	13 Mo. Avg Mar-07
No.	Account Title	Rates	Mar-06 \$	Apr-06 \$	May-Ub \$	¢00-UNC	so-mc	on Bay						S	ঞ	\$
301.00	Intangible Plant Organization		0	0	0	0	00	00	00	00	00	00	00	00	00	00
302.00 303.00		i	0 0	0 0	0 0	0 0	00	0 0	00	0 0	0	0	0	0	0	0
	Total Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
376.01	<u>Distribution Plant</u> Mains - Steel	3.61%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0,1		-	C	0	0	0	0	0	0	0	0	0	0	0	0
389.00 390.01		2.52%	14,994	15,370	15,747	16,123	16,500	16,877 0	17,253 0	17,630 0	18,007 0	18,383 0	18,760 0	19,136 0	513,91 0	ومخ <i>ز</i> ار
390.02			00		- c	00	00	00	00	0	0	0	0	0	0	0
390.03	 Improvements Air Canditioning Equipment 	2.52%	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,795	5,819	5,844 40 674	5,868 40 737	5,892 49 901	5,916 50.064	5,810 49,348
390.09			49,085	49,085	49,085	49,085 4 264 717	49,085	49,085 1 254,717	49,085 1.261,504	49,248 1.271,923 1	49,411 1,282,343 1,7	***				1,278,077
391.00	 Office Furniture & Equipment Bomittance Processing For itmemt 	5.69% mt	1,2/3,950 0	000000000000000000000000000000000000000		0	0	0	0	0		0	000 20	01070	0 76 877	0 31 004
391.03		5.69%	50,913	51,207	27,341	27,498	27,656	27,814	27,972	27,781 2 107	27,591 2.056	27,400 1,005	27,209	(1.097)	20,021 (2,148)	51,054 13,953
392.00			77,892	77,892 0	4,934 0	4,740 0	4,546 0	20°,4	0,1,4	0	00013	0	0	0	0	0
392.01	1 Trucks 2 Trailers		00	00	0	0	0	0	0	0	0	0	0 7 807	0 7 871	0 7 934	0 7.552
393.00	,	© 7.15%	7,169	7,233	7,297 21.525	7,361	7,424 22.345	7,488 22,754	200'/ 23,164	23,343	23,522	23,701	23,881	24,060	24,239	25,132
394.00 306.00	 Tools, Shop, & Garage Equip. Power On Fruinment 	4.U2% 11.11%	33,007 8,418	8,497	8,497	8,497	8,497	8,497	8,497	8,641 ĵ	8,786 A	8,930	9,074 0	9,218 0	9,362 0	8,724 0
396.03		2	0	0	0	00	00	00	0 0	0 0	00	00	00	00	00	00
396.04				0 0	0 0		00	00	0	0	0	0	0	0	0	0
396.05	95 Welders 00 Communication Equip.	7,49%	100,633	102,053	103,483	104,913	106,342	107,772	110,181	111,734	113,286	114,838 0	116,391 0	117,943 0	119,496 0	00
397.01			0	0	0 0	00	00	00	5 0	00	00	00	00	0	0	0
397.02	-	adios	00		00	00	00	0	0	0	0	0	0	0	0	0
397.05 00 805	05 Communication Equip Leterinetering Miscellaneous Fourinment	atemuy 4.40%	116,238	117,803	119,369	120,972	122,575	124,178	134,525	136,216	137,907	139,598 56 463	141,289 57 601	142,980 58 808	144,071 60.116	52,810
399.00			45,503	46,721	47,938	49,156	50,374	51,592	52,810	54,027 60,634	51 487	50,403 62,341	57, UG1 63.194	54,047	64,901	59,781
399.01				55,514	56,367	57,220	50,074 11517	11.517	11.517	11,714	11,911	12,108	12,305	12,502	12,699	11,836
399.02	02 Other Tangible Property - Servers - 5	ers - 5 14.29%	112,11	110,11	182,263	184,764	187,839	190,914	194,298	196,913	199,528	202,143	204,757	207,372 2	209,987	193,677
202.04		0/07/11 1-100	0	0	0	0	0	0	0	0 0	0 0	0 0	5 0			00
399.05		łardware		0	0	0	110 757	0 0	0 484 085	0 501 549	U 519.013	0 536.477	553,942	571,406	588,870	471,267
399.06		łardwć 18.98%	()	370,618	386,802	403,222	413,737 98 204	98.204	98,204	101,310	104,417	107,523	110,630	113,736	116,843	103,222
399.07	-	itware 18.98%	98,204 1 782 /11	98,204 1 782 414	30,204 1,782,414	-	1,782,414	1,782,414	1,782,414	1,805,875		1,852,797	1,876,258	1,899,719	1,923,180	1,820,313
399.09 399.09	_		1 - (0	0		00	00	0 0	00	00	00	0 0			00
399.24	-	p Costs	D				4 000 100 WOR 341 27 9 8 37	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
			A 264 045	4 289 970	4 187.184	4 700.103	100.00010.021	201 201 F								

	Retirements	000	0	0	0	0	0	00	00	0	0	(26,427)	(80,040)	00	0	(16,768)	00	0	0	00	o c	00	0	0 0	-	00	0	0	0 0	э с	0		(145,608)
Reserve	Mar-07 Projected	000	0	0	0	0	19,513	0 0	5,916	50,064	0	26,827	(2,148)	00	7,934	24,239 0.362	200'e	00	0	119,490		0	144,671	60,116 01,001	106,901	209.987	0	0	588,870	116,843 1923,180	0		4,706,493
1.1 Projected Provision	σ	000	0	0	0	0	4,519	00	145	979 77 AAE	0	2,342	00	00	765	5,119 044	† C	00	0	18,862		00	28,433	14,613	10,241	32.725	0	0	CN	18,639 140 766			587,156
Currant	Rates			3.61%			2.52%		2.52%	2.52% 5.60%	0.03 /0	5.69%			7.15%	4.02%	11.11/0		i i	7.49% 1.49%	Iduius	_		18.98%	14.29%	14.29%		le		18.98% 18 08%		0	
Base Period 03/1/06 - 2/31/07	Account Title	Intanglible Plant Organization Franchises & Consents Misc intangible Plant	Total Intangible Plant	Distribution Plant Mains - Steel	Total Distribution Plant	<u>General Plant</u> Land & Land Rights		Structures & Improvements Improvements	- ~	Improvements to Leased Premises		-		Trailers	,	•	rower Op Equipment		-	Communication Equip. 7.49				-		Other Tandible Property - Servers - c Other Tandible Pronerty - Network - !	_			Other Lang. Property - P.C. Software	-	 Uner Lang. Propenty - Start up Costs 	Total General Plant
Period 03/1/	No.	301.00 302.00 303.00		376.01		389.00	390.01	390.02 390.03	390.04	390.09	391.02	391.03	392.00	392.02	393.00	394.00	396.03	396.04	396.05	397.00	10.785	397.05	398.00	399.00	399.01	399.02	399.04	399.05	309.06	309.07	399.09	399.24	
Base P	No.					- N		σ τ	+ vo	r 0	ით	10	F		13	14	ц ц	9	17	18	5 00	25	22	;	62	24 75	l		26	27 28	29	00	30 31

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Manualization Manualiz		No. Account Title					s	s	ფ	s	s	n							
Constraint Use		Account 101-1000 Gas Plant in Service - General Intancible Plant					000 0	066.0	055 8	8.330	8,330								8,330 119 853
$ \ \ \ \ \ \ \ \ \ \ \ \ \ $		301.00 Organization 2020 Organization	8,330 119,853	8,330 119,853	8,330 119,853	8,330 119,853	8,330 119,853 0	0,330 119,853	119,853	119,853									0
$ \ \ \ \ \ \ \ \ \ \ \ \ \ $	4 N	303.00 Misc. Intangible Plant	0	0	0	0		5	>		UNT DOT								128,182
Image: mark part of the sector of t	9 1	Total Intangible Plant	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182								
State State <th< td=""><td></td><td>Natural Gas Production Plant</td><td></td><td></td><td>c</td><td>c</td><td>61</td><td>23</td><td>35</td><td>46</td><td>58</td><td>69</td><td>81</td><td>92</td><td>104</td><td>115</td><td>127 1 751</td><td>139 1.910</td><td>69 955</td></th<>		Natural Gas Production Plant			c	c	61	23	35	46	58	69	81	92	104	115	127 1 751	139 1.910	69 955
State State <th< td=""><td>10</td><td>325.20 Producing Leaseholds</td><td>00</td><td>0 0</td><td>0 0</td><td>00</td><td>159</td><td>318</td><td>478</td><td>637</td><td>796</td><td>955</td><td>1,114 3 ADD</td><td>1,274 3.492</td><td>1,433 3.492</td><td>1,092 3,492</td><td>3,492</td><td>3,492</td><td>3,492</td></th<>	10	325.20 Producing Leaseholds	00	0 0	0 0	00	159	318	478	637	796	955	1,114 3 ADD	1,274 3.492	1,433 3.492	1,092 3,492	3,492	3,492	3,492
0000 000000 00000 00000 <th< td=""><td>= :</td><td></td><td>3,492</td><td>3,492</td><td>3,492</td><td>3,492</td><td>3,492</td><td>3,492</td><td>3,492</td><td>3,492 47 163</td><td>3,492 47,163</td><td>3,492 47,163</td><td>3,436 47,163</td><td></td><td></td><td></td><td></td><td>47,163</td><td>47,163 e20.056</td></th<>	= :		3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492 47 163	3,492 47,163	3,492 47,163	3,436 47,163					47,163	47,163 e20.056
CS: Trans. Trans. <td>21 61</td> <td></td> <td>47,163</td> <td>47,163</td> <td>47,163</td> <td>47,163</td> <td>47,163 530 056</td> <td>47,163 529.956</td> <td>47,103 529.956</td> <td>529,956</td> <td>529,956</td> <td>529,956</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>dc8,820</td> <td>198,469</td>	21 61		47,163	47,163	47,163	47,163	47,163 530 056	47,163 529.956	47,103 529.956	529,956	529,956	529,956						dc8,820	198,469
Cold Cold <t< td=""><td>14</td><td></td><td>529,956</td><td>529,956 198.469</td><td>198,469</td><td>198,469</td><td>198,469</td><td>198,469</td><td>198,469</td><td>198,469</td><td>198,469</td><td>198,469 1 167</td><td>198,469 1.361</td><td></td><td></td><td></td><td></td><td>2,334</td><td>1,167</td></t<>	14		529,956	529,956 198.469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469 1 167	198,469 1.361					2,334	1,167
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State Line Line <thline< th=""> Line Line <th< td=""><td>20</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0 A 763</td><td>0 4 757</td><td>u 4.761</td><td>4,764</td><td>4,768</td><td>4,771</td><td>4,775</td><td>4,779</td><td>4,757</td></th<></thline<>	20		0	0	0	0	0	0	0	0	0 A 763	0 4 757	u 4.761	4,764	4,768	4,771	4,775	4,779	4,757
Of Optimizer 1/1 1/15 1/25 2/26 2/36 1/36	21		4,725	4,728	4,732	4,735	4,739	4,743	9,/46 7,405	9,49R	2.500	2,503	2,505	2,507	2,510	2,512	2,514	2,517	50C'Z
Single Compresent Shundling 11/5 <t< td=""><td>2 8</td><td></td><td>1,718</td><td>1,975</td><td>2,232</td><td>2,489</td><td>2,491</td><td>2,493</td><td>2,430</td><td>118,039</td><td>118,119</td><td>118,199</td><td>118,279</td><td>118,359</td><td>118,438</td><td>118,518 25,278</td><td>118,598 25,316</td><td>25,353</td><td>25,129</td></t<>	2 8		1,718	1,975	2,232	2,489	2,491	2,493	2,430	118,039	118,119	118,199	118,279	118,359	118,438	118,518 25,278	118,598 25,316	25,353	25,129
5100 Miss Shertins 3.456 1.527 1.22.45 1.22.44	24		117,608	117,645	117,682 24.674	54,906	24,943	24,981	25,018	25,055	25,092	25,129	25,167	25,204 132 106	133,179	133.251	133,323	133,395	132,962
Olive Multis Solution Mult	52		24,209	132,326	132,427	132,528	132,600	132,673	132,745	132,817	132,889 51 355	132,962 51,466	133,034 51,576					52,128	51,466
Control Transmittion	26		36,484	41,257	46,030	50,803	50,913	51,024	1 783 003	1.787.619	1,791,336	1,795,052	1,798,768	,	.			1,817,30U 500.6RG	583.481
SSC00 Weitenment SSC00 Methoding SSC00 Met	28		1,769,150	1,770,352	1,771,553	1,772,754 573	1,776,470 577 474	578.675	579,877	581,078	582,279	583,481	584,682	585,883 F0 405	587,085 53 556	56.918		63,641	43,472
32.000 10000 173/16 </td <td>29</td> <td></td> <td>564,790</td> <td>568,618 23.304</td> <td>23.304</td> <td>23,304</td> <td>26,665</td> <td>30,026</td> <td>33,388</td> <td>36,749</td> <td>40,111</td> <td>43,472</td> <td>46,834 170 EOR</td> <td>50,130 179,553</td> <td>33,330 179.598</td> <td>179,642</td> <td>179,687</td> <td>179,731</td> <td>179,464</td>	29		564,790	568,618 23.304	23.304	23,304	26,665	30,026	33,388	36,749	40,111	43,472	46,834 170 EOR	50,130 179,553	33,330 179.598	179,642	179,687	179,731	179,464
Size in the intervention Size in the intervention Size interventintervention Size	30		179,155	179,169	179,182	179,196	179,241	179,285	179,330	179,374 52 546	179,419 52,566	52,586	52,606	52,626	52,646	52,666	52,686	52,706	52,586 186 188
Size 19,202 19,202 210,204 212,302 210,204 212,302 210,204 212,302 210,404 212,305 200,417 200,404 200	31		51,649	51,922	52,194	52,466	52,486	52,506 185 385	020,200 185,586	185,786	185,987	186,188	186,389	186,590	186,790	186,991	187,192 220.673	220.909	219,495
SSC00 Thuban Print Trade Trade Trade Trade Trade Trade Trade Trade Trade Trade Trade Trade <td>33</td> <td></td> <td>184,276</td> <td>184,512</td> <td>184,/48 217 466</td> <td>218,081</td> <td>218,317</td> <td>218,552</td> <td>218,788</td> <td>219,024</td> <td>219,259</td> <td>219,495</td> <td>219,731</td> <td>219,966 482 145</td> <td>482.419</td> <td>482,692</td> <td>482,966</td> <td>483,239</td> <td>481,599</td>	33		184,276	184,512	184,/48 217 466	218,081	218,317	218,552	218,788	219,024	219,259	219,495	219,731	219,966 482 145	482.419	482,692	482,966	483,239	481,599
Solution comparement 286,049 289,369 280,300 <td>34</td> <td></td> <td>478,868</td> <td>479,231</td> <td>479,595</td> <td>479,958</td> <td>480,232</td> <td>480,505</td> <td>480,778</td> <td>481,052 200.416</td> <td>225,184 290,445</td> <td>790.474</td> <td>290,503</td> <td>290,532</td> <td>290,561</td> <td>290,590</td> <td>290,619</td> <td>290,647</td> <td>290,474 740 296</td>	34		478,868	479,231	479,595	479,958	480,232	480,505	480,778	481,052 200.416	225,184 290,445	790.474	290,503	290,532	290,561	290,590	290,619	290,647	290,474 740 296
Set 00 Purification Equipment 246,806 246,806 246,800 247,800 247,800 246,800 4,415,212 4,447,165 4,453,518 4,463,410 4,773,151 4,463,410 4,773,151 4,463,410 4,773,151 4,463,410 4,773,151 4,744,166 4,535,168 4,463,470 4,773,151 4,441,166 4,535,168 4,463,470 4,773,151 4,441,166 4,535,168 4,463,470 4,773,151 4,443,166 4,535,168 4,463,470 4,773,151 4,443,166 4,535,168 4,463,470 4,773,171 6,435,368 6,463,470 4,773,171 6,435,368 6,443,566	35 36		289,049	289,466		290,301	290,330	290,359	230,387	247,859	248,123	248,386	248,650	248,913	249,176	249,440	249,703	106'667	000'047
4,320,250 4,322,501 4,344,551 4,357,302 4,365,508 4,365,508 4,365,508 4,365,508 4,365,508 4,365,508 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 4,365,500 347,249 347,349 347,349 347,349 347,349 347,349 347,349 347,349 347,349 343,545 341,171 341,379 343,545 341,171 341,379 343,545 341,171 341,379 343,545 341,371 341,371 341,371 341,371 341,371 341,371 341,377 343,545 341,171 341,377 343,545 341,171 341,377 343,545 341,171 341,377 343,545 341,171 341,377 332,520 333,560 343,545 341,171 341,377 343,545 341,171 341,377 343,545 341,171 341,377 343,545 341,171 341,377 343,545 341,171 341,377 343,5456 341,377 341	37	356.00 Purification Equipment	246,806	246,806		240,000	nnn' / + 2	0001113			000	010 111 1	EDD NOV V	4 494 515				4,473,121	4,415,212
Tansmission Plant 16	88		4,320,250	4,332,601	1	4,357,302	4,366,954	4,376,605	4,386,257	4,395,908	4,400,404,4	212'014'+	000'E3E'E						
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365.00 335,652 335,211 335,369 335,528 335,661 337,433 335,300 17,197 18,162 18,152 18,393 19,345 17,173 18,162 18,328 13,335 17,397 18,162 18,328 13,347 13,353 335,355 17,165 17,173 11,797 18,162 18,326 63,317 63,328 63,328 63,324 63,324 63,324 63,325 63,326 61,367 63,326 61,367 63,326 61,367 63,326 61,367 63,326 61,367 61,367 <th< td=""><td>42</td><td></td><td>16</td><td></td><td></td><td></td><td>16</td><td>16</td><td>16</td><td>16 340 138</td><td>341 291</td><td>342.444</td><td>343,596</td><td>344,749</td><td>345,901</td><td>347,054</td><td>348,206</td><td>349,359</td><td>342,444</td></th<>	42		16				16	16	16	16 340 138	341 291	342.444	343,596	344,749	345,901	347,054	348,206	349,359	342,444
56.02 Tist 15.15 15.24 15.24 15.36 15.17 15.36 15.17 15.36 15.37 15.36 15.37 15.36 15.37 15.36 15.37 15.36 15.37 15.36 15.37 15.36 15.37 15.36 17.31 31.79 366.03 Other Structures 10,006 61,476 61,346 335,536 335,741 536,003 335,741 536,553 336,013 339,667 339,693 340,974 15,845,510 365.00 Mains Calhoide Protection 15,415,727 15,416,317 15,452,083 15,497,449 15,526,382 15,503,44 15,702,46 15,733,78 15,803,74 15,733,78 15,803,67 15,845,510 365.00 Mains Stell 15,416,17 15,416,317 15,452,083 15,503,44 15,702,46 15,733,48 15,733,48 15,733,48 15,733,48 15,733,48 15,803,67 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026 1,980,026	64 ¥	365.10	335,052	e	eo		336,681	337,833 16 068	338,980 16.334	16,699	17,065	17,431	17,797	18,162	18,528	18,894	19,259	19,020	63.126
366.03 Other Structues 01,100 01,410 333,7415 336,162 336,162 336,162 336,162 336,161 337,415 336,041 15,703,378 15,805,744 15,845,510 367.00 Mains Calhodic Protection 15,415,727 15,416,317 15,422,083 15,487,849 15,559,382 15,559,382 15,569,346 15,703,446 15,703,446 15,703,466 15,702,466 15,903,666 16,865,366 16,865,686 15,903,466 15,903,766 1,996,177 1,966,372	45	366.02	14,996				62,535		62,771	62,889	63,008	63,126	63,244	63,362 230,303	339.919	03,030 340,545	341,171	341,797	338,041
367.00 Mains Camodic Froteculu 15,415,727 15,416,317 15,432,083 15,437,349 15,523,415 15,333,534 15,416,317 16,416,317 16,416,317 16,416,317 17,916,329 16,161,21 1,916,322 1,916,1721 1,916,322 1,916,1721 1,916,322 1,914,372 18,414,372 18,414,372 18,414,372 18,540,129 18,665,865 18,665,885 Total Production Plant LPG Isotration Plant Isotration Plant Isotration Plant IS,416,697 18,206,753 18,165,261 18,665,885 18,665,885 18,665,885 18,665,885 18,665,885 18,665,885 18,665,885 18,665,885 18,665,885 18,665,885	46		01,100				334,910		336,162	336,788	337,415 15 EDE 148	338,041 15,630,914	330,007 15.666.680	15,702,446	15,738,212		15,809,744	15,845,510	15,630,914
Octow 43,012 48,424 53,856 59,306 93,530 93,630 1,956,060 1,966,721 1,966,382 1,956,060 1,966,721 1,966,385 1,972,704 1,972,704 1,972,704 1,972,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,704 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,976,904 1,966,305 1,966,305 1,966,305 1,966,305 1,966,305 18,372,453 18,414,372 18,494,372 18,401,29 18,603,966 18,665,885 16,665,885 16,665,885 16,665,885 16,665,885 18,305,54 18,372,453 18,414,372 18,414,372 18,401,29 18,623,966 18,666,885 18,665,885 18,665,885 18,666,885 18,665,885 18,666,885 18,774,553 18,14,372 18,414,372 18,414,372	47		15,415,727	15	15,4	15,4	- T	15,4	15,5	10,009,006 60.223		60,681	60,910	61,139	61,369	61,598	61,827	9CU,26 1 082 687	1 961 721
363.01 Meas. & Reg. Equipment 1, 303,100 1, 303,100 1, 303,100 1, 18, 162, 359 18, 204,778 18, 246, 597 18, 288, 616 18, 330,534 18, 372, 453 18, 414, 372 18, 456,291 18, 498,210 18, 540,129 18, 582,047 18, 623, 966 18, 665, 885 Total Production Plant - LPG 18, 072, 857 18, 102,753 18, 132,761 18, 162, 359 18, 204,778 18, 246, 597 18, 288, 616 18, 330,534 18, 372, 453 18, 414, 372 18, 456,291 18, 498,210 18, 540,129 18, 562, 966 18, 665, 885 Total Production Plant - LPG 18, 072, 857 18, 102,753 18, 132,761 18, 162, 359 18, 204,778 18, 246, 597 18, 288, 616 18, 330,534 18, 372, 453 18, 414, 372 18, 456,291 18, 162,792 18, 562,396 18, 665, 885 18, 546, 597 18, 246, 597 18, 246, 597 18, 246, 597 18, 230,534 18, 372,453 18, 414, 372 18, 456,291 18, 162,359 18, 665,885 18, 565,885 Total Production Plant - LPG 18, 072,857 18, 102,753 18, 132,761 18, 162,859 18, 204,778 18, 246, 597 18, 288,616 18, 330,534 18, 372,453 18, 414, 372 18, 456,210 18, 540,129 18, 562,396 18, 565,885 18, 576,910 18, 565,885 18, 546,597 18, 246,597 18,	49	369.00	43,012	-	-	1	5943,416		1.9	1,954,399		+	1,965,382	1,969,043	1,972,704	COF,0/8,1	ו'מסת'חקח	200,000,1	
Total Production Plant - LPG 18,072,857 18,102,753 18,132,761 18,162,859 18,204,778 18,246,697 18,288,616 10,300,394 10,072,700 10,1007,100	50	369.01	1,939,133							10 000 01		18 414 372	18.456.291	18,498,210	18,540,129		18,623,966	18,665,885	18,414,372
Distribution Plant	51		18,072,857		1		18		18,288,610	10,000,001									
	33								0 2 4 6 0										

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0	207,659	153,594	557.130				3,420,046	269,192	497,963	C		D	8,953,978		144,563,161		
0	207,262	152,243	554,904		5 0	0	3,418,200	265,312	490,351	c	> (0	8,882,051		143,821,187		
0	206,865	150.891	552 678		5 (0	3,416,354	261,433	482,739	c	· د	0	8,810,124		143,079,212		
0	206,467	149,540	550 452	101000		0	3,414,508	257,553	475.128		2	0	8,738,197		142,337,237		
0	206,070	148.189	EA8 335	0.33,010	0	0	3,412,662	253,674	467.516		O	0	8.666.269		141,595,262		
0	205.672	146 838	545 000	0101010	0	0	3,410,816	249,794	459.904		0	0	8.594.342		140,853,287		
C	205.275	145,486	001-01-1	017'040	0	0	3,408,969	245.914	452 292	100100	0	0	8 522 415		140,111,313		
0	204 877	144 135		/+c'1+c	0	0	3.407.123	242.035	AAA 680	000,444	0	0	R 450 487	101-1001-10	139,369,338 140,111,313 140,853,287 141,595,262 142,337,237 143,079,212 143,821,187 144,563,161 14		
0	204 480	140 704	142,/04	539,32U	0	0	3.405.277	238 155	427 068	000,104	0	0	8 378 660	one'n re'n	138.627.363		
	001 000	2011/102	141,400	537,094	0	0	3 403 431	974 276	ADD AEC	001/075	0	0	223 202 0	הראיהחרים	135 EA3 EA2 136 AD1 430 137 143 413 137 885 388 1		
0	002 606	200,002	140,081	534,868	0	0	3 401 585	300,101,10		Ch9'175	0	0	307 V00 0	0/7,462/0	137 143 413	2	
	000 000	202,602	138,/30	532,642	0	0	3 300 730	905 E17	110,032	414,233	0	0		g' 107'/10	136 401 439	001101001	
	007 700	201,132	13/,3/9	526,547	0	0	2 347 488	200 000	100,022	408,793	0	0	000 100 0	8,035,258	135 643 500	100,070,004	
0 0 0	000001	133,030	136,027	520,453	0	C	2 706 375	היהביה היהביה	0201022	403,353	0	0		,780,394 7,907,796	101 007 053	100'tol 777'tol'the	
984,935	0	197,000	134,676	514,358	0	C	367 676 6	0,040,440	210,003	397,912	0	0		7,780,394	000 001 101	139,130,222	
		W/	M	MM						Software	NV:	Software					

0 Horse Beardators	2.633.930	2.634,296	2,634,663	2,635,029			2,674,182	2,687,232		2,713,334		2,/39,435		> /rc'co/'z	7, 10,000			
	99,423	112,699	126,026	139,393		139,913	140,172	140,432		140,951						010,241	140,301	
Mone & Ded Sta Edunament	2 084 610	2.084.610	2.084.610	2.084.610		2,106,039	2,116,754	2,127,469	2,138,184	2,148,899	2,159,614	_	2,181,044	_		201,612,7	5, 140,033	
	2,511	2,511	2,511		2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	116,5	
·	103 052 459 103 636 840 104 223 258 104 811 236 105 429 348	13 636 840 1	04 223 258 1	04.811.236 10		106.047,460 106,665,572		107,283,684 107,901,796 108,519,908 109,138,020 109,756,132 110,374,243 110,992,355 111,610,467	7,901,796 10	8,519,908 10	9,138,020 10	9,756,132 11	0,374,243 11	0,992,355 111	1,610,467 11	112,228,579 10	108,519,908	
				-														
General Plant						017 00	01,00	027 00	10 460	70 450	28.450	28.450	28.459	28.459	28.459	28.459	28,459	
30 Land & Land Rights	28,459	28,459	28,459	28,459	28,459	28,459	6C4,8Z	604,82	60+07	0,4.03		0	0	0	0	0	0	
31 Structures Frame	0	0	0	0	0	0	0	00, 00,	0 001		000 111	110 0.77	114 496	116.025	117 623	119 222	109.629	
D2 Structures & Improvements	99,010	99,353	99,695	100,037	101,635	103,234	104,833	106,432	108,031	109,629	077'111	170'711	14,460	160,690	166 016	173 310	134 945	
13 Improvements	92,476	93,844	95,212	96,580	102,974	109,368	115,762	122,157	128,551	134,945	141,339	147,733	121,401	יר מבים בכניטסו	012001	010,011	5,868	
ad Air Conditioning Foundation	5,202	5,224	5,245	5,267	5,367	5,467	5,567	5,667	5,767	5,868	5,968	6,065	0,158	007'0	000'0	200 00 F	000'5	
00 Immunoment to Lassad Dramises	1 132 492	1 138.252	1.144.012	1.149.771	1,152,490	1,155,209	1,157,927	1,160,646	1,163,364	1,166,083	1,168,802	1,171,520	1,174,239	1,04,011,1	9/9'8/L'L	1,182,395	1,100,000	
	504 750	604 34R	613 893	623.384	620,055	616.726	613,397	610,068	606,739	603,410	600,081	596,752	593,423	590,094	586,764	583,435	603,410	
-						C	0	0	0	0	0	0	0	0	0	0	0	
					1960 667	1012 001	101 874\	(21 398)	(50,923)	(20.448)	(19,973)	(19,498)	(19,023)	(18,547)	(18,072)	(17,597)	(20,448)	
03 Office Machines	(24,973)	(c14,415)	(/ CR'57)	(23,239)	(+20'22)	(10000000	(E10,12)	(EEE 460)	(F21 524)	(507 588)	(483,652)	(459 716)	(435.780)	(411.845)	(387,909)	(363,973)	(507,588)	
00 Transportation Equipment	(662,898)	(658,989)	(655,091)	(651,202)	(1921,261)	(103,3331)	(07.952)	(804'00)	(1001,004)	1000 1001	25 14R	24 826	24.504	24.182	23,860	23,538	25,470	
01 Trucks	26,975	27,120	27,262	27,401	6/0'/7	101'97	CC4,02	20,113	10102	011,03		104 040	160,694	174 608	179 592	184.576	154.672	
02 Trailers	122,206	123,063	123,918	124,769	129,752	134,736	139,720	144,704	149,688	2/9,401	128,020	040'401	50'col	000111				
	0	0	0	0	0	0	0	0	0	0	0		0 00 00	0 00 11	11 000	100 10	63 194	
	76.878	80.927	84.951	88,948	84,645	80,343	76,041	71,739	67,437	63,134	58,832	54,530	50,228	428,425	41,023	170'10	90, 104	
	0	C	C	0	0	0	0	0	0	0	0	0	0	0	0		0	
	(150,040)	11/10 5001	1148 9721	(148.437)	(145.868)	(143.299)	(140,729)	(138,160)	(135,591)	(133,021)	(130,452)	(127,883)	(125,313)	(122,744)	(120,175)	(cn9'/11)	(133,051)	
	1010001	1000,011	12 702	14 420	18 459	22,498	26.537	30.576	34,615	38,654	42,693	46,732	50,770	54,809	58,848	62,887	38,654	
	100121	10,105	101126	(2 054)	(10,007)	(1.940)	(1.884)	(1.827)	(1,770)	(1,713)	(1,656)	(1,599)	(1,542)	(1,485)	(1,428)	(1,371)	(1,713)	
	(710'7)	102212)	1001 121	1-00-2/	677 800	682 973	688 136	693,299	698.463	703,626	708,790	713,953	719,117	724,280	729,444	734,607	703,626	
	657,783	102,137	160,100	040'7/0	140,7051	118 7701	(18 755)	(18 740)	(18 725)	(18,709)	(18,694)	(18,679)	(18,664)	(18,649)	(18,634)	(18,619)	(18,709)	
	(18, 844)	(18,829)	(18,81)	(18,800)	(co/'oi)	(101110)		D AER	8 640	8 828	9.015	9.203	9.390	9,578	9,765	9,953	8,828	
.02 Communication Equip Fixed Radios	7,163	7,343	7,523	£U/'/	1,830	0/00	0'2007		105 450	105 885	108 295	109 707	111 120	112,533	113.946	115,359	106,882	
.05 Communication Equip Telemetering	94,338	95,693	97,049	98,404	99,817	101,230	102,643	0C0'H01	505 500 F	7001001	100,000	1 104 073	1 133 800	1 142 808	1 151 725	1.160.642	1.107.139	
00 Miscellaneous Equipment	984,935	1,007,835	1,030,735	1,053,636	1,062,553	1,071,470	1,080,387	1,089,304	1,036,222	1,107,159 0		0/0/1/1			0	C	0	
	0	0	0	0	0	0	0	0	D		0	D 1000	0 000	000 200	007 660	2008.057	205,672	
	197.000	199,096	201,192	203,288	203,685	204,082	204,480	204,877	205,275	205,672	206,070	206,457	C08'007	202,102	200,002	100,007	110,010	
	134,676	136.027	137.379	138,730	140,081	141,433	142,784	144,135	145,486	146,838	148,189	149,540	150,891	542,201	100, 201	104,940	140,000	
	514 358	520.453	526 547	532,642	534,868	537,094	539,320	541,547	543,773	545,999	548,225	550,452	552,678	554,904	051,165	102,800	040,000	
				C	C	0	0	0	0	0	0	0	0	0	0	D	0	
						, c	c	0	0	0	0	0	0	0	0	0	0	
	2				0 101 101 0	101 001 0	2 405 977	2 407 123	3 408 969	3 410 816	3 412.662	3.414.508	3.416.354	3,418,200	3,420,046	3,421,893	3,410,816	
0.06 Other Tang. Property - PC Hardware	3,243,435	C/E'C67'E	3,347,488	3,339,739 200 74 T	000'104'S	104,004,0	113,004,0	040 035	245 914	249 794	253,674	257,553	261.433	265,312	269,192	273,071	249,794	
9.07 Other Tang. Property - PC Software	216,889	220,098	223,307	226,517	230,395	012,462	200,100	ce0'242		AED DOA	A67 616	476 108	057 285	490.351	497,963	505,575	459,904	
	397,912	403,353	408,793	414,233	421,845	429,456	437,068	444,580	406,292	408'804	010,104	031'n in				c	С.	
a 09 Other Tang. Property - Mainframe S/W	0	0	0	0	0	0	0	Ð	0	> '	0	0			• c			
	0	0	0	0	0	0	0	0	0	D	Ð	Þ	D	>	>	2	þ	
	2										000 000 0	101 001 0	101010	1 20 00 0	0 053 078	ם חמה מחה	8 594 342	
Total General Plant	7,780,394	7,907,796	8,035,268	8,162,778	8,234,706	8,306,633	8,378,560	8,450,487	8,522,415	8,594,342	8,600,209	8,/38,19/	0,010,124	100,000,0		0'00''		
i - -	101 102 000 101 002 007 003	101 007 053	135 BA3 500	136 401 439	137 143 413	137 885.388	138.627.363	139,369,338	140,111,313	140,853,287	141,595,262	142,337,237	143,079,212	141,595,262 142,337,237 143,079,212 143,821,187 144,563,161		145,305,136	140,853,287	
lotal Plant	104,100,000	104,001,400	100,070,001			н												

											-					11013
2,5	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2.511	2.511	2.511	2511	0.511	2,004,010 3,511
2,148,8	2,213,189	2,202,474	2,191,759	2,181,044	2,170,329	2,159,614	2,148,899	2,138,184	2,127,469	2.116.754	2.106.039	2.095.325	2 084 610	2 084 610	2 084 610	0 084 E10
140,9	142,510	142,250	141,990	141,731	141,471	141,211	140,951	140,692	140.432	140.172	139.913	139 653	139.303	126.026	112,600	000 400
2,713,3	2,791,639	2,778,588	2,765,537	2,752,486	2,739,435	2,726,385	2,713,334	2,700,283	2,687,232	2,674,182	2,661,131	2.648.080	2 635 029	2 634 663	0 634 206	0,633,030
0,040,0	0,3/8,490	1,289,407	1,200,319	7,111,231	7,022,143	6,933,055	6,843,967	6,754,879	6,665,791	6,576,703	6,487,615	6.398.527	6.309.439	6,296,134	6 282 869	R 260 655
ה, ישטים מ מאם מ	10101010	0,024,013	2,323,130	511,628,2	7,125,055	2,626,927	2,527,504	2,428,080	2,328,657	2,229,234	2,129,811	2,030,388	1,930,965	1,831,114	1,731,456	1,632,068
9 507 5	GPU VGF 6	2 004 E10		0 201 220	0,000,000	21,180,180	107'202'20	39,378,803	39,188,348	38,997,894	38,807,439	38,616,984	38,426,530	38,344,767	38,263,256	8,182,056
39 569 2	40 711 985	AD 591 531	AD 221 076	01101111	1, 100,050	010,000,10	1,130,210	1,720,000	6/0'67/'1	1,720,260	1,716,946	1,713,633	1,710,320	1,545,695	1,381,485	1,217,856
1.730.2	1.750.080	1 746.766	1 743 453	1 740 140	1 736 826	1 792 612	100,000		000,001	101,000	156,479	132,033	153,306	149,801	146,297	142,793
168,8	184.349	181.762	179.175	176588	174 001	171 414	168 877	046 231		101 001	310,204,1	10410041	1,460,043	1,440,390	1,422,141	1,420,096
1,442,3	1,456,630	1,454,248	1,451,867	1,449,485	1,447,103	1,444,721	1.442.340	1.439.958	1.437.576	1 435 194	1 432 812	1 430 431			100'103'D	01010101
8,618,2	8,942,691	8,888,610	8,834,530	8,780,450	8,726,369	8,672,289	8,618,209	8,564,128	8.510.048	8.455.968	8 401.887	8 347 807	R 202 727	a 987 675	0 001 607	0 125 610
39,831,6	40,606,614	40,477,456	40,348,298	40,219,140	40,089,982	39,960,824	39,831,667	39,702,509	39,573,351	39,444,193	39.315.035	39,185,877	39 056 720	30 003 192	36 040 826	1,000,116
2,492,2	2,624,109	2,602,129	2,580,148	2,558,168	2,536,188	2,514,207	2,492,227	2,470,247	2,448,266	2.426.286	2.404.306	2 382 325	2360.345	2 228 711	2 007 468	012
51,3	51,395	51,384	51,373	51,363	51,352	51,342	51,331	51,320	51,310	51.299	51.289	51.278	51 267	34 103	17 179	215
38,8	39,566	39,443	39,320	39,196	39,073	38,949	38,826	38,702	38,579	38.455	38,332	38,208	38.085	38.078	28 079	30,05
82,0	83,760	83,480	83,200	82,919	82,639	82,359	82,079	81,799	81,519	81.239	80.959	80.679	80.399	B0 323	200 012	00 171
34,27	39,234	38,407	37,580	36,753	35,927	35,100	34,273	33,446	32,619	31.792	30.965	30.138	29.312	29 140	28 068	0 207 90
	0	0	0	0	0	0	0	0	0	0	C	0	0	10011-1	00011-3	0 /0 #2
26,36	28,637	28,258	27,879	27,499	27,120	26,741	26,362	25,983	25,604	25,225	24.846	24.467	24 088	24 084	080 10	0 M 076
;	0	0	0	0	0	0	0	0	0	0	0	0		C	C	
57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57.145	57.145	57 145	57 145	E7 145

374.00 Land & Land Rights
374.00 Land & Land Rights
374.02 Land Rights
375.02 Land Other
375.03 Structures & Improvements
375.03 Structures & Improvements
375.03 Improvements
375.04 Improvements
375.00 Mans Cathodic Protection
375.00 Mans - Steel
376.00 Mans - Steel
379.00 Meas. & Reg. Sta. Equipment - City Gate
379.00 Meas. & Reg. Sta. Equipment - T.B.
380.00 Services
381.00 Mouse Regulator
382.00 House Regulator
385.00 Ind. Meas. & Reg. Sta. Equipment
385.00 Other Property on Cust Prem. 389.00 Land & Land & Land 390.01 Structures Fr 390.05 Improvement 390.03 Improvement 390.04 Air Condition 390.04 Air Condition 391.07 Remittance F 391.00 Office Fun & 391.00 Office Fun & 392.00 Transportatic 392.01 Trucks 395.00 Prover Opere 396.00 Prover Opere 396.00 Prover Opere 396.00 Prover Opere 396.00 Prover Opere 397.05 Communicat 397.05 Communicat 397.05 Communicat 397.05 Communicat 399.00 Other Tang 399.05 Other Tang

wpB.3.1 F 09

Type of Workpa	Type of Filing: _X_ Original Updated Revised Worknaper Reference Nofs).									
Line L	Act.			Projected Provision	Reserve Balance	Current Deprec	Projected Deprec			
No.	No. Account Title	Mar-07	20	Test Period	Jun-08	Rates	Rates	Retirements	ients	
+	Account 101-1000 Gas Plant in Service - General	s,	w		Projected		Projected			
~	Intangible Plant									
<i>с</i> о	301.00 Organization	8,330	8,330	0	8,330	0.00%	0.00%		0	
4	302.00 Franchises & Consents	119,853	119,853	0	119,853	0.00%	5.00%		0	
u u	303.00 Misc. Intangible Plant	0	0	D	0	0.00%			0	
~	Total Intangible Plant	128,182	128,182	0	128,182				0	
8	,									
6										
10		0	0	139	139	0.00%	5.89%		0	
=		0	0	1,910	1,910	0.00%	2.29%		0	
N		3,492	3,492		3,492	0.00%	0.00%			
20	332.01 Field Lines	47,163 500 050	4/,163 Enn nee	00	47,163 500 056	0.00%	0.00%			
t 12	334.00 Field Meas & Ren Sta Fruito	198.469	198,469	o c	198.469	0.00%	0.00%			
9		0	0	2,334	2,334	0.00%	5.26%		0	
17										
8 9	Total Natural Gas Production Plant	779,080	779,080	4,383	783,463				0	
2 0	Storane Plant									
3 5	<u>asonage naus</u> 350 10 1 and	c	C	C	C	0 00%	0.00%		0	
1 8	350.20 Rinhts of Wav	4 725	4.728	43 0	4.779	0.92%	0.92%		, c	
18		1,718	1,975	28	2,517	1.93%	0.60%		0	
54		117,608	117,645	959	118,678	1.93%	0.60%		0	
ស		24,209	24,441	447	25,353	1.93%	1.93%		0	
8 1		132,225	132,326	867	133,395	1.93%	0.60%		0	
2 8	352.00 VVBIIS \ HIGH OF WAY	30,484	102,14	225,1	52,128 1 817 350	2./1%	2.11% 0.11%			
, g		564 790	568.618	14 416	590,689	2.71%	2.71%			
2 2		23,304	23,304	40,337	63,641	0.00%	2.38%		. 0	
12	352.10 Leaseholds	179,155	179,169	536	179,731	0:30%	0.30%		0	
22		51,649	51,922	240	52,706	1.83%	0.44%		0	
8		184,276	184,512	2,410	187,393	1.35%	1.35%		0	
<u></u>	353.02 Tributary Lines	216,236	216,851	2,828	220,909	1.35%	1.35%		0 0	
ត្ត ផ្ល	355.00 Vompressor Station Equipment 355.00 Maas & Ban Fritinmant	4/8,868 289.049	162,814 280,466	192'5	463,239 200 647	%1C.1 %90.0	0.12%			
2 12	356.00 Purification Equipment	246,806	246,806	3,161	249,967	1.30%	1.30%		0	
æ										
6		4,320,250	4,332,601	115,819	4,473,121				0	
9 5										
. 01	Transmission Plant									
<u>ញ</u>	365.10 Land	16	16	0	16	0.00%	0.00%		0	
4		335,052	335,211	13,831	349,359	0.89%	1.65%		0	
45		14,996	15,076	4,388	19,625	1.39%	2.05%		0	
16	366.03 Other Structues	61,006	61,476	1,418	63,835	1.39%	2.05%		0	
47	367.00 Mains Cathodic Protection	263,294	286,872	7,513	341,797 15 845 510	1.27%	1.85%		0	
9 Q	260.00 Moor 8 Doo Equipment	121,014,01	10,410,324	420,524	010,040,010	0/2.17.1	%C01 F		(acc)	
2 03		1,939,755	1,939,755	43,932	1,983,687	2.28%	1.48%		0	
5 2	Total Development - 1 DC	18 070 857	18 100 753	503 369	10 665 885				13361	
4 B		1001310101	nc 1001 101	300,000	000,000,00				loop	
54	Distribution Plant						t c Curre	(

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 374.00 Land & Land Rights 374.01 Land 374.02 Land Rights 374.03 Land Other 375.00 Structures & Improvements 375.00 Structures & Improvements T.B. 375.01 Improvements T.B. 375.02 Land Rights 376.00 Manns Cathodic Protection 376.00 Manns Steel 376.00 Mans & Reg. Sta. Equipment General 378.00 Means & Reg. Sta. Equipment - T.B. 379.00 Meters 383.00 House Regulatorins 383.00 House Regulatorins 383.00 House Regulatorins 383.00 One Regulatori Installations 383.00 Other Property on Cust Prem. 				399.24 Other Tang, Property - Application Software Total General Plant Total Plant
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Western Kentucky Gas Company Computation of 13 Month Average Reserve Balances workpaper B-3.1 Forecasted Div. 02 General Office

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

> Data: ____Base Period __X_Forecasted Period Type of Filing: _X_Original ___ Updated ___ Revised Workpaper Reference No(S): ____

	Mar-07	Apr-07	Mav-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	Jun-08
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390.01 Structures - Frame	0	0	0	0	0	0	0	0	0	0 0	0 0	0				
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	5 322 026			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
				6.156.012 (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
				30.074		31.456	31.047	30.638	30,229	29,821	29,412	29,003	28,594	28,185	27,776	27,368
	000,10 818 875	370 060	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
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	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
333.00 Other Langible Froperty 300 A1 Other Tandible Property - Servers - H/W	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
	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
	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
	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
	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
	9 177 373	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
	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
	18 813 801	19 120 118	19.433.935		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
	3.262.399	3,309,958	3.357,516		3,452,328	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
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Data: ____Base Period ___X_Forecasted Period Type of Filing: _X_ Original ___ Updated ____ Revised Workpaper Reference No(S): ______

Retirements	0000	0 0 (44,689) (355,241) (6,996) (181,171)	(1,516) (1,516) (6,340)	0 (198,142) (198,142) 0 (198,142) 0 (198,142) (198,142) (115,696) (1,539,898) (1,539,898)
Reserve Balance Jun-08 Projected	0000	0 6,063,623 5,989,921 27,368 204.797	204,737 38,868 0 0 2,095 2,095	0 251,264 0 251,264 0 454,816 11,438 2,829,293 846,896 717,704 1,750,354 1,750,354 1,750,354 1,750,354 1,234,961 2,215,629 1,234,961 1,234,961 2,215,629 1,234,961 2,215,629 1,234,961 2,215,950 3,972,122 25,1376,724
Projected Provision Test Period P	000	0 653,401 189,151 2,090 5 664	5,469 5,469 0 (152) 134	0 83,705 83,705 51,471 475 655,815 78,864 178,304 178,304 178,304 178,304 182,815 132,385 132,385 132,385 570,263 5,70,263 9,137,986
F 13 Mo. Avg F Jun-08 Te Projected	000	0 5,759,267 6,072,967 29,821	292,550 36,133 0 (188) 5,198	0 308,482 0 429,080 11,200 2,501,386 807,484 628,553 1,1,200 2,501,386 807,484 1,466,519 1,466,519 1,466,519 1,272,695 1,170,832 2,467,833 2,573,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,272,695 1,277,681 2,277,681 2,577,685 2,577,785 2,574,785 2,577,785 2,574,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,785 2,577,595 2,577,595 2,577,595 2,577,595 2,575,595 2,577,5
Acct. No. Account Title	<u>General Plant</u> 389.00 Land & Land Rights 390.01 Structures - Frame 390.02 Structures & Improvements		391.03 Office Machines 392.00 Transportation Equipment 392.01 Trucks 392.02 Trailers 393.00 Stores Equipment 394.00 Tools, Shop, & Garage Equip.	
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Western Kentucky Gas Company Computation of 13 Month Average Reserve Balances workpaper 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 Workpaper Reference No(S): ______

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NO	No. Account Title	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	20	20	Dec-07	Jan-08	۲eD-Uð ۵	Mar-Uo ¢	Apr-uo	Nay-00	201100 8
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2	389.00 Land & Land Rights	0	0 0		> <			o	• c	0	0	0	0	0	0	0	0
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ო	390.02 Structures & Improvements	0	0	0	0 0		5 0			• c	• c	0	0	0	0	0	0
4	390.03 Improvements	0	0	0	0	0	⊃ ·	0						0	0	0	0
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9		1,360,301	1,378,989	1,397,676	1,416,364	1,439,251		1,485,027	CIE, 1UC, I	11 775	11 875	11 974	12.074	12.173	12.273	12,372	12,472
٢-	391.00 Office Furniture & Equipment	10,592	10,820	11,049	11,277	11,377	11,4//	0/G'II	0/0'11	C//11	C/0 ¹ 1		0	0	0	0	0
8	391.02 Remittance Processing Equipment	0	0	0	0	0 0	5 0				o c) C	0	0	0	0	0
6	391.03 Office Machines	0	0	0	0	0	0 0	0					• c	0	0	0	0
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÷	393.00 Stores Equipment	0	0	0	0	0	0 0	5 0		5 0	o c				0	0	0
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<u></u>		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	0,114,450	0,204,030	202'00+'01
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200	00 800	324	333	341	350	363	376	389	402	415	428	441	454	46/	480	020 000	
0 6		222.349	225	227,984	230,802	231,635	232,469	233,303	234,136	234,970	235,803	236,637	23/,4/1	238,304	233,130	2 19'9' C	
5 6	399.01	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 5 774 504	8,804,739	8,862,951	8,921,104 6 847 022	0,9/9,3/0 6 865 704	9,001,300 6 888 667	6.911.539
23	399.02	6,391,933	6,473,645	6,555,357	6,637,069	6,659,942	6,682,814	6,705,687	6,728,559	0,/01,432	0,//4,JU4	111,181,0	071 558	975 191	278 6B4	282.248	285.811
24	399.03 Other Tangible Property - Network - H/W	226,625	232,101	237,576	243,051	246,614	250,178 2	253,/41	40£,162	000'007	104'407	100,102	0001117	0	0	0	0
25	399.04	0	0	0	0	0	0	0	0) C		0	0
26	399.05 Other Tangible Property - MF Hardware	0	0	0	0	0	0			0101011		1 507 570	1 610 071	1 657 423	1 694 874	1.732.325	1.769.776
27	399.06	1,167,709				1,357,813	****	1,432,716	1,4/0,16/	1,501,018	1,040,003	1 בחם חבד	1 600 610	1 650 064	1 672 417	1,693,870	1.715.324
28	399.07	1,331,376	1,373,546			1,479,337		1,522,244	1,543,697	101,000,11	1,000,000	/ cn'ono' l	10 608 100	13 287 001	44 077 879	44.767.768	45.457.656
	399.08	35,646,273	36,157,180	36,668,087	37,178,99	37,868,883	38,558,771	39,248,660	39,938,548	40,628,437	41,310,323	40,000,24	46,030,106		0	0	0
	399.09 Other Tang. Property - Mainirame S/W				0	0		0 000 10	U 10 616 916	U 16 003 176	0 17 230 016	17 536 857	17,843,697	18.150.537	18.457.377	18,764,217	19,071,058
29	399.24	14,906,411	15,067,266		15,228,120 15,388,975	15,695,815	16,002,655	10,309,490 10,010,300	10,010,000	10,323,170	11,200,010	100,000,11	100101-0111				
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31		11,282,11	77,282,771 78,419,447	(2,000 120	19,002,123 00,092,139	05,021,010	00,000										

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Data: ____Base Period __X_Forecasted Period Type of Filing: _X_Original ___ Updated ____ Revised Workpaper Reference No(S): ______

Relitement	0000	00000		00000	0 0 0 (17,088) (17,088) (17,088) 0 (17,088) 0 (102,558)
Reserve Balance Jun-08 Projected	000	0 0 1,691,016 12,472	00000	0000	0 10,455,262 0 240,805 9,095,801 6,911,539 285,811 6,911,539 285,811 6,911,539 285,811 6,911,539 285,811 6,911,539 13,776 1,776,776 1,776,776 1,776,776 13,776 13,776 13,776 13,776 13,776 13,776 13,776 13,776 14,7776 14,7776776 14,7776777777777777777777777777777777777
Projected Provision Test Period	000	0 0 274,653 1,194	00000	00000	0 2,044,843 0 0 1566 10,004 638,549 274,470 42,760 42,760 0 534,884 257,439 8,295,750 8,295,750 16,116,785 16,116,785
13 Mo. Avg Jun-08 Ti Projected	000	0 0 11,553,690 11,875	00000	00000	0 9,432,840 0 235,803 8,746,527 6,774,304 264,431 264,431 1,545,069 1,545,069 1,545,069 1,545,069 1,545,069 1,545,069 1,7,230,016 88,699,913 88,699,913
Acct. No. Account Title	<u>General Plant</u> 389.00 Land & Land Rights 390.01 Structures - Frame 390.02 Structures & Improvements		391.02 Remittance Processing Equipment 391.03 Office Machines 392.00 Transportation Equipment 392.01 Trucks 382.02 Trailers	•••	 396.04 Backhoes 395.05 Welders 397.00 Communication Equip. 337.01 Communication Equipment - Mobile Radios 337.05 Communication Equipment 397.05 Communication Equip. 7.18 Fixed Radios 399.00 Miscellaneous Equipment 399.01 Other Tangible Property 399.02 Other Tangible Property - Servers - SM 399.03 Other Tangible Property - Network - HW 399.03 Other Tangible Property - PC Hardware 399.03 Other Tangible Property - PC Hardware 399.03 Other Tangible Property - PC Software 399.03 Other Tangible Property - PC Software 399.03 Other Tangible Property - PC Software 399.03 Other Tangible Property - CPU 399.04 Other Tangible Property - PC Software 399.05 Other Tangible Property - CPU 399.06 Other Tangible Property - PC Software 399.09 Other Tangible Property - CPU 399.03 Other Tangible Property - CPU
Line A No. 1	1 2 38 3 39 39 39 39		0		14 14 <th14< th=""> 14 14 14<!--</td--></th14<>

Compi	work

Data: _____Base Period ______Forecasted Period Type of Filing: ______Onginal ____Updated _____Revised

	Retirement		0	0 0	0	0	0	0		0	0 0) (00	0	(5,085)		(0,000) (18,191)	0	0	0	(3,811)		0	0	0	0	00		00	0	0	0	0			00	0	0	(33,093)
Reserve	Balance Jun-08	Projected	0	0	0	0	0	0		0	25,162	5 0	0 6,098	51,287	1,409,985	0	(20,339)	0	0	8,891	26,556 10 542	0,014	0	0	146,194	0	0 0	190 390	78,383	77,702	14,177	252,576	00	0 000	330,977	2,106,558	0	0	5,486,424
Projected	Provision Test Period		0	0 0	0	0	0	0		0	4,519 î	5 0	145	6/6	72,811	1 017	0	0	0	292	4,888	t ⊂	. 0	0	21,469	0	00	0 36 575	14,613	10,241	1,182	34,071	00	004 000	18,630	147,015	0	0	651,782
Workpaper Reference No(S):	Account Title		Intangible. Plant Organization	Franchises & Consents	Misc Intangible Plant	Total Intangible Plant	Distribution Plant Mains -Steel	Total Distribution Plant	General Plant	Land	Struc - Frame Grp	Structures & Improvements	Inprovenients Air Conditioning Equipment	Improvement to leased Premises	Office Furniture & Equipment	Hemittance Processing Equipment	United Machines Transportation Equipment	Trucks	Trailers	Stores Equipment	Tools, Shop, & Garage Equip.	r ower Operated Equipriterit	Backhoes	Welders	Communication Equip.	Communication Equipment - Mobile Radios	Communication Equip Fixed Radios	Ournitumuation Equipment	Other Tangible Property	Other Tangible Property - Servers - H/W	Other Tangible Property - Servers - S/W	Other Tangible Property - Network - H/W	Other Tangible Property - CPU	Other Langlole Property - MF Haroware	Other Tang Property - P.C. Natuware Other Tang Property - P.C. Software	Other Tang. Property - Application Software	Other Tang. Property - MF Software	Other Tang. Property - Start Up Costs	
paper Ref	Acct. No.		301.00	302.00	303.00		376.01			389.10	390.01	390.02	390.04 390.04	390.09	391.00	20.165	392.00	392.01	392.02	393.00	394.00	396.03	396.04	396.05	397.00	397.01	397.02	CU. 160	399.00	399.01	399.02	399.03	399.04	20,985	399.07	399.08	399.09	399.24	
Work	Line. No.								•	2	e	•	4 v	9	~ ~	ρc	° 5			=	5	51	2 4	15	16	1	<u>∞</u> ç	<u>e</u> 00	2 2	23	23	24	£ 5	8	28	3		52	8 8

wpB.3.1 F 91

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

		Plant in	Service Retire	ments		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

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

уре о	f Type of	Period _X_ Forecasted Period	n Avg Forecasted Pe				FR 10(10)(b)3 Schedule B-3 Page 4 of 6	Deters on
			Foregoted			Deserve Rolenson		Petersen
Line No. (A)	Acct. No. (B)	Account Titles (C)	Forecasted Total Company Investment (D)	 Total Company (E) 	Jurisd. Percent (F)	Reserve Balances Jurisdictional Total (G)	Adjustments (H)	Adjusted Jurisdictio
1		Intangible Plant			100%			
2	301.00	Organization	76,480	8,330		8,330		8,33
3		Franchises & Consents	119,853	119,853		119,853		119,85
4		Misc Intangible Plant	408,053	0		0		
5		Total Intangible Plant	604,386	128,182		128,182	0	128,18
6 7		Natural Gas Production Plant						
8	325.20	Producing Leaseholds	2,353	69		69		6
9		Rights of Ways	83,422	955		955		95
9 10		Production Gas Wells Equipment	3,492	3,492		3,492		3,49
				-				
11		Field Lines	47,163	47,163		47,163		47,16
12		Tributary Lines	528,218	529,956		529,956		529,95
13		Field Meas. & Reg. Sta. Equip	198,469	198,469		198,469		198,40
14 15	336.00	Purification Equipment	44,369	1,167		1,167		1,16
16 17		Total Natural Gas Production Plant	907,486	781,271	-	781,271	0	781,27
18		Storage Plant						
19	350.10	Land	261,127	0		0		
20	350.20	Rights of Way	4,682	4,757		4,757		4,75
21	351.00	Structures & Improvements	4,700	2,503		2,503		2,50
22	351.02	Compression Station Equipment	159,811	118,199		118,199		118,19
23		Meas & Reg. Sta. Structues	23,138	25,129		25,129		25,12
24	351.04	Other Structures	144,554	132,962		132,962		132,96
25	352.00	Wells \ Rights of Way	62,814	51,466		51,466		51,46
26		Well Construction	2,113,527	1,795,052		1,795,052		1,795,05
27		Well Equipment	531,954	583,481		583,481		583,48
28		Cushion Gas	1,694,833	43,472		43,472		43,47
29		Leaseholds	178,530	179,464		179,464		179,46
30		Storage Rights	54,614	52,586		52,586		52,58
31		Field Lines	178,501	186,188		186,188		186,18
32		Tributary Lines	209,458	219,495		219,495		219,49
33		Compressor Station Equipment	546,780	481,599		481,599		481,59
34		Meas & Reg. Equipment	288,851	290,474		290,474		290,47
35 36		Purification Equipment	243,119	248,386		248,386		248,38
37 37		Total Storage Plant	6,700,993	4,415,212		4,415,212	0	4,415,21

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

ype of	f Filing:	Period _X_ Forecasted Period OriginalUpdatedX erence No(s)	Revised				FR 10(10)(b)3 Schedule B-3 Page 5 of 6	
							Witness: Tom I	
			Forecasted					
Line			Total Company		Jurisd.	Jurisdictional		Adjusted
No.	Acct.		Investment	Company	Percent	Total	Adjustments	Jurisdiction
(A)	No.	Account Title	<u>(D)</u>	(E)	<u>(F)</u>	(G)	<u>(H)</u>	(I)
		Transmission Plant						
1	365.10		26,970	16		16		10
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		17,43
4	366.03	Other Structues	69,172	63,126		63,126		63,120
5	367-00	Mains - Cathodic Protection	406,111	338,041		338,041		338,04
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		60,68
8	369.10	Meas. & Reg. Equipment	2,968,370	1,961,721		1,961,721		1,961,721
9								
10 11		Total Transmission Plant	27,926,553	18,414,372		18,414,372	0	18,414,37
12		Distribution Plant						
13	374.00	Land & Land Rights	98,315	57,145		57,145		57,145
14	374.01	-	51,571	0		0		(
15		Land Rights	244,565	26,362		26,362		26,362
16		Land Other	2,784	0		0		
17	375.00	Structures & Improvements	312,033	34,273		34,273		34,273
18		Structures & Improvements T.B	105,699	82,079		82,079		82,079
19		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 34	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

		Filing:OriginalUpdated erence No(S) : WPB-3	_XRevised			Schedule B-3 Page 6 of 6 Witness: Tom	Petersen
			Forecasted	<	Reserve Balance		
Line			Total Company	Total	Jurisd. Jurisdictional		Adjuste
No.	Acct.		Investment	Company	Percent Total	Adjustments	Jurisdicti
(A)	No.	Account Title	(D)	(E)	(F) (G)	(H)	(1)
				<u></u>	- <u> </u>		
		General Plant **					
1	389.00	Land & Land Rights	71,393	28,459	28,45	9	28,4
2	390.01	Structures - Frame	65,954	8,423	8,42	3	8,4
3	390.02	Structures & Improvements	193,598	109,629	109,62	9	109,6
4	390.03	Improvements	774,269	134,945	134,94	5	134,9
5	390.04	Air Conditioning Equipment	14,251	8,084	8,08	4	8,0
6	390.09	Improvement to Leased Premises	1,939,014	1,571,253	1,571,25	3	1,571,2
7	391.00	Office Furniture & Equipment	2,496,243	1,425,957	1,425,95	7	1,425,9
8	391.02	Remittance Processing Equipment	956	1,551	1,55	1	1,5
9	391.03	Office Machines	119,984	4,045	4,04	5	4,0
10	392.00	Transportation Equipment	509,135	(509,844)	(509,844	4)	(509,8
11	392.01		16,597	25,470	25,470	D	25,4
12	392.02	Trailers	111,671	154,672	154,672	2	154,6
13	393.00	Stores Equipment	3,856	3,119	3,119		3,1
14		Tools, Shop & Garage Equipment	1,449,163	72,973	72,973		72,9
15		Power Operated Equipment	3,125	3,704	3,704		3,7
16		Ditchers	223,756	(133,021)	(133,02		(133,0
17		Backhoes	267,602	38,654	38,654		38,6
18		Welders	33,959	(1,713)	(1,71)		(1,7
19		Communication Equipment	2,653,181	1,297,724	1,297,724		1,297,7
20		Communication Equipment - Mobile Radios	3,338	(18,709)	(18,709		(18,7
21		Communication Equip Fixed Radios	41,432	8,828	8,828		8,8
22		Communication Equip Telemetering	312,236	106,882	106,882		106,8
23		Miscellaneous Equipment	2,850,542	1,192,768	1,192,768		1,192,7
24		Other Tangible Property	40,867	39,927	39,927		39,9
25		Other Tangible Property - Servers - H/W	1,255,886	852,243	852,243		852,2
26		Other Tangible Property - Servers - S/W	603,296	573,183	573,183		573,1
20		Other Tangible Property - Network - H/W	724,910	680,115	680,115		680,1
28		Other Tangible Property - CPU	56,964	83,539	83,539		83,5
		5 · · ·					
29 30		Other Tangible Property - MF Hardware Other Tangible Property - PC Hardware	60,318 4 538 538	77,441	77,441		77,4 3 009 1
30 31		5 , ,	4,538,528	3,909,152	3,909,152		3,909,1
		Other Tang. Property - PC Software	515,241	447,639	447,639		447,6
32		Other Tang. Property - Application Software	7,610,511	4,689,742	4,689,742		4,689,7
33		Other Tang. Property - Mainframe Software	133,816	191,807	191,807		191,8
34 or	399.24	Other Tang Property - General Startup Costs	1,297,650	964,881	964,881	<u> </u>	964,8
35		Tatal Operand Direct	00.000.041	10.040 510	10 010 -10		10 0 10 -
36 27		Total General Plant	30,993,244	18,043,519	18,043,519	00	18,043,5
37 38		Total Plant	300 800 000	150 202 /65	150 000 465		150,302,4
38 39		FUIGEFIGI][322,898,092	150,302,465	150,302,465	0	100,302,4

** 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). FR 10(10)(b)3.1 Schedule B-3.1 Page 6 of 9

		.,					Witness:	Tom	Petersen
			13 Month Avg	<	*********************	Reserve Balances			>
Line	Acct		Forecasted	Total	Jurisdictional	Jurisdictional			Adjusted
No.	No.	Account Titles	Investment	Company	Percent	Total	Adjustme	nts	Jurisdiction
(A)	<u>(B)</u>	(C)	(D)	<u>(E)</u>	(F)	(G)	(H)		(1)
1		Intangible Plant			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		Total Intangible Plant	128,182	128,182		128,182		0	128,182
6									
7		Natural Gas Production Plant							
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		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		Storage Plant							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. Structues	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		Tributary Lines	209,458	219,495		219,495			219,495
30		Compressor Station Equipment	546,780	481,599		481,599			481,599
31		Meas & Reg. Equipment	288,851	290,474		290,474			290,474
32		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 Accumulated Depreciation & Amortization -- Division 09 Kentucky Only 13 Month Avg. - Forecasted Period ended June 30, 2008

ype of	Filing:	Period _X_ Forecasted Period OriginalUpdatedX erence No(s).	Revised				FR 10(10)(b)3 Schedule B-3 Page 7 of 9 Witness: To	
vonpa	iper neit		Forecasted			Reserve Balances		
Line	Acct		Total Company	Total	Jurisdictional	Jurisdictional		Adjusted
No.	No.	Account Title	Investment	Company	Percent	Total	Adjustments	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
10		(0)	(0)	(Ľ)	0/	(4)	(1)	
		Transmission Plant						
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 Structues	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	() 18,414,372
9								
10		Distribution Plant						
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 Olher	2,784	0		0		C
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 29	386.00	Other Property on Cust Prem	0	2,511		2,511		2,511

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

		Period _X_ Forecasted Period	Revised				FR 10(10)(b)3 1 Schedule B-3.1 Page 8 of 9	
	-	erence No(s).	_11041300					Peterse
			Forecasted	<		· Reserve Balances		
Line			Total Company	Total	Jurisdictional	Jurisdictional		Adjus
No.	Acct.		Investment	Company	Percent	Total	Adjustments	Jurisdi
(A)	No.	Account Title	(D)	(E)	(F)	(G)	(H)	(1
				<u>}</u>		<u></u>		
		General Plant						
1	389.00	Land & Land Rights	71,393	28,459		28,459		2
	390.01	Structures Frame	0	0		0		
2	390.02	Structures & Improvements	193,598	109,629		109,629		10
3		Improvements	774,269	134,945		134,945		13
4	390.04	Air Conditioning Equipment	12,129	5,868		5,868		5
6	390.09	Improvement to Leased Premises	1,382,343	1,166,083		1,166,083		1,160
7	391.00	Office Furniture & Equipment	1,560,722	603,410		603,410		603
	391.02	Remittance Processing Equip	0	0		0		
8	391.03	Office Machines	94,911	(20,448)		(20,448)		(20
9	392.00	Transportation Equipment	514,843	(507,588)		(507,588)		(50)
	392.01	Trucks	16,597	25,470		25,470		25
10	392.02	Trailers	111,671	154,672		154,672		154
11	393.00	Stores Equipment	0	0		0		
12	394.00	Tools, Shop & Garage Equipment	1,404,373	63,134		63,134		63
	396.00	Power Operated Equipment	0	0		0		
13	396.03	Ditchers	223,756	(133,021)		(133,021)		(133
14	396.04	Backhoes	267,602	38,654		38,654		38
15	396.05	Welders	33,959	(1,713)		(1,713)		(1
16	397.00	Communication Equipment	1,141,094	703,626		703,626		703
17	397.01	Communication Equipment - Mobile Radios	3,338	(18,709)		(18,709)		(18
18		Communication Equipment - Fixed Radios	41,432	8,828		8,828		8
19		Communication Equip Telemetering	312,236	106,882		106,882		106
20		Miscellaneous Equipment	2,511,890	1,107,139		1,107,139		1,107
21		Other Tangible Property	0	0		0		
		Other Tangible Property - Servers - H/W	175,990	205,672		205,672		205
		Other Tangible Property - Servers - S/W	113,473	146,838		146,838		146
		Other Tangible Property - Network - H/W	511,781	545,999		545,999		545
22		Other Tangible Property - CPU	0	0		0		
23		Other Tangible Property - MF Hardware	0	0		0		
24		Other Tangible Property - PC Hardware	3,631,797	3,410,816		3,410,816		3,410
25		Other Tang. Property - PC Software	242,979	249,794		249,794		249
26		Other Tang. Property - Application Software	522,254	459,904		459,904		459
		Other Tang. Property - Mainframe S/W	0	0		0		
32		Other Tang. Property - General Startup Cost	0	0		0		
33	300-L T	ranger reports - donoral orandp obsi			-	<u> </u>		
34		Total General Plant	15,870,429	8,594,342		8,594,342	0	8,594
35		· · · · · · · · · · · · · · · · · · ·			-			
36		Total Plant	307,299,074	140,853,287		140,853,287	0	140,853
37		-			=			

		Accumu	lated Depreciation	n & Amortizatior 13 Month Av	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	orporation, KY 06-00464 I Office, Div 12 C strod ended June	Justomer Service, 30, 2008	Div 91 Admin O	iffice				
Data: Type Workp	Data:Base Period _X_ Forecasted Period Type Type of Filing:OriginalUpdated Workpaper Reference No(s).	XRevised										FR 10(10)(b)3.1 Schedule B-3.1 Page 9 of 9 Witness: Tom	b)3.1 3-3.1 9 Tom Petersen
Line No.	 Acct. No. (B) (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 F- Reserve (J)	Forecast Resv Jurisclictional Total Co Percent (K) (L)	Jurrisctictional J Percent (L)		Adjustments (N)	Adjusted Jurisdiction (O)
- 0 0	Intangible Plant 301.00 Organization 302.00 Franchises & Consents 303.00 Misc. Intangible Plant			185,309 0 1,109,552	185,309 0 1,109,552		I	000					
4	Total Intangible Plant			1,294,861	1,294,861			0					
0 2	Distribution Plant 376.01 Mains - Steel		I	0	0		I	0					
7	Total Distribution Plant			0	0			0					
80 0	General Plant 389.00 Land & Land Rights	C	C	C	c	C	C	C	C		C		C
, 9	390.01	0	0	179.339	179.339	0	0	22.902	22.902		>		þ
=	390.02	0	0	0	0	0	0	0	0		0		0
12	390.03	0	0	0	0	0	0	0	0		0		0
13	390.04	0	0	5,771	5,771	0	0	6,026	6,026		0		0
с 4 ц	I 390.09 Improvement to leased Premises 301.00 Office Euroliture & Equipment	7,180,234 8 880 324	3,018,160 56.077	38,834 1 270 638	10,237,229 10 216 030	5,759,267 6 072 967	1,553,690 11 875	50,798 1 376 122	7,363,755 7 460 063		00		00
16	391.02	18,384	0	0	18,384	29,821	0	0	29,821		0		00
17	391.03	255,134	0	32,103	287,	292,550	0	25,234	317,784		0		0
8 6	3 392.00 Transportation Equipment	18,885	00	(18,191)	694 0	36,133 0	00	(11,244)	24,890		0		0
20	392.02	00	00	00	0	00	0	00	00		0		0
21	393.00	(1,516)	0	10,698	9,182	(188)	0	8,508	8,320		0		0
22	394.00	1,343	0	121,600	122,942	5,198	0	26,017	31,215		0		0
53	3 396.00 Power Operated Equipment	0 0	0 0	8,497	8,497	0 0	0 0	10,070	10,070		c		c
74 75	396.04												
26	396.05	0	0	0	0	00	0	0	0		0		0
27	397.00	990,598	24,199,330	286,634	25,476,561	308,482	9,432,840	135,459	9,876,781		0		0
28	397.01	0 so	0	0	0	0	0	0	0		0		0
29	397.02	0	0	0	0	0	0	0	0		0		0
30	397.05	0	0	0	0	0	0	0	0		0		0
31	 398.00 Miscellaneous Equipment 399.00 Other Tandible Property 	631,550 10 196	1,916 214.670	831,253 76 993	1,464,719 301 859	429,080 11 200	428 235.803	172,103 71 076	601,611 318.080		00		0 0
,											•		,

B.3.1 F 02

	0	0	0	0	0		0				0
											0
	0	0 0	0	0	0		0				0
11,320,494 7,595,354 1,128,524	1,606,519	1,489,243	4,616,192	2,888,258	65,819,257	3,688,598	17,230,016		143,454,673		5,177,079 143,454,673
72,581 13,586 235,540	0	0	/98,427	130,822	2,033,050	0	0		5,177,079		5,177,079
8,746,527 6,774,304 264,431	0	0	1,545,069	1,586,604	41,318,325	0	17,230,016		88,699,913		88,699,913
2,501,386 807,464 628,553	1,606,519	1,489,243	2,2/2,695	1,170,832	22,467,881	3,688,598	0		49,577,681		49,577,681
19,558,905 8,841,615 2,615,452	1,095,465	1,159,964	8,166,900	4,419,947	125,865,328	2,573,389	23,172,326		245,797,746		247,092,607
71,663 8,273 238,424	0	0	1,481,024	98,204	774,577	0	0		5,525,332		6,820,193
10,051,060 6,861,747 459,784	0	0	3,599,489	2,854,096	74,669,220	0	0 23,172,326		91,114,538 149,157,876		91,114,538 149,157,876
9,436,183 1,971,595 1,917,244	1,095,465	1,159,964	3,086,387	1,467,647	50,421,532				91,114,538		91,114,538
399.01 Other Tangible Property - Servers - H/W 399.02 Other Tangible Property - Servers - S/W 399.03 Other Tangible Property - Network - H/W	399.04 Other Tangible Property - CPU	399.05 Other Tangible Property - MF Hardware	399.06 Uther Langible Property - PC Hardware	399.07 Other Tang. Property - PC Software	399.08 Other Tang. Property - Application Software	399.09 Other Tang. Property - Mainframe S/W	399.24 Other Tang. Property - General Startup Cost.		Total General Plant		Total Plant
8 4 3 8 3 9 3 9 3 9	36 3	37 3	38 3	99 99	40 9	41 3	42 30	43	44	45	46

		Retirements		0	0 0	0	0	0	00	. 0	00	0	0	0	0 0	00	0	0 0	00	00		0	0 0	0	0	0	c	0	0 0		(336)	0 0	(926)		0	0 0	0	0		0	(478)
	Projected	Deprec Rates	Projected	0.00%	5.00%		5.89%	2.29%	0.00%	0.00%	0.00% 5.26%		0.00%	0.92%	0.60%	1.93%	0.60%	2.11%	2.71%	2.38%	0.44%	1.35%	1.35% 0.60%	0.12%	1.30%		70000	1.65%	2.05%	2.03% 1.85%	1.85%	1.48% 1.48%			0.00%	0.00%	0.00%	3,18%	3.18% 3.18%	3.18%	2.43%
	Current P		ă.		0.00%						0.00%		0.00%	0.92%	1.93%	1.93%	1.93%	2.71%	271%	0.00% 0.70%	1.83%	1.35%	1.35%	2.06%	1.30%		Sector D	0.89%	1.39%	1.27%	1.27%	2.28% 2.28%			0.00%					1.95%	
	Reserve	1	jected	8,330	119,853 0	128,182	139	1,910	3,492 17 163	529,956	198,469 2,334	783,463	0	4,779	2,517	25,353	133,395	52,128 a17 350	590,689	63,641	52.706	187,393	220,909 483,239	290,647	249,967	4,473,121	ģ	349,359	19,625	341,797	15,845,510	62,056 1,983,687	18 GG5 RR5		57,145 374.00	0 374.01	0 374.03	39,234 375.00	83,760 375.01 39,566 375.02	51,395 375.03	2,624,109 376.00
	Projected Re	_	Pid		00	0			0 0			4,383	0	ţ;	89			1,325 14 FOF 1			240 240		2,828 3,281			115,819 4	c	13,831	4,388	1,418 7,513					0	0 9	0				264.242
		13 Mo. Avg Provision Jun-08 Test Period	s	8,330	119.853 0	128,182	69	955	3,492	529,956	198,469 1,167	781,271	0	4,757	2,503	25,129			583,481 1		1/3,464 52,586	186,188	219,495 481 599	290,474	248,386	4,415,212 1	ų	342,444	17,431	53,125 338,041		60,681 1,961,721			57.145	0	702'07	34,273	82,079 38,826	51,331	
	1			8,330		128,182					198,469 2,334	783,463	0						1,017,330 1. 590,689		15/19	187,393			1967	4,473,121 4	ų	349,359	9,625	53,835 341,797					57,145	0	0				
		Test Yr End -08 Jun-08	ŝ	8,330 8		128,182 128					198,469 196 2,139 2	783,098 783	0			25,316 23		52,018 51			52.686 51		220,673 22 482 966 48		249,703 24	4,463,470 4,47	ų		19,259				1		57,145		007'07			51.384	ē.
		May											0					•	-		52.666 5		220,437 22 487.697 48		249,440 24		ç			63,598 (340,545 34					57,145		0 0			51,373	
		Apr-08	vs.	30 8,330		32 128,182					59 198,469 50 1,945	57 782,732	0				79 133,251									66 4,453,818	ç				ŝ		1		57,145 57		2/ 4AA 77				
		Mar-08	Ś	8,330		128,182					9 198,469 5 1,750	2 782,367				4 118,4-30 4 25,241			3 587,085		3 1/9,596 6 52,646	·			3 249,176	5 4,444,166	į	9 345,901		2 63,480 13 339,919	5	51,369 51,369 51,369	1							52 51,363	
		Feb-08	s	8,330	119,853	128,182					198,469	782,002	-						-				219,966		248.913	4,434,515		344,749		53,352	15		1		57,145		0 0				2
		Jan-08	s	8,330	119,853	128,182	8	1,114	3,492	529,956	198,469	781,637	0	4,761	2,505	25,167	133,034	51,576	584,682	46,834	52.606	186,389	219,731 481 879	290,503	248,650	4,424,863	ų	343,596	17.797	63,244 338,667	15,666,680	60,910 1.965,382	100 237 01	10700501	57,145		14/,02			51,342	
		Dec-07	s	8,330	119,853 0	128,182	69	955	3,492	47,103 529,956	1,167	781,271	Ċ	4,757	2,503	25.129	132,962	51,466	1,790,092	43,472	179,454 52,586	186,188	219,495 AR1 500	290,474	248,386	4,415,212	ŗ	342,444	17,431	63,126 338.041	15,630,914	60,681 1.961.721	020144	3 10'11 1'01	57,145	0	296°97			51,331	
		Nov-07	s	8,330	119,853	128,182	85	796	3,492	47,103 529,956	198,469 972	780,906	0	4,753	2,500	25.092	132,889	51,355	582,279	40,111	179,419 52,566	185,987	219,259	290,445	248,123	4,405,560	ç	341,291	17,065	63,008	15,595,148	60,452 1.958.060	C37 U20 01	00413/010	57,145	0	685°GZ	33,446	81,799 38 703	51,320	2,470,247
WP Sched. B-3.1 Page 1 ol 2 Minnore	600.	Oct-07		8,330	119,853 0	128,182	97	637	3,492	47,103 529,956	198,469 778	780,541	C	4,750	2,498	25.055	132,817	51,245	581,078 581,078	36,749	179,374	185,786	219,024 481 052	290,416	247,859	4,395,508	ç	340,138	16,699	62,889 336 788					57,145	0	25,504	32,619	81,519 30 570	51,310 51,310	2,448,266
WP Pag	IBAA	Sep-07	s	8,330	119,853 0	128,182	÷	478	3,492	4/,16J	198,469 583	780,176	C	4,746	2,496	25.018	132,745	51,134	1,783,903 579,877	33,388	179,330	185,586	218,788 480 778	290,387	247,596	4,386,257	ç	338,986	16,334	62,771 336 162	15,523,615	59,993 1 950.738	010 000 01	010'007'01	57,145	0	977,927 0			51,299	
		Aug-07	s	8,330	119,853 0	128,182	ŝ	318	3,492	47,103 529,956	198,469 389	779,811	c	4,743	2,493	24.981	132,673	51,024	1,/80,18/ 578,675	30,026	179,285 57 506	185,385	218,552 ABD 505	290,359	247,333	4,376,605	9	337,833	15,968	62,653 335 535	300,000 15,487,849	59,764 1 947.077	200 010 01	160'040'01	57,145	0	24,846	30,965	80,959	38,332 51,289	2,404,305
		Jul-07	s	8,330	119,853 0	128,182	ţ	159	3,492	47,1b3 329,956	198,469 194	779,445	c	4,739	2,491	117,799 24.943	132,600	50,913	1,776,470 577,474	26,665	179,241 52 486	185,184	218,317 490 222	290,330	247,069	4,366,954	9	336,681	15,602	62,535 744 910	15,452,083	59,535 1 943 416	- 1	077,902,01	57.145	0	24,467 D	30,138	629'08	30,278 51,278	2,382,325
		70-nut	s	8,330	119,853 0	128,182	c		3,492	4/,103 529,956	198,459 0	779,080	c						1,772,754 576,273		179,196 52.466	164,983	218,081	290,301	246,806	4,357,302		16 335,528	15,237	62,417 334 284					57.145	0	24,088	29,312	80,399	30,067 51,267	2,360,345
Joky Only		May-07		8,330	119,853 0	128,182	c		3,492	47,155 529,956	198,469 0	779,080	c	4,732	2,232	117,682 24.674	132,427	46,030	572,445	23,304	179,182 52 194	184,748	217,466 470 EOE	289,883	246,806	4,344,951	1	335,369	15,157	61,946 310 542				19/135/191	57.145	0	24,084	29.140	80,323	34,193	2,228,711
poration, KY 6-00464 Div. 09 Kentu		Apr-07 N		8,330	119,853 0	128,182	c		3,492	47,153 529,956	198,469 0	779,080	c							23,304	179,169 51 022	184,512	216,851	289,466	246,806	4,332,601	!	335,211	15,076	61,476 286,872			I `	18,102,733	57.145	0	24,090	28,968	80.247	38,072	2,097,468
Almos Energy Corporation, KY Case No. 2006-00464 workpaper B-3.1 Forecasted Div. 03 Kentucky Only		Mar-07 A		8,330	119,853 0	128,182	-		3,492		198,469 0	080'671	c	4,725	1,718				1,769,150 1 564,790		179,155 51 640	184,276	216,236	289,049	246,806	4,320,250 4		16 335,052	14,996	61,006 261 394				11 /cg'z/n'si	57.145	0	24,076	28,796	80,171		
			हान			ł						1														1							I								
Dala:Base PeniodX_Forecasted Penod 11.pe of Filing: _X_Original Updated Revised	Workpaper Reference No(s)	Acct. No. Account Title		intangible Plant 301.00 Organization	302.00 Franchises & Consents 303.00 Misc. Intangible Plant	Total Intangible Plant	Natural Gas Production Plant 235 20 Bordinnin Lassandre	325.40 Rights of Ways	331.00 Production Gas Wells Equipment	332.01 Freid Lines 332.02 Tributary Lines	334.00 Frield Meas. & Reg. Sta. Equip 336.00 Purification Equipment	Total Natural Gas Production Pfant	Storage Plant 350-10-1 and	350.20 Rights of Way		351.02 Compression Station Equipment 351.03 Meas & Ban Sta Structures			352.01 Well Construction 352.02 Well Equipment	352.03 Cushion Gas	352.10 Leaseholds		353.02 Tributary Lines		356.00 Purification Equipment		Transmission Plant	365.10 Land 365.20 Rights of Way		366.03 Other Structues				ו סופו ארסטטנטסו אופאו - גאט	Distribution Plant 374.00 Land & Land Rights		374.02 Land Rights	375.00 Structures & Improvements	375.01 Structures & Improvements T.B.	375.02 Land Hights 375.03 Improvements	376.00 Mains Cathodic Protection
Data: Type of	Workpa	No.	1	9 19	st u0 4	o ~ ۰	ლი¢	2 ₽	12	5 4	51 j	5 81 18	2 8 5	5 8	ខ្ល	24	ន	27	នេន	8	3	3 8	\$ k	3 %	37	8844	- 7	3 4	45	6 5 ¢	98	49	3 5 1	2 22	55 ES	56	Ls 8	8 68	09	61 62	63

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1000	(111,261) (26,695) (31,566) 0	0 (1.885.408)	0	(622.908)	0 0	0	0	(2,678,316)	0	0	00	5 0	0	(137,026)	u (202)	(20,595)	(5,343) /c oco/	(noero)	(144,736)	0	(12:028) (12:028)	(6.367)	00	00	0			0	0 0	0 0	0	0 0		0 0		(343,937)	(3,022,589)
1		0						1		for Dep				4	ior Uef					for Dec						for Dar				for Der			for Der	for Der	•	ì	•
	2.43% 2.43% 1.92% 2.43%	2.43% 5.23%	8.06%	4.60%	2.90%	2.61%	3.00%		0.00%		%16.6	911%	2.36%	6.22%	6 22%	59.79%	8.92% En 2027	a/2//20	6.63%	/00F 00	20.76%	20.76%	5.43%	5.43%	5.43%	4.26%			5.22%				37,497,1				
	2.39% 2.39% 2.49% 2.57%	2.57% 6.86%	3.35%	3.06%	2.85% 3 37%	2.73%	3.00%		0.00%	9:00:0	2.12%	212%	5.00%	7.05%	0.00% 7.05%	8.92%	8.92%	0.00%	3.28%	0.00%	%62 C	2.79%	5.21%	5.21%	5.21%	10.94%	14.29%	14.29%	14.29%	0.00%	18.51%	15.85%	12.50%	0.00%			
		80 379.05 85 380.00			539 383.00			6/5	459	0	222	73,310 6 469	395	435	0 (17 597)	(363,973)	23,538	184,5/15 0	37,321	0	(117,605) 62 AR7	(1.371)	734,607	(10,013) 9,953	115,359	,642 D	,057	154,945	559,357 î	5 0	3,421,893	273,071	505,575			9.025.906	5,136
	4	1,750,080			2,791,639	~		112,228,579	28,459			***	1.1	583,435												6 1,160,642											86 145,305,136
	1.661.155 675,659 60,148 31,044	39,760 4 170,853	1,193,078	1,691,964	156,609	3,110	0	10,095,659	0	0	19,186	1 202	32,623	110,18	0 5 603	307,825	1,480	66,768 0	93,110		46,452		6			107,006			26,715		22,154		91,342			1,207,064	11,926,286
	39,831,667 8,618,209 1,442,340 168,827	1,730,200 39 559 257	2,527,504	6,843,967	2,713,334	2,148,899	2,511	108,519,908	28,459	0	109.629	134,945	1,166,083	603,410	(9/7 VG/	(507,588)	25,470	154,672 0	63,134		(133,021)		1-			1,107,139	205,672		545,999		3,410,816		459,904	50	•	8,594,342	140,853,287
	40,606,614 8,942,691 1,456,630 184,349	1,750,080	3,124,042	7,378,495	2,791,639	2,213,189	2,511	112,228,579	28,459	0	119,222	173,310	1,182,395	583,435	0	(122,973)	23,538	184,576	37,321	0	(117,605) c2 p87	(1,371)	734,607	(18,619)	115,359	1,160,642	0 208,057	154,945	559,357	00	3,421,893	273,071	505,575			9,025,906	145,305,136
	4	1,746,766	-			UCS.2474	2.511	111,610,467 11	28,459	0	117,623	166,916 c 7ca	0,179,676	586,764	0	(605'298)	23,860	179,592	41,623	D	(120,175) 50 0.40	(1,428)	729,444	(18,5.54) 9.765	113,946	1,151,725	0 207.659	153,594	557,130	0 0	3,420,046	269,192	497,963		•	8.953.978	144,563,161
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1	40.089.982 40 8.726.369 8 1.447.103 1 174,001	1,736,826 1	4			141.471 2.170.329 2		109,756,132 110	28,459	0	112,827	147,733	171.520	596,752	0	(13,430) (459,716)	24,826	164,640	54.530	0	(127,883)	40'/ 3C	713,953	(18.679) 9 203	109,707	,124,973	0 206.467	149,540	550,452	0 0	0 3.414.508	257,553	475,128	0 0	0	8,738,197	142,337,237 1
1	39,960,824 40.0 8,672,289 8,7 1,444,721 1,4 171,414	1,733,513 1,7				141,211 2 159 614 2		109,138,020 109,	28.459	0	111,228		3,500 .168.802		0	(19,97.3) (483,652)		159,656	U 58.832	0	130,452)	42,033 (1,656)	708,790	(18,694) a 015	3,013 108,295	,116,056	0 206.070	148,189	548,225	0 0	3.412.662	253,674	467,516	00	2	8,666,269	141,595,262 14
	39,831,667 39,9 8,618,209 8,6 1,442,340 1,4 168,827 1		7,52 102,504 2.6		¢V	140,951 1 2148.899 21		108,519,908 109,1	28.459	0	109,629		5,800 1 166 08.3 1.1			(20,448) (507,588) (154,672	0 63.134			38,654 (1.713)			0,882 106,882	~	0 205.672	146,838	545,999	0 0	0 3410816 3		459,904	0 0	>	8,594,342	
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_	1 39,702,509 3 8,564,128 5 1,439,958 3 166,240		5 39,378,803		Ń	2 140,692 a 2178.184	3	4 107,901,796	_			12	1								~					-				0		•		0 0	0		
WP Sched. B-3. Page 1 of 2 Witness:	39,573,351 8,510,048 1,437,576 163,653	1,723,573	39,188,348 2 328 657	6,665,791	2,687,232	140,432	2,121,403	107,283,684	28 A50		106,432	122,157	5,6t 1160.62	610,068		(21,398) (555,459)	26,113	144,704	0 71 739			30,576 (1.827)				1,089,304	0 778 NOC				10 FCT 707 F		444,680			8,450,487	139,369,338
242	39,444,193 8,455,968 1,435,194 161,066	1,720,260	39,997,894 2 2 2 2 2 2 2 4	6,576,703	2,674,182	140,172	2,511	106,665,572	28 450	0	104,833	115,762	5,567	613,397	0	(21,874) (579,395)	26,435	139,720	76 041	0	(140,729)	26,537	688,135	(18,755)	6,263 102.643	1,080,387	007 700	142,784		0	0 3 ADE 277	°,			0	8,378,560	138,627,363
	39,315,035 8,401,887 1,432,812 158,479	1,716,946	38,807,439	6,487,615	2,661,131	139,913	2,106,009	06,047,460	78 450	0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	103,234	109,368	5,467 1 1cc 200	616,726	0	(22,349)	26,757	134,736	575 UB	0	(143,299)	22,498	682,973	(18,770)	8,078 101.230	1,071,470	0	141,433	537,094	0	121 202 2	234,276	429,456	0	0	8,306.633	137,885,388
	39,185,877 8,347,807 1,430,431 1,55,893		38,616,984 (6,398,527	2,648,080	139,653	2,511	104,811,236 105,429,348 106,047,460 106,6	034.90	CC+'07	101,635	102,974	5,367	620,055	Ð	(22,824) (627,267)	610,75	129,752	0	0	(145,868)	18,459	608,778	(18,785)	7,890	1,062,553	0	140.081	534,868	0	0 404 EBE	230,396	421,845	0	0	8,234,706	137,143,413
	39,056,720 3 8,293,727 1,428,049 153,306			1,930,439 6.309,439	2,635,029	139,393	2,084,510 2,511	4,811,236 10		ACH'07	100,037	96,580	5,267	623,384	0	(23,299)	27,401	124,769	0	0	(148,437)	14,420 /2.054/	672,646	(18,800)	7,703	1,053,636	0	138.730	532,642	0	0	2,009,709	414,233	0	0	8,162,778	
icky Only	39,003,192 39 8,287,675 8 1,425,398 1,49,601			1,831,114 6,296,134			2,084,610 2,511	1,223,258 10	10	AC4'97	39,695	95,212	5,245	613,893	0	(23,857)	27,262	123,918	0 0	0,50	(148,972)	13,792	(567,691	(18,815)	7,523	1,030,735	0	261,102	526,547	0	0 000	223.307	408,793	0	0	8,035.268	35,643,502
5-00454 Div. 09 Kentu	38,949,826 39 8,281,637 8 1,422,747 1		(1)	6.282.869 6			2,084,610 2	103,636,840 104,223,258	5	40 4 ,82	99,353	93,844		604,348	0	(24,415) (258 080)	27,120	123,063	0	0 0	(149,509)	13,162 /9 325/	(562,737	(18,829)	7,343 oc co3	007,835	0	199,096	520,453	0	0	6/6'062'r	403,353	0	0	7,907,795	14,887,253 1
Case No. 2006-01445 workpaper B.3.1 Forecasted Div. 09 Kentucky Only	38,896,661 38,5 8,275,619 8,5 1,420,096 1,4			1,632,068 1. 6.269,655 6.		1	2,084,610 2, 2,511	103,052,459 103,	Ĩ	28,459	99.010	92,476		1,132,432 ¹ . 594.750		(24,973)	(aac'aaa) 26,975	122,206	0	8/8'4/ 0	_	12,531	(2,312) 657,783	(18.844)	7,163	984,935 1	0	197,000 134.676	514,358	0		3,243,435 216,889	397,912	0	0	7,780,394	134,133,222 134,887,253 135,643,502 136,401,439
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	er reterentuer vuosu 376.01 Mains - Steel 378.00 Maaus - Plastic 378.00 Meaus & Reg. Sta. Equipment General	nent - Criy care Tent - T.B.				ions	quipment rem.				SI	1	ant	Fremises	dup		-			quipment ent			ant	Communication Equipment - Mobile Radios	Communication Equip Fixed Radios	Communication Equipment		Other Tangible Property - Servers HW	Other Tancihte Property - Vetwork - H/W	3PU	Other Tang. Property · MF Hardware	Other Tang, Property - PC Hardware Other Tang, Property - PC Software	Other Tang. Property - Application Software	Other Tang. Property - Mainframe S/W	Other Tang. Property - Application Software		
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Indef term (56,4) (56	Other Primary Exponent Gray at 30 and 3 and	Improvement to leased Premises	5,322,926	5,366,815	5,410,844											-				_		7.4	13% 9.10%
International particular 3148 3168 3178 3168 3175 3168 3175 3168 3175 3168 3175 3168 3175 3168 3175 3168 3175 3168 3175 3168 3175 3168 3175 3261 3	Image: functione functione (style manual functione) 316 316 310 3	Office Furniture & Equipment	6.046.404	6.082.982	6,119,535				თ													4.8	19% 2.13%
Trunchenten 278:13 261:03 361:03 366:14 301:03 366:14 301:03 366:14 301:03 366:14 301:03 366:14 301:03 366:15 301:03 366:15 301:03 366:15 301:03 366:15 301:03 30	Transmitting Transmitent Transmitting Transmitting </td <td>Remittance Processing Equipment</td> <td>31,658</td> <td>31,868</td> <td>32,073</td> <td>32,274</td> <td>31,865</td> <td></td> <td>~</td> <td>30,638</td> <td>30,229</td> <td></td> <td></td> <td></td> <td>28,594</td> <td></td> <td>27,776</td> <td></td> <td></td> <td></td> <td></td> <td>11.3</td> <td>37% 11.37%</td>	Remittance Processing Equipment	31,658	31,868	32,073	32,274	31,865		~	30,638	30,229				28,594		27,776					11.3	37% 11.37%
Introjection Expension 2101 22.64 32.64 34.00 37.05 35.64 36.10 36.96 36.10 36.96 36.10 36.96 36.10 36.96 36.10 36.96 36.10 36.96 36.10 36.96 36.10 36.96 36.10<	Index 201 247 318 410 3418 313 513<	Office Machines	378,418	379.069	379.697	380,303	365,678		2	321.801												23	22% 2.22%
India India <th< td=""><td></td><td>Transportation Equipment</td><td>32.031</td><td>32.487</td><td>32.943</td><td>33,399</td><td>33.854</td><td></td><td>9</td><td>35.222</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td>28.9</td><td>96% 28.96%</td></th<>		Transportation Equipment	32.031	32.487	32.943	33,399	33.854		9	35.222											_	28.9	96% 28.96%
Indian 0 <td>India 0<td>Trucks</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>Ð</td><td></td><td>0</td><td>0.0</td><td>20%</td></td>	India 0 <td>Trucks</td> <td>0</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>Ð</td> <td></td> <td>0</td> <td>0.0</td> <td>20%</td>	Trucks	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	Ð		0	0.0	20%
Store Equipment E65 676 706 749 7451 7469 7461	Construction 66 60 63 66 63 63 64 64 64 66 103 1123 1133	Trailers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	30%
Tools: Short, Grange Equp. 1,13 2,123 2,33 3,13 2,133 Communication Equip-Telensteiner, Telensteiner,	Total charape Equation 133 3.22 8.20 7.36 5.79 5.10	Stores Equipment	666	660	653	645	506	368	229	6	(43)	(186)	(327)	(466)	(605)	(744)	(883)	(1,022)	(188)	_		10.0	10.00% 10.00%
0 0	0 0	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	5,198			10.0	0.00% 10.00%
0 0	0 0	³ ower Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	%00
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0 0	0 0	3ackhoes	0	0	0	0	0	0	0	0	0	Ð	0	0	0	0	0	0	0	0	0	0.0	%00
345.87 326.748 355.700 356.70 356.70 356.70 356.70 356.70 356.70 367.87 370.87 260.800 27.377 260.800 27.377 260.800 27.377 250.80 25.704 (196.142) 10 0	345.87 355.769 355.700 355.700 355.764 366.86 366.764 367.85 316.18 304.482 236.473 257.374 257.874 201.80 25.764 236.464 246.46 <	Velders	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	30%
615 0	10 0	Communication Equip.	345,897	352,498	359,099	365,700	356,164		Ξ												-	7.1	12% 8.45%
0 0	0 0	Communication Equipment - Mobile Radio	35 O	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	20%
0 0	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Communication Equip Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	D	0	0	0.0	960%
34,482 337,703 40,534 407,53 416,212 405,01 11,21 11,161 11,22 11,220 11,230 41,348 46,537 450,55 64,816 429,00 51,71 45,415 0 1 10,551 10,55 10,55 00,53 00,53 00,53 00,52 10,52 10,52 10,52 11,50 11,20 11,10 11,20 11,20 11,20 11,20 11,20 11,20 1	394,882 397,703 400,334 401,534 411,823 415,213 425,791 427,539 447,194 446,277 450,216 452,816 450,816 450,816 450,816 450,816 64,816 0 51,471 454,816 0 0 355 1 1,0555 1,0625 1,0023 1,0023 1,0023 1,0023 1,002 1,002 1,023 1,1240 1,1	Communication Equip Telemetering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	%00
Other Targible Property (0,56) 10,563 10,563 11,062 11,042 11,081 11,121 11,161 11,200 11,240 11,273 11,358 11,308 11,300 475 11,438 11,200 475 11,438 01 (317,481 2,282,332 2,467,374 2,372,482 2,372,482 2,372,482 2,372,482 2,372,482 2,372,482 2,372,482 2,372,482 2,372,482 178,344 77,744 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other Targible Properity 10,555 10,625 11,025 11,230 11,233 11,230	Miscellaneous Equipment	394,882	397,703	400,523	403,344	407,634		2	420,501											4,816 0	22	36% 8.15%
Other Tangble Property - Servers - WW 1,899,550 1,987,477 2,773,762 2,232,033 2,445,732 2,501,346 2,565,340 2,179,991 2,774,642 2,829,233 2,501,346 655,145 2,282,233 2,501,346 655,145 2,282,233 2,501,346 655,40 2,1750,45 1,510,147 1,514,14 1,510,147 1,510,	Other Tanglibe Property - Services - 100 13273 1373742 2.282,133 2.445,734 2.280,735 2.445,734 2.580,735 2.446,735 2.560,735 2.650,73 2.650,73 2.650,73 2.650,73 2.650,73 2.650,73 2.650,73 2.650,73 2.650,73 2.650,73 2.650,73 2.650,73 7.64,736,85 6.650,63 6.73,746 7.550,73 7.650,73 7.650,73 7.650,73 7.650,73 7.650,73 7.650,73 7.650,73 7.650,73 7.650,73 7.650,74 7.50,354 7.50,354 7.50,354 7.60,304 7.750,355 7.60,304 7.750,355 7.60,304 7.750,355 7.60,304 7.750,355 7.60,304 7.750,355 7.60,304 7.750,355 7.60,304 7.750,355 7.60,304 7.750,355 7.60,304 7.750,355 7.60,304 7.750,356 0.00 7.750,355 7.60,304 7.750,355 7.60,304 7.750,355 0.750,354 1.60,519 2.750,356 7.60,353 7.650,356 7.60,356 7.750,355 7.60,356 7.750,356 7.650,356 7.650,356	Other Tangible Property	10,561	10,695	10,829	10,963															1,438 0	15.1	75% 4.66%
Other Tangble Property - Network - WW 700,048 722737 745.7	Trangle Propert. Servers - SW 700,04 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,577 76,007 74,576 70,004 72,566 71,704 65,567 75,563 76,576 76,569 77,5704 0 74,576 Oher Tangule Fropert, CHU 1,337,717 1,432,701 1,555,747 1,555,47 1,555,47 1,550,461 1,550,461 1,650,703 1,550,54 1,650,703 1,550,761 1,550,461 1,550,461 1,650,703 1,550,761 1,550,461 1,550,461 1,650,703 1,517,361 1,550,461 1,650,762 2,561,612 2,75,553 1,530,554 1,653,763 1,520,543 1,550,541 1,533,543 1,563,541 1,533,543 1,563,541 1,533,541 1,533,543 1,563,551		1,899,650	1,987,407	2,079,805	2,173,479			2	~			~		~		CV3	~			9,293 0	14.2	29% 6.95%
Other Tanglule Property - No. 470.907 433.733 515.70 539.401 554.295 569.118 533.377 598.65.59 653.411 558.270 673.129 563.796 717,704 628.553 178,204 717,704 0 1 10 1 10 10 10 10 10 10 10 10 10 10	Other Targulle Property - Network - HW 470.507 438.373 516.370 538.317 588.435 61.371.25 65.370 671.324 65.350 717.204 0 175.704 177.204 0 175.704 0 175.704 0 175.704 0 175.704 0 175.704 0 175.704 0 175.704 0 175.704 0 175.704 0 175.704 0 155.753 175.704 0 155.753 165.773 165.773 175.754 175.704 165.753 17	Other Tangible Property - Servers - S/W	700,048	722,573	745,278	768,032	774,604		89												6,896 C	14.2	29% 4.00%
Other Tanglue Property - CPU 1,330,757 1,444,740 1,436,771 1,462,684 1,486,657 1,510,629 1,554,664 1,556,466 1,578,466 1,578,466 1,578,466 1,578,466 1,578,466 1,578,466 1,578,466 1,578,466 1,576,496 1,550,354 1,065,519 237,569 1,550,354 1,000 - 1000 - 1100,140 1,320,179 1,310,171,310 1,320,350 1,357,359 1,350,179 1,310,271 1,510,112 1,510,121 1,510,121 1,510,121 1,510,121 1,510,121 1,510,121 1,510,121 1,510,121 1,510,121 1,510,121 1,510,121 1,510,111 1,510,111 1,510,111 1,510,111 1,510,112 1,510 1,520 1,5	Other Tanglible Property - CPU 1.320,577 1,447,40 1,482,687 1,500,597 1,500,577 1,447,40 1,500,534 1,500,534 1,500,534 1,500,534 1,500,534 1,500,534 1,000,519 26,563,64 1,570,334 1,500,534 1,500,534 1,000,519 26,477 1,111 1,530,445 1,500,534 1,500,534 1,000,519 0 1,570,535 1,500,534 1,500,534 0 0 26,553,535 1,500,539 1,500,536 0 0 1,570,535 1,500,534 1,500,534 1,500,534 0 0 1,570,536 0 1,570,536 0 1,570,536 1,610,74 1,710,537 1,520,535 2,235,536 2,234,546 1,710,637 1,713,56 1,770,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,562 2,244,763 2,244,262 2,244,262 2,244,263 2,244		470,907	493,738	516,570	539,401	554,259		-												7,704 0	14.2	29% 9.30%
Other Tangble Property - M-Hardware 1.352,135 1.367,269 1.326,263 1.337,637 1,413,072 1,423,360 1,443,540 1,453,641 1,519,711 1,514,941 1,519,141 1,514,941 1,510,148 2441 1,510,148 2441 1,510,148 24547 1,519,141 1,514,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,141 1,514,141 1,512,143,141 1,514,141 1,512,143,141 1,514,	Other Targule Property - Mit Hardwere 1,352,135 1,382,803 1,397,857 1,413072 1,483,50 1,445,40 1,483,243 1,563,171 1,515,411 1,515,411 1,516,514 1,500,548 1,480,243 163,614 0 0 10 1575 163 163 163 163 163 163 163 163 163 163	Other Tangible Property - CPU	1,390,767	1,414,740	1,438,712	1,462,684			N	Ċ	-	-		-	-						0,354 0	592	26.26% 26.26%
Other Tanglube Property - PC Hardwale 2,177,373 2,228,068 2,279,740 2,329,761 2,320,220 2,301,728 2,291,71 2,282,2665 2,2655 2,665 2,294,165 2,234,465 2,234,465 2,234,465 2,234,651 2,255,440 2,215,629 (572,769) (572,770) (572,769) (572,770) (572,769) (572,770) (572,	Other Targule Property - PC Hardwale 2,177,373 2,228,063 2,279,740 2,329,761 2,320,259 2,301,728 2,201,128 2,201,228 2,201,614 1,170,302 1,161,520 1,122,605 4,56,514 2,215,629 4,516 2,215,629 (572,769) 16,5374 0,016,547 1,057,229 1,105,709 1,173,391 1,137,319 1,137,	Other Tangible Property - MF Hardware	1,352,135	1,367,369	1,382,603	1,397,837			9			Ċ									0,648 0	15.1	15.76% 15.76%
Other Tang, Property - P.C. Software 1,067/221 1,067/203 1,117,3391 1,128,079 1,138,768 1,149,456 1,160,144 1,170,622 1,191,2208 1,202,4957 1,234,561 1,213,505 1,224,73 1,234,561 1,170,882 1,234,961 (4,124) 1 1 0 0ther Tang, Property - Application Software 16,132,011 19,423,335 19,749,181 20,2055,515 2,169,547 1,515,516 2,479,545 2,579,529 25,455,561 1,515,550 (155,565) (155,565) (155,565) (155,565) 2,479,547 24,722,938 25,156 2,495,540 2,545,556 2,479,546 2,447,546 2,447,546 2,447,546 2,447,546 2,447,546 2,447,546 2,447,546 2,447,546 2,447,546 2,447,546 2	Other Targ, Property - P.C. Software 1,046,021 1,065,221 1,066,697 1,105,703 1,117,391 1,128,079 1,105,079 1,128,079 1,105,079 1,128,079 1,105,079 1,128,079 1,105,079 1,100,070 1,100,070 1,100,070 1,100,070 1,100,070	Other Tangible Property - PC Hardware	2,177,373	2,228,083	2,279,740	2,329,761																16.	16.83% 14.86%
Other Frag, Property - Application Software 18,12,0118 19,433,335 19,749,813 20,202,824 20,655,856 21,108,447 21,551,859 22,467,881 22,520,883 23,3733,904 23,825,9927 24,729,308 25,165,950 (165,566) (165,566) (165,566) (165,566) (165,567) (165,566) (165,567) (165,577) (165,57	Other Frage, Property - Applications Octivate 183(1,300) 19,120,116 19,420,3133 19,749,513 20,202,828 20,555,503 21,005,847 21,561,6159 22,47,861 22,3202,696 23,373,304 23,383,596 24,729,272 24,722,208 25,165,590 21,65,560 (165,566) 8,22% Other Frage, Property - Applications Strug - 3,405,704 3,425,708 3,594,090 3,641,344 3,558,563 3,594,090 3,641,344 3,558,569 3,546,559 22,457,861 5,601,822 25,165,590 (165,566) 8,22% Other Frage, Property - Applications Strug - 3,405,704 3,425,708 3,594,090 3,641,344 3,558,563 3,594,090 3,641,344 3,558,563 3,554,559 23,473,500 3,575,14 3,528,599 23,405,999 3,577,512 3,545,559 23,405,999 3,577,512 3,558,599 3,577,512 3,558,599 3,577,520 3,597,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,558,599 3,577,512 3,598,599 5,598,599 5,598,599 5,598,599 3,577,512 3,598,599 3,577,512 3,598,599 5,598,599 5,598 5,599 5,598,599 5,598 5,599 5,598,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,598 5,598 5,598 5,599 5,598 5,599 5,598 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599 5,598 5,599	Other Tang. Property - P.C. Software	1,048,021	1,067,221	1,086,897	1,106,703																	73% 9.02%
Determing Property Manhame SW 3,226,239 3,009568 3,545,674 3,422,228 3,465,585 3,564,190 3,541,544 3,5685 3,705 3,807,5614 3,972,122 3,589,598 3,3772,122 3,515 5,515 3,	Other Tang, Property Manname SW 3, 3, 25, 2399 3, 3375 16 3, 452, 23546, 1636 3, 5394, 050 3, 641, 344 3, 568, 569 3, 736, 1652 3, 546, 163 3, 735, 1652 3, 546, 163 3, 735, 165 1, 755, 165 1, 755, 1	Other Tano Property - Application Softwa	Ċ	19.120.118	19.433.935							ru											8.22% 11.11%
	Other Tang, Property - Gen Startup Costs 0	Other Tang, Property - Mainframe S/W		3.309.958	3.357.516							_											16% 22.16%
		Other Tano, Property - Gen Startup Costs		0	0	0			0														

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	WP Sched, B-3.1		workpaper B-3.1 Forecasted Div. 12 Customer Service
	Page 2 of 2 Witness:		
Test Yr End Anr-AR Mar-AR Anr-AR Mav-AR Jrin-AR	Oct-07 Nov-07 Dec-07 Jan-08	Sen-07 Aisn-07 Sen-07	0-veW
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1,599,465 1,622,353 1,645,241 1,668,129 1,6	1,530,802 1,553,690 1,5	1,439,251 1,462,139 1,4	1,416,364
11,974 12,074 12,173 12,273 12,372 12,472	11,676 11,775 11,875 11,9	77 11,377 11,477 11,576	11,277
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3,244 9,773,647 9,944,051 10,114,455 10,284,858 10,455,262	9,092,033 9,252,436 9,432,840 9,603,244	18 8,580,822 8.751,226 8,921,629	8,410,418
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441 454 467 480 493	415 428	50 363 376 389	350
237,471 238,304 239,138 239	234,970 235,803	231,635 232,469 233	227,984 230,802
4,739 8,862,951 8,921,164 8,979,376 9,037,588 9,095,801	8,688,314	52 8,455,465 8,513,677 8,571,889	8,277,903 8,397,252
7,177 6,820,049 6,842,922 6,865,794 6,888,667 6,911,539	6,728,559 6,751,432 6,774,304 6,797,177	6,659,942 6	6,637,069
267,994 271,558 275,121 278,684 282,248 285,811	257,304 260,868 264,431 267,9	51 246,614 250,178 253,741	237,576 243,051
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1,619,971 1,657,423 1,694,874	1,470,167 1,507,618	1,357,813	1,269,478 1,320,362
1,629,510 1,650,964 1,672,417 1,693,870	1,543,697 1,565,151 1,586,604	1,479,337 1,500,791	1,415,715 1,457,884
42,698,102 43,387,991 44,077,879 44,767,768 4	39,938,548 40,628,437 41,318,325 4	37,868,883 38,558,771 39,248,660	36,668,087 37,178,994
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6,857 17,843,697 18,150,537 18,457,377 18,764,217 19,071,058	16,616,336 16,923,176 17,230,016 17,536,857	15,695,815 16,002,655 16,309,496	15,228,120 15,389,975

1 1	Data:Base PeriodX_F Type of Filmg: _X Original Workpaper Reference Mo[S]):	orecasted Period	Western Kentucky Gas Company Computation of 13 Month Average Reasone Balances workpaper B.3.1 Forecasted Div. 91 Admin. Office	Western Kentucky Gas Company Ion of 13 Month Average Reserve er B-3.1 Forecasted Div. 91 Admi	s Company ge Reserve B iv. 91 Admin.	lalances Office				Art Wr	WP Sched, B-3.1 Page 2 of 2 Witness:												
Name Name <th< th=""><th>1 1</th><th>Account Title</th><th>Mar-07 \$</th><th>Apr-07 \$</th><th>May-07 \$</th><th>Jun-07 S</th><th>Jul-07 \$</th><th>Aug-07 \$</th><th>Sep-07 \$</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>1 1</th><th>1 1</th><th></th><th>eserve alance un-08 ojected</th><th>Retirements</th><th>Current Depr. Rates</th></th<>	1 1	Account Title	Mar-07 \$	Apr-07 \$	May-07 \$	Jun-07 S	Jul-07 \$	Aug-07 \$	Sep-07 \$									1 1	1 1		eserve alance un-08 ojected	Retirements	Current Depr. Rates
International 0 0	301.00 302.00 302.00	Intançirle Plant Organization Franchises & Consents Misc Intangible Plant	000					000	000	000	000	000	000	000	000	000	000	000	000	000	000	000	0.00% 200000 200%
1 1		Total Intangible Plant	o						0	0	ō	0	0	0	0	o	0	o	o	0	0	0	
Multiculation 0 <	376.01	Distribution Plant Mains -Steet	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.61%
The contract of the cont		Total Distribution Plant	0						0	0	0	0	0	٥	0	0	0	0	0	0	0	0	
C01 Description Up 1 Column 1 C		General Plant Land	0						0	0	0	0	0	0	0	0	0	0	0		0	0	0:00%
000000000000000000000000000000000000		Struc - Frame Grp Structures & Improvements	19,513 0						21,773 0	22,149 0	22,526 0	22,902 0	23,279 0	23,656 0	24,032 0	24,409 0	24,786 0	25,152 0	22,902		25,162 0	o 0	2.52%
00000 000000 000000 000000 000000 000000 000000 000000 0000000 0000000 0000000 00000000 0000000000 000000000000000000000000000000000000		Improvements Air Conditionan Environment	0 5 016					0 2	0 5 080	0 6 001	0 6.013	0 6.026	0 6.038	0 6 050	0 6 062	0 6.074	0 6 086	0 6 0 9 8	0 6 026	0 145	0 6.098	0 0	0.00%
1000 Image fragment 13.02 13.08		An Containoning Equiprises Improvement to feased Premises	50,064						50,553	50,634					51,042				50,798		51,287	. 0	2.52%
1000 0000 <th< td=""><td></td><td>Office Furniture & Equipment Remittance Procession Fruitment</td><td>1,324,022 0</td><td></td><td>1,336,18</td><td></td><td>1,347,9(</td><td></td><td>1,359,190</td><td>1,364,834 0</td><td></td><td></td><td></td><td></td><td>1,393,054 0</td><td></td><td></td><td></td><td>1,376,122 0</td><td></td><td>409,985 0</td><td>(5,085) 0</td><td>5.69% 0.00%</td></th<>		Office Furniture & Equipment Remittance Procession Fruitment	1,324,022 0		1,336,18		1,347,9(1,359,190	1,364,834 0					1,393,054 0				1,376,122 0		409,985 0	(5,085) 0	5.69% 0.00%
2000 Indiantical Support 10.1 10.0 </td <td></td> <td>Office Machines</td> <td>26,827</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>26,279</td> <td>25,931</td> <td>25,582</td> <td>25,234</td> <td>24,886</td> <td>24,538</td> <td>24,189</td> <td>23,841</td> <td>23,493</td> <td>23,144</td> <td>25,234</td> <td></td> <td>23,144</td> <td>(6,006)</td> <td>5.69%</td>		Office Machines	26,827						26,279	25,931	25,582	25,234	24,886	24,538	24,189	23,841	23,493	23,144	25,234		23,144	(6,006)	5.69%
7010 7010 70 <th< td=""><td></td><td>Transportation Equipment Trucks</td><td>(2,148) 0</td><td></td><td></td><td></td><td></td><td></td><td>(6,696) 0</td><td>(8,212) 0</td><td>(9,728) 0</td><td>(11,244) 0</td><td>(12,/59) 0</td><td>(14,2/5) 0</td><td>(15,/91) 0</td><td>(/0£'/l)</td><td>(18,823) 0</td><td>(655°nZ)</td><td>(11,244) 0</td><td></td><td>(555,US) 0</td><td>(161,81)</td><td>0.00%</td></th<>		Transportation Equipment Trucks	(2,148) 0						(6,696) 0	(8,212) 0	(9,728) 0	(11,244) 0	(12,/59) 0	(14,2/5) 0	(15,/91) 0	(/0£'/l)	(18,823) 0	(655°nZ)	(11,244) 0		(555,US) 0	(161,81)	0.00%
3000 Total Shop, Aliage Equa, 2000 7,48 7,480 7,481 7,411 7,411		Trailers	0 .00						0	0	0	0	0	0	0	0	0	0	0 003 0	0	0	0 0	0.00%
6000 Prine Tage 617 7.35 913 9200 0.016 0.026 <th0.< td=""><td></td><td>Stores Equipment Tools, Shop, & Garage Equip.</td><td>24,239</td><td></td><td></td><td></td><td></td><td></td><td>8,317 25,748</td><td>6,361 25,838</td><td>8,444 25,927</td><td>8,208 26,017</td><td>26,107</td><td>a,ooo 26,197</td><td>0,033 26,287</td><td>8,76 26,376</td><td>0,821 26,466</td><td>8,031 26,556</td><td>0,306 26,017</td><td>4,888</td><td>8,031 26,556</td><td>(3,811)</td><td>4.02%</td></th0.<>		Stores Equipment Tools, Shop, & Garage Equip.	24,239						8,317 25,748	6,361 25,838	8,444 25,927	8,208 26,017	26,107	a,ooo 26,197	0,033 26,287	8,76 26,376	0,821 26,466	8,031 26,556	0,306 26,017	4,888	8,031 26,556	(3,811)	4.02%
0000 00000 0<		Power Operated Equipment	9,362	9,44			9'61		9,834 0	9,913 n	9,992 0	10,070 0	10,149 0	10,228	10,306	10,385 0	10,464 D	10,542 0	10,070 0	944	10,542 0	0 0	11.11% 0.00%
3010 Winding 0		Dilcrets Backhoes	00							0	00	00	, o	0	0	00	0	0		00) O	0	0.00%
37.01 Ommunication Equation Terms Terms<		Welders	0		2007				0	0	0 122 ETO	0 135 AEO	0	0	0	0 517 C 11	0	0	0 136.460		0	0 0	%00.0 4 49%
377.02 Communication Equip. Frace Ratios 0		Communication Equipment - Mobile Radic							0	0	0	0	0	0	0	0	0	0	0		0	00	0.00%
30.10 Manualization protein retinement 14, bit 11, rit 10, rit 11, rit 10, rit 11, rit		Communication Equip Fixed Radios							00	00	00	00	0 0	00	00	00	00	00	00	00	00	0 0	7,00,0
3900 Other Tangible Properiv 60,116 61,334 62,352 63,710 61,361 61,361 61,361 61,361 61,361 61,361 61,361 71,772 73,512 73,512 73,512 73,512 73,713 73,935 76,446 77,772 76,313 71,772 70,335 76,446 77,772 76,336 76,177 73,356 76,446 77,772 76,336 76,177 73,356 76,447 77,772 76,337 76,177 73,356 76,447 77,772 76,337 76,177 73,356 76,417 77,772 76,337 76,177 73,356 76,471 77,772 76,373 76,477 77,772 76,373 76,477 77,772 76,373 76,477 77,772 76,373 76,477 77,772 76,373 76,477 77,772 76,373 76,477 76,373 76,477 77,772 76,333 76,477 76,373 76,477 76,333 76,477 76,333 76,477 76,333 76,477 76,363 76,477		communication Equip Leiemeterrig Miscellaneous Equipment	U 144.671		150.76				u 162.959	0 166,007	0 169,055	172,103	175,151	178,199	181,247	0	187,342	190,390	172,103		190,390		4.40%
3901 Other Tanglib Froperiv - Serves - WW 64,301 65,746 65,741 65,608 57,461 67,171 77,702 7024 77,702 77,280 75,441 77,702 72,851 10,241 77,702 77,702 70,241 77,702 70,241 77,702 71,702 70,241 77,702 71,702 70,241 77,702 70,241 77,702 70,241 77,702 70,241 77,702 70,241 77,702 70,241 77,702 70,241 77,702 70,241 77,702 70,241 77,702 70,241 71,702 70,241 71,772 70,241 71,772 70,241 71,702 70,241 71,702 70,241 71,772 70,241 71,772 70,241 71,772 70,241 71,772 70,241 71,772 70,241 71,772 70,241 71,772 70,241 70,241 71,772 70,241 70,241 71,772 70,241 71,772 70,241 70,241 71,772 70,241 70,241 70,241 70,241 70,241 70,241 70,241 70,241 70,241 70,241 70,241 70,441 <td></td> <td>Other Tangible Property</td> <td>60,116</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>68,641</td> <td>69,858</td> <td>71,076</td> <td>72,294</td> <td>73,512</td> <td>74,729</td> <td>75,947</td> <td>77,165</td> <td>78,383</td> <td>71,076</td> <td></td> <td>78,383</td> <td>0</td> <td>18.98%</td>		Other Tangible Property	60,116							68,641	69,858	71,076	72,294	73,512	74,729	75,947	77,165	78,383	71,076		78,383	0	18.98%
333.02 Other Tanglie Property - Tentes - OW 14,703 14,703 14,704 14,713 14,713 14,713 14,713 14,713 14,713 14,713 14,714 14,713 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 14,714 10 10,141 10,141 10,141 10,141 10,141		Other Tangible Property - Servers - HW							70,021	70,875	71,728 13.488	72,581 13 585	73,435 13 685	74,288	75,141	75,995 13 080	76,848 14 079	77,702	72,581 13 586	10,241 1 182	77,702 14 177	0 0	14.29%
393.04 Other Tangble Property. CPU 0		Other Tanoible Property - Servels - SW Other Tanoible Property - Network - HW	2							229,862	232,701	235,540	238,379	241,219	244,058	246,897	249,736	252,576	235,540		252,576	. 0	14.29%
399.05 Other Tanghile Property - Mi Hardware 0<		Other Tangible Property - CPU								0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
393.00 Other Tang, Property - To Instance 0.000		Other Tangible Property - MF Hardware								0 761 678	0 775 003	0 708.427	0 821 852	0 845 277	0 868 702	0 842 127	0 915 552	0 938 977	0 708 427		0 938 977		0.00%
399.08 Other Tang. Property - Application Software 1,923,180 1,947,422 1,959,543 1,971,794 1,986,297 2,006,548 2,023,750 2,045,302 2,057,553 2,069,804 2,085,050 2,105,558 2,033,050 147,015 2,105,558 0 0 390.09 Other Tang. Property - MF Software 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Other Tang. Property - P.C. Software								127,715	129,269		132,375	133,928	135,482	137,035	138,588	140,141	130,822		140,141	0	18.98%
393.09 Other Tang, Property - Mi Soltware 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Other Tang, Property - Application Softwa	*~				-	-		2,008,548	2,020,799		2,045,302	2,057,553	2,069,804		2,094,307 î	2,106,558 2	2,033,050 î		,106,558 ,	0 0	18.98%
4,706,493 4,760,245 4,813,992 4,867,735 4,919,282 4,970,850 5,022,407 5,073,565 5,125,522 5,177,079 5,286,37 5,280,194 5,331,752 5,383,309 5,434,867 5,486,424 5,177,079 651,782 5,486,424		Other Tang. Property - MF Software Other Tano. Property - Slart Up Costs	0 0						00	- 0	00	00	00			00				0 0	0 0	0 0	%00.0 0.00%
	30 31		4,706,493						5,022,407	5,073,965	5,125,522	5,177,079	5,228,637	5,280,194	5,331,752	5,383,309		5,486,424	5,177,079		,486,424	(33,093)	

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

					Propo	sed	Curr	ent
Line	Acct.		Total Company Adju 13 Month		12 Month	Annual Accrual	12 Month	Annual Accrua
No.	No.	Account Titles	Investment	Reserve	Expense	Rate	Expense	Rate
(A)	(B)	(C)	(D)	(E)	(F)	(G)	<u>(H)</u>	(I)
1		Intangible Plant				See Note		See Not
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		Natural Gas Production Plant						
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		Storage Plant						
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. Structues	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 37	356.00	Purification Equipment	243,119	248,386	0	_	0	
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 & Accual Rates by Account Forecasted Period ended June 30, 2008

					Propo	sed	Curr	ent
Line	Acct		Total Company Adju 13 Month		12 Month	Annual Accrual	12 Month	Annual Accrual
No.	No.	Account Titles	Investment	Reserve	Expense	Rate	Expense	Rate
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(i)
		Transmission Plant				See Note		See Note
1	365.10	Land	26,970	16	0	See Note	0	See Note
2	365.20	Rights of Way	838,245	342,444	13,672		7,374	
2	366.02	Structures & Improvements	214,065	342,444 17,431	4,338		2,941	
3 4	366.02	Other Structures	69,172	63,126	1,402		2,541	
4 5	367.00	Mains - Cathodic Protection	406,111	338,041	7,402		5,098	
5 6	367.00	Mains - Steel	23,217,765	15,630,914	424,577		291,467	
0 7	369.00		23,217,705		424,577		4,189	
		Meas. & Reg. Equipment		60,681	43,425			
8 9	369.01	Meas. & Reg. Equipment	2,968,370	1,961,721	40,420		66,899	
9 10		Total Transmission Plant	27,926,553	18,414,372	497,559		378,918	•
10		Total Transmission Fidin	27,920,000	10,414,372	497,009		370,910	
12		Distribution Plant						
12	374.00	Land & Land Rights	98,315	57,145	0		0	
14	374.00	Land	51,571	37,145 0	0		0	
15	374.02	Land Rights	244,565	26,362	4,496		4,061	
16	374.02	Land Other	2,784	20,002	-,-30 0		4,001	
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	375.02	Improvements	4,005	51,331	0		000	
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	00,000		02,101	
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	4,520,403	2,511	127,037		102,341	
34	000.00	which reports on observer	v	2,011	v		U	
35		Total Distribution Plant	255,765,430	108,519,908	9,939,858		9,951,959	

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

					Propo	osed	Curr	ent
			Total Company Adju	usted Jurisdiction		Annual		Annua
Line	Acct.		13 Monti	n Avg.	12 Month	Accrual	12 Month	Accrua
No.	No.	Account Titles	Investment	Reserve	Expense	Rate	Expense	Rate
(A)	<u>(B)</u>	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		General Plant *				See Note		See Not
2	389.00	Land & Land Rights	71,393	28,459	0	000 11010	0	0001100
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	2,430,240	1,551	00,002		0	
10	391.02	Office Machines	119,984	4,045	6,500		7,279	
11	392.00	Transportation Equipment	509,135	(509,844)	304,276		45,395	
12	392.00	Trucks	16,597	25,470	004,270		45,555	
13	392.01	Trailers	111,671	154,672	0		0	
13	392.02	Stores Equipment	3,856		278		278	
				3,119				
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	30,993,244	18,043,519	2,500,016		2,705,767	
38			**************************************				·····, <u>···</u> ·····	
39		Total Plant	322,898,092	150,302,465	13,032,342		13,109,989	

* 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

_			DIVISIO	DN 09	Annual			Annual		
ine	Acct.		13 Mont		Accrual	Reserve	12 Month		Reserve	12 Month
No.	No.	Account Titles	Investment	Reserve	Rate Proposed	Computation	Expense 98.85%	Rate Current	Computation	Expense 98.85%
(A)	<u>(B)</u>	(C)	(D)	(E)	(F)	(G)	<u>(H)</u>	(I)	(J)	<u>(K)</u>
1		Intangible Plant								
2	301.00	Organization	8,330		0.00%	0	0	0.00%	0	(
3	302.00	Franchises & Consents	119,853	119,853		0	0	0.00%	0	(
4	303.00	Misc. Intangible Plant	0	0	0.00%	0	0	0.00%	0	(
5										
6		Total Intangible Plant	128,182	128,182		0	0		0	(
7										
8		Natural Gas Production Plant								
9	325.20	Producing Leaseholds	2,353		5.89%	139	137	0.00%	0	(
10	325.40	Rights of Ways	83,422		2.29%	1,910	1,888	0.00%	0	(
11	331.00	Production Gas Wells Equipment	3,492	•	0.00%	0	0	0.00%	0	C
12	332.01	Field Lines	47,163	47,163		0	0	0.00%	0	C
13	332.02	Tributary Lines	528,218	529,956		0	0	0.00%	0	C
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469		0	0	0.00%	0	C
15	336.00	Purification Equipment	44,369	1,167	5 26%	2,334	2,307	0.00%	0	C
16										
17		Total Natural Gas Production Plant	907,486	781,271		4,383	4,332		0	C
18										
19		Storage Plant								
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	C
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. Structues	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
8	352.02	Well Equipment	531,954	583,481	2.71%	0	0	2.71%	0	0
9ئہ	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	C
34	354.00	Compressor Station Equipment	546,780	481,599		3,281	3,243	1.51%	8,256	8,161
35	355.00	Meas & Reg. Equipment	288,851	290,474		0	0	2.06%	0	0
36	356.00	Purification Equipment	243,119	248,386		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

			DIVIS	ON 09	Annual			Annual		
ine	Acct.		13 Mor	nth Avg.	Accrual	Reserve	12 Month	Accrual	Reserve	12 Month
No.	No.	Account Titles	Investment	Reserve	Rate Propose	Computation d	Expense 98.85%	Rate Current	Computation	Expense 98.85%
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
		Transmission Plant				_				
1	365.10	Land	26,970		0.00%	0	0	0.00%	0	(
2	365.20	Rights of Way	838,245	342,444		13,831	13,672	0.89%	7,460	7,374
3	366.02	Structures & Improvements	214,065		2.05%	4,388	4,338	1.39%	2,976	2,941
4	366.03	Other Structues	69,172		2.05%	1,418	1,402	1.39%	961	950
5	367.00	Mains - Cathodic Protection	406,111	338,041		7,513	7,426	1.27%	5,158	5,098
6	367.01	Mains - Steel	23,217,765	15,630,914		429,529	424,577	1.27%	294,866	291,467
7	369.00	Meas. & Reg. Equipment	185,854		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			07.000 640		-		107 550			070.040
10		Total Transmission Plant	27,926,553	18,414,372		503,362	497,559		383,337	378,918
11		Dist H., Rev Dise								
12		Distribution Plant					_			
13	374.00	Land & Land Rights	98,315	57,145		0	0	0.00%	0	0
14	374.01	Land	51,571		0.00%	0	0	0.00%	0	0
15	374.02	Land Rights	244,565	26,362		4,549	4,496	1.68%	4,109	4,061
16	374.03	Land Other	2,784		0.00%	0	0	0.00%	0	C
17	375.00	Structures & Improvements	312,033	34,273		9,923	9,808	1.95%	6,085	6,015
18	375.01	Structures & Improvements T.B.	105,699	82,079		3,361	3,322	1.95%	2,061	2,037
19	375.02	Land Rights	46,591	38,826		1,482	1,465	1.95%	909	898
20	375.03	Improvements	4,005	51,331		0	0	1.95%	0	C
21	376.00	Mains Cathodic Protection	10,874,159	2,492,227		264,242	261,196	2.39%	259,892	256,897
22	376.01	Mains - Steel	68,360,296	39,831,667		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		675,659	667,871	2.39%	664,537	656,877
24	378.00	Meas. & Reg. Sta. Equipment General	3,132,686	1,442,340		60,148	59,454	2.49%	78,004	77,105
25	379.00	Meas. & Reg. Sta. Equipment - City Gate	1,277,515	168,827		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		0	0	2.57%	0	0
7	380.00	Services	79,748,813	39,569,257		4,170,863	4,122,785	6 86%	5,470,769	5,407,707
<i>_</i> :8	381.00	Meters	14,802,451	2,527,504		1,193,078	1,179,325	3.35%	495,882	490,166
29	382.00	Meter Installations	36,781,828	6,843,967		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		156,609	154,804	2.85%	153,909	152,135
31	384.00	House Reg. Installations	154,276	140,951		3,116	3,080	3.37%	5,199	5,139
32	385.00	Ind. Meas. & Reg. Sta. Equipment	4,926,403	2,148,899		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. 09 KY Only Forecast Period Ending 6-30-2008

			DIVISION 09 Annual					Annual			
Line	Acct.		13 Mor	nth Avg.	Accrual	Reserve	12 Month	Accrual	Reserve	12 Month	
No.	No.	Account Tilles	Investment	Reserve	Rate	Computation	Expense	Rate	Computation	Expense	
					Proposed	i	98.85%	Current		98.85%	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	<u>(H)</u>	(1)	(J)	(K)	
		General Plant									
1	389.00	Land & Land Rights	71,393	28.459	0.00%	0	0	0.00%	0	0	
2	390.01	Structures Frame	0	0		0	0	0.00%	0	0	
3	390.02	Structures & Improvements	193,598	109,629	9.91%	19,186	18,964	2.12%	4,104	4,057	
4	390.03	Improvements	774,269	134,945		76,730	75,846	2.12%	16,414	16,225	
5	390.04	Air Conditioning Equipment	12,129		9.91%	1,202	1,188	2.12%	257	254	
6	390.09	Improvement to Leased Premises	1,382,343	1,166,083		32,623	32,247	5.00%	69,117	68,320	
7	391.00	Office Furniture & Equipment	1,560,722	603,410		97,077	95,958	7.05%	110,031	108,763	
8	391.02	Remittance Processing Equip	0	0		0	0	0.00%	0	0	
9	391.03	Office Machines	94,911	(20,448)	6.22%	5,903	5,835	7.05%	6,691	6,614	
10	392.00	Transportation Equipment	514,843	(507,588)		307,825	304,276	8.92%	45,924	45,395	
11	392.01	Trucks	16,597	25,470		0	0	8.92%	0	0	
12	392.02	Trailers	111,671	154,672		0	0	8.92%	0	0	
13	393.00	Stores Equipment	0	0		0	0	0.00%	0	0	
14	394.00	Tools, Shop & Garage Equip	1,404,373	63,134	6.63%	93,110	92,037	3.28%	46,063	45,532	
15	396.00	Power Operated Equipment	0	0		0	0	0.00%	0	0	
16	396.03	Ditchers	223,756	(133,021)	20,76%	46,452	45,916	2,79%	6,243	6,171	
17	396.04	Backhoes	267,602		20.76%	55,554	54,914	2.79%	7,466	7,380	
18	396.05	Welders	33,959		20.76%	7,050	6,969	2.79%	947	937	
19	397.00	Communication Equipment	1,141,094	703,626		61,961	61,247	5.21%	59,451	58,766	
20	397.01	Communication Equip Mobile Radios	3,338	(18,709)		181	179	5.21%	174	172	
21	397.02	Communication Equip Fixed Radios	41,432		5.43%	2,250	2,224	5.21%	2,159	2,134	
22	397.05	Communication Equip Telemetering	312,236	106.882		16,954	16,759	5.21%	16,267	16,080	
23	398.00	Miscellaneous Equipment	2,511,890	1,107,139		107,006	105,773	10.94%	274,801	271,633	
24	399.00	Other Tangible Property	0	0		0	0	0.00%	0	. 0	
25	399.01	Other Tangible Property - Servers - H/W	175,990	205,672	2.71%	0	0	14 29%	0	0	
26	399.02	Other Tangible Property - Servers - S/W	113,473	146,838		0	0	14.29%	0	0	
	399.03	Olher Tangible Property - Network - H/W	511,781	545,999		0	0	14.29%	0	0	
.5	399.04	Other Tangible Property - CPU	. 0	0		0	0	0.00%	0	0	
29	399.05	Other Tangible Property - MF Hardware	0	0		0	0	0.00%	0	0	
30	399.06	Other Tangible Property - PC Hardware	3,631,797	3,410,816	0.61%	22,154	21,899	18.51%	672,246	664,497	
31	399.07	Olher Tang. Property - PC Software	242,979	249,794		0	0	15.85%	0	0	
32	399.08	Other Tang. Property - Application Software	522,254	459,904		91,342	90.289	12.50%	65,282	64,529	
33	399.09	Other Tangible Property - Mainframe - S/W	0		0.00%	0	0	0.00%	0	0	
34 35	399.24	Other Tang. Property - General Startup Costs			0.00%	0	0	0.00%	0	0	
36		Total General Plant	15,870,429	8,594,342		1,044,561	1,032,520		1,403,638	1,387,458	
37 38		Total Plant	307,299,074	140,853,287		11,699,710	11,564,847		11,929,188	11,791,680	

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

			DIVISION 02 Annual					Annual		
Line	Acct.		13 Mon			Reserve	12 Month	Accrual	Reserve	12 Month
No.	No.	Account Titles	Investment	Reserve	Rate Proposed		Expense 99.92%	Rate Current	Computation	Expense 99.92%
(A)	<u>(B)</u>	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		General Plant								
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		11.37%	0	0	11.37%		0
9	391.03	Office Machines	255,134	292,550		0	0	2.22%	0	0
10	392.00	Transportation Equipment	18,885		28.96%	0	0	28.96%	0	0
11	392.01	Trucks	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)		10.00%	0	0	10.00%	0	0
14	394.00	Tools, Shop & Garage Equip	1,343	• •	10.00%	0	Ō	10.00%	0	0
15	396.00	Power Operated Equipment	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		0.00%	0	0	0.00%	0	0
18	396.05	Welders	0		0.00%	0	0	0.00%	0	0
19	397.00	Communication Equipment	990,598	308,482		83,705	83.635	7,12%	70,531	70.471
20	397.01	Communication Equip Mobile Radios	0	•	0.00%	0	0	0.00%	. 0	. 0
21	397.02	Communication Equip Fixed Radios	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		51,471	51,428	5.36%	33,851	33,823
24	399.00	Other Tangible Property	10,196	11,200		0	0	15.75%	0	0
25	399.01	Other Tangible Property - Servers - H/W	9,436,183	2,501,386		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		78,864	78,798	14.29%	281,741	281,504
27	399.03	Other Tangible Property - Network - H/W	1,917,244	628,553		178,304	178,154	14.29%	273,974	273,744
28	399.04	Other Tangible Property - CPU	1,095,465	1,606,519		0	0	26.26%	0	0
29	399.05	Other Tangible Property - MF Hardware	1,159,964	1,489,243		0	0	15.76%	0	0
30	399.06	Other Tangible Property - PC Hardware	3,086,387	2,272,695		458,637	458,252	16.83%	519,439	519,003
31	399.07	Olher Tang. Property - PC Software	1,467,647	1,170,832		132,382	132,271	17.73%	260,214	259,995
32	399.08	Other Tang. Property - Application Software	50,421,532	22,467,881		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		0,001,002	0	22.16%	0	0
34	399.24	Other Tang. Property - General Startup Costs	2,010,000		15.89%	ů 0	0	8.33%	0	0
35	000124	care raige report conside statup sobid			-				•	
36 37		Total General Plant	91,114,538	49,577,681		8,083,562	8,076,776		7,900,569	7,893,937
38		Total Plant	91,114,538	49,577,681		8,083,562	8,076,776		7,900,569	7,893,937

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

			DIVISION 12 Annual						Annual		
Line	Acct.		13 Mon	th Avg.	Accrual	Reserve	12 Month	Accrual	Reserve	12 Month	
No.	No.	Account Titles	Investment	Reserve	Rate Proposed	Computation	Expense 100.00%	Rate Current	Computation	Expense 100.009	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	
		General Plant									
1	389.00	Land & Land Rights	0	٥	0.00%	0	0	0.00%	. 0	C	
2	390.01	Structures Frame	0		0.00%	0	0	0.00%		(
3	390.02	Structures & Improvements	0		0.00%	0	0	0.00%	-	(
4	390.03	Improvements	ů 0		0.00%	0	õ	0.00%	-	(
5	390.04	Air Conditioning Equipment	0		0.00%	Ő	Ő	0.00%		(
6	390.09	Improvement to Leased Premises	3,018,160	1,553,690		274,653	274,653	7.43%		224,249	
7	391.00	Office Furniture & Equipment	56,077	11,875		1,194	1,194	4.89%		2,742	
8	391.02	Remittance Processing Equip	00,077	,	11.37%	1,104	0	11.37%		2,7 12	
9	391.03	Office Machines	õ		2.22%	Ő	ů 0	2.22%		Ċ	
10	392.00	Transportation Equipment	ů 0		28.96%	0	Õ	28.96%		C	
11	392.01	Trucks	õ		0.00%	0	0	0.00%		Ċ	
12	392.02	Trailers	õ		0.00%	0	Ő	0.00%	-	Ċ	
13	393.00	Stores Equipment	Ő	-	10.00%	0 0	0	10.00%		(
14	394.00	Tools, Shop & Garage Equip	0	0	10.00%	0	0	10.00%		C	
15	396.00	Power Operated Equipment	0	-	0.00%	0	Ő	0.00%		C	
16	396.03	Ditchers	Ő			0	0	0.00%		C	
17	396.04	Backhoes	Ő	-	0.00%	0	0	0.00%		0	
18	396.05	Welders	Ő		0.00%	0	0	0.00%		C	
19	397.00	Communication Equipment	24,199,330	9,432,840		2,044,843	2,044,843	7.12%		1,722,992	
20	397.01	Communication Equip Mobile Radios	0		0.00%	0	0	0.00%		0	
21	397.02	Communication Equip Fixed Radios	0	0		0	Ő	0.00%		C	
22	397.05	Communication Equip. Telemetering	0	-	0.00%	0	0	0.00%		Q	
23	398.00	Miscellaneous Equipment	1,916		8.15%	156	156	5.36%		103	
24	399.00	Other Tangible Property	214,670	235,803		0	0	15.75%	0	0	
25	399.01	Other Tangible Property - Servers - H/W	10.051.060	8,746,527		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		274,470	274,470	14.29%		980,544	
27	399.03	Other Tangible Property - Network - H/W	459,784	264,431		42,760	42,760	14.29%		65,703	
28	399.04	Other Tangible Property - CPU	0	0	26.26%	•	0	26.26%		0	
29	399.05	Other Tangible Property - MF Hardware	0	0	15.76%		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		257,439	257,439	17.73%	506,031	506,031	
32	399.08	Other Tang. Property - Application Software	74,669,220	41,318,325		8,295,750	8,295,750	8.22%	,	6,137,810	
33	399.09	Other Tangible Property - Mainframe - S/W	0	0	22.16%		0	22.16%		0	
34 35	399.24	Other Tang. Property - General Startup Costs	23,172,326	17,230,016		3,682,083	3,682,083	8.33%		1,930,255	
36		Total General Plant	149,157,876	88,699,913		16,106,782	16,106,782		13,612,520	13,612,520	
37 38		Total Plant	149,157,876	88,699,913		16,106,782	16,106,782		13,612,520	13,612,520	

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

			DIVISION 91 Annual						Annual		
Line No.	Acct.	Account Titles	13 Month Avg.		Accrual Reserve		12 Month	Accrual	Reserve	12 Month	
	No.		Investment	Reserve	Rate	Computation	Expense	Rate	Computation	Expense	
					Propose		98.97%	Current		98.97%	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	<u>(K)</u>	
1		Intangible Plant									
2	301.00	Organization	185,309	0	0.00%	0	0	0.00%	0	0	
3	302.00	Franchises & Consents	0		0.00%	0	0	0.00%	0	0	
4	303.00	Misc. Intangible Plant	1,109,552		0.00%	0	0	0.00%	0	0	
5			,,,,,,,,,,,,,,,	· · ·	010070	Ū				-	
6		Total Intangible Plant	1,294,861	0		0	0		0	0	
7		5									
8											
9		Distribution Plant									
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			0	•		Ū.				-	
14		General Plant									
15	389.00	Land & Land Rights	0	0	0.00%	0	0	0.00%	0	0	
16	390.01	Structures Frame	179,339		2.52%	4,519	4,473	2.52%	4,519	4,473	
17	390.02	Structures & Improvements	0		0.00%	0	0	0.00%	0	0	
18	390.03	Improvements	0		0.00%	Ő	0	0.00%	0	0	
19	390.04	Air Conditioning Equipment	5,771		2.52%	0 0	0	2.52%	ů	0	
20	390.09	Improvement to Leased Premises	38,834		2.52%	Ő	Ő	2.52%	0	0	
21	391.00	Office Furniture & Equipment	1,279,638	1,376,122		0	0	5.69%	0	0	
22	391.02	Remittance Processing Equip	0		0.00%	0 0	Ö	0.00%	0	0	
23	391.03	Office Machines	32,103		5.69%	1,827	1,808	5.69%	1,827	1,808	
24	392.00	Transportation Equipment	(18,191)	(11,244)		0	0	0.00%	.,=	0	
25	392.01	Trucks	0	,	0.00%	0	0	0.00%	0	Ő	
26	392.02	Trailers	Ő		0.00%	0 0	Ő	0.00%	0	Ő	
27	393.00	Stores Equipment	10,698		7.15%	765	757	7.15%	765	757	
28	394.00	Tools, Shop & Garage Equip	121,600	26,017		4,888	4,838	4.02%	4,888	4,838	
29	396.00	Power Operated Equipment	8,497		11.11%	0	0	11.11%	0	0	
30	396.03	Ditchers	0	•	0.00%	0	0	0.00%	0	0	
31	396.04	Backhoes	0		0.00%	0	0	0.00%	0	0	
32	396.05	Welders	0		0.00%	0	0	0.00%	Ō	0	
33	397.00	Communication Equipment	286,634	135,459		21,469	21,247	7.49%	21,469	21,247	
34	397.01	Communication Equip Mobile Radios	0		0.00%	0	0	0.00%	0	0	
35	397.02	Communication Equip Fixed Radios	0			Ō	0	0.00%	0	0	
36	397.05	Communication Equip Telemetering	0 0		0.00%	0	0	0.00%	Ű	0	
37	398.00	Miscellaneous Equipment	831,253	172,103		36,575	36,197	4.40%	36,575	36,197	
38	399.00	Other Tangible Property	76,993		18.98%	14,613	14,462	18.98%	14,613	14,462	
39	399.01	Other Tangible Property - Servers - H/W	71,663	-	14.29%	0	0	14.29%	0	0	
40	399.02	Other Tangible Property - Servers - S/W	8,273		14.29%	0	Ő	14.29%	0	ů 0	
41	399.03	Other Tangible Property - Network - H/W	238,424	235,540		34,071	33,719	14.29%	34,071	33,719	
42	399.04	Other Tangible Property - CPU	0		0.00%	0	0	0.00%	0	00,710	
43	399.05	Other Tangible Property - MF Hardware	Ő		0.00%	0	ů	0.00%	0	0	
44	399.06	Other Tangible Property - PC Hardware	1,481,024	798,427		281,098	278,196	18.98%	281,098	278,196	
45	399.07	Other Tang. Property - PC Software	98,204	130,822		201,000	270,100	18.98%	201,000	210,100	
46	399.08	Other Tang. Property - Application Software	90,204 774,577	2,033,050		0	0	18.98%	0	0	
40	399.09	Other Tangible Property - Mainframe - S/W	0		0.00%	0	0	0.00%	0	0	
48	399.09 399.24	Other Tang. Property - General Startup Costs	0		0.00%	0	0	0.00%	0	0	
49	000.24	Carlor range ropenty - General Startup Costs	U	<u> </u>	0.00 %	U	<u> </u>	0.00%	<u>U</u>	U	
50		Total General Plant	5,525,332	5,177,079		399,826	395,697		399,826	395,697	
51		Total Plant		5,177,079	•	399,826		-	399,826		
52			6,820,193			000 000	395,697		000 000	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 deprecation 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

			Total Comp	any Adjusted J	urisdiction	Annual
Line	Acct.		13 month	average	12 Month	Accrual
No.	No.	Account Titles	Investment	Reserve	Expense	Rate
(A)	(B)	(C)	(D)	<u>(E)</u>	<u>(F)</u>	(G)
1		Intangible Plant				
2	301.00	Organization	185,309	0	0	0.00%
3		Franchises & Consents	0	0	õ	0.00%
4		Misc. Intangible Plant	1,109,552	0	0	0.00%
5	303.00		1,109,002	0		0.0070
6		Total Intangible Plant	1,294,861	0	0	
7			1,204,001	Ū	Ū	
8		Distribution Plant				
9	376.01	Mains - Steel	0	0	0	3.61%
9 10	370.01	Mains - Steen	0	<u> </u>		0.0170
11		Total Distribution Plant	0	0	0	
12			v	v	U	
		Concrol Plant				
13	000.00	General Plant	0	0	0	0 000/
14		Land & Land Rights	170.000	17.050	0	0.00%
15		Structures Frame	179,339	17,253	4,473	2.52%
16		Structures & Improvements	0	0	0	0.00%
17		Improvements	0	0	0	0.00%
18		Air Conditioning Equipment	5,771	5,810	0	2.52%
19		Improvement to Leased Premises	38,834	49,348	0	2.52%
20		Office Furniture & Equipment	1,273,200	1,278,077	0	5.69%
21		Remittance Processing Equip	0	0	0	0.00%
22		Office Machines	41,158	31,094	2,318	5.69%
23		Transportation Equipment	9,235	13,953	0	0.00%
24	392.01		0	0	0	0.00%
25		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		Miscellaneous Equipment	646,215	130,640	28,140	4.40%
37		Other Tangible Property	76,993	52,810	14,462	18.98%
38		Other Tangible Property - Servers - H/W	71,663	59,781	10,135	14.29%
39		Other Tangible Property - Servers - S/W	8,273	11,836	0	14.29%
40		Other Tangible Property - Network Hardware	229,003	193,677	32,387	14.29%
41		Other Tangible Property - CPU	,0	0	0	0.00%
42		Other Tangible Property - MF Hardware	0	0	0	0.00%
43		Other Tangible Property - PC Hardware	1,235,175	471,267	232,015	18.98%
44		Other Tang. Property - PC Software	98,204	103,222	0	18.98%
44		Other Tang. Property - Application Software	741,652	1,820,313	0	18.98%
45 46		Other Tangible Property - Mainframe S/W	741,052	1,020,313	0	0.00%
40 47		Other Tangole Property - Mainmanie S/W Other Tang. Property - General Startup Costs	0	0	0	0.00%
	550.64	ener ranger reporty - contrai orantap outio				0.0070
48		Total General Plant	5,053,090	4,390,417	348,420	
49		Total Plant	6,347,951	4,390,417	348,420	

AG DR1-17

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.

nos Energy Corporation, KY	se No. 2006-00464	DR 1-19	
Atmos	Case N	AG DR	

		Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Äpr-07 average	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
3 Gas Stored Underground 5 6	(7,909,884) (;	(7,909,884) (21,283,024) (1,487,829) 14,733,033	(1,487,829)		24,851,639 3	35,677,410 41,316,241		43,993,280 4	42,561,805	34,040,434	20,228,539	(20,285,533) (31,692,528) (13,124,970) 15,221,122	(31,692,528)	(13,124,970)	15,221,122
7 Prepayments 8 9	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
	471,325	491,802	509,392	540,250	564,912	580,830									
14 15 Materials & Supplies															
	138,933 36.78%	138,933 36.78%	138,933 36.78%	138,924 36.78%	138,835 36.78%	138,835 36.78%	129,202 36.78%	129,202 36.78%	130,440 36.78%	130,440 36.78%	130,440 36.78%				
1	51,095	51,095	51,095	51,091	51,059	51,059	47,516	47,516	47,971	47,971	47,971				
1	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564				
20 Total Materials & Supplies 21 22	56,659	56,659	56,659	56,655	56,623	56,623	53,080	53,080	53,535	53,535	53,535	51994	51982	51982	
ise	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25 Div 91	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	+00.+0+		0015101	
I	36.78%	36.78%	36.78%	36.78%	36.78%	36.78%	36.78%	36.78%	36.78%	36.78%	36.78%				
	415,771 93,606	429,121 101,955	449,00/ 101,426	409,/2/ 113,516	118,566	308,000 118,777	3,064	6,364	503,553 4,523	00/,241 (19,061)	043,430 (29,871)				
29 Total Undistributed Stores	509,377	531,076	550,493	583,243	609,882	627,383	544,214	567,617	588,076	588,180	615,619				
U	566,036	587,735	607,151	639,898	606,5U5	684,006	597,294	169/029	641,611	<u>641,/16</u>	009,154	480930	121020	0497.38	
33 Prepayments 34 Div 09	139,302	111,657	84,012	458,002	424,532	391,062	357,592	330,870	302,116	272,457	288,706	190,242	156,772	123,302	259,078
	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
	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
	(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)
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 Taxas 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 13month average forecasted test year prepayment balance of \$799,159.

Response:

Please see attached spreadsheet labeled AG DR1-20 ATT.

Atmos Energy Corporation Trial Batance FERC Current Penod: AUG-06 Date: 22-SEP-06 19:46:34

1DIV (Brentwood Division) Acct Description Sub Acct	and 091DIV (Brentwood Division) Div Acct Acct Description Sub Acct Description MAR-06 Bai APR-06 Bai MAY-06 Bai JUN-06 Bai JUL-0	MAR-06 Bai	APR-06 Bal	MAY-06 Bal JI	JUN-06 Bal JU	JUL-06 Bal AL	AUG-06 Bal	SEP	OCT	NOV	DEC	JAN	FEB-07 Bal	MAR	APR	MAY
(c) (c) 190	1	(1)				1	(k)	112			240					
	_	52,646		52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646
Prepayments 130 Prepayments 130 Prepayments	13021 Prepd Gilliand G-Prt-II 13030 Prepd KY PSC Assessment		3,719 55,292 111,657	3,719 27,647 84,012	3,719 401,637 458,002	3,719 368,167 424,532	3,/19 334,697 391,062	3,719 301,227 357,592	3,719 267,757 324,122	3,719 234,287 290,652	3,719 200,817 257,182	3,719 167,347 223,712	3,719 133,877 190,242	3,719 100,407 156,772	3,719 66,937 123,302	3,719 33,467 89,832
4	0000 Daned Frances Man					100		1 205	100 T	900 T	100 4			1 000		
	3001 Prepa Expense Misc 3001 Prepa Worker's Comp Ins	- (42.783)	(42.783)	(43.266)	- (43.266)	(43.266)	(43.746)	(16.017)	(16.017)	21.607	149.354	21.116	21.116 21.116	cuc,1 (42.783)	cu5,1 (42,783)	(43.266)
-						•				•				•		
-	13003 Prepd Auto Liability Ins	(E)		251,852	226,667	201,482	176,297	151,112	125,926	100,741	75,555	50,370				284,800
		20,623		16,039	13,747	11,455	9,163					25,417				16,173
Prepayments 130 Prenavments 130	3005 Prepa Arriel Iris Co Liao 13006 Prepa AFGIS Off & Dir Liab	539,423 ah 1 528 384	300,005 1 228 086	108,111	739 642	026 907 /	250,208	1 At1 AOC.	0 035 874 0			7 375, 321				204,498 367 600
			22,926	18,341	13,756	9,171	4,586			•	41,266	36,681	32,096	27,511	22,926	18,341
-		4	368,934	312,481	430,820	374,367	317,914	261,461				35,649				508,077
		17,573		7,183	(112'2)	(23,654)	(5,981)	21,474	22,407			6,426		10,584		(264)
* **		259,777	172,853	301,754	275,226	274,791	250,190	283,826	255,475		374,795	337,207	250,409	216,315		288,490
	3025 Oracle Database Maint	E		531,999	463,984	395,969 r 7r0	327,954 0.951	259,939	191,924		55,894	748,165	680,150	612,135	544,120	476,105
Prepayments 130	021 Prepu Sournern Gas Dues			000'11 347 590	000 670	001,0	C/0/2	- 101 601	31,025		6/8'67 (2/	23,000	20, 125	062,11		00G'LL
		1000000 SU0000 SU0000		20,000	-		30.250	100,121	30,250	30,950	30.250	30,250	30.250	30,250	30,950	7010200
	13035 Prepd NationsBank of TX		662,933	625,369	592,405	561.026	528,238	495,450	462.662	429.874	397.086	364.298	331.510	298.722		233.146
4			1,361	606	457	S	£	•	1	•	1			1		'
-		NN 2	1	13,684	10,327	6,970	3,613	,	36,927	33,570	30,213	26.856	23,499	20,142		13,428
4-		~	ω	706,362	944,268	790,971	723,998	238,467	176,171	81,070	298,166	561,158	510,089	656,885		825,315
Prepayments 130	3055 Prepd Oracle Maint Jun-May Allc	Aay Alic 37,382	90,914	80,112	202,239	184,317	166,395	148,473	130,551	112,629	94,707	76,785	58,863	40,941		5,097
-						٢			,	•	,		ı	ı	,	•
***				31,739	526,287	478,181	430,075	381,969	333,863	285,757	237,651	189,545	141,439	93,333	45,227	•
-		34,490	32,190	29,890	27,590	25,290			18,390	16,090	13,790		9,190	6,890	4,590	2,290
-	3064 Prepd Markview Maint	31,294		21,200	16,024	11,339			56,220	51,535	46,850		37,480	32,795	28,110	23,425
				6,259	4,695	3,131			17,237	15,670						6,268
-		4	4,024,852	3,521,876	3,017,837	2,514,861			,006,016	503,082						820,833
		***		134,616	107,693	80,770			323,088	296,164						134,620
-				13,591	10,193	6,795	50,021	46,623	43,225	39,827	36,429					19,439
	_	49,823		12,461	5,611	4,676	3,741	2,806	1,871	936		10,285			7,480	6,545
		50,746		42,288	38,059	33,830	29,601	25,372	21,143	16,914	12,685	8,456	4,227	46,519		38,061
	130/b Prepa Powerplant			29,242	254,62	19,622	9,812		256,101	98,12U	88,308	78,496	68,684	2/8'85	49,060	39,248
				004'001		100,100	010'00	100'70	017'04	11,203		240,100	15,000	140,002		000001
Prepayments 130			501.286	501.286	501,286	501.286	501.286	501.286	501.287	501 287	40,094 501 287	501,287	501 287			501 287
<i>u</i> s		9,665,210	6	8,964,408	9,477,532	8,137,603			8,606,155 7		6,325,676	13,137,854	11,638,047 1		10,715,721 9,	9,175,618
Div 002 Allocation	n 5.2%	502,591	510,933	466,149	492,832	423,155	411,261	322,681	447,520	376,948	328,935	683,168	605,178	582,405	557,217	477,132
				200.04	100 OF	100.01		1.1.0		1110						
Prepayments 130	13001 Prepa Warker's Comp Ins	787'784 700	42,184	107'54	192,54	197'64	40,747	43,147	43,147	43,147	43,747	43,747	43,747	141,54	43,747	43,/4/
- +-	13057 Prend Variat System	76 033	ά	77 054	70 159	004 62 364	54 560	AG 77A	070 85	31 184	082 26	15 504	004	DC 745	77 050	70 155
Ċ		264.728		201.410	169.751	138.092	106,433	74.774	43.115	11.456	348.249	316.590	284.931	253.272	221.613	189.954
		249 088		151,614	126.485	101.356	76.927	51.098	25,969	233 849	207 880	181 911	155 942	129 973	104 004	78,035
				40.530	76.783	69.258	61.733	54,208	46,683	39.158	31,633	24,108	16.583	9.058		75.250
				15,783	14,046	12,309	10,572	8,835	7,098	5,361	3,624	1,887	150	19,107		15,633
Prepayments		654,897	549,342	531,038	500,971	427,126	353,281	279,436	205,591	364,755	658,522	583,837	509,632	541,382		473,254
Div 012 Allocation	n 5.6%	36,674	30,763	29,738	28,054	23,919	19,784	15,648	11,513	20,426	36,877	32,695	28,539	30,317	30,685	26,502
Prepayments 130	13001 Prepd Worker's Comp Ins	' '			,	(163)								ı		
		(6.725)		(9,291)	5,177	3,894	2,581	3,884	3,453	3,306	3,548	3,436	3,430	3,434	2,930	2,956
Prepayments		(6,725	(8,008)	(9,291)	5,177	3,731	2,581	3,884	3,453	3,306	3,548	3,436	3,430	3,434	2,930	2,956
Div 091 Allocation	п 36.776%	(2,473)	(2,945)	(3,417)	1,904	1,372	949	1,428	1,270	1,216	1,305	1,263	1,261	1,263	1,078	1,087
KY Total Prenavments	tente	47A 004	650.408	576 482	980 792	870 070	823 056	607 350	784 495	680 242	000 103	040 839	895 291	770.757	210 282	504 553
ומו רוכאמויי		1,2,2,2,2		101010	301,000	010 210	000,000	000,100	104,461	242,500	064,600	500,040	1 77 670	101011	112,605	>>>>'+>C

Line No.

Base Period	ONTH AVG	52,646 3,719 205,854	- - 809	(9,287)	- 127,863	13,262	859,010 1.449,105	25,395	276,332	273,088	334,817	233,856	23,231	495,805	165	538,567	109,562	0 757 508	20,690	29,367	10,122	3,000,856	28,691	10,855	28,951	126 981	107,017	462,726 9,103,190	- 473.366		43,488 758	42,983	188,144	145,519 45 075	7,464	473,832	26,535	(13) 932 920	338	762,457
ear	MONTH AVG MONTH AVG	52,646 3,719 231,715	1,305	10,411	170,880	13,704	830,423 1.545.951	24,337	321,348 6 860	278,725	376,698	224,507	30,250	183,270	- 17 R1R	565,551	107,532		13.800	29,552	9,764	3,237,211	109,028	5,178	24,073	52,U/9 125,441	89,004	501,287 9,303,553	483.785		43,747	44,372	172,907	159,829	4,409	468,972	26,262	2,805 2,805	1,032	799,159
	June -08 Bal	52,646 3,719 401,640	1,305	21,116	281,952	15,253	629,127 880.758	13,756	451,624 5 671	268,750	408,090	0,023 243,216	30,250	196,728	, 10.071	812,552	215,064	, 001 100	27,600	18,740	4,701	3,602,498	16,990	5,610	33,832	135,894	125,056	501,287 9,697,368	504.263		43,747 480	62,360	158,295	51,938 67 795		384,545	21,535	2,812 2,812	1,034	984,837
	MAY-08 Bai J	52,646 3,719 33,470 99.625	1,305	21,116	313,280	17,795	91,118 1.174.346	18,341	508,077 6.464	281,749	476,105	283,752	30,250	229,516	13 428	846,467	•	•	2.300	23,425	6,268	4,202,915	20,388	6,545	38,061	39,245 158,543	140,688	501,287 9,598,898	499.143		43,747	70,155	189,954	77,907	-	457,493	25,620	2,812 2,812	1,034	615,631
	APR	52,646 3,719 66,940	1,305	21,116	- 344,608	20,337	268,926 1.467.934	22,926	564,53U 2 562	262,897	544,120	324,288	30,250	262,304	- 16 785	805,834	17,922	40 510	4,600	28,110	7,835	4,803,332	23,786	7,480	42,290	181.192	156,320	501,287 11,009,366	572,487		43,747 480	77,950	221,613	103,876 82 776	(3,474)	526,967	29,510	- 2,807 2,807	1,032	726,334
	MAR	52,646 3,719 100,410	1,305	21,116		22,879	446,734 1.761.522	27,511	520,983 7 986	226,809	612,135 17 250	364,824	30,250	295,092	20 142	721,619	35,844	- 00 000	6,900	32,795	9,402	5,403,749	27,184	8,415	46,519 E8 870	203.841	171,952	501,287 11,992,445	623.607		43,/4/ ABD	85,745	253,272	129,845	(1,737)	511,352	28,636	- 2,841 2,841	1,045	810,063
	FEB	- 52,646 3,719 133,880	1,305	21,116	28,480	25,421	624,542 2.055.110	32,096	- - 578 8	246,604	680,150 20,125	405,360	30,250	327,880	23.499	568,514	53,766	- 1 48 600	9,200	37,480	10,969	6,004,166	30,582	9,350	- 00	226,490	-	501,287 12,415,269	645.594		43,/4/ ABO	-	284,931	155,814 7 525	, 'oor''	492,497	27,580	2,806 2,806	1,032	864,451
	JAN	- 52,646 3,719 167,350 223,745	1,305	21,116	-	27,963	802,350 2,348,698	36,681	56450 7 454	293,808	748,165 22,000	445,896	30,250	360,668	26.856	535,623	71,688	- 100 157	11.500	42,165	12,536	6,604,583	33,980	10,285	4,229 70,406	70,490 249,139	15,668	501,287 13,899,276	722.762		43,747	7,795	316,590	181,783 15.050	1,737	566,702	31,735	- 2,794 2,794	1,028	979,240
	DEC	52,646 3,719 200,820	1,305	149,354	- 85,440		980,158 2,642,286	41,266	112,905 10,24R	356,001	- 75 875	-	30,250		30.213	429,662	89,610	-	13,800	46,850	14,103	0	37,378	•	8,458 ee ane	-	31,300	501,287 6,243,004	324,636		147,64	15,590	348,249	207,752 99 575	3,474	641,387	35,918	2,796 2,796	1,028	618,767
	NOV	- 52,646 3,719 234,290 200,665	1,305	21,607	- 113,920	2,307	1,157,965 2,935,874	45,851	18,335	336,158	68,015 28 750	40,536	30,250	36,41B	33.570	189,618	107,532	- 	16.100	51,535	15,670	545,833	40,776		12,687			501,287 7,283,294	378,731		40,747	23,385		233,721	1	336,164	18,825	2,824 2,824	1,039	689,250
	OCT	- 52,646 3,719 267,760	1,305	(16,017)	142,400	4,618	1,335,774 3,229,462	50,436	210,022	276,498	136,030	81,072	30,250	69,206	36.927	128,620	125,454	- A6 ROA	18,400	56,220	17,237	1,091,667	40,776	1,870	16,916	45,298		501,287 8,542,014	444,185		14/,04	31,180	31,659	259,690 37 626	6,948	410,849	23,008	2,814 2,814	1,035	792,352
	SEP	52,646 3,719 301,230	1,305	(16,017)	170,880	6,929	-		292,282	269,650	204,045	121,608	30,250	101,994	• •	207,319	143,376	- 306 363	20.700	4,685	18,804	1,637,500	5,847	2,805	21,145	67.947		501,287 5,841,319	303,749		14/°54	38,975	63,318	285,659 45 150	8,685	485,534	27,190	2,978 2,978	1,095	689,629
	AUG	52,646 3,719 334,700 301,065	1,305	(43,746)	- 199,360	9,240	1,691,390 266,894	4,586	338,718 7 746	267,008	272,060 2 275	162,144	30,250	134,782	3.357	481,232	161,298	- 445 000	23.000	9,370	1,567	2,183,333	9,245	3,740	25,374	90.596	93,828	501,287 7,441,402	386.953		43,/4/ ABD	46,770	94,977	311,628 52,675	10,422	560,699	31,399	2,617 2,617	962	810,379
	JUL	52,646 3,719 368,170 404 535	1,305	(43,266)	227,840	11,551	533.792	9,171	111,085 114,8181	262,491	340,075 E 7E0	202,680	30,250	167,570	6.714	757,485	179,220	- 406 Act	25,300	14,055	3,134	2,729,167	ou, / / 2 12,643	4,675	29,603	113.245	109,460	501,287 7,749,405	402,969		43,747 480	54,565	126,636	26,097 60 200	12,159	323,884	18,138	- 2,736 2,736	1,006	846,648
	NNr	52,646 3,719 401,640	1,305	(43,266)	256,320	13,862	718,CL/ 800,690	13,756	420,104 (15,683)	275,009	408,090 a che	243,216	30,250	200,358	10 071	ω	197,142	- 245 000	-	18,740		3,275,000			33,832	135.894	125,092	501,287 9,233,134	480.123		43,/47 ABD	62,360	158,295	52,066 67 725	13,896	398,569	22,320	- 2,832 2,832	1,042	961,490
Account=1650 (Prepayments), Service Area=009DIV (KY Division), 002DI and 091DIV (Brentwood Division)	Sub Acct Description	Prepd Worker's Prepd Gillland G-Prt-II Prepd Gillland G-Prt-II Prepd KY PSC Assessment	Prepd Expense Misc	Prepd Worker's Comp Ins	Prepd Property Ins Prepd Auto Liability Ins	Prepd Liability ins	Prepa Amer Ins Co Llab Prepa AEGIS Off & Dir Llab	Prepd SVLoc/Use Tax Ac	Preod SEBP INS Prem Preod Postane	Prepd Mail Box	Oracle Database Maint Prond Southorn Cas Dues	Prepd American Gas Dues	Prepd NGV Coalition Dues	Prepd NationsBank of 1X	Maintenance contract for TMAN	Prepd Bill Printing Supplies	Prepd Oracle Maint Jun-May Alic	Prepd Hyperion Maint Oracle Maint Jun-May Chod to 1	Prepd EMC Hardware	Prepd Markview Maint	Prepd Maint-Powertax	Prepd Blueilame Property Ins	Prepd Deloitte & Touche Tech	Prepd Maint-Verizon	Advantica Maint Drond Dowordoot	Preod Maint-GE Smallworld	Prepd Websphere SW Maint	Prepd HP Maint	5.2%		Prepu Worket's Comp ins Prand Property Ins	Prepd Verint System	Prepd Intervoice	Prepd Virtual Hold Tech Prand Maint - Wilness Systems	Prepd Liebert		5.6%	Prepd Worker's Comp Ins Prepd SEBP Ins Prem	36.776%	
ls), Service od Division)	or Sub Acct	130 130	-	13001	13003	13004	13006	13010	13013	13015	13025	13028	13029	13037	13046	13047	13055	13056 13061	13062	13064	13066	13067	13069	13070	13071	13077	13078	13080	ation		10051			13059	•	<i>i</i> e	ation	13001 13012	ation	payments
<pre>ht=1650 (Prepayments), Service and 091DIV (Brentwood Division)</pre>	Acct Description Sub Acct	Prepayments Prepayments Prepayments Prepayments Drenavments	Prepayments	Prepayments	Prepayments Prepayments	Prepayments	Prepayments Prepayments	Prepayments	Prenavments	Prepayments	Prepayments Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments	Prepayments Prepayments	Div 002 Allocation		Prenavments	Prepayments	Prepayments	Prepayments Prepayments	Prepayments	Prepayments	Div 012 Allocation	Prepayments Prepayments Prepayments	Div 091 Allocation	KY Total Prepayments
Account=165(and 09	Acct	(a) (b) 009 1650 009 1650 009 1650 009 1650			002 1650	002 1650	002 1650	002 1650	002 1650	002 1650	002 1650	005	002	002 1650	002	002	002		005	002	002	002 1650	005	002	002 1650	800	. 200	002 1650 002		0101 010	012 1650	012		012	012 1650			091 1650 091 1650 091		
		- 0 0 4 u	a co	~ 0	ით	23	12	Ω.	<u>τ</u> τ	9	17 18	6	20	58	3 8	24	52 52	8 6	58	29	30	58	38	8	8 ¥	37	38	8 9 9		:	1 4	43	44	45 46	4	48		49 50 51	52	53

Atmos Energy Corporation Trial Balance FERC Current Period: AUG-05 Date: 22-SEP-06 19:46:34

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.

Attachment AG DR1-21 Sheet 1 of 2	z	Total 1,250,000 3,649,100 5,883,000 10,782,100	1,250,000 3,649,100 5,883,000 10,782,100	Int Ava Price	\$6.740 Total Inj \$ \$72,666,325		379,468,268	Oct-07 NYMEX 8.641 \$0.3134	Oct-07 TGT 1,633,776 0	1 GT Cycle 31,692,528 8.69
Attachmer	Sep Sep		62,500 182,455 294,150 539,105	\$8.546 \$0.3100 \$0.0400	\$6.816 \$0.2472 \$3,807,813	2,519,095 46,520,465	3,158,478 58,756,702		1,615,814 (1,633,776)	58,756,702 (1,633,776) 57,122,926
	L Aug	,	125,000 364,910 588,300 1,078,210	\$8.491 \$0.3080 \$0.0400	\$7.042 \$0.2554 \$7,868,140	5,205,242 44,001,370	6,276,301 55,598,224		3,210,830 (3,249,590)	55,598,224 (3,249,590) 52,348,634
	Чu	, i	250,000 729,820 1,176,600 2,156,420	\$8.426 \$0.3056 \$0.0400	\$5.887 \$0.2135 \$13,155,279	8,702,999 38,796,128	12,456,509 49,321,923		6,372,501 (6,460,420)	49,321,923 (6,460,420) 42,861,504
	L Duh	1	250,000 729,820 1,176,600 2,156,420	\$8.344 \$0.3026 \$0.0400	\$5.925 \$0.2149 \$13,240,195	8,759,176 30,093,129	12,335,285 36,865,414		6,310,485 (12,832,920)	36,865,414 (12,832,920) 24,032,493
	Mav	- -	250,000 729,820 1,176,600 2,156,420	\$8.284 \$0.3005 \$0.0400	\$7.198 \$0.2611 \$16,084,882 \$	10,641,105 21,333,953	12,246,585 24,530,128		6,265,108 (19,143,405)	24,530,128 (19,143,405) 5,386,723
	Η Anr	, 2 2	250,000 729,820 1,176,600 2,156,420	\$8.309 \$0.3014 \$0.0400	\$7.233 \$0.2623 \$16,163,094 \$	10,692,847 10,692,847	12,283,543 12,283,543		6,284,015 (25,408,513)	12,283,543 (25,408,513) (13,124,970)
	G Mar	150,000 499,100 899,375 1,548,475		\$8.744 \$0.3171 \$0.0400	\$		(7,072,298) (0)		(4,334,696) (31,692,528)	(0) (31,692.528) (31,692,528)
	ш с ц	290,000 850,000 1,219,625 2,359,625		\$8.894 \$0.3226 \$0.0400	0\$		(10,174,169) 7,072,298		(7,382,272) (27,357,832)	7,072,298 (27,357,832) (20,285,533)
	ш 🤅	Jan 370,000 900,000 1,399,000 2,669,000		\$8.844 \$0.3208 \$0.0400	0\$		(11,922,235) 17,246,467		(7,816,523) (19,975,560)	17,246,467 (19,975,560) (2,729,093)
		Dec 290,000 900,000 1,399,000 2,589,000	·	\$8.318 \$0.3017 \$0.0400	0\$		(11,383.072) (29,168,702		(7,816,523) (12,159,036)	29,168,702 (12,159,036) 17,009,665
	0	Nov 150,000 500,000 966,000 1,616,000	,	\$7.153 \$0.2594 \$0.0400	0\$		(7,521,320) (40,551,774	<== Vol <= Price	(4,342,513) (4,342,513)	40.551,774 (4,342,513) 36,209,261
, ENDING 1990	ш,	001	62,500 182,455 294,150 539,105	\$4.201 \$0.1524 \$0.0400	<u>:0rv</u> \$4.201 \$0.1524 \$2,346,922 8.52		1,552,629 48,073,094	7,133,000 < 6.74 <		
GAS COST ESTIMATES - FY 2007 WEATHER NORM BASIS - 30 YR ENDING 1990	A	<u>Storade</u> Tenn Gas (WI) Texas Gas (WI) Co Owned (WI) Total (WI)	Tenn Gas (IN) Texas Gas (IN) Co Owned (IN) Total (IN)	NYMEX PRICE Pipeline Losses @ 3.5% TGT/MW/Trunk Var Transp	Rates calculating storage inventory Summer 2006 NYMEX Pipeline Losses @ 3.5% Total cost for injections \$2, Oct-06 Price	Stored Gas Cost Balance 2006 Co Owned & TN (\$) Cumulative (\$)	Stored Gas Cost Balance 2007 Co Owned & TN Cumulative	Total Cycle Vol - Co + TN	Texas Gas (Next Summer Cost) Cumulative (\$)	FY 2007 (Through April) Company+TN Storage Inventory 48,073,094 Texas Gas NNS Total Storage Balance
	Line No.	0 0 4 G	6 9 10 10	12 12 13 13 14	15 17 19 19 19	5 53 53 53 53 5	% 52 S8 52 5	3 8 3 3 8 8 8 8 8 8 8	35 35 36 37	0 6 4 4 4 6 4 4 9 9 9 9 9 9 9 9 9 9 9 9 9

Attachment AG DR 1-21

Sheet 1 of 2

Attachment AG DR1-21 Sheet 2 of 2	N Total 1,250,000	3,649,100 5,883,000 10,782,100	1,250,000 3,649,100 5,883,000 10,782,100		III) AVG Price \$8.685 Total Inj \$ \$93,642,818		415,383,236	Oct-08 NYMEX \$8.359 \$0.3032	Oct-08 TGT 1,580,457 (0)	TGT Cycle 30,949,095 8.48	
Attachment	Sep	,	62,500 182,455 294,150 539,105	\$8.320 \$0.3018 \$0.0400	\$8.546 \$0.3100 \$4,774,292	3,158,478 58,756,702	3,074,951 57,407,715	0	1,573,084 (1,580,457)	57,407,715 (1,580,457) 55,827,257	57,176,244
	L Aug	\$	125,000 364,910 588,300 1,078,210	\$8.265 \$0.2998 \$0.0400	\$8.491 \$0.3080 \$9,487,131	6,276,301 55,598,224	6,109,248 54,332,763		3,125,369 (3,153,541)	54,332,763 (3,153,541) 51,179,222	52,444,683
	Ч Iu	r	250,000 729,820 1,176,600 2,156,420	\$8.210 \$0.2978 \$0.0400	\$8.426 \$0.3056 \$18,829,010	12,456,509 49,321,923	12,137,188 48,223,515		6,209,142 (6,278,910)	48,223,515 (6,278,910) 41,944,605	43,043,013
	ر ارس		250,000 729,820 1,176,600 2,156,420	\$8.130 \$0.2949 \$0.0400	\$8.344 \$0.3026 \$18,645,770	12,335,285 36,865,414	12,018,920 36,086,327		6,148,639 (12,488,052)	36,086,327 (12,488,052) 23,598,275	24,377,362
	l May	,	250,000 729,820 1,176,600 2,156,420	\$8.075 \$0.2929 \$0.0400	\$8.284 \$0.3005 \$18,511,693	12,246,585 24,530,128	11,937,611 24,067,407		6,107,043 (18,636,691)	24,067,407 (18,636,691) 5,430,716	
	Н Арг	ı	250,000 729,820 1,176,600 2,156,420	\$8.205 \$0.2976 \$0.0400	\$8.309 \$0.3014 \$18,567,558	12,283,543 12,283,543	12,129,796 12,129,796		6,205,361 (24,743,734)	12,129,796 (24,743,734) (12,613,938)	
	G Mar 150,000	499,100 899,375 1,548,475	,	\$9.530 \$0.3456 \$0.0400	0 ,		(9,113,849) -		(4,233,015) (30,949,095)	(30,949,095) (30,949,095)	
	Feb Feb 290,000	850,000 1,219,625 2,359,625		\$9.760 \$0.3540 \$0.0400	\$0		(13,111,132) 9,113,849		(7,209,101) (26,716,080)	9,113,849 (26,716,080) (17,602,231)	
	E Jan 370,000	900,000 1,399,000 2,669,000	·	\$9.760 \$0.3540 \$0.0400	0\$		(15,363,811) 22,224,981		(7,633,166) (19,506,979)	22,224,981 (19,506,979) 2,718,002	
	D Dec 290,000	900,000 1,399,000 2,589,000		\$9.526 \$0.3455 \$0.0400	\$		(14,669,009) 37,588,792		(7,633,166) (11,873,813)	37,588,792 (11,873,813) 25,714,979	
0	C Nov 150,000	500,000 966,000 1,616,000		\$9.106 \$0.3303 \$0.0400	80		(9,692,489) 52,257,801	<= Vol <= Price	(4,240,648) (4,240,648)	52,257,801 (4,240,648) 48,017,153	
8 ENDING 2000	Oct B	,	62,500 182,455 294,150 539,105	\$8.641 \$0.3134 \$0.0400	tory \$8.641 \$0.3134 \$4,827,364 \$8.520	~	8 3,193,588 61,950,290	7,133,000 • 8.69 •		61,950,290 61,950,290	
GAS COST ESTIMATES - FY 2008 WEATHER NORM BASIS - 30 YR ENDING 2000	A <u>Storage</u> Tenn Gas (WI)	Texas Gas (WI) Co Owned (WI) Total (WI)	Tenn Gas (IN) Texas Gas (IN) Co Owned (IN) Total (IN)	NYMEX PRICE Pipeline Losses @ 3.5% TGT/MW/Trunk Var Transp	Rates calculating storage inventory Summer 2006 NYMEX Pipeline Losses @ 3.5% Total cost for injections Oct-06 Price	Stored Gas Cost Balance FY 2007 Co Owned & TN (\$) Cumulative (\$)	Stored Gas Cost Balance FY 2008 Co Owned & TN Cumulative	Total Cycle Vol - Co + TN	Texas Gas (Next Summer Cost) Cumulative (\$)	FY 2008 (Through May) Company+TN Storage Inventory Texas Gas NNS Total Storage Balance	June-Sept 2007 Total Storage Balance
	Line No.	i ω 4 ιΩ	6 7 0 1 0	1 2 5 5	15 16 19 19 19	3 5 5 5	25 26 27	33 33 33 30 30 8 33 33 33 30 30 30 33 33 33 30 30 30	34 35 36 37	38 39 45 45 45 44	45 46 47

Attachment AG DR 1-21

Sheet 2 of 2

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 that 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.

z	13 Month	Avg - 2003 2,277,924	\$9,290,006	\$4.08	13 Month Avg - 2004 2,135,430	\$11,548,771	\$5.41	13 Month Avg - 2005 1,927,744	\$10,529,737	\$5.46	13 Month Avg - 2006 2,773,428	\$20,266,730	\$7.31	13 Month Avg - Base 1,712,266	\$11,675,842	\$6.82	13 Month Avg - Test 2,501,840	\$21,792,727	\$8.71
W		Dec-03 / 4,383,739	\$22,452,969	\$5.12	Dec-04 5,327,679	\$31,402,496 \$	\$5.89	Dec-05 4,617,646	\$33,281,319	\$7.21	Dec-06 4,865,314	\$34,040,434	\$7.00	Budget Mar-07 (3,649,100)	(\$31,692,528)	\$8.69	Budget Jun-08 2,820,160	\$23,598,275	\$8.37
-	L	Nov-03 5,592,275	\$28,662,455 \$	\$5.13	Nov-04 6,395,537	\$37,399,822	\$5.85	Nov-05 6,120,463	\$47,960,020	\$7.84	<mark>Nov-06</mark> 6,282,230	\$42,561,805	\$6.77	Budget Feb-07 (2,100,625)	(\$20,285,533)	\$9.66	Budget May-08 663,740	\$5,430,716	\$8.18
٢	2	Oct-03 5,586,293	\$28,594,470	\$5.12	Oct-04 5,634,947	\$33,938,339	\$6.02	Oct-05 5,393,185	\$37,093,392	\$6.88	Oct-06 5,990,060	\$43,993,280	\$7.34	Budget Jan-07 259,000	(\$2,729,093)	(\$10.54)	Budget Apr-08 (1,492,680)	(\$12,613,938)	\$8.45
-	7	Sep-03 4,509,906	\$23,462,969 \$	\$5.20	Sep-04 4,611,516	\$27,756,299	\$6.02	Sep-05 3,981,039	\$19,715,090	\$4.95	Sep-06 5,637,638	\$41,316,241	\$7.33	Dec-06 4,865,314	\$34,040,434	\$7.00	Budget Mar-08 (3,649,100)	(\$30,949,095)	\$8.48
		Aug-03 3,547,556	\$18,658,722 \$	\$5.26	Aug-04 2,944,026	\$17,999,099	\$6.11	Aug-05 2,198,631	\$7,718,963	\$3.51	Aug-06 4,890,073	\$35,677,410	\$7.30	Nov-06 6,282,230	\$42,561,805	\$6.77	Budget Feb-08 (2,100,625)	(\$17,602,231)	\$8.38
:	E	Jul-03 1,875,174	\$9,965,051 \$	\$5.31	Jul-04 1,329,869	\$6,862,018	\$5.16	Jul-05 457,001	(\$727,843)	(\$1.59)	Jul-06 3,179,364	\$24,851,639	\$7.82	Oct-06 5,990,060	\$43,993,280	\$7.34	Budget Jan-08 259,000	\$2,718,002	\$10.49
	g	Jun-03 412,737	(\$1,081,264)	(\$2.62)	Jun-04 (252,218)	(\$3,763,868)	\$14.92	Jun-05 (1,181,811)	(\$10,371,969)	\$8.78	Jun-06 1,451,490	\$14,733,033	\$10.15	Sep-06 5,637,638	\$41,316,241	\$7.33	Budget Dec-07 2,928,000	\$25,714,979	\$8.78
	ш.	May-03 (872,242)	(\$8,379,448)	\$9.61	May-04 (1,778,519)	(\$14,272,356)	\$8.02	May-05 (2,113,497)	(\$14,098,471)	\$6.67	May-06 (455,423)	(\$1,487,829)	\$3.27	Aug-06 4,890,073	\$35,677,410	\$7.30	Budget Nov-07 5,517,000	\$48,017,153	\$8.70
	ш	Apr-03 (2,340,004)	(\$14,562,245)	\$6.22	Apr-04 (2,392,722)	(\$15,636,668) (\$6.54	Apr-05 (2,834,463)	(\$22,356,240) (\$7.89	Apr-06 (2,875,498)	(\$21,283,024)	\$7.40	Jul-06 3,179,364	\$24,851,639	\$7.82	Budget Oct-07 7,133,000	\$61,950,290	\$8.69
	۵	Mar-03 (1,500,626)	-	\$7.02	Mar-04 (1,395,557)	(\$8,843,886) (\$6.34	Mar-05 (829,422)	(\$11,842,912) (\$14.28	Mar-06 (1,215,062)	(\$7,909,884)	\$6.51	Jun-06 1,451,490	\$14,733,033	\$10.15	Budget Sep-07 6,593,895	\$57,176,244	\$8.67
	o	Feb-03 821,288	(\$1,176,731) (\$10,532,480)	(\$1.43)	Feb-04 467,450	\$1,724,172	\$3.69	Feb-05 1,027,084	\$3,509,181 (Feb-06 1,308,282	\$6,861,774	\$5.24	May-06 (455,423)	(\$1,487,829)	\$3.27	Budget Aug-07 6,054,790	\$52,444,683	\$8.66
	в	Jan-03 3,373,355	\$10,613,185	\$3.15	Jan-04 2,612,488	\$13,115,580	\$5.02	Jan-05 2,897,140	\$15,603,555	\$5.39	Jan-06 2,378,456	\$16,831,290	\$7.08	Apr-06 (2,875,498)	(\$7,909,884) (\$21,283,024) (\$1,487,829)	\$7.40	Budget Jul-07 4,976,580	\$43,043,013	\$8.65
Atmos Energy Corporation, KY Case No. 2006-00464 AG DR 1-23	A	Dec-02 4,223,564	\$14,092,425	\$3.34	Dec-03 4,256,099	\$22,452,969	\$5.28	Dec-04 5,327,679	\$31,402,496	\$5.89	Dec-05 4,617,646	\$33,281,319	\$7.21	Mar-06 (1,215,062)	(\$7,909,884)	\$6.51	Budget Jun-07 2,820,160	\$24,377,362	\$8.64
Atmos Energy Corpora Case No. 2006-00464 AG DR 1-23		Mcf Vol	ŝ	Avg	Mcf Vol	69	Avg	Mcf Vol	ŝ	Avg	Mcf Vol	৵	Avg	Mcf Vol	Ś	Avg	Mcf Voi	ው	Avg
Atmos Energ Case No. 200 AG DR 1-23		đ	'n	ర	e,	ġ	ن	ຕ່	ė	ರ	ъ	ġ	ರ	Ċ	ġ.	්	່ອ	Å	త
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Attachment 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:

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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.

	z	13 Month Avg - 2003 2,277,924	\$9,290,006	\$4.08	13 Month Avg - 2004 2,135,430	\$11,548,771	\$5.41	13 Month Avg - 2005 1,927,744	\$10,529,737	\$5.46	13 Month Avg - 2006 2,773,428	\$20,266,730	\$7.31	13 Month Avg - Base 1,712,266	\$11,675,842	\$6.82	13 Month Avg - Test 2,501,840	\$21,792,727	\$8.71
	M	Dec-03 /	\$22,452,969	\$5.12	Dec-04 /	\$31,402,496 \$	\$5.89	Dec-05 A	\$33,281,319 \$	\$7.21	Dec-06 4,865,314	\$34,040,434 \$	\$7.00	Budget Mar-07 / (3,649,100)	(\$31,692,528) \$	\$8.69	Budget Jun-08 2,820,160	\$23,598,275 \$;	\$8.37
		Nov-03 5,592,275	\$28,662,455 \$	\$5.13	Nov-04 6,395,537	\$37,399,822	\$5.85	Nov-05 6,120,463	\$47,960,020	\$7.84	Nov-06 6,282,230	\$42,561,805	\$6.77	Budget Feb-07 (2,100,625)	(\$20,285,533) (\$	\$9.66	Budget May-08 663,740	\$5,430,716	\$8.18
	¥	Oct-03 5,586,293	\$28,594,470	\$5.12	Oct-04 5,634,947	\$33,938,339	\$6.02	Oct-05 5,393,185	\$37,093,392	\$6.88	Oct-06 5,990,060	\$43,993,280	\$7.34	Budget Jan-07 259,000	(\$2,729,093) ((\$10.54)	Budget Apr-08 (1,492,680)	\$12,613,938)	\$8.45
	ŗ	Sep-03 4,509,906	\$23,462,969	\$5.20	Sep-04 4,611,516	\$27,756,299	\$6.02	Sep-05 3,981,039	\$19,715,090	\$4.95	Sep-06 5,637,638	\$41,316,241	\$7.33	Dec-06 4,865,314	\$34,040,434	\$7.00	Budget Mar-08 (3,649,100)	(\$17,602,231) (\$30,949,095) (\$12,613,938)	\$8.48
	-	Aug-03 3,547,556	\$18,658,722	\$5.26	Aug-04 2,944,026	\$17,999,099	\$6.11	Aug-05 2,198,631	\$7,718,963	\$3.51	Aug-06 4,890,073	\$35,677,410	\$7.30	Nov-06 6,282,230	\$42,561,805	\$6.77	Budget Feb-08 (2,100,625)	(\$17,602,231) (\$8.38
	н	Jul-03 1,875,174	\$9,965,051	\$5.31	Jul-04 1,329,869	\$6,862,018	\$5.16	Jul-05 457,001	(\$727,843)	(\$1.59)	Jul-06 3,179,364	\$24,851,639	\$7.82	Oct-06 5,990,060	\$43,993,280	\$7.34	Budget Jan-08 259,000	\$2,718,002	\$10.49
	ŋ	Jun-03 412,737	(\$1,081,264)	(\$2.62)	Jun-04 (252,218)	(\$3,763,868)	\$14.92	Jun-05 (1,181,811)	(\$10,371,969)	\$8.78	Jun-06 1,451,490	\$14,733,033	\$10.15	Sep-06 5,637,638	\$41,316,241	\$7.33	Budget Dec-07 2,928,000	\$25,714,979	\$8.78
	щ	May-03 (872,242)	(\$8,379,448)	\$9.61	May-04 (1,778,519)	(\$14,272,356)	\$8.02	May-05 (2,113,497)	(\$14,098,471) (\$10,371,969)	\$6.67	May-06 (455,423)	(\$1,487,829)	\$3.27	Aug-06 4,890,073	\$35,677,410	\$7.30	Budget Nov-07 5,517,000	\$48,017,153	\$8.70
	ш	Apr-03 (2,340,004)	(\$14,562,245)	\$6.22	Apr-04 (2,392,722)	(\$15,636,668)	\$6.54	Apr-05 (2,834,463)	(\$22,356,240)	\$7.89	Apr-06 (2,875,498)	(\$21,283,024)	\$7.40	Jul-06 3,179,364	\$24,851,639	\$7.82	Budget Oct-07 7,133,000	\$61,950,290	\$8,69
	D	Mar-03 (1,500,626)	(\$10,532,480)	\$7.02	Mar-04 (1,395,557)	(\$8,843,886)	\$6.34	Mar-05 (829,422)	(\$11,842,912)	\$14.28	Mar-06 (1,215,062)	(\$7,909,884)	\$6.51	Jun-06 1,451,490	\$14,733,033	\$10.15	Budget Sep-07 6,593,895	\$57,176,244	\$8.67
	U	Feb-03 821,288	(\$1,176,731) (\$10,532,480)	(\$1.43)	Feb-04 467,450	\$1,724,172	\$3.69	Feb-05 1,027,084	\$3,509,181 (\$3.42	Feb-06 1,308,282	\$6,861,774	\$5.24	May-06 (455,423)		\$3.27	Budget Aug-07 6,054,790	\$52,444,683	\$8.66
	В	Jan-03 3,373,355	\$10,613,185	\$3.15	Jan-04 2,612,488	\$13,115,580	\$5.02	Jan-05 2,897,140	\$15,603,555	\$5.39	Jan-06 2,378,456	\$16,831,290	\$7.08	Apr-06 (2,875,498)	(\$7,909,884) (\$21,283,024) (\$1,487,829)	\$7.40	Budget Jul-07 4,976,580	\$43,043,013	\$8.65
Atmos Energy Corporation, KY Case No. 2006-00464 AG DR 1-23	А	Dec-02 4,223,564	\$14,092,425	\$3.34	Dec-03 4,256,099	\$22,452,969	\$5.28	Dec-04 5,327,679	\$31,402,496	\$5.89	Dec-05 4,617,646	\$33,281,319	\$7.21	Mar-06 (1,215,062)	(\$7,909,884)	\$6.51	Budget Jun-07 2,820,160	\$24,377,362	\$8.64
Atmos Energy Corpora Case No. 2006-00464 AG DR 1-23		Mcf Vol	\$	Avg	Mcf Vol	ŝ	Avg	Mcf Vol	ŝ	Avg	Mcf Vol	\$	Avg	Mcf Vol	\$	Avg	Mcf Vol	\$	Avg
Atmos Energ Case No. 20 AG DR 1-23		'n	þ.	υ	a .	þ.	ບ່	9	ġ	ບ່	a.	ġ	J.	່ບ	ġ	ы	ë	ġ	Ċ
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Attachment AG DR 1-23

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	alis	SFRV	200501	200502	200503	200504	200505	200506	200507	200508
	200									VOD 101 000 0/
2520	27341	000600	(3 962 006 72)	(3.955.551.80)	(3,967,575.38)	(3,956,208.15)	(3,951,356.85)	(3,9/0,1/2.48)	(3,9/9,100.21)	(2,303,331.12)
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		0001000	201010	25 540 54	25 540 54	35 540 54	35.540.54	35.540.54	35.540.54	30,540,54
		0001801	+0.0+0.00	+0.0+0.00	10.010.00	1 0101 0100				
					10 000 000 01			10 010 001 01	(0 010 COE 70)	/2 0K/ 0K1 1R/
Grand To	hal		1 (3 926 466.18)	(3.920.011.26)	(3.932.034.84)	(10./00,028.5)	(10.010,018,0)	(2,340,001.34)	0,340,020.10)	101.100,100,0
	101		10,000,000							

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1	200510	200511	200512	200601	200602	200603	200604	200605	200606
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(3 701 014 38) (3	(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)	(14.544,544.41)	(30.120,811.00)
	00 070 07	35 540 54	35 540 54	35 540 54	35.540.54	35.540.54	35,540.54	30,540.54	40.040.05
		10.010.00	- 0.010.00	- 0:0:000	ł				101 110 100 01
12 666 373 84) 13	3 684 966 341	(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)	(3,085,211.12)
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NOROR R	PODEDR	200609	200610	200611	200612	200701
		10 600 010 46V	12 450 205 471	/3 E10 083 86)	(3 491 805 38)	(3 498 393 38)
(0,001,104.38) (0,00		39,313.40)				
ઌ૽ૼ	õ	35,540.54	35,540.54	35,540.54	35,540.54	35,540.54
(3.60	(3.60	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 Feb-07 Mar-07 _	(933,562) (923,305) (918,861)	Projected Projected Projected
Average	(\$973,773)	
_	36.78%	
-	(\$358,118)	

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

Data	Div 91
Date	Acct 255
Jan-05 Feb-05 Mar-05 Apr-05 May-05 Jun-05 Jul-05	(1,324,831) (1,324,831) (1,324,831) (1,324,831) (1,324,831) (1,324,831) (1,324,831) (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 Dec-06	(798,176) (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.

Response to c. d, and e

Sub- Acct		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-05	budget Jan-07	budget Feb-07	budget Mar-07	13 Mor Avera
DIVISI	ION 09														
28201	Account 190 - Accumulated Dalerred Income Taxes Accum Daler - Fed Income Tax	(2,260,591)	(2,260,591)	(2,260,591)	(2,260,591)	(2.260,591)	(2,260,591)	5.853,574	5,853,574	5,853,574	5,771,244	5,771.244	5.771,244	6.307,340	2,124,
	6 Accum Defer - State Income Tax	544,426	544,426	544,426	554,426	554.426	554,426	810,171	810.171	810,171	803,114	803.114	803,114	849,065	691
	Total Account 190	(1,716,165)	(1,716,165)	(1,716,165)	(1,706,165)	(1,706,165)	(1,706,165)	6,663,745	6,663,745	6,663,745	6,574,358	6,574,358	6,574,358	7,156,406	2,815
28201	Account 282 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	(35.319.572)	(35.319,572)	(35.319.572)	(22.606.978)	(22.606.978)	(22,605,978)	(28,571,175)	(28,571,175)	(28,571,175)	(28,615,950)	(28,615.950)	(28,615,950)	(27,867,786)	(28,708
	Accum Defer - State Income Tax	(3,119,365)		(3,119,365)	(3,174,466)	(3,174,466)	(3,174,466)		(3,954,429)	(3,954,429)		(3.958,266)	(3,958,266)	(3,894,138)	(3,577
	Total Account 282	(38,438,937)	(38,438,937)			(25,781,444)	(25,781,444)	(32,525,604)	(32,525,604)	(32,525,604)	(32,574,216)	(32,574,216)	(32,574,216)	(31,761,924)	(32,286
	Account 283 - Accumulated Deferred Income Taxes - Other	The second second second						*****							
	Accum Deler - Fed income Tax	29,237	29,237	29,237	29,237	29,237	29,237	(94,080)	(94,080)	(94.080)	(474,726)	(474,726)	(474,726)	(474,726)	(15
28206	Accum Defer - State Income Tax	2,506	2,506	2,506	2,506	2,506	2.506	(13,021)	(13,021)	(13,021)	(45,648)	(45,648)	(45,648)	(45,648)	(1
	Total Account 283	31,743	31,743	31,743	31,743	31,743	31,743	(107,101)	(107,101)	(107,101)	(520,374)	(520,374)	(520,374)	(520,374)	(17)
DIVISI	Div.09 - Accumulated Deferred Income Taxes	(40,123,359)	(40, 123, 359)	(40,123,359)	(27,455,865)	(27,455,866)	(27,455,866)	(25,968,960)	(25,968,960)	(25,968,960)	(26,520,232)	(26,520,232)	(26,520,232)	(25,125,892)	(29,64
271101	Account 190 - Accumulated Deferred Income Taxes														
	Accum Defer - Fed Income Tax	37,469.720	37,469,720	37,469.720	37,469,720	37,469,720	37,469.720	22.644,958	22,644.968	22,644,968	21,629.167	21,629,167	21,629.167	21,498,398	29,16
28206	Accum Defer - State Income Tax	1.133.487	1,133.487	1.133,487	1.133,487	1,133,487	1,133,487	3,134,205	3,134,205	3,134,205	3,047,136	3,047,136	3,047,136	3,035,927	2,18
	Total Account 190	38,603,207	38,603,207	38,603,207	39,603,207	38,603,207	38,603,207	25,779,173	25,779,173	25,779,173	24,676,303	24,676,303	24,676,303	24,534,325	31,34
	Account 282 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	(38,041,164)	(38,041,164)	(38,041,164)	(38,270,953)	(38,270,953)	(38,270,953)	(42,997,950)	(42,997,950)	(42,997,950)	(8,511.296)	(8,511,296)	(8,511,296)	(8,223,757)	(30,12
	Accum Defer - State Income Tax	(3.308.874)		(3,309,874)	(3,308,874)	(3,308,874)	(3,308,874)	(5,951,184)	(5,951,184)	(5,951,184)	(5,930,855)	(5,930,855)	(5,930,855)	(5,910,526)	(4.72
10200	Total Account 282	(41,350.038)		(41,350,038)	(41,579,827)	(41,579,827)	(41,579,827)		(48,949,134)	(48,949,134)				(14,134,283)	(34,85)
	Account 283 - Accumulated Defetred Income Taxes - Other	111,000,000	(11,000,000)	(11.000.000)	(110)01027	(Therefore)	1.110.010						- <u>}</u>		
	Accum Defer - Fed Income Tax	(48,278,547)	(48,549,272)	(48,893,428)	(48,570,143)	(48,681.754)	(48,812,722)	(20,398,050)	(20,398,050)	(20,398,050)	(23,773,504)	(23,773,504)	(23,773,504)	(22,953,659)	(34,40
28206	Accum Defer - State Income Tax	(3,955,986)	(3,987,319)	(4,024,955)	(4,005,382)	(4,023,085)	(4,042,447)	(1,075,290)	(1,075,290)	(1,075,290)	(1,364,614)	(1,364,614)	(1,364,614)	(1,294,342)	(2,51
	Total Account 283	(52,234,633)	(52,536,591)	(52,918,383)	(52,575,525)	(52,704,839)	(52,855,169)	(21,473,340)	(21,473,340)	(21,473,340)	(25,138,118)	(25, 138, 118)	(25,138,118)	(24,248,000)	(36,91
	Div D2 Accumulated Deferred Income Taxes	(54,981,464)	(55,283,422)	(55,665,214)	(55,552,145)	(55,681,459)	(55,831,789)	(44,643,301)	(44,643,301)	(44,643,301)	(14,903,966)	(14,903,966)	(14,903,966)	(13,847,958)	(40,42
DIVISI 28201	ON 12 Account 282 - Accumulated Defarred Income Taxes Accum Defer - Fed Income Tax	1						NOM. N. CONTRACTOR			(34,249,479)	(34,249,479)	(34,249,479)	(34,299,842)	(34,262
DIVISIO	DN 91														
	Account 190 - Accumulated Deferred Income Taxes														
	Accum Defer - Fed Income Tax	7,961,283	7,961,283	7,961,283	7,961,283	7,961,283	7,961,283	7,912.182	7,912,182	7,912.182	7,339,992	7,339,992	7,339,992	7.438,989	7.76
28206	Accum Defer - State Income Tax	682,396	682,396	682,396	682,396	682,396	682,396	1,095,095	1,095,095	1,095,095	1,046,050	1,046,050	1,046.050	1,054,536	89
	Total Account 190	8,643,679	8,643,679	8,643,679	8,643,679	8,643,679	8,643,679	9,007,277	9,007,277	9,007,277	8,386,043	8,386,043	8,386,043	8.493,525	8,65
28001	Account 255 - Accumulated Deferred Investment Tax Credits Deferred ITC - Federal	(1,047,409)	(1,047,409)	(1,047,409)	(1,047,409)	(1,047,409)	(1,047,409)	(798,176)	(964,331)	(936,639)	(899,715)	(933,562)	(923,305)	(918,861)	(97:
28201	Account 282 - Accumulated Deferred Income Taxes Accum Dafer - Fed Income Tax	(3,525,062)	(3,525,062)	(3,525,062)	5,293,957	5,293,967	5,293,967	(3,720,191)	(3.720,191)	(3,720.191)	(3.675,286)	(3,675,288)	(3,675,288)	(3,630,385)	{1,577
28206	Accum Defer - State Income Tax	(1,396,395)	(1,396,395)	(1,396,395)	(931,408)	(931,408)	(931,408)	(514,898)	(514,898)	(514,898)	(511,049)	(511,049)	(511,049)	(507,200)	(81)
	Total Account 282	(4,921,457)	(4,921,457)	(4,921,457)	4,362,559	4,362,559	4,362,559	(4,235,089)	(4,235,089)	(4,235,089)	(4,186,337)	(4,186,337)	(4,186,337)	(4,137,585)	(2,390
	Account 283 - Accumulated Deferred Income Taxes - Other	anchairean is circle	and a large descent on							h in the second has		in a state in the state of the	<u>a da anna a da</u>	and and a second se	
28201	Accum Defer - Fed Income Tax	(3,278,662)	(3,278,662)	(3,278,662)	(3,278,662)	(3,278,662)	(3,278,662)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2.283,207)	(2,742
28206	Accum Defer - State Income Tax	(281,028)	(281.028)	(281,028)	(281,028)	(281,028)	(281,028)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(299
	Total Account 283	(3,559,690)	(3,559,690)	(3,559,690)	(3,559,690)	(3,559,690)	(3,559,690)	(2,599,217)	(2,599,217)	(2,599,217)	(2,599,217)	(2,599,217)	(2,599.217)	(2,599,217)	(3,042
			(00.077)	(864,877)	8,399,139	8,399,139	8,399,139	1,374,795	1,208,640	1,236,332	700,773	666,926	677,183	837,862	2,249
	Div 91 Accumulated Deterred Income Taxes	(884,877)	(884,877)												
100		<u> </u>			(27,455,866)	(27,455.866)	(27,455,866)	(25.968.960)	(25.968.960)	(25.968.960)	(26,520 232)	(26,520,232)	(26.520.232)	(25,125,892)	(29.640
5 20%	Div 09 5 <u>Div 02</u>	(40, 123, 359) (2,859,036)	(40,123,359) (2,874,738)	(40,123,359) (2,894,591)	(2,888,712)	(2,895,436)	(2,903,253)	(2,321,452)	(2,321,452)	(2,321,452)	(775,006)	(26,520,232) (775,006)	(26,520,232) (775,006)	(25,125,892) (720,094)	(2,101
5 20% 5 60%	Div 09	(40,123,359)	(40,123,359)	(40,123,359)											(29,640 (2,101 (1,918 827

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e Sub- Acci		Interim Apr-07	Interim May-07	lorecast Jun-07	forecast Jul-07	forecast Aug-07	forecast Sep-07	forecast Oct-07	forecast Nov-07	forecast Dec-07	forecast Jan-08	forecast Feb-08	lorecasi Mar-08	forecast Apr-08	foreca May-0
1 DIVISI	60 VO														
2 3 28201	Account 190 - Accumulated Deferred income Taxes Accum Defer - Fed Income Tax	6,307,340	6,307,340	6,396,900	6,396,900	6,396,900	6.389,484	6.389,484	6,389,484	6,440,585	6,440,585	6,440,585	6,429,642	6,428,642	6,428
4 5 28205 6	Accum Defer - State Income Tax	849,065	849,065	856,742	856,742	856,742	856,106	856,106	856,106	860,486	860,486	860,486	859.463	859.463	659
7 8	Total Account 190	7,156,406	7,156,406	7,253,642	7,253,642	7,253,642	7,245,591	7,245,591	7,245,591	7,301,072	7,301,072	7,301,072	7,288,105	7,288,105	7,288
9 9 0 28201 1	Account 282 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	(27,867,786)	(27,867,786)	(28,051,527)	(28,051,527)	(28,051,527)	(27,903,785)	(27.903,785)	(27,903,785)	(27,915,894)	(27,915,894)	(27,915,894)	(27,928,003)	(27,928,003)	(27,928
2 28206	6 Accum Dafer - State Income Tax	(3,894,138)	(3,694,138)	(3,909,887)	(3,909,887)	(3,909,887)	(3,897,224)	(3,897,224)	(3,897,224)	(3,898,262)	(3,898,262)	(3,898,262)	(3,899,300)	(3,899,300)	(3,895
3 4 5	Total Account 282	(31,761,924)	(31,761,924)	(31,961,414)	(31,961,414)	(31,961,414)	(31,601,009)	(31,801,009)	(31,801,009)	(31,814,155)	(31,814,156)	(31,814,156)	(31,827,303)	(31,827,303)	(31,82)
6 7 28201	Account 283 - Accumulated Deferred Income Taxes - Other Accum Defer - Fed Income Tax	(474.726)	(474,726)	(474,726)	(474,726)	(474,726)	(474,726)	(474,726)	(474,726)	(474.726)	(474,726)	(474,726)	(474,726)	(474.726)	(47
	6 Accum Deler - State Income Tax	(45,648)	(45,648)	(45,648)	(45,648)	(45,648)	(45,648)	(45,648)	(45,648)	(45,648)	(45,648)	(45.64B)	(45,648)	(45,648)	(4
) 1	Total Account 283	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(52
2 3 4 DIVISI	Div 09 - Accumulated Deferred income Taxes	(25, 125, 892)	(25,125,892)	(25,228,146)	(25,226,146)	(25,228,146)	(25,075,792)	(25,075,792)	(25,075,792)	(25,033,458)	(25,033,458)	(25,033,458)	(25,059,572)	(25,059,572)	(25,05
5															
9 0 28201 1	Account 190 - Accumulated Deterred Income Taxes Accum Defer - Fed Income Tax	21,498,398	21,498,398	22,091,552	22,091,552	22,091,552	22,774,778	22.774,778	22,774,778	22,319,347	22,319,347	22,319,347	21,797,450	21,797.450	21,79
•	Accum Deler - State Income Tax	3,035,927	3,035,927	3,086,769	3,086,769	3,086,769	3,145,331	3,145,331	3,145,331	3,105,294	3,106,294	3,106,294	3,061,560	3,061,560	3,06
1	Total Account 190	24,534,325	24,534,325	25,178,321	25,178,321	25,178,321	25,920,109	25,920,109	25,920,109	25,425,641	25.425,641	25,425,641	24,859,010	24,859,010	24,85
; 28201	Account 282 - Accumulated Deferred Income Taxes Accum Dater - Fed Income Tax	(8,223,757)	(8,223,757)	(8,288,261)	(8,288,261)	(8,288,261)	(8,301,426)	(8,301,426)	(8,301,426)	(8.436,249)	(8,436,249)	(8,436,249)	(8,617,461)	(8,617,461)	(8,61
3	Accum Dafer - State Income Tax	(5,910,526)	(5,910,526)	(5,905,209)	(5,905,209)	(5,905,209)	(5,893,263)	(5,893,263)	(5,893,263)	(5,900,447)	(5,900,447)	(5,900,447)	(5,907,630)	(5,907,630)	(5,90
) 	Total Account 282	(14,134,283)	(14,134,283)	(14,193,471)	(14,193,471)	(14,193,471)	(14,194,689)	(14,194,689)	(14,194,689)	(14,336,696)	(14,336,696)	(14,335,696)	(14,525,091)	(14,525,091)	(14,52
2 3 1 28201	Account 283 - Accumulated Deferred Income Taxes - Other Accum Defer - Fed Income Tax	(22,953,659)	(22,953,659)	(22,720,102)	(22.720,102)	(22,720,102)	(21,849,712)	(21,849,712)	(21,849,712)	(23,480,984)	(23,480,984)	(23,480,984)	(22,439,163)	(22,439,163)	{22,43
5 3 28206	Accum Defer - State Income Tax	(1,294,342)	(1,294,342)	(1,274,323)	(1,274,323)	(1,274,323)	(1,199.718)	(1,199,718)	(1.199,718)	(1,339,541)	(1,339,541)	(1,339,541)	{1,250,242}	(1.250.242)	(1,25
7 3	Total Account 283	(24,248,000)	(24,248,000)	(23.994,425)	(23,994,425)	(23,994,425)	(23,049,430)	(23,049,430)	(23,049,430)	(24,820,525)	(24,820,525)	(24,820,525)	(23,689,405)	(23,689,405)	(23,68
))	Div.02 Accumulated Delemed Income Taxes	(13,847,958)	(13.847,958)	(13,009,574)	(13,009,574)	(13,009,574)	(11,324,010)	(11,324,010)	(11.324,010)	(13,731,579)	(13,731,579)	(13,731,579)	(13,355,486)	(13,355,486)	(13,35
2 DIVISI 3 4 28201	Account 282 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	(34,299,842)	(34,299,842)	(34,173,314)	(34, 173, 314)	(34,173,314)	(34,020,782)	(34,020,762)	(34,020,762)	(33,969,762)	(33,969,762)	(33,969,762)	(33,872,353)	(33,872,353)	(33,87
5 divisi 7															
3 9 28201)	Account 190 - Accoumilated Deferred Income Taxes Accoum Defer - Fed Income Tax	7,438.989	7.438,989	7,576,977	7,576,977	7,576,977	7,712,122	7,712,122	7,712,122	7,457.758	7,457,758	7,457,758	7,540,356	7,540,356	7,54
1 28206 2	6 Accum Defer - State Income Tax	1.054,536	1,054,536	1,056,363	1,066,353	1,066,363	1,077,947	1,077,947	1,077,947	1,056,145	1,056,145	1,056,145	1.063,225	1,063,225	1,00
3	Total Account 190	8,493,525	8,493,525	8,643,341	8,643,341	8,643,341	8,790,070	8,790,070	8,790,070	8,513,903	8,513,903	8,513,903	8,603,581	8,603,581	8.60
5 3 28001 7	Account 255 - Accumulated Deferred Investment Tax Gredits Deferred ITC - Federal														
3	Account 282 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	(3,630,385)	(3,630,385)	(3,613,383)	(3,613,383)	(3,613,383)	(3,592,809)	(3,592,809)	(3,592,809)	(3,562.705)	(3,562,705)	(3,562,705)	(3,532,602)	(3,532.602)	(3,53
, 28206 ?	Accum Deler - State Income Tax	(507,200)	(507,200)	(505.743)	(505,743)	(505,743)	(503,979)	(503,979)	(503,979)	(501,399)	(501,399)	(501,399)	(498,819)	(498,819)	(49
3	Total Account 282	(4,137,585)	(4,137,585)	(4,119,126)	(4,119,126)	(4,119,126)	(4,095,788)	(4,096,78B)	(4,096,788)	(4,064,104)	(4,064,104)	(4,064,104)	(4,031,421)	(4,031,421)	(4,03
5 28201	<u>Account 283 - Accumulated Deterred Income Taxes - Other</u> Accum Deter - Fed Income Tax	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,283,207)	(2,263,207)	(2,283,207)	(2,28
7 3 28206	Accum Defer - State Income Tax	(316,010)	(316.010)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(316,010)	(31
)	Total Account 283	(2,599,217)	(2,599,217)	(2,599,217)	(2,599,217)	(2,599,217)	(2,599,217)	(2,599.217)	(2,599,217)	(2,599,217)	(2,599,217)	(2,599,217)	(2.599,217)	(2,599,217)	(2,59
1 2 3	Div 91 Accumulated Deferred income Taxes	1,756,723	1,756,723	1,924,997	1,924,997	1,924,997	2,094,064	2,094,064	2,094,064	1,850,581	1,850,581	1,850,581	1,972,942	1,972,942	1,97
100 5.209 5.609 36789	0 DW 09 % DW 02 % DW 12 % DW 91	(25,125,892) (720,094) (1,920,791) 646,059	(25,125,892) (720,094) (1,920,791) 646.059	(25,228,146) (676,498) (1,913,706) 707,944	(25,228,146) (676,498) (1,913.706) 707,944	(25,228,146) (676,498) (1,913,705) 707,944	(25,075,792) (588,849) (1,905.164) 770,121	(25,075,792) (588,849) (1,905,164) 770,121	(25,075,792) (588,849) (1,905,164) 770,121	(25,033,459) (714,042) (1,902,307) 680,577	(25,033,458) (714,042) (1,902,307) 680,577	(25,033,458) (714,042) (1,902,307) 680,577	(25,059,572) (694,485) (1,896,852) 725,577	(25,059,572) (694,485) (1,896,852) 725,577	(25.05 (69 (1,89 72
9									(26,799,683)					(26,925,332)	(26,92

		Case No. 2006	-00464			
		Deferred Credits and Accumulate		me Taxes		
Data	D -	as of June 30,	2008		ED 10/10/6/5	
		se PeriodXForecasted Period XOriginalUpdated			FR 10(10)(b)5 Sched. B-5	
•••	-	· · · · · · · · · · · · · · · · · · ·			Sched. D-5 Sheet 3 of 4	
ννοικρ	aper ne	ference No(s).	Period End		Jurisdictional	Jurisdictional
Line	Sub			Iurisdictional	Period ending	13-Month
No.	Acct		KY	Percent	Balance	Average
	ION 09			1 Globin	Duluitoo	
2						
3		Account 190 - Accumulated Deferred Income Taxes				
4	28201		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	7,371,905		7,371,905	7,279,779
9						
10		Account 282 - Accumulated Deferred Income Taxes				
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	(31,840,450)		(31,840,450)	(31,850,161)
16						
17		Account 283 - Accumulated Deferred Income Taxes	- Other			
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			((700.074)	(700.07.4)
22		Total Account 283	(520,374)		(520,374)	(520,374)
23					(04 000 010)	(05 000 750)
24		Div 09 Accumulated Deferred Income Taxes	(24,988,919)		(24,988,919)	(25,090,756)
	0.00					
	ION 02					
26		Assessment too. Assessment and Deferred Income Tours				
27	00004	Account 190 - Accumulated Deferred Income Taxes	00.000.000		1 100 0/1	1 157 047
	28201	Accum Defer - Fed Income Tax	22,362,330		1,162,841	1,157,247
29	00000	Assum Defer - State Income Tay	3,109,979		161,719	161,239
30 31	20200	Accum Defer - State Income Tax	3,109,979		101,713	101,200
32		Total Account 190	25,472,309		1,324,560	1,318,486
32 33		Total Account 190			1,024,000	1,010,400
34		Account 282 - Accumulated Deferred Income Taxes				
35	28201	Accum Defer - Fed Income Tax	(8,846,648)		(460,026)	(439,107)
36	20201	Accum Deler - r ed income rax	(0,040,040)		(400,020)	(-100,101)
37	28206	Accum Defer - State Income Tax	(5,914,813)		(307,570)	(306,938)
38	20200		(0,011,010)		(007,070)	(000,000)
39		Total Account 282	(14,761,461)		(767,596)	(746,045)
40				:		
41		Account 283 - Accumulated Deferred Income Taxes	- Other			
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	(22,943,098)		(1,193,041)	(1,238,418)
47				:		
40		Div 02 Accumulated Deferred Income Taxon	(10 000 050)		(636 077)	(665.076)

Atmos Energy Corporation, KY

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Div 02 Accumulated Deferred Income Taxes

(12,232,250)

(636,077)

(665,976)

1 2	28201	Account 282 - Accumulated Deferred Income Taxes Accum Defer - Fed Income Tax	(33,726,969)	5.60% =	(1,888,710)	(1,903,292)
DIVISI	ON 91					
3	15560	Account 252 - Customer Advances For Construction	35.541	36.78%	13,071	13,071
4				_		
5		Account 190 - Accumulated Deferred Income Taxes				
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		T	0.750 504	-	0.10.140	0.170.005
10		Total Account 190	8,750,581	=	3,218,148	3,179,835
11		A				
12		Account 282 - Accumulated Deferred Income Taxes	(0 500 400)		(4.000.000)	(1.010.000)
13	28201	Accum Defer - Fed Income Tax	(3,502,499)		(1,288,093)	(1,312,832)
14	00000	Assume Defense Obstallingen a Terr	(400.000)		(100,400)	(104 610)
15	28206	Accum Defer - State Income Tax	(496,238)		(182,499)	(184,619)
16 17		Total Account 282	(3,998,737)	-	(1,470,591)	(1,497,451)
18			(0,330,737)	=	(1,470,001)	(1,407,401)
10		Account 283 - Accumulated Deferred Income Taxes	- Other			
20	28201	Accum Defer - Fed Income Tax	(2,283,207)		(839,681)	(839,681)
21	2020.		() ()		((/
22	28206	Accum Defer - State Income Tax	(316,010)		(116,217)	(116,217)
23		Total Account 283	(2,599,217)	-	(955,898)	(955,898)
24					<u></u>	
25		Div 91 Accumulated Deferred Income Taxes	2,152,626	791,658	791,658	726,486
26				=		
27		Total Deferred Income Taxes - Jurisdictional	(68,795,512)	-	(26,722,048)	(26,933,538)

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 <u>total</u> 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 \$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.

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Balances Tax Effected	Fiscal 2006
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Fiscal 2007	Dec-06	(2,400)	(2,665,358)	0	0	(540,425)	27,543	206,880	(78,685)	0	(163,945)	22	(8,067,952)	(339,870)	159,490	(53,306,851)	8,970	67,263	764,205	1,827	0	(651,896)	0	0	1,413	(22)	(12,113,884)	(94,019)	0	(2,123,622)	(917,453)	51,402	386,010	(146,826)	32,410
Fiscal 2007	Q	(2,400)	(2,537,496)	0	(543,359)	(543,916)	17,499	129,676	(54,502)	0	(163,945)	22	(7,877,585)	(337,874)	8,873	(52,830,785)	5,572	41,287	179,864	1,827	0	(367,517)	0	0	734	(22)	(11,867,190)	(94,019)	0	(1,573,566)	(924,173)	32,566	241,325	(101,428)	21,607
Fiscal 2007	90	(2,400)	(2,409,633)	0	(540,011)	(547,407)	8,629	64,073	(27,452)	0	(163,945)	22	(7,687,217)	(330,489)	0	(52,354,716)	2,747	20,400	(8,684)	1,827	0	(413,746)	0	0	367	(22)	(11,620,497)	(94,019)	0	(1,570,218)	(930,894)	16,058	119,239	(51,087)	10,803
Fiscal 2006	9	(2,400)	(4,067,549)	812,842	(536,663)	(550,898)	114,333	1,200,154	(341,659)	108	(163,945)	22	(8,851,704)	(312,883)	139,476	(51,833,605)	1,323,510	307,987	(657,670)	235,077	0	(304,855)	0	0	6,474	(22)	(13,310,354)	(94,019)	0	(1,566,870)	(937,614)	202,431	2,121,217	(607,037)	220,315
Fiscal 2006	9	(2,400)	(4,081,065)	812,842	(531,597)	(554,182)	104,542	1,088,807	(312,722)	108	(163,945)	22	(8,808,822)	(305,335)	139,476	(51,273,038)	593,280	273,315	83,736	230,493	0	(805,221)	0	0	6,107	(22)	(13,625,856)	(94,019)	0	(1,561,804)	(943,265)	185,243	1,925,752	(556,239)	209,511
Fiscal 2006	9	(2,400)	(3,922,581)	267,104	(526,532)	(557,466)	94,786	1,008,032	(284,246)	108	(163,945)	22	(8,610,940)	(296,321)	106,641	(50,697,849)	590,190	248,977	89,578	230,493	0	(696,330)	0	0	5,740	(22)	(13,368,358)	(94,019)	0	(1,556,739)	(948,915)	168,116	1,783,956	(506,250)	198,708
Fiscal 2006	9	(2,400)	(3,764,097)	267,104	(521,466)	(560,751)	85,253	918,857	(225,926)	108	(163,945)	22	(8,413,058)	(282,805)	75,354	(50,108,497)	20,883	223,380	672,888	212,797	0	(581,916)	0	0	5,373	(22)	(13,110,860)	(94,019)	0	(1,551,673)	(954,565)	150,596	1,620,054	(399,061)	187,905
Fiscal 2006	9	(2,400)	(3,605,613)	267,104	(516,401)	(563,673)	75,724	842,613	(201,529)	108	(163,945)	22	(8,215,176)	(279,619)	47,802	(49,519,144)	18,148	201,495	680,098	212,797	0	(765,422)	0	58,384	4,639	(22)	(12,853,362)	(94,019)	(36)	(1,546,608)	(960,216)	133,082	1,479,921	(354,220)	166,298
Fiscal 2006	90	(2,400)	(3,447,129)	267,104	(511,335)	(566,957)	66,242	768,984	(177,751)	108	(163,945)	22	(8,017,294)	(271,051)	29,181	(48,929,791)	15,755	182,912	389,521	212,797	0	(654,397)	0	30,357	4,639	(22)	(12,595,864)	(94,019)	(36)	(1,541,542)	(965,866)	116,150	1,348,440	(311,759)	166,298
Fiscal 2006	9	(2,400)	(3,288,645)	267,104	(506,269)	(570,241)	56,541	674,982	(153,636)	108	(163,945)	22	(7,819,412)	(254,381)	16,565	(48,327,478)	13,434	160,424	(38,227)	212,797	0	(543,336)	0	2,934	4,181	(22)	(12,338,366)	(94,019)	(36)	(1,536,476)	(971,516)	99,067	1,182,925	(269,298)	155,495
Fiscal 2006	(0	(2,400)	(3,130,161)	144,752	(501,204)	(573,164)	46,158	610,227	(126,783)	108	(163,945)	22	(7,621,530)	(250,455)	16,565	(47,725,165)	10,950	144,932	(31,803)	212,797	(30,312)	(852,296)	0	(24,489)	3,814	(22)	(12,080,868)	(94,019)	(36)	(1,531,411)	(977,166)	80,785	1,068,908	(222,016)	144,691
al 2006	(0)	(2,400)	(2,971,677)	0	(496,138)	(576,810)	40,787	465,243	(101,985)	0	(163,945)	22	(7,423,648)	(240,547)	12,919	(47,122,852)	9,665	110,247	(25,930)	178,238	(30,312)	(757,993)	(300)	(28,669)	2,570	(22)	(11,823,370)	(94,019)	(36)	(1,526,345)	(982,817)	71,329	813,623	(178,353)	15,623
Balances Tax Effected Line	Div Acct Sub	1 9 2530 27702	2 9 2530 27706	3 9 2530 27710	4 9 2530 27712	5 9 2530 27713	6 9 2530 27728	9 2530	8 9 2530 27730	9 9 2530 27749		2 2530	2 2530	2 2530	2 2530	2 2530	2 2530	2 2530	2 2530	2 2530	2 2530	2 2530	2530	2	24 2 2530 27749	91	2530	27 91 2530 27707	91 2530	9	91 2530	91 2530	91 2530	2530	34 91 2530 21/49
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Fiscal 2007 Dec-06		(1,012,836)	0	0	(205,361)	10,466	78,614	(29,900)	0	(62,299)	ω	(3,065,822)	(129,151)	60,606	(20,256,603)	3,409	25,560	290,398	694	0	537	
Fiscal 2007		(964,248)	0	(206,477)	(206,688)	6,650	49,277	(20,711)	0	(62,299)	ω	(2,993,482)	(128,392)	3,372	(20,075,698)	2,117	15,689	68,348	694	0	279	
	001-000	(915,661)	0	(205,204)	(208,015)	3,279	24,348	(10,432)	0	(62,299)	œ	(2,921,143)	(125,586)	0	(19,894,792)	1,044	7,752	(3,300)	694	0	139	
Fiscal 2006 Fiscal 2007	on-dac	(1,545,669)	308,880	(203,932)	(209,341)	43,447	456,058	(129,830)	41	(62,299)	ω	(3,363,647)	(118,895)	53,001	(19,696,770)	502,934	117,035	(249,915)	89,329	0	2,460	
Fiscal 2006	an-Bny	(1,550,805)	308,880	(202,007)	(210,589)	39,726	413,747	(118,834)	41	(62,299)	ω	(3,347,352)	(116,027)	53,001	(19,483,755)	225,446	103,860	31,820	87,587	0	2,321	
Fiscal 2006 F	90-INC	(1,490,581)	101,500	(200,082)	(211,837)	36,019	383,052	(108,013)	41	(62,299)	80	(3.272.157)	(112,602)	40,523	(19,265,183)	224,272	94,611	34,040	87,587	0	2,181	
	90-unr	(1,430,357)	101,500	(198,157)	(213,085)	32,396	349,166	(85,852)	41	(62,299)	ω	(3.196.962)	(107,466)	28,635	(19,041,229)	7,936	84,884	255,698	80,863	0	2,042	
	May-06	(1,370,133)	101,500	(196,232)	(214,196)	28,775	320,193	(76,581)	41	(62,299)	° C	(3,121,767)	(106.255)	18,165	(18,817,275)	6,896	76,568	258,437	80.863	0	1,763	
	Apr-06	(1,309,909)	101,500	(194,307)	(215,444)	25,172	292,214	(67,545)	41	(62,299)	œ	(3 046.572)	(102.999)	11.089	(18.593.321)	5.987	69.507	148,018	80,863	C	1,763	
	Mar-06	(1.249.685)	101.500	(192.382)	(216,692)	21,485	256.493	(58,382)	41	(62.299)	œ	(2 971 376)	(96.665)	6.295	(18.364.442)	5.105	60.961	(14.526)	80.863	C	1,589	
cted Fiscal 2006 Fiscal 2006 Fiscal 2006	Feb-06	(1.189.461)	55,006	(190,457)	(217.802)	17.540	231,886	(48.178)	41	(62.299)		(2 896 181)	(65 173)	6 295	(18.1	4.161	55.074	(12,085)	80.863	(11519)	1,449	
ted iscal 2006 F	Jan-06	(1.129.237)		(188 533)	(219,188)	15,499	176,792	(38.754)	0	(62,299)		(980,008,07	(5,020,300) (91 408)	4 909	(17 Q(41 894	(9,853)	67 730	(11 510)	616 926	
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406,185 (84,366) 54,983

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27749

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Page 2

Activity	623,553 944,995 118,235	1,686,783	683,226 58,562 870,390 74,605 1,686,783
Forecast 06/30/2007 Ending Balance	18,594,432 (42,631,484) 2,653,859	(21,383,193)	22,091,552 3,086,769 (22,720,102) (1,274,323) 1,183,896
Activity	634,176 253,576 9,820	897,572 -	593,154 50,842 233,556 20,019 897,572
Forecast 03/31/2007 Ending Balance	17,960,256 (42,885,060) 2,644,039	(22,280,765)	21,498,398 3,035,927 (22,953,659) (1,294,342) 286,325
Activity	(283,137) 890,117 141,159	748,139 -	(130,769) (11,209) 819,845 70,272 748,139
Forecast 12/31/2006 Ending Balance	18,243,393 (43,775,177) 2,502,880	(23,028,904)	21,629,167 3,047,136 (23,773,504) (1,384,614) (461,815)
Activity	(639,907) (3,664,778) (462,963)	(4,767,648)	(1,015,801) (87,069) (3,375,453) (289,325) (4,767,648)
Actual 09/30/2006 Ending Balance	18,883,300 (40,110,399) 2,965,843	(18,261,256)	22,644,968 3,134,205 (20,398,050) (1,075,290) 4,305,833
Response to AG 1-27 b. Shared Services (ALL NUMBERS ARE TAX EFFECTED) DEFERRED TAX ASSETS / (LIABILITIES)	SEBP Adjustment Pension Expense FAS 106 Adjustment	SUBTOTAL NON PLANT RELATED DEFERRED	A1900-28201 A1900-28206 A2830-28201 A2830-28201 A2830-28206 TOTAL TAX EFFECTED

Forecast 06/30/2008 Ending Balance	18,817,826 (41,580,157) 2,724,452	(20,037,878)	22,362,330 3,109,979 (21,751,775) (1,191,323) 2,529,211
Activity	655,481 746,307 (42,183)	1,359,606	564,880 48,418 687,388 58,919 1,359,606
Forecast 03/31/2008 Ending Balance	18,162,345 (42,326,464) 2,766,635	(21,397,484)	21,797,450 3,061,560 (22,439,163) (1,250,242) 1,169,605
Activity	(724,062) 1,131,120 157,431	564,489	(521,897) (44,734) 1,041,821 89,299 564,489
Forecast 12/31/2007 Ending Balance	18,886,407 (43,457,584) 2,609,204	(21,961,973)	22,319,347 3,106,294 (23,480,984) (1,339,541) 605,116
Activity	(331,578) (1,771,095) (162,890)	(2,265,563) -	(455,431) (39,037) (1,631,272) (139,823) (2,265,563)
Forecast 09/30/2007 Ending Balance	19,217,985 (41,686,489) 2,772,094	(19,696,410)	22.774.778 3,145.331 (21,199.712) (1,199.718) 2,870,679
Response to AG 1-27 b. Shared Services (ALL NUMBERS ARE TAX EFFECTED) DEFERRED TAX ASSETS / (LIABILITIES)	SEBP Adjustment Pension Expense FAS 106 Adjustment	SUBTOTAL NON PLANT RELATED DEFERRED	A1900-28201 A1900-28206 A2830-28206 A2830-28206 TOTAL TAX EFFECTED

Forecast 9/30/2007 Ending	Balance 953,583 4,908,803	5,862,386	5,862,386	- 7,712,121 1,077,947
F Activitv	72	146,729	146,729	135,145 11,584
	Balance 950,026 4,765,631	5,715,657	5,715,657	7,576,976 1,066,363
Activity 0	80	149,815	149,815	137,988 11,828
Forecast 33/31/2007 Ending	Balance 947,418 4,618,424	5,565,842	5,565,842	7,438,989 1,054,536
Activity	508 374	107,482	107,482	98,996 8,485
Forecast 2/31/2007	944,810 4,513,550	5,458,360	5,458,360	- 7,339,992 1,046,050
1. Activity	(6,902) (6,4,333)	(621,235)	(621,235)	(572,190) (49,045)
Actual 09/30/2006 Ending Balance	5,127,883	6,079,595	6,079,595	7,912,182 1,095,095
Response to AG 1-27 b. KY/Mid-states General Office (ALL NUMBERS ARE TAX EFFECTED)	UEFENDED 1AA AGGETG (LADIELITEG) SEBP Adjustment FAS 106 Adjustment	SUBTOTAL NON PLANT RELATED DEFERRED	TOTAL DEFERRED TAX ASSETS / (LIABILITIES)	ESSBASE TIE OUT A1900-28201 A1900-28206

Forecast 06/30/2008 Ending Balance	951,202 4,871,695	5,822,897	5,822,897	7,675,750 1,074,830
(Activity	971 146,029	147,000	147,000	135,395 11,605
Forecast 03/31/2008 Ending Balance	950,231 4,725,666	5,675,897	5,675,897	7,540,355 1,063,224
Activity	970 88,708	89,678	89,678	82,598 7,080
Forecast 12/31/2007 Ending Balance	949,261 4,636,958	5,586,219	5,586,219	- 7,457,757 1,056,145
Activity	(4,322) (271,845)	(276,167)	(276,167)	(254,364) (21,803)
Response to AG 1-27 b. KY/Mid-states General Office (ALL NUMBERS ARE TAX EFFECTED) DEFERRED TAX ASSETS / (LIABILITIES)	SEBP Adjustment FAS 106 Adjustment	SUBTOTAL NON PLANT RELATED DEFERRED	TOTAL DEFERRED TAX ASSETS / (LIABILITIES)	ESSBASE TIE OUT A1900-28201 A1900-28206

Forecast 06/30/2007 Ending Balance	ı	1,287,033	5,820,379 807,326 (474,726) (45,648) 6,107,331
Activity	ı	97,236 97,236	89,559 7,677 - 97,236
Forecast 03/31/2007 Ending Balance		1,189,797 1,189,797	5,730,820 799,649 (474,726) (45,648) (45,648)
Activity		64,453 64,453	59,365 5,088
Forecast 12/31/2006 Ending Balance	ı	1,125,344 1,125,344	5,671,455 794,561 (474,726) (45,648) 5,945,642
1 Activity	(413,273)	(197,729) (611,002)	(182,119) (15,610) (380,646) (32,627) (611,002)
Actual 99/30/2006 Ending Balance	413,273	1,323,073 1,736,346	5,853,574 810,171 (94,080) (13,021) 6,556,645
Actual 03/06 - 09/06 09/30/2006 Activity Balance	7,711	(774) 6,937	8,114,165 265,745 (123,317) (15,527) 8,241,067
Actual 03/31/2006 0: Ending Balance	405,562	1,323,847 1,729,409	(2,260,591) 544,426 29,237 2,506 (1,684,422)
Actual 09/30/2005 09/05 - 03/06 0 Ending Activity Balance	·	44,835 44,835	00000
Actual 09/30/2005 Ending Balance	405,562	1,279,011 1,684,573	(2,260,591) 544,426 29,237 29,237 29,237 (1,684,422)
Response to AG 1-27 b. Kenucky (ALL NUWBERS ARE TAX EFFECTED) DEFERRED TAX ASSETS / (LIABILITIES)	SEBP Adjustment	FAS 106 Adjustment SUBTOTAL NON PLANT RELATED DEFERRED	A1900-28201 A1900-28206 A2830-28201 A2830-28206 TOTAL TAX EFFECTED

Forecast 06/30/2008 Ending Balance	ı	1,405,296 1,405,296	5,929,306 816,662 (474,726) (45,648) 6,225,594
0		83,800 83,800	77,184 6,616 - 83,800
Forecast 03/31/2008		1,321,496 1,321,496	5,852,122 810,047 (474,726) (45,648) 6,141,794
0	t	(12,967) (12,967)	(11,943) (1,024) - - (12,967)
Forecast 12/31/2007	,	1,334,463 1,334,463	5,864,065 811,070 (474,726) (45,648) 6,154,761
-	ı	55,481 55,481	51,101 4,380 - 55,481
Forecast 09/30/2007 Ending Balance		1,278,982 1,278,982	5,812,964 806,690 (474,726) (45,648) 6,099,280
Activity		(8,051) (8,051)	(7,415) (636) - - (8,051)
Response to AG 1-27 b. Kentucky (ALL NUMBERS ARE TAX EFFECTED) DEFERRED TAX ASSETS / (LJABILITIES)	SEBP Adjustment	FAS 106 Adjustment SUBTOTAL NON PLANT RELATED DEFERRED	A1900-28201 A1900-28206 A2830-28201 A2830-28206 TOTAL TAX EFFECTED

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.

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

b.

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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

WORKDAPER HEIERICE INU(S), U.C.J													
	antial	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	
Account No. 4061		Eah-06	Mar-06	Apr-06	Mav-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total
line & litte		4	- se se		69	69	s	÷	ക	ዎ	ф	ዓ	ዓን
		00 ADA	37 010	35 949	19.031	45.345	20,290	27,434	24,598	37,820	30,782	22,874	383,658
FICA	2 ¹ 101	00,424	(202)	(44)	4	19	32	30	39	15	7	5	7,388
FUTA	2007	010'7	(100)	(05)	(6)	13	39	18	27	616	(020)	(349)	5,270
SUTA	10.0	100/1	1044)	100)	1-1 00V	016 BDA	216 804	216 804	216.804	219.304	219.304	219,304	2,609,148
Ad Valorem - Accrual	216,804	216,804	216,804	710'00#	510°004	1001017			BUD OOD	1			800,000
Taxes Property and Other	,	ŧ	•	•	• • • •	1010	027 00	047 00	024.000	027 55	33 470	33 470	366,690
Public Service Commission Assessment	27,645	27,645	27,645	27,645	21,645	cha ¹ /7	33,4/0	00,470	0014100		10 606	10 040	162 049
Allocation for taxes other	22,365	17,296	17,358	14,341	10,286	16,494	9,049	8,907	10,104	+60'71	7 030	6.071	33 810
Allocation for taxes other CSC	0	0	0	0	5,444	0	L/0,6	4,532	4'105	0	500°1	7 750	35,066
Allocation from taxes other Div 091	•	•	•	•	•	•	•	•	•	10,/ 14	200'0		
Allocation for Other 01990	65	163	0	0	0	0	0	0	0	0	1,675	1,14	3,017
DOT Transmission User Tax	•	38,152	ı		,	·	,		٠		•	•	30,132
Total	278,756	384,580	297,480	294,656	279,212	306,320	285,355	291,195	1,089,804	322,896	312,815	302,088	4,445,157
Div 002						010 01 1	107 200	001 021	103 363	101 919	187 964	180 483	1.874.438
FICA	134,344	153,344	168,873	136,177	147,002	102,003	121,000	1/21/20	705	548 648	558	341	31.517
FUTA	19,186	5,281	1,067	3/3	909	0ZD	+C/	1,000			1017	026	62 052
SUTA	48,649	18,201	7,603	2,519	2,552	2,224	1,938	(44,730)	20,738	G04'I	/10/1		345,000
Ad Valorem - Accrual	25,000	25,000	25,000	35,000	35,000	35,000	35,000	33,000,65	000,65 (070,0)	50,000	20,000		112 271)
Allocated to Kentucky Div.	(20,053)	(17,034)	(16,463)	(13,776)	(9,649)	(9,904)	(8,607)	(8,515)	(8,3/3)				
19 Div 012								020 201	CO F 02	111 401	111 650	113 580	1 212 008
FICA	104,504	109,149	108	88,444	93,/13	102,244	07t'18	0/0'/01	10,130	340	300,711	216 216	762 GG
FUTA	15,029	3,519		228	417	551	/19	700-000	400	010	140	210	47.374
SUTA	38,108	12,449	4,287	1,591	1,620	1,502	1,329	(05/'97)	13, 134	/10	10,000	10,000	30,000
Ad Valorem - Accrual	•	1	,	•	'	•	•	r	•	000		-	260
Benefit	75	•	١	85	001					. :			(95 733)
25 Allocated to Kentucky Div.	•	'	I	1	(5,444)	(5,924)	(11/0'@)	(700'+)	(4'105)	ł	I		
Div 091									0 667	01 G1K	13 731	11 241	000 40
FICA 1210 1213	2,135	10,472	7,217		2,231	G95,6	170'9	C+/,+	/00'0	0 0			1 077
FUTA	877	324	(161)		-	4	וס	α ions	= 8	0 401	0	(171)	1.00.1
SUTA 1212	708	484	142			en	1		76	+0C	(0+0)		120,000
Ad Valorem - Ac	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000			000,021
<u></u>	0		0							24,430		18,930	
	(13,720)		(17,198)	(14,980)	(12,240)	(15,402)	(15,534)	(14,539)	(18,760)	(32,187)	23,389)	(21,U/3)	3 626 123
		010 000											

Atmos Energy Corporation, KY Case No. 2005-00464	Monthly Taxes Other by Sub-Account	By Month for the Calendar Year 2005	
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		Total	¢	447,922	7,952	5,761	2,391,648	0	325,218	213,338	0 0	274	35,318	3,427,431		1,391,064	31,813	94,395	180,000	210,408			848,559	15,288	46,307	4,623	>			65,949	1,318	1,758	120,000	(189,025)	2,612,049
ziere	actual	Dec-05	÷	44,401	35	26	211,108		27,645	11,582				294,797		104,603	750	2,176	25,000	11,430			84,198	601	1,746	314				5,629	•	7	10,000	(15,636)	219,388
Witness: Dan Meziere	actual	Nov-05	÷	63,149	45	26	222,500		27,645	17,004		163		330,532		164,387	957	3,004	25,000	16,719			124,544	726	2,278	1				8,011	4	83	10,000	(18,098)	320,896
Ni Mi	actual	Oct-05	69	33,611	27	41	216,804		27,645	12,700				290,828		110,920	710	1,913	25,000	12,508			97,918	594	1,609	1,414				5,183	с,	(328)	10,000	(14,858)	240,078
	actual	Sep-05	÷	27,503	18	10	216,804		27,645	14,338				286,318		110,573	365	852	15,000	12,035			8,171	34	(122)	2,895				2,828	ო	(182)	10,000	(12,649)	137,768
	actual	Aug-05	\$	27,413	(I)	5	211,108		27,645	13,694				279,861		72,540	(128)	(817)	15,000	13,694			70,661	(43)	(356)	•				4,747	4	10	10,000	(14,761)	156,857
1-30	actual	Jul-05	ф	29,270	10	8	192,500		27,645	19,259				268,692		111,945	422	4,767	15,000	19,259			84,486	353	3,637	ł				4,315	2	5	10,000	(14,319)	220,610
AG DR 1-30	actual	Jun-05	¢	29,538	23	14	186,804		26,558	21,916				264,853		118,973	2,647	7,588	10,000	21,916			83,112	1,848	5,300	•				4,620		10	10,000	(14,631)	229,468
	actual	Mav-05	\$	27,284	*	(1)	186,804		26,558	21,378				262,024		123,364	3,037	8,185	10,000	21,378			91,976	2,253	6,120	ı				4,214	(E)	ო	10,000	(14,216)	244,935
	actual	Apr-05	ц	31,106	(264)	(006)	186,804		26,558	17,791				261,095		107,439	2,054	6,181	10,000	12,791			72,265	1,486	4,584	I				4,446	(27)	(11)	10,000	(14,328)	204,009
	actual	Mar-05	69	35,569	(678)	1.454	186,804	•	26,558	18,487		+ + +	-	268.305		120,354	1,740	6.740	10.000	18,487			43,404	612	2,391	,				5,095	(179)	308	10,000	(15,224)	185,241
	actual	Feb-05		40.647	2.127	1.464	186,804	•	26,558	17,898			35,318	310.816		107,895	2,866	10,979	10,000	17,898			41,844	1,234	4,522	,				7,020	391	(601)	10,000	(16,810)	179,340
	actual	lan-05	69	58.431	6.609	3.617	186,804	•	26,558	27,291				309.310		138,071	16.393	42,827	10.000	27,291			45,980	5,590	14,598	ı				9,841	1,117	2,537	10,000	(23,495)	273,459
Worknanar Bafarance No(s) - C.2.3	Account No. 4081	line & Title		1 FICA	2 FIITA	3 SUTA	4 Ad Valorem - Accrual 30101	Taxes Property and Oth	6 Public Service Commission Assessment 30112			9 Allocation from taxes other Div. 091	Allocation Transmission User Tax	Total	11 Div 002	12 FICA	t3 FUTA	14 SUTA		16 Allocated to Kentucky Div.	17	18 Div 012	19 FICA	20 FUTA	21 SUTA		23 Allocated to Kentucky Div. (came through Div 002)	24	25 Div 091	26 FICA	27 FUTA	28 SUTA	29 Ad Valorem	30 Expense Allocation	31

C.2.3 B

Workpaper Reference No(s)C.2.3 Account No. 4081 line & Trite	actual Jan-04	actual Feb-04	actual Mar-04	actual Apr-04	A Mon By M By M actual May-04	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 AG DR 1-30 actual actual	riporation, KY 06-00464 by Sub-Accot endar Year 20 1-30 1-30 Jul-04	nt 04 actual Aug-04	actual Sep-04	al 04	Witness. Dan Meziere actual act Nov-04 Dec	ziere actual Dec-04	Total
1 FICA 1210 1213	\$ 24,128	\$ 36,417	\$ 34,486	\$ 29,983	\$ 23,255	\$ 26,778	\$ 25,763	\$ 26,894	\$ 22,790 50	\$ 26,213	\$ 59,085 20	\$ 2,144	\$ 337,936 6.052
2 FUTA 1211 1214 3 SUTA 1212 1215 4 Ad Valorem - Accrual 30101	4,201 1,657 156,608	2,128 962 156,608	(268) 31 156,608	(259) 773 156,608	24 (121) 156,608	25 14 156,608	29 14 156,608	40 41 156,608	50 21 156,608	22 18 186,804	39 21 186,804	10 10 186,804	0,002 3,441 1,969,884
 Taxes Property and Other 09344 30102 Public Service Commission Assessment 30112 Allocation for taxes other 41124 41130 Allocation for taxes other CSC 41129 Allocation from taxes other Div. 091 Allocation for Other DOT Transmission User Tax 	21,714 25,092	21,714 17,115	21,714 21,120 32,657	21,714 15,744	21,714 13,962	21,714 14,909	26,558 14,525	26,558 14,226	26,558 2,130	26,558 14,698	26,558 23,065	26,558 11,417	289,632 188,003 0 0 32,657
Totol	233.400	234.944	266.348	224,563	215,442	220,048	223,497	224,367	208,157	254,313	295,572	226,954	2,827,605
11 Div 002	103 01 1	02 200	107 6/1	QR AFR	a2 180	64 922	93.857	93.981	88.734	92,998	160,246	73,928	1,238,175
12 FICA	13.918	3.159	2.069	29	81	171	87	87	370	1,035	863	297	22,172
	34,346	11,922	6,039	3,418	278	510	546	372	1,193	2,830	2,695	1,153	65,302 85 000
 Ad Valorem Allocated to Kenlucky Div. 	15,000 (25,092)	15,000 (17,115)	15,000 (21,120)	15,000 (15,744)	15,000 (13,962)	15,000 (14,909)	15,000 (14,525)	15,000 (14,226)	(2,130)	(14,698)	(23,065)	(11,417)	(188,003)
		10 10	000 CL	FUL 90	00 00	96 710	33 106	30.301	15.318	32,560	56.053	28.453	432,645
19 FICA 20 FITA	46,105 5,386	35,351 1,096	53,286 924	.01,701 (24)	29,092 14	61 / CC	30,100	27	80	333	305	116	8,354
	13,291	4,234	2,706	1,217	29	198	193	118	251	913	949	447	24,546 0
22 Benefit Other													
													00
24													
25 Div 091 26 EICA	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
20 FILA 27 FILTA	2,054	1,016	295	67	19	19	49	7	12	e	20	4	3,565
28 SUTA	8,175	8,061	6,985	4,155	6,566	6,804	6,095	4,655	2,620	966	11,451	98	66,661 70,401
29 Ad Valorem	4,499	4,499	4,499	4,499		4,499	4,499	4,499	4,499	10,000		10,000	70,491
30 Expense Allocation	(80,313)	(54,837)	(68,776)	(46,627)	,	(47,310) 146 603	(43,974) 1 47 810	(39,609) 130 886	(22,781) 20.946	(44,805) 145 669	231,111	(39,119) 114,394	(our,roo) 1.856.194
31	246,727	100,252	caa'/02	134,003	007'101	0000000	1110	****	>1>4				

C.2.3 B

FR 10(10)(c)2.3

sted Period 1. .

		T otal	ዓ	431,940	7,370	5,336	4,361,534	800,000	384,165	149,228	48,132	38,200	6.287.686		1,915,466	10,688	1,311	420,000	(120,008)			1,274,846	7,107	1,520	185	(54,056)			133,852	3,347	2,246	120,000	(259,445)	3,211,123	
r \ Gary Smith	-	Mar-07	ዓ	45,575	600	20	334,285		33,470	14,527	4,720	0	443.661		176,208	1,042	2,678	35,000	(10,031)			120,825	715	1,837	0	(4,720)			17,601	461	388	10,000	(28,450)	303,304	
Schedule C-2.3 Witness: Greg Waller \ Gary Smith	+	Feb-07	ይ	38,080	3,000	2,200	334,285		33,470	16,223	4,720	10,139 38,200	480.318	212100L	176,208	1,042	2.678	35,000	(10.031)			120,825	715	1,837	0	(4,720)			16,001	954	614	10,000	(27,569)	303,304	
Sche		Jan-07 F	ዓ	42,231	3,600	3,000	334,285		33,470	17,982	4,720	11,556 0	AEO 843	0L0'00t	176,208	1.042	2,678	35,000	(10.031)			120,825	715	1,837	0	(4,720)			18,401	1.862	1.158	10.000	(31,421)	303,304	
		Dec-06	÷	43,545	30	20	1,619,285		33,470	10,215	4,720	9,185 0	1 700 471	1,120,411	176,208	1.042	2 67R	25,000	/10/031)			120,825	715	1,837	0	(4,720)			14.915	36	24	10 000	(24.975)	303.304	
		Nov-06	\$	45,715	30	20			33,470	10,242	4,720	8,601 0	000 000	322,000	176,208	1 042	7 678	2,010	000'00 (10,031)	(iconni)		120.825	715	1,837	0	(4,720)			13 731	c	(346)	10,000	(23 388)	303,304	
		Oct-06 N	69	44.146	30	20	219,285		33,470	10,258	4,720	11,837 0	tor oco	323,/0/	176.208	CPU F	272,1 072,0	2,0/8	33,000	(10,031)		120.825	715	1.837	0	(4.720)	in the last		21 615	0	E RA		10,000	303 304	100000
	actual	-		24.598	30	22	216.804	800,000	33,470	10,104	4,762			1,089,804	123.363	205	067.00	20,738	000,65	(9,3/3)		70 103	455	13,194	0	(4.762)	ino del		0 666	0000'n	= 5	36	10,000	160/101)	101,022
	actual	-		27 434	06	00 8	216.804	0	33.470	8,907	4,532			291,195	179 193	1 000	1,038	-44,730	35,000	(8,515)		107 878	652	128 736)	100,100,	(4 532)	130012		7.7AC	C+7.+	01010	(212)	10,000	(900,000)	בטס,בבט
	actual		-	γυ 200	20,630	30	216 R04	0	33 470	9.649	5,071			285,355	197 E00	nnc' 171	/54	1,938	35,000	(8,607)		304 70	01,420 517	1 220	0	U (E 071)	(11 /n'e)		101 1	170'0	וס	/	10,000	(15,534)	219,464
	actual		-		40,40	5	016 BOA	100'01 Z	07 GAE	16.494	0			306,320	1 50 050	102,000	820	2,224	35,000	(9,904)		770 00 F	102,244	100	200'1	0	(+76'C)			CA5'G	4	co ·	10,000	(15,402)	259,394
	lentro	$\left \right $	May-Up	р С (()	19,031	4 ((2)	210,004 0	01640	21,045 10,286	5,444	5		279,212		14/,002	656	2,552	35,000	(9,649)			93,/13	417	1,020	100	(5,444)			2,231	-	8	10,000	(12, 240)	246,060
		╞	- 90	\$	35,949	(44)	(39)	210,804 0		CHQ,72	- U+0,41	>		294,656		136,177	373	2,519	35,000	(13,776)			88,444	877	190,1 10	ςβ				5,039	(2)	(54)	10,000	(14,980)	229,417
Data: X Base Period Forecasted Period Type of Filing: X Original Updated	Workpaper Reference No(s).	Account No. 4081	line & Title		1 FICA	2 FUTA	3 SUTA		5 Taxes Property and Other	6 Public Service Commission Assessment	7 Allocation for taxes other	8 Allocation for taxes other USC 9 Allocation from taxes other Div. 091		Total	11 Div 002	12 FICA	13 FUTA	14 SIITA	15 Ad Valorem	16 Allocated to Kentucky Div.	17	18 Div 012	19 FICA	20 FUTA	21 SUTA	22 Benefit	23 Allocated to Kentucky Div.	24	25 Div 091	26 FICA	27 FUTA	28 SUTA	29 Ad Valorem		

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-though 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>	FD Revenues	<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

No.		Year	Miscellaneous Service Revenues
		(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 12month 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).

	Total	(0)			3 865	\$108,227			11 028	\$220,575		18.282	\$219.384				6,482	\$220,502			214	\$13,910			C	80		3.593	\$82,630	\$865,237
	Jun-08	(u)	010	017	210	\$5,880	618 8	0	618	\$12,360	1,417 0	1.417	\$17.004		486	0	486	\$16,524	N	0	2	\$130	0	0	0	\$0	293 0	293	\$6 739	\$58,637
	Mav-08	(m)	000	007	200	\$5,600	61d	0	614	\$12,280	1,315 0	1.315	\$15,780		870	0	870	\$29,580	N	0	2	\$130	0	0	0	\$0	360 0	360	SR 2RD	\$71,650
	Apr-08	()	ų	<u> </u>	152	\$4,263	267	į	428	\$8,565	1,136 0	1.136	\$13,632		615		616	\$20,950	N	0	2	\$130	0	0	0	80	319 0	319	\$7,337	\$54,877
	Mar-08	(k)	CUP	200	302	\$8,456	528	-	529	\$10,585	1,647 0	1,647	\$19,764		788	с Т	16/	\$26,912	24	0	5	\$130	0	0	0	\$0	356 0	356	\$8.188	\$74,035
	Feb-08	(1)	UEE	000	330	\$9,240	790	0	290	\$15,800	1,827 0	1,827	\$21,924		547		548	\$18,638		0		\$65	0	0	0	\$0	389 0	389	\$8.947	\$74,614
	Jan-08	()	3 36	0	235	\$6,580	752	0	752	\$15,040	1,855 0	1,855	\$22,260		456	2	461	\$15,704	2	0	23	\$130	0	0	0	0\$	382 0	382	\$8.786	\$68,500
y Rates	Dec-07	(ll)	£21	170	521	\$14,588	1.234	-	1,235	\$24,705	1,847 0	1,847	\$22,164	i	349		305	\$11,986	20	٥	50	\$1,300	0	0	0	\$0	304 0	304	\$6.992	\$81,735
Atmos Energy - Kentucky Service Charges @ Present Rates	Nov-07	(6)	204	10	594	\$16,632	1.948	0	1,948	\$38,960	1,708 0	1,708	\$20,496		663 G		000	\$22,662	59	0	59	\$3,835	0	0	0	\$0	257 0	257	\$5,911	\$108,496
Atmos E Service Chai	Oct-07	(1)	616	0	616	\$17,248	1.755	0	1,755	\$35,100	1,538 0	1,538	\$18,456		741	0	/41	\$25,194	92	0	76	\$5,980	0	0	0	80	284 0	284	\$6,532	\$108,510
	Sep-07	(e)	Ярс	0	296	\$8,288	972	0	972	\$19,440	1,306 0	1,306	\$15,672		356	7.020	900	\$12,184	21	0	-00 FC	GQE, F&	0	0	0	80	216 0	216	\$4,968	\$61,917
	Aug-07	(q)	232	0	232	\$6,496	769	0	769	\$15,380	1,470 0	1,470	\$17,640		251	750	707	\$8,574	Ø	0	8 9 10 9	07c¢	0	0	0	80	197 0	197	\$4,531	\$53,141
	Jul-07	(c)	177	0	177	\$4,956	618	0	618	\$12,360	1,216 0	1,216	\$14,592		341	145	140	\$11,594	ŝ	0	1014	681¢	0	0	0	\$0	236 0	236	\$5,428	\$49,125
	Rate	(q)	\$28.00	\$35.00	3865		\$20.00	\$25.00	11028		\$12.00 \$14.00	18282			\$34.00	\$40.00	0407		\$65.00	\$73.00	214		\$20.00	NA	0		\$23.00 N/A	3593		ш
	Vo. Class of Customers	(a)	1 <u>Meter Sets</u> 2 Recular Hours	3 After Hours	6 TOTAL Billed Orders	7 TOTAL Revenue	8 9 <u>Turn on</u> 10 Regular Hours	11 After Hours	12 TOTAL Billed Orders	13 TOTAL Revenue	14 15 <u>Read</u> 16 Regular Hours 17 Atter Hours	18 TOTAL Billed Orders	19 TOTAL Revenue	20 21 <u>Reconnect Delinquent Service</u>	22 Regular Hours	24 TOTAL Rilled Orders		25 IUIAL Hevenue	26 27 <u>Seasonal Charge</u> 28 Regular Hours	25 Atter Hours	20 TOTAL Drivey OluBIS	2/ 101AL nevelue	29 Meter Test Charge 30 Regular Hours	31 Alter Hours	32 I U I AL Billed Urders	33 TOTAL Revenue	35 36 Return Check Charge 37 Regular Hours 38 After Hours	39 TOTAL Billed Orders	40 TOTAL Revenue	41 42 43 SUBTOTAL - OTHER OPERATING REVENUE

No.

Attachment AG DR 1-34(b)

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:

Description	Work Codes	Total Orders Worked
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	RRUN	<u>24,565</u>
	Total	55,894

Actuals orders worked for calendar year 2003:

Description	Work Codes	Total Orders Worked
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	RRUN	<u>22,011</u>
	Total	61,030

Actuals orders worked for calendar year 2004:

	Work	Total Orders
Description	Codes	Worked
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	RRUN	<u>20,282</u>
	Total	61,856

Actuals orders worked for calendar year 2005:

Description	Work Codes	Total Orders Worked
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	RRUN	<u>20,654</u>
	Total	60,464

Actuals orders worked for calendar year 2006:

Description	Work Codes	Total Orders Worked
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	RRUN	<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 For transportation services, industrial/commercial adjustments were period. 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 <u>average</u> <u>active</u> 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.

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Attachment AG DR 1-37

							Base	Forecaster
Line				ecent Five Fisc			Period	Period
No.	Description	2006 Mcf	2005 Mcf	2004 Mcf	2003 Mcf	2002 Mcf	3/31/2007 Mcf	6/30/2008 Mcf
		WICI	14154	WICI	WG	WICI	WICI	With
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	10,075,515
3	Commercial	4,608,717	4,766,658	4,915,585	5,414,075	4,598,619	4,781,091	4,655,373
4	Industrial	1,659,109	1,857,469	1,713,491	2,612,513	1,930,887	1,236,173	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	1,267,988
6	Unbilled	(258,043)	406,345	(166,269)	91,974	40,626	<u> </u>	<u> </u>
7	7-+-1	10 041 704	10 005 400	10,000,071	00 010 710	10.050.000	17 200 000	17 005 040
8	Total	16,841,704	18,885,482	19,008,871	22,313,713	18,658,098	17,798,322	17,235,049
9	Average Number of Customer by Class							
10	Average Number of Customer by Class: Residential	153,511	154,623	154 460	155,110	152,994	153,815	153,815
11 12		17,627	154,625	154,469 17,491	17,482	17,388	17,591	17,591
13	Industrial	225	235	238	236	220	228	228
14	Public Authority & Other	1,621	1,627	1,663	1,654	1,650	1,626	1,626
15	Tublic Autionty & Other	1,021	1,027		1,004	1,050	1,020	1,020
16	Total	172,984	173,859	173,861	174,482	172,252	173,260	173,260
17	1 Star	112,004	110,000	110,001		112,202	110,200	110,200
18	Average Actual Volume per Class:							
19	Residential	62	68	72	81	70	68	66
20	Commercial	261	274	281	310	264	272	265
21	Industrial	7,374	7,904	7,200	11,070	8,777	5,416	5,416
22	Public Authority & Other	777	841	879	939	795	797	780
23								
24	Actual HDDs (Split month)	3,885	3,868	4,002	4,522	3,810	4,337	4,283
25	Normal HDDs	4,337	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%	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							
	Residential (line 2 - 12xline29)	7,367,724	8,224,200	8,669,046	10,097,146	8,325,114		
	Commercial (line 3 - 12xline30)	2,800,959	2,956,758	3,157,741	3,798,515	2,903,091		
	Public Authority & Other (line 5 - 12xline31)	848,023	952,260	1,024,912	1,091,537	922,146		
37								
	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		
	Commercial (line 35 / line 26)	3,126,836	3,315,269	3,422,070	3,643,114	3,304,647		
	Public Authority & Other (line 36 / line 26)	946,686	1,067,723	1,110,705	1,046,881	1,049,697		
42								
	Normal Total Volume	10 (00 055	44 400 500	11.000.100	10 000 044	11 007 000		
	Residential (line 29x12 + line 39)	10,428,955	11,483,509	11,809,482	12,228,211	11,927,238		
	Commercial (line 30x12 + line 40)	4,934,594	5,125,169	5,179,914	5,258,674	5,000,175		
	Public Authority & Other (line 31x12 + line 41)	1,358,826	1,484,159	1,548,045	1,509,199	1,439,811		
47 40	Average Normal Volume and Olace							
	Average Normal Volume per Class:	00	78	70	70	70	20	66
	Residential (line 44 / line 11)	68	74	76	79 201	78	68 272	66 265
	Commercial (line 45 / line 12)	280	295	296	301	288	797	265 780
D I	Public Authority & Other (line 46 / line 13)	838	912	931	912	873	191	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

Almos Energy Corporation, KY Case No. 2006-00464 Monthly Junisdictional Operating Expense For the Base Period 12 Months ended March 31, 2007,DIV 02 only

						a sheet							
	lating	actual	actual	actual	actual	actual				ł			
LINE ACCOUNT NO.		L	1 DE	-	Ain-06	Sen-06	Oct-06	Nov-06	Dec-06 Jan-07		Feb-07	Mar-07	lotal
No. & Title	Apr-Uo	-	יחוייט	1	1				•	•	•	J	v
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"Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.	shown as negative	s. Includes the	Shared Servic	es allocation.									101

289,260 318,704 275,311 247,592 3,165,665 279,777 309,824 225,581 216,420 211,708 196,589 217,397 377,502

Allocated to Kentucky

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

	Nov-06 Dec-06 Jan-07 Feb-07 Mar-07 Total	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	(\$0) \$0 (\$0) (\$0) \$0 (\$
	Oct-06		s	\$0
actual	Sen-Of	22 22	69	(\$1)
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actual	111-06	on-inc	s	\$1
actual	1.0.00	1 00-1100	s	(\$2)
leither		May-Ub	s	(\$2)
lauftan l	aciual	Apr-06	¢3	\$0
	Line Account No.	MA 2 THIS	140° & 1146	74 Total O&M

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

Allocated to Kentucky

\$156,474 \$1,962,367 \$173,663 \$152,465 \$154,113 \$151,165 \$152,606 \$170,340 \$167,664 \$136,432 \$217,823 \$171,814 \$157,808

Atmos Energy Corporation, KY Case No. 2006-00464 Monthly Junsdictional Operating Expense For the Base Period 12 Months ended March 31, 2007/Div 02 only

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				antural	lentos	artial	actual	actual	actual	actual			
I inc. Account No.	actual	actual	acruar	actual	ŀ	annan		F		F	Coh 07	Mar-07	Total
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				,	,								
	1041	1001	1961	1511	(53)	SO	so	\$399,999	\$199,999	\$200,002	\$0	\$0	\$799,987
74 Total O&M	(22)	(76)	(ce)	121	1001	and the second se							
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Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.	shown as negatives	. Includes the	Shared Servic	es allocation.									

3,172,514 247,592 341,534 275,311 334,656 280,885 247,339 196,589 217,397 377,502 216,420 211,708 225,581 Actual allocated to KY per acct 9220-41132

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

Feb-07 Mar-07 Total	•	so (so) so (set
actual Jan-07	A	
actual Dec-06	ъ	5
actual Nov-06	ራ	(\$1)
actual Oct-06	Ś	\$0
actual Sep-06	Ś	(\$1)
actual Aug-06	ŝ	\$2
actual Jul-06	s	\$1
actual Jun-06	Ş	(\$2)
actual Mav-06	\$	(\$2)
actual	S	\$0
Line Account No.	No. & Title	74 Total O&M

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

1,913,092 156,474 155,329 167,664 146,015

Actual allocated to KY per acct 9220-41131

142,317 135,288 152,465 173,663 136,432 171,814 157,808 217,823

Atmos Energy Corporation, KY Case No. 2006-00464 Monthly Jurisdictional Opera. , pense For the Calendar Year 2006, **Div 02 only** AG DR1-40

Total 80,000	2,036,055 862,880	4,807,112 Div 02 & Div 12
Dec-06 199,999	334,656	146,015
Nov-06 399,999	280,885	142,317
Oct-06 0	247,339	135,288
Sep-06 1	372,840	529,966
Aug-06 0	223,801	391,060
Jul-06 (1)	204,628	333,021
Jun-06 (1)	221,648	369,516
May-06 (1)	222,440	388,236
Apr-06 2	234,598	443,404
Mar-06 (519,999)	140,728	303,949
Feb-06 1	210,447 KY	358,833
Jan-06 0	204,925 132 Billed to	402,627
Div Acct Description Total (Total O&M	Div 02 Acct 9220 Sub-scct · 204,925 210,447 Div 02 Acct 9220 Sub-acct 41132 Billed to KY	Total allocated to Kentucky 402,627

Atmos Energy Corporation, KV Case No. 2006-00464 Monthly Jurisdictional Opera. Apense For the Calendar Year 2006, Div 12 only

	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06 (1)	Dec-06	Total 3
	0	-	-	-	-	-	717	11					
183,664	4	133,389	148,400	193,543	146,207	133,596	114,253	153,316	142,821	135,288	142,317	146,015	1,349,189 423,620
183,664		133,389	148,400 193,543	193,543	146,207	133,596	114,253	153,316	142,821	135,288	142,317	146,015	1,772,809
14,038		14,997	14,821	15,263	19,589	14,272	14,140	13,943	14,305				135,368
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

Atmos Energy Corporation, KY Case No. 2006-00464 Monthly Jurisdictional Opera. ____pense For the Calendar Year 2005, **Div 02 only**

Total 519,994	2,467,579 85,474 3,981,878
DEC-05 520,000	267,433 14,647 449,905
NOV-05 (1)	233,157 12,870 373,050
0CT-05 1	183,120 13,833 324,287
SEP-05 0	229,556 7,755 309,750
AUG-05 (1)	161,438 30,876 322,014
0 701-02	140,847 115 259,192
(1) (1)	166,425 5,378 289,048
MAY-05 0	196,495 316,972
АР В-05 1	217,403 331,911
MAR-05 (2)	216,957 315,605
FEB-05 0	223,877 351,364
JAN-05 (3)	230,871 338,848
Div Acct Description Total O&M	Div 02 Acct 9220 Sub-sect 40005 Billed to KY Div 700 Acct 9220 Sub-acct 40005 Total allocated to Kentucky from SSU

Div Description

Total O&M

Div 12 Acct 9220 Sub-acct 40005 Billed to KY

1,428,825 ŝ Total 107,977 127,487 98,648 114,508 120,477 117,245 118,162 129,700 72,439 127,334 127,023 167,825 -OCT-05 NOV-05 DEC-05 e JAN-05 FEB-05 MAR-05 APR-05 MAY-05 JUN-05 JUL-05 AUG-05 SEP-05 2 0 (1) 0 0 0 *****--E Ð

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.

Atmos 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

Protect Protect Decisity Name Sector Decisity Decisity <thdecisity< th=""> <thdecisity< th=""> <thdecisi< th=""><th>tine Account No</th><th>actual</th><th>actual</th><th>actual</th><th>actual</th><th>actual</th><th>actual</th><th>actual</th><th>actual</th><th>actual</th><th>actual</th><th>budget</th><th>budget</th><th></th></thdecisi<></thdecisity<></thdecisity<>	tine Account No	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	budget	budget	
No.	No 8 Tillo	Anr-D6	Mav-06	1 90-nit.	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
Control Control <t< td=""><td></td><td></td><td>- 00 Fru</td><td>-</td><td></td><td>5</td><td>\$</td><td>s</td><td>¢</td><td>ь</td><td>649</td><td>в</td><td>s</td><td>\$</td></t<>			- 00 Fru	-		5	\$	s	¢	ь	649	в	s	\$
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Operation Control Contro Control Control <		001 000	010020	000 300	085 356	201 105	1 089 802	322,896	312,816	302,089	343,111	480,318	443,661	4,751,433
(1) (1) <td>3 4081 Op Inc&Exp-1aX OII 1</td> <td></td> <td>12'612</td> <td>020,000</td> <td>1920 2371</td> <td>102 0681</td> <td>785,023</td> <td>222 844</td> <td>484.387</td> <td>(163.277)</td> <td>1.535.874</td> <td>1,164,992</td> <td>736,540</td> <td>16,687,025</td>	3 4081 Op Inc&Exp-1aX OII 1		12'612	020,000	1920 2371	102 0681	785,023	222 844	484.387	(163.277)	1.535.874	1,164,992	736,540	16,687,025
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17.10 17.10 <th< td=""><td>2 8150 Storage-Maps & Heco</td><td>•</td><td></td><td></td><td></td><td>2445</td><td>1 075</td><td>768</td><td>2 305</td><td>3 081</td><td>2,339</td><td>3.353</td><td>3.569</td><td>39,149</td></th<>	2 8150 Storage-Maps & Heco	•				2445	1 075	768	2 305	3 081	2,339	3.353	3.569	39,149
(1) (1) <td>3 8160 Ng Stg Exp-Op-Wells</td> <td>9</td> <td>4,085</td> <td>4,372</td> <td>3,114</td> <td>4,440</td> <td>C/0'1</td> <td>001</td> <td>1 504</td> <td>1140</td> <td>2 498</td> <td>5 429</td> <td>2.579</td> <td>31.154</td>	3 8160 Ng Stg Exp-Op-Wells	9	4,085	4,372	3,114	4,440	C/0'1	001	1 504	1140	2 498	5 429	2.579	31.154
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	5 8180 Ng Stg Exp-Op-Comp	ŝ	2,820	2,1/0	4,5UB	170'7	C67'1	4,300	1,430	1000	89	1 565	1 491	9.078
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3350 Ng Sig Exp-MiMainti 0 110 6.314 0 <th< td=""><td>8340</td><td></td><td>393</td><td>(118)</td><td>0</td><td>0</td><td>231</td><td>(55)</td><td>400°,1</td><td>(000)</td><td>Con'i</td><td>040 1</td><td>040 1</td><td>8 50Å</td></th<>	8340		393	(118)	0	0	231	(55)	400°,1	(000)	Con'i	040 1	040 1	8 50Å
3360 Ng Sig Exp.M.Mairt 0 0 0 0 0 0 0 0 2 13 13	8350		110	6,314	0	0 0	2 0	5 0	50			050'1	-	-
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Biol Tram-Op Opr Suprixi 4,245 4,979 3,501 3,783 2,998 4,251 3,992 2,534 3,601 2,494 3,102 3,501 3,723 3,901 6500 Tram-Op Mains Expert 22,192 7,104 7,151 5,247 7,006 6,277 7,400 10 10 10 10 6500 Tram-Op Mains Expert 0 0 0 0 0 0 0 14,47 16,027 6,370 6,370 6500 Tram-Op Other Expents 0 0 0 0 0 0 0 10	18 8470 Other Storage Exp	0		0	0	0	0	0 000 0	0 200 0	0 100 0	0 00 0	, 15, 6	0 967	STT CN
Bison Tram-Op Mains Expent 22,192 17,585 12,338 19,173 14,330 18,072 27,104 13,174 6,027 6,307	8500			3,501	3,783	2,998	4,251	3,992	2,637	3,38/	2,494	201.5	*	011,24 201 745
6570 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 9,000 10 <t< td=""><td>8560</td><td></td><td></td><td>12,938</td><td>19,173</td><td>14,330</td><td>18,072</td><td>27,036</td><td>13,4/3</td><td></td><td>10,024</td><td>202'01</td><td>-</td><td>07 150</td></t<>	8560			12,938	19,173	14,330	18,072	27,036	13,4/3		10,024	202'01	-	07 150
G550 Tram-Op Other Expens 0 1 <td>21 8570 Trsm-Op Meas&Reg</td> <td></td> <td></td> <td>6,704</td> <td>7,151</td> <td>5,247</td> <td>7,036</td> <td>6,277</td> <td>1,420</td> <td></td> <td>13,174</td> <td>120'0</td> <td>01010</td> <td>01,100</td>	21 8570 Trsm-Op Meas&Reg			6,704	7,151	5,247	7,036	6,277	1,420		13,174	120'0	01010	01,100
6600 Tram-Op Frents 0 0 0 0 0 0 0 18	22 8590 Trsm-Op Other Exper-		0	0	0	0	0	0 0	0 0	5 0		2 *	<u>2</u> +	ĝα
8620 Tram-Maint Struct & Im 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	23 8600 Trsm-Op Rents	0		0	0	0	0 0	0 0			50			375
6630 Tram-Maint Of Mains 4,991 1,608 (584) 152 3,874 3,438 100 1,270 201 2,103 2,590 2,590 2,590 2,590 2,570 663 2,771 2,600 0 <t< td=""><td></td><td>Е</td><td></td><td></td><td></td><td>0</td><td>0</td><td>0 00. 0</td><td>D 107</td><td>0 120 1</td><td></td><td></td><td></td><td>211 JUE</td></t<>		Е				0	0	0 00. 0	D 107	0 120 1				211 JUE
B640 Tram-Maint Comp St.E 0 0 0 0 0 0 0 2,494 2,600 B650 Tram-Maint Comp St.E 0 0 0 0 0 0 2,494 2,600 B650 Tram-Maint Meas/Fleg 3,024 4,655 2,592 1,771 2,600 2,779 89 192 168 0 2,494 2,600 B650 Tram-Maint Meas/Fleg 3,024 4,655 2,592 116,1527 161,514 173,706 49,052 97,893 74,857 109,746 104,446 109,878 1 B710 Distr-Op Distr Load Dis 18 8 36 18 17 493 (129) 36 24 24 24 B710 Distr-Op Distr Comp St 1,434 (50) 0 0 0 0 0 0 0 0 0 0 36 24 24 24 24 24 24 24 24 24 24 24 24 24 24	25 8630 Trsm-Maint Of Mains		1,608		ţ	3,248	3,874	3,438	GUI	G/Z'I	107			-
6E50 TramMaint Meas&Reg 3,024 4,655 2,522 1,771 2,608 2,179 0 <	26 8640 Trsm-Maint Comp St				0	0		о ç	0	74				22 973
6670 TramMant Oth Equipri 0 0 0 0 0 16,446 109,378 1 8700 Distr-Op Oper Supervs 15,532 228,817 207,550 15,532 97,859 74,857 109,746 104,446 109,878 1 8710 Distr-Op Oper Supervs 153 16 16 36 18 17 433 (129) 36 24 24 24 24 24 24 24 24 24 24 24 24 24 261 0 0 0 0 0 0 0 0 24 24 24 24 24 24 24 24 24 24 24 24 24 24 26 91		3,02			U/'I	900'Z	5/1/2	60		-				
R700 Distr-Op Oper Supervs 153,532 Z88,817 207,550 115,427 105,14 175,100 45,000 17000 1700 1700 1					10 011		902 02 1	10.050	02020	14 Ar	109 746			1.587.764
8710 Distr-Op Distr-Cop Distr-Cop 18 18 96 (8) 35 19 10 17 433 7120 0 0 0 88 91 67 10 Distr-Cop 1,434 (50) 0 0 (60) 0 0 0 0 0 0 0 88 91 77 7520 Distr-Cop Distr-Comp S1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					116,8	41C,101	1/3//00	13,002	60V	£				643
8711 Distr-Op 1,434 (50) 0 0 (500) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				05	(8)	8	BI	2	684					1 064
8720 Distr-Op Distr Comp St 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0 0	(200								-
8740 Distr-Op Mains & Serv 221,879 224,109 198,671 178,546 185,415 170,904 195,705 10,512 22,335 13,183 10,189 10,812 8750 Distr-Op Meas&Reg St 11,987 11,968 15,527 10,113 9,674 12,858 13,050 10,512 22,335 13,183 10,189 10,812					0			0	010 301					2.497.562
8750 Distr-Op Maas&Reg St 11,387 11,968 15,527 10,113 9,574 12,809 10,000 10,012 25,000 10,100 10,100							-	132,703	130,040			-	•	151.608
								000,01	10,016					

Atmos Energy Corporation, KY Case No. 2006-00464 Monthy Juristictional Operating Expense by FERC Account For the Base Period 12 Months ended March 31, 2007, KY, AG DR 1-41

		-	1		landoo	Initor	latio	actual	achial	Actual	Witness: Dan Meziere bud	eziere budaet	
Line Account No.	actual	actual		actual	Aug DC	Can-DE	Oct.06	Nov-06	Dec-06	lan-07	Feb-07	Mar-07	Total
No. & Title	Apr-U6	May-Ub	I an-unr		no-finy	ach-uo	- COLING	20 101	- 	e,	G	¢,	S
					¢	\$ 1 010 1010	4 000 730	4 007 101	4 007 876	1 013 813	1 060 789	1 060 789	12.070.709
	949,412	961,932	1,005,911	991,644	947,669	2H0,1cU,1	00/1000/1	1/11/100/1				2010001	-
2 4060 Op Inc&Exp-Amort Util	0		0	0		0	000,000			111 010	400 210	143 661	A 751 433
3 4081 Op Inc&Exp-Tax Oth Ti	294,657		306,320	285,356	291,195	1,089,802	322,890	312,315	202,003	111,040		100,017	16 687 095
4 4091 Op Inc&Exp-Income Te	(148,445)	(209,848)	12,829,879	(457,975)	(92,968)	785,023	222,844	484,387	(112'591)	4/0'020'1	1,104,332	0+000/	190,000,010
	0		(12,657,493)	0	0	(1,496,907)	0	0	1,115,712	0.10			(13,030,000)
6 4800-4825 Op Inc&Exp-Gas	(3,058,070)	Ψ,	(6,002,741)	(5,401,696)	(6,038,721)	(5,810,069)	12,509,122	(19,931,961)	(27,560,930)	(36,771,001)	(862,0/d,46)	(24,998,549)	(103,403,733)
7 4870-Forfeited discounts - Fo	(280,926)	<u> </u>	(68,879)	(56,056)	(46,999)	(47,641)	(39,686)	(87,604)	(143,292)	(224,900)	(383,204)	(2/3,442)	(000,167,1)
8 4880 Op Inc&Exp-Oth Op Re	(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 4890-4896 Op Inc&Exp-Rev/	(925,183)		(722,927)	(806,234)	(742,688)	(759,558)	(800,252)	(822,065)	(795,050)	(926,256)	(843,604)	(884,730)	(8,369,689)
	0	0	0	0	4,773	0	0	0	13,940	0			18,713
11 7520 No Prod-On-Gas Wells	(250)	0	0	0	0	0	0	0	0	0			(250)
				C	C	0	0	0	0	0			•
12 /360 NG FIGU-CIP-FIG INERSO	5	2	>	>	0	,			0	83			83
	c	c	c	c	c	c	C	0	0	0			
13 7610 Ng Prod-Main-Supervis	0	>	>	2	>	>	2	5		ñ			15
7840 Ng Products extractio							•	c	000 01 12				1024 0701
8001 Intercompany Gas W				0	0	0	0	0	(148,690)	(086,001)			(010,462)
	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	0/8'966'771
ts 8045 Transportation to City (0 200 049	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
	10 170	14 600	13 185	12 058	14 937	20.337	10.362	11.820	11,192	17,722	11,035	11,724	162,043
			101101	10.016	10 203	177 5	13 061	9392	2.854	7.493	6.547	6.805	129,576
		404°10	004'1		111	71 694	120101	04 514	89 553	91,555	73,815	78.379	993.536
	77,040	91,2,18	104,485	02,033	114,20	+00,17	110'00	10,50	7 053	9 E 4 E	6.046	6.649	79 042
		8,266	5,840	8/g'Z	1,804	7/91/	117'0	20101			000 0	2++ F	210101
39 8800 Distr-Op Other Expens-		3,837	6,734	3,651	3,867	4,595	774	19,46/	10,404	1,000	006.0	4,117	100,001
40 8810 Distr-Op Rents	67,546	33,314	55,395	38,353	40,238	37,984	33,242	40,057	19,/45	CCE'NE	12,039	020'00	020'020
41 8850 Distr-Maint Suprvsn & I		28,351	31,512	22,522	9,367	16,839	25,645	23,749	25,546	068,12	20,199	21,4/3	400'7/7
		1,460	857	1,617	807	1,213	605	1,145	1,021	588	1,374	1,309	13,176
	_		(92)	341	1,694	1,431	1,927	834	215	461	783	825	10,636
	4 053		5.734	3.058	1.469	2,069	1,565	3,142	652	161	1,150	1,228	26,598
			9299	3.388	926	0	0	238	0	0	325	325	9,026
	•	4	BUB	C	625	1.830	30	458	0	0	670	676	6,353
	- :		111	0	20	164	(212)	191	543	782	283	302	3,530
	2'E)	3,120		6 (DC)	6	Ē	180	062.6	1 414	(759)	06	95	4,144
		RGZ	113	(39)	R OCT	120	101	675 675	2121	141	593	593	10.457
	4	911	1,431	897 799	439	0/6'1	117'1	22		ř	184	182	365
		0	0	0 0	D	0,00		100	2 1		076	549	2 956
		25	06	0	1,124	499	CU1	107	11	0	55 A01	50 160	791 463
		42,074	64,980	44,961	41,536	40,177	02,141	90,10	040'60	24/10/	500 L0	201,00	703 776
53 9030 Cust Accts-Op Record?		125,655	119,796	107,727	86,467	128,680	G20'E	6'NDA	110,030	13,201	2001/2	FF2 0FF	011/021 03E E07
54 9040 Cust Accts-Op Uncol A	A 12,079	16,884	23,328	21,686	24,910	90,350	0	85,699	110,014	014'601	/10'001	+10211	100,000
55 9050 Cust Accts- Postage/De	е 0	0	0	0	0	0	0	0	Ð			- 100 0	100 10
56 9070 Cust Serv-Op Supervis	s 12,184	12,718	•	11,642	7,281	7,010	3,028	2,546	4,657	2,337	8,/80	9,337	100,051
57 9080 Cust Serv-Op Custome	e 11,000	12,898		11,841	2,490	5,761	8,825	8,116	8,282	4,044	8,499	9,012	56C'201
58 9090 Cust Serv-Op Info and			3,663	5,318	1,260	1,506	1,410	2,331	1,111	7,063	911		29,146
59 9100 Cust Serv-Op Misc Cus		1,743	2,976	63	661	2,937	0	0	0	59	649		9,969
60 9110 Sales-Supervision	5		1,461	1,400	3,256	3,354	2,433	2,087	548	669		2,262	28,807
61 9120 Sales Exp-Op Demo &	4, 14,185	10	12,732	10,452	8,551	8,826	10,291	18,185	18,216	15,338	6,138		142,503
9130	- 17	(473)	•	'	•	116	165	Ö	0	0	• •	• •	
63 9160 Sales Exp-Op Misc Sal	al 41		8	237	65	57	67	99	0	0	15	18	5/d
		0	0	0	0	0	0	0	0	0			•
65 9210 A&G-On Office Sup & i	(1.3	(1,185)	781	(831)	687	635	424	0	0	0			(1,095)
	.44	e	369,516	335	e	40	740,993	780,985	913,189	949,729	39 29	89	7,172,969
9230 A&G-On Outside Serv					39,739	50,147	•		•	•	ເດັ	ທີ	213,748
9240 A&G-Op Property Insur	_						•	•	185,014	26,023	351	351	315,655
and for a for the second second													

2 of 3

C.2.2 B DR 1-41

Atmos 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 141

I ine Account No	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	budget	budget	
NO. & TING	Apr-06	Mav-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
					s	ся	ф	ь	ઝ	ь	ь	s	ዓ
1 4030 On 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 On Inc&Exo-Amort Utily	0	0	0	0	0	0	0	0	0	0			·
3 4081 On InckExn-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 On Inc&Exo-Income Te	(148.445)	(209.848)	12.829.879	(457,975)	(92,968)	785,023	222,844	484,387	(163,277)	1,535,874	1,164,992	736,540	16,687,025
5 4101 Provision for deferred it		Ċ	(12,657,493)	0	0	(1.496,907)	0	0	1,115,712	0			(13,038,688)
6 4800-4825 On 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)	(27,560,930)	(36,771,001)	(34,570,258)	(24,998,549)	(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)
	(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 4890-4896 Op Inc&Exp-Rev/	(925,183)	658,858	(722,927)	(806,234)	(742,688)	(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			18,713
11 7520 Ng Prod-Op-Gas Wells	(250)	0	0	0	0	0	0	0	0	0			(250)
12 7560 No Prod-Op-Fld Meas&	0	0	0	0	0	0	0	0	0	0			
7590 Ng Prod-and gathering									0	83			83
13 7610 Ng Prod-Main-Supervis	0	0	0	0	0	0	0	0	0	0			
7840 Ng Products extractio									0	15			15
8001 Intercompany Gas W				0	0	0	0	0	(148,690)	(105,380)			(254,070
14 8040 Ng City Gate Pur	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
15 8045 Transportation to City (2,202,049		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
9250 A&G-Op Injuries & Dan	17,062		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		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			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	•	•	•	•	ო	e	
9290 A&G-Duplicate charg - I	0	0	0	0	0	0	•	•	•	•	0		
9301 A&G-Op Inst/General #	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 Plc	6,499	(10,542)	4,811	4,811	4,811	4,800	5,800	350	(4,054)	•	6	6	17,303

Note: Debits are show 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.

ın, KY	4	C Account
Atmos Energy Corporation, KY	Case No. 2006-00464	Onerating Expenses by FERC Account

Operating Expenses by FERC Account	For Calendar Years 2004 - 2006, Base Period, and Forecasted Test Period	FR 10(10)(c)2.1	Schedule C-2.1	Sheet 1 of 10	
Operatin	For Calendar Years 2004	Forecasted Period	4		
		Dato: Y Base Period	lanin	I ype of Fling	Workpaper Hererence (NU(s).

CY 2004	(5)	(3 584)	(100.10)	0 073	92,410	3,903	52,349	6,465	44,666	8,160	151	23.831	945	229,239		140	161	V2C V	1/J'1	1,017	500 C	2,601	201,8		13 583	255,860	75.634	100101	2 374	347 500	2007		282	0		04		20,432	1/201	00,05
CY 2005	(4)	(PUF C)	(401 VC)	123	010'00	14,737	52,122	4,762	22,382	14,540	170	011	858	175,384		150	90		4,000	4,752	604	12,569	22,575		30 005	180 536	177 97	10110	001	901 AEO	204,100		0	3 042	0,07E		0 101	36,764	0	114,359 AG DR 1-42
CY 2006	(3)		20/181	0	40,/48	35,586	44,602	8,446	18,913	20.702	078	210	34,251 0	217,278		000	670		000,5	12,339	0	431	17,149		47.4 TA	40,1/4	077'N77	18,430	024 A	000 110	344,220		c		011 00	50,113	0	28,989	0	52,108
Forecasted	(2)		9,506	46	39,245	31,348	44,950	18,535	18 548	979 978	110	40A	59,419	244,433			442	0	4,234	12,926	0	177	17,780		000			11			288,273				2,331			31,837	0	70,053
Rase	(1)	tion	9,898	112	39,273	31,008	46.869	15 243			22,103	377	49,423	232,351		tenance	662	0	4,318	15,559	0	331	20,871			39,961	184,315	76,710	290	6	301,285		ଖ		2,808	35,998	0	33,879	0	72,685
Account	1106	<u>Natural Gas Storage Expense - Operation</u>	Operation Supervision & Engine	Maps and Records	Wells Expense	l ines Exnense	Compressor Station Expanse	Commencer Ctation Expense Fl	Cultiplesson diation Expenses 1		Purification	Other	Storage Well Royalties	Storage-Rents		<u>Natural Gas Storage Expense - Maintenance</u>	Structure & Improvements	Reservoirs & Wells	Compressor Station Equip.	Measuring & Regulating Station	Purification Equipment	Other Storage Exp LNG	Total Nat. Gas Storage Expense		<u> Transmission Expense - Operation</u>	Operation Supervision & Engin∈	Mains Expense	Measuring & Regulating Station	Other Exp.	Rents	Total Transmission Expense - Op		<u> Transmission Expense - Maintenance</u>	Transmission-Maint	Structures and Improvements	Mains	Compressor Station Equipment	Measuring & Reg Station Equip	Other Equipment	Total Transmission Expense - Ma
Account	No. (5)		8140	8150	8160	8170		0100	8190	8200	8210	8240	8250	8260			8310	8320	8340	8350	8360	840/847				8500	8560	8570	8590	8600				~	8620	8630	8640			
Line	No.	***	0	ę	4	- u		01		œ	о	10	Ħ	¢ ¢	5 4	15	16	17	18	19	00	2 2	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	9 68 9

	CY 2004	1,604,760 5,022 0 2,133,274 86,994 81,806 876,125 75,039 61,806 832,542	5,379,879
	CY 2005	1,890,786 (47) (47) 399 158 2,328,890 140,066 138,793 91,419 11,049,346 108,454 62,926 433,945	6,245,135
Atmos Energy Corporation, KY Case No. 2006-00464 Operating Expenses by FERC Account For Calendar Years 2004 - 2006, Base Period, and Forecasted Test Period recasted Period Schedule C-2.1 Schedule C-2.1 Sheet 3 of 10	CY 2006 (4)	1,787,271 654 654 884 884 0 2,421,537 148,654 160,600 128,773 1,016,748 80,326 71,752 516,750 516,750	6,333,949
Atmos Energy Corporation, KY Case No. 2006-00464 Operating Expenses by FERC Account Its 2004 - 2006, Base Period, and Fore Schedul Schedul	Forecasted (2)	1,340,824 1,340,824 1,121 0 3,272,945 134,054 142,742 87,637 955,361 80,797 51,779 854,835	6,922,203
Atmos Energ Case Nv erating Expen 2004 - 2006, I	Base (1)	1,667,541 69 1,218 0 2,721,038 136,027 143,015 110,248 967,060 80,045 55,038 703,786	6,585,088
- Fo	Account Title	Distribution Expenses - Operation Supervision and Engineering Distribution Load Dispatching Odorization Compressor Station Labor & Ex Mains & Services Measuring and Regulating Stati Measuring and Regulating Stati Meters and House Regulator Ex Oustorner Installations Expense Other Expense	Total Distribution Expenses - Ope
	Account No. (S)	8700 8710 8711 8720 8720 8750 8760 8770 8770 8770 8770 8770 8770 877	
Data: <u>X</u> Type of Filing Workp <u>aper R</u>	No.	40 41 45 45 45 46 46 49 48 49 49 50 51 53 53	54

	CY 2004	256,200	3,532	13,184	2,393	(1/6)	910,0	01/04/0	(1,212) 5 5 46	0+0.0		700 000			2,110	/10,041	1,287,345	644, 140	2,643,636		136.157	105,121	65.378	34.023	340,679
	CY 2005	266,364	10,102	16,309	1,058	7,394	21,801	187,6	832	0, 339 0, 170	0/0'7	808 045	040,040		3,329	755,923	1,299,473	1,361,943	3,420,668		121.479	137,382	25. GT2	9.246	293,779
KY Account nd Forecasted Test Period FR 10(10)(c)2.1 Schedule C-2.1 Sheet 4 of 10	CY 2006 (4)	291.942	11,285	20,592	24,059	4,836	4,887	3,043	4,682	12,358	0	102 770	3/ 1,004		3,135	763,154	1,150,848	825,449	2,742,586		111 044	120,200	76.320	20,320	277,649
Atmos Energy Corporation, KY Case No. 2006-00464 Operating Expenses by FERC Account ars 2004 - 2006, Base Period, and Forec FR 10(1 Schedul Sheet 4	Forecasted (2)	261 457	16,280	11,219	17,700	12,406	11,693	3,665	1,153	7,429	2,257		345,261		3,098	718,554	401,092	1,007,867	2,130,611		110 705			19(,04/	0
Atmos Energ Case No ating Expen 004 - 2006, E	Base (1)	760 637	13,394	13,684	17,187	13,332	13,577	3,607	1,105	8,930	2,523		356,972	ration	3,731	709,884	873,027	860,159	2,446,801	nation		100,621	C0+'021	23,461	281,833
For Calendar Yee Porecasted Period ginal Updated	Account Title	Distribution Expenses - Maintenance	Structures and Improvements	Mains	Measuring and Regulating Stati	Measuring and Regulating Stati-	Measuring and Regulating Sta.	Services	Meters and House Regulators	Other Equipment	Maintenance of Other Plant		Total Distribution Expenses - Mail	Customer Accounts Expenses - Operation	Supervision	Meter Reading Expenses	Customer Records & Collection:	Uncollectible Accounts	Total Customer Accounts Expens	Oneration - Oneration		Supervision	Customer Assistance Experises	Informational and Instructional A	Misc Cust Serv & Informational Total Customer Accounts Expens
Data: <u>X</u> Base Period_ Iype of Filing: <u>X</u> Ori Morkp <u>aper Reference No(s)</u>	Account No. (S)		0000 BRED	8870	8890	8900	8910	8920	8930	8940	8950				9010	9020	9030	0040				0/06	9080	0606	9100
Data:X Type of Filing	Line No.	55	8	28	59	60	61	62	63	64	65	99	67	8 8	20	71	72	73	74	75	0)	11	78	79	80 81

	CY 2004	63,798 77,348 1,202 673	143,021	8 (15,686) 4,518,174 203,849 (2,205) 449,754 1,902,722 165,227 61,478 61,778 72,778 72,778 72,778 72,778 72,778 72,778 72,778 72,778 72,778 72,778 72,778 72,778 72,778 72,778 74,789 72,778 72,778 74,789 74
	CY 2005	73,064 127,059 100 284	200,507	0 (23,768) 3,981,874 365,507 92,854 501,395 501,395 2,402,608 123,990 169 77444,666 7,444,666 7,444,666 7,444,666 106,059 107,998
KY Account nd Forecasted Test Period FR 10(10)(c)2.1 Schedule C-2.1 Sheet 5 of 10	CY 2006 (4)	38,686 140,509 281	180,017	0 (2,089) 5,955,779 323,064 332,064 332,064 332,064 332,064 332,052 149,809 149,809 149,809 149,809 0 0 0 0 0 0 0 0 0 0 0 33,672 106,374 106,374
Atmos Energy Corporation, KY Case No. 2006-00464 Operating Expenses by FERC Account ars 2004 - 2006, Base Period, and Fore FR 10(1 Schedul Sheet 5	Forecasted (2)	27,688 86,718 0	114,624	0 (19,915) 8,008,458 8,008,458 8,267 4,295 181,191 2,100,230 235 181,191 2,100,230 235 181,191 0 0 0 0 0 0 0 56,049 56,165
Atmos Energy Case No. rating Expens 204 - 2006, B	Base	38,641 103,402 0	352 142,396	 - Operation 0 (16,468) 6,690,891 248,591 8,959 186,015 225 184,212 9,603,159 9,603,159 101,395 101,395
For Calendar Yee Forecasted Period ginal Updated	Account Title (1)	Sales Expense Supervision Demonstrating and Selling Expe Advertising Expenses	Miscellaneous Sales Expenses	Administrative and General Expenses - Operation Administrative and General Salk 0 Administrative and General Salk 0 Office Supplies and Expenses (16,468) Administrative Expenses (36,015) Administrative Expenses (36,015) Administrative Expense 8,959 Injuries and Damages 8,959 Injuries and Damages 196,015 Employee Pensions and Benefit 2,282,944 Franchise Requirements 201,984 Regulatory Commission Expense 18 A&G-General advert 18 A&G-General advert 0 Miscellaneous General Expense 9,603,159 Administrative and General Expense 84,212 A&G-Rents 9,603,159 Miscellaneous general expense 84,212 A&G-Rents 101,335 Maintenance of general plant 17,183 Total Administrative and Gen. Exp 101,395
Data: X Base Period Type of Filing: X On Workpaper Reference No(s)	Account No. (S)	9110 9120 9130	9160	9200 9210 9220 9220 9250 9250 9260 9260 9301 9302 9302 9302 9302 9310 9320
Data:X Type of Filing: Workp <u>aper Re</u> i	Line No.	82 84 85	86 87	88 99 92 93 93 93 93 93 93 93 101 101 102 103 104 105 106 107 107 108 107 107 107 107 107 107 107 107 107 107

AG DR 1-42

16.792.439

18.737.161

19.941.640

Total Operation and Maintenance E 20.144.836 21.009.84Z

112 113 114

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

Line No.		Fiscal 2003	Fiscal 2004	Fiscal 2005	Fiscal 2006	Base Period Apr O6 - Mar O7	Ϋ́Υ	Forcasted Test Year July 07 - Jun 08
(a)	Beginning Reserve Balance	(656 _, 959)	(393,847)	(79,762)	(590,457)	(1.728,666)		(959,880)
(q)	Charges	2,306,515	2,113,082	1,779,124	3,241,901	3,283,937	(3)	2,360,156
0	Credits	(1,073,552)	(1,041,912)	(892,408)	(1,592,810)	(1,774,695)	(3)	(1,150,171)
(p)	Current Year provision	(969,851)	(757,085)	(1,397,411)	(1,011,761)	(860,159)	(4)	(1,007,867)
(e)	Ending Reserve Balance	(393,847)	(79,762)	(590,457)	46,873	(1,079,582)		(757,762)
(£)	Total Revenue Subject to Uncollectible							
	Residential Revenue Class	98,399,889	111,292,120	115,449,980	136,693,744	104,764,918	(4)	129,508,705
	Commercíal Revenue Class	40,591,234	47,446,376	49,916,435	61,713,498	46,133,974	(4)	57,272,588
	Public Authority Revenue Class	10,618,997	12,718,944	12,916,333	16,227,851	11,952,030	(4)	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
	% of Provision for Uncollectibles to							
ම	Operating Revenue = (d/f)	0.64%	0.45%	0.76%	0.48%	0.53%		0.50%
	Note:							

Charges and Credits for the Forcasted Test Year is the average of prior periods Fiscal 2003 through Fiscal 2006 Actual Data with the exception of beginning reserve balance
 The beginning balance for the Forcasted Test Year is the average of the beginning balance for July 2003, July 2004, July 2005 and July 2006.
 Charges and Credits for the Base Period represent the 12 month period from Februay 06 through January 07, as this is the closest 12 month actual information available.
 Throwas 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.

R E E

Atmos Energy Corporation Kentucky DR # AG 1-45

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 9090 9090 9090 9090 9090 9090	 5010 Office supplies 4021 Promo Other,Misc 4040 Community Rel&Trade Shows 4044 Advertising 4046 Cust Relations & Assist 7590 Miscellaneous 	286 9,275 3,170 74 329 5,413 18,547	
9100 9100 9100 9100	4040 Community Rel&Trade Shows 4044 Advertising 4046 Cust Relations & Assist 7590 Miscellaneous	2,303 670 6,917 1,083 10,973	
9120 9120 9120 9120 9120 9120 9120 9120	 1000 Labor 5010 Office supplies 4021 Promo Other,Misc 4040 Community Rel&Trade Shows 4046 Cust Relations & Assist 7499 Misc Employee Welfare 5411 Meals & Entertainment 	42,880 121 6,640 6,471 30,557 7 42 86,718	
9160 9160 9160	4040 Community Rel&Trade Shows 4046 Cust Relations & Assist 5411 Meals & Entertainment	66 105 47 218	
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
		16,659