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COMMISSION

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(k)

Description of Filing Requirement:

Most recent FERC Form 1 (electric), FERC Form 2, or the Automated Reporting Management Information System Report (telephone) and PSC Form T (telephone);

Response:

Please see attached FERC Form 2 for year ended December 31, 2008.

**FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS UTILITIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent Atmos Energy Corporation	02 Year of Report Dec. 31, 2008	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 5430 LBJ Freeway, Suite 160, Dallas, TX 75240		
05 Name of Contact Person Chris Forsythe	06 Title of Contact Person Director, Financial Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) P.O. Box 650205, Dallas, Texas 75265-0205		
08 Telephone of Contact Person, Including Area Code (972) 855-3214	09 This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name F. E. Meisenheimer	02 Title Senior Vice President, Chief Financial Officer and Controller of Atmos Energy Corporation	
03 Signature	04 Date Signed (Mo, Da, Yr) 3/26/2009	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

NOTE: This report reflects the operations of Atmos Energy Corporation's regulated natural gas distribution utility operating divisions: Atmos Energy West Texas (TX), Atmos Energy Colorado-Kansas (CO, KS, MO), Atmos Energy Louisiana (LA), Atmos Energy Kentucky/Mid-States (GA, IL, IA, KY, MO, TN, VA), Atmos Energy Mississippi (MS) and Atmos Energy Mid-Tex (TX). This report also includes the regulated pipeline operations of our Atmos Pipeline - Texas division. These regulated operating divisions do not have separate capital structures. Please refer to the enclosed Atmos Annual Report to Shareholders for further information concerning Atmos Energy Corporation's consolidated operations and activities. Classifications and allocations included herein are made for financial reporting purposes and may not be applicable for ratemaking or other purposes.

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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LIST OF SCHEDULES (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-96	
Control Over Respondent	102	Ed. 12-87	None
Corporations Controlled by Respondent	103	Ed. 12-96	
Security Holders and Voting Powers	107	Ed. 12-96	
Important Changes During the Year	108	Ed. 12-96	
Comparative Balance Sheet	110-113	Ed. 12-96	
Statement of Income for the Year	114-116	Ed. 12-96	
Statement of Retained Earnings for the Year	118-119	Ed. 12-96	
Statement of Cash Flows	120-121	Ed. 12-96	
Notes to Financial Statements	122	Ed. 12-96	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	Ed. 12-96	
Gas Plant in Service	204-209	Ed. 12-96	
Gas Property and Capacity Leased from Others	212	Ed. 12-96	
Gas Property and Capacity Leased to Others	213	Ed. 12-88	N/A
Gas Plant Held for Future Use	214	Ed. 12-89	None
Construction Work in Progress—Gas	216	Ed. 12-96	
General Description of Construction Overhead Procedure	218	Ed. 12-96	
Accumulated Provision for Depreciation of Gas Utility Plant	219	Ed. 12-96	
Gas Stored	220	Ed. 12-96	
Investments	222-223	Ed. 12-96	
Investments in Subsidiary Companies	224-225	Ed. 12-96	
Prepayments	230	Ed. 12-96	
Extraordinary Property Losses	230	Ed. 12-96	None
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-96	None
Other Regulatory Assets	232	Ed. 12-94	
Miscellaneous Deferred Debits	233	Ed. 12-96	
Accumulated Deferred Income Taxes (Account 190)	234-235	Ed. 12-89	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-96	
Capital Stock Subscribed, Capital Stock Liability for Conversion Pre- mium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-96	None
Other Paid-in Capital	253	Ed. 12-96	
Discount on Capital Stock	254	Ed. 12-96	N/A
Capital Stock Expense	254	Ed. 12-96	N/A
Securities issued or Assumed and Securities Refunded or Retired During the Year	255	Ed. 12-96	
Long-Term Debt	256-257	Ed. 12-96	
Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259	Ed. 12-96	
Unamortized Loss and Gain on Reacquired Debt	260	Ed. 12-96	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-96	

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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LIST OF SCHEDULES (Natural Gas Company) (Continued)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, for certain pages. Omit pages where the responses are "none," "not applicable," or "NA." where no information or amounts have been reported

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Taxes Accrued, Prepaid and Charged During Year.....	262-263	Ed. 12-96	
Miscellaneous Current and Accrued Liabilities.....	268	Ed. 12-96	
Other Deferred Credits.....	269	Ed. 12-96	
Accumulated Deferred Income Taxes--Other Property.....	274-275	Ed. 12-96	
Accumulated Deferred Income Taxes--Other.....	276-277	Ed. 12-89	
Other Regulatory Liabilities.....	278	Ed. 12-96	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gas Operating Revenues.....	300-301	Ed. 12-96	
Revenues from Transportation of Gas of Others Through Gathering Facilities.....	302-303	Ed. 12-96	N/A
Revenues from Transportation of Gas of Others Through Transmission Facilities.....	304-305	Ed. 12-96	
Revenues from Storage Gas of Others.....	306-307	Ed. 12-96	
Other Gas Revenues.....	308	Ed. 12-96	
Gas Operation and Maintenance Expenses.....	317-325	Ed. 12-96	
Exchange and Imbalance Transactions.....	328	Ed. 12-96	None
Gas Used in Utility Operations.....	331	Ed. 12-96	
Transmission and Compression of Gas by Others.....	332	Ed. 12-96	
Other Gas Supply Expenses.....	334	Ed. 12-96	
Miscellaneous General Expenses--Gas.....	335	Ed. 12-96	
Depreciation, Depletion, and Amortization of Gas Plant.....	336-338	Ed. 12-96	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts.....	340	Ed. 12-96	
COMMON SECTION			
Regulatory Commission Expenses.....	350-351	Ed. 12-96	
Distribution of Salaries and Wages.....	354-355	Ed. 12-96	
Charges for Outside Professional and Other Consultative Services.....	357	Ed. 12-96	
GAS PLANT STATISTICAL DATA			
Compressor Stations.....	508-509	Ed. 12-86	
Gas Storage Projects.....	512-513	Ed. 12-96	
Transmission Lines.....	514	Ed. 12-96	
Transmission System Peak Deliveries.....	518	Ed. 12-88	N/A
Auxiliary Peaking Facilities.....	519	Ed. 12-96	
Gas Account-Natural Gas.....	520	Ed. 12-96	
System Map.....	522	Ed. 12-96	
Footnote Reference.....	551	Ed. 12-96	
Footnote Text.....	552	Ed. 12-96	
Stockholders' Reports (check appropriate box).....			
<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

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Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr.)	Year of Report Dec. 31, 2008
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

F. E. Meisenheimer, Senior Vice President, Chief Financial Officer & Controller
Atmos Energy Corporation
P.O. Box 650205
Dallas Texas 75265-0205

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Texas - October 18, 1983
Commonwealth of Virginia - July 31, 1997

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) when possession by receiver or trustee ceased.

No corporation, business trust or similar organization held control over the respondent at any time during the year.

4. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.

Residential, Commercial, Industrial and Public Authority Gas Service
to Customers in the following states:

Colorado, Georgia, Illinois, Iowa, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Tennessee, Texas and Virginia.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous years' certified financial statements?

- (1) Yes...Enter the date when such independent accountant was initially engaged: _____
(2) No

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CONTROL OVER RESPONDENT

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.
2. If control is held by trustees, state in a footnote the names of trustee, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.
3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	None			
2				
3				
4				
5				

Name or Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.)	Year of Report Dec. 31, 2008
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests state the fact in a footnote and name the other interests.
4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Ref. (e)
1	Atmos Energy Holdings, Inc.	D	Holding Company	100%	
2	Mississippi Energies, Inc.	D	Gas Air Conditioning and Gas Lighting	100%	
3	Blue Flame Insurance Services, LTD	D	Insurance	100%	
4	Atmos Energy Services, LLC	I	Gas Management Services	100%	
5	EGASCO, LLC	I	Holder of non-core business related assets	100%	
6	Energas Energy Services Trust	I	Retail energy-related services	100%	
7	Enermart Energy Services Trust	I	Agriculture/Irrigation	100%	
8	Atmos Energy Marketing, LLC	I	Gas Marketing	100%	
9	Atmos Power Systems, Inc.	I	Electrical Generation	100%	
10	Atmos Pipeline and Storage, LLC	I	Natural Gas Storage	100%	
11	UCG Storage, Inc.	I	Natural Gas Storage	100%	
12	WKG Storage, Inc.	I	Natural Gas Storage	100%	
13	Atmos Exploration & Production, Inc.	I	Exploration/Production	100%	
14	Trans Louisiana Gas Pipeline, Inc.	I	Gas Transportation	100%	
15	Trans Louisiana Gas Storage, Inc.	I	Natural Gas Storage	100%	
16	Atmos Gathering Company, LLC	I	Natural Gas Gathering	100%	
17	Phoenix Gas Gathering Company	I	Natural Gas Gathering	100%	
18	Atmos-HNNG, LLC	I	Natural Gas Gathering	70%	
19					
20					

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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy. 75,769,040 Total 75,768,040 by Proxy	3. Give the date and place of such meeting: Fort Worth, TX February 6, 2008
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES 4. Number of votes as of (date): December 31, 2008			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	91,599,495	91,599,495		
6	TOTAL number of security holders	21,695	21,695		
7	TOTAL votes of security holders listed below	25,490,000	25,490,000		
8					
9	Barclays Global Investors, N.A.		5,865,000		
10					
11	Franklin Advisers, Inc.		4,690,000		
12					
13	Vanguard Group, Inc.		3,815,000		
14					
15	NFJ Investment Group, L.P.		2,730,000		
16					
17	AllianceBernstein L.P.		2,200,000		
18					
19	Franklin Advisory Services, LLC		1,540,000		
20					
21	Columbia Management Advisors, Inc.		1,280,000		
22					
23					

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SECURITY HOLDERS AND VOTING POWERS

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
24	State Street Global Advisors (US) Oppenheimer Capital L.L.C. Duff & Phelps Investment Management Co.		1,200,000		
25			1,170,000		
26			1,000,000		
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58	2. None				
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60	3. None				
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62	4. None				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	(1) <input checked="" type="checkbox"/> An Original		Dec. 31, 2008
	(2) <input type="checkbox"/> A Resubmission		
IMPORTANT CHANGES DURING THE YEAR			

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to the Commission authorization.
 3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.
- Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
 8. State the estimated annual effect and nature of any important wage scale changes during the year.
 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
 11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
 12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
 13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the propriety capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

- 1 See discussion of franchise agreements on page 7 of the accompanying 2008 Form 10-K for Atmos Energy Corporation.
- 2 None
- 3 None
- 4 See Note 13 Leases on pages 112 and 113 of the accompanying 2008 Form 10-K for Atmos Energy Corporation.
- 5 No significant changes. See supply arrangements and major suppliers under Item 1 Business on pages 6 and 7 of the accompanying 2008 Form 10-K for Atmos Energy Corporation.
- 6 See Note 5 on pages 86-89 of the accompanying 2008 Form 10-K for Atmos Energy Corporation.
- 7 None
- 8 None
- 9 See Note 12 Commitments and Contingencies on pages 110 and 111 of the accompanying 2008 Form 10-K for Atmos Energy Corporation.
- 10 None
- 11 See Ratemaking activity under Item 1 Business on pages 15-20 of the accompanying 2008 Form 10-K for Atmos Energy Corporation.
- 12 See Executive Officers of the Registrant on page 29 of the accompanying 2008 Form 10-K for Atmos Energy Corporation. John P. Reddy, Senior Vice President and Chief Financial Officer, resigned effective December 31, 2008. On December 2, 2008 Fred Meisenheimer, Vice President and Controller, was named interim Chief Financial Officer effective January 1, 2009. On February 3, 2009 Mr. Meisenheimer was named Senior Vice President, Chief Financial Officer and Controller. Charles M. Davis became Vice President of Corporate Development on December 1, 2008.
- 13 N/A

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Comparative Balance Sheet (Assets and Other Debits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	6,183,586,032	5,897,849,241
3	Construction Work in Progress (107)	200-201	58,380,711	43,816,745
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,241,966,743	5,941,665,986
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)	-	(2,497,148,600)	(2,447,840,275)
6	Net Utility Plant (Total of line 4 less 5)	-	3,744,818,143	3,493,825,711
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)	-	-	-
8	(Less) Accum. Prov. for Amort., Nuclear Fuel Assemblies (120.5)	-	-	-
9	Nuclear Fuel (Total of line 7 less 8)	-	-	-
10	Net Utility Plant (Total of lines 6 and 9)	-	3,744,818,143	3,493,825,711
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored-Based Gas (117.1)	220	29,907,711	29,907,711
13	System Balancing Gas (117.2)	220	-	-
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	-	-
15	Gas Owned to System Gas (117.4)	220	-	-
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)	-	14,212,668	15,458,193
18	(Less) Accum. Provision for Depreciation and Amortization (122)	-	(1,500,771)	(1,519,316)
19	Investments in Associated Companies (123)	222-223	-	-
20	Investments in Subsidiary Companies (123.1)	224-225	47,896,983	45,496,983
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances	-	-	-
23	Other Investments (124)	222-223	8,301	46,266
24	Sinking Funds (125)	-	-	-
25	Depreciation Fund (126)	-	-	-
26	Amortization Fund - Federal (127)	-	-	-
27	Other Special Funds (128)	-	225,207	225,207
28	Long-Term Portion of Derivative Assets (175)	-	-	-
29	Long-Term Portion of Derivative Assets - Hedges (176)	-	-	-
30	TOTAL Other Property & Investments (Total lines 17-20, 22-29)		60,842,388	59,707,333
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)	-	26,937,243	23,096,415
33	Special Deposits (132-134)	-	109,189	109,378
34	Working Funds (135)	-	-	33,613
35	Temporary Cash Investments (136)	222-223	-	-
36	Notes Receivable (141)	-	6,231,360	6,569,195
37	Customer Accounts Receivable (142)	-	542,251,539	474,508,157
38	Other Accounts Receivable (143)	-	18,176,844	11,487,310
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)	-	(14,618,007)	(16,540,316)
40	Notes Receivable from Associated Companies (145)	-	-	-
41	Accounts Receivable from Associated Companies (146)	-	8,884,660	(10,653,346)
42	Fuel Stock (151)	-	139,817	139,817
43	Fuel Stock Expenses Undistributed (152)	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Comparative Balance Sheet (Assets and Other Debits) (continued)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)	-	-	-
45	Plant Materials and Operating Supplies (154)	-	3,247,241	3,798,394
46	Merchandise (155)	-	150,795	150,795
47	Other Materials and Supplies (156)	-	41,337	40,327
48	Nuclear Materials Held for Sale (157)	-	-	-
49	Allowances (158.1 and 158.2)	-	-	-
50	(Less) Noncurrent Portion of Allowances	-	-	-
51	Stores Expense Undistributed (163)	-	956,297	1,007,816
52	Gas Stored Underground - Current (164.1)	220	471,400,729	385,774,882
53	Liquefied Natural Gas Stored & Held for Processing (164.2-164.3)	220	1,162,654	1,754,955
54	Prepayments (165)	220	18,728,917	11,702,994
55	Advances for Gas (166 thru 167)	-	-	-
56	Interest and Dividends Receivable (171)	-	-	-
57	Rents Receivable (172)	-	-	-
58	Accrued Utility Revenues (173)	-	-	-
59	Miscellaneous Current and Accrued Assets (174)	-	1,176,613	3,454,811
60	Derivative Instrument Assets (175)	-	-	-
61	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-	-	-
62	Derivative Instrument Assets - Hedges (176)	-	-	-
63	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	-	-	-
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		1,084,977,228	896,435,197
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)	-	9,693,526	11,879,539
67	Extraordinary Property Losses (182.1)	230	-	-
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
69	Other Regulatory Assets (182.3)	232	13,510,651	8,552,356
70	Preliminary Survey and Investigation Charges (Electric) (183)	-	-	-
71	Preliminary Survey and Investigation Charges (Gas) (183.1-183.2)	-	-	-
72	Clearing Accounts (184)	-	561,166	212,269
73	Temporary Facilities (185)	-	-	-
74	Miscellaneous Deferred Debits (186)	233	797,232,369	831,691,141
75	Deferred Losses from Disposition of Utility Plant (187)	-	-	-
76	Research, Development, and Demonstration Expend. (188)	-	-	-
77	Unamortized Loss on Reacquired Debt (189)	-	24,509,997	26,811,095
78	Accumulated Deferred Income Taxes (190)	234-235	175,751,112	148,104,435
79	Unrecovered Purchased Gas Costs (191)	-	61,348,299	11,976,035
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		1,082,607,120	1,039,226,870
81	TOTAL Assets & Other Debits (Total lines 10-15, 30, 64, & 80)		6,003,152,590	5,519,102,822

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Comparative Balance Sheet (Liabilities and Other Credits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	457,998	449,535
3	Preferred Stock Issued (204)	250-251	-	-
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	-	-
7	Other Paid-In Capital (208-211)	253	1,757,754,754	1,712,963,700
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	-	-
11	Retained Earnings (215, 215.1, 216)	118-119	40,695,907	27,262,693
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	Accumulated Other Comprehensive Income (219)	117	(13,552,014)	(9,493,275)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)	-	1,785,356,645	1,731,182,653
16	LONG TERM DEBT			
17	Bonds (221)	256-257	-	5,000,000
18	(Less) Reacquired Bonds (222)	256-257	-	-
19	Advances from Associated Companies (223)	256-257	-	-
20	Other Long-Term Debt (224)	256-257	1,722,303,308	2,122,303,308
21	Unamortized Premium on Long-Term Debt (225)	258-259	-	-
22	(Less) Unamortized Discount on Long-Term Debt - Dr (226)	258-259	(2,907,069)	(3,418,953)
23	(Less) Current Portion of Long-Term Debt	-	-	-
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)	-	1,719,396,239	2,123,884,355
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)	-	-	-
27	Accumulated Provision for Property Insurance (228.1)	-	-	-
28	Accumulated Provision for Injuries and Damages (228.2)	-	14,513,602	12,212,538
29	Accumulated Provision for Pensions and Benefits (228.3)	-	-	-
30	Accumulated Miscellaneous Operating Provisions (228.4)	-	158,603	160,090
31	Accumulated Provision for Rate Refunds (229)	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Comparative Balance Sheet (Liabilities and Other Credits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities	-	-	-
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
34	Asset Retirement Obligations (230)	-	-	-
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		14,672,205	12,372,628
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt	-	400,000,000	1,250,000
38	Notes Payable (231)	-	401,683,122	259,730,906
39	Accounts Payable (232)	-	545,798,311	470,426,767
40	Notes Payable to Associated Companies (233)	-	-	-
41	Accounts Payable to Associated Companies (234)	-	-	-
42	Customer Deposits (235)	-	78,675,484	84,859,143
43	Taxes Accrued (236)	262-263	41,792,081	4,003,134
44	Interest Accrued (237)	-	34,314,011	33,502,897
45	Dividends Declared (238)	-	-	-
46	Matured Long-Term Debt (239)	-	-	-
47	Matured Interest (240)	-	-	-
48	Tax Collections Payable (241)	-	21,097,929	16,004,639
49	Miscellaneous Current and Accrued Liabilities (242)	-	97,745,829	68,066,756
50	Obligations Under Capital Leases - Current (243)	-	-	197,140
51	Derivative Instrument Liabilities (244)	-	-	-
52	(Less) Long-Term Portion of Derivative Instrument Liabilities	-	-	-
53	Derivative Instrument Liabilities - Hedges (245)	-	-	-
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
55	TOTAL Current & Accrued Liabilities (Total of line 37 thru 54)		1,621,106,767	938,041,382
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)	-	17,528,006	18,291,636
58	Accumulated Deferred Investment Tax Credits (255)	-	908,865	1,333,094
59	Deferred Gains from Disposition of Utility Plant (256)	-	-	-
60	Other Deferred Credits (253)	269	209,935,934	178,588,008
61	Other Regulatory Liabilities (254)	278	4,274,610	4,555,586
62	Unamortized Gain on Reacquired Debt (257)	-	-	-
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)	-	-	-
64	Accumulated Deferred Income Taxes - Other Property (282)	274-275	487,625,968	374,361,338
65	Accumulated Deferred Income Taxes - Other (283)	276-277	142,347,351	136,492,142
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		862,620,734	713,621,804
67	TOTAL Liabilities & Other Credits (Lines 15, 24, 35, 55 & 66)		6,003,152,590	5,519,102,822

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008		
Statement of Income						
1. Enter in column (e) the operations for the reporting quarter and in column (f) the balance for the same three month period for the prior year. Do not report annual amounts in these columns. 2. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the current year quarter/annual. 3. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in (l) the quarter to date amounts for other utility function for the prior year quarter. 4. If additional columns are needed place them in a footnote.						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Qtr Only - No Fourth Qtr (e)	Current 3 Months Ended Qtr Only - No Fourth Qtr (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	3,899,845,007	3,412,087,236		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	3,110,745,674	2,690,228,921		
5	Maintenance Expenses (402)	317-325	35,753,297	31,953,334		
6	Depreciation Expenses (403)	336-338	198,518,770	192,064,363		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amortization & Depletion of Utility Plant (404 - 405)	336-338	113,886	1,165,694		
9	Amortization of Utility Plant Acquisition Adjustment (406)		(3,462,668)	(3,488,805)		
10	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)		6,280,900	5,520,755		
11	Amortization of Conversion Expenses (407.2)		-	-		
12	Regulatory Debits (407.3)		137,148	137,148		
13	(Less) Regulatory Credits (407.4)		(280,976)	(282,484)		
14	Taxes Other than Income Taxes (408.1)	262-263	192,757,431	178,951,518		
15	Income Taxes - Federal (409.1)	262-263	(19,603,731)	(8,467,357)		
16	Income Taxes - Other (409.1)	262-263	4,221,806	3,914,271		
17	Provision of Deferred Income Taxes (410.1)	234-235 272-277	90,129,123	58,772,910		
18	(Less) Provision for Deferred Income Taxes - Credit (411.1)	234-235 272-277	11,917,062	5,924,807		
19	Investment Tax Credit Adjustment - Net (411.4)		(424,229)	(455,207)		
20	(Less) Gains from Disposition of Utility Plant (411.6)		-	-		
21	Losses from Disposition of Utility Plant (411.7)		-	-		
22	(Less) Gains from Disposition of Allowances (411.8)		-	-		
23	Losses from Disposition of Allowances (411.9)		-	-		
24	Accretion Expense (411.10)		-	-		
25	TOTAL Utility Operating Expenses (Total lines 4 thru 24)		3,626,803,493	3,155,939,868		
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		273,041,514	256,147,368		

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Statement of Income						
Line No.	Elect. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2			3,899,845,007	3,412,087,236		
3						
4			3,110,745,674	2,690,228,921		
5			35,753,297	31,953,334		
6			198,518,770	192,064,363		
7			-	-		
8			113,886	1,165,694		
9			(3,462,668)	(3,488,805)		
10						
			6,280,900	5,520,755		
11			-	-		
12			137,148	137,148		
13			(280,976)	(282,484)		
14			192,757,431	178,951,518		
15			(19,603,731)	(8,467,357)		
16			4,221,806	3,914,271		
17						
			90,129,123	58,772,910		
18						
			11,917,062	5,924,807		
19			(424,229)	(455,207)		
20			-	-		
21			-	-		
22			-	-		
23			-	-		
24			-	-		
25			3,626,803,493	3,155,939,868		
26						
			273,041,514	256,147,368		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008		
Statement of Income (continued)						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Qtr Only - No Fourth Qtr (e)	Current 3 Months Ended Qtr Only - No Fourth Qtr (f)
27	Net Utility Operating Income (Carried forward from page 114)		273,041,514	256,147,368		
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Rev. from Merchandising, Jobbing & Contract Work (415)		671,935	811,020		
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		(380,690)	(451,933)		
33	Revenues from Nonutility Operations (417)		308,398	87,528		
34	(Less) Expenses of Nonutility Operations (417.1)		-	-		
35	Nonoperating Rental Income (418)		-	-		
36	Equity in Earnings of Subsidiary Companies (418.1)		-	-		
37	Interest and Dividend Income (419)		13,299,030	11,943,854		
38	Allowance for Other Funds Used During Construction (419.1)		-	-		
39	Miscellaneous Nonoperating Income (421)		2,761,079	1,338,646		
40	Gain on Disposition of Property (421.1)		3,433	36,321		
41	TOTAL Other Income (Total of lines 31 thru 40)		16,663,185	13,765,436		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		150	3,292,150		
44	Miscellaneous Amortization (425)		-	-		
45	Donations (426.1)	340	2,401,930	2,060,675		
46	Life Insurance (426.2)		-	-		
47	Penalties (426.3)	340	64,669	37,371		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)	340	1,193,090	1,130,650		
49	Other Deductions (426.5)	340	(950,145)	1,420,440		
50	TOTAL Other Income Deductions (Lines 43 thru 49)		2,709,694	7,941,286		
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)		-	-		
53	Income Taxes - Federal (409.2)		-	-		
54	Income Taxes - Other (409.2)		-	-		
55	Provision for Deferred Income Taxes (410.2)		-	-		
56	(Less) Provision for Deferred Income Taxes - Credit (411.2)		-	-		
57	Investment Tax Credit Adjustments - Net (411.5)		-	-		
58	(Less) Investment Tax Credits (420)		-	-		
59	Total Taxes on Other Income & Deductions (Lines 52-58)		-	-		
60	Net Other Income and Deductions (Total lines 41, 50, 59)		13,953,491	5,824,150		

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Statement of Income (continued)						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Qtr Only - No Fourth Qtr (e)	Current 3 Months Ended Qtr Only - No Fourth Qtr (f)
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)	256-257	124,144,925	126,942,731		
63	Amortization of Debt Discount And Expense (428)	258-259	2,582,620	2,747,973		
64	Amortization of Loss on Reacquired Debt (428.1)		2,618,876	2,616,204		
65	(Less) Amortization of Premium on Debt - Credit (429)		-	-		
66	(Less) Amort. of Gain on Reacquired Debt - Credit (429.1)		-	-		
67	Interest on Debt to Associated Companies (430)	340	528,723	1,004,670		
68	Other Interest Expense (431)	340	20,774,555	17,531,630		
69	(Less) Allowance for Borrowed Funds Used During Construction - Credit (432)		(2,986,143)	(2,977,804)		
70	Net Interest Charges (Total of lines 62 thru 69)		147,663,556	147,865,404		
71	Income Before Extraordinary Items (Lines 27, 60, & 70)		139,331,449	114,106,114		
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)		-	-		
74	(Less) Extraordinary Deductions (435)		-	-		
75	Net Extraordinary Items (Total of line 73 less line 74)		-	-		
76	Income Taxes - Federal and Other (409.3)		-	-		
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		-	-		
78	Net Income (Total of line 71 and 77)		139,331,449	114,106,114		

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Statement of Accumulated Comprehensive Income and Hedging Activities					
1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.					
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.					
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.					
Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Qtr/Year	(3,007,168)	-	-	-
2	Preceding Qtr/Year Reclassification from Account 219 to Net Income	-	-	-	-
3	Preceding Qtr/Year Changes in Fair Value	(964,581)	-	-	-
4	Total (lines 2 and 3)	(964,581)	-	-	-
5	Balance of Account 219 at End of Preceding Qtr/Year / Beginning of Current Qtr/Year	(3,971,749)	-	-	-
6	Current Qtr/Year Reclassifications from Account 219 to Net Income	-	-	-	-
7	Current Qtr/Year Changes in Fair Value	7,206,167	-	-	-
8	Total (lines 6 and 7)	7,206,167	-	-	-
9	Balance of Account 219 at End of Current Qtr/Year	3,234,418	-	-	0

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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Statement of Retained Earnings

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
- Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/ Year to Date Balance (c)	Previous Quarter/ Year to Date Balance (d)
UNAPPROPRIATED RETAINED EARNINGS				
1	Balance - Beginning of Period		27,262,693	28,306,034
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4.1	Adoption of FIN 48 in 2007		-	(568,449)
4.2	Adoption of Remeasurement Date under FAS 158 in 2008		(7,766,074)	-
4.3	Other Adjustments		143,239	-
5	TOTAL Adjustments to Retained Earnings (Account 439)		(7,622,835)	(568,449)
6	Balance Transferred from Income (Account 433 less Account 418.1)		139,331,449	-114,106,114
7	Appropriations of Retained Earnings (Account 436)			
7.1				
7.2				
8	TOTAL Appropriations of Retained Earnings (436) (Total lines 7.1 thru 7.2)		-	-
9	Dividends Declared - Preferred Stock (Account 437)			
9.1				
9.2				
10	TOTAL Dividends Declared - Preferred Stock (437) (Total lines 9.1 thru 9.2)		-	-
11	Dividends Declared - Common Stock (Account 438)			
11.1	Dividends Declared - 2007		-	114,581,006
11.2	Dividends Declared - 2008		118,275,400	-
12	TOTAL Dividends Declared - Common Stock (438) (Total lines 11.1 thru 11.2)		118,275,400	114,581,006
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		-	-
14	Balance - End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		40,695,907	27,262,693
APPROPRIATED RETAINED EARNINGS (Account 215)				
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)		-	-
17	APPROPRIATED RETAINED EARNINGS - AMORT. RESERVE, FEDERAL (215.1)			
18	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)		-	-
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1, 216) (Line 16 & 17)		-	-
20	TOTAL Retained Earnings (Account 215, 215.1, 216) (Lines 14 & 18)		40,695,907	27,262,693
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)				
Report only on an Annual Basis no Quarterly				
22	Balance - Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance - End of Year			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2008

STATEMENT OF CASH FLOWS

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 116)	139,331,449	114,106,114
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	201,450,888	195,262,007
5	Amortization of (Specify)	-	-
5.01	Franchises, Software and Acquisition Adjustments	131,815	132,325
5.02	Impairment of long-lived assets	-	6,344,754
6	Deferred Income Taxes (Net)	101,451,864	64,697,719
7	Other	27,693,684	22,508,870
8	Net (Increase) Decrease in Receivables	(95,413,157)	32,845,491
9	Net (Increase) Decrease in Inventory	(84,431,884)	(1,490,625)
10	Net (Increase) Decrease in Allowances Inventory	-	-
11	Net Increase (Decrease) in Payables and Accrued Expenses	146,310,485	(88,078,111)
12	Net (Increase) Decrease in Other Regulatory Assets	-	-
13	Net Increase (Decrease) in Other Regulatory Liabilities	-	-
14	(Less) Allowance for Other Funds Used During Construction	-	-
15	(Less) Undistributed Earnings from Subsidiary Companies	-	-
16	Other: Changes in other assets and liabilities	(4,723,031)	83,309,577
16.01			
16.02			
16.03			
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of lines 2 thru 16)	431,802,113	429,638,121
19			
20	Cash Flows from Investments Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(462,981,553)	(393,389,341)
23	Gross Additions to Nuclear Fuel	-	-
24	Gross Additions to Common Utility Plant	-	-
25	Gross Additions to Nonutility Plant	-	-
26	(Less) Allowance for Other Funds Used During Construction	-	-
27	Other: Acquisitions	-	-
27.01			
27.02			
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(462,981,553)	(393,389,341)
29			
30	Acquisition of Other Noncurrent Assets (d)	-	-
31	Proceeds from Disposal of Noncurrent Assets (d)	-	-
32	Retirements of Property, Plant, and Equipment	(4,421,380)	(13,165,131)
33	Investments in and Advances to Assoc. and Subsidiary Companies	-	-
34	Contributions and Advances from Assoc. and Subsidiary Companies	-	-
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies	-	-
37			
38	Purchase of Investment Securities (a)	-	-
39	Proceeds from Sales of Investment Securities (a)	-	-

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2008

STATEMENT OF CASH FLOWS

4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U. S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
 (a) Net proceeds or payments.
 (b) Bonds, debentures and other long-term debt.
 (c) Include commercial paper.
 (d) Identify separately such items as investments, fixed assets, intangibles, etc.
6. Enter on page 122 clarifications and explanations
7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased	-	-
41	Collections on Loans	-	-
42			
43	Net (Increase) Decrease in Receivables	-	-
44	Net (Increase) Decrease in Inventory	-	-
45	Net (Increase) Decrease in Allowances Held for Speculation	-	-
46	Net Increase (Decrease) in Payables and Accrued Expenses	-	-
47	Other: Proceeds from sale of assets	-	-
47.01			
47.02			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	(467,402,933)	(406,554,472)
50			
51	Cash Flows from Financing Activities		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	-	247,216,967
54	Preferred Stock	-	-
55	Common Stock	25,571,661	24,924,615
56	Other: Proceeds from equity offering, net	-	-
56.01	Other: Issuance of Common Stock for Contribution to Subsidiary	-	-
57	Net Increase in Short-Term Debt (c)	138,159,085	122,880,274
58	Other:	-	-
58.01	Settlement of Treasury lock agreements	-	4,749,801
58.02			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.01)	163,730,746	399,771,657
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)	(6,047,500)	(301,250,000)
63	Preferred Stock	-	-
64	Common Stock	-	-
65	Other: Repayment of Debt for Acquisition	-	-
65.01			
66	Net Decrease in Short-Term Debt (c)	-	-
67			
68	Dividends on Preferred Stock	-	-
69	Dividends on Common Stock	(118,275,400)	(114,581,006)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	39,407,846	(16,059,349)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of lines 18, 49, and 71)	3,807,026	7,024,300
75			
76	Cash and Cash Equivalents at Beginning of Year	23,239,406	16,215,106
77			
78	Cash and Cash Equivalents at End of Year	27,046,432	23,239,406

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Notes to Financial Statements			
<p>1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.</p> <p>2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.</p> <p>3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailment, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.</p> <p>4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.</p> <p>5. Provide a list of all environmental credits received during the reporting period.</p> <p>6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.</p> <p>7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales; transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.</p> <p>10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.</p> <p>11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.</p> <p>12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect on such changes.</p> <p>13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</p> <p>14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</p> <p>15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</p>			
<p>1. This report includes the operating results for the regulated operations of Atmos Energy Corporation, which includes the Colorado, Kansas and Missouri jurisdictions (Colorado-Kansas Division); Louisiana jurisdiction (Louisiana Division); Georgia, Iowa, Illinois, Missouri, Tennessee, Kentucky and Virginia jurisdictions (Mid-States Division); Mississippi jurisdiction (Mississippi Valley Gas Company Division) and Texas jurisdiction (West Texas, Mid-Tex and Atmos Pipeline-Texas Divisions) for the year ended December 31, 2008.</p> <p>2. For additional disclosures regarding contingencies, income tax and other matters see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2008 of Atmos Energy Corporation.</p> <p>3. For additional disclosures regarding pension plans, post-retirement plans and other matters, see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2008 of Atmos Energy Corporation.</p> <p>4. For additional disclosures regarding asset retirement obligations, see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2008 of Atmos Energy Corporation.</p> <p>5. None</p> <p>6. None</p> <p>7. None</p> <p>8. None</p> <p>9. None</p> <p>10. None</p> <p>11. Please see footnotes 1 and 2 on page 17 of Form 10-K for the year ended September 30, 2008 of Atmos Energy Corporation.</p> <p>12. None</p> <p>13. None</p> <p>14. None</p> <p>15. None</p>			

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Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line No.	Item (a)	Total Company For the Current Qtr/Year (b)		
1	UTILITY PLANT			
2	In Service:			
3	Plant in Service (Classified)	6,286,241,878		
4	Property Under Capital Leases	856,483		
5	Plant Purchased or Sold	-		
6	Completed Construction not Classified	-		
7	Experimental Plant Unclassified	-		
8	TOTAL (Enter Total of lines 3 thru 7)	6,287,098,361		
9	Leased to Others	-		
10	Held for Future Use	-		
11	Construction Work in Progress	58,380,711		
12	Acquisition Adjustments	(103,512,329)		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	6,241,966,743		
14	Accumulated Provision for Depreciation, Amortization and Depletion	2,497,148,600		
15	Net Utility Plant (Enter Total of line 13 less 14)	3,744,818,143		
16	DETAILS OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	2,473,624,902		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	-		
20	Amortization of Underground Storage Land and Land Rights	-		
21	Amortization of Other Utility Plant	13,555,849		
22	TOTAL in Service (Enter Total of lines 18 thru 21)	2,487,180,751		
23	Leased to Others:			
24	Depreciation	-		
25	Amortization and Depreciation	-		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	-		
27	Held for Future Use			
28	Depreciation	-		
29	Amortization	-		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	-		
31	Abandonment of Leases (Natural Gas)	-		
32	Amortization of Plant Acquisition Adjustment	9,967,849		
33	TOTAL Accumulated Provisions (Agree with line 14 above) (Lines 22, 26, 30, 31 & 32)	2,497,148,600		

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)

Line No.	Electric (a)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		ALL GAS		
4				
5				
6				
7				
8				
9				
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32				
33				

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Plant in Service (Accounts 101, 102, 103 and 106)				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified - Gas.</p> <p>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	INTANGIBLE PLANT			
2	301 Organization	293,778		-
3	302 Franchises and Consents	917,014		-
4	303 Miscellaneous Intangible Plant	12,870,891		-
5	TOTAL Intangible Plant (Total of line 2 thru 4)	14,081,683		-
6	PRODUCTION PLANT			
7	Natural Gas Production and Gathering Plant			
8	325	-		-
9	325.2 Producing Leaseholds	2,353		-
10	325.3 Gas Rights	-		-
11	325.4 Right-of-ways	105,770		-
12	325.5 Other Land and Land Rights	-		-
13	326 Gas Wells Structures	-		-
14	327 Field Compressor Station Structures	101,811		-
15	328 Field Measuring and Regulator Station Structures	28,870		-
16	329 Other Structures	30,332		-
17	330 Producing Gas Wells - Well Construction	-		-
18	331 Producing Gas Wells - Well Equipment	3,492		-
19	332 Field Lines	3,871,377		-
20	333 Field Compressor Station Structures	902,935		-
21	334 Field Measuring and Regulator Station Structures	2,596,928		-
22	335 Drilling and Cleaning Equipment	-		-
23	336 Purification Equipment	2,634,785		-
24	337 Other Equipment	257,303		-
25	338 Unsuccessful Exploration & Development Costs	-		-
26	TOTAL Production and Gathering (Total of lines 8 thru 25)	10,535,956		-
27	PRODUCTS EXTRACTION PLANT			
28	304 Land and Land Rights	93,357		-
29	305 Structures and Improvements	5,167		-
30	311 Compression Equipment	1,225,371		-
31	340 Land and Land Rights	28,413		-
32	342 Extraction and Refining Equipment	2,398		-
33	343 Pipe Lines	-		-
34	344 Extracted Products Storage Equipment	-		-
35	345 Compressor Equipment	726		-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Plant in Service (Accounts 101, 102, 103 and 106) (continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
36	346 Gas Measuring and Regulating Equipment	-	-	
37	347 Other Equipment	-	-	
38	TOTAL Products Extraction Plant (Lines 28 thru 35)	1,355,432	-	
39	TOTAL Natural Gas Production Plant (Line 26 and 38)	11,891,388	-	
40	Manufactured Gas Prod. Plant (Submit Suppl. Statement)	-	-	
41	TOTAL Production Plant (Total line 39 and 40)	11,891,388	-	
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land	833,253	-	
45	350.2 Rights-of-Way	679,097	-	
46	351 Structures and Improvements	12,133,863	2,039,372	
47	352 Wells	38,779,473	396,654	
48	352.1 Storage Leaseholds and Rights	386,606	-	
49	352.2 Reservoirs	36,514	-	
50	352.3 Non-recoverable Natural Gas	-	-	
51	353 Lines	5,244,057	335,655	
52	354 Compressor Station Equipment	51,546,246	906,659	
53	355 Measuring and Regulating Equipment	5,318,034	131,944	
54	356 Purification Equipment	12,654,996	139,037	
55	357 Other Equipment	1,150,459	-	
56	TOTAL Underground Storage Plant (Lines 44 thru 55)	128,762,598	3,949,321	
57	Other Storage Plant			
58	360 Land and Land Rights	-	-	
59	361 Structures and Improvements	740,188	1,891	
60	362 Gas Holders	2,060,958	-	
61	363 Purification Equipment	-	-	
62	363.1 Liquefaction Equipment	2,028,880	-	
63	363.2 Vaporizing Equipment	1,409,785	-	
64	363.3 Compressor Equipment	-	-	
65	363.4 Measuring and Regulating Equipment	-	-	
66	363.5 Other Equipment	1,441,328	-	
67	TOTAL Other Storage Plant (Lines 58 thru 66)	7,681,139	1,891	
68	Base Load Liquefied Natural Gas Terminaling & Processing Plant			
69	364.1 Land and Land Rights	-	-	
70	364.2 Structures and Improvements	-	-	
71	364.3 LNG Processing Terminal Equipment	-	-	
72	364.4 LNG Transportation Equipment	-	-	
73	364.5 Measuring and Regulating Equipment	-	-	
74	364.6 Compressor Station Equipment	-	-	
75	364.7 Communications Equipment	-	-	
76	364.8 Other Equipment	-	-	
77	TOTAL Base Load Liquefied Natural Gas, Terminaling and Processing Plant (Total of lines 69 thru 76)	-	-	
78	TOTAL Natural Gas Storage and Processing Plant (Total of lines 56, 67, and 77)	136,443,737	3,951,212	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008	
Gas Plant in Service (Accounts 101, 102, 103 and 106) (continued)					
Line No.		Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
36	346				-
37	347				-
38		-	-	-	1,355,432
39		2,500,824	-	(281,824)	9,108,740
40		-	-	-	-
41		2,500,824	-	(281,824)	9,108,740
42					
43					
44	350.1	-	-	-	833,253
45	350.2	-	-	-	679,097
46	351	7,112	-	(2,011,367)	12,154,756
47	352	-	-	-	39,176,127
48	352.1	-	-	-	386,606
49	352.2	-	-	-	36,514
50	352.3	-	-	-	-
51	353	137,647	-	-	5,442,065
52	354	1,920,192	-	2,011,367	52,544,080
53	355	-	-	-	5,449,978
54	356	-	-	-	12,794,033
55	357	-	-	-	1,150,459
56		2,064,951	-	-	130,646,968
57					
58	360	-	-	-	-
59	361	-	-	-	742,079
60	362	-	-	-	2,060,958
61	363	-	-	-	-
62	363.1	-	-	-	2,028,880
63	363.2	-	-	-	1,409,785
64	363.3	-	-	-	-
65	363.4	-	-	-	-
66	363.5	-	-	-	1,441,328
67		-	-	-	7,683,030
68					
69	364.1				-
70	364.2				-
71	364.3				-
72	364.4				-
73	364.5				-
74	364.6				-
75	364.7				-
76	364.8				-
77					-
78		2,064,951	-	-	138,329,998

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Plant in Service (Accounts 101, 102, 103 and 106) (continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
79	TRANSMISSION PLANT			
80	365.1 Land and Land Rights	2,256,494	-	
81	365.2 Rights-of-Way	23,665,239	391,303	
82	366 Structures and Improvements	6,937,140	747,816	
83	367 Mains	661,831,589	47,752,343	
84	368 Compressor Station Equipment	94,013,470	8,742,357	
85	369 Measuring and Regulating Station Equipment	91,339,642	9,329,677	
86	370 Communication Equipment	1,151,948	311,159	
87	371 Other Equipment	3,645,314	-	
88	TOTAL Transmission Plant (Total of lines 80 thru 87)	884,840,836	67,274,655	
89	DISTRIBUTION PLANT			
90	374 Land and Land Rights	12,882,963	485,463	
91	375 Structures and Improvements	3,684,576	148,497	
92	376 Mains	2,407,119,947	132,701,162	
93	377 Compressor Station Equipment	217,930	-	
94	378 Measuring and Regulating Station Equipment - General	52,873,347	4,850,740	
95	379 Measuring and Regulating Station Equipment - City Gate	30,581,801	972,323	
96	380 Services	1,231,486,740	93,055,843	
97	381 Meters	264,073,753	25,963,434	
98	382 Meter Installations	279,179,808	34,531,055	
99	383 House Regulators	82,330,699	2,666,642	
100	384 House Regulator Installations	2,933,525	-	
101	385 Industrial Measuring and Regulating Station Equipment	12,253,308	606,266	
102	386 Other Property on Customers' Premises	294,707	-	
103	387 Other Equipment	2,098,246	12,423	
104	388 Contributions in Aid Of Construction	-	-	
105	TOTAL Distribution Plant (Total of lines 90 thru 104)	4,382,011,350	295,993,848	
106	GENERAL PLANT			
107	389 Land and Land Rights	8,121,576	2,804,542	
108	390 Structures and Improvements	90,150,069	6,514,105	
109	391 Office Furniture and Equipment	44,106,785	1,349,534	
110	392 Transportation Equipment	10,003,064	315,626	
111	393 Stores Equipment	651,870	4,108	
112	394 Tools, Shop, and Garage Equipment	27,414,843	4,199,374	
113	395 Laboratory Equipment	1,486,197	232,822	
114	396 Power Operated Equipment	15,681,388	792,336	
115	397 Communication Equipment	43,404,838	2,065,683	
116	398 Miscellaneous Equipment	44,450,332	3,637,094	
117	Subtotal (Total of lines 107 thru 116)	285,470,962	21,915,224	
118	399 Other Tangible Property	269,476,804	29,171,648	
119	TOTAL General Plant (Total of lines 117 and 118)	554,947,766	51,086,872	
120	TOTAL (Accounts 101 and 106)	5,984,216,760	418,306,587	
121	Gas Plant Purchased (See Instr. 8)	-	-	
122	(Less) Gas Plant Sold (See Instr. 8)	-	-	
123	Experimental Gas Plant Unclassified	-	-	
124	TOTAL Gas Plant in Service (Total of lines 120 thru 123)	5,984,216,760	418,306,587	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008	
Gas Plant in Service (Accounts 101, 102, 103 and 106) (continued)					
Line No.		Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
79					
80	365.1	7,610	-	(1,747)	2,247,137
81	365.2	6,807	-	(41,166)	24,008,569
82	366	106,545	-	(9,271)	7,569,140
83	367	12,147,342	-	(3,636,090)	693,800,500
84	368	4,180	-	5,689	102,757,336
85	369	685,936	-	107,749	100,091,132
86	370	-	-	-	1,463,107
87	371	10,496	-	(15,465)	3,619,353
88		12,968,916	-	(3,590,301)	935,556,274
89					
90	374	72,967	-	441,217	13,736,676
91	375	265	-	4,738	3,837,546
92	376	33,555,429	-	2,009,100	2,508,274,780
93	377	-	-	-	217,930
94	378	479,339	-	901,058	58,145,806
95	379	44,497	-	40,153	31,549,780
96	380	34,512,985	-	471,500	1,290,501,098
97	381	10,184,398	-	-	279,852,789
98	382	6,250,030	-	4,684	307,465,517
99	383	2,124,911	-	-	82,872,430
100	384	48,424	-	-	2,885,101
101	385	38,617	-	-	12,820,957
102	386	-	-	-	294,707
103	387	33,141	-	-	2,077,528
104	388	-	-	-	-
105		87,345,003	-	3,872,450	4,594,532,645
106					
107	389	207,444	-	-	10,718,674
108	390	1,256,467	-	-	95,407,707
109	391	2,796,476	-	-	42,659,843
110	392	2,619,435	-	-	7,699,255
111	393	74,272	-	-	581,706
112	394	423,888	-	29,027	31,219,356
113	395	32,970	-	-	1,686,049
114	396	503,500	-	4,978	15,975,202
115	397	1,423,392	-	-	44,047,129
116	398	1,475,136	-	(34,005)	46,578,285
117		10,812,980	-	-	296,573,206
118	399	588,795	-	(325)	298,059,332
119		11,401,775	-	(325)	594,632,538
120		116,281,469	-	-	6,286,241,878
121		-	-	-	-
122		-	-	-	-
123		-	-	-	-
124		116,281,469	-	-	6,286,241,878

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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Gas Property and Capacity Leased to Others (Account 104)

1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
2. In column (d) provide the lease payments received from others.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1	Not Applicable			
2				
3				
4				
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35	TOTAL			\$

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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Gas Plant Held for Future Use (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	NONE			
2				
3				
4				
5				
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35	TOTAL			\$ -

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Construction Work in Progress-Gas (Account 107)

1. Report below descriptions and balances at end of year of projects of construction (Account 107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	General Office - Other	9,953,435	350,000
2			
3	Lines, meters, mains extensions	48,427,276	3,200,000
4			
5			
6			
7			
8			
9			
10			
11			
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35	TOTAL	58,380,711	3,550,000

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of Dec. 31, 2008
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Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.
2. In column b, list the CP Docket Number where the Commission authorized the facility.
3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.
5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)
1	Not Applicable			
2				
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Total				

Name of Respondent Atmos Energy Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, End of 2008
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Non-Traditional Rate Treatment Afforded New Projects (continued)

6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.
7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).
8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
9. In column i, report the amount of depreciation expense accrued on the facility during the year.
10. In column j, list any other expenses (including taxes) allocated to the facility.
11. In column k, report the incremental revenues associated with the facility.
12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
13. Provide the total amounts for each column.

Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
1							
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Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008	
General Description of Construction Overhead Procedure				
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to constructions jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.</p> <p>3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.</p>				
<p>1. (a) 1. Portion of Administrative and General Expenses 2. Portion of Engineering Department Supervision attributed to construction. 3. Portion of Field Supervision charged to construction. (b) Quarterly review of time spent on construction projects. (c) Proration of construction overheads to actual direct expenditures to construction orders. (d) The same rate for all construction items. (e) N/A (f) Indirectly assigned.</p> <p>2. Capitalized interest based on the weighted average cost of total debt plus the weighted average cost of capital.</p> <p>3. N/A</p>				
Computation of Allowance for Funds Used During Construction Rates				
<p>For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.</p> <p>Identify, in a footnote, the specific entity used as the source for the capital structure figures - Atmos Energy</p> <p>Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate - rate used approved in a rate case</p>				
1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title	Amount	Capitalization Ratio (percent)	Cost Rate Percentage
	(a)	(b)	(c)	(d)
1	Average Short-Term Debt	\$ 225,753,683		
2	Short-Term Interest			s 4.40%
3	Long-Term Debt	D 2,119,396,239	54.3%	d 6.10%
4	Preferred Stock	P -	-	p 0.00%
5	Common Equity	C 1,785,356,645	45.7%	c 10.00%
6	Total Capitalization	3,904,752,884	100.0%	
7	Average Construction Work in Progress Balance	W 73,999,807		
2. Gross Rate for Borrowed Funds		$s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$		6.63%
3. Rate for Other Funds		$[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$		N/A
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds -		7.15%		
b. Rate for Other Funds -		N/A		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)					
<p>1. Explain in a footnote any important adjustments during the year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform Systems of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interests credits under a sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</p>					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
Section A. BALANCES AND CHANGES DURING YEAR					
1	Balance Beginning of Year	2,420,294,153	All Gas		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	198,518,770			
4	(403.1) Depreciation Expense for Asset Retirement Costs	-			
5	(413) Expense of Gas Plant Leased to Others	-			
6	Transportation Expenses - Clearing	-			
7	Other Clearing Accounts	-			
8	Other Accounts (Specify): Acquisitions	-			
9	Transfers and Adjustments	(14,083,616)			
10	TOTAL Depreciation Provision for Year (Lines 3 thru 8)	184,435,154			
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	116,281,469			
13	Cost of Removal	-			
14	Salvage (Credit)	-			
15	TOTAL Net Charges for Plant Retirements (Lines 12 thru 14)	116,281,469			
16	Other Debit or Credit Items (Describe) (footnote details):				
17	R.W.I.P.	(14,822,936)			
18	Book Cost of Asset Retirement Costs	-			
19	Balance End of Year (Lines 1, 10, 15, 16, and 18)	2,473,624,902			
20	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions - Manufactured Gas				
22	Production and Gathering - Natural Gas				
23	Products - Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant				
26	Base Load LNG Terminaling and Processing Plant				
27	Transmission				
28	Distribution				
29	General				
30	TOTAL (Lines 21 thru 29)				

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending Dec. 31, 2008
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GAS STORED (ACCOUNTS 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas properly recordable in the plant accounts.

3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year	29,907,711				385,774,882		1,754,955	417,437,548
2	Gas Delivered to Storage					363,025,921		32,984	363,058,905
3	Gas Withdrawn from Storage					277,340,973		625,285	277,966,258
4	Other Debits and Credits					(59,101)		0	(59,101)
5	Balance at End of Year	29,907,711				471,400,729		1,162,654	502,471,094
6	Dth	24,243,225				58,018,214		159,456	82,420,895
7	Amount per Dth	1.23				8.13		7.29	6.10

Note: Other Debits and Credits relate to various gas storage transfers.

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Name of Respondent Atmos Energy Corporation	This Report is:		Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		Dec. 31, 2008

INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.

2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.

(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Include advances subject to current repayment in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference. (b)	Purchases or Additions During Year (c)	(d)
1	Other Investments A/C 124			
2	Miscellaneous	8,301		0
3	Retirement Assets	37,965		6,583
4				
5	Temporary Cash Investments A/C 136			
6				
7	Treasury Securities	0		881,498,000
8				
9	Investments in Associated Companies A/C 123			
10				
11	None			
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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2008

INVESTMENTS (Accounts 123, 124, 136) (Continued)

List each note giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includable in column (h).

Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (g)	Revenue for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
					1
	0	8,301			2
44,548	0	0			3
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					5
					6
881,498,000	0	0			7
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Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123 & 123.1)

1. Report below investments in Accounts 123.1, Investments in Subsidiary Companies. (b) Investment Advances-Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (c) should equal the amount entered for Account 418.1.

(a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue maturity, and interest rate.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Atmos Energy Holdings, Inc.			42,812,823
2	Blue Flame Insurance Services, LTD *			1,820,000
3	Mississippi Energies, Inc.			864,160
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37	* During the year there was a \$2,400,000 additional investment in this subsidiary.			
38				
39				
40			TOTAL	45,496,983

Name of Respondent	This Report Is:	Date of Report	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123 & 123.1) (Continued)

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includable in column (f).

8. Report on Line 40, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (c)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
0	0	42,812,823	0	1
2,400,000	0	4,220,000	0	2
0	0	864,160	0	3
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2,400,000	0	47,896,983	0	40

Name of Respondent Atmos Energy Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2008		
PREPAYMENTS (Account 165)								
1. Report below the particulars (details) on each prepayment.								
Line No.	Nature of Prepayment (a)						Balance at End of Year (In Dollars) (b)	
1.	Prepaid Insurance						5,407,722	
2.	Prepaid Expenses (Rents, Maintenance, Supplies, etc.)						9,768,644	
3.	Prepaid Taxes						1,156,455	
4.	Prepaid Interest						1,008,873	
5.	Miscellaneous Prepayments						1,387,223	
6.	TOTAL						18,728,917	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)								
Line No.	Description of Extraordinary Loss [Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to my, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year		Balance at End of Year (g)	
					Account Charged (e)	Amount (f)		
7	None							
8								
9								
10								
11								
12								
13								
14								
15	TOTAL							
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)								
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	Written off During Year		Balance at End of Year (g)	
					Account Charged (e)	Amount (f)		
16	None							
17								
18								
19								
20								
21								
22								
23								
24								
25								
26	TOTAL							

Name of Respondent Atmos Energy Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below particulars (details) concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation. Investigation Charges, and Account 183.2, Other Preliminary Survey and Investigation Charges.
 2. For gas companies, report separately amounts included in Account 183.1, Preliminary Natural Gas Survey and 3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description and Purpose of Project (a)	Balance at Beginning of Year (b)	Debits (c)	Credits		Balance at End Of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
5						
6						
7						
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43						
44	TOTAL					

Name of Respondent Atmos Energy Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, 2008
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below details called for Concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1							
2	Mid-States division regulatory asset established for the adoption of FAS 109 (Accounting for Income Taxes). This account is being amortized over twenty years.	2,050,680	0	4073	137,148		1,913,532
3							
4							
5							
6							
7	TXU Gas reorganization costs amortized over five years. Order approved June, 2004.	2,191,571	0	4071	1,546,991		644,580
8							
9							
10	Rate case expenses.	243,981	13,196,776	various	5,051,861		8,388,896
11							
12	Ks Ad Valorem	1,712,156	2,294,928	4081	3,171,532		835,552
13							
14	VA and KS WNA	9,709	28,808	48xx	70,751		(32,234)
15							
16	Empire Pipe - VA	374,507	0	4050	99,868		274,639
17							
18	Pipeline Safety Fee	(36,480)	748,503	various	720,941		(8,918)
19							
20	TN environmental	1,230,146	22,994	1420	433,990		819,150
21							
22	CO Demand Side Management Program	0	62,459	various	13,848		48,611
23							
24	Denton deferred franchise fee	776,086	183,885	4081	333,128		626,843
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	TOTAL	8,552,356	16,538,353		11,580,058	0	13,510,651

Name Of Respondent		This Report Is:		Date of Report		Year of Report	
Atmos Energy Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		Dec. 31, 2008	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the details called for concerning miscellaneous deferred debits.				of amortization in column (a).			
2. For any deferred debit being amortized, show period				3. Minor items (less than \$250,000) may be grouped by classes.			
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End Of Year (f)	
				Account Charged (d)	Amount (e)		
1	Payroll Clearing	116,611	2,392,275	various	5,290,993	(2,782,107)	
2	Demand Side Management program	(330,985)	136,797	921	834,730	(1,028,918)	
3	Office Building Leases	(216,577)	6,532,571		7,342,564	(1,026,570)	
4	Misc. Charges to be Cleared Currently	555,626	1,584,508	various	2,140,134	0	
5	LGS Integration Costs	7,893,317	11		413,307	7,480,021	
6	Pension Assets	76,684,437	2,250,000	926	18,490,938	60,443,499	
7	Retirement Costs	47,056,355	11,967,144		27,275,814	31,747,685	
8	Regulatory Commission Expenses	1,458,127	2,021,102	various	624,972	2,854,257	
9	Line Pack	4,385,237	0		0	4,385,237	
10	Goodwill - Citizens Acquisition	112,696,662	259,890		0	112,956,552	
11	Goodwill - KS storage fields	1,697,812	0		0	1,697,812	
12	Goodwill - MVG Acquisition	90,892,978	259,890		259,890	90,892,978	
13	Goodwill - Mid-Tex/Atmos Pipeline TX Acq.	477,989,744	17,614,524		63,015	495,541,253	
14	Goodwill - Cornfur T Acquisition	1,198,019	0		0	1,198,019	
15	Deferred Asset Projects	9,273,092	9,505,835		26,247,269	(7,468,342)	
16	Minor Items Each Less Than \$250,000	340,686	47,362		47,055	340,993	
17							
18							
19							
20							
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26							
27							
28							
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31							
32							
33							
34							
35							
36	Subtotal		54,571,909		89,030,681		
37							
38							
39							
40	TOTAL	831,691,141				797,232,369	

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
 2. At Other (Specify), include deferrals relating to other income and deductions.
 3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc., and 6.01, 6.02, etc.
 4. If more space is needed, use separate pages as required.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 410.1 (d)
1	Account 190			
2	Electric			
3	Gas	148,104,435	0	24,221,303
4	Other (Define)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 190 (Total of lines 5 thru 6.7)	148,104,435	0	24,221,303
8	Classification of TOTAL			
9	Federal Income Tax		0	23,814,916
10	State Income Tax		0	406,387
11	Local Income Tax			

Notes

Note: Amounts in the adjustment column represent adjustments between current and deferred provision accounts relating to acquisitions and other miscellaneous tax true-up adjustments.

Name of Respondent	This Report is:	Date of Report	Year of Report
Atmos Energy Corporation	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	Dec. 31, 2008
	(2) <input type="checkbox"/> A Resubmission		

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

6. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional rates.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No
Amounts Debited to Account 411.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct No (g)	Amount (h)	Acct No (i)	Amount (j)		
							1
							2
		various	0	various	3,425,374	175,751,112	3
							4
							5
							6
							6.01
							6.02
			0		3,425,374	175,751,112	7
							8
			0		2,849,709		9
			0		575,665		10
							11

Name of Respondent Atmos Energy Corporation	This Report Is		Date of Report (Mo, Da, Yr)	Year of Report
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	(2) <input type="checkbox"/>	A Resubmission		Dec. 31, 2008

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock .

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Share Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1				
2	Common stock - NYSE - ATO	200,000,000	\$0.005	
3				
4				
5				
6				
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Name of Respondent Atmos Energy Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008	
CAPITAL STOCK (Accounts 201 and 204) (Continued)						
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative. 5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.			6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledged and purpose of pledge.			
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
91,599,495	\$457,998					1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2008

**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**
(Accounts 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.

2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.

3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.

4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1				
2	NONE			
3				
4				
5				
6				
7				
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39				
40	TOTAL		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An original <input type="checkbox"/> A Resubmission		Dec. 31, 2008

OTHER PAID-IN CAPITAL (Accounts 208-211)

I. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209) State amount and briefly explain the capital changes that gave rise to

amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain on Resale or Cancellation of Recacquired Capital Stock (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Miscellaneous Paid-In Capital A/C 211	
2	Amounts paid for common stock in excess of the \$0.005 stated value.	1,757,754,754
3		
4		
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40	TOTAL	1,757,754,754

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	<input type="checkbox"/>	A Resubmission		

DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Not applicable	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	TOTAL	0

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	Not applicable	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29	TOTAL	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An original <input type="checkbox"/> A Resubmission		Dec. 31, 2008

**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate,

nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

Securities Issued in 2008:

	Number of <u>Shares</u>	Stated <u>Value</u>
Common Stock with stated value \$0.005:		
Retirement Savings Plan (RSP)	573,138	2,866
Directors' Fees	3,291	17
Direct Stock Purchase Plan (DSPP)	401,176	2,006
Stock Options	7,000	35
Bonus Stock Atmos Management Incentive Plan (MIP)	53,262	266
Restricted Stock	654,639	3,273

Total	1,692,506	8,463
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Name of Respondent		This Report is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/> An Original		(Mo, Da, Yr)	Dec. 31, 2008
		<input type="checkbox"/> A Resubmission			
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)					
<p>1. Report by balance sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>					
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (Acct. 221) (d)	
1	<u>Long-Term Senior Notes:</u>				
2	Unsecured 10.00% notes	12/91	12/11	1,151,654	
3	Unsecured 10.00% notes	12/91	12/11	1,151,654	
4	Unsecured 7.375% notes	5/01	5/11	350,000,000	
5	Unsecured 5.125% notes	1/03	1/13	250,000,000	
6	Unsecured 6.75% debentures	7/98	7/28	150,000,000	
7	Unsecured 4.00% notes	10/04	10/09	400,000,000	
8	Unsecured 4.95% notes	10/04	10/14	500,000,000	
9	Unsecured 5.95% notes	10/04	10/34	200,000,000	
10	Unsecured 6.35% notes	6/07	11/17	250,000,000	
11					
12					
13					
14					
15					
16					
17					
18	<u>Long-Term Debt A/C 221:</u>				
19	FMB Series P, 10.43%	10/87	Redeemed in May 2008	0	
20					
21					
22					
23					
24					
25					
26					
27					
28	<u>Medium-Term Notes:</u>				
29	MTN, Series A, 1995-1, 6.67%	12/95	12/25	10,000,000	
30	MTN, Series A, 1995-2, 6.27%	12/95	12/10	10,000,000	
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL			2,122,303,308	

Name of Respondent Atmos Energy Corporation	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2008

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities which have been nominally issued and are nominally

outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT			
Rate (in %)	Amount (Acct. 427)	Reacquired Bonds (Acct. 222)	Sinking and Other Funds (Acct. 242)	Redemp- tion Price Per \$100 at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	
				N/A	1
10.00%	115,165			N/A	2
10.00%	115,166			N/A	3
7.375%	25,812,500			make whole	4
5.125%	12,812,500			make whole	5
6.75%	10,125,000			make whole	6
4.00%	18,320,733			make whole	7
4.95%	27,987,793			make whole	8
5.95%	11,892,953			make whole	9
6.35%	15,400,020			make whole	10
					11
					12
					13
					14
					15
					16
					17
					18
10.43%	269,095			N/A	19
					20
					21
					22
					23
					24
					25
					26
					27
					28
6.67%	667,000			N/A	29
6.27%	627,000			N/A	30
					31
					32
					33
					34
					35
					36
					37
					38
					39
	124,144,925				40

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT
(Accounts 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	Unamortized Debt Discount:				
2	Unsecured 7.375% notes	350,000,000	4,892,258	5/01	4/11
3	Unsecured 5.125% notes	250,000,000	994,068	1/03	1/13
4	Unsecured 6.75% debentures	150,000,000	2,998,146	7/98	7/28
5	FMB Series P, 10.43%	25,000,000	422,000	10/87	11/12
6	MTN, Series A, 1995-1, 6.67%	10,000,000	233,308	12/95	12/25
7	MTN, Series A, 1995-2, 6.27%	10,000,000	230,807	12/95	12/10
8	Unsecured floating rate notes	300,000,000	1,795,008	10/04	6/07
9	Unsecured 4.00% notes	400,000,000	4,952,620	10/04	10/09
10	Unsecured 4.95% notes	500,000,000	4,498,263	10/04	10/14
11	Unsecured 5.95% notes	200,000,000	3,458,334	10/04	10/34
12	Unsecured 6.35% notes	250,000,000	3,070,417	6/07	6/17
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37					
38					
39					
40	TOTAL	2,445,000,000	27,545,229		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2008

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT
(Accounts 181, 225, 226)

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Balance at Beginning of Year (f)	Debits During Year (Acct. 181) (g)	Credits During Year (Acct. 181) (h)	Balance at End of Year (i)	Line No.
				1
1,673,114	0	502,337	1,170,777	2
505,921	129,513	229,037	406,397	3
2,057,063	0	99,940	1,957,123	4
121,224	0	121,224	0	5
140,774	0	7,791	132,983	6
47,413	0	15,440	31,973	7
0	0	0	0	8
1,825,768	0	995,873	829,895	9
3,096,660	0	453,170	2,643,490	10
3,105,250	0	115,724	2,989,526	11
2,725,305	0	286,874	2,438,431	12
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15,298,492	129,513	2,827,410	12,600,595	40

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
	<input checked="" type="checkbox"/> An Original	<input type="checkbox"/> A Resubmission		

UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)

- | | |
|---|--|
| <p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.</p> <p>2. In column (c) show the principal amount of bonds or other long-term debt reacquired.</p> <p>3. In column (d) show the net gain and net loss realized</p> | <p>on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parentheses.</p> <p>5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.</p> |
|---|--|

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2	Unsecured Senior Notes	3/03	\$ 100,000,000	\$ (9,506,552)	4,832,497	\$ 3,881,842
3	FMB Series J, 9.40%	6/05	17,000,000	(8,511,783)	7,471,966	6,911,569
4	FMB Series Q, 9.75%	6/05	20,000,000	(4,828,420)	4,163,755	3,825,915
5	FMB Series T, 9.32%	6/05	18,000,000	(5,691,858)	4,867,108	4,504,102
6	FMB Series U, 8.77%	6/05	20,000,000	(5,957,960)	5,285,234	4,916,255
7	FMB Series V, 7.50%	6/05	10,000,000	(26,785)	(1,055)	-
8	Unsecured 6.35% notes	6/07	250,000,000	(201,674)	191,590	171,423
9	FMB Series P, 10.43%	5/08	6,250,000	(202,500)	0	298,891
10						
11						
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	Dec. 31, 2008
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year as of 9/30/08	131,650,539
2	Reconciling Items for the Year	
3	Taxable Income Not Reported on Books	
4	DIC on Fixed Assets	192,552
5		0
6		0
7		0
8		0
9	Deductions Recorded on Books Not Deducted for Return	
10	FIT Expense	66,206,230
11	Deferred Gas Costs	(2,889,163)
12	Pension Expense	12,550,391
13	Mergers and Integration Amortization	0
14	Director Deferred Compensation	560,251
15	Aid in Construction	35,000,000
16	RSGP	3,797,719
17	FAS 106 Adjustment	15,982,238
18	SEBP Adjustment	4,438,003
19	Vacation Accrual	236,802
20	Allowance for Doubtful Accounts	(47,358)
21	Other, Net	31,314,754
22	Income Recorded on Books Not Included in Return	
23	Gain/loss on Sale of Assets	(36,881,807)
24	Other, net	(1,503,322)
25	Deductions on Return Not Charged Against Book Income	
26	Depreciation Adjustment	(205,779,206)
27	Capitalized Overhead Adjustment	(30,344,773)
28	Goodwill	(35,459,724)
29	ESOP Dividends	(3,895,270)
30	Miscellaneous Accrued	(678,310)
31	Capitalized Software	(9,104,301)
32	Other, net	(19,744,034)
33	Federal Tax Net Income	(44,397,789)
34	Show Computation of Tax:	
35	Federal Tax Net Income	(44,397,789)
36	Federal Income Tax Rate	35%
37	Federal Income Tax Liability as of 9/30/08	(15,539,226)

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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	<input type="checkbox"/>	A Resubmission		

TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. in Account 165) (c)
1	FICA	(768,732)	
2	FUTA	(3,603)	
3	SUTA	254,809	
4	Property and Other	46,465,248	
5	Franchise - Other	6,174,254	
6	Gross Receipts	347	
7	Use Tax	1,031,102	
8	Federal Income	(56,682,470)	
9	State Income	2,417,072	
10	Franchise - Capital Based	1,325,206	
11	Federal Tax Interest / Penalty	(459,691)	
12	State Tax Interest / Penalty	518,982	
13	FIN 48 Liability - Adopted in 2007	3,730,609	
14			
15	Note: Adjustments for Federal & State Income taxes related to adjustments made		
16	between current and deferred provision accounts with respect to acquisitions		
17	made and other miscellaneous tax true-up adjustments.		
18	TOTAL	4,003,134	0

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)			
	Electric Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2		Taxes other than		
3		income taxes (408.1)	125,752,723	
4				
5		Income Taxes -		
6		Federal (409.1)	(17,558,873)	
7				
8		Income Taxes -		
9		State (409.1)	4,411,618	
10				
11		Income Tax		
12		Other (FIN48) (409.1)	(1,599,172)	
13				
14	TOTAL		111,006,296	0

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TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR

that the total tax for each State and subdivision can readily be ascertained.

deductions or otherwise pending transmittal of such taxes to the taxing authority.

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

8. Show in column (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

10. Items under \$250,000 may be grouped.

11. Report in column (q) the applicable effective state income tax rate.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
18,947,113	(18,920,369)		(741,988)		1
273,192	(273,830)		(4,241)		2
201,441	(213,032)		243,218		3
50,335,771	(53,054,179)		43,746,840		4
38,331,673	(36,500,618)	1,439,238	9,444,547		5
618,000	(657,365)		(39,018)		6
18,153,686	(18,586,653)		598,135		7
(17,558,873)	57,755,446	412,481	(16,073,416)		8
4,411,618	(2,162,185)	(111,277)	4,555,228		9
334,648	(13,779)	0	1,646,075		10
(1,149,926)	0	0	(1,609,617)		11
(292,875)	(199,790)	0	26,317		12
(1,599,172)	(2,131,437)	0	0		13
					14
					15
					16
					17
111,006,296	(74,957,791)	1,740,442	41,792,081	0	18

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)	Line No.
					1
					2
					3
					4
					5
				33.38%	6
					7
					8
				4.62%	9
					10
					11
	(445,686)				12
					13
	(445,686)		0	0	14

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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	<input type="checkbox"/>	A Resubmission		

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year. 2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	SFAS 106 - OPEB	8,850,000
2	Management Incentive/Variable Pay	6,575,820
3	Reserve for Balancing adjustments	887,615
4	Outstanding Checks in Escheatment Process	316,938
5	Liabilities from risk management activities	47,448,275
6	Gas Imbalance	8,328,584
7	Deferred Billing AR	25,355,891
8	Minor Items Less Than \$250,000	(17,294)
9		
10		
11		
12		
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43	TOTAL	97,745,829

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OTHER DEFERRED CREDITS (Accounts 253)

1. Report below the details called for concerning other deferred credits.

2. For any deferred credit being amortized, show the period of amortization.

3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Acct (c)	Amount (d)		
1	Directors' Deferred Compensation	559,288		0	149,390	708,678
2	Outside Directors' Retirement Plan	2,479,786		564,057	335,923	2,251,652
3	Retirement Cost	66,169,426		11,950,179	14,424,351	68,643,598
4	SFAS 106 - OPEB	102,419,574		110,863,203	131,481,791	123,038,162
5	Capital Lease Obligations	1,294,235		138,356	0	1,155,879
6	Office Building Leases	0		800	1,771,193	1,770,393
7	Customer Contributions in aid of construction	1,799,003		166,857	0	1,632,146
8	Revenue deferred until rate change approval	92,136		2,954,133	2,967,086	105,089
9	Colorado Commission Staff Earnings Agreement	1,100,000		1,100,000	0	0
10	Risk Management Activities	0		11,783,492	15,668,792	3,885,300
11	Liability for Uncertain Tax Positions	2,424,914		527,850	4,834,140	6,731,204
12	Minor Items Each Less Than \$250,000	249,646		1,033,971	798,158	13,833
13						
14						
15						
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38	TOTAL	178,588,008		141,082,898	172,430,824	209,935,934

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 410.1 (d)
1	Account 282			
2	Electric			
3	Gas	374,361,338	108,373,669	0
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	374,361,338	108,373,669	0
6	Other (Specify)			
6.01				
6.02				
7.02	TOTAL Account 282 (Enter of lines 5 thru 6.7)	374,361,338	108,373,669	0
8.02	Classification of TOTAL			
9.02	Federal Income Tax		98,026,224	
10.02	State Income Tax		10,347,445	
11.02	Local Income Tax			

Notes

Note: Amounts in the adjustment column represent adjustments between current and deferred provision accounts relating to acquisitions and other miscellaneous tax true-up adjustments.

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc. Use separate pages as required.

5. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional rates.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 411.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	(k)	
							1
							2
0	0	various	4,890,961	various	0	487,625,968	3
							4
0	0		4,890,961		0	487,625,968	5
							6
							6.01
							6.02
0	0		4,890,961		0	487,625,968	7
							8
			4,512,844		0		9
			378,117		0		10
							11

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Enter Total of lines 3 thru 8)			
10	Gas			
11	Accumulated Deferred Tax Liability	136,492,142	17,893,819	0
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of 11 thru 16)	136,492,142	17,893,819	0
18	Other (Specify)			
19	TOTAL (Acct 283) (Total of lines 9, 17, and 18)	136,492,142	17,893,819	0
20	Classification of TOTAL			
21	Federal Income Tax		15,917,815	0
22	State Income Tax		1,976,004	0
23	Local Income Tax			

NOTES

Note: Amounts in the adjustment column represent adjustments between current and deferred provision accounts relating to acquisitions and other miscellaneous tax true-up adjustments.

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items
4. Use separate pages as required.

5. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional rates.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
0	0	various	0	various	12,038,610	142,347,351	11
							12
							13
							14
							15
							16
0	0		0		12,038,610	142,347,351	17
							18
0	0		0		12,038,610	142,347,351	19
							20
			0		11,018,272		21
			0		1,020,338		22
							23

NOTES (Continued)

Name of Respondent Atmos Energy Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, 2008
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in Column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state Commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Doomed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Deferred Tax Recovery	4,555,586	407.4	280,976	0	0	4,274,610
2							
3							
4							
5							
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42							
43							
44							
45	TOTAL	4,555,586		280,976	0	0	4,274,610

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Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operating Revenues					
<p>1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.</p> <p>2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.</p> <p>3. Other Revenues in column (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.</p>					
Line No.	Item (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	480 Residential Sales	-	-	2,224,259,203	1,962,353,476
2	481 Commercial and Industrial Sales			1,332,650,978	1,181,069,699
3	482 Other Sales to Public Authorities			88,937,505	84,726,347
4	483 Sales for Resale			39,783,288	-
5	484 Interdepartmental Sales			-	-
6	485 Intracompany Transfers	-	-	-	-
7	487 Forfeited Discounts	-	-	-	-
8	488 Miscellaneous Service Revenues	-	-	-	-
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities	-	-	-	-
10					
11	489.2 Revenues from Transportation of Gas of Other Through Transmission Facilities	-	-	105,381,472	79,984,183
12					
13	489.3 Revenues from Transportation of Gas of Other Through Distribution Facilities	-	-	59,077,834	57,153,511
14					
15	489.4 Revenues from Storing Gas of Others	-	-	8,555,629	7,453,919
16	490 Sales of Prod. Ext. from Natural Gas	-	-		
17	491 Revenues from Natural Gas Proc. By Others	-	-		
18	492 Incidental Gasoline and Oil Sales	-	-		
19	493 Rent from Gas Property	-	-		
20	494 Interdepartmental Rents	-	-		
21	495 Other Gas Revenues	-	-		
22	Subtotal:	-	-	3,858,645,909	3,372,741,135
23	496 (Less) Provision for Rate Refunds	-	-	-	
24	TOTAL:	-	-	3,858,645,909	3,372,741,135

Name of Respondent ATMOS ENERGY CORPORATION		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008	
Gas Operating Revenues						
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.						
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.						
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.						
Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1	-	-	2,224,259,203	1,962,353,476	168,406,063	164,943,137
2			1,332,650,978	1,181,069,699	117,984,003	122,041,248
3			88,937,505	84,726,347	8,400,132	8,709,649
4			39,783,288	-	4,565,176	-
5						
6	-	-	-	-		
7	7,316,428	6,506,532	7,316,428	6,506,532		
8	25,270,264	26,049,445	25,270,264	26,049,445		
9						
10	-	-	-	-	-	-
11						
12	-	-	105,381,472	79,984,183	621,712,254	543,779,003
13						
14	-	-	59,077,834	57,153,511	141,514,423	130,472,618
15	-	-	8,555,629	7,453,919	-	-
16	33,853	-	33,853	-		
17	-	-	-	-		
18	750,051	482,811	750,051	482,811		
19	195,709	204,459	195,709	204,459		
20	-	-	-	-		
21	7,632,793	6,102,854	7,632,793	6,102,854		
22	41,199,098	39,346,101	3,899,845,007	3,412,087,236		
23						
24	41,199,098	39,346,101	3,899,845,007	3,412,087,236		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)					
1. Report revenue and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's systems).					
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.					
Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	N/A				
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Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008	
Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)						
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenue reflected in columns (b) through (e).						
4. Delivered Dth of gas must not be adjusted for discounting.						
Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1	N/A					
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Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)					
1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.					
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.					
3. Other Revenues in column (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenue reflected in columns (b) through (e).					
Line No.	Zone of Delivery Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	Texas *			105,381,472	79,984,183
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* These amounts relate to our Atmos Pipeline - TX Division; for details by zone of delivery by rate schedule, see our 2008 Distribution and Transmission Annual Report to the Railroad Commission of Texas.					

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008	
Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)						
4. Delivered Dth of gas must not be adjusted for discounting.						
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.						
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.						
Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
2	-	-	105,381,472	79,984,183	621,712,254	543,779,003
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Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Revenues from Storing Gas of Others (Account 489.4)					
1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other Revenues in column (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).					
Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	Texas *			8,555,629	7,453,918
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11					
12					
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* These amounts relate to our Atmos Pipeline - TX Division; for details by zone of delivery by rate schedule, see our 2008 Distribution and Transmission Annual Report to the Railroad Commission of Texas.					

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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Revenues from Storing Gas of Others (Account 489.4)

4. Dth of gas withdrawn from storage must not be adjusted for discounting.
5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	-	-	8,555,629	7,453,918	*	*
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Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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Other Gas Revenues (Account 495)

1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

Line No.	Description of Transaction (a)	Revenues (in dollars) (b)
1	End-user Pooling Services	829,564
2	Gas Contract Fees	1,565,075
3	Kansas Ad Valorem Surcharge	1,514,062
4	Disposition of Excess Retention Gas	3,417,100
5	Miscellaneous (all items less than \$250,000 individually)	306,992
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30	TOTAL	7,632,793

Discounted Rate Services and Negotiated Rate Services

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue (b)	Volumes (c)	Revenue (d)	Volumes (e)
1	Natural Gas Distribution and Transport	75,399,388	56,322,779		
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	Total				

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operation and Maintenance Expenses				
1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	6,522	3,960	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	-	-	
8	751 Production Maps and Records	-	-	
9	752 Gas Well Expenses	34,842	610	
10	753 Field Lines Expenses	-	-	
11	754 Field Compressor Station Expenses	-	-	
12	755 Field Compressor Station Fuel and Power	-	-	
13	756 Field Measuring and Regulating Station Expenses	6,654	14,383	
14	757 Purification Expenses	-	-	
15	758 Gas Well Royalties	-	-	
16	759 Other Expenses	-	2,082	
17	760 Rents	-	-	
18	TOTAL Operation (Total of lines 7 thru 17)	41,496	17,075	
19	Maintenance			
20	761 Maintenance Supervision and Engineering	-	-	
21	762 Maintenance of Structures and Improvements	-	-	
22	763 Maintenance of Producing Gas Wells	-	-	
23	764 Maintenance of Field Lines	837	4,342	
24	765 Maintenance of Field Compressor Station Equipment	-	21	
25	766 Maintenance of Field Measuring and Regulating Station Equipment	-	-	
26	767 Maintenance of Purification Equipment	13,273	-	
27	768 Maintenance of Drilling and Clearing Equipment	-	-	
28	769 Maintenance of Other Equipment	-	-	
29	TOTAL Maintenance (Total of lines 20 thru 28)	14,110	4,363	
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	55,606	21,438	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	-	-	
34	771 Operation Labor	-	-	
35	772 Gas Shrinkage	-	-	
36	773 Fuel	-	-	
37	774 Power	4,241	3,650	
38	775 Materials	-	-	
39	776 Operation Supplies and Expenses	-	-	
40	777 Gas Processed by Others	-	-	
41	778 Royalties on Products Extracted	-	-	
42	779 Marketing Expenses	-	-	
43	780 Products Purchased for Resale	-	-	
44	781 Variation in Products Inventory	-	-	
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-	
46	783 Rents	-	-	
47	TOTAL Operation (Total of lines 33 thru 46)	4,241	3,650	
48	Maintenance			
49	784 Maintenance Supervision and Engineering	-	15	
50	785 Maintenance of Structures and Improvements	-	-	
51	786 Maintenance of Extraction and Refining Equipment	-	-	
52	787 Maintenance of Pipe Lines	-	-	
53	788 Maintenance of Extracted Products Storage Equipment	-	-	
54	789 Maintenance of Compressor Equipment	-	-	
55	790 Maintenance of Gas Measuring and Regulating Equipment	-	-	
56	791 Maintenance of Other Equipment	-	-	
57	TOTAL Maintenance (Total of lines 49 thru 56)	-	15	
58	TOTAL Products Extraction (Total of lines 47 and 57)	4,241	3,665	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	-	-	-
62	796 Nonproductive Well Drilling	-	-	-
63	797 Abandoned Leases	-	-	-
64	798 Other Exploration	-	-	-
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	-	-	-
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases	206,802	768,232	768,232
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	38,062,771	31,826,590	31,826,590
70	801 Natural Gas Field Line Purchases	8,782,706	9,485,340	9,485,340
71	802 Natural Gas Gasoline Plant Outlet Purchases	50,492,294	56,650,697	56,650,697
72	803 Natural Gas Transmission Line Purchases	1,094,387,267	970,922,629	970,922,629
73	804 Natural Gas City Gate Purchases	1,493,820,651	1,218,106,739	1,218,106,739
74	804.1 Liquefied Natural Gas Purchases	-	-	-
75	805 Other Gas Purchases	(2,386,217)	(368,212)	(368,212)
76	(Less) 805.1 Purchases Gas Cost Adjustments	47,699,940	26,796,855	26,796,855
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	2,731,066,214	2,314,188,870	2,314,188,870
78	806 Exchange Gas	3,905,804	(14,252,836)	(14,252,836)
79	Purchased Gas Expenses			
80	807.1 Well Expense - Purchased Gas	-	-	-
81	807.2 Operation of Purchased Gas Measuring Stations	-	-	-
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-	-
83	807.4 Purchased Gas Calculations Expenses	-	-	-
84	807.5 Other Purchased Gas Expenses	-	-	-
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage - Debit	277,966,259	248,314,804	
87	(Less) 808.2 Gas Delivered to Storage - Credit	(363,058,905)	(256,203,434)	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit	-	-	
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit	-	-	
90	Gas Used in Utility Operation - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit	-	-	
92	811 Gas Used for Products Extraction - Credit	-	-	
93	812 Gas Used for Other Utility Operations - Credit	(772,775)	(628,370)	
94	TOTAL Gas Used in Utility Operations - Credit (Total of lines 91 thru 93)	(772,775)	(628,370)	
95	813 Other Gas Supply Expenses	3,038,338	3,239,282	
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	2,652,144,935	2,294,658,316	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	2,652,211,304	2,294,687,379	
98	2. NAT. GAS STORAGE, TERMINALING & PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	580,525	381,824	
102	815 Maps and Records	-	-	
103	816 Wells Expenses	791,467	253,249	
104	817 Lines Expense	130,767	114,687	
105	818 Compressor Station Expenses	2,467,301	2,684,647	
106	819 Compressor Station Fuel and Power	283,158	171,084	
107	820 Measuring and Regulating Station Expenses	80,224	69,990	
108	821 Purification Expenses	86,759	101,059	
109	822 Exploration and Development	-	-	
110	823 Gas Losses	-	-	
111	824 Other Expenses	3,285	13,171	
112	825 Storage Well Royalties	1,148,229	779,971	
113	826 Rents	-	193	
114	TOTAL Operation (Total of lines of 101 thru 113)	5,571,715	4,569,875	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	3,232	4,467	
117	831 Maintenance of Structures and Improvements	16,046	680	
118	832 Maintenance of Reservoirs and Wells	-	-	
119	833 Maintenance of Lines	89,448	79,653	
120	834 Maintenance of Compressor Station Equipment	4,892,336	3,053,365	
121	835 Maintenance of Measuring and Regulating Station Equipment	22,911	26,605	
122	836 Maintenance of Purification Equipment	82,873	144,671	
123	837 Maintenance of Other Equipment	-	720	
124	TOTAL Maintenance (Total of lines 116 thru 123)	5,106,846	3,310,161	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	10,678,561	7,880,036	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	4,826	11,620	
129	841 Operation Labor and Expenses	99,816	119,010	
130	842 Rents	35,140	46,416	
131	842.1 Fuel	-	-	
132	842.2 Power	-	-	
133	842.3 Gas Losses	-	-	
134	TOTAL Operation (Total of lines 128 thru 133)	139,782	177,046	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	-	-	
137	843.2 Maintenance of Structures	9,650	17,217	
138	843.3 Maintenance of Gas Holders	21	90	
139	843.4 Maintenance of Purification Equipment	-	-	
140	843.5 Maintenance of Liquefaction Equipment	149,213	133,661	
141	843.6 Maintenance of Vaporizing Equipment	3,141	8,182	
142	843.7 Maintenance of Compressor Equipment	-	-	
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-	
144	843.9 Maintenance of Other Equipment	-	-	
145	TOTAL Maintenance (Total of lines 136 thru 144)	162,025	159,150	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	301,807	336,196	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	-		-
150	844.2 LNG Processing Terminal Labor and Expenses	-		-
151	844.3 Liquefaction Processing Labor and Expenses	-		-
152	844.4 Liquefaction Transportation Labor and Expenses	-		-
153	844.5 Measuring and Regulating Labor and Expense	-		-
154	844.6 Compressor Station Labor and Expenses	-		-
155	844.7 Communication System Expenses	-		-
156	844.8 System Control and Load Dispatching	-		-
157	845.1 Fuel	-		-
158	845.2 Power	-		-
159	845.3 Rents	-		-
160	845.4 Demurrage Charges	-		-
161	(Less) 845.5 Wharfage Receipts - Credit	-		-
162	845.6 Processing Liquefied or Vaporized Gas by Others	-		-
163	846.1 Gas Losses	-		-
164	846.2 Other Expenses	-		-
165	TOTAL Operation (Total of lines 149 thru 164)	-		-
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	-		-
168	847.2 Maintenance of Structures and Improvements	-		-
169	847.3 Maintenance of LNG Processing Terminal Equipment	-		-
170	847.4 Maintenance of LNG Transportation Equipment	-		-
171	847.5 Maintenance of Measuring and Regulating Equipment	-		-
172	847.6 Maintenance of Compressor Station Equipment	-		-
173	847.7 Maintenance of Communication Equipment	-		-
174	847.8 Maintenance of Other Equipment	-		-
175	TOTAL Maintenance (Total of lines 167 thru 174)	-		-
176	TOTAL Liquefied Nat. Gas Terminaling and Proc. Exp. (Lines 165 and 175)	-		-
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	10,980,368		8,216,232

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	189,838	161,808	
181	851 System Control and Load Dispatching	1,567,490	1,621,544	
182	852 Communication System Expenses	2,732,455	2,157,263	
183	853 Compressor Station Labor and Expenses	2,019,377	1,521,479	
184	854 Gas for Compressor Station Fuel	1,597	126	
185	855 Other Fuel and Power for Compressor Stations	181,992	129,188	
186	856 Mains Expenses	42,331,544	25,588,429	
187	857 Measuring and Regulating Station Expenses	4,166,879	3,239,137	
188	858 Transmission and Compression of Gas by Others	12,734,736	(13,880,747)	
189	859 Other Expenses	236,079	202,959	
190	860 Rents	131,400	105,926	
191	TOTAL Operation (Total of lines 180 thru 190)	66,293,387	20,847,112	
192	Maintenance			
193	861 Maintenance Supervision and Engineering	175,466	192,458	
194	862 Maintenance of Structures and Improvements	21,337	78,336	
195	863 Maintenance of Mains	5,192,392	3,314,855	
196	864 Maintenance of Compressor Station Equipment	1,027,061	712,042	
197	865 Maintenance of Measuring and Regulating Station Equipment	1,334,174	1,333,826	
198	866 Maintenance of Communication Equipment	161,170	153,277	
199	867 Maintenance of Other Equipment	1,587	3,523	
200	TOTAL Maintenance (Total of lines 193 thru 199)	7,913,187	5,788,317	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	74,206,574	26,635,429	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	33,190,547	32,513,823	
205	871 Distribution Load Dispatching	1,875,477	2,025,666	
206	872 Compressor Station Labor and Expenses	7,893	10,340	
207	873 Compressor Station Fuel and Power	-	-	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	58,740,659	51,923,724	
209	875 Measuring and Regulating Station Expenses - General	2,087,197	2,114,721	
210	876 Measuring and Regulating Station Expenses - Industrial	239,027	275,342	
211	877 Measuring and Regulating Station Expenses - City Gas Check Station	360,651	423,233	
212	878 Meter and House Regulator Expenses	15,399,369	15,842,048	
213	879 Customer Installations Expenses	2,791,187	3,285,416	
214	880 Other Expenses	10,177,797	10,420,960	
215	881 Rents	5,138,662	4,526,956	
216	TOTAL Operation (Total of lines 204 thru 215)	130,008,466	123,362,229	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	1,738,156	1,639,372	
219	886 Maintenance of Structures and Improvements	128,569	218,292	
220	887 Maintenance of Mains	5,410,062	5,968,596	
221	888 Maintenance of Compressor Station Equipment	2,644	50	
222	889 Maintenance of Measuring & Regulating Station Equipment - General	2,583,361	2,899,308	
223	890 Maintenance of Measuring & Regulating Station Equipment - Industrial	225,379	220,682	
224	891 Maintenance of Meas. & Reg. Station Equip. - City Gate Check Station	104,512	97,268	
225	892 Maintenance of Services	2,352,606	2,473,864	
226	893 Maintenance of Meters and House Regulators	1,009,511	1,201,343	
227	894 Maintenance of Other Equipment	1,237,685	1,684,525	
228	TOTAL Maintenance (Total of lines 218 thru 227)	14,792,485	16,403,300	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	144,800,951	139,765,529	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	532,441	538,997	
233	902 Meter Reading Expenses	17,151,477	15,934,309	
234	903 Customer Records and Collection Expenses	46,605,655	48,467,906	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	14,732,555	18,549,709	
236	905 Miscellaneous Customer Accounts Expense	125,029	133,505	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	79,147,157	83,624,426	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	242,040	253,809	
241	908 Customer Assistance Expenses	509,835	710,572	
242	909 Informational and Instructional Expenses	1,123,557	1,536,452	
243	910 Miscellaneous Customer Service and Informational Expenses	3,187,733	3,858,180	
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	5,063,165	6,359,013	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	1,053,023	728,703	
248	912 Demonstrating and Selling Expenses	2,323,558	2,381,202	
249	913 Advertising Expenses	2,576,881	951,560	
250	916 Miscellaneous Sales Expenses	1,433,756	1,298,320	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	7,387,218	5,359,785	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	7,642,073	2,986,675	
255	921 Office Supplies and Expenses	17,107,716	16,118,211	
256	(Less) 922 Administrative Expenses Transferred - Credit	(807,256)	(749,355)	
257	923 Outside Services Employed	21,390,277	18,914,545	
258	924 Property Insurance	3,003,918	3,852,902	
259	925 Injuries and Damages	11,483,391	19,102,718	
260	926 Employee Pensions and Benefits	89,894,994	78,703,820	
261	927 Franchise Requirements	173,415	150,875	
262	928 Regulatory Commission Expenses	1,115,438	355,788	
263	(Less) 929 Duplicate Charges - Credit	(2,240)	(3,371)	
264	930.1 General Advertising Expenses	1,251,178	287,783	
265	930.2 Miscellaneous General Expenses	5,619,869	5,272,822	
266	931 Rents	7,069,658	6,256,888	
267	TOTAL Operation (Total of lines 254 thru 266)	164,942,431	151,250,301	
268	Maintenance			
269	932 Maintenance of General Plant	7,759,803	6,284,161	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	172,702,234	157,534,462	
271	TOTAL Gas O&M Expenses (Lines 97, 177, 201, 229, 237, 244, 251, & 270)	3,146,498,971	2,722,182,255	

Atmos Energy Corporation
Manufactured Gas Production
Supplement to Page 317, Line 3
2008

	Current Year	Previous Year
L/P Gas Expense	-	-
Gas Mixing Expense	165	160
Misc. Production Expense	1,516	(67)
TOTAL Operations	<u>1,681</u>	<u>93</u>
Structures & Improvements	-	-
Production Equipment	4,841	3,867
TOTAL Maintenance	<u>4,841</u>	<u>3,867</u>
TOTAL Mfg. Gas Production	<u><u>6,522</u></u>	<u><u>3,960</u></u>

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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EXCHANGE AND IMBALANCE TRANSACTIONS

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than (100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others		Gas Delivered to Others	
		Amount (b)	Dth (c)	Amount (d)	Dth (e)
1					
2	None				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	0	0	0	0

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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GAS USED IN UTILITY OPERATIONS

1. Report below details of credits during the year to Accounts 810, 811 and 812. was not made to the appropriate operating expense or other account list separately in column (c) the Dth of gas used, omitting entries in column (d).
2. If any natural gas was used by the respondent for which a charge

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas		Manufactured Gas	
			Gas Used (DTH) (c)	Amount of Credit (in dollars) (d)	Gas Used (DTH) (e)	Amount of Credit (f)
1	810 Gas used for Compressor Station Fuel-Cr					
2	811 Gas used for Products Extraction-Cr					
3	Gas Shrinkage and Other Usage in Respdn'ts Own Proc.					
4	Gas Shrinkage, Etc. for Respondent's Gas Processed by Others					
5	812 Gas used for Other Util. Oprs-Cr (Rpt sep. for each prin. use. Group minor uses)					
6	Company Used Gas		145,006	1,233,400		
7	Other Utility Operations			(460,625)		
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	TOTAL		145,006	772,775		

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2008
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TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (ACCOUNT 858)

1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also include in column (c) amounts paid as transition costs to an upstream pipeline.

2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	3rd Party Transport		390,741	
2				
3	Atmos Pipeline - Texas transmission and			
4	compression expense by others		682,373	
5				
6	Transmission and compression expense by			
7	City Gate Service		(9,316,542)	
8				
9	PGA Recoveries		89,415,813	
10				
11	Defer CY 2008 transportation charges			
12	to account 1910		(89,020,263)	
13				
14	Correction offsetting other 8580 accounts			
15	(no impact to margin or net income)		9,316,542	
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26		TOTAL	1,468,664	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Other Gas Supply Expenses (Account 813)				
1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalance and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.				
Line No.	Description (a)	Amount (in dollars) (b)		
1	Storage Demand Fees	1,742,310		
2	Realignment Costs	139,930		
4	Cash Outs	1,190,000		
5	Gas Lost Due to Third Party Damages	(33,902)		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	TOTAL	3,038,338		

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2008
		<input type="checkbox"/>	A Resubmission		
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)					
1. Provide the information requested below on (b) recipient and (c) amount of such items. List separately amounts of \$250,000 miscellaneous general expenses. or more however, amounts less than \$250,000 may be grouped if the number					
2. For Other Expenses, show the (a) purpose of items so grouped is shown.					
Line No.	Description (a)	Amount (in dollars) (b)			
1	Industry association dues	708,486			
2	Experimental and general research expenses				
	a. Gas Research Institute (GRI)				
	b. Other				
3	Publishing and distribution information and reports to stockholders; trustee; registrar; and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	1,145,066			
4	Directors Fees	1,053,088			
5	Board Management & Directors Expenses	544,788			
6	Directors Retirement Expenses	1,081,285			
7	Outside Services Expenses	98,163			
8	Advertising Expenses	314,682			
9	Other Miscellaneous General Expenses (No individual amounts greater than \$250,000)	674,311			
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	TOTAL	5,619,869			

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.4, 405) (Except Amortization of Acquisition Adjustments)				
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.				
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state				
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 4031.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)
1	Intangible Plant	-	-	-
2	Production Plant, Manufactured Gas	-	-	-
3	Production and Gathering Plant, Natural Gas	3,780,835	-	-
4	Products Extraction Plant	-	-	-
5	Underground Gas Storage Plant	306,347	-	-
6	Other Storage Plant	-	-	-
7	Base Load LNG Terminaling & Processing Plant	-	-	-
8	Transmission Plant	17,760,516	-	-
9	Distribution Plant	136,944,073	-	-
10	General Plant	38,776,514	-	-
11	Common Plant - Gas	950,485	-	-
12				
13				
14				
15				
16				
17				
18				
19				
20	TOTAL	198,518,770	-	-

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.4, 405)
(Except Amortization of Acquisition Adjustments) (continued)**

method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	TOTAL (b to g) (h)	Functional Classification (a)
1	-	-	-	-	Intangible Plant
2	-	-	-	-	Production Plant, Manufactured Gas
3	-	-	-	3,780,835	Production and Gathering Plant, Natural Gas
4	-	-	-	-	Products Extraction Plant
5	-	-	-	306,347	Underground Gas Storage Plant
6	-	-	-	-	Other Storage Plant
7	-	-	-	-	Base Load LNG Terminaling & Processing Plant
8	-	-	-	17,760,516	Transmission Plant
9	-	-	-	136,944,073	Distribution Plant
10	-	-	-	38,776,514	General Plant
11	-	14,018	99,868	1,064,371	Common Plant - Gas
12					
13					
14					
15					
16					
17					
18					
19					
20	-	14,018	99,868	198,632,656	TOTAL

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.4, 405) (Except Amortization of Acquisition Adjustments) (continued)				
4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.				
Section B. Factors Used in Estimating Depreciation Charges				
Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)	
1	Production and Gathering Plant			
2	Offshore	-	-	-
3	Onshore	9,108,740		N/A
4	Underground Gas Storage Plant	138,329,998		N/A
5	Distribution Plant	4,594,532,645		N/A
6	Transmission Plant			
7	Offshore	-	-	-
8	Onshore	935,556,274		N/A
9	General Plant	594,632,538		N/A
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
Note: Depreciation rates are established for each separate regulatory division and depreciated by FERC account thus we do not have depreciation rates by functional class.				

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Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
Particulars Concerning Certain Income Deductions and Interest Charges Accounts				
Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.				
(a) Miscellaneous Amortization (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.				
(b) Miscellaneous Income Deductions - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.				
(c) Interest on Debt to Associated Companies (Account 430) - For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.				
(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.				
Line No.	Item (a)	Amount (b)		
1	Other Income Deductions - Account 426			
2	Donations	2,401,930		
3	Penalties	64,669		
4	Political Activities	711,678		
5	Civic Activities	481,412		
6	Sports Events and Entertainment	928,008		
7	Gain on Sale of Irrigation Assets	(1,250,000)		
8	Gain on the Capitalization of Certain Irrigation Property as Regulated Assets	(1,893,707)		
9	Misc. Employee/General Expense	1,265,554		
10	TOTAL	2,709,544		
11				
12	Interest on Debt to Associated Companies - Account 430			
13	Interest on Short-term Debt	528,723		
14				
15	Other Interest Expense - Account 431			
16	Interest on Short-term Debt	10,760,829		
17	Interest on Customer Deposits - Rates vary according to state	3,980,154		
18	Commitment Fees	1,361,529		
19	Penalty - Interest	36,259		
20	Discount on Commercial Paper	4,285,448		
21	Interest on Taxes	314,808		
22	Interest on Deferred Director Compensation	35,528		
23	TOTAL	20,774,555		

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Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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REGULATORY COMMISSION EXPENSES

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being-amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Mid-Tex Division Rate Case				10,059,938
2	West Texas Rate Case - 1999				20
3	West Texas Appeal				25
4	Georgia Rate Case - 2006				117,766
5	Missouri Rate Case - 2007				241,216
6	Tennessee Rate Case - 2006				100,833
7	Tennessee Rate Case - 2007				365,598
8	Kentucky Rate Case - 2007				280,738
9	Louisiana Docket U-27703				570,530
10	Kentucky Rate Case - 2008				0
11	Georgia Rate Case - 2008				0
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28			0	0	11,736,664

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2008

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.

5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant or other accounts.

4. Identify separately all annual charge adjustments (ACA).

6. Minor items (less than \$250,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 182.3 End of Year	Line No.
CHARGED CURRENTLY TO			Deferred to Account 182.3	Contra Account	Amount		
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Texas			3,398,708		3,999,831	9,458,815	1
Texas					18	2	2
Texas					24	1	3
Georgia					39,255	78,511	4
Missouri					107,207	134,009	5
Tennessee					55,000	45,833	6
Tennessee					119,677	245,921	7
Kentucky					108,673	172,065	8
Louisiana					207,465	363,065	9
Kentucky			549,913			549,913	10
Georgin			228,352		33,334	195,018	11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
Note: Balances include \$2,854,257 of Regulatory Commission costs recorded in Account 186.							23
							24
							25
							26
							27
		0	4,176,973		4,670,484	11,243,153	28

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production	-		-	-
4	Transmission	-		-	-
5	Distribution	-		-	-
6	Customer Accounts	-		-	-
7	Customer Service and Informational	-		-	-
8	Sales	-		-	-
9	Administrative and General	-		-	-
10	TOTAL Operation (Total of lines 3 thru 9)	-		-	-
11	Maintenance				
12	Production	-		-	-
13	Transmission	-		-	-
14	Distribution	-		-	-
15	Administrative and General	-		-	-
16	TOTAL Maint. (Total of lines 12 thru 15)	-		-	-
17	Total Operation and Maintenance				
18	Production (Total of lines 3 thru 12)	-		-	-
19	Transmission (Total of lines 4 and 13)	-		-	-
20	Distribution (Total of lines 5 and 14)	-		-	-
21	Customer Accounts (Line 6)	-		-	-
22	Customer Service and Informational (Line 7)	-		-	-
23	Sales (Line 8)	-		-	-
24	Administrative and General (Total of lines 9 and 15)	-		-	-
25	TOTAL Oper. and Maint. (Total lines 18 thru 24)	-		-	-
26	Gas				
27	Operation				
28	Production - Manufactured Gas	-		-	-
29	Production - Nat. Gas (Including Expl. and Dev.)	6,583		-	6,583
30	Other Gas Supply	-		-	-
31	Storage, LNG Terminating and Processing	1,720,986		-	1,720,986
32	Transmission	14,096,558		-	14,096,558
33	Distribution	54,347,959		-	54,347,959
34	Customer Accounts	34,094,387		-	34,094,387
35	Customer Service and Informational	3,490,821		-	3,490,821
36	Sales	4,401,884		-	4,401,884
37	Administrative and General	42,099,051		-	42,099,051
38	TOTAL Operation (Total of lines 28 thru 37)	154,258,229		-	154,258,229
39	Maintenance				
40	Production - Manufactured Gas	-		-	-
41	Production - Natural Gas (Inc. Expl. & Dev.)	797		-	797
42	Other Gas Supply	-		-	-
43	Storage, LNG Terminating and Processing	1,370,967		-	1,370,967
44	Transmission	1,788,474		-	1,788,474
45	Distribution	8,826,749		-	8,826,749
46	Administrative and General	171,806		-	171,806
47	TOTAL Maint. (Total of lines 40 thru 46)	12,158,793		-	12,158,793

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Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original		Dec. 31, 2008
		<input type="checkbox"/>	A Resubmission		
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts Clearing Accounts (d)	Total (e)
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Lines 28 and 40)	-		-	-
51	Production - Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)	7,380		-	7,380
52	Other Gas Supply (Lines 30 and 42)	-		-	-
53	Storage, LNG Terminating and Processing (Lines 31 and 43)	3,091,953		-	3,091,953
54	Transmission (Lines 32 and 44)	15,885,032		-	15,885,032
55	Distribution (Lines 33 and 45)	63,174,708		-	63,174,708
56	Customer Accounts (Line 34)	34,094,387		-	34,094,387
57	Customer Service and Informational (Line 35)	3,490,821		-	3,490,821
58	Sales (Line 36)	4,401,884		-	4,401,884
59	Administrative and General (Lines 37 and 46)	42,270,857		-	42,270,857
60	TOTAL Operation and Maint. (Total of lines 50 thru 59)	166,417,022		-	166,417,022
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL All Utility Dept. (Total of lines 25, 60, and 62)	166,417,022		-	166,417,022
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant	-		-	-
67	Gas Plant	82,218,885		-	82,218,885
68	Other	-		-	-
69	TOTAL Construction (Total lines 66 thru 68)	82,218,885		-	82,218,885
70	Plant Removal (By Utility Departments)				
71	Electric Plant	-		-	-
72	Gas Plant	5,718,778		-	5,718,778
73	Other	-		-	-
74	TOTAL Plant Removal (Total of lines 71 thru 73)	5,718,778		-	5,718,778
75	Other Accounts (Specify):				
75.01	Costs and Expenses of Merchandising, Jobbing, and				
75.02	Contract Work (416)	7,791		-	7,791
75.03	Warehouse (163)	965,210		-	965,210
75.04	Other (4264, 4265)	196,040		-	196,040
75.05					
75.06					
75.07					
75.08					
75.09					
75.10					
75.11					
75.12					
75.13					
75.14					
75.15					
75.16					
75.17					
75.18					
75.19					
75.20					
75.21					
75.22					
76	TOTAL Other Accounts	1,169,041		-	1,169,041
77	TOTAL SALARIES AND WAGES	255,523,726		-	255,523,726

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report
	<input checked="" type="checkbox"/>	An Original		Dec. 31, 2008
	<input type="checkbox"/>	A Resubmission		

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.

(b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	Alpha Leak Detection and Pipeline Services	280,713
2	AMS Utiliserv Inc	776,329
3	Armand Construction Inc.	1,134,593
4	ASP Acquisitions LP	261,098
5	Associated Receivable Consultants	252,866
6	B and K Underground Inc.	645,121
7	B and T Construction Inc	533,334
8	Baker Donelson Bearman and Caldwell	396,469
9	Benton Georgia Inc	2,301,019
10	Bird Brandon	825,944
11	BMC Inc.	760,489
12	BMC US Inc.	2,502,751
13	Bobcat Contracting LLC	987,070
14	Burson Marsteller LLC	398,089
15	Cantey and Hanger LLP	1,797,931
16	CE Robertson Construct Inc.	357,412
17	Check Free Services Corporation	420,316
18	CJ Calamia Construction Co Inc.	611,125
19	Clark Thomas and Winters	369,060
20	Click Fox Inc	1,137,923
21	Conatser Construction TX LP	449,964
22	Contract Callers Inc	482,960
23	CPSG Inc	628,050
24	Darnell and Dickson Construction Inc	471,006
25	Decision Analyst Inc	390,250
26	Deloitte Tax LLP	271,333
27	Driver Pipeline Co Inc.	11,101,425
28	Duphil Inc.	304,562
29	Dynamic Recovery Services Inc.	753,818
30	Eakin Pipeline Construction Inc.	1,963,166
31	Eakitec LP	330,220
32	Envision Contractors LLC	347,077
33	Ernst and Young LLP	2,327,169
34	Exterran Inc	515,539
35	Fee Smith Sharp Vitullo LLP	411,508
36	Gas Unlimited Inc	550,225
37	G and Y Construction Co	527,252

Name of Respondent Atmos Energy Corporation	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, 2008
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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Line No.	Description (a)	Amount (in dollars) (b)
38	GB and G Construction Inc.	1,014,567
39	GE Energy Management Services Inc	415,111
40	Gibson Dunn and Crutcher LLP	251,484
41	Griffin Boring and Construction Inc.	646,885
42	Guy Willis Inspection Co Inc.	1,388,072
43	H and T Utilities LLC	703,710
44	Harris McBurney Company Inc	302,169
45	Heath Consultants Inc.	2,505,708
46	High Profile Inc.	1,085,923
47	Hitachi Consulting	933,272
48	Holland and Hart LLP	366,506
49	Holloman Corporation	364,275
50	Horizon General Contractors Inc.	819,478
51	Hughes Material Construction Division	340,124
52	Infrasource Underground Installation LLC	3,388,683
53	Inward Charles Construction Services Inc	387,575
54	J and N Utilities	3,800,740
55	JP Morgan Chase Bank	1,852,338
56	Kansas Locating Services LLC	325,357
57	Kestrel Engineering Inc	321,280
58	King Pipeline and Utility Company Inc.	397,004
59	KPMG LLP	839,531
60	KR Swerdfeger Construction Inc.	1,034,082
61	Kramer Kompany	1,022,255
62	LA Natural Gas Services LLC	859,246
63	Linebach Funkhouser Inc	273,665
64	Llano Utility Services Inc	274,291
65	Locke Lord Bissell and Liddell LLP	2,547,009
66	Lowe Construction LLC	2,837,422
67	Manpower Inc.	1,962,179
68	MASTEC North America Inc.	3,984,364
69	McDonough Brown and Associates Inc	265,000
70	McLeans CP Installation Inc.	813,400
71	Milestone Software Solutions Inc	1,177,001
72	Miller Pipeline Corp.	4,283,394
73	MJ Sheridan of Texas Inc	14,250,353
74	Moody Construction Co Inc	982,292

Name of Respondent Atmos Energy Corporation	This Report is:		Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, 2008
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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(a) Name of person or organization rendering services.

(b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
75	Niels Fugal Sons Company	1,275,198
76	Northern Pipeline Construction Co.	10,318,973
77	Omega Tools Inc	324,089
78	PBSJ Inc.	637,270
79	Pedro SS Services Inc	267,016
80	Plains Builders Inc.	1,062,693
81	Professional Finance Company Inc	832,424
82	Quanta Utility Services LLC	4,897,291
83	RD Crumley and Sons Inc.	966,468
84	Reynolds Group Inc.	258,770
85	Rodman Power and Communications	1,479,009
86	Saunders Construction Inc.	604,403
87	SL Sibert Management and Construction Inc	1,481,562
88	SM and P Utility Resources Inc.	341,274
89	Smetana and Associates Construction Co Inc	1,768,374
90	Southern Cross Corp	251,442
91	Standard Utility Construction	432,789
92	Sungard Consulting Inc.	1,780,025
93	Sungard Energy Systems	596,387
94	Taylor Construction Co	378,276
95	TDW Services Inc.	336,679
96	Team Construction LLC	2,643,532
97	Texas Electric Utility Construction LTD	666,793
98	Texas Excavation Safety System Inc	681,317
99	Texas Gas Transmission Corporation	451,532
100	Texas State Utilities Inc.	1,354,291
101	TJ Inspections Inc	279,978
102	Towers Perrin Foster and Crosby Inc.	412,618
103	TRITEX Technologies Inc.	837,656
104	Universal Enesco Inc.	2,288,255
105	US Payments LLC	1,183,719
106	Utilimatic LLC	529,454
107	Utiliquest	12,527,787
108	Ventyx Inc.	693,110
109	Vinson and Elkins Attorneys at Law	423,768
110	Watkins Construction Co LTD	544,559
111	Western Union Financial Services Inc	404,179

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report
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	<input type="checkbox"/>	A Resubmission		

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.

(b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
112	Westhill Construction Inc	1,767,742
113		
114	Other (Each amounting to \$250,000 or less)	134,847,804
115		
116	Total	290,419,427
117		
118		
119		
120		
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148		



Transactions with Associated (Affiliated) Companies

1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000.
2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2				
3	Property Insurance	Blueflame Insurance Services, LTD	146	7,034,658
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Goods or Services Provided for Affiliated Company			
21	Various Shared Services & Other Activity	Atmos Energy Holdings, Inc	146	1,850,002
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2008

COMPRESSOR STATIONS

1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership.

Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)
1	Underground Storage Compressor Stations:			
2	Kentucky (4 stations)	4		6,878,416
3				
4				
5				
6				
7	Kansas (1 station)	2		17,066,161
8				
9				
10				
11	Mississippi * (2 stations)	5		***
12				
13				
14	Texas (5 stations)	17		109,887,922
15				
16				
17				
18				
19				
20	Transmission Compressor Stations:			
21	Texas (14 stations)	28		***
22				
23				
24				
25				
26				
27				
28				
29				
30				
31	* The compressor stations for these underground storage facilities are leased from a third party.			
32	** Expenses related to these compressor stations are incurred by the third party from whom we lease the compressor stations.			
33	*** Detail by compressor not available			
34		56		133,832,499

Name of Respondent Almos Energy Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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COMPRESSOR STATIONS (Continued)

if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor installed and put into operation during the year and show in a footnote the size

of each such unit, and the date each such unit was placed in operation.

3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (except depreciation and taxes) Fuel (e)	Expenses (except depreciation and taxes) Power (f)	Expenses (except depreciation and taxes) Other (g)	Gas for Compressor Fuel in Dth (h)	Electricity for Compressor Station in kWh (i)	Operational Data Total Compressor Hours of Operation During Year (j)	Operational Data Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)	Line No.
	13,228		7,143		2,227			1
	11,856		45,561		1,996			2
	**		28,347		18,060			3
	99,229		339,684		25,795			4
	305,951		2,290,763		79,533			5
	430,264		2,711,498		127,611			6
								7
								8
								9
								10
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	Dec. 31, 2008
	<input type="checkbox"/> A Resubmission		

GAS STORAGE PROJECTS

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item (a)	Gas belonging to Respondent (Dth) (b)	Gas belonging to Others (Dth) (c)	Total Amount (Dth) (d)
Storage Operations (In Dth)				
1	Gas Delivered to Storage			
2	January	176,455	995,128	1,171,583
3	February	494,875	1,445,085	1,939,960
4	March	451,552	2,290,960	2,742,512
5	April	2,749,436	165,680	2,915,116
6	May	2,424,278	1,378,481	3,802,759
7	June	2,847,853	416,559	3,264,412
8	July	2,292,115	1,013,258	3,305,373
9	August	1,020,823	633,507	1,654,330
10	September	2,176,544	717,984	2,894,528
11	October	1,791,834	533,053	2,324,887
12	November	473,987	700,915	1,174,902
13	December	324,428	1,624,813	1,949,241
14	TOTAL (Enter Total of Lines 2 thru 13)	17,224,180	11,915,423	29,139,603
Gas withdrawn from Storage				
16	January	4,458,112	4,716,630	9,174,742
17	February	2,827,406	1,274,634	4,102,040
18	March	3,278,112	135,145	3,413,257
19	April	1,686,059	173,920	1,859,979
20	May	441,421	(115,391)	326,030
21	June	3,952	84,967	88,919
22	July	284	300,489	300,773
23	August	327,155	846,520	1,173,675
24	September	58,875	225,646	284,521
25	October	27,091	997,491	1,024,582
26	November	1,263,500	253,074	1,516,574
27	December	4,603,714	2,429,323	7,033,037
28	TOTAL (Enter Total of Lines 16 thru 27)	18,975,681	11,322,448	30,298,129

Note: Amounts reported on this page reflect only gas storage activity in company owned underground storage facilities (listed on page 508). It does not include amounts stored in third party facilities, such as pipelines or non-utility affiliates. It does not include any LNG gas produced for peaking purposes.

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2008
		<input type="checkbox"/>	A Resubmission		
GAS STORAGE PROJECTS (Continued)					
Line No.	Item (a)				Total Amount (b)
	Storage Operations				
1	Top or Working Gas End of Year				58,018,214
2	Cushion Gas (Including Native Gas)				24,243,225
3	Total Gas in Reservoir (Enter Total of Line 1 and 2)				82,261,439
4	Certificated Storage Capacity				73,830,041
5	Number of Injection - Withdrawal Wells				158
6	Number of Observation Wells				24
7	Maximum Day's Withdrawal from Storage				956,471
8	Date of Maximum Days' Withdrawal				16-Dec-08
9	LNG Terminal Companies (In Dth)				
10	Number of Tanks				1
11	Capacity of Tanks				500,000
12	LNG Volume				
13	Received at "Ship Rail"				
14	Transferred to Tanks				4,069
15	Withdrawn from Tanks				86,268
16	"Boil Off" Vaporization Loss				

This page includes only underground storage facilities owned directly by Atmos Energy Corporation's regulated operations. See page 508. It does not include underground storage owned by non-utility affiliates or third parties that also provide storage services to Atmos.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2008

TRANSMISSION LINES

1. Report below by States the total miles of transmission lines of each transmission system operated by respondent at end of year.

2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.

3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.

4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1			
2	Georgia		70.0
3	Illinois		8.0
4	Iowa		41.0
5	Kansas		9.0
6	Kentucky		290.0
7	Louisiana		96.0
8	Mississippi		299.0
9	Missouri		194.0
10	Tennessee		80.0
11	Texas		7,216.0
12	Virginia		1.0
13			
14			
15			
16			
17			
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39			
40			
41			
42	TOTAL		8,304.0

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[Next page is 518]

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

TRANSMISSION SYSTEM PEAK DELIVERIES

I. Report below the total transmission system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below, during the twelve months embracing the heating season overlapping the year's end for which this report is submitted, classified as to sales subject to FERC rate schedules and other sales. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page.

2. Report Mcf on a pressure bas of 14.73 psia at 60F.

Line No.	Item (a)	Month/Day/ Year (b)	Amount of Mcf (c)	Curtailments on Month/Day Indicated (d)
Section A. Three Highest Days of System Peak Deliveries				
1	Date of Highest Day's Deliveries	12/15/2008		
2	Deliveries to Customers Subject to FERC Rate Schedules		6,388,000	N/A
3	Deliveries to Others			
4	TOTAL		6,388,000	
5	Date of Second Highest Day's Deliveries	12/22/2008		
6	Deliveries to Customers Subject to FERC Rate Schedules		6,135,000	N/A
7	Deliveries to Others			
8	TOTAL		6,135,000	
9	Date of Third Highest Day's Deliveries	1/2/2008		
10	Deliveries to Customers Subject to FERC Rate Schedules		6,114,000	N/A
11	Deliveries to Others			
12	TOTAL		6,114,000	
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Date of Three Consecutive Days' Highest System Peak Deliveries	1/22/2008 - 1/24/2008		
14	Deliveries to Customers Subject to FERC Rate Schedules		17,822,000	N/A
15	Deliveries to Others			
16	TOTAL		17,822,000	N/A
17	Supplies from Line Pack			
18	Supplies from Underground Storage		17,822,000	N/A
19	Supplies from Other Peaking Facilities			
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries	January		
21	Deliveries to Customers Subject to FERC Rate Schedules		75,035,000	
22	Deliveries to Others			
23	TOTAL		75,035,000	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	Dec. 31, 2008
	<input type="checkbox"/> A Resubmission		

AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc.

2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is sub-

mitted. For other facilities, report the rated maximum daily delivery capacities.

3. For column (d), indicate or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility	Type of Facility	Maximum Daily Delivery Capacity Dth	Cost of Facility (In dollars)	Was Facility Operated on Day of Highest Transmission Peak Delivery			
					Yes (e)	No (f)		
	(a)	(b)	(c)	(d)				
1	Georgia (1 facility)	LNG	500,000	30,000	4,844,578		X	
2								
3	Kentucky (4 facilities)	Underground storage		109,100	6,878,416	X		
4								
5	Mississippi (2 facilities)	Underground storage		48,000	*	X		
6								
7	Kansas (1 facility)	Underground storage		45,000	17,066,161	X		
8								
9	Texas (5 facilities)	Underground storage		1,235,000	109,887,922	X		
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28	* The compressor stations for these underground storage facilities are leased from a third party.							
29								
30								

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, 2008
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GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Item	Re: Page No. of FERC Form Nos. 272-A (b)	Total Amount of Dth Year to Date (c)	Current 3 months Ended Amount of Dth Quarterly Only (d)
01 NAME OF SYSTEM:				
2 GAS RECEIVED				
3	Gas Purchases (Accounts 800-805)		292,303,817	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	- 305	624,728,899	
6	Gas of Others Received for Distribution (Account 489.3)	301	141,514,423	
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Exchanged Gas Received from Others (Account 806)	328	328,127,976	
9	Gas Received as Imbalances (Account 806)	328		
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
11	Other Gas Withdrawn from Storage (Explain)		39,357,466	
12	Gas Received from Shippers as Compressor Station Fuel			
13	Gas Received from Shippers as Lost and Unaccounted for			
14	Other (Footnote)	521	6,272,095	
15	Total Receipts (Total of lines 3 thru 14)		1,432,304,676	
16 GAS DELIVERED				
17	Gas Sales (Accounts 480-484)		299,355,374	
18	Deliveries of Gas Gathered for Others (Account 489.1)	303		
19	Deliveries of Gas Transported for Others (Account 489.2)	305	621,712,254	
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	141,514,423	
21	Deliveries of Contract Storage Gas (Account 489.4)	307		
22	Exchange Gas Delivered to Others (Account 806)	328	326,919,158	
23	Gas Delivered as Imbalances (Account 806)	328		
24	Deliveries of Gas to Others for Transportation (Account 858)	332		
25	Other Gas Delivered to Storage (Explain)		37,816,980	
26	Gas Used for Compressor Station Fuel	509		
27				
28	Total Deliveries (Total of lines 17 thru 27)		1,427,318,189	
29 GAS UNACCOUNTED FOR				
30	Production System Losses			
31	Gathering System Losses			
32	Transmission System Losses			
33	Distribution System Losses		4,986,487	
34	Storage System Losses			
35				
36	Total Unaccounted For (Total of lines 30 thru 35)		4,986,487	
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		1,432,304,676	

FERC FORM NO. 2 (REVISED)

Page 520

Footnote: This is the amount received from shippers that agrees to line 1 on page 521. We do not separate the amount of retention we receive from shippers between that attributable to compressor station fuel and LUG as shown in lines 12 and 13 above so we included in line 14 Other.

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, End of 2008
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Shipper Supplied Gas for the Current Quarter

1. Report (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited. Also, indicate in a footnote the basis for valuing the gas.
2. On lines 1 through 4 report only the dekatherms of gas provided by shippers under tariff terms and conditions for transportation service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for.
3. On line 5 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas.
4. On lines 8 through 19 report the dekatherms, the dollar amount and the account(s) credited for the dispositions of gas listed in column (a).
5. On lines 23 through 34 report the dekatherms, the dollar amount and the account(s) debited for the sources of gas reported in column (a).

Line No.	Item (a)	Month 1	Month 1	Month 1	Month 1
		Dths (b)	Amount (c)	Account Debited (d)	Account Credited (e)
1	Shipper Supplied Gas (Lines 12 and 13 page 520)	6,272,095			
2	Less gas used in compressors	(2,299,725)			
3	Less gas used for other operation purposes (footnote)	(223,803)			
4	Less gas lost and unaccounted for	563,122			
5	Net excess or (deficiency)	4,311,689			
6					
7	Disposition of excess gas:				
8	Gas sold to others	510,000			
9	Gas used to meet imbalances				
10	Gas added to system gas	3,801,689			
11	Gas returned to shippers				
12	Other (list)				
13					
14					
15					
16					
17					
18					
19					
20	Total disposition of excess gas	4,311,689			
21					
22	Gas acquired to meet deficiency:				
23	System gas				
24	Purchased gas				
25	Other (list)				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	Total acquired to meet deficiency				
	Footnote: As we do not prepare quarterly FERC Form 2 information the data in column b above is for the 12 months ending 12/31/08. Footnote: The amount in line 3 above is due to blowdowns, quantifiable leaks and line damage.				

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, End of 2008
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Shipper Supplied Gas for the Current Quarter

- Report (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited. Also, indicate in a footnote the basis for valuing the gas.
- On lines 1 through 4 report only the dekatherms of gas provided by shippers under tariff terms and conditions for transportation service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for.
- On line 5 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas.
- On lines 8 through 19 report the dekatherms, the dollar amount and the account(s) credited for the dispositions of gas listed in column (a).
- On lines 23 through 34 report the dekatherms, the dollar amount and the account(s) debited for the sources of gas reported in column (a).

Line No.	Month 2		Month 2		Month 3		Month 3	
	Dths (f)	Amount (g)	Account Debited (h)	Account Credited (i)	Dths (j)	Amount (k)	Account Debited (l)	Account Credited (m)
1								
2								
3								
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Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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SYSTEM MAPS

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines.
- (b) Incremental facilities.
- (c) Location of gathering areas.
- (d) Location of zones and rate areas.

- (e) Location of storage fields.
- (f) Location of natural gas fields.
- (g) Locations of compressor stations.
- (h) Normal direction of gas flow (indicated by arrows).
- (i) Size of pipe.
- (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
- (k) Principal communities receiving service through the respondent's pipeline.

3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

See our web site at <http://www.atmosenergy.com> for a copy of current system map.

Select: ABOUT US in the heading.

Select: Utility Operations from the left menu.

View System Map.

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
FOOTNOTE REFERENCE			
Page No. (a)	Line or Item No. (b)	Column No. (c)	Footnote No. (d)

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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FOOTNOTE TEXT

Footnote No. (a)	Footnote Text (b)

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**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(I)

Description of Filing Requirement:

Annual report to shareholders or members and statistical supplements for the most recent 5 years prior to application filing date;

Response:

Please refer to FR 10(9)(p).

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(m)

Description of Filing Requirement:

Current chart of accounts if more detailed than Uniform System of Accounts chart;

Response:

Please see attached chart of accounts.

Atmos Energy Corp.
Chart of Accounts

Account	Description
0000	Budget Only
1010	Gas Plant in Service
1011	Property under Capital Leases
1020	Gas plant purchased or sold
1060	Completed construction not classified
1070	Construction work in progress
1080	Accum Prov for Depreciation
1081	Accumulated provision for depreciation of gas utility plant
1110	Accumulated Provision for Amortization and Depletion
1140	Gas plant acquisition adjustments
1150	Accumulated provision for amortization of gas plant acquisition adjustments
1160	Other gas plant adjustments
1170	Gas stored underground-Noncurrent
1171	Gas stored-base gas
1210	Nonutility property
1220	Accumulated provision for amortization of nonutility property
1230	Investment in associated companies
1231	Investment in subsidiary companies
1240	Other investments
1280	Other special funds
1310	Cash
1340	Other special deposits
1341	Other special deposits
1350	Working funds
1360	Temporary cash investments
1410	Notes receivable
1420	Customer accounts receivable
1430	Other Accounts Receivable
1440	Accum prov for uncollectible accounts
1460	A/R from Associated Companies
1510	Fuel stock
1530	Residuals and Extracted Products
1540	Plant Materials and Operating Supplies
1550	Merchandise
1560	Other Materials and Supplies
1630	Stores Expense Undistributed
1641	Gas stored underground-Current
1642	Liquefied natural gas stored
1643	Natural Gas Held for Processing
1650	Prepayments
1710	Interest and Dividends Receivable
1720	Rents receivable
1730	Accrued utility reserves
1740	Miscellaneous current and accrued assets
1810	Unamortized debt expense
1823	Other Regulatory Assets
1840	Clearing Account
1860	Miscellaneous deferred debits
1890	Unamortized Loss on Reacquired Debt
1900	Accumulated Deferred Income Taxes
1910	Unrecovered Purchased Gas Costs

Atmos Energy Corp.
Chart of Accounts

Account	Description
2010	Common stock issued
2020	Common stock subscribed
2070	Premium on capital stock
2110	Miscellaneous paid-In capital
2140	Capital stock expense
2150	Appropriated Retained Earnings
2160	Retained Earnings
2170	Reacquired stock
2210	Bonds
2220	Reacquired Bonds
2240	Other long-Term
2260	Long Term Debt Discount
2270	Obligations under Capital Leases - Non Current
2281	Accumulated provision for property insurance
2282	Accumulated provision for injuries and damages
2284	Accumulated miscellaneous operating provisions
2310	Notes payable
2320	Accounts Payable
2340	Accounts payable to associated companies
2350	Customer deposits
2360	Taxes accrued
2361	Taxes accrued FABS
2370	Interest accrued
2380	Dividends declared
2410	Tax collections
2420	Miscellaneous current and accrued liabilities
2430	Obligations under Capital Leases - Current
2520	Customer advances for construction
2530	Other deferred credits
2540	Other Regulatory Liabilities
2550	Accumulated deferred investment tax credits
2710	Contributions in aid of construction
2820	Accum deferred income taxes-Other property
2830	Accumulated deferred income taxes-Other
4030	Depreciation Expense
4041	Amortization and depletion of producing natural gas land and land rights
4042	Amortization of Underground Storage Land
4043	Amortization of Other Limited-Term Gas Plant
4050	Amortization of other gas plant
4060	Amortization of gas plant acquisition adjustments
4071	Amortization of property losses unrecovered plant and regulatory study costs
4073	Regulatory Debits
4074	Regulatory Credits
4081	Taxes other than income taxes, utility operating income
4091	Income taxes, utility operating income
4093	Income taxes, Change in accounting principle
4101	Provision for deferred income taxes
4114	Investment tax credit adjustments, utility operations
4150	Revenues from Merchandising, Jobbing & Contract Work
4160	Costs and Expenses of Merchandising, Jobbing & Contract Work
4170	Revenues from nonutility operations

Atmos Energy Corp.
 Chart of Accounts

Account	Description
4190	Interest and dividend income
4191	Allowance for other funds used during construction
4210	Miscellaneous nonoperating income
4211	Gain on Disposition of Property
4212	Loss on Disposition of Property
4250	Miscellaneous amortization
4261	Donations
4263	Penalties
4264	Civic, Political and Related
4265	Other deductions
4270	Interest on long-Term debt
4280	Amortization of debt discount and expense
4281	Amortization of loss on reacquired debt
4300	Interest on debt to associated companies
4310	Other interest expense
4320	Allowance for borrowed funds used during construction
4350	Change in accounting principle
4380	Dividends declared-Common stock
4800	Residential sales
4805	Unbilled Residential Revenue
4810	Commercial and Industrial Sales
4811	Commercial Revenue-Banner
4812	Industrial Revenue-Banner
4813	Irrigation Revenue-Banner
4814	Feedlot Revenue-Banner
4815	Unbilled Comm Revenue
4816	Unbilled Industrial Revenue
4817	Revenue from Lost Margin (gross) C&I
4818	Discount on Revenue from Lost Margin C&I
4819	Unbilled Irrigation Revenue
4820	Other Sales to Public Authorities
4825	Unbilled Public Authority Revenue
4830	Sales for resale
4840	Interdepartmental Sales
4850	Intradepartmental Transfers
4861	Rental & Leasing Revenue
4862	Irrigation
4870	Forfeited discounts
4880	Miscellaneous service revenues
4890	Revenues from transportation of gas of others
4891	Revenue-Transportation Gathering
4892	Revenue-Transportation Transmission
4893	Revenue-Transportation Distribution
4894	Revenue-Storing Gas Others
4895	Revenue-Transportation Commercial
4896	Revenue-Transportation Industrial
4897	Revenue from Lost Margin (Gross) Transp
4898	Discount on Revenue from Lost Margin Transp
4900	Sales of products extracted from natural gas
4910	Revenue Gas Processed by Others
4920	Incidental Gasoline and Oil Sales

Atmos Energy Corp.
Chart of Accounts

Account	Description
4930	Rent from gas property
4940	Interdepartmental Rents
4950	Other gas revenues
4951	Other gas revenues (Unrealized)
4952	Other Gas Revenues (Realized)
4960	Provision for Rate Refunds
4970	Intersegment elimination - Revenues
7230	Fuel for liquefied petroleum gas process
7280	Liquefied petroleum gas
7330	Gas mixing expenses
7350	Miscellaneous production expenses
7410	Production-Maintenance of structures and improvements
7420	Maintenance of production equipment
7500	Production and gathering-Operation supervision and engineering
7510	Production maps and records
7520	Gas wells expenses
7530	Field lines expenses
7540	Field compressor station expenses
7550	Field compressor station fuel and power
7560	Field measuring and regulating station expenses
7570	Production and gathering-Purification expenses
7580	Gas well royalties
7590	Production and gathering-Other expenses
7610	Production and gathering-Maintenance supervision and engineering
7620	Production and gathering-Maintenance of structures and improvements
7640	Maintenance of field lines
7650	Maintenance of field compressor station equipment
7660	Maintenance of field measuring and regulating station equipment
7670	Production-Maintenance of purification equipment
7690	Maintenance of other equipment
7700	Products extraction-Operation supervision and engineering
7710	Products extraction-Operation labor
7720	Gas shrinkage
7730	Production-Fuel
7740	Power
7770	Gas processed by others
7840	Products extraction-Maintenance supervision and engineering
7860	Maintenance of extraction and refining equipment
7980	Other exploration
8000	Natural gas well head purchases
8001	Intercompany Gas Well-head Purchases
8010	Natural gas field line purchases
8020	Natural Gas Purchases-Gas Plant
8030	Natural gas transmission line purchases
8031	Cost of Consumer Sales
8032	Cost of Commercial/Industrial Sales
8033	Cost of Rental & Leasing Revenues
8034	Cost of Irrigation Sales
8035	Cost of Storage Revenues
8040	Natural gas city gate purchases
8041	Liquefied Natural Gas Purchases

Atmos Energy Corp.
Chart of Accounts

Account	Description
8045	Transportation to City Gate
8050	Other purchases
8051	PGA for Residential
8052	PGA for Commercial
8053	PGA for Industrial
8054	PGA for Public Authorities
8055	PGA for Irrigation Sales
8056	PGA for Interdepartmental Sales
8057	PGA for Transportation Sales
8058	Unbilled PGA Cost
8059	PGA Offset to Unrecovered Gas Cost
8060	Exchange gas
8070	Purchased gas expenses
8071	Well Expenses-Purchased Gas
8072	OPS Purchased Gas Measuring Stations
8073	MAINT Purchased Gas Measuring Stations
8074	Purchased Gas Calculations Expenses
8075	Other Purchased Gas Expenses
8081	Gas withdrawn from storage-Debit
8082	Gas delivered to storage-Credit
8091	Withdrawals-Gas Held for Processing
8092	Deliveries-Gas Held for Processing
8100	Gas Used for Compressor Stations
8101	Gas Used for Compressor Stations-Other Op Rev
8110	Gas used for products extraction-Credit
8120	Gas used for other utility operations-Credit
8121	Gas used for other utility operations-Credit-Other Op Rev
8130	Other gas supply expenses
8131	Other gas supply expenses (Realized)
8135	Intersegment elimination - Gas Cost
8140	Storage-Operation supervision and engineering
8150	Storage-Maps & Records
8160	Wells expenses
8170	Lines expenses
8180	Compressor station expenses
8190	Compressor station fuel and power
8200	Storage-Measuring and regulating station expenses
8210	Storage-Purification expenses
8230	Gas losses
8240	Storage-Other expenses
8250	Storage well royalties
8260	Storage-Rents
8300	Storage-Maint Supervision & Engineering
8310	Storage-Maintenance of structures and improvements
8320	Maintenance of reservoirs and wells
8330	Maintenance of lines
8340	Maintenance of compressor station equipment
8350	Maintenance of measuring and regulating station equipment
8360	Processing-Maintenance of purification equipment
8370	Maintenance of other equipment
8400	Other storage-Operation supervision and engineering

Atmos Energy Corp.
Chart of Accounts

Account	Description
8410	Other storage expenses-Operation labor and expenses
8420	Other storage-Rents
8431	Other storage-Maintenance supervision and engineering
8432	Other storage-Maintenance of structures and improvements
8433	Maintenance of gas holders
8435	Maintenance of liquefaction equipment
8436	Maintenance of vaporizing equipment
8500	Transmission-Operation supervision and engineering
8510	System control and load dispatching
8520	Communication system expenses
8530	Transmission-Compressor station labor and expenses
8540	Gas for compressor station fuel
8550	Other fuel & power for compressor stations
8560	Mains expenses
8570	Transmission-Measuring and regulating station expenses
8580	Transmission and compression of gas by others
8590	Transmission-Other expenses
8600	Transmission-Rents
8610	Transmission-Maintenance supervision and engineering
8620	Transmission-Maintenance of structures and improvements
8630	Transmission-Maintenance of mains
8640	Transmission-Maintenance of compressor station equipment
8650	Transmission-Maintenance of measuring and regulating station equipment
8660	Transmission-Maintenance of communication equipment
8670	Transmission-Maintenance of other equipment
8700	Distribution-Operation supervision and engineering
8710	Distribution load dispatching
8711	Odorization
8720	Distribution-Compressor station labor and expenses
8740	Mains and Services Expenses
8750	Distribution-Measuring and regulating station expenses
8760	Distribution-Measuring and regulating station expenses-Industrial
8770	Distribution-Measuring and regulating station expenses-City gate check stations
8780	Meter and house regulator expenses
8790	Customer installations expenses
8800	Distribution-Other expenses
8810	Distribution-Rents
8850	Distribution-Maintenance supervision and engineering
8860	Distribution-Maintenance of structures and improvements
8870	Distribution-Maint of mains
8880	Maintenance of compressor station equipment
8890	Maintenance of measuring and regulating station equipment-General
8900	Maintenance of measuring and regulating station equipment-Industrial
8910	Maintenance of measuring and regulating station equipment-City gate check stations
8920	Maintenance of services
8930	Maintenance of meters and house regulators
8940	Distribution-Maintenance of other equipment
8950	Distribution-Maintenance of other plant
9010	Customer accounts-Operation supervision
9020	Customer accounts-Meter reading expenses
9030	Customer accounts-Customer records and collections expenses

Atmos Energy Corp.
Chart of Accounts

Account	Description
9040	Customer accounts-Uncollectible accounts
9050	Customer accounts-Miscellaneous customer accounts
9070	Customer service-Supervision
9080	Customer service-Operating assistance expense
9090	Customer service-Operating informational and instructional advertising expense
9100	Customer service-Miscellaneous customer service
9110	Sales-Supervision
9120	Sales-Demonstrating and selling expenses
9130	Sales-Advertising expenses
9160	Sales-Miscellaneous sales expenses
9200	A&G-Administrative & general salaries
9210	A&G-Office supplies & expense
9220	A&G-Administrative expense transferred-Credit
9221	A&G-Admin exp transferred to Nonutil & Propane
9230	A&G-Outside services employed
9240	A&G-Property insurance
9250	A&G-Injuries & damages
9260	A&G-Employee pensions and benefits
9270	A&G-Franchise requirements
9280	A&G-Regulatory commission expenses
9290	A&G-Duplicate charges-Cr
9301	A&G-General advertising expense
9302	Miscellaneous general expenses
9310	A&G-Rents
9320	A&G-Maintenance of general plant

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
00000	Default
01000	Non-project Labor
01001	Capital Labor
01002	Capital Labor Contra
01003	Deferred Project Labor
01004	Deferred Project Labor Contra
01005	Capitalized Project Labor
01006	O&M Project Labor and Contra
01008	Expense Labor Accrual
01009	Capital Labor Accrual
01010	PTO Accrual
01011	Capital Labor Transfer In
01012	Capital Labor Transfer Out
01013	Expense Labor Transfer In
01014	Expense Labor Transfer Out
01015	Deferred Project Labor Transfer In
01016	Deferred Project Labor Transfer Out
01200	Benefits Load
01201	Benefits Variance
01210	Fica Load
01211	Futa Load
01212	Suta Load
01213	Fica Load Accrual
01214	Futa Load Accrual
01215	Suta Load Accrual
01219	Kentucky Local Tax
01220	Denver City Tax Load
01221	Worker's Comp Insurance
01225	Cap Credit Worker's Comp Insurance
01231	Basic Life Insurance
01232	Fas 106/OPEB
01233	Medical/Dental Insurance
01234	LTD Insurance
01235	Mini-Med Insurance
01236	ESOP - Matching Contribution
01237	Denver Head Tax
01238	Benefit Dollars To Pay
01239	Employer 401K Expense
01241	Retirement Plan Expense
01242	Short Term Disability
01244	Retirement Plan-Other Exp
01249	Ret. Plan-Exp Allocation
01250	LGR - Denton Settlement Recove
01290	Benefit Load Projects
02001	Inventory Materials
02002	Material Cost - Major Items
02003	Material Cost - Other
02004	Warehouse Loading Charge
02005	Non-Inventory Supplies
02006	Purchasing Card Charges
03001	Vehicle Depreciation
03002	Vehicle Lease Payments
03003	Capitalized transportation costs
03004	Vehicle Expense
04001	Safety, Newspaper
04002	Required By Law, Safety
04017	Promo Sales, Consumer Rel
04018	Safety
04021	Promo Other, Misc
04022	Promo Sales, Misc
04023	GCA Public Notice Publication
04030	Energy Efficiency - Residential
04037	En Eff Comm & Inst Food P
04038	Natural Gas Vehicle Demo
04040	Community Rel&Trade Shows
04041	Gas Light Relight Program
04044	Advertising

Almos Energy Corp.
Chart of Accounts

Sub-Account	Description
04045	High Eff Heat Pump Test
04046	Customer Relations & Assist
04049	En Eff New Constr-Commer
04063	Magnetic Tape
04065	Offsite Storage
04069	Blueflame Property Insurance
04070	Insurance
04072	Insurance Capitalized
04094	Efficiency program in MO
04111	Director's Fees
04112	Board Meeting Expenses
04113	Directors Retirement Expenses
04120	Newsire/Blast Fax/Mail List
04121	Inv Relations/Bnkg Inst
04122	Annual Report Design, Printing & Dist.
04124	Fin Notice & Qtrly Rpt
04125	Proxy Solicitation Exp
04126	Transfer Agent Administration
04127	Tr & Reg of Bonds/Debt Fee
04129	NYSE Fees & Exps
04130	Bank Service Charge
04135	Reimbursement of Fraud Payments
04140	Analyst Activities
04141	Web Site
04143	NAIC
04145	Printing/Slides/Graphics
04146	Public Relations
04201	Software Maintenance
04212	IT Equipment Maintenance
04301	Equipment Lease
04302	Heavy Equipment
04304	Heavy Equipment Depreciation
04306	Parts
04307	Heavy Equipment Capitalized
04421	Oil & Filters
04423	Transmission Repair
04431	CNG - Bulk Purchases
04580	Building Lease/Rents Capitalized
04581	Building Lease/Rents
04582	Building Maintenance
04585	Railroad easements and crossings
04590	Utilities
04592	Misc Rents
04593	Leased Gas Districts
04594	Dehydration Fees
04595	Refurbished Meters
04596	Utilities not allocated
04599	Capitalized Utility Costs
04600	Cleary Fuel Cell Capital Lease
04740	Cashouts
04741	Triangle Shipper Cashouts
04742	CNG Charges
04743	Hedging Settlements
04744	Exchange Gas
04745	ExchgGas-Assoc-Retention Contra
04746	System gas imbalance exp
04747	Valuat Gain_Loss-EGT...EES Recov
04748	OGP-LUG Adjustment
04749	OGP-Line Pack
04750	Commodity-Irr-Act
04751	Gas Purchases
04753	Hedging
04754	L&U-Irr-Act
04755	Purchase Gas-Ind-Actual
04756	Storage Injection/Withdrawal
04757	Purchased Gas-Intercomp
04759	Gas Purchase-Saturn

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
04760	Estimated Gas Cost
04761	Storage Withdrawal-UCG Storage
04762	LPSC Settlement
04763	Commodity-Irr-Est
04764	Transportation-Irr-Est
04765	Hedging-Irr-Est
04766	L&U-Irr-Est
04767	Pipeline refunds
04768	Purchase Recovery - Saturn
04769	Construction Project Cost
04770	Storage-Speculation COS
04771	Demand Charges-Transportation
04772	Commodity-Transportation
04773	Demand-Storage
04774	Capacity Release
04775	PGA Recoveries
04776	Imbalances
04777	Realignment Costs
04778	Transition Costs
04779	Take or Pay
04780	Other Gas Costs
04781	Customer Installation COS
04782	Bolivar-Hickory Valley Substation
04783	Gas Commissions
04784	Gas Cost - Nonaff
04785	Gas Cost - Aff
04786	Storage Hedges
04787	FP Basis Swaps
04788	Customer Settlements (Fin'l Trades)
04789	Futures Allocations
04790	Gas Cost Estimate
04791	Gas Transport Estimate
04792	Gas Transport Cost - Nonaff
04793	Gas Transport Cost-Aff
04794	Gas Storage Cost-Nonaff
04795	Gas Storage Cost-Aff
04796	Gas Fuel
04797	Line of Credit Fees
04799	Compressor Repairs/Maint
04800	Reimbursement for Gas Loss
04801	Company Used Gas
04802	PGA Recoverable Company Used Gas
04803	LCM Inventory Adjustment
04804	Gas Cost - Industrial Customers
04805	Gas Cost - Local Distribution Companies
04806	Gas Cost - Energy Marketers
04807	Gas Cost - Municipalities
04808	Gas Cost - Other
04809	Gas Transport Cost - Industrial Customers
04810	Gas Transport Cost - Local Distribution Companies
04811	Gas Transport Cost - Energy Marketers
04812	Gas Transport Cost - Municipalities
04813	Gas Transport Cost - Other
04814	Gas Storage Cost - Industrial Customers
04815	Gas Storage Cost - Local Distribution Companies
04816	Gas Storage Cost - Energy Marketers
04817	Gas Storage Cost - Municipalities
04818	Gas Storage Cost - Other
04819	Unbilled PGA-Res
04820	Unbilled PGA-Comm
04821	Unbilled PGA-Ind
04822	Unbilled PGA-PA
04823	Exchange Gas-Assoc
04824	Other Gas Supply Exp O&M - Atmos P/L Tx
04825	Trans/Comp Exp O&M-Atmos P/L Tx
04826	Exchange Gas-Assoc
04827	3rd Party Transport

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
04828	City Gate Service-Residential
04829	City Gate Service-Commercial
04830	City Gate Service-Industrial
04831	City Gate Service-Transport
04832	West Texas Irr unbilled est
04833	Reimbursements for gas losses
04849	UCG Overhead-Non-Alloc
04861	A&G Overhead
04862	A&G Overhead Load
04863	A&G Overhead Clearing
04870	Transfer G/L A/C 106
04871	WIP Closing
04872	WIP Closing Expensed
04873	WIP Interest Cap AFUDC
04876	WIP Meter-Salvage Cap
04879	WIP Cost Of Inv-Retired
04881	WIP Salvage
04882	WIP Removal Cost
04883	MVG SS Allocation Reclass
04884	MO Commission Order
04888	Land
04889	Land Rights
04890	WIP Expansion Account
04891	Accum Prov/Depr Of Utility Plant
04892	Accum Prov/Depr Of Utility Plant
04893	Accum Depr Bldg & Improvements
04894	Accum Depr Transport EQ
04895	Accum Depr Appl Inst 78
05010	Office Supplies
05111	Postage/Delivery Services
05112	Armored Car Service
05310	Monthly Lines and service
05312	Long Distance
05314	Toll Free Long Distance
05316	Telecom Maintenance & Repair
05317	Telephone Directory
05323	Measurement & Meter Reading
05331	WAN/LAN/Internet Service
05351	AMI Towers and Fees and other radio
05364	Cellular, radio, pager charges
05373	Cell svc-field technicians
05374	Cell svc-field tech supervisors
05375	Cell service-all others
05376	Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges
05377	Cell phone equipment and accessories
05380	Video Conference
05390	Audio Conference
05399	Capitalized Telecom Costs
05411	Meals and Entertainment
05412	Spousal & Dependent Travel
05413	Transportation
05414	Lodging
05415	Membership Fees
05416	Club Dues - Nondeductible
05417	Club Dues - Deductible
05418	Settlement
05419	Misc Employee Expense
05420	Employee Development
05421	Training
05422	Operator Qualifications Training
05424	Books & Manuals
05425	Regulatory Compliance Training
05426	Safety Training
05427	Technical (Job Skills) Training
05428	Computer Skills & Systems Training
05429	Work Environment Training
05430	Gas Supplies Services

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
06111	Contract Labor
06112	Collection Fees
06116	Bill Print Fees
06118	PACER Services
06121	Legal
07111	Damages
07114	Pub Liab & Prop Damage Ins
07115	Insurance Reserve
07116	Claims \$50,000 Or Above
07119	Insurance - D&O
07120	Environmental & Safety
07211	Labor - Fica Tax
07212	Labor - Fed Unemployment
07213	Labor - St Unemployment
07215	Labor - Denver City Tax
07421	Service Awards
07443	Uniforms
07444	Uniforms Capitalized
07447	Education Assistance Program
07450	Capitalized Restricted Stock
07451	Restricted Stock
07452	Variable Pay & Mgmt Incentive Plans
07453	Exec Compensation-Other
07454	VPP & MIP - Capital Credit
07455	Stock options
07456	Restricted Stock -Long Term Incentive Plan - Time Lapse
07457	Restricted Stock - Management Incentive Plan
07458	Restricted Stock - Long Term Incentive Plan - Performance Based
07460	RSU-Long Term Incentive Plan - Time Lapse
07462	Group Hosp Ins-Irregular
07463	RSU-Management Incentive Plan
07464	Bus Travel Accident Ins
07472	WKG Benefit Payments
07473	TransLa Ret. Payments
07486	Rabbi Trust Gain/Loss
07487	COLI CSV & Premiums
07488	COLI Loan Interest
07489	NQ Retirement Cost
07499	Misc Employee Welfare Exp
07510	Association Dues
07557	Restricted Stock - Management Incentive Plan
07558	Restricted Stock -Long Term Incentive Plan - Performance Based
07590	Misc General Expense
07591	Supplies & Expense
07592	Vendor Comp Sales Tax
07600	CWIP Accruals
07601	Vehicle Cap Accrual
07602	Depreciation Cap Accrual
07603	Rent Cap Accrual
07604	Restricted Stock Cap Accrual
07605	Heavy Equipment Cap Accrual
07606	Insurance Cap Accrual
07607	Telecom Cap Accrual
07608	Uniform Cap Accrual
07609	Utility Cap Accrual
09101	Insurance
09102	Depreciation
09117	Fleet Admin - Other
09141	Acvs Cr Crd Stat Payment
09142	Acvs Cr Crd Stat Payment
09143	Acvs Cr Crd Stat Payment
09155	UCGC Beginning balance
09170	Inv Discount Earned
09171	Loading-Rtnd Mtrl
09172	Receipt O/H Dr/Cr
09173	W/H Adjmnt - Dr/Cr
09174	W/H Obsolete Inv Adj

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
09175	W/H Obsolete Mrch Adj
09176	Transferring Inventory
09179	Year End Bal - Dr
09195	UCG Beginning Balance 3-31-98
09211	Gross Credits - Cap
09212	Credits-Office Equipment
09213	Credits - O&M's
09214	Credits-Telephone & Pagers
09241	Gross Cr-Ditchrs&Trenchrs
09242	Gross Cr - Backhoes
09243	Gr Cr - Wldrs, Air, Other
09244	Gross Cr - Transportation
09251	Credits - O&M
09252	Install Cost Cr - Capital
09278	Storage O/H - Clearing
09279	Year End Bal - Cr
09291	Other Allocations Out
09330	Egasco
09331	Enermart
09332	Tlig
09341	Admin & General Expenses
09343	A & G Maint Expenses
09344	Depr & Taxes Other Expense
09346	G&A Capitalized
09349	Depr Exp-Corp Allocations
09350	Egasco
09351	Enermart
09352	TLIG
09353	WKGR
09354	UCG & Subsidiaries
09355	ENCO
09356	UPGA
09357	UPTN
09358	ENUS
09359	WKGR
09360	Egasco
09361	Enermart
09362	TLIG
09363	WKGR
09910	Customer Installation Rev
09911	Reimbursements
09912	MVG O&M Deferral
09913	Mid-Tex M&I
09927	Cust Uncol Acct-Write Off
09929	Cust Uncol Acct-Collections
09950	Headquarter Allocation
09999	SSU Allocation
10001	Lp - Production Plant
10002	Ng - Production Plant
10003	Ng - Storage Plant
10004	Transmission Plant
10005	Ind Measures & Reg Stats
10006	General Dist System Plant
10007	Irrigation Plant
10008	General Plant
10009	Franklin Acquisition
10010	Great River Acquisition
10011	Acquisition Adj - Winn
10012	Acquisition Adj-Long Gas
10013	Amort-Acquisition Adj
10014	Amort-Acquisition Adj-Winn
10015	Amort-Acquisition Adj-Long
10016	Amort-Acquisition Adj Oceana
10017	Acquisition Adj
10018	Acquisition Adj-Oceana
10020	Acquisition Adj- LGS Non Amortizable
10021	Acquisition Adj-prior to purchase

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
10022	Acquisition Adj- LGS Transportation
10023	Acquisition Adj- LGS All Other
10024	Acquisition Adj-MVG 1
10025	Acquisition Adj-MVG 2
10026	Beginning Balance Mid-Tex Assets
10027	Acquisition Adj-Mid-Tex
10028	MEC Payment
10201	Nonutility Prop Ss#
10204	Investment in TLGP (Formerly TLIG)
10208	Inv/Assc-Aes Captl
10210	Investment UCGS
10211	Investment in Atmos Power Systems (Pre. Leasing)
10213	Inv in Nonregulated Shared Svc
10214	Investment in UC Propane
10218	Investment in AEP-Atmos Exploration
10222	Nonutility-Land
10223	Nonutility-Buildings & Improvements
10224	Nonutility-Furniture & Fixtures
10225	Nonutility-Communication Equipment
10226	Nonutility-Shop Equipment
10227	Nonutility-Transportation Equip-Rental
10228	Nonutility-Plant in Service
10229	Nonutility-Gas Stored Underground-NC
10230	Nonutility-appliances
10232	Investment in AEM-Atmos Energy Marketing
10233	Investment in Atmos Pipeline & Storage Inc (Pre. Atmos Storage)
10234	Investment in Enertrust Inc
10238	Investment in Egasco LLC
10239	Inv in MS Water (advances)
10242	Investment in Woodward Marketing LLC
10245	Nonutility-Power Generation
10247	Restricted stock for LTIP
10248	East Diamond Storage Facility
10250	Inv in Blueflame Insurance
10251	Non Qualified Stock Options
10252	Restricted Stock Grant Value - LTIP Time Lapse
10253	Restricted Stock Accumulated Amort. - LTIP Time Lapse
10254	Restricted Stock Grant Value γ MIP
10255	Restricted Stock Accumulated Amort. γ MIP
10256	Restricted Stock Grant Value γ LTIP - Performance Based
10257	Restricted Stock Accumulated Amort. γ LTIP Performance Based
10258	Company Owned Homes
10259	Investment in Atmos-HNNG
10260	RSU Grant Value - LTIP Time Lapse
10261	RSU Accumulated Amort. - LTIP Time Lapse
10264	RSU Grant Value - MIP
10265	RSU Accumulated Amort - MIP
10300	Lubbock Country Club
10301	Owensboro Country Club
10306	Investment-Jackson Ind Development Corp
10309	Rabbi Trust-Unvested Amounts
10310	Huckaby Compressor Station
10311	Split dollar life ins
10350	Rent Deposits
10400	Cash-ANB 523
10406	Remittance - Bank One 644343238
10408	Cash-AEC BOA 7500
10411	Closed Cash-Atmos Go
10413	Cash-Fleet Dental
10417	Cash-Bank One Dallas 656510930
10437	Cash-3751029418 Storage
10438	Cash-3751029405
10468	Cash Payroll 82821
10483	AEH-Cash 3751371962
10485	APSI - Cash 3751371881
10486	WKG Storage Inc 3751371894
10487	Atmos Energy Services 3751372000

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
10488	Egasco LLC 3751371991
10489	TLGP 3751371917
10490	AEPI-Cash 3751371904
10514	Cash-TLGS Inc BoA 3751592628
10515	Cash-ANB 00531
10516	Cash-AmSouth Bank 5990002443
10517	Cash-Banner Refunds ANB 082805
10518	Cash-Oracle AR BoA 3756617812
10519	Cash-BOA 4426563525
10520	Cash-Atmos Gathering Escrow BOA 4426563538
10521	Cash-HNNG-ANB 1590
10530	Cash-TLIG BoA 3751849928
10533	Cash - AEM BOA 1125
10534	Mellon Overnight Investment
10540	BOA 375-1561112 -WMLLC
10543	BOA Sweep -WMLLC
10544	Southern Resources, BB&T Bank
10576	Closed Indianola-Planters Bank
10578	Closed Jackson-AmSouth Bank
10579	Jackson-Trustmark Nat Bank
10599	Rolling Fork-Bank Of Anguilla
10605	Tunica-Planters Bank
10622	Remittance Lawrenceburg 1020609
10624	Cash-Miss Energies, Inc.# 3752069642
10625	Cash-Miss Water, Inc.# 3751986441
10627	Closed Cash-AMS Sweep 5 20031
10634	Cash- Straight Cr Gathering BoA 4426358002
10636	Cash-Blueflame BoB 822397
10637	Cash-JPM Chase 630744787
10638	Cash-Atmos Gathering BoA 4426357993
10639	Cash-US Bank 152308790418
10807	Flex Spending Deposit
10809	Cntrl Bk Denver Escrow Ac
10810	MVG-Record Gas Purchases SEP
10811	Crested Butte-Franch Escrow
10812	Mnt Crested Butte-Fran Esc
10814	Pineville Storage Shed #1
10815	Many Billing Office
10816	Thibodaux Office
10817	Thibodaux Warehouse
10818	Thibodaux Area Rectifiers
10819	New Iberia Water
10820	Town Of Hopkinsville
10821	Grnville Muhlenberg Water
10822	Oceana Hghts-Util & Sec.
10823	Miscellaneous Deposits Under \$100
10824	Meadow Water
10825	Odessa Water
10826	Many Billing Office
10827	City of Odessa
10828	Butler MO Deposit
10829	Piedmont MO Electric Deposit
10830	Naylor Rectifier-Malden
10831	City of Jackson
10832	County of Williamson
10833	City of Brentwood
10834	BNP Paribas
10835	Docucorp Postage Meter Deposit
10876	Investment-Money Market
10877	Investment-Tax Free
10878	Investment-Commercial Paper
10911	Unbilled Revenue
10915	Mechanized Billing
10916	Estimated Unbilled Irrigation
10917	Unapplied Banner Payments
10918	Misc Banner Charges
10919	Gas-CIS

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
10921	Special Billing-Gas Serv
10922	Generator Set Receivables
10923	Storage Handbill
10924	Bolivar Handbill AR
10926	Mid-Tex Gas Master
10927	Mid-Tex CIS AR Estimate
10933	MVG-Purchased Receivables Clearing
10961	Surcharge - Ggc
10962	Farmers System Upgrade
10984	Banner-Unapp Cr Bal Refund
10990	Premium Receivable
10994	AIC Receivable
10995	AR Trade-WMLLC
10996	Trade AR Pre Petition Bankruptcy (Formerly AR Brokerage-WMLLC)
10997	Oracle AR Damage Claims
10998	Oracle AR Unidentified Receipts
10999	Oracle AR Other
11103	MVG Cust Cont Sales-Merch-CIS
11104	MVG Flame Guard Sales
11105	MVG Cust Unearned Interest Adj
11106	MVG Gas Advantage A/R
11107	Legendary Lighting
11109	Note from UCPG
11110	Note from Atmos Pipeline & Storage
11111	Loan Third Party Sale
11112	Note from Atmos Gathering Co LLP
11196	AEH receivable from AGC
11197	AEH receivable from APS
11198	Intercompany lending
11199	Woodward Revolving Credit Line
11302	A/R Woodward Pipeling
11311	A/R JE Woodward
11313	Misc - Cleared Currently
11317	Estimated A/R
11319	A/R Woodward Development
11320	A/R Woodward Marketing LLC
11323	TBS-Accounts Receivable
11324	Misc Rec AR Module Only
11325	Commonwealth Storage Billings
11326	Meter Reading Charges
11327	Co-Generation Transp
11328	Unbilled receivable from NSL
11334	OPEB Reimbursements
11335	Meter setting for new homes
11337	AR Atmos Employee Benefit Plan
11339	Insurance Company Receivable
11342	Oracle AR Road Moves
11345	IBIS AR Estimate
11346	Employee Advances
11347	Employee Merchandise-Payroll Deduction
11349	Other A/R Emp Educ Adv
11350	Other A/R Emp Payroll Ded
11353	Arcadia Parish Police Jur
11354	La Interstate Gas Company
11358	Misc Accounts Receivable
11361	Oil & Gas Production
11371	Roadmove Receivables
11373	Employee equity advance
11376	Dollins Group
12001	Beginning of Year Reserve
12002	Unwritten Off Accounts
12003	Monthly Bad Debt Provision
12004	Bad debt posting from Banner
12005	Merchandise Ldgr Custmr
12006	Mrchd Ldgr Cust - A/R
12009	Damage Claims-Oracle AR
12010	Provision for TBS bad debt

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
12011	TBS Net write off
12012	TBS Provision
12136	Allegro Intercompany
12138	UPTN-Propane
12147	Interco between AGC & HNNG Devel
12148	Line of Credit Intercompany
12700	Inventory Transfer to West Texas
12701	Inventory Transfer to TransLa
12702	Inventory Transfer to KY
12703	Inventory Transfer to COKS
12704	Inventory Transfer to UCG
12705	Inventory Transfer to MVG
12706	Inventory Transfer to Mid-Tex
12707	Inventory Transfer to APS
12800	FA Transfer
12801	Residuals and Extracted Products
12900	Pint M&S General
12901	Intransit Inventory to West Texas
12902	Intransit Inventory to TransLa
12903	Intransit Inventory to KY
12904	Intransit Inventory to COKS
12905	Intransit Inventory to UCG
12906	Receiving Inventory
12907	Intransit Inventory to MVG
12908	Intransit Inventory to Mid-Tex
12910	Intransit Inventory to APS
12911	Project WIP - Energy Generation
12998	EAM Cost Variance
12999	EAM Inventory
13000	Prepaid Expenses Misc
13001	Prepaid-Worker's Comp Ins
13002	Prepaid-Property Ins
13003	Prepaid-Auto Liability Ins
13004	Prepaid-Liability Insurance-Other
13005	Prepaid-Insurance-D&O
13006	Prepaid-Aegls General Liability
13007	Prepaid-La Occup Licenses
13009	Prepaid-Gross Receipt Tax
13010	Prepaid-Symantec Software
13012	Prepaid-COLI Ins Premium
13013	Prepaid-SS Mailroom Postage Machine
13015	Prepaid-Postage for Cust Billing
13016	Prepaid-Business Reply
13017	Prepaid-Postage Due
13018	Prepaid-Accutrac Software Maint
13019	Prepaid-Other WMLLC
13020	Prepaid-Gilliland G-Prt-I
13021	Prepaid-Gilliland Ptr-II
13022	Pd Rent-Gilliland COKS
13023	Prepaid-WireOne Technologies
13027	Prepaid-Southern Gas Dues
13028	Prepaid-American Gas Dues
13030	Prepaid-Ky Psc Assessment
13031	Prepaid-Co Puc Assessment
13034	Prepaid Gas
13035	Prepaid-NationsBank Of Tx \$600M note
13036	Prepaid-Int Of Gas Tech
13037	PeopleClick Software Maint
13041	Tennessee Regulatory Authority
13042	Amer Gas Cooling Cntr, Inc
13043	Prepaid-VA Assessment
13046	Maintenance contract for TMAN
13047	Prepaid-Bill Printing Supplies
13048	ComShare Software Maintenance
13049	Prepaid-Bus & Occup Licenses
13054	Prepaid - Rent-Leased Gas Property
13057	Prepaid - Verint System

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
13059	Prepaid - Virtual Hold Tech
13060	Prepaid - Tx Tech
13062	Prepaid - EMC Hardware
13063	Prepaid-CFC - Oracle
13064	Markview Maint
13065	Prepaid Maint - Witness Systems
13066	Prepaid Maint - Powertax
13067	Blueflame Property Insurance
13068	Prepaid Maint - MDSI
13069	Deloitte & Touche Tech prepaid
13071	Advantica Maint
13072	State Occupation Tax Prepayment
13073	Local Gross Receipts Prepayments
13075	Prepaid-Sunguard SW Maint (TBS)
13076	Prepaid-Powerplant
13077	Prepaid Maint - GE Smallworld
13078	Prepaid-Websphere SW Maint
13079	Prepaid-Liebert
13080	Prepaid-HP Maintenance
13081	Solutionz Conferencing
13082	Prepaid-Texas Aerial Inspections
13083	Prepaid-RedHat Software
13084	Prepaid-A2D
13085	Prepaid-CS Stars
13086	Prepaid-MapFrame
13087	Prepaid-Indus
13088	Prepaid-Dell Server Maintenance
13089	Prepaid-BlueFlame Misc
13090	Prepaid DOT Fee/Right-of-way
13091	Prepaid Digital Data Voice
13092	Prepaid Antispam Software Maint
13093	Prepaid Scanmail Software Maint
13094	Prepaid-NationsBank Of Tx \$300M note
13095	Prepaid-Avaya
13096	Prepaid-CFC - AT&T
13097	Prepaid-Oracle Infrastructure
13098	Prepaid-Oracle Hyperion
13099	Prepaid-Oracle Applications
13400	Triangle Shippers Imbalances
13401	Imbalances Colorado
13402	Imbalances Kansas
13403	Exchange Gas
13404	System gas receivable
13405	Imbalances Mississippi
13498	Tax Free Interest Receivable
13499	Interest Receivable
13501	Med Terms Ser A-1
13502	Med Terms Ser A-2
13505	Ltd Ser P
13506	Ltd Ser Q
13507	Ltd Ser R
13508	Ltd Ser T
13509	Ltd Ser U
13510	Ltd Ser V
13512	9 4/10 First Mtg Bonds-2021
13513	5.125% Sr Notes Due 2013
13521	Debentures 6.75 percent
13522	Debt Discount Expenses
13523	7.375 percent Senior Notes
13526	LTD Interest rate hedge
13527	Floating rate Senior notes due 2007
13528	4.00 percent Senior notes due 2009
13529	4.95 percent Senior notes due 2014
13530	5.95 percent Senior notes due 2034
13531	Fixed Rate due 2017
13532	8.50 percent Senior notes due 2019
13533	4.00 percent Senior notes due 2009-400M

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
13701	Other Regulatory Assets
13702	Mid-Tex Under Recovery of Gas Cost
13703	Mid-Tex Rate Case Regulatory Assets
13704	KS Ad Valorem-Current
13705	KS Ad Valorem-Future
13706	Virginia 2004 Rate Case
13707	VA WNA
13708	PL Cost Recovery-Commercial
13709	PL Cost Recovery-Industrial
13710	PL Cost Recovery-Residential
13711	PL Cost Recovery-Transport
13712	Over/Under-Curr Yr
13713	Appeal of Spencer Station Case
13714	Denton Settlement-Pmt Recovery
13715	Dallas Environs
13716	East Region Environs
13717	Hill County Environs
13718	Longview Environs
13719	North Texas Environs
13720	NW Region Environs
13721	South Region Environs
13722	West Region Environs
13723	Rates and Regulatory expenses
13724	Franchise Fee Recovery
13725	Gas Cost Review-GUD 9233
13726	Notice appeal-Gatesville
13727	North TX metroplex rate case
13728	Northwest region Rate case
13729	Pipeline Safety Fee
13730	Georgia Rate Case
13731	Empire Pipe - VA
13732	TN Rate Case FY 2006
13733	TN environmental cleanup costs
13734	GUD 9695 Rate Case Expense and Recovery
13735	KS WNA
13736	Georgia Rate Case-08
13737	MDTX-9762 ACSC
13738	MDTX-9762 ATM
13739	MDTX-9762 ATM 03-06 Grip
13740	MDTX-9762 Appeal NC
13741	CO DSM
13742	TN Rate case 08/09
13743	Georgia Rate Case-08 (LNG)
13744	KS WNA Recovery
13800	Expense Advance Clearing
13801	Inventory/PA Clearing Account
13802	Transportation Clearing
13803	Benefit Clearing
13805	Employer P/R Taxes Clearing
13806	Returns from collection agencies
13810	Employer FICA Clearing
13811	Employer FUTA Clearing
13812	Employer SUTA Clearing
13813	Employer Denver City Tax Clearing
13820	Workers' Comp Clearing
13821	Basic Life Insurance Clearing
13822	FAS/106 Clearing
13823	Medical/Dental Insurance Clearing
13824	LTD Clearing
13826	Employer ESOP Matching
13827	ESOP-Other Clearing
13828	Pension Cost Clearing
13829	Deferred Asset Clearing
13830	Project Conversion Clearing
13832	Deferred Project Conversion Clearing
13833	Project Stat Quantity Clearing
13834	Main Extension Project Conversion Clearing

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
13835	Vehicle Insurance Allocation
13836	PA Entry Clearing
13837	Vehicle Depreciation Allocation
13838	1099 Entries
13839	Benefit Variance Clearing
13840	Benefit Credits from Cost Centers
13841	Employer ESOP Matching Accrual
13842	Capital Benefits Transfer In
13843	Capital Benefits Transfer Out
13844	Expense Benefits Transfer In
13845	Expense Benefits Transfer Out
13846	Benefits Transferred In
13847	Misc
13848	Oracle AR Clearing
13849	DO NOT USE PA Only
13850	Worker's Comp Credits from Cost Centers
13851	Worker's Comp Variance Clearing
13852	TBS AMR Equipment
13853	Mid Tex Taxes Other
13854	Benefits Transfers Mid Tex Pipeline
13855	Capital Benefits Adjustments
13856	Capital Benefits Adjustments Contra
13857	AEH 401K match
13858	Lincoln Rent Clearing
13859	Gilliland Rent Clearing
13860	Clearing Account - Admin Fees for FSA
13900	Deferred Assel Projects
13904	Goodwill
13925	Mo Rate Case
13927	UCG-Environmental
13931	Energy Efficiency Program - Iowa
13936	Tn Tank Removal
13937	Deferred MIP
13939	Keokuk Mgp Site
13940	Americau, Ga Mgp Site
13941	Nashville NFL PSL Fee
13942	Houston NFL PSL Fee
13944	Other Misc Def Dr - Misc
13945	Stock Issuance Costs
13951	SS Depreciation Allocated to MVG
13952	University of Northern Colorado
13953	Goodwill - Comfurt Gas
13954	Mid-Tex pre-merger rate case
13955	Mid-Tex Money Pool
13956	Line Pack
13957	Def Dr - Payroll Clearing
13958	Mid-Tex Rate Case being Amortized
13961	Bolivar-Cummins Special Warranty
13966	No specific project
13972	Atmos/UCG Integration Amortization
13973	Atmos/UCG Integration Reserve
13976	Atmos/UCG Integration
13979	Grip Filing Time Dec 2003
13980	3 Yr Gas Cost review
13981	Hill County Environs
13983	GUD 9400 ACC Reimbursement
13984	GUD 9400 ATM Reimbursement
13988	2003 Gas Rate Cases Expenses
13992	Deferred Retirement Costs
13993	Pension Assets Noncurrent
13996	Curtailment Issues GUD9400
13999	Services Rules & Reg GUD9400
14000	MVG-Unbilled Jobbing Work
14001	DSM Project - Ky
14002	Kansas Rate Case 2003
14003	Rate LEP from GUD9400
14009	Rider CIAF from GUD 9400

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
14010	Rate Case Exp from GUD 9400
14011	Appeal of Spencer Station Case
14014	Denton Settlement-Pmt Recovery
14023	Stock Grant Plan-'98 LT Incentive Plan
14027	UCG Ks Transition Cost
14028	UCG Ks Res & Comm Top
14029	UCG Ks Ks Industrial Top
14030	UCG Ks Transp Top
14031	UCG Ks Capacity Rel Rev
14033	Dallas Environs
14034	Deferred T-O-P-Kaw Valy-Firm
14035	East Region Environs
14036	Hill County Environs
14037	Deferred T-O-P-Ane - Firm
14038	Deferred T-O-P-Caldwell-Firm
14039	Deferred T-O-P- E. Ks - Firm
14040	Deferred T-O-P -Williams
14041	Transition Cost Expensed
14050	Longview Environs
14051	North Texas Environs
14054	NW Region Environs
14062	Franchise Exp- By Div/Town
14063	Non Utility Plant Wip
14064	South Region Environs
14066	Kansas Hedging Program
14068	KY Rate Case 1999
14069	UCG Deferred-Cash Out
14084	Gas Purchases
14085	Storage Withdrawals
14086	Storage Injections
14087	PBR Recoveries
14088	Recoveries
14089	Unbilled Recoveries
14090	Company Use Gas
14091	Stock Grant Plan 1-99
14093	Goodwill-Woodward (Formerly Investment)
14095	Surcharge Recovery-GF
14096	Transco Expl Invest-Cust
14099	Transco Expl Rev-Cust
14100	ERI Expl Invest-Cust
14103	ERI Expl Rev-Cust
14104	Car Gas Expl Invest-Cust
14107	Car Gas Expl Rev-Cust
14110	Linder Expl-Investment
14114	MVG Partnership Investments
14117	Gas Purchase-Commodity
14125	UCG - LNG Tank Repainting
14127	UCG-Morristown Franchise Renewal
14132	COLI Cash surrender Value
14133	COLI Loans Against CSV
14135	DSM project - KY Recoveries
14136	Shelf registration Form S-3
14140	Trans La Rate Case 1999
14142	MVG LT A/R MERCH
14143	Investment in US Propane
14144	Eng-Rate Case exp surcharge-NonSettling Cities
14145	Eng-Rate Case exp surcharge-Settling Cities
14147	Goodwill - MVG Acquisition
14148	Bolivar Lease Rec-LT
14149	Non Compete / Contracts
14150	Amortize Non Compete / Contracts
14151	Customer Contracts
14152	Goodwill - Citizens Acquisition
14153	Investment in Pine Pipeline
14155	LGS Integration Costs
14156	Pearson Note
14157	Staley Lease Rec-LT

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
14160	WT Surcharge
14161	Mid-Tex Acquisition
14162	2 B Universal Shelf Registration
14163	Goodwill - Mid-Tex Acquisition
14164	West Region Environs
14165	Petition for Declaratory Order
14166	KY Rate Case
14171	Rates and Regulatory expenses
14172	Franchise Fee Recovery
14173	Gas Cost Review-GUD 9233
14174	MVG Union Pension Plan
14175	HNNG Promissory note
14176	Sanderson Farm Construction
14177	BC Materials
14181	Notice Appeal-Gatesville
14182	North TX metroplex rate case
14183	Northwest region Rate case
14184	Lincoln II Construction Cost
14191	GUD 9400 ACC Reimbursement
14192	GUD 9400 ATM Reimbursement
14193	Rate Case Exp from GUD 9400
14194	Right of Way
14195	Gilliland Capital Lease Adjustment
14196	TN rate case
14197	Stock Accrual
14198	Gardner Gibson
14199	Pioneer Receivable
14201	TransLa PGA-Docket U-27703
14202	Poydras Level Lease
14203	McKinney Level Lease
14204	Olathe Level Lease
14205	Canyon Dr. Level Lease
14206	Mid-Tx. Level Lease
14207	Louisville Level Lease
14208	Keokuk Level Lease
14209	Lincoln Mid-Tx. Level Lease
14210	Midland Level Lease
14211	Austin Level Lease
14212	Farmer's Branch Level Lease
14213	Gretna LA Level Lease
14214	Sports Option #5
14215	Def Dr - Shrewsbury
14216	Def Dr - Park City
14217	Def - Park City - contra
15900	CIG No Notice
15901	P/L Stored Gas
15902	P/L Stored Gas Lig-La
15903	P/L Stored Gas Tnn-La
15904	P/L Stored Gas Sonat-La
15905	P/L Stored Gas Koch-La
15906	P/L Storage-Wng Tss
15907	P/L Storage-Wng Fss
15908	P/L Stored Gas-Williams Nat
15909	P/L Stored Gas - K N Energy
15910	P/L Storage-Cig-Young
15911	Reliant
15912	P/L Storage-Anr
15913	P/L Storage-Mrt
15914	P/L Storage-Ngpl-Vandalia
15915	P/L Storage-Ngpl-St Elmo
15916	Prepaid Commodity 2
15917	P/L Storage-Panhan-Ios
15918	P/L Storage-Panh-Fs
15919	P/L Storage-Panh-Vs
15920	P/L Storage-Panh-Virden
15921	P/L Storage-Southern
15922	P/L Storage-Transco-Gss

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
15923	P/L Storage-Transco-Wss
15924	P/L Storage-Transco-Ess
15926	Texas Gas Storage Liability-TransLa
15927	P/L Storage-Transco Ess
15928	Storage Gas Estimate
15929	P/L Storage-Trunkline-Salem
15930	P/L Storage-Trunkline-Metrop
15932	P/L Storage-Tenn Gass-Fs2032
15933	P/L Storage-Tenn Gas-Fs3981
15934	P/L Storage-Tenn Gas-Fs4033
15935	GS Under Amory Storage
15936	P/L Storage-Cng
15937	P/L Storage-Etn-Va Early
15938	Prepaid Comm Etn-Saltville
15939	GS Under Tenn Storage
15940	P/L Storage-Tex Ea-Ssi
15941	P/L Storage-Tex Ea-Gss
15942	P/L Storage-Tex Ea-III Egypt
15943	P/L Storage-Tex Ea-Morn Star
15944	P/L Storage-Tex Ea-Wiseman
15945	GS Under Endevco/Petal
15946	GS Under Texas Eastern
15947	Lng Stored
15948	P/L Storage - Tetco SS-1 #400184
15949	P/L Storage - MRT
15950	P/L Storage - PEPL
15951	P/L Storage - ANR FSS #30000
15952	P/L Storage - ANR FSS #32250
15953	GS Under Untd Bisteneau
15954	P/L Storage - NGPL DSS
15955	P/L Storage- NGPL NSS
15956	P/L Storage Gas-Williams 545
15957	P/L Storage Gas-Texas Gas WKG
15958	P/L Storage Gas-Texas Gas TN
15959	P/L Storage Gas-Texas Gas IOWA
15960	P/L Storage Gas-Texas Gas UCG
15961	Transport Bank Gas
15962	LIG Pipeline Imbalances
15963	Hadson Imbalance
15964	PESCO Front Range Imbalance
15965	PESCO Southern Imbalance
15966	PESCO Western Imbalance
15967	Imbalance Koch Pipeline
15968	Imbalance Greeley Gas
15969	Imbalance Reliant
15970	Imbalance Reliant-Pine
15971	Imbalance Gulf South Pipeline
15972	Pine Pipeline L&U
15973	Riverway Storage Facility
15974	Pontchartrain Storage Cavern
15975	Koch Storage
15976	GS Under Bear Creek-Sng
15977	Gulf South-ISS
15978	Imbalance-West Texas LDC
15979	Imbalance-Amarillo LDC
15980	Imbalance-LVS
15981	Imbalance-Irrigation
15982	Imbalance-Non-Contiguous
15983	GS Under Muldon-Sng
15984	TCO System
15985	Trunkline System
15986	SNG System
15987	PEPL
15988	Tenn System
15989	Consol Gas Systems
15990	T0217 System
15991	Fair Value Hedge Inv

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
15992	Natural Gas Pipeline
15993	WMLI.C Storage Gas
15994	Texas Eastern System
15995	Other Systems
15996	Oneok P/L Stored Gas
15997	GS Under Goodwin
15998	UG Stored Gas Kansas
15999	Consigned Inventory
16000	WM Gas Imbalance Receivable
16001	WM Gas Imbalance Receivable- Estimate
16002	Clay Basin
16003	Gulf South -Woodward (NOPSI)
16004	Texas Gas Imbalance
16005	TLGP-LGSN Stg Est
16006	East Diamond Storage Facility
16007	Huntsman Storage Facility
16008	Gulf South Storage FSS Asset Mgmt
16009	Centerpoint Park Gas
16010	Storage gas-City of Daphne
16011	P/L Storage-Transco-Gainesville
16012	Southern(LNG)-Columbus
16013	Bon Harbor Storage
16014	Grandview Storage
16015	Hickory Storage
16016	Kirkwood Storage
16017	St. Charles Storage
16018	Egan Hub Storage Miss
16019	Gulf South-Park and Loan
16020	St. Amant Gas Co
16021	Terrebonne Parish Govt
16022	Woodsboro Nat Gas Corp
16023	Keystone
16024	NGPL Neelyville
16025	TECTO Harrisburg
16026	Southern Star Central Gas Pipelin/Hamilton
19100	Retirement of MVG Debt
19101	Retirement of Mid St Debt
19105	Retirement Premium on NP Series Q
19107	Retirement Premium on NP Series T
19108	Retirement Premium on NP Series U
19109	Retirement Premium on NP Series V
19110	Retirement Premium on FMB Series P
19113	Retirement Premium on NP Series J
20000	Accumulated Other Comprehensive Income
20004	Fmb Series P
20005	Fmb Series Q
20006	Fmb Series R
20007	Fmb Series T
20008	Fmb Series U
20009	Fmb Series V
20012	Fmb Series R
20013	1St Mrtg Bonds 9.4 percent - 2021
20016	LTD-Leasing
20017	LTD-Pulaski-Ingram
20021	LTD-Baxter,KY--Harlan LP
20024	LTD-Evensville,TN--E-Con
20027	LTD-Pulask--Carvell
20028	LTD-Boone,NC--Kirby
20100	OCI CF Hedge Non-Aff
20101	OCI CF Hedge Aff
20102	OCI-Other
20103	OCI-Scotland T lock
20104	OCI-Suntrust T Lock Mar 09
20200	Med Term Notes
20201	Med Term Notes
20204	10 percent Notes Payable -Mdf
20205	10 percent Notes Payable-Ssf

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
20206	LTD Wells Fargo Equip
20207	LTD US Bank Equipment
20215	Misc LTD
20217	Unamortized LT Debt Discount
20223	Debentures 6.75
20226	5.125% Sr Notes Due 2013
20228	7.375 % Senior Notes
20229	Floating Rate Senior Notes due 2007
20230	4.00% Senior Notes due 2009
20231	4.95% Senior Notes due 2014
20232	5.95% Senior Notes due 2034
20233	Fixed Rate due 2017
20234	8.50 % Senior Notes dues 2019
20600	N/P-Anb Master Note
20603	N/P-Fortis Capital
20604	N/P-Sun Trust Bank Prev Nbank Of Texas)
20609	Intercompany Borrowing
20610	Sun Trust Bank
20613	N/P-KBC
20614	AGC payable to AEH
20615	APS payable to AEH
20627	Commercial Paper - ML
20628	Commercial Paper - ML Disc
20629	Commercial Paper- JP Morgan
20630	Commercial Paper-JP Morgan Disc
20632	Commercial Paper-Suntrust
20633	Commercial Paper-Suntrust Discount
20634	CP-Wells Fargo
20635	CP-Wells Fargo Discount
21000	Net Payroll Accrual
21001	Current Liab-A/P Vouchers
21003	Mid-Tex Money Pool
21007	Emp Supp Life Ins
21008	Emp Universal Life
21009	Emp Dependent Life
21010	Emp Ad&D
21011	Emp Savings Bond
21012	Emp ESOP
21016	Emp Credit Union
21017	Emp Union Dues
21018	Emp United Way
21020	Federal PAC
21021	Emp Nwnl Insurance
21025	Emp Child Support
21026	401K Match
21028	Emp 401K Loan
21029	Emp 401k
21032	Empr Esop-Other Exp
21033	Empr Esop
21035	Empr Ltd Ins
21036	Empr Basic Life
21040	Empr Medical/Dental
21041	Medical Claims Incurred
21042	Dental Claims Incurred
21043	Emp Medical Prem W/H
21044	Medical Premiums Incurred
21045	Emp Dental Prem W/H
21046	Dental Premiums Incurred
21047	Medical/Dental Clearing
21048	Med/Dental-Other Exp Pymt
21049	PTO Accrual
21050	Accrued Payroll
21052	Vision Plan
21053	Pretax Flex Medical Plan
21054	Pretax Dependent Care Plan
21055	A/P Clearing/Suspense
21058	Banner Refunds not issued

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
21059	Closed Assurant Group -APG
21060	GE FAMG-USP
21061	GE FAMG-SAH
21062	GE FAMG-HP
21063	PT US Able ADD
21064	AFLAC Cancer
21066	Lockbox suspense
21067	Fix6
21068	Auto Club
21069	Employee Direct Deposit
21070	TLGP-LGSN Stg Est
21071	Tenn Water Heater Payable
21072	EDI Payments Outstanding
21073	Other Benefits
21074	A_P-Gas Purchase-LUG Adjustment
21076	OGLM
21077	Gas Master
21078	Emp voluntary deduction
21079	Benefits related AP Accruals
21080	Misc Payroll Adjustments
21081	AEH Opt Emp Life
21082	Med AEH Base Plan
21083	Med AEH Buy-Up
21084	AEH Vision Plan
21085	AEH Dental Plan
21086	AEH 401K
21087	AEH 401K Loan
21088	AEH Medical Subsidy
21089	AEH FSA Medical
21090	AEH FSA Private Health
21091	AEH FSA DepCare
21092	AEH Pre Tax Colonial
21093	AEH Post Tax Colonial
21094	AtmosWell ER Contributions
21095	ANB Cash Reclass
21096	AEH 401K Match
21097	IBIS
21098	Oracle Maintenance Payable
21099	Conservation & Energy Eff (Rider CEE)
21101	Estimated Gas Cost
21102	Colo. Interstate P/L Co.
21103	Texaco Natural Gas Inc.
21106	Pioneer Nat Resources Co
21107	Tennessee Gas Pipeline Co
21108	Teto Transport Clearing
21109	Mid-Louisiana Gathering
21110	Southern Natural Gas Co
21111	Tuscaloosa Pipeline Co
21112	La Interstate Gas Corp
21113	LIG Chemical
21114	United Gas Services
21115	Other Payable
21116	Marketing-Entity Clearing
21120	Amoco Production Co
21123	Local Gas Production
21124	Transportation Bank Gas
21125	Kn Gas Services
21126	Tenaska Marketing Venture
21128	Texaco Inc
21130	LPSC Reserve for Demand Fees
21131	La Imbalance
21133	Panenergy Trading/Market
21134	Vastar Gas
21135	Sonat Marketing
21137	Sonat Pipeline
21138	LG&E Natural Plains Energy
21139	LIG Imbalance-La

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
21142	Oxy USA, Inc
21144	Peoples Natural Gas
21147	Moffat Pipeline Corp.
21148	K N Gas Supply Services
21151	Williams Natural Gas Co.
21152	Kimball Energy Corp.
21153	Peoples Natural Gas
21155	Margasco
21156	Crescent Oil&Gas Corp
21157	Kpl Gas Services
21158	City Of Midland
21159	Public Service
21160	Kn Energy
21161	Northwest Pipeline Corp
21164	Western Gas Resources Inc
21166	Brenco Gas Transm, Inc.
21167	Noram Gas Transm Corp
21169	Local Gas Purchases
21170	Emp GVUL Investment Fund
21171	Anadarko Petroleum
21173	Mg Natural Gas Corp.
21174	Noram Energy Services
21175	Costilla Petroleum Corp.
21176	WKG Supplier Imbalance
21179	Williams Energy Services
21180	Charles Wilson
21188	Trunkline Gas Company
21191	City Of Odessa - Purchase
21193	Anr Pipeline Company
21194	Engage Energy
21195	Woodward Marketing
21201	Proenergy
21204	Hs Energy Services, Inc
21205	UCG Accrued Gas Cost Pay
21207	Eri Services
21210	Nat Gas Pl Co Of Amer
21211	Oneok Gas Marketing
21212	Panhandle Eastern Pl
21213	PG&E
21214	Texas Eastern Transm Co
21215	Transco
21216	Gallager Drilling, Inc
21218	Egyptian Gas Storage Corp
21220	Aquila Energy
21222	Woera Company
21223	Kansas Pipeline
21224	Anadarko Energy Ser Co
21225	Benson Mineral Group
21226	Boom Corporation
21227	H & M Productions LLC
21228	Oxbow Corporation
21229	Donald Swartz
21230	Max S Swartz
21232	Dynegy
21234	Margas Company
21237	Rocky Mountain National Gas
21239	Oneok Gas Marketing
21242	Koch Gateway Pipeline
21247	Anthem Energy Corporation
21250	A/P Brokerage Gas
21251	A/P Brokerage Gas-1
21252	Borrowed Gas
21253	Accrued Gas Liability
21254	Tetco Cashout
21259	Jeems Bayou Production Co
21269	Cinergy Mkt & Trading
21288	El Paso Nat Gas Co

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
21290	Cibola Energy Services Corp.
21291	Barrett Resources Corp
21292	South'm Co Energy Mkt Lp
21295	Equitable Energy LLC
21296	Nashville Gas Company
21298	Mountain Energy Group
21299	Utility Gas Management
21300	OGE Energy
21301	E Prime Inc
21302	Associated Natural Gas
21303	Ozark Gas Transmission
21304	Natural Gas Pipeline Inc
21305	Accrued Gas Payable
23101	Pipeline Ref-Co Intrstate
23102	Pipeline Ref-Co Intrstate
23103	PL Cost Recovery-Commercial
23104	Pipeline Refunds-Caldwell
23105	PL Cost Recovery-Industrial
23106	PL Cost Recovery-Residential
23107	PL Cost Recovery-Transport
23108	Over/Under-Curr Yr
23109	Pipeline Ref-Williams Nat
23110	Arkansas Western Gas Refund
23111	Pipeline Refund-Nw P/L
23112	Borrowed Gas-Estimate
23113	Accrued Gas Liab-Estimate
23115	P/L Refund Panhandle Eastern Pipe Line Ca
23116	Over/Under-Pr Yr
23117	9530 Refund
23118	Gas cost charged off-net of collections
23301	Exchange Gas-CigKendall
23303	Exch Gas -Lamar/Canon
23304	Exchange Gas - Cig/Canon
23305	Exchange Gas - Kpl
23306	Exchange Gas -Nw Pipeline
23307	Exchange Gas - Williams
23308	Exchg Gas-West Gas@Crestd
23309	Exch Gas-Greeley Div
23310	Exch Gas-West Gas@Cntl Co
23311	Exch Gas-West Gas @ Nw Co
23312	Exchange Gas - Anthony
23313	Intra Company Transfer
23500	Contract Retain
23501	Customer Contributions
24603	Other A/P-Def Cr Cl Cur
24604	Banner Refunds-Uncashed checks
24605	Apcr Credit Bal. Refund
24607	EY Atmos Audit 10-K ARS Fees
24609	EY Tax Cosourcing Services
24610	Employee Awards
24612	Other A/P-Uncashed Checks
24613	Mailed Refunds
24618	Stocked Item PO Clearing
24619	Non-Stocked Item PO Clearing
24625	EY Audit MVG Union Savings Plan
24626	EY Audit of Blueflame Insurance
24627	Deferred Revenue
24629	EY ESOP Audit and 11-K Fees
24631	EY Atmos Retiree Medical Audit Fees
24633	EY UCG Form 5500 900 900T Prep Fees
24634	EY Interim Reviews 10-Q Fees
24635	Internal Audit KPMG Service Fees
24637	EY Other Misc Fees
24638	Deposits for Customer Assistance
24640	EY Woodward Marketing Audit
24641	EY Atmos Energy Holdings Audit
24642	EY Audit Atmos Retirement Plan

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
24643	AEH 529 College Savings Plan
24644	Atmos-Wrong Payee
24957	Line of Credit - AEH
24959	Note from Atmos Pipeline & Storage
24960	Note from Atmos Gathering Coe
25000	Customer Deposits- Active
25001	Customer Deposits-Non CIS
25003	Reclass to Long-Term
25004	Cust Dep-Unclaimed
25005	Billed Deposits
25102	Empr Fica-Accrual
25104	Empr Futa-Accrual
25107	State Unemployment Tax
25109	SUT W/H Texas
25113	La Superv & Inspect Tax
25114	State Franchise Tax Accl
25115	Permit Fees
25116	Gross Receipts Tax
25117	Tx St/City Use Tax 0.00 percent
25118	Tx St/City Use Tax 7.25 percent
25119	Tx St/City Use Tax 7.75 percent
25120	Tx St/City Use Tax 8.25 percent
25121	Louisiana State Use Tax
25122	LA P/C Use Tax
25123	TN Use Tax
25124	Ga Use Tax - Gainsville
25125	Ia Use Tax - Great Rvrdiv
25126	Il Use Tax - Virden
25127	Iowa Use Tax
25128	Ks Use Tax
25129	Ky Cng Use Tax
25130	Mo Use Tax
25131	Sc Use Tax
25132	Va Use Tax
25133	Ms Use Tax
25140	Fed Cng Motor Fuel Tax
25142	Tx Gas Transportation Tax
25144	Severance Tax
25145	SUT Alabama
25146	SUT Tennessee
25147	SUT-Kentucky
25179	OH Commercial Activity Tax
25201	Ad Valorem Tax
26501	Federal Income Tax
26502	Fed Inc Tax-Prior Year
26503	State Income Tax
26504	Federal Tax Interest/Penalties
26505	State Tax Interest/Penalties
26506	Fin 48 Liability
26611	Accrued Interest Payable
26619	F.M. Bonds-9.4 percent - 2021
26620	10 percent Notes Payable - 2011
26622	Series P - 10.43 percent - 2017
26623	Series Q - 9.75 percent - 2020
26624	UCG - Series R
26625	UCG- Series T
26626	Series U - 8.77 percent - 2022
26627	UCG - Series V
26628	UCG - Mtn 95-1
26629	UCG - Mtn 95-2
26631	Int Accr-Deb. 6.75
26632	Int-Murfreesboro--Harrell
26633	Int-Baxter,KY--Harlan LP
26636	Int-Evensville,TN--E-Con
26638	Int-Pulask--Ingram
26639	Int-Pulask--Carvell
26640	Int-Boone,NC--Kirby

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
26641	Int-7.375 % Senior Notes
26642	Int-5.125 % Senior Notes
26643	MVG-Undistributed pipeline refunds
26645	Int-Floating Rate Senior Notes due 2007
26646	Int-4.00 % Senior Notes due 2009
26647	Int-4.95 % Senior Notes due 2014
26648	Int-5.95 % Senior Notes due 2034
26649	Accrued Interest-Advances for Construction
26650	Int-Atmos Pipeline & Storage
26651	Int-Atmos Gathering Co
26652	Fixed Rate due 2017
26653	Int-8.50 % Senior Notes due 2019
26901	Columbus GA IDB
26903	Int Accr-Amarillo NB
26906	Accrued Bank LC Fees
26907	Int Accr-Sun Trust Fr Nationsbank Tx
26916	Commit Fees-Amarillo NB
26917	Commit Fees-Paribas
26918	Commit Fees-Nations
26919	Int On Customer Deposits
26921	Interco Sec Dep Ref-TLIG
26922	Int On Non-CIS Deposits
27201	Emp Fica-Accrual
27202	Sales Tax
27203	La Parish Sales Tax
27204	Emp Fit-Accrual
27205	Emp Sit-Accrual
27206	Emp Local Tax-Accrual
27208	Emp Co Local Tax-Accrual
27209	City Franchise Tax
27210	State Sales Tax
27211	County Sales Tax
27212	City Sales Tax
27213	Texas State & City Sales Tax
27214	KY State Sales Tax
27215	KY Utility School Tax
27216	Occupational Tax Collections
27217	Iowa Sales Tax
27218	Alabama Sales Tax
27220	Astor Franchise Tax
27221	IL Asst Charge
27222	Gross Receipts
27223	Consumer Tax
27224	Icc Supp Fee
27233	LA State Sales Tax-Code 1
27235	WKG County-School Taxes
27236	Arkansas State Sales Tax
27237	Colorado State Sales Tax
27238	Georgia State Sales Tax
27239	Indiana State Sales Tax
27240	Illinois State Sales Tax
27241	Michigan State Sales Tax
27242	Mississippi State Sales Tax
27243	Missouri State Sales Tax
27244	North Carolina State Sales Tax
27245	Oklahoma State Sales Tax
27246	Pennsylvania State Sales Tax
27247	South Carolina State Sales Tax
27248	Virginia State Sales Tax
27249	Wisconsin State Sales Tax
27250	West Virginia State Sales Tax
27251	SIT W/H Louisiana
27252	Tennessee Sales Tax Collected
27253	Sales Tax-Tupelo 6 1/4%
27254	CNG Tax Payable
27255	Tupelo MS RES Sales Tax
27256	Tupelo MS Com Sales Tax

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
27257	Tupelo MS Ind Sales Tax
27258	Tupelo MS PA Sales Tax
27259	Ohio State Sales Tax
27260	New York State Sales Tax
27261	Nebraska State Sales Tax
27262	Kansas State Sales Tax
27263	Louisiana Pipeline & Safety Fees
27264	Texas Pipeline & Safety Fees
27265	Jefferson Parish Permit Fees
27266	Huntsville Alabama License Tax
27267	Indiana Utility Receipt Tax
27268	Mobile Alabama Tax
27269	State-Gross Production
27270	3rd Party Transport Tax Estimate
27271	Franchise-CIAC
27272	OH CAT Tax
27273	KY School Tax
27274	Ohio State Fee
27275	Payroll Taxes-Misc
27307	Performance Plan
27313	Exchange Gas
27314	Pipeline Refunds
27318	Fas 106/OPEB Accrual
27325	Employee Flexible Comp Plan
27327	Capacity Release Credits
27328	Stg Inv-Tx Gas Borrowing
27333	Cust Relations
27334	UCG Tax Payments
27337	Environmental
27338	UCG-Sar's
27339	Inc Tax Pay Future Rates
27341	Cust Adv for Construction
27343	Accrued Liabilities - Exp.
27346	Gas Research Institute
27347	Hedging Open Positions
27348	Hedging Closed Positions
27349	WM Performance Plan
27350	PBR Savings Reserve
27351	Customer Billing Accrual
27352	Automated Meter Reading credits
27353	Deferred Billing AR
27354	Leased Gas District Rent
27355	WAHA accrual
27356	Environmental-MO
27357	Deposit for future gas flows
27358	CIG(Colorado Interstate Gas Company)Imbalances
27359	Deferred Franchise Fee
27360	Bolivar Lease Rec-Curr
27361	Def Bolivar Lease IC-Curr
27362	LGS Severance/Outplacement
27363	LGS Integration Accrual
27364	Gas Imbalance Payable
27365	Unbilled Financial Settlement-WMLLC
27366	Gas Imbalance Payable-Est
27367	Staley Lease Rec-Curr
27368	Def Staley Lease IC-Curr
27369	Powertex-Conoco
27370	West Texas LDC
27371	Amarillo LDC
27372	LVS
27373	Irrigation
27374	Non-Contiguous
27375	Columbia Gulf pipeline imbalance
27376	Centerpoint (TLGP)
27377	Centerpoint (Pine P/L)
27378	GulfSouth P/L
27379	LIG Imbalance

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
27380	Texas Gas
27381	PSCO Front Range
27382	PSCO Southern
27383	PSCO Western
27384	Texas Gas Imbalance
27386	Misc
27387	Storage Imbalance
27388	MVG-Rabbi Trust Liability-Vested
27389	Mid States Gas Imbalance
27390	Columbia Gulf
27391	Colorado Imbalances
27392	Interruptible Transport
27393	Virginia Rate Tariff
27394	El Paso Imbalance
27395	City of Odessa-Oneok Imbalance
27396	Home Purchase Plan
27397	Cash due on margin account
27398	City of Midland-Oneok Imbalance
27399	Interruptible Transport Imbalance
27400	Short-Term Open Positions
27401	Nymex Swaps-Open Positions
27402	Basis Swaps-Open Positions
27403	Options-Open Positions
27404	Nymex Swaps-Closed Positions
27405	Basis Swaps-Closed Positions
27406	Options-Closed Positions
27701	Unbilled Financial Settlements
27702	Greenville Off Sub-Lease
27703	Other
27706	Fas 106/OPEB
27707	Directors' Def Comp
27708	East Diamond Storage
27709	Fas106-Veba Trust/Admin
27710	Fas 106 - Veba Trust
27712	Deferred Retirement Costs
27713	Dir Retirement Plan Accr
27714	Deferred Revenue-Nonaff
27715	Deferred Swap Transactions
27716	Deferred Atmos Positions
27718	Pension Liability
27719	Protected Excess Def Tax
27720	Reg Liab-ltc Gross-Up
27721	Reg - Excs Def Tx Grs-Up
27724	Def Cr-
27725	Income Tax Recover Future
27726	MVG - Unfunded deferred comp
27727	FAS106 Accrual - Propane
27728	FAS 106 Premiums Incurred
27729	FAS 106 Claims Incurred
27730	FAS 106 Premiums W/H
27731	FAS 106 Admin Fees
27732	FAS 106 Boatmen's Prems
27733	KS Ad Valorem Tax Refund
27736	Durango Sublease Deposit
27737	Accrued Interest on COLI Policies
27738	Capital Lease Adjustment
27739	Def Bolivar Lease IC - LT
27740	Deferred Revenue-Est
27741	Deferred Revenue-Affiliate
27742	Def Staley Lease IC - LT
27743	FAS 106/OPEB - MVG
27744	Pension Liability - MVG
27745	Misc - Capital Lease
27746	Customer Deposits-Noncurrent
27747	Customer Contributions
27748	Gross up- CIAC
27749	FAS 106 Retiree Life Insurance Premiums

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
27750	MVG medical subsidy
27751	Medicare Advantage Plan Premiums
27752	LT Fin 48 Liability
27753	McKinney Lease Leveling
27754	Olathe Lease Leveling
27755	Canyon Dr Lease Leveling
27756	Mid-Tex Lease Leveling
27757	Louisville Lease Leveling
27758	Keokuk Lease Leveling
27759	Mid-Tex Lincoln Lease Leveling
27760	Midland Lease Leveling
27761	Austin Lease Leveling
27762	SS Lincoln Lease Leveling
27763	Franklin Lease Leveling
27764	Amarillo CSC Lease Leveling
27765	Mayfield Lease Leveling
27766	Bowling Green Lease Leveling
27767	Greeley Lease Leveling
27768	Farmer's Branch Lease Leveling
27769	Gretna Lease Leveling
27770	Sugarcube Denver Lease Leveling
27771	Greeley Lease Leveling-54th st
27772	Bristol Lease Leveling
27773	Franklin Lease Leveling-Noah
27774	Franklin Lease Leveling-Riverside
27775	Franklin Lease Leveling-Crescent
27776	Metarie Lease Leveling
27777	Mayfield Lease Leveling
27778	Bowling Green Lease Leveling
27779	Owensboro Lease Leveling
27780	Plano Lease Leveling
27901	PL Cost Recovery-Commercial
27902	PL Cost Recovery-Industrial
27903	PL Cost Recovery-Residential
27904	PL Cost Recovery-Transport
27905	Over/Under-Curr Yr
27906	Over/Under-Pr Yr
28001	Deferred Itc - Federal
28002	Deferred Itc - Colorado
28101	Inj & Damages-Ins Reserve
28102	Workers' Comp-Ins Reserve
28108	Water Heater Installation Liab
28109	R&D Surcharge
28110	Irrigation Reserve
28111	Property Insurance reserve
28201	Accum Defer Fed Income
28204	Federal - Other
28206	Accum Defer State Inc Tax
29000	Unrealized Gas Cost
29001	Deferred Transportation Riverwood
29002	MTM-Open Futures Contracts
29003	Asset Management
29004	GA Pipe Replacement Surcharge
29005	Bad Debt Gas Cost
29006	Sales Adjustment Mechanism (SAM)
29007	Margin Loss Recovery
29008	Deferred Interest
29009	Deferred Bad Debts-Virginia
29010	MVG Base Cost Differential
29011	Bad Debt Recovery
29012	Dalhart Gas Cost Recovery
29013	Asset Management-MS Valley Gas
29014	Deferred APT Pipeline Cost
29015	Dallas Res & Comm Bad Debt Gas Cost
29016	Environs Res & Comm Bad Debt Gas Cost
29017	Settled Cities Res & Comm Bad Debt Gas Cost
29018	Dallas Indust Bad Debt Gas Cost

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
29019	Environs Indust Bad Debt Gas Cost
29020	Settled Cities Indust Bad Debt Gas Cost
30001	Depr Exp-Liquid Propane
30002	Depr Exp-Natural Gas Prod
30003	Depr Exp-Underground Storage
30004	Depr Exp-Transmission Plant
30005	Depr Exp-Distribution Plant
30006	Depr Exp-Irrigation Distribution Plant
30007	Depr Exp-General Plant
30008	Depr Exp-Credits-Other Accounts
30009	Amort-U/G Stor & Land
30010	Amort-Lease Improvements
30011	Amort Util/Plant Acq Adj
30012	Vehicle Depreciation
30013	Depreciation-Building
30014	Depreciation-Office furniture
30015	Depreciation-Comm Equip
30016	Depreciation-Shop Equip
30017	Rental-Appliances
30018	AEM-Exp Investment
30019	AEM-Non-Compete
30020	AEM-Granola Moline
30021	Customer Contracts - Amort
30022	Depreciation Electrical Generating Plants
30023	Amortization of FAS109 Regulatory Items
30024	Amortization of IT Equipment
30031	Vehicle Depreciation
30032	Vehicle Depreciation Capitalized
30033	Vehicle Depreciation Expensed
30041	Heavy Equipment Depreciation
30042	Heavy Equipment Depreciation Capitalized
30043	Heavy Equipment Depreciation Expensed
30051	Stores Depreciation
30052	Stores Depreciation Capitalized
30053	Stores Depreciation Expensed
30061	Tools & Shop Depreciation
30062	Tools & Shop Depreciation Capitalized
30063	Tools & Shop Depreciation Expensed
30071	Lab Depreciation
30072	Lab Depreciation Capitalized
30073	Lab Depreciation Expensed
30074	Amort of Regulatory Assets
30101	Ad Valorem - Accrual
30102	Taxes Property And Other
30103	Occupational Licenses
30104	State Supv & Inspection
30105	Corp/State Franchise Tax
30106	State Franchise Tax
30107	City Franchise
30108	Dot Transmission User Tax
30109	State Gross Receipts
30110	State Gas Transportation
30111	UCG Misc Tax @ 3/31
30112	Public Serv Comm Assessment
30113	Ill Energy Assist Tax Exp
30114	1St Nat Bank Of Commerce
30115	Bank Of Tokai
30116	Int On Gas Purch-Refunds
30117	Int On Bowling Green-Incident
30118	Penalty - Interest
30119	Cust Deps-By Acct/Div
30120	Commitment Fees-Anb
30121	Commitment Fee-SunTrust
30122	Div-Common Stock
30123	Div-Common Stk-Rndng Adj
30124	Other Tax-Corporate Franc
30125	State Business Licenses

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
30126	Oth Tax-La Corp Franchise
30127	Oth Tax-Oklahoma Franchise
30128	Int On Debt To Assoc. Co
30129	Int On S/T Loan-Misc
30130	Other Interest Expense
30131	5.125% Senior Notes discount
30132	1St Mortg Bonds Series I
30133	John Hancock
30134	Debentures 6.75 percent
30135	Int On S/T Loan-Anb
30136	Int On S/T Debt-Mitsubish
30137	Int On S/T Debt-Soc.Gener
30138	Int On S/T Debt-W B Of Ga
30139	Int On S/T Loan-Sun Trust Formerly Nations
30140	Int On S/T Debt-Fuji Bank
30141	Int On S/T Debt-Sumitomo
30142	Int S/T Debt Pnc Bank
30143	Int On S/T Loan-Sanwa Bk
30144	Int S/T Debt Bk Of Tokyo
30145	Amort Debt Exp Alloc
30146	Other Int Exp Alloc
30147	Comm Paper - Discount-ML
30148	Comm Paper - Discount-FC
30149	Amort Debt Discount Exp
30150	Int On S/T Debt-KBC
30151	Int On S/T Debt-Propane
30152	Int On L/T Debt-Propane
30153	Debt discount expense 7.375% Senior Note
30154	Capitalized Int - CWIP
30155	Commitment Fees _ Fortis Capital
30156	Int On deferred director comp
30157	Int on Taxes
30158	Int on Capital Lease
30159	Debt expense on Mid-Tex LTD
30160	FMB Early Retirement Premium
30161	6.35% Note Amortization
30162	Comm Paper-Suntrust
30163	8.50% Senior Notes disc
30164	Cash equivalent - RSU
30165	CP-Wells Fargo Interest Exp
30201	Federal Income Taxes
30202	State Income Taxes
30203	Federal Tax Interest/Penalties
30204	State Tax Interest/Penalties
30205	FIN48 Federal Tax Expense
30206	FIN48 State Tax Expense
30301	MJC Warranty Revenues
30302	MJC Revenues
30303	Gross Sales - Merchandising
30304	Gross Sales - COKS Jobbing
30305	Cost Of Mdse Financed
30306	Mjc Revenues - Yardlines
30307	MVG Merch Revenue
30308	MVG Merch Discounts
30309	MVG Merch Installs
30310	MVG Merch Job Rev
30311	MVG Jobbing Rev
30312	revenue from EDS field
30313	Revenue from Barnsley field
30401	Cost of Merchandise Sold
30402	Merch Accl Write-Offs
30403	Cost Of Yardlines
30404	Gas Light Relight Campaign
30405	Gas Light Sales Campaign
30406	Gas Grill Sales Campaign
30407	MVG Merch Job Exp
30408	MVG Merch Ser Guard

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
30409	MVG Merch Install Exp
30410	MVG Merch Other
30411	Costs from EDS field
30412	Costs from Barnsley field
30501	Gas Rev-Public Fill Stat
30502	Gas Rev-Lrg Fleet Prg
30503	Cost Of Gas-Pub Fill Stat
30504	Cost Of Gas-Large Fleets
30505	Cost Of Gas-Home Comp.
30506	Salaries
30507	Salaries-Public Fill Stat
30508	Salaries-Large Fleet Program
30509	Salaries-Home Compressor
30510	Sup & Exps-Public Fill St
30511	Sup & Exps-Lrg Fleet Prog
30512	Auto-Public Fill Station
30513	Auto-Lrg Fleet Prg
30514	Util/Stat Use-Pub Fill St
30515	Promo-Ngv Coalition
30516	Pub Relations-Pub Fill St
30517	Legal & Prof-Pub Fill Sta
30518	Depr-Public Fill Station
30519	Serv & Main-Pub Fill Stat
30520	Svc & Maint-Home Comp.
30521	Conv Incent-Pub Fill Stat
30522	Promo-Ngv Coalition
30523	Pub Relations-Pub Fill St
30524	Fed CNG Motor Fuel Tax
30525	Appl Warr Prog - Revenue
30526	Misc Other Revenue
30527	Revenue - Cogener Line
30528	Maint Exp - Cogener Line
30529	Depr Exp - Cogen Line
30530	Prop Tax Exp-Cogen Line
30531	Gas Revenue
30532	Oil & Gas Sales
30533	Storage Field Operations
30534	Cost Of Gas
30535	Supplies & Expenses
30536	Auto
30537	Insurance
30538	Telephone
30539	Rent
30540	Legal & Prof
30541	Depreciation
30542	Bad Debt Provision
30543	Other Misc
30544	Bank Service Charge
30545	Oil & Gas Prod Cost
30546	Storage Field Cost
30547	A & G Corp Allocations
30549	Equity in Earnings
30550	Gain on Leased Appliances
30551	Appliance Guard Revenues
30552	EITF 98-10 Restatement (WMLLC)
30553	Equity in Earnings of Heritage
30554	Retail Ventures Allocation
30555	Irrigation Genset Revenue
30556	Irrigation Genset Expense
30601	Int & Div Income-Other Inv
30602	Int & Div Income-Temp Cash i
30603	Int & Div Income-Non Operation
30604	Int & Div Income-Misc
30605	Allowance For Const Funds
30606	Misc Non-Operating Income
30607	Incentive Rates Income
30608	Invest Income-Tax Free

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
30609	Int & Div Inc-Alloc
30610	Gas Contract - Hedging
30611	Misc Operating Income
30612	Int & Div Inc-Interco
30613	Storage- Service Revenue
30614	Storage- Gas Testing Revenue
30615	Storage-Speculation
30616	Storage- Non Operating Speculation
30617	Granola Moline Exp Rev
30618	Linder Expl- Revenue
30619	Weather Derivative Expense
30620	Bolivar Substation
30621	Staley
30622	Invest Income-Comm Paper
30623	AEH Invest Income-Tax Free
30624	Prompt Payment Interest Penalty
30625	CIAC Gross-Up Amort
30702	Education
30703	United Way Agencies
30705	Health
30706	Museums & Arts
30709	Salvation Army
30710	Youth Clubs & Centers
30711	Heat Help Assist. Program
30713	American Red Cross
30721	Use 30736 Community Welfare
30722	Use 30736 Fireman & Police Act'Tys
30733	Use 30736 Civic Clubs
30736	Community Welfare
30737	Political Activities
30739	Misc Inc Deduct Alloc
30740	Misc Income Deductions
30741	Lodging
30742	Membership/Club Dues
30743	Entertainment & Sports Events
30801	Cumulative effect - Affiliate
30802	Cumulative effect - Non Affiliate
30901	J/H Sr Note 9.75percent
30902	J/H Sr Note 11.20percent
30903	J/H Sr Note 9.76percent
30904	Var Ann Life Ins 9.57
30905	Var Ann Life Ins 7.95
30906	Var Ann Life Ins 8.07
30907	New York Life 8.26
30908	Natbk Of Tex 6.09
30909	F M Bonds @9.4 percent 17Mill
30910	10 percent Note Payable
30911	UCG - Series N
30912	UCG - Series P
30913	UCG - Series Q
30914	UCG - Series R
30915	UCG - Series T
30916	UCG - Series U
30917	UCG - Series V
30918	UCG - Mtn 95-1
30919	UCG - Mtn 95-2
30920	UCG - Mtn 95-3
30921	Debentures 6.75 percent
30922	Int Chgs-Ltd
30923	LTD-Storage
30924	LTD-Propane
30925	LTD-Rental
30926	LTD-Leasing
30927	LTD-Utility Services
30928	LTD- 7.375 % Senior Notes
30929	LTD- Capitalized LGS interest
30930	Int-5.125 % Senior Notes

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
30931	LTD-Wells Fargo Equip
30932	LTD-US Bank Equip
30933	LTD-Floating Rate Senior Notes Due 2007
30934	LTD-4.00 % Senior Notes due 2009
30935	LTD-4.95 % Senior Notes due 2014
30936	LTD-5.95 % Senior Notes due 2034
30937	LTD-Rate Lock
30938	LTD-Bank fees
30939	Fixed Rate due 2017
30940	LTD-8.50 % Senior Notes due 2019
31100	GRIP 2008
31101	Gas Rev-Dist Inc
31102	Gas Rev-Dist Inc-Wbx/Elps
31103	Gas Rev-Dist Inc-Wbx/Nrth
31104	Gas Rev-Dist Inc-Wbx/Trns
31105	Gas Rev-Dist Inc-Wbx/Adbe
31106	Gas Rev-Adj Unbilled Rev
31107	Gas Rev-Adj Corr Account
31108	Gas Rev Adj/Pbr
31109	Irr Plant Income
31110	Enermart Revenue Adjustment
31111	Irr Deferred Revenue
31112	Gas Rev-Off System
31113	Sales For Resale
31114	Vehicle Rental
31115	Office Rental
31116	Appliance Rental
31117	Utility Security Plan Revenues
31118	Gas Revenue
31119	Oil & Gas Sales
31120	Appliance Warranty Revenue
31121	Service Revenue
31122	Gas Testing Revenue
31123	Speculation
31124	Generator Project Sales
31125	Generator Rental Revenue
31126	Shop At Home - Sales
31127	Home Protection Revenue
31128	Gas Cost Adjustment Surcharge
31129	Finders Fee Revenue
31130	Bolivar Lease Operating Fee
31131	Bolivar Lease Income
31132	Realized Enhancement
31133	Auto Club - Sales
31134	Fix6 (Mail,Tele) Appliance Guard
31135	Bolivar Capacity Charge
31136	Gas Sales-Nonaff
31137	Gas Sales-Aff
31138	Gas Sales-Fuel-Nonaff
31139	Gas Sales Fuel-Aff
31140	Transport Reimbursed-Nonaff
31141	Transport Reimbursed-Aff
31142	Storage Reimbursed-Nonaff
31143	Storage Reimbursed-Aff
31144	Capacity Release Revenue-Nonaff
31145	Capacity Release Revenue-Aff
31146	Storage Injection Sales-Nonaff
31147	Storage Injection Sales-Aff
31148	Staley Lease Operating Fee
31149	Staley Lease Income
31150	Gas Sales - Industrial Customers
31151	Gas Sales - Local Distribution Companies
31152	Gas Sales - Energy Marketers
31153	Gas Sales - Municipalities
31154	Gas Sales - Other
31155	Gas Sales - Fuel - Industrial Customers
31156	Gas Sales - Fuel - Local Distribution Companies

Airios Energy Corp.
Chart of Accounts

Sub-Account	Description
31157	Gas Sales - Fuel - Energy Marketers
31158	Gas Sales - Fuel - Municipalities
31159	Gas Sales - Fuel - Other
31160	Transport Reimbursed - Industrial Customers
31161	Transport Reimbursed - Local Distribution Companies
31162	Transport Reimbursed - Energy Marketers
31163	Transport Reimbursed - Municipalities
31164	Transport Reimbursed - Other
31165	Storage Reimbursed - Industrial Customers
31166	Storage Reimbursed - Local Distribution Companies
31167	Storage Reimbursed - Energy Marketers
31168	Storage Reimbursed - Municipalities
31169	Storage Reimbursed - Other
31170	Capacity Release Revenue- Industrial Customers
31171	Capacity Release Revenue- Local Distribution Companies
31172	Capacity Release Revenue- Energy Marketers
31173	Capacity Release Revenue- Municipalities
31174	Capacity Release Revenue- Other
31175	Storage Injection Sales - Industrial Customers
31176	Storage Injection Sales - Local Distribution Companies
31177	Storage Injection Sales - Energy Marketers
31178	Storage Injection Sales - Municipalities
31179	Storage Injection Sales - Other
31180	Handbill Est. - Unbilled
31181	City franch revenue
31182	State Occup revenue
31183	Surcharge revenue
31184	Over_Under Collection-Res
31185	Over_Under Collection-Com
31186	Industrial Sales-Governmental
31187	Industrial Sales-Military
31188	Industrial Large Sales
31189	Over/Under Recovery-Industrial
31190	Return Checks
31191	Collection Charges
31192	GRIP 2003
31193	GRIP 2004
31194	GRIP 2005
31195	WNA
31196	Turnon Incentive
31197	GRIP 2006
31198	Meter Maint & Repair Revenues
31199	GRIP 2007
31201	Forfeited Disc-Dist Plant Inc
31202	Forfeited Disc-Dist-Wt/EI Paso
31203	Forfeited Disc-Dist-Wt/Northm
31204	Forfeited Disc-Dist-Wt/Tranwst
31205	Forfeited Disc-Dist-Wt/Adobe
31206	Forfeited Disc-Irr Inc
31207	Forfeited Disc-Irr Inc
31208	Forfeited Disc-Irr Inc
31226	Incremental Franchise Fee Revenue
31301	Misc Service Revenue
31302	Misc Serv Rev-Efm Charges
31303	UCG Gas Cost Refunds
31304	Gas Transport Rev-Distr
31305	Sales For Resale
31306	Intraco Transport Rev
31307	Op Inc&Exp-Prod Extr Ng
31308	Rent From Gas Property
31309	Other Gas Revenues
31310	Capacity Release Credits
31311	Generating Equipment Sales
31312	Monthly Demand
31313	Storage Withdrawals
31314	Storage Rent
31315	Customer Installation Revenue

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
31316	NN Natural Gas & Pipeline Services
31317	Asset Management Plan
31318	CAST-GA
31319	HUB Transaction Revenue
31320	Rent Gas Property-Assoc Cos
31321	Rev-Storing 311 Gas for Others
31322	Transp for LSG Trans-R&C
31323	Electric Gen-311(A)(2)-Texas
31324	Parking Transp Rev- 311(A)(2)
31325	LDC Transp - 3rd parties
31326	Industrial Transportation
31327	Ind Trans Billed for ATMPL
31328	Ind Trans Billed for ATMDS
31329	Ind Trans - Tax Exempt
31330	Ind Trans - ATMPL - Tax Exempt
31331	Trans Pipeline Cost Factor O/U
31332	Trans for Midtex-Rate CGS
31333	Electric Generation
31334	Transp - Swing Fees
31335	Parking Transportation Revenue
31336	Lending Transportation Revenue
31337	Pipeline
31338	Pipeline-311(A)(2)-Texas
31339	Imbalance Penalties
31340	Compress Rev-Transp Customers
31341	Other Transport Related Rev
31342	HUB Trans Rev - 311(A)(2)Texas
31343	Rev-Storing Gas of Others
31344	Subcontracted Compliance Work
31345	Parking Trans Rev-Affiliate/AEM
31346	Parking Transp Rev 311 (a)(2)-Affiliate/AEM
31347	Pipeline-311(a)(2)-Texas-Affiliate/AEM
31348	Pipeline-Affiliate/AEM
31349	Hub Trans Revenue-Affiliate/AEM
31350	Rev-Storage Affiliate/AEM
31351	Other Transport Related Rev
31352	Ind Trans Billed for LSP
31353	Ind Trans Billed for LSGTR
31354	Ind Trans-Governmental
31355	Trans Pipeline Cost Factor O/U
31356	Elec gen Transport
31357	Elec gen Transport-Assoc Cos
31358	Rent Gas Property-Assoc Cos
31359	Other Gas Rev-Stand-By Fees
31360	Lending Rev-Affiliate-AEM
31361	Storage 311(a)2-Affiliate/AEM
31362	Hub 311(a)2 -Affiliate/AEM
31363	Kansas Ad Valorem Surcharge
31364	Easements
31365	Financial
31366	Entergy Demand
31367	Asset Management
31368	Intercompany transportation revenue
31369	Capacity Utilization
31370	Natural Gas Liquids Revenue
35101	Index Price Contracts-Nonaff
35102	Index Price Contracts-Aff
35103	FP CF Hedge Ineffectiveness Non-Aff
35104	FP CF Hedge Ineffectiveness Aff
35105	Genl Feed Adjustment
35201	Fixed Price Contracts-Nonaff
35202	Fixed Price Contracts-Aff
35251	Fixed Price Futures
35261	Fixed Price Swaps Non-Aff
35262	Fixed Price Swaps Aff
35271	Fixed Price Options MV
35281	Fixed Price FAC

Atmos Energy Corp.
Chart of Accounts

Sub-Account	Description
35291	Fixed Price Options Premiums
35301	Storage Opt Contracts-Nonaff
35302	Storage Opt Contracts-Aff
35311	Storage Inv
35351	Storage Futures
35361	Storage Swaps-NonAff
35362	Storage Swaps-Aff
35371	Storage Options
35381	Fair Value Hedge Inventory
35391	Storage Opt Prem
35401	Transport Contracts Opt-Nonaff
35402	Transport Contracts Opt-Aff
35551	Enhance Futures
35561	Enhance Swaps-Nonaff
35562	Enhance Swaps-Aff
35571	Enhance Options MV
35581	Enhance FAC
35582	Transp Rev-Pooling Transfer
35591	Transp-Rev Pooling-Affiliate/AEM
35651	Speculative Futures
35661	Swing Swaps - NonAff
35662	Swing Swaps - Aff
35671	Speculative Options MV
35701	Fixed Fees-Nonaff
35702	Fixed Fees-Aff
35703	Fixed Fee Options-Nonaff
35704	Fixed Fee Options-Affiliate
35801	Basis Swaps-Nonaff
35802	Basis Swaps-Aff
35901	MTM Reserve Overhead-Nonaff
35902	MTM Reserve Overhead-Aff
35911	MTM Reserve Basis-Nonaff
35912	MTM Reserve Basis-Aff
35921	MTM Reserve NPV-Nonaff
35922	MTM Reserve NPV-Aff
35931	MTM Reserve Credit-NonAff
35941	MTM Reserve F/R-Nonaff
35942	MTM Reserve F/R-Aff
35951	MTM Reserve OTC Swaps-Nonaff
35952	MTM Reserve OTC Swaps-Aff
35953	MTM G/L-CMS Contracts
40001	Billed to West Tex Div
40002	Billed to CO/KS Div
40003	Billed to LA Div
40004	Billed to Mid St Div
40005	Billed to KY Div
40006	Billed to Propane
40007	Billed to Nonutilities
40008	Billed to Mid-Tex Div
40009	Billed to MS Div
40010	Billed to Atmos Pipeline Div
40517	Intercompany billing for AEH AEM and AES
41101	Billed from Accounting
41102	Billed from Business Development
41103	Billed from Customer Service Center
41104	Billed from Revenue Management Center
41105	Billed from Gas Control
41106	Billed from Govt Affairs
41107	Billed from HR
41108	Billed from HR Other
41109	Billed from IT
41110	Billed from Internal Audit
41111	Billed from Pipeline Gas Control
41112	Billed from Investor Relations
41113	Billed from Legal
41114	Billed from Corp Secretary
41115	Billed from Planning & Budget

Atmos Energy Corp.
Chart of Accounts

<u>Sub-Account</u>	<u>Description</u>
41116	Billed from Rates
41117	Billed from Purchasing
41118	Billed from Regulatory Affairs
41119	Billed from Treasury
41120	Billed from Risk Mgmt
41121	Billed from Management Committee
41122	Billed from Allocations & Other
41123	Billing for Overhead Capitalized
41124	Billing for Taxes Other and Depr
41125	Billed from Customer Service Initiative
41126	Billed from Utility Operations Council
41127	Billed from Utility Marketing Council
41129	Billing for CSC Depr & Taxes Other
41130	Billing for SS Depr & Taxes Other
41131	Billing for CSC O&M
41132	Billing for SS O&M
41133	Billed from Non Call Center Customer Service
41134	Billed from BTL SS
41135	Billing from Training
41136	Billed from BTL HQ
41137	Billed from BTL State
90003	Woodward

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(n)

Description of Filing Requirement:

Latest 12 months of the monthly managerial reports providing financial results of operations in comparison to forecast;

Response:

Please see attached.

KMD Spending Reports

Capital by Month for 2609 - KY Div Owensboro Storage & Transmission

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2609 - KY Div Owensboro Storage & Transmission	October	55,744	253,736	197,992
	November	318,776	546,451	227,676
	December	140,824	604,255	463,431
	January	582,533	56,550	(525,984)
	February	3,138	79,370	76,231
	March	113,685	221,723	108,038
	April	147,031	25,204	(121,827)
	May	354,408	2,654	(351,754)
	June	247,359	141,683	(105,676)
	July	371,392	2,654	(368,738)
	August	9,335	2,654	(6,681)
	September	(43,154)	(202,452)	(159,298)
2609 - KY Div Owensboro Storage & Transmission Total		2,301,071	1,734,481	(566,590)
Grand Total		2,301,071	1,734,481	(566,590)

KMD Spending Reports

Capital by Expenditure Type for 2609 - KY Div Owensboro Storage & Transmission - September

Fiscal Period No	September
Corporate Budget Category	(All)

		FY Data		
		FY2009		
Cost Center	New Expenditure Type	Actual	Budget	Variance
2609 - KY Div Owensboro Storage & Transmission	AFUDC	(3,309)		3,309
	Contractor Services	0		0
	Materials	95		(95)
	Overhead - BU A&G	(14,543)		14,543
	Overhead - Corp A&G	(3,460)		3,460
	Overhead - State A&G	(21,937)		21,937
	Reimbursement/AIC		(202,452)	(202,452)
2609 - KY Div Owensboro Storage & Transmission Total		(43,154)	(202,452)	(159,298)
Grand Total		(43,154)	(202,452)	(159,298)

KMD Spending Reports

Capital by Expenditure Type for 2609 - KY Div Owensboro Storage & Transmission - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		Actual	Budget	Variance
2609 - KY Div Owensboro Storage & Transmission	AFUDC	74,791		(74,791)
	BU A&G		374,000	374,000
	Contractor Services	626,981	819,690	192,709
	Corporate A&G		150,667	150,667
	Direct Capital Spending	12,305	173,650	161,345
	Heavy Equipment	8,682	5,887	(2,795)
	Labor	42,613	96,185	53,572
	Labor Overhead	24,507	47,804	23,297
	Materials	511,142	431,240	(79,902)
	Overhead - BU A&G	248,163		(248,163)
	Overhead - Corp A&G	143,532		(143,532)
	Overhead - State A&G	530,482		(530,482)
	Reimbursement/AIC		(689,847)	(689,847)
	Reimbursement/AIC/Salvage	(2,500)		2,500
	Rent	3,282	9,378	6,096
	State A&G		249,222	249,222
	Stores Overhead	64,165	43,040	(21,125)
	Telecom	2,620	4,463	1,843
Transportation	10,086	15,659	5,573	
Utilities	221	3,443	3,223	
2609 - KY Div Owensboro Storage & Transmission Total		2,301,071	1,734,481	(566,590)
Grand Total		2,301,071	1,734,481	(566,590)

KMD Spending Reports

Capital by Category for 2609 - KY Div Owensboro Storage & Transmission - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2609 - KY Div Owensboro Storage & Transmission	Public Improvements		(202,452)	(202,452)
	System Integrity	(43,154)		43,154
2609 - KY Div Owensboro Storage & Transmission Total		(43,154)	(202,452)	(159,298)
Grand Total		(43,154)	(202,452)	(159,298)

KMD Spending Reports

Capital by Category for 2609 - KY Div Owensboro Storage & Transmission - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2609 - KY Div Owensboro Storage & Transmission	Equipment		19,167	19,167
	Public Improvements		168,134	168,134
	Structures	906	74,000	73,094
	System Integrity	2,300,165	1,473,180	(826,985)
2609 - KY Div Owensboro Storage & Transmission Total		2,301,071	1,734,481	(566,590)
Grand Total		2,301,071	1,734,481	(566,590)

KMD Spending Reports
O&M by Month for 2609 - KY Div Owensboro Storage & Transmission

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2609 - KMD-Owensboro Storage & Transmission	October	113,819	109,489	(4,331)
	November	91,177	108,822	17,645
	December	95,114	117,401	22,286
	January	131,551	113,488	(18,063)
	February	100,022	112,722	12,700
	March	107,083	115,988	8,904
	April	97,087	111,132	14,045
	May	81,484	98,470	16,986
	June	94,629	101,037	6,407
	July	107,187	103,604	(3,583)
	August	144,578	98,470	(46,109)
	September	121,036	104,033	(17,003)
2609 - KMD-Owensboro Storage & Transmission Total		1,284,768	1,294,653	9,885
Grand Total		1,284,768	1,294,653	9,885

KMD Spending Reports

O&M by Subaccount for 2609 - KY Div Owensboro Storage & Transmission - September

Fiscal Period No		September		
Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2609 - KMD-Owensboro Storage & Transmission	01000 - Non-project Labor	43,912	39,857	(4,055)
	01001 - Capital Labor	10,597	20,982	10,385
	01002 - Capital Labor Contra	0	(20,982)	(20,982)
	01006 - O&M Project Labor and Contra	0	0	0
	01008 - Expense Labor Accrual	4,452	0	(4,452)
	01011 - Capital Labor Transfer In	0	0	0
	01012 - Capital Labor Transfer Out	(10,597)	0	10,597
	01013 - Expense Labor Transfer In	0	0	0
	01014 - Expense Labor Transfer Out	0	0	0
	01200 - Benefits Load	20,168	16,620	(3,548)
	01290 - Benefit Load Projects	0	0	0
	02001 - Inventory Materials	1,091	600	(491)
	02004 - Warehouse Loading Charge	153	96	(57)
	02005 - Non-Inventory Supplies	2,554	6,000	3,446
	03002 - Vehicle Lease Payments	3,384	4,920	1,536
	03004 - Vehicle Expense	6,340	7,300	960
	04018 - Safety	246	0	(246)
	04201 - Software Maintenance	0	0	0
	04301 - Equipment Lease	292	2,150	1,858
	04302 - Heavy Equipment	2,956	1,000	(1,956)
	04306 - Parts	0	0	0
	04413 - Fuel - Diesel	0	0	0
	04421 - Oil & Filters	737	0	(737)
	04581 - Building Lease/Rents	1,643	4,167	2,524
	04582 - Building Maintenance	865	800	(65)
	04585 - Railroad easements and crossings	0	0	0
	04590 - Utilities	63	1,600	1,537
	04889 - Land Rights	0	0	0
	05010 - Office Supplies	24	100	76
	05111 - Postage/Delivery Services	0	45	45
	05310 - Monthly Lines and service	51	225	174
	05323 - Measurement & Meter Reading	120	0	(120)
	05364 - Cellular, radio, pager charges	(0)	0	0
	05373 - Cell svc-field technicians	758	0	(758)
	05374 - Cell svc-field tech supervisors	136	515	379
	05375 - Cell service-all others	197	0	(197)
	05411 - Meals and Entertainment	118	462	344
	05412 - Spousal & Dependent Travel	0	0	0
	05413 - Transportation	946	288	(658)
	05414 - Lodging	308	288	(20)
	05417 - Club Dues - Deductible	0	0	0
	05419 - Misc Employee Expense	105	150	45
	05421 - Training	100	0	(100)
	05425 - Regulatory Compliance Training	0	0	0
	05427 - Technical (Job Skills) Training	0	0	0
	06111 - Contract Labor	28,458	13,750	(14,708)
	07120 - Environmental & Safety	490	0	(490)
	07443 - Uniforms	125	3,000	2,875
	07499 - Misc Employee Welfare Exp	30	100	70
	07510 - Association Dues	0	0	0
	07590 - Misc General Expense	216	0	(216)
2609 - KMD-Owensboro Storage & Transmission Total		121,036	104,033	(17,003)
Grand Total		121,036	104,033	(17,003)

KMD Spending Reports

O&M by Subaccount for 2609 - KY Div Owensboro Storage & Transmission - YTD

Fiscal Period No (All)

Cost Center	Subaccount	Fiscal Year Data		
		FY2009 Actual	Budget	Variance
2609 - KMD-Owensboro Storage & Transmission	01000 - Non-project Labor	570,845	524,493	(46,352)
	01001 - Capital Labor	155,787	197,268	41,481
	01002 - Capital Labor Contra	(42,613)	(197,268)	(154,656)
	01006 - O&M Project Labor and Contra	8,199	0	(8,199)
	01008 - Expense Labor Accrual	5,670	0	(5,670)
	01011 - Capital Labor Transfer In	9,933	0	(9,933)
	01012 - Capital Labor Transfer Out	(123,107)	0	123,107
	01013 - Expense Labor Transfer In	2,677	0	(2,677)
	01014 - Expense Labor Transfer Out	(8,199)	0	8,199
	01200 - Benefits Load	238,104	218,714	(19,391)
	01290 - Benefit Load Projects	1,199	0	(1,199)
	02001 - Inventory Materials	3,071	7,200	4,129
	02004 - Warehouse Loading Charge	430	1,152	722
	02005 - Non-Inventory Supplies	55,251	72,000	16,749
	03002 - Vehicle Lease Payments	33,833	59,040	25,207
	03004 - Vehicle Expense	75,037	87,600	12,563
	04018 - Safety	246	0	(246)
	04201 - Software Maintenance	0	4,800	4,800
	04301 - Equipment Lease	21,239	25,800	4,561
	04302 - Heavy Equipment	21,391	12,000	(9,391)
	04306 - Parts	46	0	(46)
	04413 - Fuel - Diesel	403	0	(403)
	04421 - Oil & Filters	1,422	0	(1,422)
	04581 - Building Lease/Rents	29,354	50,004	20,650
	04582 - Building Maintenance	1,236	9,600	8,364
	04585 - Railroad easements and crossings	87	150	63
	04590 - Utilities	10,949	19,200	8,251
	04889 - Land Rights	1	0	(1)
	05010 - Office Supplies	739	1,200	461
	05111 - Postage/Delivery Services	44	540	496
	05310 - Monthly Lines and service	51	2,700	2,649
	05323 - Measurement & Meter Reading	120	0	(120)
	05364 - Cellular, radio, pager charges	(0)	0	0
	05373 - Cell svc-field technicians	9,638	0	(9,638)
	05374 - Cell svc-field tech supervisors	1,757	6,180	4,423
	05375 - Cell service-all others	2,394	0	(2,394)
	05411 - Meals and Entertainment	2,051	5,500	3,449
	05412 - Spousal & Dependent Travel	92	0	(92)
	05413 - Transportation	4,839	3,500	(1,339)
	05414 - Lodging	4,549	3,500	(1,049)
	05417 - Club Dues - Deductible	242	0	(242)
	05419 - Misc Employee Expense	532	1,800	1,268
	05421 - Training	575	0	(575)
	05425 - Regulatory Compliance Training	0	2,500	2,500
	05427 - Technical (Job Skills) Training	0	2,500	2,500
	06111 - Contract Labor	179,803	165,000	(14,803)
	07120 - Environmental & Safety	549	0	(549)
	07421 - Service Awards	0	0	0
	07443 - Uniforms	5,936	6,000	64
	07499 - Misc Employee Welfare Exp	538	1,200	662
	07510 - Association Dues	0	780	780
	07590 - Misc General Expense	(2,173)	0	2,173
2609 - KMD-Owensboro Storage & Transmission Total		1,284,768	1,294,653	9,885
Grand Total		1,284,768	1,294,653	9,885

KMD Spending Reports
Capital by Month for 2634 - KY Div Madisonville C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2634 - KY Div Madisonville C&M/Service	October	61,693	87,495	25,801
	November	73,725	87,360	13,634
	December	72,997	89,238	16,242
	January	73,358	89,937	16,579
	February	56,616	118,172	61,556
	March	102,900	96,467	(6,433)
	April	60,871	98,629	37,758
	May	70,613	97,690	27,077
	June	122,119	102,011	(20,108)
	July	129,412	103,804	(25,608)
	August	59,392	89,719	30,326
	September	91,857	93,190	1,332
2634 - KY Div Madisonville C&M/Service Total		975,553	1,153,711	178,158
Grand Total		975,553	1,153,711	178,158

KMD Spending Reports

Capital by Expenditure Type for 2634 - KY Div Madisonville C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		FY2009		
		Actual	Budget	Variance
2634 - KY Div Madisonville C&M/Service	BU A&G		13,342	13,342
	Contractor Services	60	475	415
	Corporate A&G		5,375	5,375
	Direct Capital Spending	7,623	1,143	(6,480)
	Heavy Equipment	3,901	1,627	(2,274)
	Labor	18,849	26,580	7,731
	Labor Overhead	7,388	13,210	5,822
	Materials	37,686	11,734	(25,952)
	Overhead - BU A&G	(1,441)		1,441
	Overhead - Corp A&G	4,192		(4,192)
	Overhead - State A&G	1,124		(1,124)
	Reimbursement/AIC/Salvage	1,155		(1,155)
	Rent	1,693	2,592	899
	State A&G		8,891	8,891
	Stores Overhead	4,164	1,710	(2,455)
	Telecom	1,134	1,233	99
	Transportation	4,002	4,327	325
	Utilities	327	952	624
2634 - KY Div Madisonville C&M/Service Total		91,857	93,190	1,332
Grand Total		91,857	93,190	1,332

KMD Spending Reports

Capital by Expenditure Type for 2634 - KY Div Madisonville C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		FY2009		
		Actual	Budget	Variance
2634 - KY Div Madisonville C&M/Service	AFUDC	1,100		(1,100)
	BU A&G		167,195	167,195
	Contractor Services	402	5,700	5,298
	Corporate A&G		67,355	67,355
	Direct Capital Spending	72,027	15,450	(56,577)
	Heavy Equipment	25,983	18,248	(7,735)
	Labor	192,747	298,165	105,418
	Labor Overhead	100,742	148,188	47,446
	Materials	200,996	196,058	(4,938)
	Overhead - BU A&G	101,750		(101,750)
	Overhead - Corp A&G	62,166		(62,166)
	Overhead - State A&G	212,410		(212,410)
	Reimbursement/AIC/Salvage	(73,763)		73,763
	Rent	13,929	29,071	15,142
	State A&G		111,413	111,413
	Stores Overhead	25,466	23,818	(1,648)
	Telecom	8,606	13,835	5,229
	Transportation	26,762	48,541	21,779
	Utilities	4,230	10,674	6,444
2634 - KY Div Madisonville C&M/Service Total		975,553	1,153,711	178,158
Grand Total		975,553	1,153,711	178,158

KMD Spending Reports

Capital by Category for 2634 - KY Div Madisonville C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2634 - KY Div Madisonville C&M/Service	Equipment	(443)		443
	Growth	12,723	29,662	16,939
	Public Improvements	16,963		(16,963)
	System Integrity	62,614	63,528	914
2634 - KY Div Madisonville C&M/Service Total		91,857	93,190	1,332
Grand Total		91,857	93,190	1,332

KMD Spending Reports

Capital by Category for 2634 - KY Div Madisonville C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2634 - KY Div Madisonville C&M/Service	Equipment	13,284	32,092	18,808
	Growth	220,199	293,118	72,919
	Public Improvements	(29,541)		29,541
	System Improvements	56,771		(56,771)
	System Integrity	714,840	828,501	113,661
2634 - KY Div Madisonville C&M/Service Total		975,553	1,153,711	178,158
Grand Total		975,553	1,153,711	178,158

KMD Spending Reports
O&M by Month for 2634 - KY Div Madisonville C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2634 - KMD-Madisonville C&M/Service	October	108,204	93,835	(14,368)
	November	76,215	91,301	15,087
	December	94,119	98,066	3,947
	January	102,234	90,773	(11,461)
	February	85,463	85,589	126
	March	79,712	88,415	8,703
	April	88,305	81,900	(6,405)
	May	78,158	80,832	2,674
	June	81,495	82,230	735
	July	85,338	85,396	59
	August	72,923	79,113	6,190
	September	77,368	82,668	5,300
2634 - KMD-Madisonville C&M/Service Total		1,029,531	1,040,118	10,587
Grand Total		1,029,531	1,040,118	10,587

KMD Spending Reports

O&M by Subaccount for 2634 - KY Div Madisonville C&M/Service - September

Fiscal Period No	September
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		Fiscal Year Data		
		FY2009		
Cost Center	Subaccount	Actual	Budget	Variance
2634 - KMD-Madisonville C&M/Service	01000 - Non-project Labor	32,327	40,947	8,619
	01001 - Capital Labor	28,490	30,583	2,093
	01002 - Capital Labor Contra	(18,849)	(30,583)	(11,734)
	01008 - Expense Labor Accrual	3,622	0	(3,622)
	01011 - Capital Labor Transfer In	1,364	0	(1,364)
	01012 - Capital Labor Transfer Out	(11,005)	0	11,005
	01200 - Benefits Load	14,991	17,075	2,084
	02001 - Inventory Materials	1,513	327	(1,186)
	02004 - Warehouse Loading Charge	212	52	(160)
	02005 - Non-Inventory Supplies	2,731	1,808	(923)
	03002 - Vehicle Lease Payments	3,470	4,670	1,200
	03004 - Vehicle Expense	4,485	6,538	2,053
	04044 - Advertising	0	0	0
	04046 - Customer Relations & Assist	40	0	(40)
	04301 - Equipment Lease	202	1,625	1,423
	04302 - Heavy Equipment	2,096	725	(1,371)
	04581 - Building Lease/Rents	3,444	3,600	156
	04582 - Building Maintenance	2,664	1,652	(1,012)
	04590 - Utilities	1,238	1,276	38
	05010 - Office Supplies	999	639	(360)
	05111 - Postage/Delivery Services	20	92	72
	05373 - Cell svc-field technicians	963	445	(518)
	05374 - Cell svc-field tech supervisors	173	97	(76)
	05375 - Cell service-all others	250	117	(133)
	05411 - Meals and Entertainment	341	232	(109)
	05412 - Spousal & Dependent Travel	0	0	0
	05413 - Transportation	0	115	115
	05414 - Lodging	311	125	(186)
	05419 - Misc Employee Expense	0	25	25
	05420 - Employee Development	0	0	0
	06111 - Contract Labor	440	0	(440)
	07120 - Environmental & Safety	164	160	(4)
	07443 - Uniforms	0	0	0
	07499 - Misc Employee Welfare Exp	6	218	212
	07510 - Association Dues	550	0	(550)
	07590 - Misc General Expense	106	108	2
	09911 - Reimbursements	10	0	(10)
2634 - KMD-Madisonville C&M/Service Total		77,368	82,668	5,300
Grand Total		77,368	82,668	5,300

KMD Spending Reports
O&M by Subaccount for 2634 - KY Div Madisonville C&M/Service - YTD

Fiscal Period No (All)

		Fiscal Year Data		
		FY2009		
Cost Center	Subaccount	Actual	Budget	Variance
2634 - KMD-Madisonville C&M/Service	01000 - Non-project Labor	504,717	516,460	11,744
	01001 - Capital Labor	315,498	345,331	29,833
	01002 - Capital Labor Contra	(192,605)	(345,331)	(152,726)
	01008 - Expense Labor Accrual	1,786	0	(1,786)
	01011 - Capital Labor Transfer In	15,237	0	(15,237)
	01012 - Capital Labor Transfer Out	(138,131)	0	138,131
	01200 - Benefits Load	211,212	215,364	4,152
	02001 - Inventory Materials	8,066	3,935	(4,131)
	02004 - Warehouse Loading Charge	1,129	630	(500)
	02005 - Non-Inventory Supplies	25,247	21,740	(3,507)
	03002 - Vehicle Lease Payments	36,277	56,040	19,763
	03004 - Vehicle Expense	65,471	78,500	13,029
	04044 - Advertising	414	0	(414)
	04046 - Customer Relations & Assist	238	300	62
	04301 - Equipment Lease	17,743	19,500	1,757
	04302 - Heavy Equipment	11,446	8,711	(2,735)
	04581 - Building Lease/Rents	59,739	43,200	(16,539)
	04582 - Building Maintenance	18,124	19,780	1,656
	04590 - Utilities	12,426	15,378	2,952
	05010 - Office Supplies	7,971	7,690	(281)
	05111 - Postage/Delivery Services	1,292	1,038	(254)
	05364 - Cellular, radio, pager charges	0	0	(0)
	05373 - Cell svc-field technicians	9,859	5,373	(4,486)
	05374 - Cell svc-field tech supervisors	1,797	1,175	(622)
	05375 - Cell service-all others	2,441	1,382	(1,059)
	05411 - Meals and Entertainment	4,609	2,740	(1,869)
	05412 - Spousal & Dependent Travel	30	0	(30)
	05413 - Transportation	147	1,380	1,233
	05414 - Lodging	6,751	1,500	(5,251)
	05419 - Misc Employee Expense	55	300	245
	05420 - Employee Development	0	500	500
	06111 - Contract Labor	3,440	1,300	(2,140)
	07120 - Environmental & Safety	2,117	2,920	803
	07421 - Service Awards	0	0	0
	07443 - Uniforms	5,319	6,100	781
	07499 - Misc Employee Welfare Exp	2,894	2,572	(322)
	07510 - Association Dues	1,605	3,325	1,720
	07590 - Misc General Expense	5,260	1,285	(3,975)
	09911 - Reimbursements	(90)	0	90
2634 - KMD-Madisonville C&M/Service Total		1,029,531	1,040,118	10,587
Grand Total		1,029,531	1,040,118	10,587

KMD Spending Reports
Capital by Month for 2635 - KY Div Princeton C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2635 - KY Div Princeton C&M/Service	October	53,581	35,778	(17,803)
	November	29,077	37,761	8,684
	December	37,189	40,747	3,558
	January	29,277	36,823	7,546
	February	17,149	34,758	17,609
	March	41,747	36,600	(5,147)
	April	31,411	39,270	7,859
	May	9,338	38,219	28,882
	June	25,397	39,270	13,874
	July	38,543	40,486	1,943
	August	41,996	38,108	(3,889)
	September	22,944	39,366	16,422
2635 - KY Div Princeton C&M/Service Total		377,650	457,188	79,538
Grand Total		377,650	457,188	79,538

KMD Spending Reports

Capital by Expenditure Type for 2635 - KY Div Princeton C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		Actual	Budget	Variance
2635 - KY Div Princeton C&M/Service	AFUDC	2		(2)
	BU A&G		5,684	5,684
	Contractor Services	91	250	159
	Corporate A&G		2,290	2,290
	Direct Capital Spending	6,019	338	(5,681)
	Heavy Equipment	1,679	642	(1,037)
	Labor	7,894	10,495	2,601
	Labor Overhead	3,125	5,216	2,091
	Materials	4,766	6,163	1,397
	Overhead - BU A&G	(529)		529
	Overhead - Corp A&G	1,240		(1,240)
	Overhead - State A&G	194		(194)
	Reimbursement/AIC/Salvage	(6,330)		6,330
	Rent	991	1,023	32
	State A&G		3,788	3,788
	Stores Overhead	655	906	251
	Telecom	488	487	(1)
Transportation	2,102	1,709	(394)	
Utilities	555	376	(180)	
2635 - KY Div Princeton C&M/Service Total		22,944	39,366	16,422
Grand Total		22,944	39,366	16,422

KMD Spending Reports

Capital by Expenditure Type for 2635 - KY Div Princeton C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

		FY Data		
		FY2009		
Cost Center	New Expenditure Type	Actual	Budget	Variance
2635 - KY Div Princeton C&M/Service	AFUDC	2,300		(2,300)
	BU A&G		66,224	66,224
	Contractor Services	2,125	3,000	875
	Corporate A&G		26,679	26,679
	Direct Capital Spending	25,715	4,100	(21,615)
	Heavy Equipment	10,364	7,260	(3,103)
	Labor	73,882	118,633	44,751
	Labor Overhead	38,143	58,961	20,818
	Materials	61,734	76,850	15,116
	Overhead - BU A&G	38,623		(38,623)
	Overhead - Corp A&G	22,700		(22,700)
	Overhead - State A&G	78,134		(78,134)
	Reimbursement/AIC/Salvage	(12,546)		12,546
	Rent	7,499	11,567	4,067
	State A&G		44,130	44,130
	Stores Overhead	8,536	10,720	2,184
	Telecom	3,218	5,505	2,287
Transportation	14,263	19,313	5,050	
Utilities	2,960	4,247	1,287	
2635 - KY Div Princeton C&M/Service Total		377,650	457,188	79,538
Grand Total		377,650	457,188	79,538

KMD Spending Reports

Capital by Category for 2635 - KY Div Princeton C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2635 - KY Div Princeton C&M/Service	Growth	1,125	7,772	6,647
	Structures	7,348		(7,348)
	System Integrity	14,471	31,595	17,124
2635 - KY Div Princeton C&M/Service Total		22,944	39,366	16,422
Grand Total		22,944	39,366	16,422

KMD Spending Reports

Capital by Category for 2635 - KY Div Princeton C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2635 - KY Div Princeton C&M/Service	Equipment		5,788	5,788
	Growth	119,717	91,471	(28,246)
	Structures	7,348		(7,348)
	System Improvements	17,952		(17,952)
	System Integrity	232,632	359,929	127,298
2635 - KY Div Princeton C&M/Service Total		377,650	457,188	79,538
Grand Total		377,650	457,188	79,538

KMD Spending Reports
O&M by Month for 2635 - KY Div Princeton C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2635 - KMD-Princeton C&M/Service	October	42,657	40,468	(2,189)
	November	35,913	39,386	3,473
	December	39,246	42,112	2,866
	January	42,782	41,115	(1,667)
	February	43,451	38,281	(5,170)
	March	41,403	39,989	(1,414)
	April	33,857	36,671	2,814
	May	44,553	39,213	(5,340)
	June	45,125	36,671	(8,454)
	July	34,597	37,736	3,138
	August	33,309	35,742	2,433
	September	33,497	36,963	3,466
2635 - KMD-Princeton C&M/Service Total		470,389	464,347	(6,043)
Grand Total		470,389	464,347	(6,043)

KMD Spending Reports

O&M by Subaccount for 2635 - KY Div Princeton C&M/Service - September

Fiscal Period No	September
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		Fiscal Year Data		
		FY2009		
Cost Center	Subaccount	Actual	Budget	Variance
2635 - KMD-Princeton C&M/Service	01000 - Non-project Labor	12,704	15,830	3,126
	01001 - Capital Labor	14,820	13,822	(997)
	01002 - Capital Labor Contra	(7,894)	(13,822)	(5,928)
	01008 - Expense Labor Accrual	1,107	0	(1,107)
	01011 - Capital Labor Transfer In	174	0	(174)
	01012 - Capital Labor Transfer Out	(7,099)	0	7,099
	01014 - Expense Labor Transfer Out	0	0	0
	01200 - Benefits Load	5,759	6,601	842
	02001 - Inventory Materials	294	207	(87)
	02004 - Warehouse Loading Charge	41	33	(8)
	02005 - Non-Inventory Supplies	153	360	207
	03002 - Vehicle Lease Payments	2,037	2,843	806
	03004 - Vehicle Expense	3,607	3,939	332
	04021 - Promo Other, Misc	0	0	0
	04044 - Advertising	0	0	0
	04046 - Customer Relations & Assist	0	0	0
	04301 - Equipment Lease	20	299	279
	04302 - Heavy Equipment	1,411	220	(1,191)
	04581 - Building Lease/Rents	3,080	3,080	0
	04582 - Building Maintenance	786	617	(169)
	04590 - Utilities	1,106	1,087	(19)
	05010 - Office Supplies	324	335	11
	05111 - Postage/Delivery Services	10	17	7
	05373 - Cell svc-field technicians	354	360	6
	05374 - Cell svc-field tech supervisors	64	67	3
	05375 - Cell service-all others	92	78	(14)
	05411 - Meals and Entertainment	303	188	(115)
	05413 - Transportation	0	50	50
	05414 - Lodging	217	407	190
	05419 - Misc Employee Expense	0	107	107
	05420 - Employee Development	0	0	0
05421 - Training	0	0	0	
07443 - Uniforms	0	0	0	
07499 - Misc Employee Welfare Exp	27	150	123	
07510 - Association Dues	0	0	0	
07590 - Misc General Expense	0	87	87	
2635 - KMD-Princeton C&M/Service Total		33,497	36,963	3,466
Grand Total		33,497	36,963	3,466

KMD Spending Reports

O&M by Subaccount for 2635 - KY Div Princeton C&M/Service - YTD

Fiscal Period No	(All)
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2635 - KMD-Princeton C&M/Service	01000 - Non-project Labor	215,209	195,732	(19,477)
	01001 - Capital Labor	147,189	158,002	10,812
	01002 - Capital Labor Contra	(73,820)	(158,002)	(84,182)
	01008 - Expense Labor Accrual	(39)	0	39
	01011 - Capital Labor Transfer In	4,086	0	(4,086)
	01012 - Capital Labor Transfer Out	(77,455)	0	77,455
	01014 - Expense Labor Transfer Out	0	2,260	2,260
	01200 - Benefits Load	89,726	82,563	(7,163)
	02001 - Inventory Materials	2,852	2,495	(357)
	02004 - Warehouse Loading Charge	399	399	(0)
	02005 - Non-Inventory Supplies	3,954	4,342	388
	03002 - Vehicle Lease Payments	33,011	34,116	1,105
	03004 - Vehicle Expense	37,910	47,235	9,325
	04021 - Promo Other, Misc	229	0	(229)
	04044 - Advertising	45	0	(45)
	04046 - Customer Relations & Assist	0	250	250
	04301 - Equipment Lease	2,959	3,566	607
	04302 - Heavy Equipment	5,932	2,684	(3,248)
	04581 - Building Lease/Rents	36,960	36,960	0
	04582 - Building Maintenance	7,411	7,371	(40)
	04590 - Utilities	10,571	13,033	2,462
	05010 - Office Supplies	5,166	4,064	(1,102)
	05111 - Postage/Delivery Services	314	204	(110)
	05364 - Cellular, radio, pager charges	0	0	0
	05373 - Cell svc-field technicians	3,756	4,320	564
	05374 - Cell svc-field tech supervisors	685	793	108
	05375 - Cell service-all others	923	936	13
	05411 - Meals and Entertainment	2,815	2,190	(625)
	05413 - Transportation	0	600	600
	05414 - Lodging	2,187	4,840	2,653
	05419 - Misc Employee Expense	175	1,240	1,065
	05420 - Employee Development	441	0	(441)
	05421 - Training	275	0	(275)
	07443 - Uniforms	2,703	2,509	(194)
	07499 - Misc Employee Welfare Exp	2,733	1,745	(988)
	07510 - Association Dues	1,015	6,900	5,885
	07590 - Misc General Expense	75	1,000	925
2635 - KMD-Princeton C&M/Service Total		470,389	464,347	(6,043)
Grand Total		470,389	464,347	(6,043)

KMD Spending Reports
Capital by Month for 2636 - KY Div Owensboro C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2636 - KY Div Owensboro C&M/Service	October	162,692	211,255	48,563
	November	172,688	199,555	26,867
	December	192,799	199,555	6,756
	January	611,122	200,232	(410,890)
	February	210,181	200,232	(9,949)
	March	283,757	200,232	(83,525)
	April	151,156	863,279	712,123
	May	138,168	261,776	123,607
	June	212,293	293,608	81,315
	July	383,293	357,828	(25,465)
	August	345,983	260,381	(85,602)
	September	118,318	223,349	105,031
2636 - KY Div Owensboro C&M/Service Total		2,982,452	3,471,281	488,830
Grand Total		2,982,452	3,471,281	488,830

KMD Spending Reports

Capital by Expenditure Type for 2636 - KY Div Owensboro C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		FY2009		
		Actual	Budget	Variance
2636 - KY Div Owensboro C&M/Service	AFUDC	1,022		(1,022)
	BU A&G		31,733	31,733
	Contractor Services	26,914	2,063	(24,851)
	Corporate A&G		12,784	12,784
	Direct Capital Spending	15,924	800	(15,124)
	Heavy Equipment	7,070	4,127	(2,943)
	Labor	34,733	67,440	32,707
	Labor Overhead	13,554	33,518	19,964
	Materials	31,896	23,797	(8,099)
	Overhead - BU A&G	(14,405)		14,405
	Overhead - Corp A&G	4,226		(4,226)
	Overhead - State A&G	(16,165)		16,165
	Rent	815	6,575	5,760
	State A&G		21,146	21,146
	Stores Overhead	4,445	2,844	(1,601)
	Telecom	2,056	3,129	1,074
	Transportation	5,878	10,979	5,101
	Utilities	355	2,414	2,060
2636 - KY Div Owensboro C&M/Service Total		118,318	223,349	105,031
Grand Total		118,318	223,349	105,031

KMD Spending Reports

Capital by Expenditure Type for 2636 - KY Div Owensboro C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

		FY Data		
		FY2009		
Cost Center	New Expenditure Type	Actual	Budget	Variance
2636 - KY Div Owensboro C&M/Service	AFUDC	6,845		(6,845)
	BU A&G		412,489	412,489
	Contractor Services	213,443	222,624	9,181
	Corporate A&G		166,173	166,173
	Direct Capital Spending	104,134	8,950	(95,184)
	Heavy Equipment	62,955	47,026	(15,928)
	Labor	459,540	768,402	308,862
	Labor Overhead	240,232	381,896	141,663
	Materials	859,606	890,535	30,929
	Overhead - BU A&G	237,750		(237,750)
	Overhead - Corp A&G	144,948		(144,948)
	Overhead - State A&G	491,724		(491,724)
	Reimbursement/AIC/Salvage	(10,965)		10,965
	Rent	25,187	74,919	49,732
	State A&G		274,870	274,870
	Stores Overhead	38,350	35,140	(3,211)
	Telecom	20,887	35,654	14,767
Transportation	76,143	125,096	48,952	
Utilities	3,721	27,509	23,787	
(blank)	7,950		(7,950)	
2636 - KY Div Owensboro C&M/Service Total		2,982,452	3,471,281	488,830
Grand Total		2,982,452	3,471,281	488,830

KMD Spending Reports

Capital by Category for 2636 - KY Div Owensboro C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2636 - KY Div Owensboro C&M/Service	Equipment	(5,461)	319	5,779
	Growth	15,674	43,383	27,709
	Public Improvements	4,342	3,090	(1,252)
	System Improvements	2,642		(2,642)
	System Integrity	101,121	176,557	75,436
2636 - KY Div Owensboro C&M/Service Total		118,318	223,349	105,031
Grand Total		118,318	223,349	105,031

KMD Spending Reports

Capital by Category for 2636 - KY Div Owensboro C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2636 - KY Div Owensboro C&M/Service	Equipment	603,698	3,758	(599,939)
	Growth	480,799	520,617	39,817
	Information Technology	13,752		(13,752)
	Public Improvements	69,227	37,081	(32,146)
	Structures	41,977	611,700	569,723
	System Improvements	42,453		(42,453)
	System Integrity	1,730,546	2,298,125	567,579
2636 - KY Div Owensboro C&M/Service Total		2,982,452	3,471,281	488,830
Grand Total		2,982,452	3,471,281	488,830

KMD Spending Reports
O&M by Month for 2636 - KY Div Owensboro C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2636 - KMD-Owensboro C&M/Service	October	161,838	139,612	(22,226)
	November	132,121	140,205	8,084
	December	154,085	149,190	(4,895)
	January	137,304	145,588	8,284
	February	137,795	134,269	(3,526)
	March	133,203	137,831	4,629
	April	147,000	131,734	(15,266)
	May	122,882	130,284	7,401
	June	172,340	132,234	(40,106)
	July	154,108	136,416	(17,693)
	August	115,636	127,463	11,827
	September	149,160	132,553	(16,607)
2636 - KMD-Owensboro C&M/Service Total		1,717,474	1,637,380	(80,094)
Grand Total		1,717,474	1,637,380	(80,094)

KMD Spending Reports

O&M by Subaccount for 2636 - KY Div Owensboro C&M/Service - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
		FY2009		
2636 - KMD-Owensboro C&M/Service	01000 - Non-project Labor	58,817	59,074	257
	01001 - Capital Labor	56,780	69,834	13,054
	01002 - Capital Labor Contra	(34,733)	(69,834)	(35,101)
	01008 - Expense Labor Accrual	9,315	0	(9,315)
	01011 - Capital Labor Transfer In	3,650	0	(3,650)
	01012 - Capital Labor Transfer Out	(25,697)	0	25,697
	01200 - Benefits Load	28,411	24,634	(3,777)
	02001 - Inventory Materials	4,601	922	(3,679)
	02004 - Warehouse Loading Charge	644	148	(497)
	02005 - Non-Inventory Supplies	6,493	3,651	(2,842)
	03002 - Vehicle Lease Payments	7,215	10,123	2,908
	03004 - Vehicle Expense	9,941	13,753	3,812
	04301 - Equipment Lease	2,757	5,360	2,603
	04302 - Heavy Equipment	2,696	2,165	(531)
	04306 - Parts	0	0	0
	04581 - Building Lease/Rents	2,786	6,026	3,240
	04582 - Building Maintenance	1,434	1,119	(315)
	04590 - Utilities	1,229	1,791	562
	04592 - Misc Rents	0	0	0
	05010 - Office Supplies	1,082	623	(459)
	05111 - Postage/Delivery Services	24	0	(24)
	05373 - Cell svc-field technicians	1,526	1,020	(506)
	05374 - Cell svc-field tech supervisors	275	188	(87)
	05375 - Cell service-all others	397	221	(176)
	05376 - Cell service for MDT's, PC's, SCADA and other data re	0	11	11
	05377 - Cell phone equipment and accessories	0	22	22
	05411 - Meals and Entertainment	1,070	281	(789)
	05412 - Spousal & Dependent Travel	0	0	0
	05413 - Transportation	0	79	79
	05414 - Lodging	0	125	125
	05419 - Misc Employee Expense	85	125	40
	05420 - Employee Development	0	98	98
	05421 - Training	0	0	0
	05429 - Work Environment Training	0	39	39
	06111 - Contract Labor	5,095	0	(5,095)
	07120 - Environmental & Safety	0	78	78
	07443 - Uniforms	485	0	(485)
	07499 - Misc Employee Welfare Exp	314	674	360
	07510 - Association Dues	0	0	0
	07590 - Misc General Expense	2,468	204	(2,264)
2636 - KMD-Owensboro C&M/Service Total		149,160	132,553	(16,607)
Grand Total		149,160	132,553	(16,607)

KMD Spending Reports
O&M by Subaccount for 2636 - KY Div Owensboro C&M/Service - YTD

Fiscal Period No (All)

Cost Center	Subaccount	Fiscal Year Data		
		FY2009		
		Actual	Budget	Variance
2636 - KMD-Owensboro C&M/Service	01000 - Non-project Labor	774,445	741,947	(32,499)
	01001 - Capital Labor	743,663	809,701	66,039
	01002 - Capital Labor Contra	(458,695)	(809,701)	(351,006)
	01008 - Expense Labor Accrual	5,730	0	(5,730)
	01011 - Capital Labor Transfer In	26,474	0	(26,474)
	01012 - Capital Labor Transfer Out	(311,441)	0	311,441
	01200 - Benefits Load	325,333	309,392	(15,941)
	02001 - Inventory Materials	19,811	11,064	(8,747)
	02004 - Warehouse Loading Charge	2,774	1,770	(1,003)
	02005 - Non-Inventory Supplies	74,276	43,768	(30,508)
	03002 - Vehicle Lease Payments	100,710	118,476	17,766
	03004 - Vehicle Expense	130,244	165,080	34,836
	04301 - Equipment Lease	24,942	49,848	24,906
	04302 - Heavy Equipment	45,350	25,980	(19,370)
	04306 - Parts	287	0	(287)
	04581 - Building Lease/Rents	80,935	72,312	(8,623)
	04582 - Building Maintenance	10,051	13,428	3,377
	04590 - Utilities	13,791	21,492	7,701
	04592 - Misc Rents	100	0	(100)
	05010 - Office Supplies	7,732	7,476	(256)
	05111 - Postage/Delivery Services	148	0	(148)
	05364 - Cellular, radio, pager charges	(0)	0	0
	05373 - Cell svc-field technicians	20,057	12,240	(7,817)
	05374 - Cell svc-field tech supervisors	3,657	2,256	(1,401)
	05375 - Cell service-all others	4,956	2,652	(2,304)
	05376 - Cell service for MDT's, PC's, SCADA and othe	0	132	132
	05377 - Cell phone equipment and accessories	310	264	(46)
	05411 - Meals and Entertainment	6,701	3,350	(3,351)
	05412 - Spousal & Dependent Travel	7	0	(7)
	05413 - Transportation	1,867	992	(875)
	05414 - Lodging	5,200	1,500	(3,700)
	05419 - Misc Employee Expense	327	1,500	1,173
	05420 - Employee Development	929	1,176	247
	05421 - Training	2,348	0	(2,348)
	05429 - Work Environment Training	0	468	468
	06111 - Contract Labor	26,373	5,000	(21,373)
	07120 - Environmental & Safety	3,938	936	(3,002)
	07443 - Uniforms	10,857	12,345	1,488
	07499 - Misc Employee Welfare Exp	6,189	8,088	1,899
	07510 - Association Dues	575	0	(575)
	07590 - Misc General Expense	6,526	2,448	(4,078)
2636 - KMD-Owensboro C&M/Service Total		1,717,474	1,637,380	(80,094)
Grand Total		1,717,474	1,637,380	(80,094)

KMD Spending Reports
Capital by Month for 2637 - KY Div Paducah C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2637 - KY Div Paducah C&M/Service	October	102,377	173,235	70,857
	November	145,651	106,766	(38,885)
	December	110,795	114,736	3,941
	January	106,499	112,080	5,581
	February	58,640	106,771	48,132
	March	132,236	182,134	49,897
	April	73,726	149,108	75,382
	May	87,819	145,562	57,744
	June	249,702	138,492	(111,210)
	July	279,798	170,351	(109,446)
August	185,207	145,562	(39,645)	
September	180,883	215,760	34,877	
2637 - KY Div Paducah C&M/Service Total		1,713,333	1,760,558	47,225
Grand Total		1,713,333	1,760,558	47,225

KMD Spending Reports

Capital by Expenditure Type for 2637 - KY Div Paducah C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		Actual	Budget	Variance
2637 - KY Div Paducah C&M/Service	AFUDC	191		(191)
	BU A&G		31,414	31,414
	Contractor Services	174		(174)
	Corporate A&G		12,655	12,655
	Direct Capital Spending	28,159		(28,159)
	Heavy Equipment	8,838	3,275	(5,563)
	Labor	35,546	53,517	17,971
	Labor Overhead	13,149	26,598	13,449
	Materials	62,297	42,287	(20,010)
	Overhead - BU A&G	(2,047)		2,047
	Overhead - Corp A&G	8,162		(8,162)
	Overhead - State A&G	3,200		(3,200)
	Reimbursement/AIC/Salvage	431		(431)
	Rent	4,906	5,218	312
	State A&G		20,933	20,933
	Stores Overhead	4,442	6,750	2,308
	Telecom	2,570	2,483	(86)
	Transportation	9,376	8,713	(664)
Utilities	1,489	1,916	427	
2637 - KY Div Paducah C&M/Service Total		180,883	215,760	34,877
Grand Total		180,883	215,760	34,877

KMD Spending Reports

Capital by Expenditure Type for 2637 - KY Div Paducah C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

		FY Data		
		FY2009		
Cost Center	New Expenditure Type	Actual	Budget	Variance
2637 - KY Div Paducah C&M/Service	AFUDC	798		(798)
	BU A&G		253,466	253,466
	Contractor Services	1,349	2,500	1,151
	Corporate A&G		102,110	102,110
	Direct Capital Spending	182,160	3,513	(178,647)
	Heavy Equipment	43,875	29,413	(14,462)
	Labor	367,621	480,604	112,983
	Labor Overhead	192,817	238,860	46,043
	Materials	229,349	284,072	54,723
	Overhead - BU A&G	167,390		(167,390)
	Overhead - Corp A&G	103,476		(103,476)
	Overhead - State A&G	345,931		(345,931)
	Reimbursement/AIC/Salvage	(54,253)		54,253
	Rent	16,410	46,859	30,449
	State A&G		168,901	168,901
	Stores Overhead	25,158	32,512	7,354
	Telecom	15,149	22,300	7,151
Transportation	66,686	78,242	11,556	
Utilities	9,416	17,206	7,790	
2637 - KY Div Paducah C&M/Service Total		1,713,333	1,760,558	47,225
Grand Total		1,713,333	1,760,558	47,225

KMD Spending Reports

Capital by Category for 2637 - KY Div Paducah C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2637 - KY Div Paducah C&M/Service	Equipment	3,473		(3,473)
	Growth	83,722	53,793	(29,929)
	Structures	11,242		(11,242)
	System Improvements	1,628		(1,628)
	System Integrity	80,819	161,967	81,148
2637 - KY Div Paducah C&M/Service Total		180,883	215,760	34,877
Grand Total		180,883	215,760	34,877

KMD Spending Reports

Capital by Category for 2637 - KY Div Paducah C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2637 - KY Div Paducah C&M/Service	Equipment	12,641	5,281	(7,360)
	Growth	465,255	965,539	500,284
	Public Improvements	(12,965)		12,965
	Structures	184,035		(184,035)
	System Improvements	13,710	159,709	145,999
	System Integrity	1,050,656	630,028	(420,628)
2637 - KY Div Paducah C&M/Service Total		1,713,333	1,760,558	47,225
Grand Total		1,713,333	1,760,558	47,225

KMD Spending Reports
O&M by Month for 2637 - KY Div Paducah C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2637 - KMD-Paducah C&M/Service	October	92,634	87,969	(4,665)
	November	79,618	81,324	1,706
	December	76,591	87,969	11,377
	January	86,186	85,754	(432)
	February	88,610	81,324	(7,286)
	March	83,605	85,754	2,149
	April	83,301	75,295	(8,006)
	May	84,218	73,556	(10,662)
	June	57,042	75,295	18,253
	July	63,639	77,035	13,395
	August	55,409	73,556	18,147
	September	126,860	75,299	(51,560)
2637 - KMD-Paducah C&M/Service Total		977,714	960,130	(17,584)
Grand Total		977,714	960,130	(17,584)

KMD Spending Reports
O&M by Subaccount for 2637 - KY Div Paducah C&M/Service - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2637 - KMD-Paducah C&M/Service	01000 - Non-project Labor	22,598	31,522	8,924
	01001 - Capital Labor	35,897	38,471	2,574
	01002 - Capital Labor Contra	(35,546)	(38,471)	(2,925)
	01008 - Expense Labor Accrual	3,450	0	(3,450)
	01011 - Capital Labor Transfer In	10,146	0	(10,146)
	01012 - Capital Labor Transfer Out	(10,497)	0	10,497
	01200 - Benefits Load	10,862	13,145	2,283
	02001 - Inventory Materials	316	750	434
	02004 - Warehouse Loading Charge	44	120	76
	02005 - Non-Inventory Supplies	3,235	750	(2,485)
	03002 - Vehicle Lease Payments	4,153	6,000	1,847
	03004 - Vehicle Expense	5,667	9,200	3,533
	04001 - Safety, Newspaper	0	75	75
	04018 - Safety	15	0	(15)
	04044 - Advertising	0	100	100
	04301 - Equipment Lease	1,608	1,650	42
	04302 - Heavy Equipment	580	1,500	920
	04581 - Building Lease/Rents	1,208	1,250	42
	04582 - Building Maintenance	541	1,200	659
	04590 - Utilities	1,525	1,400	(125)
	05010 - Office Supplies	1,155	600	(555)
	05111 - Postage/Delivery Services	192	100	(92)
	05316 - Telecom Maintenance & Repair	0	0	0
	05373 - Cell svc-field technicians	883	600	(283)
	05374 - Cell svc-field tech supervisors	159	150	(9)
	05375 - Cell service-all others	230	150	(80)
	05411 - Meals and Entertainment	221	113	(108)
	05413 - Transportation	0	100	100
	05414 - Lodging	850	62	(788)
	05415 - Membership Fees	0	25	25
	05417 - Club Dues - Deductible	0	0	0
	05419 - Misc Employee Expense	0	62	62
	05421 - Training	0	0	0
	06111 - Contract Labor	67,117	2,500	(64,617)
	07120 - Environmental & Safety	0	200	200
	07443 - Uniforms	0	1,000	1,000
	07447 - Education Assistance Program	0	25	25
	07499 - Misc Employee Welfare Exp	211	450	239
	07510 - Association Dues	0	0	0
	07590 - Misc General Expense	40	500	460
2637 - KMD-Paducah C&M/Service Total		126,860	75,299	(51,560)
Grand Total		126,860	75,299	(51,560)

KMD Spending Reports

O&M by Subaccount for 2637 - KY Div Paducah C&M/Service - YTD

Fiscal Period No	(All)
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2637 - KMD-Paducah C&M/Service	01000 - Non-project Labor	412,076	418,201	6,125
	01001 - Capital Labor	386,959	413,019	26,061
	01002 - Capital Labor Contra	(367,621)	(413,019)	(45,399)
	01008 - Expense Labor Accrual	(2,288)	0	2,288
	01011 - Capital Labor Transfer In	107,814	0	(107,814)
	01012 - Capital Labor Transfer Out	(127,152)	0	127,152
	01200 - Benefits Load	170,881	174,390	3,508
	02001 - Inventory Materials	6,527	9,000	2,473
	02004 - Warehouse Loading Charge	914	1,440	526
	02005 - Non-Inventory Supplies	21,738	9,000	(12,738)
	03002 - Vehicle Lease Payments	57,479	72,000	14,521
	03004 - Vehicle Expense	89,422	110,400	20,978
	04001 - Safety, Newspaper	0	900	900
	04018 - Safety	15	0	(15)
	04044 - Advertising	0	1,200	1,200
	04301 - Equipment Lease	20,431	19,800	(631)
	04302 - Heavy Equipment	12,233	18,000	5,767
	04581 - Building Lease/Rents	19,501	15,000	(4,501)
	04582 - Building Maintenance	14,505	14,400	(105)
	04590 - Utilities	16,459	16,800	341
	05010 - Office Supplies	9,346	7,200	(2,146)
	05111 - Postage/Delivery Services	760	1,200	440
	05316 - Telecom Maintenance & Repair	787	0	(787)
	05364 - Cellular, radio, pager charges	(0)	0	0
	05373 - Cell svc-field technicians	10,572	7,200	(3,372)
	05374 - Cell svc-field tech supervisors	1,926	1,800	(126)
	05375 - Cell service-all others	2,610	1,800	(810)
	05411 - Meals and Entertainment	3,214	1,400	(1,814)
	05413 - Transportation	2,609	1,200	(1,409)
	05414 - Lodging	6,045	700	(5,345)
	05415 - Membership Fees	0	300	300
	05417 - Club Dues - Deductible	15	0	(15)
	05419 - Misc Employee Expense	560	700	140
	05421 - Training	283	0	(283)
	06111 - Contract Labor	88,402	30,000	(58,402)
	07120 - Environmental & Safety	1,176	2,400	1,224
	07443 - Uniforms	4,725	12,000	7,275
	07447 - Education Assistance Program	0	300	300
	07499 - Misc Employee Welfare Exp	2,844	5,400	2,556
	07510 - Association Dues	635	0	(635)
	07590 - Misc General Expense	1,313	6,000	4,687
2637 - KMD-Paducah C&M/Service Total		977,714	960,130	(17,584)
Grand Total		977,714	960,130	(17,584)

KMD Spending Reports

Capital by Month for 2638 - KY Div Mayfield C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2638 - KY Div Mayfield C&M/Service	October	45,411	36,855	(8,556)
	November	41,676	33,482	(8,194)
	December	46,097	36,855	(9,242)
	January	24,647	35,730	11,083
	February	27,862	33,482	5,620
	March	42,787	44,449	1,662
	April	49,238	46,567	(2,671)
	May	25,156	44,948	19,792
	June	46,671	46,567	(104)
	July	60,910	48,183	(12,726)
	August	39,919	44,948	5,029
September	36,268	46,558	10,290	
2638 - KY Div Mayfield C&M/Service Total		486,643	498,626	11,983
Grand Total		486,643	498,626	11,983

KMD Spending Reports

Capital by Expenditure Type for 2638 - KY Div Mayfield C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

		FY Data		
		FY2009		
Cost Center	New Expenditure Type	Actual	Budget	Variance
2638 - KY Div Mayfield C&M/Service	AFUDC	15		(15)
	BU A&G		6,631	6,631
	Corporate A&G		2,671	2,671
	Direct Capital Spending		566	566
	Heavy Equipment	1,628	845	(783)
	Labor	7,046	13,807	6,761
	Labor Overhead	2,435	6,862	4,427
	Materials	17,388	5,196	(12,192)
	Overhead - BU A&G	(460)		460
	Overhead - Corp A&G	1,637		(1,637)
	Overhead - State A&G	576		(576)
	Reimbursement/AIC/Salvage	(569)		569
	Rent	2,645	1,346	(1,299)
	State A&G		4,419	4,419
	Stores Overhead	2,013	831	(1,182)
	Telecom	473	641	167
	Transportation	1,105	2,248	1,143
Utilities	335	494	159	
2638 - KY Div Mayfield C&M/Service Total		36,268	46,558	10,290
Grand Total		36,268	46,558	10,290

KMD Spending Reports

Capital by Expenditure Type for 2638 - KY Div Mayfield C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

		FY Data		
		FY2009		
Cost Center	New Expenditure Type	Actual	Budget	Variance
2638 - KY Div Mayfield C&M/Service	AFUDC	422		(422)
	BU A&G		71,551	71,551
	Contractor Services	4,396		(4,396)
	Corporate A&G		28,825	28,825
	Direct Capital Spending	1,848	6,858	5,010
	Heavy Equipment	13,644	8,551	(5,092)
	Labor	105,393	139,729	34,336
	Labor Overhead	55,235	69,445	14,211
	Materials	80,655	67,354	(13,301)
	Overhead - BU A&G	46,131		(46,131)
	Overhead - Corp A&G	27,640		(27,640)
	Overhead - State A&G	94,996		(94,996)
	Reimbursement/AIC/Salvage	(2,279)		2,279
	Rent	27,024	13,624	(13,400)
	State A&G		47,679	47,679
	Stores Overhead	10,162	10,777	614
	Telecom	4,604	6,483	1,880
Transportation	13,704	22,748	9,044	
Utilities	3,069	5,002	1,933	
2638 - KY Div Mayfield C&M/Service Total		486,643	498,626	11,983
Grand Total		486,643	498,626	11,983

KMD Spending Reports

Capital by Category for 2638 - KY Div Mayfield C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2638 - KY Div Mayfield C&M/Service	Equipment		851	851
	Growth	7,977	9,351	1,374
	System Improvements	3,796		(3,796)
	System Integrity	24,495	36,356	11,861
2638 - KY Div Mayfield C&M/Service Total		36,268	46,558	10,290
Grand Total		36,268	46,558	10,290

KMD Spending Reports

Capital by Category for 2638 - KY Div Mayfield C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2638 - KY Div Mayfield C&M/Service	Equipment	3,083	10,310	7,227
	Growth	82,863	124,602	41,739
	System Improvements	3,796	43,297	39,502
	System Integrity	396,901	320,417	(76,484)
2638 - KY Div Mayfield C&M/Service Total		486,643	498,626	11,983
Grand Total		486,643	498,626	11,983

KMD Spending Reports
O&M by Month for 2638 - KY Div Mayfield C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2638 - KMD-Mayfield C&M/Service	October	43,043	41,228	(1,814)
	November	41,831	36,165	(5,666)
	December	38,603	38,747	144
	January	43,891	37,818	(6,073)
	February	42,956	35,959	(6,997)
	March	37,188	37,405	217
	April	40,652	29,390	(11,262)
	May	36,748	29,017	(7,731)
	June	31,666	29,390	(2,276)
	July	27,641	30,072	2,431
	August	28,353	28,811	459
	September	34,884	29,596	(5,288)
2638 - KMD-Mayfield C&M/Service Total		447,456	403,600	(43,856)
Grand Total		447,456	403,600	(43,856)

KMD Spending Reports
O&M by Subaccount for 2638 - KY Div Mayfield C&M/Service - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
		FY2009		
2638 - KMD-Mayfield C&M/Service	01000 - Non-project Labor	10,805	10,497	(308)
	01001 - Capital Labor	14,418	15,956	1,538
	01002 - Capital Labor Contra	(7,046)	(15,956)	(8,911)
	01008 - Expense Labor Accrual	1,601	0	(1,601)
	01011 - Capital Labor Transfer In	406	0	(406)
	01012 - Capital Labor Transfer Out	(7,778)	0	7,778
	01200 - Benefits Load	5,173	4,377	(796)
	02001 - Inventory Materials	199	200	1
	02004 - Warehouse Loading Charge	28	32	4
	02005 - Non-Inventory Supplies	791	400	(391)
	02006 - Purchasing Card Charges	0	30	30
	03002 - Vehicle Lease Payments	1,245	2,100	855
	03004 - Vehicle Expense	1,818	1,300	(518)
	04001 - Safety, Newspaper	0	30	30
	04018 - Safety	0	0	0
	04040 - Community Rel&Trade Shows	0	40	40
	04044 - Advertising	0	0	0
	04301 - Equipment Lease	36	1,040	1,004
	04302 - Heavy Equipment	137	75	(62)
	04581 - Building Lease/Rents	7,160	7,200	40
	04582 - Building Maintenance	1,082	650	(432)
	04590 - Utilities	1,345	960	(385)
	05010 - Office Supplies	713	100	(613)
	05111 - Postage/Delivery Services	8	50	42
	05310 - Monthly Lines and service	0	15	15
	05364 - Cellular, radio, pager charges	0	50	50
	05373 - Cell svc-field technicians	179	20	(159)
	05374 - Cell svc-field tech supervisors	32	10	(22)
	05375 - Cell service-all others	47	30	(17)
	05377 - Cell phone equipment and accessories	0	0	0
	05411 - Meals and Entertainment	320	87	(233)
	05413 - Transportation	796	25	(771)
	05414 - Lodging	970	75	(895)
	05419 - Misc Employee Expense	0	23	23
	05420 - Employee Development	0	40	40
	05424 - Books & Manuals	0	0	0
	05426 - Safety Training	0	0	0
	05428 - Computer Skills & Systems Training	0	0	0
	06111 - Contract Labor	0	0	0
	07120 - Environmental & Safety	0	0	0
	07443 - Uniforms	324	0	(324)
	07447 - Education Assistance Program	0	30	30
	07499 - Misc Employee Welfare Exp	75	50	(25)
	07510 - Association Dues	0	0	0
	07590 - Misc General Expense	0	60	60
2638 - KMD-Mayfield C&M/Service Total		34,884	29,596	(5,288)
Grand Total		34,884	29,596	(5,288)

KMD Spending Reports
O&M by Subaccount for 2638 - KY Div Mayfield C&M/Service - YTD

Fiscal Period No (All)

Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2638 - KMD-Mayfield C&M/Service	01000 - Non-project Labor	173,982	157,965	(16,018)
	01001 - Capital Labor	163,362	162,033	(1,329)
	01002 - Capital Labor Contra	(105,393)	(162,033)	(56,640)
	01008 - Expense Labor Accrual	(3)	0	3
	01011 - Capital Labor Transfer In	4,022	0	(4,022)
	01012 - Capital Labor Transfer Out	(61,991)	0	61,991
	01200 - Benefits Load	72,550	65,871	(6,678)
	02001 - Inventory Materials	2,230	2,400	170
	02004 - Warehouse Loading Charge	312	384	72
	02005 - Non-Inventory Supplies	6,452	4,800	(1,652)
	02006 - Purchasing Card Charges	0	360	360
	03002 - Vehicle Lease Payments	16,751	25,200	8,449
	03004 - Vehicle Expense	24,415	15,600	(8,815)
	04001 - Safety, Newspaper	299	360	61
	04018 - Safety	531	0	(531)
	04040 - Community Rel&Trade Shows	0	480	480
	04044 - Advertising	108	0	(108)
	04301 - Equipment Lease	9,380	12,480	3,100
	04302 - Heavy Equipment	2,518	900	(1,618)
	04581 - Building Lease/Rents	86,170	86,400	230
	04582 - Building Maintenance	9,303	7,800	(1,503)
	04590 - Utilities	13,722	11,520	(2,202)
	05010 - Office Supplies	6,108	1,200	(4,908)
	05111 - Postage/Delivery Services	223	600	377
	05310 - Monthly Lines and service	0	180	180
	05364 - Cellular, radio, pager charges	0	600	600
	05373 - Cell svc-field technicians	3,143	240	(2,903)
	05374 - Cell svc-field tech supervisors	574	120	(454)
	05375 - Cell service-all others	769	360	(409)
	05377 - Cell phone equipment and accessories	30	0	(30)
	05411 - Meals and Entertainment	1,413	1,000	(413)
	05413 - Transportation	6,540	300	(6,240)
	05414 - Lodging	4,142	900	(3,242)
	05419 - Misc Employee Expense	115	320	205
	05420 - Employee Development	0	480	480
	05424 - Books & Manuals	0	200	200
	05426 - Safety Training	49	0	(49)
	05428 - Computer Skills & Systems Training	0	300	300
	06111 - Contract Labor	(121)	0	121
	07120 - Environmental & Safety	137	0	(137)
	07443 - Uniforms	2,406	2,100	(306)
	07447 - Education Assistance Program	0	360	360
	07499 - Misc Employee Welfare Exp	391	600	209
	07510 - Association Dues	1,807	500	(1,307)
	07590 - Misc General Expense	1,010	720	(290)
2638 - KMD-Mayfield C&M/Service Total		447,456	403,600	(43,856)
Grand Total		447,456	403,600	(43,856)

KMD Spending Reports
O&M by Month for 2651 - KY Div Owensboro Operations

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2651 - KMD-Owensboro Operations	October	67,594	76,089	8,495
	November	47,401	57,523	10,122
	December	44,022	63,209	19,187
	January	97,880	97,344	(536)
	February	44,859	52,114	7,255
	March	49,930	58,611	8,682
	April	111,822	140,729	28,907
	May	44,266	56,526	12,260
	June	47,102	58,309	11,207
	July	60,331	85,355	25,024
	August	43,284	56,325	13,041
	September	42,970	58,524	15,554
2651 - KMD-Owensboro Operations Total		701,459	860,658	159,199
Grand Total		701,459	860,658	159,199

KMD Spending Reports

O&M by Subaccount for 2651 - KY Div Owensboro Operations - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2651 - KMD-Owensboro Operations	01000 - Non-project Labor	20,285	31,310	11,025
	01001 - Capital Labor	7,263	13,957	6,694
	01002 - Capital Labor Contra	0	(13,957)	(13,957)
	01006 - O&M Project Labor and Contra	443	0	(443)
	01008 - Expense Labor Accrual	1,786	0	(1,786)
	01012 - Capital Labor Transfer Out	(7,263)	0	7,263
	01013 - Expense Labor Transfer In	443	0	(443)
	01014 - Expense Labor Transfer Out	(443)	0	443
	01200 - Benefits Load	9,204	13,056	3,853
	01290 - Benefit Load Projects	199	0	(199)
	02001 - Inventory Materials	0	250	250
	02004 - Warehouse Loading Charge	0	40	40
	02005 - Non-Inventory Supplies	785	3,607	2,822
	03002 - Vehicle Lease Payments	2,856	2,784	(72)
	03004 - Vehicle Expense	2,659	2,774	115
	04301 - Equipment Lease	4	0	(4)
	04581 - Building Lease/Rents	445	850	405
	04582 - Building Maintenance	865	18	(847)
	04585 - Railroad easements and crossings	0	70	70
	04590 - Utilities	121	120	(1)
	05010 - Office Supplies	0	0	0
	05111 - Postage/Delivery Services	0	30	30
	05310 - Monthly Lines and service	79	89	10
	05364 - Cellular, radio, pager charges	0	0	(0)
	05373 - Cell svc-field technicians	622	252	(370)
	05374 - Cell svc-field tech supervisors	112	46	(66)
	05375 - Cell service-all others	162	55	(107)
	05411 - Meals and Entertainment	696	273	(423)
	05413 - Transportation	80	110	30
	05414 - Lodging	1,129	466	(663)
	05419 - Misc Employee Expense	0	11	11
	05420 - Employee Development	0	96	96
	05421 - Training	375	0	(375)
	05427 - Technical (Job Skills) Training	0	0	0
	07443 - Uniforms	0	0	0
	07447 - Education Assistance Program	0	0	0
	07499 - Misc Employee Welfare Exp	0	125	125
	07510 - Association Dues	0	0	0
	07590 - Misc General Expense	63	2,091	2,028
2651 - KMD-Owensboro Operations Total		42,970	58,524	15,554
Grand Total		42,970	58,524	15,554

KMD Spending Reports

O&M by Subaccount for 2651 - KY Div Owensboro Operations - YTD

Fiscal Period No (All)

Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2651 - KMD-Owensboro Operations	01000 - Non-project Labor	298,710	369,025	70,315
	01001 - Capital Labor	104,500	164,910	60,410
	01002 - Capital Labor Contra	0	(164,910)	(164,910)
	01006 - O&M Project Labor and Contra	561	0	(561)
	01008 - Expense Labor Accrual	38	0	(38)
	01012 - Capital Labor Transfer Out	(104,500)	0	104,500
	01013 - Expense Labor Transfer In	626	0	(626)
	01014 - Expense Labor Transfer Out	(561)	0	561
	01200 - Benefits Load	124,605	153,883	29,279
	01290 - Benefit Load Projects	280	0	(280)
	02001 - Inventory Materials	0	3,000	3,000
	02004 - Warehouse Loading Charge	0	480	480
	02005 - Non-Inventory Supplies	11,942	43,240	31,298
	03002 - Vehicle Lease Payments	26,315	33,408	7,093
	03004 - Vehicle Expense	35,344	33,244	(2,100)
	04301 - Equipment Lease	20	0	(20)
	04581 - Building Lease/Rents	33,741	10,200	(23,541)
	04582 - Building Maintenance	1,271	216	(1,055)
	04585 - Railroad easements and crossings	485	840	355
	04590 - Utilities	1,024	1,440	416
	04592 - Misc Rents	0	0	0
	05010 - Office Supplies	4,209	0	(4,209)
	05111 - Postage/Delivery Services	22	360	338
	05310 - Monthly Lines and service	653	1,068	415
	05364 - Cellular, radio, pager charges	0	0	(0)
	05373 - Cell svc-field technicians	5,454	3,024	(2,430)
	05374 - Cell svc-field tech supervisors	991	552	(439)
	05375 - Cell service-all others	1,376	660	(716)
	05411 - Meals and Entertainment	4,833	3,320	(1,513)
	05413 - Transportation	263	1,298	1,035
	05414 - Lodging	7,937	5,548	(2,389)
	05419 - Misc Employee Expense	0	99	99
	05420 - Employee Development	0	1,152	1,152
	05421 - Training	1,345	0	(1,345)
	05427 - Technical (Job Skills) Training	200	0	(200)
	07443 - Uniforms	200	864	664
	07447 - Education Assistance Program	75	0	(75)
	07499 - Misc Employee Welfare Exp	1,526	1,500	(26)
	07510 - Association Dues	0	6,464	6,464
	07590 - Misc General Expense	137,977	185,772	47,795
2651 - KMD-Owensboro Operations Total		701,459	860,658	159,199
Grand Total		701,459	860,658	159,199

KMD Spending Reports
Capital by Month for 2734 - KY Div Bowling Green C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2734 - KY Div Bowling Green C&M/Service	October	267,737	1,835,472	1,567,736
	November	279,353	192,850	(86,504)
	December	848,663	192,850	(655,813)
	January	244,107	192,850	(51,257)
	February	211,237	192,850	(18,387)
	March	441,617	192,850	(248,767)
	April	242,668	192,850	(49,818)
	May	147,844	192,850	45,006
	June	382,517	192,850	(189,667)
	July	318,556	192,850	(125,706)
	August	380,388	192,850	(187,538)
	September	2,446,103	192,888	(2,253,215)
2734 - KY Div Bowling Green C&M/Service Total		6,210,789	3,956,859	(2,253,930)
Grand Total		6,210,789	3,956,859	(2,253,930)

KMD Spending Reports

Capital by Expenditure Type for 2734 - KY Div Bowling Green C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		FY2009		
		Actual	Budget	Variance
2734 - KY Div Bowling Green C&M/Service	AFUDC	9,854		(9,854)
	BU A&G		27,528	27,528
	Contractor Services	678,720		(678,720)
	Corporate A&G		11,090	11,090
	Direct Capital Spending	10,306		(10,306)
	Heavy Equipment	8,471	3,449	(5,022)
	Labor	42,376	56,353	13,977
	Labor Overhead	16,868	28,007	11,139
	Materials	916,160	25,817	(890,343)
	Overhead - BU A&G	162,254		(162,254)
	Overhead - Corp A&G	142,241		(142,241)
	Overhead - State A&G	320,088		(320,088)
	Reimbursement/AIC/Salvage	(1,517)		1,517
	Rent	5,764	5,494	(269)
	State A&G		18,344	18,344
	Stores Overhead	119,015	2,998	(116,017)
	Telecom	2,463	2,615	152
Transportation	8,303	9,174	871	
Utilities	4,737	2,017	(2,720)	
2734 - KY Div Bowling Green C&M/Service Total		2,446,103	192,888	(2,253,215)
Grand Total		2,446,103	192,888	(2,253,215)

KMD Spending Reports

Capital by Expenditure Type for 2734 - KY Div Bowling Green C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

		FY Data		
		FY2009		
Cost Center	New Expenditure Type	Actual	Budget	Variance
2734 - KY Div Bowling Green C&M/Service	AFUDC	60,521		(60,521)
	BU A&G		589,736	589,736
	Contractor Services	1,186,054	908,000	(278,054)
	Corporate A&G		237,577	237,577
	Direct Capital Spending	77,681	56,782	(20,899)
	Heavy Equipment	64,276	43,207	(21,068)
	Labor	491,312	706,004	214,692
	Labor Overhead	256,819	350,884	94,065
	Materials	1,588,637	389,088	(1,199,549)
	Overhead - BU A&G	588,266		(588,266)
	Overhead - Corp A&G	375,093		(375,093)
	Overhead - State A&G	1,171,973		(1,171,973)
	Reimbursement/AIC/Salvage	(42,092)		42,092
	Rent	55,156	68,835	13,679
	State A&G		392,981	392,981
	Stores Overhead	196,791	40,793	(155,998)
	Telecom	21,878	32,759	10,881
Transportation	91,419	114,937	23,518	
Utilities	27,004	25,275	(1,729)	
2734 - KY Div Bowling Green C&M/Service Total		6,210,789	3,956,859	(2,253,930)
Grand Total		6,210,789	3,956,859	(2,253,930)

KMD Spending Reports

Capital by Category for 2734 - KY Div Bowling Green C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2734 - KY Div Bowling Green C&M/Service	Equipment	26,718		(26,718)
	Growth	75,439	70,765	(4,674)
	System Improvements	1		(1)
	System Integrity	2,343,945	122,123	(2,221,822)
2734 - KY Div Bowling Green C&M/Service Total		2,446,103	192,888	(2,253,215)
Grand Total		2,446,103	192,888	(2,253,215)

KMD Spending Reports

Capital by Category for 2734 - KY Div Bowling Green C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2734 - KY Div Bowling Green C&M/Service	Equipment	69,113	44,771	(24,342)
	Growth	829,826	848,995	19,169
	Public Improvements	(11)		11
	Structures		27,000	27,000
	System Improvements	(29,124)		29,124
	System Integrity	5,340,984	3,036,092	(2,304,892)
2734 - KY Div Bowling Green C&M/Service Total		6,210,789	3,956,859	(2,253,930)
Grand Total		6,210,789	3,956,859	(2,253,930)

KMD Spending Reports
O&M by Month for 2734 - KY Div Bowling Green C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2734 - KMD-Bowling Green C&M/Service	October	171,274	192,233	20,958
	November	139,174	194,177	55,003
	December	161,398	179,678	18,280
	January	151,602	170,103	18,501
	February	144,722	163,202	18,480
	March	176,056	170,103	(5,953)
	April	157,460	166,336	8,876
	May	137,673	162,885	25,212
	June	147,820	166,336	18,516
	July	142,806	169,786	26,980
	August	149,553	162,885	13,333
	September	292,222	166,336	(125,886)
2734 - KMD-Bowling Green C&M/Service Total		1,971,761	2,064,061	92,300
Grand Total		1,971,761	2,064,061	92,300

KMD Spending Reports
O&M by Subaccount for 2734 - KY Div Bowling Green C&M/Service - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
		FY2009		
2734 - KMD-Bowling Green C&M/Service	01000 - Non-project Labor	56,316	61,071	4,755
	01001 - Capital Labor	47,012	58,630	11,617
	01002 - Capital Labor Contra	(42,376)	(58,630)	(16,254)
	01008 - Expense Labor Accrual	6,951	0	(6,951)
	01011 - Capital Labor Transfer In	4,919	0	(4,919)
	01012 - Capital Labor Transfer Out	(9,556)	0	9,556
	01200 - Benefits Load	26,383	25,467	(916)
	02001 - Inventory Materials	12,877	1,900	(10,977)
	02004 - Warehouse Loading Charge	1,803	304	(1,499)
	02005 - Non-Inventory Supplies	4,120	3,553	(567)
	02006 - Purchasing Card Charges	0	0	0
	03001 - Vehicle Depreciation	0	275	275
	03002 - Vehicle Lease Payments	8,066	12,500	4,434
	03004 - Vehicle Expense	8,937	16,300	7,363
	04046 - Customer Relations & Assist	0	0	0
	04301 - Equipment Lease	3,896	3,500	(396)
	04302 - Heavy Equipment	1,729	3,500	1,771
	04581 - Building Lease/Rents	13,002	13,500	498
	04582 - Building Maintenance	11,468	1,937	(9,531)
	04585 - Railroad easements and crossings	0	0	0
	04590 - Utilities	3,819	3,000	(819)
	05010 - Office Supplies	2,070	975	(1,095)
	05111 - Postage/Delivery Services	0	334	334
	05364 - Cellular, radio, pager charges	0	0	(0)
	05373 - Cell svc-field technicians	1,140	1,512	372
	05374 - Cell svc-field tech supervisors	205	175	(30)
	05375 - Cell service-all others	297	162	(135)
	05411 - Meals and Entertainment	1,116	461	(655)
	05413 - Transportation	105	203	98
	05414 - Lodging	278	134	(144)
	05419 - Misc Employee Expense	0	358	358
	05421 - Training	0	0	0
	05422 - Operator Qualifications Training	0	50	50
	05429 - Work Environment Training	0	140	140
	06111 - Contract Labor	125,533	14,000	(111,533)
	07443 - Uniforms	0	0	0
	07499 - Misc Employee Welfare Exp	2,112	825	(1,287)
	07510 - Association Dues	0	0	0
	07590 - Misc General Expense	0	200	200
2734 - KMD-Bowling Green C&M/Service Total		292,222	166,336	(125,886)
Grand Total		292,222	166,336	(125,886)

KMD Spending Reports
O&M by Subaccount for 2734 - KY Div Bowling Green C&M/Service - YTD

Fiscal Period No	(All)
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2734 - KMD-Bowling Green C&M/Service	01000 - Non-project Labor	720,998	730,384	9,386
	01001 - Capital Labor	639,864	696,782	56,918
	01002 - Capital Labor Contra	(491,163)	(696,782)	(205,619)
	01006 - O&M Project Labor and Contra	0	0	0
	01008 - Expense Labor Accrual	3,880	0	(3,880)
	01011 - Capital Labor Transfer In	52,236	0	(52,236)
	01012 - Capital Labor Transfer Out	(200,937)	0	200,937
	01014 - Expense Labor Transfer Out	0	0	0
	01200 - Benefits Load	302,274	304,570	2,296
	02001 - Inventory Materials	23,250	22,800	(450)
	02004 - Warehouse Loading Charge	3,255	3,648	393
	02005 - Non-Inventory Supplies	66,094	42,680	(23,414)
	02006 - Purchasing Card Charges	22	0	(22)
	03001 - Vehicle Depreciation	0	3,300	3,300
	03002 - Vehicle Lease Payments	107,770	150,000	42,230
	03004 - Vehicle Expense	139,727	195,600	55,873
	04046 - Customer Relations & Assist	1,302	0	(1,302)
	04301 - Equipment Lease	41,816	42,000	184
	04302 - Heavy Equipment	28,390	42,000	13,610
	04581 - Building Lease/Rents	155,892	162,000	6,108
	04582 - Building Maintenance	51,621	23,200	(28,421)
	04585 - Railroad easements and crossings	150	0	(150)
	04590 - Utilities	34,191	36,000	1,809
	05010 - Office Supplies	16,638	11,700	(4,938)
	05111 - Postage/Delivery Services	2,381	4,008	1,627
	05364 - Cellular, radio, pager charges	0	0	(0)
	05373 - Cell svc-field technicians	13,353	18,100	4,747
	05374 - Cell svc-field tech supervisors	2,430	2,100	(330)
	05375 - Cell service-all others	3,375	1,900	(1,475)
	05411 - Meals and Entertainment	12,688	5,576	(7,112)
	05413 - Transportation	143	2,436	2,293
	05414 - Lodging	3,872	1,652	(2,220)
	05419 - Misc Employee Expense	126	4,296	4,170
	05421 - Training	125	0	(125)
	05422 - Operator Qualifications Training	0	600	600
	05429 - Work Environment Training	0	1,680	1,680
	06111 - Contract Labor	199,900	213,000	13,100
	07443 - Uniforms	8,709	15,230	6,521
	07499 - Misc Employee Welfare Exp	18,881	9,900	(8,981)
	07510 - Association Dues	7,800	11,301	3,501
	07590 - Misc General Expense	709	2,400	1,691
2734 - KMD-Bowling Green C&M/Service Total		1,971,761	2,064,061	92,300
Grand Total		1,971,761	2,064,061	92,300

KMD Spending Reports
Capital by Month for 2735 - KY Div Glasgow C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2735 - KY Div Glasgow C&M/Service	October	47,007	117,901	70,894
	November	50,000	49,808	(192)
	December	68,874	49,808	(19,066)
	January	(264,402)	49,808	314,210
	February	46,193	49,808	3,616
	March	102,424	49,808	(52,616)
	April	47,226	49,808	2,582
	May	53,799	97,723	43,924
	June	73,132	49,808	(23,324)
	July	67,342	49,808	(17,534)
	August	37,695	49,808	12,113
	September	43,498	49,771	6,274
2735 - KY Div Glasgow C&M/Service Total		372,788	713,667	340,880
Grand Total		372,788	713,667	340,880

KMD Spending Reports

Capital by Expenditure Type for 2735 - KY Div Glasgow C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

		FY Data		
		FY2009		
Cost Center	New Expenditure Type	Actual	Budget	Variance
2735 - KY Div Glasgow C&M/Service	AFUDC	2,230		(2,230)
	BU A&G		103,904	103,904
	Contractor Services	264	48,000	47,736
	Corporate A&G		41,858	41,858
	Direct Capital Spending	(146,131)	11,725	157,856
	Heavy Equipment	20,169	9,701	(10,468)
	Labor	156,436	158,519	2,083
	Labor Overhead	81,407	78,784	(2,623)
	Materials	93,993	122,736	28,743
	Overhead - BU A&G	29,404		(29,404)
	Overhead - Corp A&G	20,224		(20,224)
	Overhead - State A&G	56,507		(56,507)
	Reimbursement/AIC/Salvage	111		(111)
	Rent	6,081	15,456	9,375
	State A&G		69,238	69,238
	Stores Overhead	8,438	14,910	6,471
	Telecom	6,761	7,355	594
Transportation	31,122	25,807	(5,315)	
Utilities	5,771	5,675	(96)	
2735 - KY Div Glasgow C&M/Service Total		372,788	713,667	340,880
Grand Total		372,788	713,667	340,880

KMD Spending Reports

Capital by Category for 2735 - KY Div Glasgow C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2735 - KY Div Glasgow C&M/Service	Growth	5,316	18,432	13,116
	Public Improvements	9,552		(9,552)
	System Integrity	28,629	31,339	2,710
2735 - KY Div Glasgow C&M/Service Total		43,498	49,771	6,274
Grand Total		43,498	49,771	6,274

KMD Spending Reports

Capital by Category for 2735 - KY Div Glasgow C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2735 - KY Div Glasgow C&M/Service	Equipment	459	6,351	5,892
	Growth	(138,558)	221,498	360,056
	Public Improvements	43,234	54,241	11,008
	Structures		7,500	7,500
	System Integrity	467,653	424,077	(43,576)
2735 - KY Div Glasgow C&M/Service Total		372,788	713,667	340,880
Grand Total		372,788	713,667	340,880

KMD Spending Reports
O&M by Month for 2735 - KY Div Glasgow C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2735 - KMD-Glasgow C&M/Service	October	35,447	36,847	1,400
	November	32,222	35,912	3,690
	December	30,032	38,547	8,515
	January	38,742	38,000	(742)
	February	30,625	34,212	3,587
	March	33,636	35,969	2,333
	April	29,855	34,560	4,705
	May	28,989	31,807	2,818
	June	38,467	32,529	(5,939)
	July	32,714	33,251	537
	August	25,260	31,807	6,547
	September	29,585	32,524	2,939
2735 - KMD-Glasgow C&M/Service Total		385,576	415,965	30,388
Grand Total		385,576	415,965	30,388

KMD Spending Reports

O&M by Subaccount for 2735 - KY Div Glasgow C&M/Service - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2735 - KMD-Glasgow C&M/Service	01000 - Non-project Labor	10,859	13,267	2,409
	01001 - Capital Labor	17,554	19,016	1,462
	01002 - Capital Labor Contra	(13,352)	(19,016)	(5,665)
	01008 - Expense Labor Accrual	1,113	0	(1,113)
	01011 - Capital Labor Transfer In	1,488	0	(1,488)
	01012 - Capital Labor Transfer Out	(5,691)	0	5,691
	01200 - Benefits Load	4,992	5,532	540
	02001 - Inventory Materials	293	353	60
	02004 - Warehouse Loading Charge	41	56	16
	02005 - Non-Inventory Supplies	329	425	96
	03001 - Vehicle Depreciation	0	308	308
	03002 - Vehicle Lease Payments	2,050	2,585	535
	03004 - Vehicle Expense	3,939	2,980	(959)
	04301 - Equipment Lease	20	1,110	1,090
	04302 - Heavy Equipment	741	890	149
	04581 - Building Lease/Rents	1,148	1,180	32
	04582 - Building Maintenance	734	1,170	436
	04585 - Railroad easements and crossings	0	20	20
	04590 - Utilities	813	600	(213)
	05010 - Office Supplies	607	450	(157)
	05111 - Postage/Delivery Services	15	55	40
	05316 - Telecom Maintenance & Repair	0	25	25
	05364 - Cellular, radio, pager charges	0	487	487
	05373 - Cell svc-field technicians	684	153	(531)
	05374 - Cell svc-field tech supervisors	123	45	(78)
	05375 - Cell service-all others	178	52	(126)
	05411 - Meals and Entertainment	278	100	(178)
	05413 - Transportation	0	42	42
	05414 - Lodging	122	83	(39)
	05419 - Misc Employee Expense	0	25	25
	05420 - Employee Development	0	25	25
	05426 - Safety Training	0	25	25
	05427 - Technical (Job Skills) Training	0	0	0
	06111 - Contract Labor	0	50	50
	07443 - Uniforms	145	0	(145)
	07499 - Misc Employee Welfare Exp	362	390	28
	07510 - Association Dues	0	0	0
	07590 - Misc General Expense	0	40	40
2735 - KMD-Glasgow C&M/Service Total		29,585	32,524	2,939
Grand Total		29,585	32,524	2,939

KMD Spending Reports

O&M by Subaccount for 2735 - KY Div Glasgow C&M/Service - YTD

Fiscal Period No	(All)
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2735 - KMD-Glasgow C&M/Service	01000 - Non-project Labor	162,486	172,024	9,538
	01001 - Capital Labor	222,880	211,383	(11,496)
	01002 - Capital Labor Contra	(156,436)	(211,383)	(54,947)
	01008 - Expense Labor Accrual	123	0	(123)
	01011 - Capital Labor Transfer In	7,276	0	(7,276)
	01012 - Capital Labor Transfer Out	(73,720)	0	73,720
	01200 - Benefits Load	67,808	71,734	3,926
	02001 - Inventory Materials	2,449	4,280	1,831
	02004 - Warehouse Loading Charge	343	685	342
	02005 - Non-Inventory Supplies	5,181	5,100	(81)
	03001 - Vehicle Depreciation	0	3,696	3,696
	03002 - Vehicle Lease Payments	26,637	31,020	4,383
	03004 - Vehicle Expense	50,688	35,760	(14,928)
	04301 - Equipment Lease	2,920	13,320	10,400
	04302 - Heavy Equipment	5,489	10,680	5,191
	04581 - Building Lease/Rents	13,770	14,160	390
	04582 - Building Maintenance	9,785	14,040	4,255
	04585 - Railroad easements and crossings	40	240	200
	04590 - Utilities	7,903	7,200	(703)
	05010 - Office Supplies	6,192	5,400	(792)
	05111 - Postage/Delivery Services	474	660	186
	05316 - Telecom Maintenance & Repair	0	300	300
	05364 - Cellular, radio, pager charges	0	5,800	5,800
	05373 - Cell svc-field technicians	3,946	1,880	(2,066)
	05374 - Cell svc-field tech supervisors	717	540	(177)
	05375 - Cell service-all others	996	624	(372)
	05411 - Meals and Entertainment	2,853	1,200	(1,653)
	05413 - Transportation	0	504	504
	05414 - Lodging	622	996	374
	05419 - Misc Employee Expense	0	300	300
	05420 - Employee Development	0	300	300
	05426 - Safety Training	0	300	300
	05427 - Technical (Job Skills) Training	803	0	(803)
	06111 - Contract Labor	0	600	600
	07443 - Uniforms	2,267	3,400	1,133
	07499 - Misc Employee Welfare Exp	4,354	4,680	326
	07510 - Association Dues	4,137	4,062	(75)
	07590 - Misc General Expense	2,592	480	(2,112)
2735 - KMD-Glasgow C&M/Service Total		385,576	415,965	30,388
Grand Total		385,576	415,965	30,388

KMD Spending Reports
Capital by Month for 2736 - KY Div Hopkinsville C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2736 - KY Div Hopkinsville C&M/Service	October	36,821	58,385	21,564
	November	34,885	73,758	38,873
	December	39,707	55,628	15,921
	January	51,858	54,043	2,185
	February	41,106	50,877	9,771
	March	69,450	53,377	(16,073)
	April	42,559	60,183	17,624
	May	66,623	58,805	(7,817)
	June	263,405	55,673	(207,732)
	July	134,196	57,549	(76,646)
	August	93,439	53,961	(39,478)
	September	43,725	56,007	12,282
2736 - KY Div Hopkinsville C&M/Service Total		917,774	688,247	(229,527)
Grand Total		917,774	688,247	(229,527)

KMD Spending Reports

Capital by Expenditure Type for 2736 - KY Div Hopkinsville C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		Actual	Budget	Variance
2736 - KY Div Hopkinsville C&M/Service	AFUDC	834		(834)
	BU A&G		8,049	8,049
	Contractor Services	59	212	153
	Corporate A&G		3,243	3,243
	Direct Capital Spending	2,353		(2,353)
	Heavy Equipment	2,848	949	(1,899)
	Labor	16,178	15,504	(674)
	Labor Overhead	6,523	7,705	1,182
	Materials	13,544	8,337	(5,207)
	Overhead - BU A&G	(4,025)		4,025
	Overhead - Corp A&G	1,499		(1,499)
	Overhead - State A&G	(4,285)		4,285
	Reimbursement/AIC/Salvage	410		(410)
	Rent	1,222	1,512	290
	State A&G		5,364	5,364
	Stores Overhead	1,778	1,334	(444)
	Telecom	828	719	(109)
	Transportation	2,165	2,524	359
	Utilities	1,793	555	(1,238)
2736 - KY Div Hopkinsville C&M/Service Total		43,725	56,007	12,282
Grand Total		43,725	56,007	12,282

KMD Spending Reports

Capital by Expenditure Type for 2736 - KY Div Hopkinsville C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		Actual	Budget	Variance
2736 - KY Div Hopkinsville C&M/Service	AFUDC	18,235		(18,235)
	BU A&G		99,674	99,674
	Contractor Services	144,704	2,500	(142,204)
	Corporate A&G		40,154	40,154
	Direct Capital Spending	15,405	2,500	(12,905)
	Heavy Equipment	20,214	10,948	(9,266)
	Labor	162,197	178,881	16,684
	Labor Overhead	84,493	88,904	4,411
	Materials	94,008	121,000	26,992
	Overhead - BU A&G	86,272		(86,272)
	Overhead - Corp A&G	54,088		(54,088)
	Overhead - State A&G	186,670		(186,670)
	Reimbursement/AIC/Salvage	(6,067)		6,067
	Rent	10,876	17,441	6,565
	State A&G		66,420	66,420
	Stores Overhead	10,384	16,000	5,616
	Telecom	6,952	8,300	1,348
	Transportation	19,985	29,122	9,136
	Utilities	9,358	6,404	(2,954)
2736 - KY Div Hopkinsville C&M/Service Total		917,774	688,247	(229,527)
Grand Total		917,774	688,247	(229,527)

KMD Spending Reports

Capital by Category for 2736 - KY Div Hopkinsville C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2736 - KY Div Hopkinsville C&M/Service	Growth	6,788	16,909	10,120
	Public Improvements	773		(773)
	System Integrity	36,164	39,098	2,935
2736 - KY Div Hopkinsville C&M/Service Total		43,725	56,007	12,282
Grand Total		43,725	56,007	12,282

KMD Spending Reports

Capital by Category for 2736 - KY Div Hopkinsville C&M/Service - YTD

Fiscal Period No	(All)
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Cost Center	Corporate Budget Category	FY Data		
		Actual	Budget	Variance
2736 - KY Div Hopkinsville C&M/Service	Equipment	7,474	3,758	(3,716)
	Growth	149,822	206,106	56,284
	Public Improvements	17,612		(17,612)
	System Improvements		22,550	22,550
	System Integrity	742,865	455,833	(287,032)
2736 - KY Div Hopkinsville C&M/Service Total		917,774	688,247	(229,527)
Grand Total		917,774	688,247	(229,527)

KMD Spending Reports

O&M by Month for 2736 - KY Div Hopkinsville C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2736 - KMD-Hopkinsville C&M/Service	October	63,363	56,097	(7,267)
	November	55,250	55,937	688
	December	66,267	59,679	(6,588)
	January	62,717	58,194	(4,523)
	February	45,257	52,339	7,083
	March	52,167	53,885	1,718
	April	48,714	51,468	2,754
	May	53,347	51,541	(1,806)
	June	49,588	50,718	1,131
	July	52,798	52,691	(107)
	August	47,267	49,557	2,290
	September	43,271	51,660	8,389
2736 - KMD-Hopkinsville C&M/Service Total		640,004	643,766	3,762
Grand Total		640,004	643,766	3,762

KMD Spending Reports
O&M by Subaccount for 2736 - KY Div Hopkinsville C&M/Service - September

Fiscal Period No	September
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		Fiscal Year Data		
		FY2009		
Cost Center	Subaccount	Actual	Budget	Variance
2736 - KMD-Hopkinsville C&M/Service	01000 - Non-project Labor	17,827	24,066	6,238
	01001 - Capital Labor	26,139	18,912	(7,227)
	01002 - Capital Labor Contra	(16,178)	(18,912)	(2,734)
	01008 - Expense Labor Accrual	1,756	0	(1,756)
	01011 - Capital Labor Transfer In	347	0	(347)
	01012 - Capital Labor Transfer Out	(10,308)	0	10,308
	01200 - Benefits Load	8,166	10,035	1,869
	02001 - Inventory Materials	599	125	(474)
	02004 - Warehouse Loading Charge	84	20	(64)
	02005 - Non-Inventory Supplies	131	350	219
	03002 - Vehicle Lease Payments	(306)	2,968	3,274
	03004 - Vehicle Expense	2,857	4,998	2,141
	04021 - Promo Other, Misc	246	0	(246)
	04044 - Advertising	40	0	(40)
	04301 - Equipment Lease	640	0	(640)
	04302 - Heavy Equipment	1,141	865	(276)
	04306 - Parts	0	0	0
	04581 - Building Lease/Rents	3,245	3,100	(145)
	04582 - Building Maintenance	1,540	1,083	(457)
	04590 - Utilities	1,776	1,773	(3)
	05010 - Office Supplies	347	705	358
	05111 - Postage/Delivery Services	145	50	(95)
	05364 - Cellular, radio, pager charges	(0)	0	0
	05373 - Cell svc-field technicians	657	442	(215)
	05374 - Cell svc-field tech supervisors	118	85	(33)
	05375 - Cell service-all others	171	96	(75)
	05376 - Cell service for MDT's, PC's, SCADA and c	0	12	12
	05377 - Cell phone equipment and accessories	0	18	18
	05411 - Meals and Entertainment	516	163	(353)
	05413 - Transportation	0	68	68
	05414 - Lodging	284	100	(184)
	05417 - Club Dues - Deductible	0	0	0
	05419 - Misc Employee Expense	0	37	37
	05421 - Training	0	0	0
	05427 - Technical (Job Skills) Training	0	0	0
	06111 - Contract Labor	660	0	(660)
	07443 - Uniforms	0	228	228
	07499 - Misc Employee Welfare Exp	491	228	(263)
	07510 - Association Dues	140	0	(140)
	07590 - Misc General Expense	0	45	45
2736 - KMD-Hopkinsville C&M/Service Total		43,271	51,660	8,389
Grand Total		43,271	51,660	8,389

KMD Spending Reports
O&M by Subaccount for 2736 - KY Div Hopkinsville C&M/Service - YTD

Fiscal Period No (All)

Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2736 - KMD-Hopkinsville C&M/Service	01000 - Non-project Labor	307,922	298,366	(9,556)
	01001 - Capital Labor	280,081	216,610	(63,471)
	01002 - Capital Labor Contra	(162,197)	(216,610)	(54,413)
	01008 - Expense Labor Accrual	419	0	(419)
	01011 - Capital Labor Transfer In	4,478	0	(4,478)
	01012 - Capital Labor Transfer Out	(122,362)	0	122,362
	01200 - Benefits Load	128,578	124,419	(4,159)
	02001 - Inventory Materials	3,590	1,500	(2,090)
	02004 - Warehouse Loading Charge	503	240	(263)
	02005 - Non-Inventory Supplies	10,696	4,200	(6,496)
	03002 - Vehicle Lease Payments	28,336	35,616	7,280
	03004 - Vehicle Expense	36,956	60,020	23,064
	04021 - Promo Other, Misc	456	0	(456)
	04044 - Advertising	173	0	(173)
	04301 - Equipment Lease	2,043	0	(2,043)
	04302 - Heavy Equipment	4,272	10,380	6,108
	04306 - Parts	323	0	(323)
	04581 - Building Lease/Rents	38,979	37,200	(1,779)
	04582 - Building Maintenance	17,338	12,996	(4,342)
	04590 - Utilities	18,686	21,276	2,590
	05010 - Office Supplies	5,473	8,460	2,987
	05111 - Postage/Delivery Services	599	600	1
	05364 - Cellular, radio, pager charges	(0)	0	0
	05373 - Cell svc-field technicians	8,673	5,304	(3,369)
	05374 - Cell svc-field tech supervisors	1,581	1,020	(561)
	05375 - Cell service-all others	2,141	1,152	(989)
	05376 - Cell service for MDT's, PC's, SCADA and other d	0	144	144
	05377 - Cell phone equipment and accessories	275	216	(59)
	05411 - Meals and Entertainment	3,969	2,000	(1,969)
	05413 - Transportation	10	750	740
	05414 - Lodging	3,920	1,200	(2,720)
	05417 - Club Dues - Deductible	106	125	19
	05419 - Misc Employee Expense	79	400	321
	05421 - Training	889	0	(889)
	05427 - Technical (Job Skills) Training	140	0	(140)
	06111 - Contract Labor	762	2,250	1,488
	07421 - Service Awards	0	0	0
	07443 - Uniforms	3,114	5,400	2,286
	07499 - Misc Employee Welfare Exp	5,638	2,736	(2,902)
	07510 - Association Dues	3,262	5,256	1,994
	07590 - Misc General Expense	103	540	437
2736 - KMD-Hopkinsville C&M/Service Total		640,004	643,766	3,762
Grand Total		640,004	643,766	3,762

KMD Spending Reports
Capital by Month for 2737 - KY Div Danville C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2737 - KY Div Danville C&M/Service	October	63,954	71,108	7,154
	November	64,069	98,574	34,505
	December	94,852	71,087	(23,765)
	January	48,397	71,086	22,689
	February	68,508	71,087	2,579
	March	130,824	71,086	(59,739)
	April	61,578	78,853	17,275
	May	60,697	84,203	23,506
	June	142,932	147,778	4,847
	July	98,012	71,086	(26,927)
	August	90,987	71,087	(19,900)
	September	132,842	71,085	(61,757)
2737 - KY Div Danville C&M/Service Total		1,057,651	978,117	(79,534)
Grand Total		1,057,651	978,117	(79,534)

KMD Spending Reports

Capital by Expenditure Type for 2737 - KY Div Danville C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		FY2009		
		Actual	Budget	Variance
2737 - KY Div Danville C&M/Service	AFUDC	182		(182)
	BU A&G		10,230	10,230
	Contractor Services	241		(241)
	Corporate A&G		4,121	4,121
	Direct Capital Spending	203		(203)
	Heavy Equipment	3,010	1,192	(1,817)
	Labor	18,390	19,479	1,089
	Labor Overhead	7,557	9,684	2,127
	Materials	66,717	11,874	(54,843)
	Overhead - BU A&G	3,364		(3,364)
	Overhead - Corp A&G	6,542		(6,542)
	Overhead - State A&G	9,248		(9,248)
	Reimbursement/AIC/Salvage	5,626		(5,626)
	Rent	2,000	1,900	(100)
	State A&G		6,817	6,817
	Stores Overhead	3,875	1,014	(2,861)
	Telecom	875	904	29
Transportation	3,947	3,172	(775)	
Utilities	1,068	698	(370)	
2737 - KY Div Danville C&M/Service Total		132,842	71,085	(61,757)
Grand Total		132,842	71,085	(61,757)

KMD Spending Reports

Capital by Expenditure Type for 2737 - KY Div Danville C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

		FY Data		
		FY2009		
Cost Center	New Expenditure Type	Actual	Budget	Variance
2737 - KY Div Danville C&M/Service	AFUDC	1,350		(1,350)
	BU A&G		139,809	139,809
	Contractor Services	559		(559)
	Corporate A&G		56,323	56,323
	Direct Capital Spending	902		(902)
	Heavy Equipment	23,654	15,088	(8,566)
	Labor	188,173	246,541	58,368
	Labor Overhead	98,224	122,531	24,307
	Materials	278,910	203,740	(75,170)
	Overhead - BU A&G	103,429		(103,429)
	Overhead - Corp A&G	62,383		(62,383)
	Overhead - State A&G	215,992		(215,992)
	Reimbursement/AIC/Salvage	(10,727)		10,727
	Rent	19,365	24,038	4,673
	State A&G		93,165	93,165
	Stores Overhead	20,842	16,480	(4,362)
Telecom	8,137	11,440	3,303	
Transportation	39,115	40,137	1,022	
Utilities	7,344	8,826	1,482	
2737 - KY Div Danville C&M/Service Total		1,057,651	978,117	(79,534)
Grand Total		1,057,651	978,117	(79,534)

KMD Spending Reports

Capital by Category for 2737 - KY Div Danville C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2737 - KY Div Danville C&M/Service	Equipment	(61)		61
	Growth	27,592	20,836	(6,756)
	Structures	48,479		(48,479)
	System Improvements	(312)		312
	System Integrity	57,144	50,249	(6,895)
2737 - KY Div Danville C&M/Service Total		132,842	71,085	(61,757)
Grand Total		132,842	71,085	(61,757)

KMD Spending Reports

Capital by Category for 2737 - KY Div Danville C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2737 - KY Div Danville C&M/Service	Equipment	30,187	12,989	(17,199)
	Growth	241,760	249,904	8,144
	Structures	68,037	14,500	(53,537)
	System Improvements	2,519	89,809	87,290
	System Integrity	715,149	610,916	(104,233)
2737 - KY Div Danville C&M/Service Total		1,057,651	978,117	(79,534)
Grand Total		1,057,651	978,117	(79,534)

KMD Spending Reports
O&M by Month for 2737 - KY Div Danville C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2737 - KMD-Danville C&M/Service	October	39,325	48,412	9,087
	November	55,083	46,951	(8,132)
	December	49,558	48,748	(811)
	January	34,370	47,543	13,173
	February	37,417	45,032	7,615
	March	51,887	46,305	(5,581)
	April	42,647	40,827	(1,820)
	May	46,528	40,470	(6,058)
	June	40,498	40,727	229
	July	40,093	42,011	1,918
	August	45,821	40,051	(5,770)
	September	44,227	41,545	(2,682)
2737 - KMD-Danville C&M/Service Total		527,453	528,621	1,167
Grand Total		527,453	528,621	1,167

KMD Spending Reports
O&M by Subaccount for 2737 - KY Div Danville C&M/Service - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
		FY2009		
2737 - KMD-Danville C&M/Service	01000 - Non-project Labor	14,068	15,494	1,427
	01001 - Capital Labor	19,721	24,476	4,755
	01002 - Capital Labor Contra	(18,390)	(24,476)	(6,086)
	01008 - Expense Labor Accrual	1,755	0	(1,755)
	01011 - Capital Labor Transfer In	7,998	0	(7,998)
	01012 - Capital Labor Transfer Out	(9,329)	0	9,329
	01200 - Benefits Load	6,598	6,461	(137)
	02001 - Inventory Materials	1,229	335	(894)
	02004 - Warehouse Loading Charge	172	54	(118)
	02005 - Non-Inventory Supplies	1,569	1,081	(488)
	03002 - Vehicle Lease Payments	3,566	3,000	(566)
	03004 - Vehicle Expense	3,499	5,632	2,133
	04301 - Equipment Lease	36	685	649
	04302 - Heavy Equipment	1,635	220	(1,415)
	04581 - Building Lease/Rents	4,159	4,280	121
	04582 - Building Maintenance	2,170	1,394	(776)
	04585 - Railroad easements and crossings	0	0	0
	04590 - Utilities	779	740	(39)
	05010 - Office Supplies	749	0	(749)
	05111 - Postage/Delivery Services	52	0	(52)
	05373 - Cell svc-field technicians	687	940	253
	05374 - Cell svc-field tech supervisors	30	0	(30)
	05375 - Cell service-all others	44	0	(44)
	05411 - Meals and Entertainment	311	250	(61)
	05412 - Spousal & Dependent Travel	0	0	0
	05413 - Transportation	62	200	138
	05414 - Lodging	101	34	(67)
	05415 - Membership Fees	0	0	0
	05419 - Misc Employee Expense	0	0	0
	05424 - Books & Manuals	0	0	0
	07443 - Uniforms	736	0	(736)
	07499 - Misc Employee Welfare Exp	221	745	524
	07510 - Association Dues	0	0	0
2737 - KMD-Danville C&M/Service Total		44,227	41,545	(2,682)
Grand Total		44,227	41,545	(2,682)

KMD Spending Reports
O&M by Subaccount for 2737 - KY Div Danville C&M/Service - YTD

Fiscal Period No (All)

Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2737 - KMD-Danville C&M/Service	01000 - Non-project Labor	186,404	203,829	17,425
	01001 - Capital Labor	254,707	276,744	22,037
	01002 - Capital Labor Contra	(187,196)	(276,744)	(89,548)
	01008 - Expense Labor Accrual	1,349	0	(1,349)
	01011 - Capital Labor Transfer In	62,808	0	(62,808)
	01012 - Capital Labor Transfer Out	(130,319)	0	130,319
	01200 - Benefits Load	78,293	84,997	6,704
	02001 - Inventory Materials	8,721	4,020	(4,701)
	02004 - Warehouse Loading Charge	1,221	643	(578)
	02005 - Non-Inventory Supplies	14,546	12,972	(1,574)
	03002 - Vehicle Lease Payments	43,184	36,000	(7,184)
	03004 - Vehicle Expense	49,756	67,584	17,828
	04301 - Equipment Lease	14,898	8,220	(6,678)
	04302 - Heavy Equipment	11,651	2,640	(9,011)
	04581 - Building Lease/Rents	53,921	51,360	(2,561)
	04582 - Building Maintenance	20,271	16,728	(3,543)
	04585 - Railroad easements and crossings	60	0	(60)
	04590 - Utilities	8,428	8,880	452
	05010 - Office Supplies	7,104	0	(7,104)
	05111 - Postage/Delivery Services	817	600	(217)
	05364 - Cellular, radio, pager charges	(0)	0	0
	05373 - Cell svc-field technicians	6,583	11,280	4,697
	05374 - Cell svc-field tech supervisors	1,104	0	(1,104)
	05375 - Cell service-all others	1,511	0	(1,511)
	05411 - Meals and Entertainment	3,041	3,000	(41)
	05412 - Spousal & Dependent Travel	949	0	(949)
	05413 - Transportation	402	720	318
	05414 - Lodging	2,758	408	(2,350)
	05415 - Membership Fees	0	1,800	1,800
	05419 - Misc Employee Expense	12	0	(12)
	05424 - Books & Manuals	0	500	500
	07443 - Uniforms	3,667	3,500	(167)
	07499 - Misc Employee Welfare Exp	5,993	8,940	2,947
	07510 - Association Dues	807	0	(807)
2737 - KMD-Danville C&M/Service Total		527,453	528,621	1,167
Grand Total		527,453	528,621	1,167

KMD Spending Reports

Capital by Month for 2738 - KY Div Campbellsville C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2738 - KY Div Campbellsville C&M/Service	October	166,298	54,323	(111,975)
	November	155,714	51,097	(104,617)
	December	86,991	32,566	(54,425)
	January	65,118	32,566	(32,552)
	February	54,027	32,566	(21,461)
	March	66,750	32,566	(34,185)
	April	39,746	438,868	399,121
	May	23,147	43,608	20,461
	June	54,232	138,323	84,091
	July	(142,224)	32,566	174,790
	August	205,723	32,566	(173,157)
	September	140,904	107,485	(33,419)
2738 - KY Div Campbellsville C&M/Service Total		916,426	1,029,099	112,673
Grand Total		916,426	1,029,099	112,673

KMD Spending Reports

Capital by Expenditure Type for 2738 - KY Div Campbellsville C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		Actual	Budget	Variance
2738 - KY Div Campbellsville C&M/Service	AFUDC	504		(504)
	BU A&G		16,289	16,289
	Contractor Services	82,624		(82,624)
	Corporate A&G		6,562	6,562
	Direct Capital Spending	1,918		(1,918)
	Heavy Equipment	2,493	1,032	(1,461)
	Labor	8,129	16,869	8,740
	Labor Overhead	2,914	8,384	5,470
	Materials	27,173	37,426	10,253
	Overhead - BU A&G	(1,324)		1,324
	Overhead - Corp A&G	6,971		(6,971)
	Overhead - State A&G	3,300		(3,300)
	Reimbursement/AIC/Salvage	136		(136)
	Rent	472	1,645	1,173
	State A&G		10,855	10,855
	Stores Overhead	1,699	4,290	2,591
	Telecom	725	783	58
	Transportation	2,821	2,746	(74)
	Utilities	347	604	256
2738 - KY Div Campbellsville C&M/Service Total		140,904	107,485	(33,419)
Grand Total		140,904	107,485	(33,419)

KMD Spending Reports

Capital by Expenditure Type for 2738 - KY Div Campbellsville C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		Actual	Budget	Variance
2738 - KY Div Campbellsville C&M/Service	AFUDC	9,798		(9,798)
	BU A&G		176,846	176,846
	Contractor Services	242,621	108,000	(134,621)
	Corporate A&G		71,243	71,243
	Direct Capital Spending	7,348		(7,348)
	Heavy Equipment	15,772	10,446	(5,326)
	Labor	117,842	170,694	52,852
	Labor Overhead	60,683	84,835	24,152
	Materials	272,180	321,400	49,220
	Overhead - BU A&G	122,566		(122,566)
	Overhead - Corp A&G	74,965		(74,965)
	Overhead - State A&G	240,611		(240,611)
	Reimbursement/AIC		(132,800)	(132,800)
	Reimbursement/AIC/Salvage	(312,017)		312,017
	Rent	3,586	16,643	13,057
	State A&G		117,844	117,844
	Stores Overhead	28,308	42,128	13,820
	Telecom	5,250	7,920	2,670
	Transportation	23,730	27,789	4,059
	Utilities	3,184	6,111	2,927
2738 - KY Div Campbellsville C&M/Service Total		916,426	1,029,099	112,673
Grand Total		916,426	1,029,099	112,673

KMD Spending Reports

Capital by Category for 2738 - KY Div Campbellsville C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2738 - KY Div Campbellsville C&M/Service	Growth	(1,488)	10,739	12,227
	Structures	4,599		(4,599)
	System Improvements	2,086	74,948	72,862
	System Integrity	135,707	21,798	(113,908)
2738 - KY Div Campbellsville C&M/Service Total		140,904	107,485	(33,419)
Grand Total		140,904	107,485	(33,419)

KMD Spending Reports

Capital by Category for 2738 - KY Div Campbellsville C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2738 - KY Div Campbellsville C&M/Service	Growth	121,093	514,063	392,970
	Public Improvements	(29,662)	40,289	69,950
	Structures	17,009		(17,009)
	System Improvements	42,803	213,078	170,275
	System Integrity	765,182	261,669	(503,513)
2738 - KY Div Campbellsville C&M/Service Total		916,426	1,029,099	112,673
Grand Total		916,426	1,029,099	112,673

KMD Spending Reports

O&M by Month for 2738 - KY Div Campbellsville C&M/Service

		Fiscal Year	Data	
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2738 - KMD-Campbellsville C&M/Service	October	44,970	47,078	2,108
	November	38,820	46,614	7,795
	December	41,966	48,896	6,930
	January	55,112	46,700	(8,412)
	February	40,903	44,109	3,206
	March	37,413	45,489	8,075
	April	41,943	39,443	(2,500)
	May	37,576	39,169	1,593
	June	52,873	39,443	(13,429)
	July	45,817	40,627	(5,190)
	August	39,756	38,563	(1,193)
	September	69,418	40,053	(29,365)
2738 - KMD-Campbellsville C&M/Service Total		546,565	516,184	(30,381)
Grand Total		546,565	516,184	(30,381)

KMD Spending Reports

O&M by Subaccount for 2738 - KY Div Campbellsville C&M/Service - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		FY2009		
		Actual	Budget	Variance
2738 - KMD-Campbellsville C&M/Service	01000 - Non-project Labor	12,345	15,219	2,873
	01001 - Capital Labor	12,645	16,349	3,704
	01002 - Capital Labor Contra	(8,129)	(16,349)	(8,220)
	01008 - Expense Labor Accrual	677	0	(677)
	01011 - Capital Labor Transfer In	2,066	0	(2,066)
	01012 - Capital Labor Transfer Out	(6,582)	0	6,582
	01200 - Benefits Load	5,430	6,346	916
	02001 - Inventory Materials	315	222	(93)
	02004 - Warehouse Loading Charge	44	36	(9)
	02005 - Non-Inventory Supplies	838	1,215	377
	03002 - Vehicle Lease Payments	2,568	3,815	1,247
	03004 - Vehicle Expense	13,494	4,297	(9,197)
	04044 - Advertising	0	0	0
	04301 - Equipment Lease	446	2,210	1,764
	04302 - Heavy Equipment	2,053	576	(1,477)
	04581 - Building Lease/Rents	25,750	750	(25,000)
	04582 - Building Maintenance	801	1,277	476
	04590 - Utilities	1,205	1,517	312
	05010 - Office Supplies	389	659	270
	05111 - Postage/Delivery Services	0	50	50
	05364 - Cellular, radio, pager charges	0	0	(0)
	05373 - Cell svc-field technicians	2,069	483	(1,586)
	05374 - Cell svc-field tech supervisors	5	0	(5)
	05375 - Cell service-all others	7	0	(7)
	05411 - Meals and Entertainment	10	150	140
	05412 - Spousal & Dependent Travel	0	0	0
	05413 - Transportation	0	350	350
	05414 - Lodging	0	148	148
	05415 - Membership Fees	0	0	0
	05419 - Misc Employee Expense	0	28	28
	05424 - Books & Manuals	0	100	100
	05427 - Technical (Job Skills) Training	0	32	32
	06111 - Contract Labor	220	0	(220)
	07120 - Environmental & Safety	0	0	0
	07443 - Uniforms	514	0	(514)
	07499 - Misc Employee Welfare Exp	238	574	336
	07510 - Association Dues	0	0	0
	07590 - Misc General Expense	0	0	0
2738 - KMD-Campbellsville C&M/Service Total		69,418	40,053	(29,365)
Grand Total		69,418	40,053	(29,365)

KMD Spending Reports
O&M by Subaccount for 2738 - KY Div Campbellsville C&M/Service - YTD

Fiscal Period No (All)

Cost Center	Subaccount	Fiscal Year Data		
		FY2009		
		Actual	Budget	Variance
2738 - KMD-Campbellsville C&M/Service	01000 - Non-project Labor	198,353	203,716	5,363
	01001 - Capital Labor	170,116	176,043	5,928
	01002 - Capital Labor Contra	(117,842)	(176,043)	(58,202)
	01008 - Expense Labor Accrual	1,105	0	(1,105)
	01011 - Capital Labor Transfer In	23,216	0	(23,216)
	01012 - Capital Labor Transfer Out	(75,490)	0	75,490
	01200 - Benefits Load	83,174	84,950	1,776
	02001 - Inventory Materials	4,717	2,664	(2,053)
	02004 - Warehouse Loading Charge	660	426	(234)
	02005 - Non-Inventory Supplies	8,683	14,536	5,853
	03002 - Vehicle Lease Payments	35,976	45,780	9,804
	03004 - Vehicle Expense	49,162	51,564	2,402
	04044 - Advertising	1,232	0	(1,232)
	04301 - Equipment Lease	46,514	26,520	(19,994)
	04302 - Heavy Equipment	1,676	6,912	5,236
	04581 - Building Lease/Rents	34,000	9,000	(25,000)
	04582 - Building Maintenance	6,900	15,324	8,424
	04590 - Utilities	13,062	18,204	5,142
	05010 - Office Supplies	6,899	7,908	1,009
	05111 - Postage/Delivery Services	335	600	265
	05364 - Cellular, radio, pager charges	0	0	0
	05373 - Cell svc-field technicians	7,758	5,796	(1,962)
	05374 - Cell svc-field tech supervisors	42	0	(42)
	05375 - Cell service-all others	60	0	(60)
	05411 - Meals and Entertainment	4,564	1,800	(2,764)
	05412 - Spousal & Dependent Travel	471	0	(471)
	05413 - Transportation	447	4,200	3,753
	05414 - Lodging	2,322	1,776	(546)
	05415 - Membership Fees	100	1,200	1,100
	05419 - Misc Employee Expense	0	336	336
	05424 - Books & Manuals	0	1,200	1,200
	05427 - Technical (Job Skills) Training	0	384	384
	06111 - Contract Labor	31,335	0	(31,335)
	07120 - Environmental & Safety	131	0	(131)
	07443 - Uniforms	3,656	4,500	844
	07499 - Misc Employee Welfare Exp	2,339	6,888	4,549
	07510 - Association Dues	790	0	(790)
	07590 - Misc General Expense	106	0	(106)
2738 - KMD-Campbellsville C&M/Service Total		546,565	516,184	(30,381)
Grand Total		546,565	516,184	(30,381)

KMD Spending Reports
Capital by Month for 2739 - KY Div Shelbyville C&M/Service

Corporate Budget Category	(All)
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		FY Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2739 - KY Div Shelbyville C&M/Service	October	80,735	182,534	101,799
	November	39,229	58,331	19,102
	December	62,860	58,331	(4,529)
	January	50,691	65,847	15,156
	February	90,147	58,331	(31,816)
	March	157,266	58,331	(98,936)
	April	25,931	58,331	32,400
	May	15,194	65,847	50,653
	June	50,312	58,331	8,019
	July	104,003	58,331	(45,673)
	August	38,035	58,331	20,296
	September	9,318	65,826	56,508
2739 - KY Div Shelbyville C&M/Service Total		723,721	846,699	122,979
Grand Total		723,721	846,699	122,979

KMD Spending Reports

Capital by Expenditure Type for 2739 - KY Div Shelbyville C&M/Service - September

Fiscal Period No	September
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		FY2009		
		Actual	Budget	Variance
2739 - KY Div Shelbyville C&M/Service	AFUDC	28		(28)
	BU A&G		9,516	9,516
	Contractor Services	160	5,000	4,840
	Corporate A&G		3,834	3,834
	Direct Capital Spending	648		(648)
	Heavy Equipment	1,665	1,063	(602)
	Labor	7,845	17,370	9,525
	Labor Overhead	2,955	8,633	5,678
	Materials	11,736	7,200	(4,536)
	Overhead - BU A&G	(1,269)		1,269
	Overhead - Corp A&G	1,211		(1,211)
	Overhead - State A&G	(815)		815
	Reimbursement/AIC/Salvage	(21,561)		21,561
	Rent	1,173	1,694	520
	State A&G		6,341	6,341
	Stores Overhead	1,600	920	(680)
	Telecom	484	806	322
	Transportation	3,209	2,828	(382)
	Utilities	249	622	373
2739 - KY Div Shelbyville C&M/Service Total		9,318	65,826	56,508
Grand Total		9,318	65,826	56,508

KMD Spending Reports

Capital by Expenditure Type for 2739 - KY Div Shelbyville C&M/Service - YTD

Fiscal Period No	(All)
Corporate Budget Category	(All)

Cost Center	New Expenditure Type	FY Data		
		Actual	Budget	Variance
2739 - KY Div Shelbyville C&M/Service	AFUDC	2,321		(2,321)
	BU A&G		122,330	122,330
	Contractor Services	47,201	45,000	(2,201)
	Corporate A&G		49,281	49,281
	Direct Capital Spending	7,628		(7,628)
	Heavy Equipment	16,186	13,741	(2,444)
	Labor	114,124	224,528	110,404
	Labor Overhead	58,952	111,590	52,639
	Materials	105,086	108,651	3,565
	Overhead - BU A&G	67,537		(67,537)
	Overhead - Corp A&G	38,285		(38,285)
	Overhead - State A&G	139,919		(139,919)
	Reimbursement/AIC/Salvage	61,787		(61,787)
	Rent	10,474	21,892	11,417
	State A&G		81,517	81,517
	Stores Overhead	14,111	13,160	(951)
	Telecom	5,092	10,418	5,326
	Transportation	31,888	36,553	4,665
	Utilities	3,129	8,038	4,909
2739 - KY Div Shelbyville C&M/Service Total		723,721	846,699	122,979
Grand Total		723,721	846,699	122,979

KMD Spending Reports

Capital by Category for 2739 - KY Div Shelbyville C&M/Service - September

Fiscal Period No	September
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2739 - KY Div Shelbyville C&M/Service	Equipment	632		(632)
	Growth	7,623	15,939	8,316
	Public Improvements	(21,662)		21,662
	System Integrity	22,725	49,887	27,162
2739 - KY Div Shelbyville C&M/Service Total		9,318	65,826	56,508
Grand Total		9,318	65,826	56,508

KMD Spending Reports

Capital by Category for 2739 - KY Div Shelbyville C&M/Service - YTD

Fiscal Period No	(All)
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		FY Data		
		FY2009		
Cost Center	Corporate Budget Category	Actual	Budget	Variance
2739 - KY Div Shelbyville C&M/Service	Equipment	(1,533)		1,533
	Growth	298,087	174,944	(123,143)
	Public Improvements	19,208		(19,208)
	System Improvements	1,905	73,084	71,179
	System Integrity	406,054	598,671	192,617
2739 - KY Div Shelbyville C&M/Service Total		723,721	846,699	122,979
Grand Total		723,721	846,699	122,979

KMD Spending Reports
O&M by Month for 2739 - KY Div Shelbyville C&M/Service

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2739 - KMD-Shelbyville C&M/Service	October	67,652	56,542	(11,110)
	November	48,958	55,217	6,258
	December	54,241	58,308	4,067
	January	50,334	55,665	5,331
	February	42,573	48,900	6,328
	March	48,702	50,037	1,335
	April	49,680	42,620	(7,060)
	May	43,309	42,348	(960)
	June	44,531	42,620	(1,911)
	July	39,025	43,774	4,749
	August	47,680	41,759	(5,920)
September	48,351	43,208	(5,142)	
2739 - KMD-Shelbyville C&M/Service Total		585,034	580,999	(4,035)
Grand Total		585,034	580,999	(4,035)

KMD Spending Reports

O&M by Subaccount for 2739 - KY Div Shelbyville C&M/Service - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2739 - KMD-Shelbyville C&M/Service	01000 - Non-project Labor	16,731	14,807	(1,924)
	01001 - Capital Labor	16,775	21,449	4,675
	01002 - Capital Labor Contra	(7,845)	(21,449)	(13,604)
	01008 - Expense Labor Accrual	2,127	0	(2,127)
	01011 - Capital Labor Transfer In	413	0	(413)
	01012 - Capital Labor Transfer Out	(9,343)	0	9,343
	01200 - Benefits Load	7,864	6,175	(1,689)
	02001 - Inventory Materials	798	473	(325)
	02004 - Warehouse Loading Charge	112	76	(36)
	02005 - Non-Inventory Supplies	606	1,103	497
	03002 - Vehicle Lease Payments	3,695	3,981	286
	03004 - Vehicle Expense	5,353	6,524	1,171
	04301 - Equipment Lease	769	1,915	1,146
	04302 - Heavy Equipment	2,343	560	(1,783)
	04581 - Building Lease/Rents	2,925	3,186	261
	04582 - Building Maintenance	798	864	66
	04590 - Utilities	409	650	241
	05010 - Office Supplies	433	493	60
	05111 - Postage/Delivery Services	169	71	(98)
	05364 - Cellular, radio, pager charges	0	0	(0)
	05373 - Cell svc-field technicians	661	857	196
	05374 - Cell svc-field tech supervisors	119	0	(119)
	05375 - Cell service-all others	172	0	(172)
	05411 - Meals and Entertainment	666	142	(524)
	05412 - Spousal & Dependent Travel	0	0	0
	05413 - Transportation	0	50	50
	05414 - Lodging	556	50	(506)
	05415 - Membership Fees	0	0	0
	05419 - Misc Employee Expense	0	15	15
	05424 - Books & Manuals	0	100	100
	05427 - Technical (Job Skills) Training	0	443	443
	06111 - Contract Labor	310	0	(310)
	07443 - Uniforms	141	0	(141)
	07499 - Misc Employee Welfare Exp	595	674	79
	07510 - Association Dues	0	0	0
2739 - KMD-Shelbyville C&M/Service Total		48,351	43,208	(5,142)
Grand Total		48,351	43,208	(5,142)

KMD Spending Reports

O&M by Subaccount for 2739 - KY Div Shelbyville C&M/Service - YTD

Fiscal Period No	(All)
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2739 - KMD-Shelbyville C&M/Service	01000 - Non-project Labor	232,493	217,804	(14,688)
	01001 - Capital Labor	206,101	234,896	28,795
	01002 - Capital Labor Contra	(114,124)	(234,896)	(120,773)
	01008 - Expense Labor Accrual	7,055	0	(7,055)
	01011 - Capital Labor Transfer In	16,613	0	(16,613)
	01012 - Capital Labor Transfer Out	(108,590)	0	108,590
	01200 - Benefits Load	99,892	90,824	(9,067)
	02001 - Inventory Materials	5,784	5,676	(108)
	02004 - Warehouse Loading Charge	810	908	98
	02005 - Non-Inventory Supplies	8,925	13,236	4,311
	03002 - Vehicle Lease Payments	47,872	47,772	(100)
	03004 - Vehicle Expense	64,487	78,288	13,801
	04301 - Equipment Lease	21,429	22,980	1,551
	04302 - Heavy Equipment	6,786	6,720	(66)
	04581 - Building Lease/Rents	37,300	38,232	932
	04582 - Building Maintenance	7,917	10,368	2,451
	04590 - Utilities	6,950	7,800	850
	05010 - Office Supplies	5,428	5,916	488
	05111 - Postage/Delivery Services	1,050	852	(198)
	05364 - Cellular, radio, pager charges	(0)	0	0
	05373 - Cell svc-field technicians	8,807	10,284	1,477
	05374 - Cell svc-field tech supervisors	1,606	0	(1,606)
	05375 - Cell service-all others	2,179	0	(2,179)
	05411 - Meals and Entertainment	2,353	1,704	(649)
	05412 - Spousal & Dependent Travel	39	0	(39)
	05413 - Transportation	62	600	538
	05414 - Lodging	4,936	600	(4,336)
	05415 - Membership Fees	0	700	700
	05419 - Misc Employee Expense	0	180	180
	05424 - Books & Manuals	0	1,200	1,200
	05427 - Technical (Job Skills) Training	0	5,316	5,316
	06111 - Contract Labor	310	0	(310)
	07443 - Uniforms	3,834	4,950	1,116
	07499 - Misc Employee Welfare Exp	6,070	8,088	2,018
	07510 - Association Dues	660	0	(660)
2739 - KMD-Shelbyville C&M/Service Total		585,034	580,999	(4,035)
Grand Total		585,034	580,999	(4,035)

KMD Spending Reports
O&M by Month for 2750 - KY Div Bowling Green Operations

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2750 - KMD-Bowling Green Operations	October	26,930	27,119	188
	November	15,941	25,563	9,622
	December	21,892	27,980	6,088
	January	17,846	26,375	8,528
	February	9,968	24,763	14,795
	March	17,883	26,375	8,492
	April	20,888	26,375	5,487
	May	17,325	25,569	8,244
	June	25,713	26,375	661
	July	24,333	27,180	2,848
	August	22,111	25,569	3,458
	September	31,437	26,375	(5,063)
2750 - KMD-Bowling Green Operations Total		252,268	315,618	63,350
Grand Total		252,268	315,618	63,350

KMD Spending Reports

O&M by Subaccount for 2750 - KY Div Bowling Green Operations - September

Fiscal Period No	September
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Cost Center	Subaccount	Fiscal Year Data		
		Actual	Budget	Variance
2750 - KMD-Bowling Green Operations				
	01000 - Non-project Labor	10,349	12,933	2,584
	01001 - Capital Labor	12,347	14,771	2,424
	01002 - Capital Labor Contra	0	(14,771)	(14,771)
	01006 - O&M Project Labor and Contra	75	0	(75)
	01008 - Expense Labor Accrual	1,918	0	(1,918)
	01012 - Capital Labor Transfer Out	(12,347)	0	12,347
	01013 - Expense Labor Transfer In	75	0	(75)
	01014 - Expense Labor Transfer Out	(75)	0	75
	01200 - Benefits Load	5,115	5,393	278
	01290 - Benefit Load Projects	34	0	(34)
	02001 - Inventory Materials	0	20	20
	02004 - Warehouse Loading Charge	0	3	3
	02005 - Non-Inventory Supplies	2,173	208	(1,965)
	03001 - Vehicle Depreciation	0	275	275
	03002 - Vehicle Lease Payments	1,692	1,830	138
	03004 - Vehicle Expense	2,470	950	(1,520)
	04021 - Promo Other, Misc	0	20	20
	04044 - Advertising	0	20	20
	04046 - Customer Relations & Assist	0	0	0
	04070 - Insurance	0	20	20
	04302 - Heavy Equipment	0	0	0
	04581 - Building Lease/Rents	1,975	2,250	275
	04582 - Building Maintenance	2,865	750	(2,115)
	04585 - Railroad easements and crossings	0	20	20
	04590 - Utilities	274	250	(24)
	05010 - Office Supplies	17	220	203
	05111 - Postage/Delivery Services	76	160	84
	05316 - Telecom Maintenance & Repair	0	15	15
	05364 - Cellular, radio, pager charges	0	300	300
	05373 - Cell svc-field technicians	453	0	(453)
	05374 - Cell svc-field tech supervisors	82	0	(82)
	05375 - Cell service-all others	118	0	(118)
	05411 - Meals and Entertainment	663	217	(446)
	05413 - Transportation	0	75	75
	05414 - Lodging	1,090	250	(840)
	05415 - Membership Fees	0	15	15
	05419 - Misc Employee Expense	0	50	50
	05420 - Employee Development	0	20	20
	05426 - Safety Training	0	10	10
	05427 - Technical (Job Skills) Training	0	0	0
	06111 - Contract Labor	0	50	50
	07443 - Uniforms	0	0	0
	07499 - Misc Employee Welfare Exp	0	20	20
	07510 - Association Dues	0	15	15
	07590 - Misc General Expense	0	15	15
2750 - KMD-Bowling Green Operations Total		31,437	26,375	(5,063)
Grand Total		31,437	26,375	(5,063)

KMD Spending Reports

O&M by Subaccount for 2750 - KY Div Bowling Green Operations - YTD

Fiscal Period No (All)

Cost Center	Subaccount	Fiscal Year Data		
		FY2009 Actual	Budget	Variance
2750 - KMD-Bowling Green Operations	01000 - Non-project Labor	96,863	153,450	56,588
	01001 - Capital Labor	175,648	175,209	(440)
	01002 - Capital Labor Contra	1,412	(175,209)	(176,621)
	01006 - O&M Project Labor and Contra	835	0	(835)
	01008 - Expense Labor Accrual	2,229	0	(2,229)
	01012 - Capital Labor Transfer Out	(177,060)	0	177,060
	01013 - Expense Labor Transfer In	1,333	0	(1,333)
	01014 - Expense Labor Transfer Out	(835)	0	835
	01200 - Benefits Load	41,529	63,989	22,460
	01290 - Benefit Load Projects	597	0	(597)
	02001 - Inventory Materials	0	240	240
	02004 - Warehouse Loading Charge	0	38	38
	02005 - Non-Inventory Supplies	11,403	2,540	(8,863)
	03001 - Vehicle Depreciation	0	3,300	3,300
	03002 - Vehicle Lease Payments	20,311	21,960	1,649
	03004 - Vehicle Expense	21,456	11,400	(10,056)
	04021 - Promo Other, Misc	0	240	240
	04044 - Advertising	0	240	240
	04046 - Customer Relations & Assist	44	0	(44)
	04070 - Insurance	0	240	240
	04302 - Heavy Equipment	80	0	(80)
	04581 - Building Lease/Rents	23,700	27,000	3,300
	04582 - Building Maintenance	16,935	9,000	(7,935)
	04585 - Railroad easements and crossings	0	240	240
	04590 - Utilities	2,220	3,000	780
	05010 - Office Supplies	591	2,640	2,049
	05111 - Postage/Delivery Services	1,635	1,920	285
	05316 - Telecom Maintenance & Repair	0	180	180
	05364 - Cellular, radio, pager charges	(0)	3,600	3,600
	05373 - Cell svc-field technicians	3,380	0	(3,380)
	05374 - Cell svc-field tech supervisors	614	0	(614)
	05375 - Cell service-all others	859	0	(859)
	05411 - Meals and Entertainment	3,232	2,560	(672)
	05413 - Transportation	0	900	900
	05414 - Lodging	2,635	3,000	365
	05415 - Membership Fees	0	180	180
	05419 - Misc Employee Expense	3	600	597
	05420 - Employee Development	0	240	240
	05426 - Safety Training	0	120	120
	05427 - Technical (Job Skills) Training	100	0	(100)
	06111 - Contract Labor	0	600	600
	07443 - Uniforms	250	1,600	1,350
	07499 - Misc Employee Welfare Exp	0	240	240
	07510 - Association Dues	0	180	180
	07590 - Misc General Expense	268	180	(88)
2750 - KMD-Bowling Green Operations Total		252,268	315,618	63,350
Grand Total		252,268	315,618	63,350

KMD Spending Reports
O&M by Month for 2751 - KY Div Danville Operations

		Fiscal Year Data		
		FY2009		
Cost Center	Fiscal Period No	Actual	Budget	Variance
2751 - KMD-Danville Operations	October	27,520	26,667	(853)
	November	26,354	25,630	(724)
	December	25,242	27,609	2,367
	January	24,406	26,545	2,139
	February	25,155	25,016	(139)
	March	28,144	26,917	(1,228)
	April	28,622	25,446	(3,176)
	May	39,078	24,995	(14,083)
	June	23,167	25,446	2,279
	July	32,845	26,367	(6,478)
	August	25,705	24,681	(1,024)
	September	29,742	25,760	(3,982)
2751 - KMD-Danville Operations Total		335,979	311,079	(24,900)
Grand Total		335,979	311,079	(24,900)

KMD Spending Reports
O&M by Subaccount for 2751 - KY Div Danville Operations - September

Fiscal Period No	September
------------------	-----------

Cost Center	Subaccount	Fiscal Year Data		
		FY2009 Actual	Budget	Variance
2751 - KMD-Danville Operations	01000 - Non-project Labor	12,976	12,660	(316)
	01001 - Capital Labor	13,711	14,163	452
	01002 - Capital Labor Contra	0	(14,163)	(14,163)
	01008 - Expense Labor Accrual	1,935	0	(1,935)
	01012 - Capital Labor Transfer Out	(13,711)	0	13,711
	01200 - Benefits Load	6,218	5,279	(939)
	02005 - Non-Inventory Supplies	941	820	(121)
	03002 - Vehicle Lease Payments	1,908	2,265	357
	03004 - Vehicle Expense	1,929	1,810	(119)
	04302 - Heavy Equipment	66	0	(66)
	04581 - Building Lease/Rents	1,512	1,550	38
	04582 - Building Maintenance	0	0	0
	04585 - Railroad easements and crossings	0	0	0
	04592 - Misc Rents	0	0	0
	05010 - Office Supplies	341	130	(211)
	05111 - Postage/Delivery Services	0	0	0
	05312 - Long Distance	0	0	0
	05316 - Telecom Maintenance & Repair	0	0	0
	05364 - Cellular, radio, pager charges	0	0	(0)
	05373 - Cell svc-field technicians	380	350	(30)
	05374 - Cell svc-field tech supervisors	68	0	(68)
	05375 - Cell service-all others	99	0	(99)
	05376 - Cell service for MDT's, PC's, SCADA and	0	0	0
	05411 - Meals and Entertainment	1,046	250	(796)
	05412 - Spousal & Dependent Travel	12	0	(12)
	05413 - Transportation	12	200	188
	05414 - Lodging	107	225	118
	05415 - Membership Fees	0	40	40
	05419 - Misc Employee Expense	0	80	80
	05420 - Employee Development	0	0	0
	05427 - Technical (Job Skills) Training	0	0	0
	07443 - Uniforms	43	0	(43)
	07499 - Misc Employee Welfare Exp	8	75	67
	07590 - Misc General Expense	141	25	(116)
2751 - KMD-Danville Operations Total		29,742	25,760	(3,982)
Grand Total		29,742	25,760	(3,982)

KMD Spending Reports
O&M by Subaccount for 2751 - KY Div Danville Operations - YTD

Fiscal Period No	(All)
------------------	-------

Cost Center	Subaccount	Fiscal Year Data		
		FY2009 Actual	Budget	Variance
2751 - KMD-Danville Operations	01000 - Non-project Labor	149,363	151,968	2,605
	01001 - Capital Labor	186,360	169,206	(17,154)
	01002 - Capital Labor Contra	0	(169,206)	(169,206)
	01008 - Expense Labor Accrual	2,169	0	(2,169)
	01012 - Capital Labor Transfer Out	(186,360)	0	186,360
	01200 - Benefits Load	63,189	63,371	182
	02005 - Non-Inventory Supplies	10,712	9,840	(872)
	03002 - Vehicle Lease Payments	28,031	27,180	(851)
	03004 - Vehicle Expense	31,613	21,720	(9,893)
	04302 - Heavy Equipment	1,686	0	(1,686)
	04581 - Building Lease/Rents	18,149	18,600	451
	04582 - Building Maintenance	363	0	(363)
	04585 - Railroad easements and crossings	30	0	(30)
	04592 - Misc Rents	24	0	(24)
	05010 - Office Supplies	1,338	1,560	222
	05111 - Postage/Delivery Services	182	0	(182)
	05312 - Long Distance	20	0	(20)
	05316 - Telecom Maintenance & Repair	663	0	(663)
	05364 - Cellular, radio, pager charges	0	0	(0)
	05373 - Cell svc-field technicians	3,361	4,200	839
	05374 - Cell svc-field tech supervisors	611	0	(611)
	05375 - Cell service-all others	848	0	(848)
	05376 - Cell service for MDT's, PC's, SCADA and	15	0	(15)
	05411 - Meals and Entertainment	8,397	3,000	(5,397)
	05412 - Spousal & Dependent Travel	12	0	(12)
	05413 - Transportation	1,359	2,400	1,041
	05414 - Lodging	10,096	2,700	(7,396)
	05415 - Membership Fees	0	480	480
	05419 - Misc Employee Expense	735	960	225
	05420 - Employee Development	1,275	0	(1,275)
	05427 - Technical (Job Skills) Training	475	1,000	525
	07443 - Uniforms	816	900	84
	07499 - Misc Employee Welfare Exp	272	900	628
	07590 - Misc General Expense	176	300	124
2751 - KMD-Danville Operations Total		335,979	311,079	(24,900)
Grand Total		335,979	311,079	(24,900)

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(o)

Description of Filing Requirement:

Complete monthly budget variance reports, with narrative explanations, for the 12 months prior to base period, each month of base period, and subsequent months, as available;

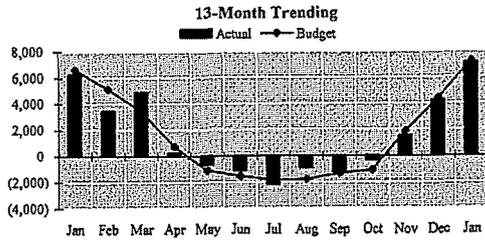
Response:

Please see attached.

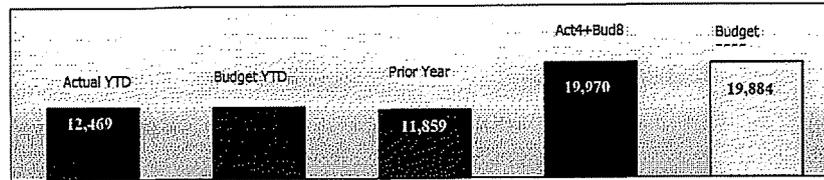


Atmos Energy Corporation
KY/Mid-States
Financial Highlights
 January 31, 2008
in thousands of USD

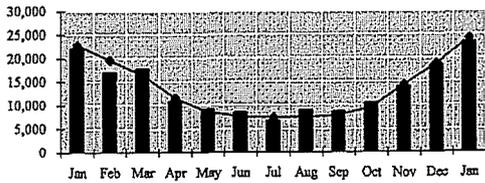
○ **Net Income:**



Year-to-Date and Total Year



○ **Gross Profit:**



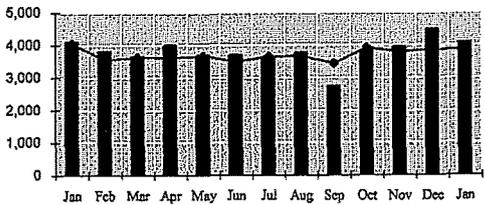
	Actual	Budget	Fav/(Unfav)
M-T-D	23,367	24,055	(688)
Y-T-D	66,236	66,520	(284)

Comments:

MTD: Budgeted customer variance is \$228k favorable. Weather related margins are (\$852k) worse than budget. Due to lower than expected heat load factors, consumption related margins excluding transportation were (\$410k) lower than budget. Margins related to the Tennessee rate case results are (\$220k) worse than budget. In Tennessee, a rate case outcome of \$5MM dollars was budgeted in margins but the TRA approved \$4MM. Other operating revenue was (\$120k) worse than budget while transportation margins were \$361k better than budget. Margins related to price, banner adjustments, and oracle additions are \$326k better than budget.

YTD: Kentucky / Mid-States division has been 5 percent warmer than normal for fiscal year 2008 which has resulted in weather related margins that are (\$1,723k) worse than budget. Consumption related margins were a positive \$345k because of better than budgeted heat load factors. Margins related to the Tennessee rate case are (\$594k) worse than budget because of change in implementation date and total amount awarded in margins from the TRA. Budgeted customer variance is \$338k favorable. Other operating revenue is \$66k better than budget and transportation margins are \$1,021k better than budget. Margins related to price, banner adjustments, and oracle additions are \$262k better than budget.

○ **Direct O&M expense:**



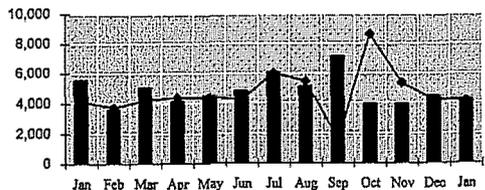
	Actual	Budget	Fav/(Unfav)
M-T-D	4,063	3,859	(204)
Y-T-D	16,301	15,411	(890)

Comments:

MTD: Labor unfavorable (\$50k) due mainly to cap rate 2.7%, Benefits favorable \$15k due to variance, Dues favorable \$32k due to timing, Miso unfavorable (\$51k) due to TN rate case amort, Hopkinsville franchise timing & MO efficiency program, Rent/Utilities unfavorable (\$64k) due to under budgeted utilities and cap rates, Materials unfavorable (\$25k) due to timing and odorant purchases, Travel unfavorable (\$25k) due to underbudgeted relocation, Vehicles unfavorable (\$32k) due to payment of taxes and cap rate.

YTD: Labor unfavorable (\$397k) due to cap rate 2.4% and OT/service awards/relocation/PTO accrual (\$147k), Benefits favorable \$113k due to variance, Insurance unfavorable (\$962k) due to GA settlement, Mktg favorable \$156k due to timing of RP1162 expenses, Outside services favorable \$103k due to reversal of TN rate case expenses, Rents/Utilities unfavorable (\$113k) due to rents up slightly and cap rates and Training favorable \$171k due to timing.

○ **Capital Expenditures**



	Actual	Budget	Fav/(Unfav)
M-T-D	4,231	4,162	(69)
Y-T-D	16,582	22,288	5,706

Comments:

MTD: Overheads/accruals unfavorable (\$506k), system integrity favorable \$785k and growth favorable \$367k. Favorable variances due to timing between budget and actual spending.

YTD: Overheads/accruals unfavorable (\$1.3k), system integrity favorable \$2.4k, growth favorable \$2.3k, equipment favorable \$.5k due to purchase of some equipment last FY, and public improvements favorable \$2.0k due to timing of specific projects such as Hillboro Road, McEwen Road, Halls Pike and Rucker LN.



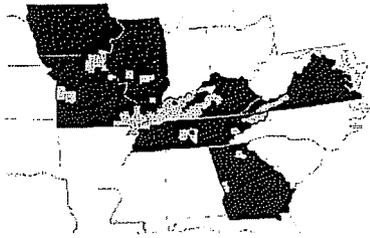
Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

January 31, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	118,490	125,916	(7,426)	118,490	125,916	(7,426)	280,731	298,686	(17,955)
Transportation	2,472	2,090	382	2,472	2,090	382	8,262	7,152	1,110
Other revenue	797	917	(120)	797	917	(120)	2,622	2,556	66
Total operating revenues	<u>121,759</u>	<u>128,923</u>	<u>(7,164)</u>	<u>121,759</u>	<u>128,923</u>	<u>(7,164)</u>	<u>291,615</u>	<u>308,394</u>	<u>(16,779)</u>
Purchased gas cost	<u>98,392</u>	<u>104,868</u>	<u>6,476</u>	<u>98,392</u>	<u>104,868</u>	<u>6,476</u>	<u>225,379</u>	<u>241,874</u>	<u>16,495</u>
Gross profit	<u>23,367</u>	<u>24,055</u>	<u>(688)</u>	<u>23,367</u>	<u>24,055</u>	<u>(688)</u>	<u>66,236</u>	<u>66,520</u>	<u>(284)</u>
Operating expenses:									
Direct O&M expense	4,063	3,859	(204)	4,063	3,859	(204)	16,301	15,411	(890)
SSU billing	1,429	1,672	243	1,429	1,672	243	5,427	6,189	762
Provision for bad debts	420	433	13	420	433	13	969	1,006	37
Total O&M expense	<u>5,912</u>	<u>5,964</u>	<u>52</u>	<u>5,912</u>	<u>5,964</u>	<u>52</u>	<u>22,697</u>	<u>22,606</u>	<u>(91)</u>
Depreciation & amortization	2,466	2,865	399	2,466	2,865	399	10,491	11,454	963
Taxes, other than income	1,683	1,648	(35)	1,683	1,648	(35)	5,576	5,535	(41)
Total operating expenses	<u>10,061</u>	<u>10,477</u>	<u>416</u>	<u>10,061</u>	<u>10,477</u>	<u>416</u>	<u>38,764</u>	<u>39,595</u>	<u>831</u>
Operating income	<u>13,306</u>	<u>13,578</u>	<u>(272)</u>	<u>13,306</u>	<u>13,578</u>	<u>(272)</u>	<u>27,472</u>	<u>26,925</u>	<u>547</u>
Other income (expense):									
Interest, net	(1,625)	(1,644)	19	(1,625)	(1,644)	19	(6,953)	(6,697)	(256)
Miscellaneous income, net	136	64	72	136	64	72	174	306	(132)
Total other income (expense)	<u>(1,489)</u>	<u>(1,580)</u>	<u>91</u>	<u>(1,489)</u>	<u>(1,580)</u>	<u>91</u>	<u>(6,779)</u>	<u>(6,391)</u>	<u>(388)</u>
Income (loss) before income taxes	11,817	11,998	(181)	11,817	11,998	(181)	20,693	20,534	159
Provision for income taxes	4,696	4,763	67	4,696	4,763	67	8,224	8,152	(72)
Net income (loss)	<u>7,121</u>	<u>7,235</u>	<u>(114)</u>	<u>7,121</u>	<u>7,235</u>	<u>(114)</u>	<u>12,469</u>	<u>12,382</u>	<u>87</u>
EBIT	13,442	13,642	(200)	13,442	13,642	(200)	27,646	27,231	415
Degree Days - % of Normal (adjusted for WNA States)	99%			99%			95%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

January 31, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	5,172	6,132	(960)	5,172	6,132	(960)	10,801	12,421	(1,620)
Commercial	2,770	3,096	(326)	2,770	3,096	(326)	6,328	7,227	(899)
Industrial	945	867	78	945	867	78	3,012	2,941	71
Public Authorities	259	310	(51)	259	310	(51)	587	682	(95)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	2,254	1,218	1,036	2,254	1,218	1,036	4,936	4,139	797
Total Volumes	11,400	11,623	(223)	11,400	11,623	(223)	25,664	27,410	(1,746)
Customers									
Residential	419	416	3	419	416	3	411	410	1
Commercial	52	52	0	52	52	0	51	51	0
Industrial	1	3	(2)	1	3	(2)	1	3	(2)
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	474	473	1	474	473	1	465	466	(1)
Total Spending									
Direct O&M expense	\$ 4,063	\$ 3,859	\$ (204)	\$ 4,063	\$ 3,859	\$ (204)	\$ 16,301	\$ 15,411	\$ (890)
SSU billing	1,429	1,672	243	1,429	1,672	243	5,427	6,189	762
Provision for bad debts	420	433	13	420	433	13	969	1,006	37
Total O&M expense	5,912	5,964	52	5,912	5,964	52	22,697	22,606	(91)
Capital expenditures									
Growth	1,276	1,644	368	1,276	1,644	368	5,634	7,955	2,321
Non-Growth	2,955	2,518	(437)	2,955	2,518	(437)	10,948	14,333	3,385
Total Capital Expenditures	4,231	4,162	(69)	4,231	4,162	(69)	16,582	22,288	5,706
Total spending	\$ 10,143	\$ 10,126	\$ (17)	\$ 10,143	\$ 10,126	\$ (17)	\$ 39,279	\$ 44,894	\$ 5,615

Customers per Employee

747



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

January 31, 2008

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,547	\$ 1,496	\$ (51)	\$ 1,547	\$ 1,496	\$ (51)	\$ 6,197	\$ 5,800	\$ (397)
Benefits	636	651	15	636	651	15	2,418	2,531	113
Materials & Supplies	138	113	(25)	138	113	(25)	409	460	51
Vehicles & Equip	249	218	(31)	249	218	(31)	955	876	(79)
Print & Postages	4	8	4	4	8	4	25	33	8
Insurance	54	54	0	54	54	0	206	203	(3)
Marketing	64	59	(5)	64	59	(5)	197	353	156
Employee Welfare	202	212	10	202	212	10	739	795	56
Information Technologies	28	14	(14)	28	14	(14)	75	54	(21)
Rent, Maint., & Utilities	262	197	(65)	262	197	(65)	903	789	(114)
Directors & Shareholders & PR	1	3	2	1	3	2	23	11	(12)
Telecom	78	65	(13)	78	65	(13)	264	258	(6)
Travel & Entertainment	112	87	(25)	112	87	(25)	343	370	27
Dues & Donations	30	62	32	30	62	32	125	204	79
Training	13	40	27	13	40	27	37	208	171
Outside Services	553	537	(16)	553	537	(16)	3,154	2,298	(856)
Miscellaneous	92	43	(49)	92	43	(49)	231	168	(63)
	<u>4,063</u>	<u>3,859</u>	<u>(204)</u>	<u>4,063</u>	<u>3,859</u>	<u>(204)</u>	<u>16,301</u>	<u>15,411</u>	<u>(890)</u>
Expense Billings	1,429	1,672	243	1,429	1,672	243	5,427	6,189	762
	<u>5,492</u>	<u>5,531</u>	<u>39</u>	<u>5,492</u>	<u>5,531</u>	<u>39</u>	<u>21,728</u>	<u>21,600</u>	<u>(128)</u>
Provision for Bad Debt	420	433	13	420	433	13	969	1,006	37
Total O&M Expense	\$ 5,912	\$ 5,964	\$ 52	\$ 5,912	\$ 5,964	\$ 52	\$ 22,697	\$ 22,606	\$ (91)

Employee Count 634

O&M per Employee \$ 75

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	49.0%	51.7%	(2.7%)	49.0%	51.7%	(2.7%)	49.2%	51.6%	(2.4%)
Labor Expensed %	51.0%	48.3%	2.7%	51.0%	48.3%	2.7%	50.8%	48.4%	2.4%



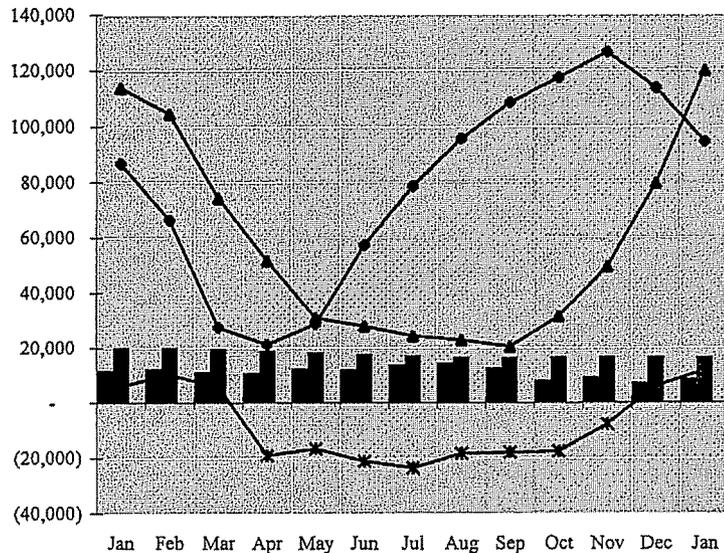
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

January 31, 2008

in thousands of USD

13-Month Trending



■ Construction Work in Progress
 ■ Customers' Deposits
 ▲ Accts Rec, Less Allow for Doubtful Accts
 ● Gas Stored Underground
 * Deferred Gas Costs

Total PP&E	1,008,131
Net Prop, Plant and Equip	594,053
Construction Work in Progress	8,731
Deferred Gas Costs	11,664
Accts Rec, Less Allow for Doubtful Accts	119,661
Accts Rec, Over 90 Days	-
Inventories	500
Gas Stored Underground	94,381
Customers' Deposits	16,701
Bad Debt Provision as a Percentage of Revenues	0.35%
Measure of Cash Flow *	3,593

Comments:

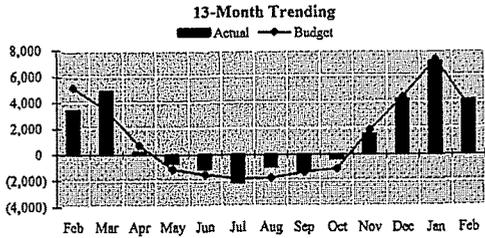
Accounts Receivables: Continues upward trend during heating season and in line with previous year.
Construction Work in Progress: Up slightly month over month (\$3k) but down slightly year over year.
Deferred Gas Costs: Down \$4.0k month over month and year over year. Continues in an underrecovered state as is typical during the heating season.

* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

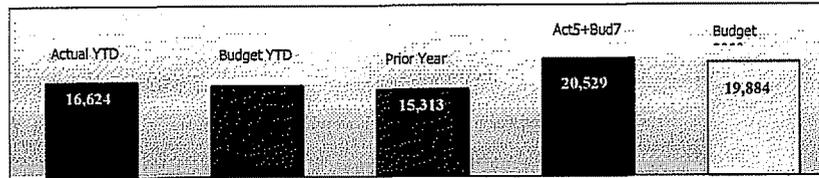


Atmos Energy Corporation
KY/Mid-States
Financial Highlights
 February 29, 2008
In thousands of USD

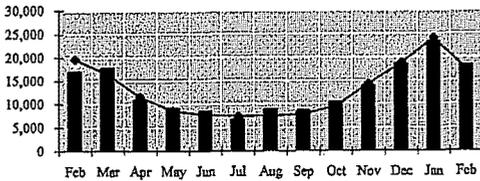
○ **Net Income:**



Year-to-Date and Total Year



○ **Gross Profit:**



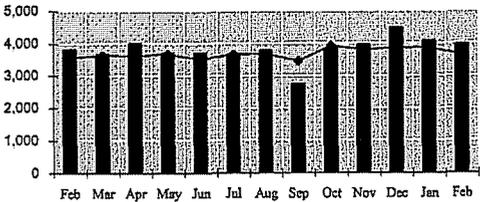
	Actual	Budget	Fav/(Unfav)
M-T-D	18,197	17,250	947
Y-T-D	84,433	83,769	664

Comments:

MTD: Budgeted customer variance is \$13k favorable. Weather related margins are \$48k better than budget. Due to higher than expected heat load factors and an extra heating degree day in February, consumption related margins excluding transportation were \$1,840 better than budget. Margins related to the Tennessee rate case results are (\$229k) worse than budget. In Tennessee, a rate case outcome of \$5MM dollars was budgeted in margins but the TRA approved \$4MM. Other operating revenue was (\$131k) worse than budget and transportation margins were (\$33k) worse than budget. Margins related to price, banner adjustments, and oracle additions are (\$559k) worse than budget.

YTD: Kentucky / Mid-States division has been 7 percent warmer than normal for fiscal year 2008 which has resulted in weather related margins that are (\$1,675k) worse than budget. Consumption related margins were a positive \$2,185k because of better than budgeted heat load factors. Margins related to the Tennessee rate case are (\$823k) worse than budget because of change in implementation date and total amount awarded in margins from the TRA. Budgeted customer variance is \$351k favorable. Other operating revenue is (\$65k) worse than budget and transportation margins are \$988k better than budget. Margins related to price, banner adjustments, and oracle additions are (\$297k) worse than budget.

○ **Direct O&M expense:**



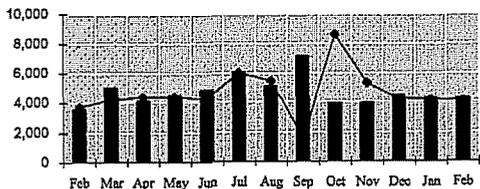
	Actual	Budget	(Fav)
M-T-D	3,958	3,613	(345)
Y-T-D	20,259	19,025	(1,234)

Comments:

MTD: Labor unfavorable (\$65k) due mainly to cap rate 3.6%, O/S services unfavorable (\$234k) mainly attributable to legal related to rate cases in GA & VA, unfavorable Mat/sup (\$55k) and Mktg (\$26k) both due to timing. Ins unfavorable (\$23k) due to small settlement and timing, Rent/Utilities unfavorable (\$53k) due to cap rates and co use gas, Vehicles unfavorable (\$60k) due to cap rate and timing of taxes. Partially offset by favorable Benefits \$11k due to variance and Misc \$147k due to reclass of MO efficiency program to "below the line".

YTD: Labor unfavorable (\$462k) due to cap rate 2.7% and OT/ser awards/reloc/PTO accr (\$199k), Benefits favorable \$124k due to variance, Ins unfavorable (\$985k) due to GA settlement, Mktg favorable \$130k due to timing, O/S services unfavorable (\$131k) due mainly to legal related to rate activity in GA & VA, Rent/Utilities unfavorable (\$167k) due to rents up slightly, cap rates and co use gas, Training favorable \$183k due to timing, Vehicles unfavorable (\$140k) due to slightly higher maint, cap rates and timing of taxes, and combined favorable \$236k from Dues/Empl Wel/Misc.

○ **Capital Expenditures**



	Actual	Budget	(Fav)
M-T-D	4,287	4,094	(193)
Y-T-D	20,868	26,381	5,513

Comments:

MTD: Growth unfavorable (\$385k), overheads/accruals favorable \$149k and system integrity favorable \$439k. Favorable variances will unwind as the year progresses.

YTD: Overheads/accruals unfavorable (\$1,799k), growth favorable \$1,936, system integrity favorable \$2,829k due to timing of projects such as GA pipeline replacement and Ft. Benning and TN baresteel replacement, equipment favorable \$521k due to purchase of some equipment last FY and public improvements favorable \$1,925k due to timing of specific projects such as Hillboro Road, McEwen Road, Halls Pike and Rucker LN.



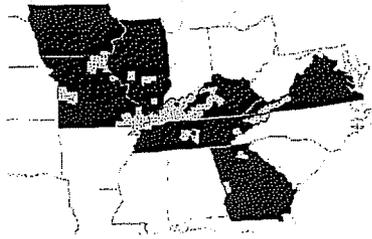
Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

February 29, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	78,223	67,501	10,722	196,713	193,416	3,297	358,954	366,186	(7,232)
Transportation	2,106	2,117	(11)	4,578	4,207	371	10,368	9,269	1,099
Other revenue	898	1,029	(131)	1,695	1,946	(251)	3,520	3,585	(65)
Total operating revenues	81,227	70,647	10,580	202,986	199,569	3,417	372,842	379,040	(6,198)
Purchased gas cost	63,030	53,397	(9,633)	161,422	158,265	(3,157)	288,409	295,271	6,862
Gross profit	18,197	17,250	947	41,564	41,304	260	84,433	83,769	664
Operating expenses:									
Direct O&M expense	3,958	3,613	(345)	8,022	7,470	(552)	20,259	19,025	(1,234)
SSU billing	1,319	1,475	156	2,748	3,147	399	6,746	7,664	918
Provision for bad debts	264	218	(46)	684	651	(33)	1,233	1,223	(10)
Total O&M expense	5,541	5,306	(235)	11,454	11,268	(186)	28,238	27,912	(326)
Depreciation & amortization	2,461	2,867	406	4,927	5,732	805	12,952	14,321	1,369
Taxes, other than income	1,507	1,593	86	3,190	3,241	51	7,083	7,128	45
Total operating expenses	9,509	9,766	257	19,571	20,241	670	48,273	49,361	1,088
Operating income	8,688	7,484	1,204	21,993	21,063	930	36,160	34,408	1,752
Other income (expense):									
Interest, net	(1,584)	(1,598)	14	(3,209)	(3,243)	34	(8,537)	(8,295)	(242)
Miscellaneous income, net	(209)	79	(288)	(72)	143	(215)	(35)	385	(420)
Total other income (expense)	(1,793)	(1,519)	(274)	(3,281)	(3,100)	(181)	(8,572)	(7,910)	(662)
Income (loss) before income taxes	6,895	5,965	930	18,712	17,963	749	27,588	26,498	1,090
Provision for income taxes	2,740	2,368	(372)	7,437	7,131	(306)	10,964	10,520	(444)
Net income (loss)	4,155	3,597	558	11,275	10,832	443	16,624	15,978	646
EBIT	8,479	7,563	916	21,921	21,206	715	36,125	34,793	1,332
Degree Days - % of Normal (adjusted for WNA States)	100%			99%			96%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

February 29, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	5,247	4,667	580	10,419	10,800	(381)	16,048	17,088	(1,040)
Commercial	2,769	2,620	149	5,540	5,716	(176)	9,097	9,848	(751)
Industrial	878	945	(67)	1,823	1,812	11	3,890	3,886	4
Public Authorities	258	236	22	517	546	(29)	845	918	(73)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(1,928)	(2,292)	364	326	(1,074)	1,400	3,008	1,847	1,161
Total Volumes	7,224	6,176	1,048	18,625	17,800	825	32,888	33,587	(699)
Customers									
Residential	419	419	0	419	417	2	413	412	1
Commercial	52	52	0	52	52	0	51	51	0
Industrial	1	3	(2)	1	3	(2)	1	3	(2)
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	474	476	(2)	474	474	0	467	468	(1)
Total Spending									
Direct O&M expense	\$ 3,958	\$ 3,613	\$ (345)	\$ 8,022	\$ 7,470	\$ (552)	\$ 20,259	\$ 19,025	\$ (1,234)
SSU billing	1,319	1,475	156	2,748	3,147	399	6,746	7,664	918
Provision for bad debts	264	218	(46)	684	651	(33)	1,233	1,223	(10)
Total O&M expense	5,541	5,306	(235)	11,454	11,268	(186)	28,238	27,912	(326)
Capital expenditures									
Growth	1,852	1,467	(385)	3,128	3,110	(18)	7,485	9,421	1,936
Non-Growth	2,435	2,627	192	5,390	5,145	(245)	13,383	16,960	3,577
Total Capital Expenditures	4,287	4,094	(193)	8,518	8,255	(263)	20,868	26,381	5,513
Total spending	\$ 9,828	\$ 9,400	\$ (428)	\$ 19,972	\$ 19,523	\$ (449)	\$ 49,106	\$ 54,293	\$ 5,187

Customers per Employee	748
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Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

February 29, 2008

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,443	\$ 1,378	\$ (65)	\$ 2,990	\$ 2,875	\$ (115)	\$ 7,640	\$ 7,178	\$ (462)
Benefits	593	604	11	1,229	1,255	26	3,011	3,135	124
Materials & Supplies	161	106	(55)	299	218	(81)	570	566	(4)
Vehicles & Equip	279	219	(60)	528	436	(92)	1,234	1,095	(139)
Print & Postages	5	8	3	9	16	7	30	40	10
Insurance	66	53	(13)	120	107	(13)	271	256	(15)
Marketing	91	66	(25)	156	125	(31)	288	418	130
Employee Welfare	167	186	19	370	398	28	906	981	75
Information Technologies	29	10	(19)	57	24	(33)	104	64	(40)
Rent, Maint., & Utilities	249	196	(53)	511	393	(118)	1,151	985	(166)
Directors & Shareholders & PR	-	3	3	1	5	4	23	13	(10)
Telecom	54	65	11	132	129	(3)	318	323	5
Travel & Entertainment	97	86	(11)	209	173	(36)	440	455	15
Dues & Donations	52	49	(3)	82	112	30	177	254	77
Training	14	26	12	27	66	39	51	234	183
Outside Services	763	518	(245)	1,316	1,055	(261)	3,917	2,816	(1,101)
Miscellaneous	(105)	40	145	(14)	83	97	128	212	84
	<u>3,958</u>	<u>3,613</u>	<u>(345)</u>	<u>8,022</u>	<u>7,470</u>	<u>(552)</u>	<u>20,259</u>	<u>19,025</u>	<u>(1,234)</u>
Expense Billings	<u>1,319</u>	<u>1,475</u>	<u>156</u>	<u>2,748</u>	<u>3,147</u>	<u>399</u>	<u>6,746</u>	<u>7,664</u>	<u>918</u>
	<u>5,277</u>	<u>5,088</u>	<u>(189)</u>	<u>10,770</u>	<u>10,617</u>	<u>(153)</u>	<u>27,005</u>	<u>26,689</u>	<u>(316)</u>
Provision for Bad Debt	<u>264</u>	<u>218</u>	<u>(46)</u>	<u>684</u>	<u>651</u>	<u>(33)</u>	<u>1,233</u>	<u>1,223</u>	<u>(10)</u>
Total O&M Expense	<u>\$ 5,541</u>	<u>\$ 5,306</u>	<u>\$ (235)</u>	<u>\$ 11,454</u>	<u>\$ 11,268</u>	<u>\$ (186)</u>	<u>\$ 28,238</u>	<u>\$ 27,912</u>	<u>\$ (326)</u>

Employee Count 634

O&M per Employee \$ 75

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	48.0%	51.6%	(3.6%)	48.4%	51.6%	(3.2%)	48.9%	51.6%	(2.7%)
Labor Expensed %	52.0%	48.4%	3.6%	51.6%	48.4%	3.2%	51.1%	48.4%	2.7%



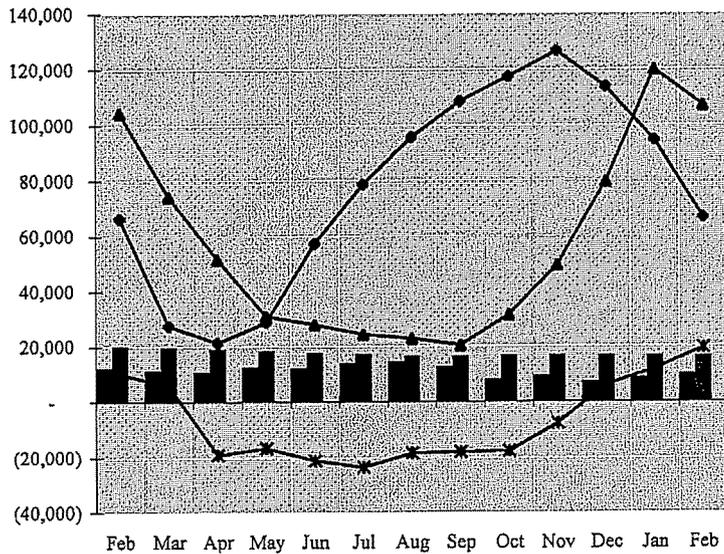
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

February 29, 2008

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- * Deferred Gas Costs

Total PP&E	1,010,424
Net Prop, Plant and Equip	596,015
Construction Work in Progress	10,103
Deferred Gas Costs	19,257
Accts Rec, Less Allow for Doubtful Accts	106,796
Accts Rec, Over 90 Days	-
Inventories	523
Gas Stored Underground	66,368
Customers' Deposits	16,519
Bad Debt Provision as a Percentage of Revenues	0.34%
Measure of Cash Flow *	914

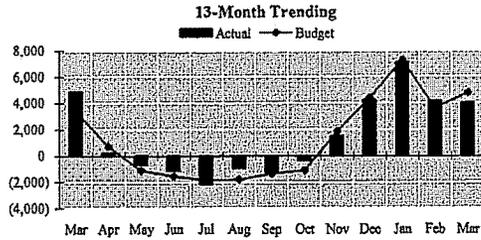
Comments:
A/R: Slight trend downward month over month and in line with previous year.
CWIP: Up slightly month over month but down year over year.
Deferred Gas Costs: Down \$8.5 month over month and \$10 year over year. Continues in an underrecovered state but should begin upward trend as PGA's are refreshed with more updated gas costs.

* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

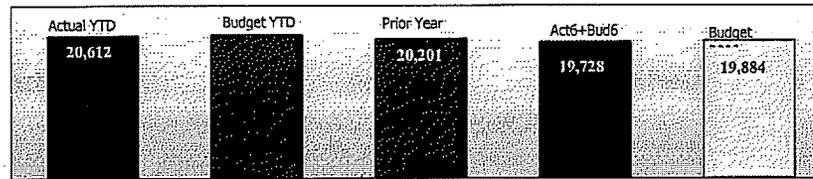


Atmos Energy Corporation
KY/Mid-States
Financial Highlights
 March 31, 2008
in thousands of USD

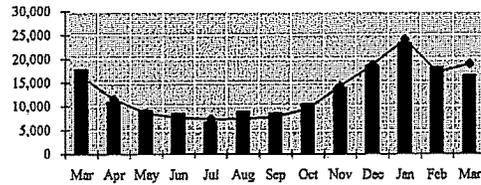
○ **Net Income:**



Year-to-Date and Total Year



○ **Gross Profit:**



	Actual	Budget	Fav/(Unfav)
M-T-D	16,569	18,915	(2,346)
Y-T-D	101,002	102,684	(1,682)

Comments:

MTD: Budgeted customer variance is \$254k favorable. Weather related margins are \$496k better than budget. Due to lower than expected heat load factors, consumption related margins excluding transportation were (\$2,383k) worse than budget which included (\$1,040k) related to unbilled. Margins related to the Tennessee rate case results are (\$171k) worse than budget. In Tennessee, a rate case outcome of \$5MM dollars was budgeted in margins but the TRA approved \$4MM (the difference is more than offset in lower Depr. expense). Other operating revenue was (\$90k) worse than budget and transportation margins were \$292k better than budget. Margins related to price, banner adjustments, and oracle additions are (\$681k) worse than budget.

YTD: Kentucky / Mid-States division has been 3 percent warmer than normal for fiscal year 2008 which has resulted in weather related margins that are (\$1,179k) worse than budget. Consumption related margins were a negative (\$198k) because of lower than budgeted heat load factors. Margins related to the Tennessee rate case are (\$994k) worse than budget because of change in implementation date and total amount awarded in margins from the TRA. Budgeted customer variance is \$605k favorable. Other operating revenue is (\$155k) worse than budget and transportation margins are \$1,280k better than budget. Margins related to price, banner adjustments, and oracle additions are (\$978k) worse than budget.

	Actual	Budget	Fav/(Unfav)
M-T-D	4,124	3,531	(593)
Y-T-D	24,383	22,557	(1,826)

Comments:

MTD: Labor unfavorable (\$65k) due mainly to relocation and cap rate 3.4%, Benefits unfavorable (\$62k) due to variance and unfavorable labor, Dues unfavorable (\$97k) attributable to actual GTI payment to budget, Emp welfare unfavorable (\$90k) due mainly to increase in VPP, Travel unfavorable (\$24k) due relocation and timing, Misc unfavorable (\$151k) due to unbudgeted environmental expense (deferral expected later in year), unfavorable Rents/Utilities (\$44k) and Vehicle (\$33k) due mainly to cap rates and company use gas.

YTD: Labor unfavorable (\$527k) due to cap rate 2.8% and OT/ser awards/reloc/PTO acer (\$215k), Benefits unfavorable (\$62k) due to labor cap rate somewhat offset by variance, Ins unfavorable (\$866k) due to GA settlement, Marketing favorable \$128k due to timing, O/S services unfavorable (\$124k) due mainly to legal associated with rate activity in GA & VA, Rents/Utilities unfavorable (\$212k) due to rents up slightly, cap rates and co use gas, Training favorable \$177k due to timing and Vehicles unfavorable (\$173k) due to higher maint, cap rates and timing of taxes.

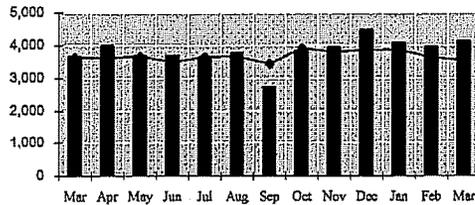
	Actual	Budget	Fav/(Unfav)
M-T-D	4,461	4,186	(275)
Y-T-D	25,331	30,567	5,236

Comments:

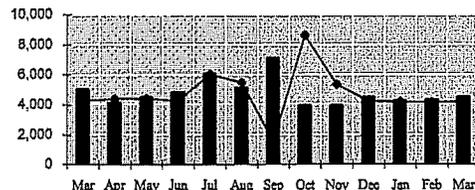
MTD: Equipment unfavorable (\$161k), Growth unfavorable (\$538k), Structures unfavorable (\$849k), System integrity unfavorable (\$584k), all mainly attributable to quarter end O/H true up and timing. Accrual unfavorable (\$175k). Overhead favorable \$2,231k due to quarter true up.

YTD: Growth favorable \$1,397k, System integrity favorable \$2,245k due to timing of projects such as GA pipeline replacement and Ft. Benning and TN baresteel replacement and Public improvements favorable \$1,870k due to timing of specific projects such as Hillboro Road, McEwen Road, Halls Pike and Rucker Ln. These favorable balances will continue to unwind as the specific projects are started.

○ **Direct O&M expense:**



○ **Capital Expenditures**





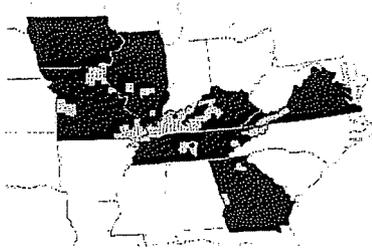
Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

March 31, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	71,351	85,636	(14,285)	268,064	279,052	(10,988)	430,305	451,822	(21,517)
Transportation	2,264	2,024	240	6,842	6,230	612	12,632	11,293	1,339
Other revenue	870	960	(90)	2,565	2,906	(341)	4,390	4,545	(155)
Total operating revenues	74,485	88,620	(14,135)	277,471	288,188	(10,717)	447,327	467,660	(20,333)
Purchased gas cost	57,916	69,705	11,789	219,338	227,970	8,632	346,325	364,976	18,651
Gross profit	16,569	18,915	(2,346)	58,133	60,218	(2,085)	101,002	102,684	(1,682)
Operating expenses:									
Direct O&M expense	4,124	3,531	(593)	12,146	11,001	(1,145)	24,383	22,557	(1,826)
SSU billing	1,366	1,395	29	4,114	4,543	429	8,112	9,059	947
Provision for bad debts	(353)	293	646	332	944	612	880	1,516	636
Total O&M expense	5,137	5,219	82	16,592	16,488	(104)	33,375	33,132	(243)
Depreciation & amortization	2,468	2,868	400	7,395	8,600	1,205	15,420	17,189	1,769
Taxes, other than income	1,081	1,385	304	4,271	4,626	355	8,164	8,513	349
Total operating expenses	8,686	9,472	786	28,258	29,714	1,456	56,959	58,834	1,875
Operating income	7,883	9,443	(1,560)	29,875	30,504	(629)	44,043	43,850	193
Other income (expense):									
Interest, net	(1,492)	(1,604)	112	(4,700)	(4,846)	146	(10,028)	(9,899)	(129)
Miscellaneous income, net	(29)	103	(132)	(101)	246	(347)	(64)	488	(552)
Total other income (expense)	(1,521)	(1,501)	(20)	(4,801)	(4,600)	(201)	(10,092)	(9,411)	(681)
Income (loss) before income taxes	6,362	7,942	(1,580)	25,074	25,904	(830)	33,951	34,439	(488)
Provision for income taxes	2,374	3,153	779	9,811	10,284	473	13,339	13,672	333
Net income (loss)	3,988	4,789	(801)	15,263	15,620	(357)	20,612	20,767	(155)
EBIT	7,854	9,546	(1,692)	29,774	30,750	(976)	43,979	44,338	(359)
Degree Days - % of Normal (adjusted for WNA States)	100%			99%			97%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

March 31, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	4,191	4,501	(310)	14,610	15,301	(691)	20,239	21,590	(1,351)
Commercial	2,236	2,345	(109)	7,776	8,061	(285)	11,333	12,193	(860)
Industrial	795	739	56	2,618	2,551	67	4,685	4,625	60
Public Authorities	212	225	(13)	728	771	(43)	1,056	1,143	(87)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(1,059)	7	(1,066)	(733)	(1,068)	335	1,949	1,853	96
Total Volumes	6,375	7,817	(1,442)	24,999	25,616	(617)	39,262	41,404	(2,142)
Customers									
Residential	429	421	8	422	418	4	415	413	2
Commercial	53	52	1	52	52	0	52	51	1
Industrial	1	3	(2)	1	3	(2)	1	3	(2)
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	485	478	7	477	475	2	470	469	1
Total Spending									
Direct O&M expense	\$ 4,124	\$ 3,531	\$ (593)	\$ 12,146	\$ 11,001	\$ (1,145)	\$ 24,383	\$ 22,557	\$ (1,826)
SSU billing	1,366	1,395	29	4,114	4,543	429	8,112	9,059	947
Provision for bad debts	(353)	293	646	332	944	612	880	1,516	636
Total O&M expense	5,137	5,219	82	16,592	16,488	(104)	33,375	33,132	(243)
Capital expenditures									
Growth	2,793	2,254	(539)	5,921	5,364	(557)	10,279	11,675	1,396
Non-Growth	1,668	1,932	264	7,059	7,077	18	15,052	18,892	3,840
Total Capital Expenditures	4,461	4,186	(275)	12,980	12,441	(539)	25,331	30,567	5,236
Total spending	\$ 9,598	\$ 9,405	\$ (193)	\$ 29,572	\$ 28,929	\$ (643)	\$ 58,706	\$ 63,699	\$ 4,993

Customers per Employee

766



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

March 31, 2008
in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,437	\$ 1,371	\$ (66)	\$ 4,426	\$ 4,246	\$ (180)	\$ 9,077	\$ 8,550	\$ (527)
Benefits	663	601	(62)	1,892	1,856	(36)	3,674	3,736	62
Materials & Supplies	122	132	10	421	350	(71)	692	697	5
Vehicles & Equip	252	219	(33)	780	655	(125)	1,486	1,313	(173)
Print & Postages	8	8	0	17	24	7	38	48	10
Insurance	56	53	(3)	176	161	(15)	328	309	(19)
Marketing	40	38	(2)	196	163	(33)	328	456	128
Employee Welfare	187	97	(90)	557	495	(62)	1,094	1,078	(16)
Information Technologies	28	20	(8)	84	44	(40)	132	84	(48)
Rent, Maint., & Utilities	242	197	(45)	752	590	(162)	1,393	1,181	(212)
Directors & Shareholders & PR	-	3	3	1	8	7	23	16	(7)
Telecom	87	65	(22)	219	194	(25)	405	388	(17)
Travel & Entertainment	112	87	(25)	321	260	(61)	552	542	(10)
Dues & Donations	156	60	(96)	238	171	(67)	333	313	(20)
Training	30	24	(6)	57	90	33	81	258	177
Outside Services	511	515	4	1,827	1,570	(257)	4,429	3,331	(1,098)
Miscellaneous	193	41	(152)	182	124	(58)	318	257	(61)
	<u>4,124</u>	<u>3,531</u>	<u>(593)</u>	<u>12,146</u>	<u>11,001</u>	<u>(1,145)</u>	<u>24,383</u>	<u>22,557</u>	<u>(1,826)</u>
Expense Billings	1,366	1,395	29	4,114	4,543	429	8,112	9,059	947
	<u>5,490</u>	<u>4,926</u>	<u>(564)</u>	<u>16,260</u>	<u>15,544</u>	<u>(716)</u>	<u>32,495</u>	<u>31,616</u>	<u>(879)</u>
Provision for Bad Debt	(353)	293	646	332	944	612	880	1,516	636
Total O&M Expense	\$ 5,137	\$ 5,219	\$ 82	\$ 16,592	\$ 16,488	\$ (104)	\$ 33,375	\$ 33,132	\$ (243)

Employee Count 633

O&M per Employee \$ 76

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	48.2%	51.6%	(3.4%)	48.4%	51.6%	(3.2%)	48.8%	51.6%	(2.8%)
Labor Expensed %	51.8%	48.4%	3.4%	51.6%	48.4%	3.2%	51.2%	48.4%	2.8%

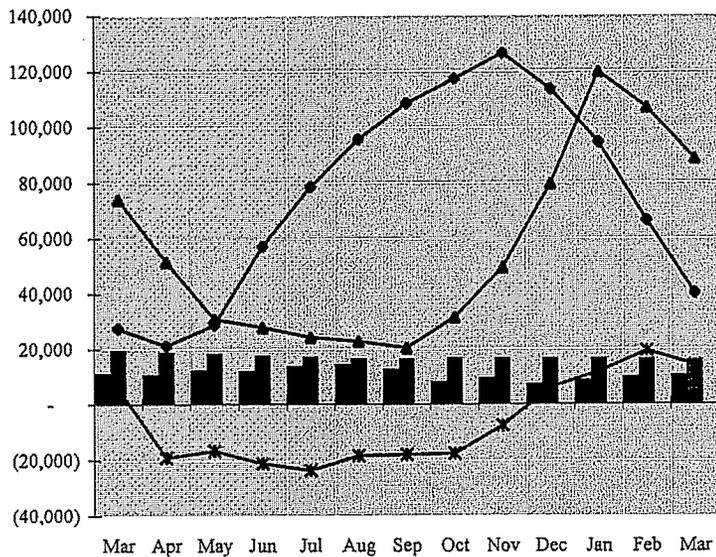


Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

March 31, 2008
in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- ✱ Deferred Gas Costs

Total PP&E	1,014,317
Net Prop, Plant and Equip	598,160
Construction Work in Progress	10,513
Deferred Gas Costs	14,143
Accts Rec, Less Allow for Doubtful Accts	88,475
Accts Rec, Over 90 Days	-
Inventories	531
Gas Stored Underground	39,977
Customers' Deposits	16,044
Bad Debt Provision as a Percentage of Revenues	0.20%
Measure of Cash Flow *	2,255

Comments:

A/R: Downward trend continues as we exit the heating season. Up year over year due to higher bills driven by weather and slightly higher gas costs.

CWIP: Up slightly month over month but down year over year.

Deferred Gas Costs: Up \$4 month over month as refreshed PGA's are implemented to offset higher gas costs but continues in an underrecovered status. Down \$9 year over year.

* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



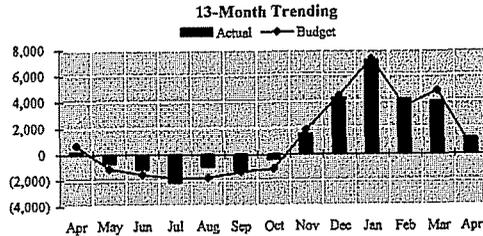
Atmos Energy Corporation

KY/Mid-States

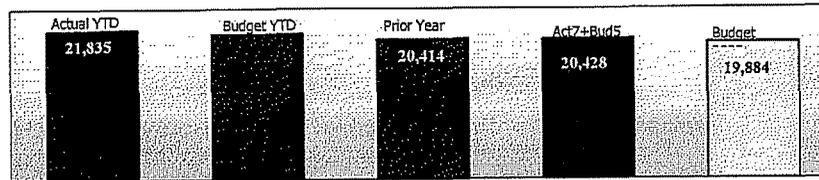
Financial Highlights

April 30, 2008
in thousands of USD

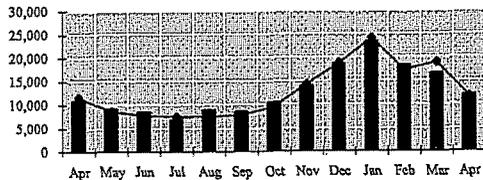
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



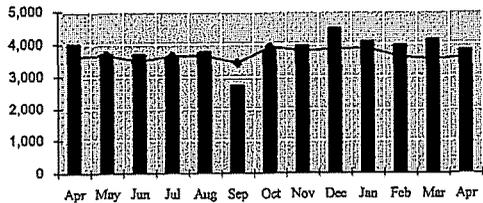
	Actual	Budget	Fav/(Unfav)
M-T-D	12,003	11,506	497
Y-T-D	113,004	114,189	(1,185)

Comments:

MTD: Budgeted customer variance is \$13k favorable. Weather related margins are (\$81k) worse than budget. Due to higher than expected heat load factors, consumption related margins excluding transportation were \$1,505k better than budget. Margins related to the Tennessee rate case results are (\$140k) worse than budget. In Tennessee, a rate case outcome of \$5MM dollars was budgeted in margins but the TRA approved \$4MM. Other operating revenue was \$49k better than budget and transportation margins were \$60k better than budget. Margins related to price, banner adjustments, and oracle additions are (\$885k) worse than budget.

YTD: Kentucky / Mid-States division has been 3 percent warmer than normal for fiscal year 2008 which has resulted in weather related margins that are (\$1,260k) worse than budget. Consumption related margins were a positive \$1,307k because of better than budgeted heat load factors. Margins related to the Tennessee rate case are (\$1,134k) worse than budget because of change in implementation date and total amount awarded in margin from the TRA. Budgeted customer variance is \$618k favorable. Other operating revenue is (\$106k) worse than budget and transportation margins are \$1,340k better than budget. Margins related to price, banner adjustments, and oracle additions are (\$1,863k) worse than budget.

○ Direct O&M expense:



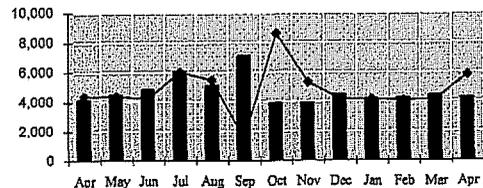
	Actual	Budget	(Unfav)
M-T-D	3,800	3,603	(197)
Y-T-D	28,183	26,157	(2,026)

Comments:

MTD: Labor favorable \$35k, Benefits favorable \$49k mainly due to variance, Marketing favorable \$54k due to timing, O/S services unfavorable (\$159k) mainly due to higher than budgeted legal costs, Misc unfavorable (\$64k) due to timing of Hopkinsville franchise payment and MPG clean-up (\$21k), Rents/utilities unfavorable (\$41k) due to slightly higher utilities and co use gas (\$25k) and Vehicles unfavorable (\$46k) due to higher operating expenses.

YTD: Labor unfavorable (\$492k) due to cap rate 2.6% and OT/ser awards/reloc/PTO accr (\$209k), Misc unfavorable (\$130k) due to MPG clean-up (\$180k), O/S services unfavorable (\$1,257k) due to rate activity legal costs and the GA settlement, Rents/utilities unfavorable (\$253k) due to slightly higher rents, cap rates and co use gas, and unfavorable Vehicles (\$219k) due to higher operating expenses and cap rates. These were partially offset by favorable Benefits \$101k due to variance, Marketing \$182 due to timing and Training \$190k due to timing.

○ Capital Expenditures



	Actual	Budget	Fav
M-T-D	4,273	5,789	1,516
Y-T-D	29,603	36,356	6,753

Comments:

MTD: Growth favorable \$1,324k due to timing and economy, System Integrity favorable \$928k and Public Improvements favorable \$221k both due to timing. Slightly offset by unfavorable Overhead (\$879).

YTD: Growth favorable \$2,721 due to timing and economy, System Integrity favorable \$3,173 due to timing of projects such as GA pipeline replacement, Ft Benning and TN baresteel replacement and Public Improvement favorable \$2,091 due to timing of specific projects such as Hillboro Rd, McEwen Rd, Halls Pike and Rucker Ln. Partially offsetting these favorable variances was an unfavorable Overhead (\$1,192k).

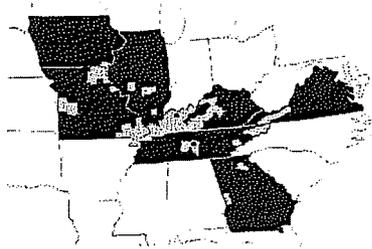


Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

April 30, 2008
in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	46,257	27,568	18,689	46,257	27,568	18,689	476,561	479,390	(2,829)
Transportation	1,892	1,832	60	1,892	1,832	60	14,524	13,124	1,400
Other revenue	798	753	45	798	753	45	5,188	5,298	(110)
Total operating revenues	<u>48,947</u>	<u>30,153</u>	<u>18,794</u>	<u>48,947</u>	<u>30,153</u>	<u>18,794</u>	<u>496,273</u>	<u>497,812</u>	<u>(1,539)</u>
Purchased gas cost	<u>36,944</u>	<u>18,647</u>	<u>(18,297)</u>	<u>36,944</u>	<u>18,647</u>	<u>(18,297)</u>	<u>383,269</u>	<u>383,623</u>	<u>354</u>
Gross profit	<u>12,003</u>	<u>11,506</u>	<u>497</u>	<u>12,003</u>	<u>11,506</u>	<u>497</u>	<u>113,004</u>	<u>114,189</u>	<u>(1,185)</u>
Operating expenses:									
Direct O&M expense	3,800	3,603	(197)	3,800	3,603	(197)	28,183	26,157	(2,026)
SSU billing	1,285	1,353	68	1,285	1,353	68	9,397	10,412	1,015
Provision for bad debts	146	80	(66)	146	80	(66)	1,026	1,597	571
Total O&M expense	<u>5,231</u>	<u>5,036</u>	<u>(195)</u>	<u>5,231</u>	<u>5,036</u>	<u>(195)</u>	<u>38,606</u>	<u>38,166</u>	<u>(440)</u>
Depreciation & amortization	2,471	2,870	399	2,471	2,870	399	17,891	20,059	2,168
Taxes, other than income	1,271	1,250	(21)	1,271	1,250	(21)	9,435	9,763	328
Total operating expenses	<u>8,973</u>	<u>9,156</u>	<u>183</u>	<u>8,973</u>	<u>9,156</u>	<u>183</u>	<u>65,932</u>	<u>67,988</u>	<u>2,056</u>
Operating income	3,030	2,350	680	3,030	2,350	680	47,072	46,201	871
Other income (expense):									
Interest, net	(1,450)	(1,566)	116	(1,450)	(1,566)	116	(11,479)	(11,465)	(14)
Miscellaneous income, net	439	83	356	439	83	356	375	571	(196)
Total other income (expense)	<u>(1,011)</u>	<u>(1,483)</u>	<u>472</u>	<u>(1,011)</u>	<u>(1,483)</u>	<u>472</u>	<u>(11,104)</u>	<u>(10,894)</u>	<u>(210)</u>
Income (loss) before income taxes	2,019	867	1,152	2,019	867	1,152	35,968	35,307	661
Provision for income taxes	796	344	(452)	796	344	(452)	14,133	14,017	(116)
Net income (loss)	<u>1,223</u>	<u>523</u>	<u>700</u>	<u>1,223</u>	<u>523</u>	<u>700</u>	<u>21,835</u>	<u>21,290</u>	<u>545</u>
EBIT	3,469	2,433	1,036	3,469	2,433	1,036	47,447	46,772	675
Degree Days - % of Normal (adjusted for WNA States)	101%			101%			97%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

April 30, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	2,580	1,944	636	2,580	1,944	636	22,820	23,534	(714)
Commercial	1,448	1,264	184	1,448	1,264	184	12,781	13,457	(676)
Industrial	684	715	(31)	684	715	(31)	5,369	5,339	30
Public Authorities	135	109	26	135	109	26	1,191	1,252	(61)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(1,284)	(1,671)	387	(1,284)	(1,671)	387	665	183	482
Total Volumes	3,563	2,361	1,202	3,563	2,361	1,202	42,826	43,765	(939)
Customers									
Residential	420	418	2	420	418	2	416	414	2
Commercial	52	52	0	52	52	0	52	52	0
Industrial	1	3	(2)	1	3	(2)	1	3	(2)
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	475	475	0	475	475	0	471	471	0
Total Spending									
Direct O&M expense	\$ 3,800	\$ 3,603	\$ (197)	\$ 3,800	\$ 3,603	\$ (197)	\$ 28,183	\$ 26,157	\$ (2,026)
SSU billing	1,285	1,353	68	1,285	1,353	68	9,397	10,412	1,015
Provision for bad debts	146	80	(66)	146	80	(66)	1,026	1,597	571
Total O&M expense	5,231	5,036	(195)	5,231	5,036	(195)	38,606	38,166	(440)
Capital expenditures									
Growth	1,093	2,417	1,324	1,093	2,417	1,324	11,371	14,092	2,721
Non-Growth	3,180	3,372	192	3,180	3,372	192	18,232	22,264	4,032
Total Capital Expenditures	4,273	5,789	1,516	4,273	5,789	1,516	29,603	36,356	6,753
Total spending	\$ 9,504	\$ 10,825	\$ 1,321	\$ 9,504	\$ 10,825	\$ 1,321	\$ 68,209	\$ 74,522	\$ 6,313

Customers per Employee

752



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

April 30, 2008
in thousands of USD

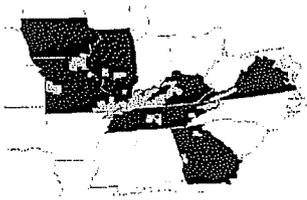
	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,389	\$ 1,425	\$ 36	\$ 1,389	\$ 1,425	\$ 36	\$ 10,466	\$ 9,974	\$ (492)
Benefits	584	623	39	584	623	39	4,258	4,359	101
Materials & Supplies	106	113	7	106	113	7	798	810	12
Vehicles & Equip	266	220	(46)	266	220	(46)	1,752	1,534	(218)
Print & Postages	8	8	0	8	8	0	46	56	10
Insurance	48	53	5	48	53	5	376	362	(14)
Marketing	47	100	53	47	100	53	375	557	182
Employee Welfare	94	62	(32)	94	62	(32)	1,188	1,140	(48)
Information Technologies	15	12	(3)	15	12	(3)	146	96	(50)
Rent, Maint., & Utilities	238	197	(41)	238	197	(41)	1,631	1,378	(253)
Directors & Shareholders & PR	3	3	0	3	3	0	26	19	(7)
Telecom	79	64	(15)	79	64	(15)	484	452	(32)
Travel & Entertainment	94	89	(5)	94	89	(5)	646	631	(15)
Dues & Donations	20	35	15	20	35	15	354	348	(6)
Training	19	31	12	19	31	12	99	289	190
Outside Services	683	524	(159)	683	524	(159)	5,112	3,855	(1,257)
Miscellaneous	107	44	(63)	107	44	(63)	426	297	(129)
	<u>3,800</u>	<u>3,603</u>	<u>(197)</u>	<u>3,800</u>	<u>3,603</u>	<u>(197)</u>	<u>28,183</u>	<u>26,157</u>	<u>(2,026)</u>
Expense Billings	1,285	1,353	68	1,285	1,353	68	9,397	10,412	1,015
	<u>5,085</u>	<u>4,956</u>	<u>(129)</u>	<u>5,085</u>	<u>4,956</u>	<u>(129)</u>	<u>37,580</u>	<u>36,569</u>	<u>(1,011)</u>
Provision for Bad Debt	146	80	(66)	146	80	(66)	1,026	1,597	571
Total O&M Expense	\$ 5,231	\$ 5,036	\$ (195)	\$ 5,231	\$ 5,036	\$ (195)	\$ 38,606	\$ 38,166	\$ (440)

Employee Count 632

O&M per Employee \$ 76

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	50.6%	51.7%	(1.1%)	50.6%	51.7%	(1.1%)	49.0%	51.6%	(2.6%)
Labor Expensed %	49.4%	48.3%	1.1%	49.4%	48.3%	1.1%	51.0%	48.4%	2.6%

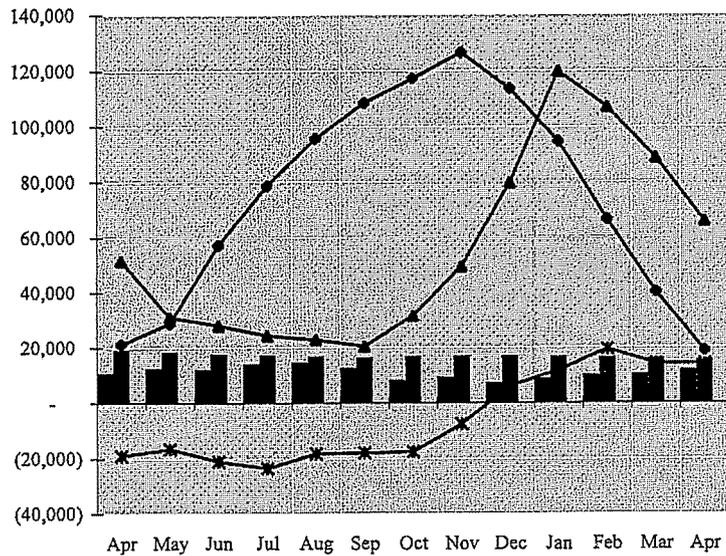


Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

April 30, 2008
in thousands of USD

13-Month Trending



Construction Work in Progress
 Customers' Deposits
 Accts Rec, Less Allow for Doubtful Accts
 Gas Stored Underground
 Deferred Gas Costs

Total PP&E	1,015,922
Net Prop, Plant and Equip	600,222
Construction Work in Progress	11,970
Deferred Gas Costs	13,934
Accts Rec, Less Allow for Doubtful Accts	65,624
Accts Rec, Over 90 Days	-
Inventories	570
Gas Stored Underground	18,599
Customers' Deposits	15,501
Bad Debt Provision as a Percentage of Revenues	0.22%
Measure of Cash Flow *	6,412

Comments:

A/R: Continues downward trend exiting the heating season and remains higher than previous year due somewhat to slightly higher gas prices.

CWIP: Up month over month and year over year.

Deferred Gas Costs: Up slightly month over month and up year over year due to higher under-recovered gas costs. This should be lowered in future months as refreshed PGA's are implemented.

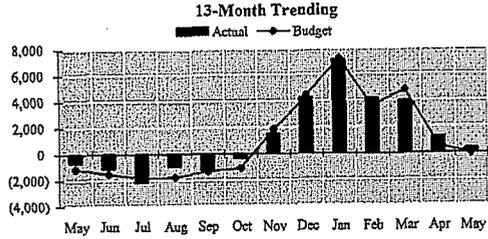
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



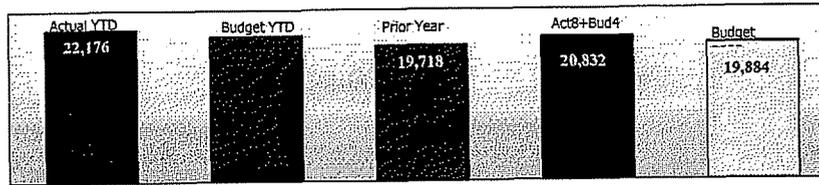
Atmos Energy Corporation KY/Mid-States

Financial Highlights May 31, 2008 in thousands of USD

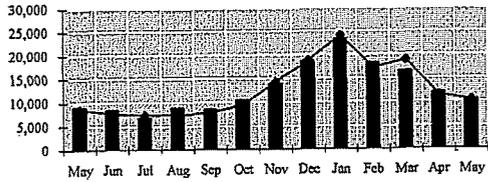
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



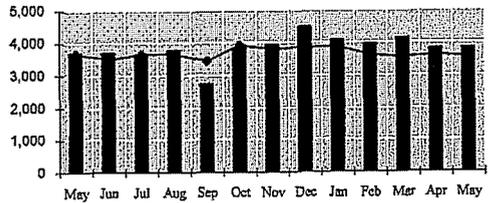
	Actual	Budget	Fav/(Unfav)
M-T-D	10,473	10,336	137
Y-T-D	123,477	124,523	(1,046)

Comments:

MTD: Budgeted customer variance is \$29k favorable. Weather related margins are (\$13k) worse than budget. Due to higher than expected heat load factors, consumption related margins excluding transportation were \$253k better than budget. Margins related to the Tennessee rate case results are (\$69k) worse than budget. In Tennessee, a rate case outcome of \$5MM dollars was budgeted in margins but the TRA approved \$4MM. Other operating revenue was \$11k better than budget. Transportation margins were (\$286k) worse than budget due to lower transport volumes in Kentucky. Margins related to price, banner adjustments, and oracle additions are \$213k better than budget.

YTD: Kentucky / Mid-States division has been 6 percent warmer than normal for fiscal year 2008 which has resulted in weather related margins that are (\$1,247k) worse than budget. Consumption related margins were a positive \$1,560k because of better than budgeted heat load factors. Margins related to the Tennessee rate case are (\$1,203k) worse than budget because of change in implementation date and total amount awarded in margin from the TRA. Budgeted customer variance is \$647k favorable. Other operating revenue is (\$95k) worse than budget and transportation margins are \$1,042k better than budget. Margins related to price, banner adjustments, and oracle additions are (\$1,681k) worse than budget.

○ Direct O&M expense:



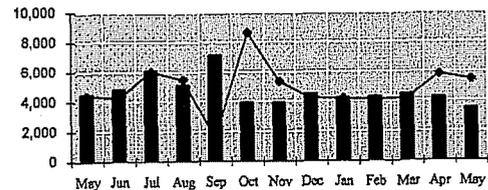
	Actual	Budget	(Fav)
M-T-D	3,818	3,560	(258)
Y-T-D	32,000	29,714	(2,286)

Comments:

MTD: Labor favorable \$51k, Benefits unfavorable (\$46k) attributable to variance, Marketing unfavorable (\$68k) due to timing, O/S services unfavorable (\$136k) mainly due to higher than budgeted legal costs and rate case activity, Employee welfare unfavorable (\$66k) due to service awards, VPP & payment of KY Gazette, Dues favorable \$45k due to timing and Travel unfavorable (\$28k).

YTD: Labor unfavorable (\$441k) due to cap rate 2.4% and OT/ser awards/reloc/PTO accr (\$186k), Misc unfavorable (\$133k) due to MPG clean-up (\$181k), O/S services unfavorable (\$1,392k) due to rate case activity legal costs and GA settlement, Rents/utilities unfavorable (\$263k) due to slightly higher rents, cap rates and co use gas, and Vehicles unfavorable (\$226k) due mainly to higher operating costs and cap rates. These were slightly offset by favorable Training \$208 due to timing.

○ Capital Expenditures



	Actual	Budget	Fav
M-T-D	3,516	5,421	1,905
Y-T-D	33,119	41,777	8,658

Comments:

MTD: Growth favorable \$2,254k due to timing and economy, System Integrity favorable \$710k and Public Improvements favorable \$257k both due to timing of specific projects. Slightly offsetting these was an unfavorable Overhead/Accr (\$979k).

YTD: Growth favorable \$4,974k due to timing and economy, System Integrity favorable \$3,883k due to timing of projects such as GA pipeline replacement, Ft Benning and TN baresteel replacement and Public Improvements favorable \$2,349k due to timing of specific projects such as Hillboro Rd, McEwen Rd, Halls Pike and Rucker Ln. Partially offsetting these favorable variances was an unfavorable Overhead/Accr (\$2,268k).



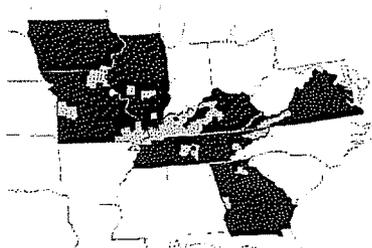
Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

May 31, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	32,127	25,115	7,012	78,383	52,683	25,700	508,688	504,505	4,183
Transportation	1,570	1,834	(264)	3,462	3,665	(203)	16,094	14,958	1,136
Other revenue	616	608	8	1,413	1,360	53	5,804	5,905	(101)
Total operating revenues	<u>34,313</u>	<u>27,557</u>	<u>6,756</u>	<u>83,258</u>	<u>57,708</u>	<u>25,550</u>	<u>530,586</u>	<u>525,368</u>	<u>5,218</u>
Purchased gas cost	<u>23,840</u>	<u>17,221</u>	<u>(6,619)</u>	<u>60,784</u>	<u>35,869</u>	<u>(24,915)</u>	<u>407,109</u>	<u>400,845</u>	<u>(6,264)</u>
Gross profit	10,473	10,336	137	22,474	21,839	635	123,477	124,523	(1,046)
Operating expenses:									
Direct O&M expense	3,818	3,560	(258)	7,617	7,160	(457)	32,000	29,714	(2,286)
SSU billing	1,362	1,300	(62)	2,648	2,652	4	10,760	11,712	952
Provision for bad debts	96	73	(23)	242	154	(88)	1,122	1,670	548
Total O&M expense	<u>5,276</u>	<u>4,933</u>	<u>(343)</u>	<u>10,507</u>	<u>9,966</u>	<u>(541)</u>	<u>43,882</u>	<u>43,096</u>	<u>(786)</u>
Depreciation & amortization	2,534	2,872	338	5,004	5,742	738	20,425	22,932	2,507
Taxes, other than income	1,111	1,158	47	2,382	2,407	25	10,546	10,920	374
Total operating expenses	<u>8,921</u>	<u>8,963</u>	<u>42</u>	<u>17,893</u>	<u>18,115</u>	<u>222</u>	<u>74,853</u>	<u>76,948</u>	<u>2,095</u>
Operating income	1,552	1,373	179	4,581	3,724	857	48,624	47,575	1,049
Other income (expense):									
Interest, net	(1,437)	(1,614)	177	(2,888)	(3,180)	292	(12,916)	(13,079)	163
Miscellaneous income, net	449	138	311	888	220	668	824	708	116
Total other income (expense)	<u>(988)</u>	<u>(1,476)</u>	<u>488</u>	<u>(2,000)</u>	<u>(2,960)</u>	<u>960</u>	<u>(12,092)</u>	<u>(12,371)</u>	<u>279</u>
Income (loss) before income taxes	564	(103)	667	2,581	764	1,817	36,532	35,204	1,328
Provision for income taxes	<u>223</u>	<u>(41)</u>	<u>(264)</u>	<u>1,018</u>	<u>303</u>	<u>(715)</u>	<u>14,356</u>	<u>13,976</u>	<u>(380)</u>
Net income (loss)	<u>341</u>	<u>(62)</u>	<u>403</u>	<u>1,563</u>	<u>461</u>	<u>1,102</u>	<u>22,176</u>	<u>21,228</u>	<u>948</u>
EBIT	2,001	1,511	490	5,469	3,944	1,525	49,448	48,283	1,165
Degree Days - % of Normal (adjusted for WNA States)	92%			99%			97%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

May 31, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	1,193	971	222	3,773	2,915	858	24,013	24,505	(492)
Commercial	829	826	3	2,277	2,090	187	13,610	14,284	(674)
Industrial	575	633	(58)	1,259	1,347	(88)	5,944	5,972	(28)
Public Authorities	72	76	(4)	207	185	22	1,263	1,328	(65)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(569)	(421)	(148)	(1,852)	(2,091)	239	96	(238)	334
Total Volumes	2,100	2,085	15	5,664	4,446	1,218	44,926	45,851	(925)
Customers									
Residential	413	410	3	416	414	2	416	413	3
Commercial	51	51	0	52	52	0	52	52	0
Industrial	1	3	(2)	1	3	(2)	1	3	(2)
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	467	466	1	471	471	0	471	470	1
Total Spending									
Direct O&M expense	\$ 3,818	\$ 3,560	\$ (258)	\$ 7,617	\$ 7,160	\$ (457)	\$ 32,000	\$ 29,714	\$ (2,286)
SSU billing	1,362	1,300	(62)	2,648	2,652	4	10,760	11,712	952
Provision for bad debts	96	73	(23)	242	154	(88)	1,122	1,670	548
Total O&M expense	5,276	4,933	(343)	10,507	9,966	(541)	43,882	43,096	(786)
Capital expenditures									
Growth	17	2,270	2,253	1,109	4,687	3,578	11,388	16,362	4,974
Non-Growth	3,499	3,151	(348)	6,679	6,523	(156)	21,731	25,415	3,684
Total Capital Expenditures	3,516	5,421	1,905	7,788	11,210	3,422	33,119	41,777	8,658
Total spending	\$ 8,792	\$ 10,354	\$ 1,562	\$ 18,295	\$ 21,176	\$ 2,881	\$ 77,001	\$ 84,873	\$ 7,872

Customers per Employee	740
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Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

May 31, 2008

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,370	\$ 1,420	\$ 50	\$ 2,759	\$ 2,845	\$ 86	\$ 11,836	\$ 11,395	\$ (441)
Benefits	667	621	(46)	1,251	1,243	(8)	4,925	4,979	54
Materials & Supplies	104	111	7	210	224	14	902	921	19
Vehicles & Equip	226	219	(7)	492	439	(53)	1,978	1,753	(225)
Print & Postages	7	8	1	15	16	1	52	64	12
Insurance	49	54	5	97	107	10	425	416	(9)
Marketing	107	39	(68)	154	140	(14)	482	596	114
Employee Welfare	117	51	(66)	211	114	(97)	1,305	1,192	(113)
Information Technologies	21	10	(11)	36	22	(14)	167	105	(62)
Rent, Maint., & Utilities	205	195	(10)	443	392	(51)	1,836	1,573	(263)
Directors & Shareholders & PR	-	3	3	3	5	2	26	21	(5)
Telecom	78	65	(13)	158	129	(29)	562	517	(45)
Travel & Entertainment	114	86	(28)	208	175	(33)	760	718	(42)
Dues & Donations	11	56	45	31	91	60	365	405	40
Training	9	27	18	28	58	30	108	316	208
Outside Services	688	552	(136)	1,371	1,076	(295)	5,800	4,408	(1,392)
Miscellaneous	45	43	(2)	150	84	(66)	471	335	(136)
	<u>3,818</u>	<u>3,560</u>	<u>(258)</u>	<u>7,617</u>	<u>7,160</u>	<u>(457)</u>	<u>32,000</u>	<u>29,714</u>	<u>(2,286)</u>
Expense Billings	1,362	1,300	(62)	2,648	2,652	4	10,760	11,712	952
	<u>5,180</u>	<u>4,860</u>	<u>(320)</u>	<u>10,265</u>	<u>9,812</u>	<u>(453)</u>	<u>42,760</u>	<u>41,426</u>	<u>(1,334)</u>
Provision for Bad Debt	96	73	(23)	242	154	(88)	1,122	1,670	548
Total O&M Expense	\$ 5,276	\$ 4,933	\$ (343)	\$ 10,507	\$ 9,966	\$ (541)	\$ 43,882	\$ 43,096	\$ (786)

Employee Count 631

O&M per Employee \$ 76

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	51.4%	51.8%	(0.4%)	51.0%	51.8%	(0.8%)	49.3%	51.7%	(2.4%)
Labor Expensed %	48.6%	48.2%	0.4%	49.0%	48.2%	0.8%	50.7%	48.3%	2.4%



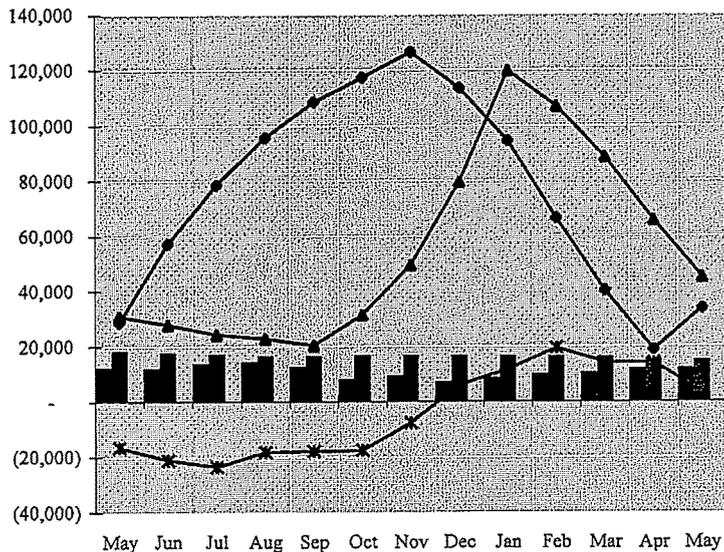
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

May 31, 2008

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- ◆ Gas Stored Underground
- ✱ Deferred Gas Costs

Total PP&E	1,018,955
Net Prop, Plant and Equip	601,515
Construction Work in Progress	12,160
Deferred Gas Costs	3,388
Accts Rec, Less Allow for Doubtful Accts	44,842
Accts Rec, Over 90 Days	-
Inventories	590
Gas Stored Underground	33,489
Customers' Deposits	15,002
Bad Debt Provision as a Percentage of Revenues	0.22%
Measure of Cash Flow *	4,061

Comments:

A/R: Continues downward trend exiting the heating season but remains higher than previous year due to higher gas prices.

CWIP: In line with previous month and previous year.

Deferred Gas Costs: Down month over month and up year over year due to higher under-recovered gas costs. This should continue to decline as PGA's are refreshed, as often as monthly in some jurisdictions. It will be somewhat slowed due to low usage during the summer months.

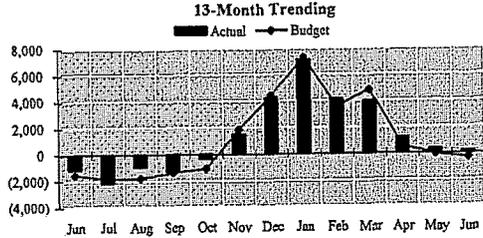
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



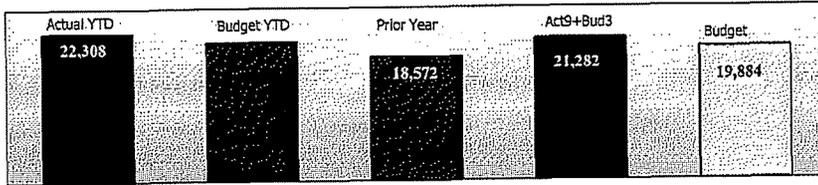
Atmos Energy Corporation KY/Mid-States

Financial Highlights June 30, 2008 in thousands of USD

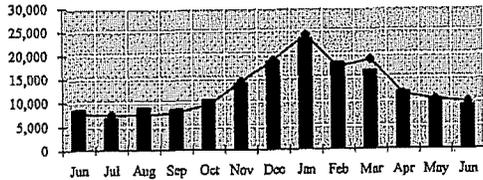
○ Net Income:



Year-to-Date and Total Year



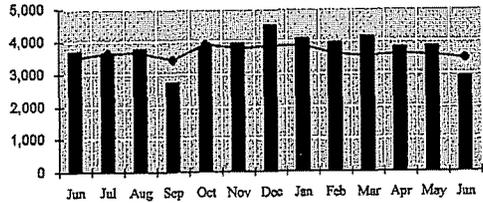
○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	9,138	9,826	(688)
Y-T-D	132,615	134,349	(1,734)

Comments:
MTD: Budgeted customer variance is \$195k favorable. Weather related margins are (\$58k) worse than budget. Due to lower than expected heat load factors, consumption related margins excluding transportation were (\$110k) worse than budget. Margins related to the Tennessee rate case results are (\$48k) worse than budget. In Tennessee, a rate case outcome of \$5MM dollars was budgeted in margins but the TRA approved \$4MM. Other operating revenue was \$42k better than budget. Transportation margins were (\$286k) worse than budget due to lower transport volumes in Kentucky and Tennessee. Margins related to price, banner adjustments, and oracle additions are (\$424k) worse than budget.
YTD: Kentucky / Mid-States division has been 6 percent warmer than normal for fiscal year 2008 which has resulted in weather related margins that are (\$1,305k) worse than budget. Consumption related margins were a positive \$1,450k because of better than budgeted heat load factors. Margins related to the Tennessee rate case are (\$1,251k) worse than budget because of change in implementation date and total amount awarded in margin from the TRA. Budgeted customer variance is \$842k favorable. Other operating revenue is (\$53k) worse than budget and transportation margins are \$756k better than budget. Margins related to price, banner adjustments, and oracle additions are (\$2,105k) worse than budget.

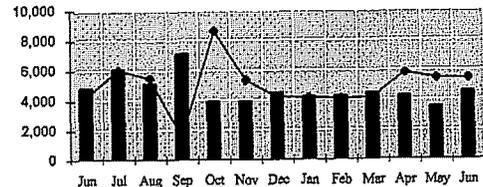
○ Direct O&M expense:



	Actual	Budget	Fav/(Unfav)
M-T-D	2,907	3,467	560
Y-T-D	34,907	33,183	(1,724)

Comments:
MTD: Labor favorable \$52k, Benefits unfavorable (\$48k) due to variance, O/S services favorable \$654k due to reimbursement from provider for the GA settlement (\$787k), Employee welfare unfavorable (\$55k) due to service awards and VPP, Vehicles favorable \$87k due to timing of GE fuel payment and Travel unfavorable (\$141k) due to relocation expense (\$129k).
YTD: Labor unfavorable (\$389k) due to cap rate 2.2% and OT/ser awards/reloc/PTO accr (\$195k), Employee welfare unfavorable (\$168k) due to service awards/VPP, Misc unfavorable (\$114k) due MPG clean-up (\$196k), O/S services unfavorable (\$739k) mainly attributable to rate case activity legal costs and GA settlement, Rents/utilities unfavorable (\$290k) due to slightly higher rents, cap rates and co use gas, Employee travel unfavorable (\$183k) due to relocation (\$205k) and Vehicles unfavorable (\$139k) due mainly to higher operating costs and cap rates. These were partially offset by favorable Training \$228k due to timing.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	4,563	5,437	874
Y-T-D	37,682	47,214	9,532

Comments:
MTD: Growth favorable \$647k due to timing and economy, System integrity unfavorable (\$1,388), Public improvements unfavorable (\$184k) and Equipment/Structures/System improvements a combined unfavorable (\$205k), all mainly attributable to quarter end O/H true up and timing. Overhead/accr favorable \$1,851k due to quarter end true up.
YTD: Growth favorable \$5,621k due to timing and economy, System integrity favorable \$2,495 due to timing of projects such as GA pipeline replacement, Ft. Benning and TN baresteel replacement Public improvements favorable \$2,164k due to timing of specific projects such as, Hillsboro Rd, McEwen Rd, Halls Pike and Rucker Ln. Partially offsetting these favorable variances was an unfavorable Accrual (\$692k).



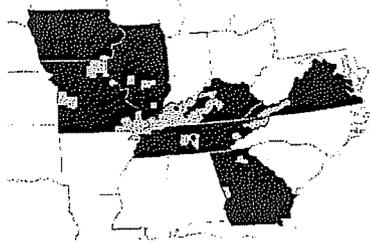
Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

June 30, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	28,246	22,112	6,134	106,629	74,795	31,834	536,934	526,617	10,317
Transportation	1,559	1,821	(262)	5,021	5,486	(465)	17,653	16,779	874
Other revenue	472	430	42	1,885	1,790	95	6,276	6,335	(59)
Total operating revenues	<u>30,277</u>	<u>24,363</u>	<u>5,914</u>	<u>113,535</u>	<u>82,071</u>	<u>31,464</u>	<u>560,863</u>	<u>549,731</u>	<u>11,132</u>
Purchased gas cost	<u>21,139</u>	<u>14,537</u>	<u>(6,602)</u>	<u>81,923</u>	<u>50,406</u>	<u>(31,517)</u>	<u>428,248</u>	<u>415,382</u>	<u>(12,866)</u>
Gross profit	9,138	9,826	(688)	31,612	31,665	(53)	132,615	134,349	(1,734)
Operating expenses:									
Direct O&M expense	2,907	3,467	560	10,524	10,628	104	34,907	33,183	(1,724)
SSU billing	1,386	1,251	(135)	4,034	3,903	(131)	12,146	12,962	816
Provision for bad debts	79	65	(14)	322	218	(104)	1,202	1,735	533
Total O&M expense	<u>4,372</u>	<u>4,783</u>	<u>411</u>	<u>14,880</u>	<u>14,749</u>	<u>(131)</u>	<u>48,255</u>	<u>47,880</u>	<u>(375)</u>
Depreciation & amortization	2,498	2,875	377	7,503	8,618	1,115	22,923	25,807	2,884
Taxes, other than income	1,091	1,140	49	3,473	3,547	74	11,637	12,060	423
Total operating expenses	<u>7,961</u>	<u>8,798</u>	<u>837</u>	<u>25,856</u>	<u>26,914</u>	<u>1,058</u>	<u>82,815</u>	<u>85,747</u>	<u>2,932</u>
Operating income	1,177	1,028	149	5,756	4,751	1,005	49,800	48,602	1,198
Other income (expense):									
Interest, net	(1,485)	(1,614)	129	(4,373)	(4,794)	421	(14,401)	(14,693)	292
Miscellaneous income, net	293	57	236	1,180	278	902	1,117	766	351
Total other income (expense)	<u>(1,192)</u>	<u>(1,557)</u>	<u>365</u>	<u>(3,193)</u>	<u>(4,516)</u>	<u>1,323</u>	<u>(13,284)</u>	<u>(13,927)</u>	<u>643</u>
Income (loss) before income taxes	(15)	(529)	514	2,563	235	2,328	36,516	34,675	1,841
Provision for income taxes	<u>(147)</u>	<u>(210)</u>	<u>(63)</u>	<u>867</u>	<u>93</u>	<u>(774)</u>	<u>14,208</u>	<u>13,766</u>	<u>(442)</u>
Net income (loss)	<u>132</u>	<u>(319)</u>	<u>451</u>	<u>1,696</u>	<u>142</u>	<u>1,554</u>	<u>22,308</u>	<u>20,909</u>	<u>1,399</u>
EBIT	1,470	1,085	385	6,936	5,029	1,907	50,917	49,368	1,549
Degree Days - % of Normal (adjusted for WNA States)	0%			98%			97%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

June 30, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	581	627	(46)	4,354	3,542	812	24,594	25,132	(538)
Commercial	572	660	(88)	2,849	2,750	99	14,183	14,943	(760)
Industrial	506	528	(22)	1,765	1,876	(111)	6,450	6,500	(50)
Public Authorities	46	58	(12)	253	243	10	1,309	1,386	(77)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(149)	(153)	4	(2,002)	(2,244)	242	(53)	(391)	338
Total Volumes	1,556	1,720	(164)	7,219	6,167	1,052	46,483	47,570	(1,087)
Customers									
Residential	408	403	5	414	410	4	415	412	3
Commercial	50	50	0	51	51	0	51	51	0
Industrial	1	3	(2)	1	3	(2)	1	3	(2)
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	461	458	3	468	466	2	469	468	1
Total Spending									
Direct O&M expense	\$ 2,907	\$ 3,467	\$ 560	\$ 10,524	\$ 10,628	\$ 104	\$ 34,907	\$ 33,183	\$ (1,724)
SSU billing	1,386	1,251	(135)	4,034	3,903	(131)	12,146	12,962	816
Provision for bad debts	79	65	(14)	322	218	(104)	1,202	1,735	533
Total O&M expense	4,372	4,783	411	14,880	14,749	(131)	48,255	47,880	(375)
Capital expenditures									
Growth	1,654	2,301	647	2,763	6,988	4,225	13,042	18,663	5,621
Non-Growth	2,909	3,136	227	9,588	9,659	71	24,640	28,551	3,911
Total Capital Expenditures	4,563	5,437	874	12,351	16,647	4,296	37,682	47,214	9,532
Total spending	\$ 8,935	\$ 10,220	\$ 1,285	\$ 27,231	\$ 31,396	\$ 4,165	\$ 85,937	\$ 95,094	\$ 9,157

Customers per Employee	731
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Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

June 30, 2008

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,316	\$ 1,368	\$ 52	\$ 4,075	\$ 4,213	\$ 138	\$ 13,152	\$ 12,763	\$ (389)
Benefits	648	600	(48)	1,899	1,843	(56)	5,573	5,579	6
Materials & Supplies	69	94	25	279	317	38	971	1,014	43
Vehicles & Equip	133	220	87	625	659	34	2,111	1,972	(139)
Print & Postages	2	8	6	17	24	7	55	72	17
Insurance	47	54	7	144	161	17	472	470	(2)
Marketing	111	67	(44)	265	207	(58)	593	663	70
Employee Welfare	106	51	(55)	317	165	(152)	1,411	1,243	(168)
Information Technologies	19	10	(9)	54	31	(23)	186	115	(71)
Rent, Maint., & Utilities	223	195	(28)	666	587	(79)	2,059	1,769	(290)
Directors & Shareholders & PR	-	3	3	3	8	5	26	24	(2)
Telecom	71	65	(6)	229	194	(35)	633	581	(52)
Travel & Entertainment	229	88	(141)	437	263	(174)	989	805	(184)
Dues & Donations	14	36	22	46	127	81	379	441	62
Training	7	27	20	34	85	51	115	343	228
Outside Services	(112)	542	654	1,260	1,618	358	5,688	4,949	(739)
Miscellaneous	24	39	15	174	126	(48)	494	380	(114)
	<u>2,907</u>	<u>3,467</u>	<u>560</u>	<u>10,524</u>	<u>10,628</u>	<u>104</u>	<u>34,907</u>	<u>33,183</u>	<u>(1,724)</u>
Expense Billings	1,386	1,251	(135)	4,034	3,903	(131)	12,146	12,962	816
	<u>4,293</u>	<u>4,718</u>	<u>425</u>	<u>14,558</u>	<u>14,531</u>	<u>(27)</u>	<u>47,053</u>	<u>46,145</u>	<u>(908)</u>
Provision for Bad Debt	79	65	(14)	322	218	(104)	1,202	1,735	533
Total O&M Expense	\$ 4,372	\$ 4,783	\$ 411	\$ 14,880	\$ 14,749	\$ (131)	\$ 48,255	\$ 47,880	\$ (375)

Employee Count 631

O&M per Employee \$ 75

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	51.7%	51.6%	0.1%	51.2%	51.7%	(0.5%)	49.5%	51.7%	(2.2%)
Labor Expensed %	48.3%	48.4%	(0.1%)	48.8%	48.3%	0.5%	50.5%	48.3%	2.2%



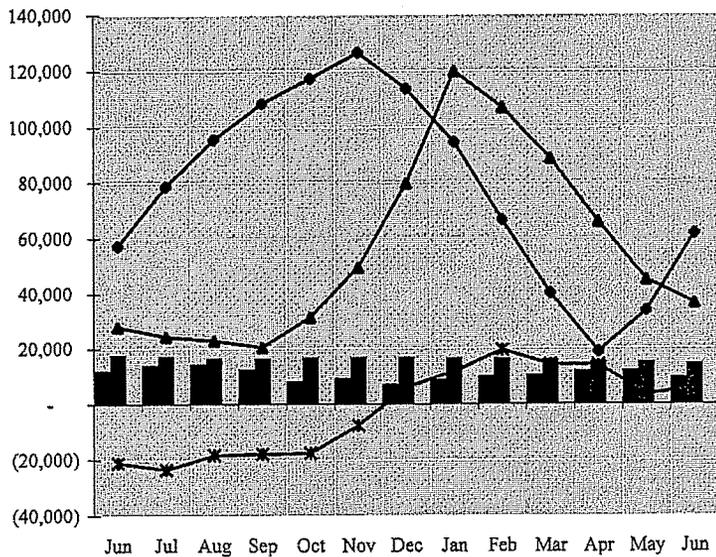
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

June 30, 2008

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- ◆ Gas Stored Underground
- * Deferred Gas Costs

Total PP&E	1,021,810
Net Prop, Plant and Equip	603,620
Construction Work in Progress	9,429
Deferred Gas Costs	5,681
Accts Rec, Less Allow for Doubtful Accts	36,300
Accts Rec, Over 90 Days	-
Inventories	588
Gas Stored Underground	61,353
Customers' Deposits	14,530
Bad Debt Provision as a Percentage of Revenues	0.22%
Measure of Cash Flow *	3,580

Comments:

A/R: Continues downward trend due to seasonal activity but is up year over year due to higher gas prices.

CWIP: Down month over month and year over year due to project closings. Appears to be in historical range.

Deferred Gas Costs: Up year over year and month over month due to higher under-recovered gas costs. PGA's are being corrected as often as possible to keep atop increasing gas prices.

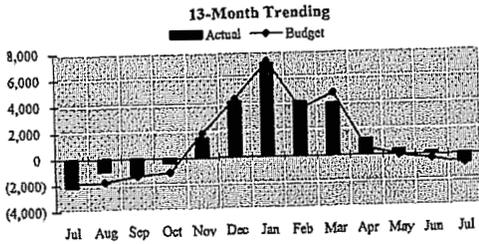
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



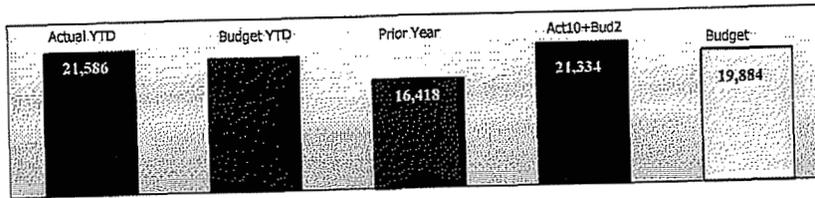
Atmos Energy Corporation KY/Mid-States

Financial Highlights
July 31, 2008
in thousands of USD

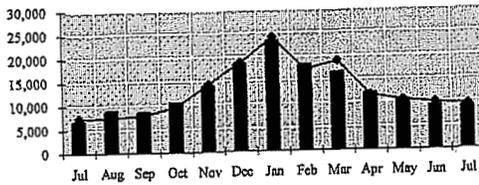
Net Income:



Year-to-Date and Total Year



Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	8,914	9,343	(429)
Y-T-D	141,528	143,693	(2,165)

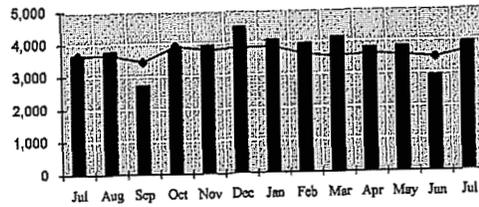
Comments:

MTD: Budgeted customer variance is (\$1k) unfavorable. Due to lower than expected heat load factors, consumption related margins excluding transportation were (\$114k) worse than budget. Margins related to the Tennessee rate case results are (\$40k) worse than budget. In Tennessee, a rate case outcome of \$5MM dollars was budgeted in margins but the TRA approved \$4MM. Other operating revenue was \$71k better than budget. Transportation margins were (\$179k) worse than budget due to lower transport volumes in Kentucky and Tennessee. Margins related to price, banner adjustments, and oracle additions are (\$172k) worse than budget.

YTD: Kentucky / Mid-States division has been 6 percent warmer than normal for fiscal year 2008 which has resulted in weather related margins that are (\$1,330k) worse than budget. Consumption related margins were a positive \$1,336k because of better than budgeted heat load factors. Margins related to the Tennessee rate case are (\$1,311k) worse than budget because of change in implementation date and total amount awarded in margin from the TRA. Budgeted customer variance is \$841k favorable. Other operating revenue is \$18k better than budget and transportation margins are \$495k better than budget. Margins related to price, banner adjustments, and oracle additions are (\$2,075k) worse than budget.

	3,915	3,687	(228)
M-T-D	3,915	3,687	(228)
Y-T-D	38,823	36,872	(1,951)

Direct O&M expenses:



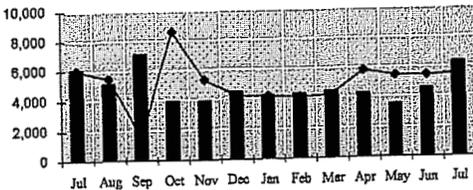
Comments:

MTD: Labor favorable \$75k, Benefits favorable \$93k due mainly to variance, Outside Services unfavorable (\$249k) due mainly to MPG clean-up, Employee Welfare unfavorable (\$42k) due to service awards and VPP, Rents/Utilities unfavorable (\$50k) due to higher utility costs and cap rates and Material/Supplies unfavorable (\$64k) due mainly to the timing and cost of odorant.

YTD: Labor unfavorable (\$314k) due to cap rate 1.9% and OT/ser awards/reloc/PTO accr (\$146k), Benefits favorable \$99k due to variance, Employee Welfare unfavorable (\$210k) due mainly to VPP and service awards, Misc unfavorable (\$140k) due to MGP clean-up, Outside services unfavorable (\$987k) mainly attributable to rate case activity legal costs, GA settlement and MGP clean-up, Rents/utilities unfavorable (\$340k) due to higher costs, cap rates and co use gas, Employee travel unfavorable (\$178k) due to relocation and Vehicles unfavorable (\$143k) due to higher operating costs and cap rates. Partially offsetting these was favorable Training \$246

	6,302	5,529	(773)
M-T-D	6,302	5,529	(773)
Y-T-D	43,984	52,743	8,759

Capital Expenditures



Comments:

MTD: Growth favorable \$615k due to timing and economy and System Integrity unfavorable (\$757) due to timing of specific projects to budget.

YTD: Growth favorable \$6,236k due to timing and economy, Overheads/accr unfavorable (\$678k), System Integrity favorable \$1,738k due to timing of projects such as GA pipeline replacement, Ft Benning and TN baresteel replacement and Public Improvements favorable \$2,316k due to timing of projects such as Hillsboro Rd, McEwen Rd, Halls Pike and Rucker Ln, some which may not start this year.



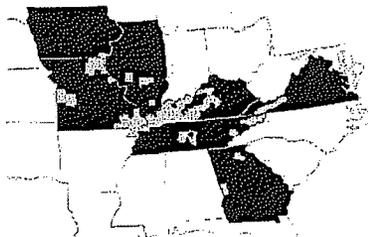
Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

July 31, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	28,296	20,701	7,595	28,296	20,701	7,595	565,230	547,318	17,912
Transportation	1,500	1,650	(150)	1,500	1,650	(150)	19,153	18,429	724
Other revenue	440	368	72	440	368	72	6,715	6,703	12
Total operating revenues	30,236	22,719	7,517	30,236	22,719	7,517	591,098	572,450	18,648
Purchased gas cost	21,322	13,376	(7,946)	21,322	13,376	(7,946)	449,570	428,757	(20,813)
Gross profit	8,914	9,343	(429)	8,914	9,343	(429)	141,528	143,693	(2,165)
Operating expenses:									
Direct O&M expense	3,915	3,687	(228)	3,915	3,687	(228)	38,823	36,872	(1,951)
SSU billing	1,176	1,381	205	1,176	1,381	205	13,322	14,343	1,021
Provision for bad debts	80	61	(19)	80	61	(19)	1,281	1,796	515
Total O&M expense	5,171	5,129	(42)	5,171	5,129	(42)	53,426	53,011	(415)
Depreciation & amortization	2,459	2,879	420	2,459	2,879	420	25,382	28,686	3,304
Taxes, other than income	1,049	1,128	79	1,049	1,128	79	12,686	13,188	502
Total operating expenses	8,679	9,136	457	8,679	9,136	457	91,494	94,885	3,391
Operating income	235	207	28	235	207	28	50,034	48,808	1,226
Other income (expense):									
Interest, net	(1,523)	(1,615)	92	(1,523)	(1,615)	92	(15,924)	(16,308)	384
Miscellaneous income, net	104	126	(22)	104	126	(22)	1,221	892	329
Total other income (expense)	(1,419)	(1,489)	70	(1,419)	(1,489)	70	(14,703)	(15,416)	713
Income (loss) before income taxes	(1,184)	(1,282)	98	(1,184)	(1,282)	98	35,331	33,392	1,939
Provision for income taxes	(462)	(509)	(47)	(462)	(509)	(47)	13,745	13,257	(488)
Net income (loss)	(722)	(773)	51	(722)	(773)	51	21,586	20,135	1,451
EBIT	339	333	6	339	333	6	51,255	49,700	1,555
Degree Days - % of Normal (adjusted for WNA States)	0%			0%			97%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

July 31, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	511	474	37	511	474	37	25,104	25,606	(502)
Commercial	545	583	(38)	545	583	(38)	14,728	15,527	(799)
Industrial	477	466	11	477	466	11	6,927	6,966	(39)
Public Authorities	37	41	(4)	37	41	(4)	1,346	1,428	(82)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(17)	1	(18)	(17)	1	(18)	(70)	(390)	320
Total Volumes	1,553	1,565	(12)	1,553	1,565	(12)	48,035	49,137	(1,102)
Customers									
Residential	404	400	4	404	400	4	414	411	3
Commercial	50	50	0	50	50	0	51	51	0
Industrial	1	3	(2)	1	3	(2)	1	3	(2)
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	457	455	2	457	455	2	468	467	1
Total Spending									
Direct O&M expense	\$ 3,915	\$ 3,687	\$ (228)	\$ 3,915	\$ 3,687	\$ (228)	\$ 38,823	\$ 36,872	\$ (1,951)
SSU billing	1,176	1,381	205	1,176	1,381	205	13,322	14,343	1,021
Provision for bad debts	80	61	(19)	80	61	(19)	1,281	1,796	515
Total O&M expense	5,171	5,129	(42)	5,171	5,129	(42)	53,426	53,011	(415)
Capital expenditures									
Growth	1,834	2,449	615	1,834	2,449	615	14,876	21,112	6,236
Non-Growth	4,468	3,080	(1,388)	4,468	3,080	(1,388)	29,108	31,631	2,523
Total Capital Expenditures	6,302	5,529	(773)	6,302	5,529	(773)	43,984	52,743	8,759
Total spending	\$ 11,473	\$ 10,658	\$ (815)	\$ 11,473	\$ 10,658	\$ (815)	\$ 97,410	\$ 105,754	\$ 8,344

Customers per Employee

724



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

July 31, 2008

in thousands of USD

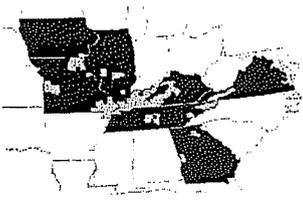
	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,405	\$ 1,480	\$ 75	\$ 1,405	\$ 1,480	\$ 75	\$ 14,557	\$ 14,243	\$ (314)
Benefits	552	645	93	552	645	93	6,125	6,224	99
Materials & Supplies	178	113	(65)	178	113	(65)	1,149	1,128	(21)
Vehicles & Equip	223	219	(4)	223	219	(4)	2,335	2,192	(143)
Print & Postages	6	8	2	6	8	2	61	80	19
Insurance	52	54	2	52	54	2	524	524	0
Marketing	51	65	14	51	65	14	644	728	84
Employee Welfare	99	57	(42)	99	57	(42)	1,510	1,300	(210)
Information Technologies	15	12	(3)	15	12	(3)	201	127	(74)
Rent, Maint., & Utilities	253	203	(50)	253	203	(50)	2,312	1,972	(340)
Directors & Shareholders & PR	-	3	3	-	3	3	26	27	1
Telecom	88	64	(24)	88	64	(24)	721	646	(75)
Travel & Entertainment	89	94	5	89	94	5	1,078	900	(178)
Dues & Donations	12	36	24	12	36	24	392	477	85
Training	6	24	18	6	24	18	121	367	246
Outside Services	815	567	(248)	815	567	(248)	6,503	5,516	(987)
Miscellaneous	71	43	(28)	71	43	(28)	564	421	(143)
	<u>3,915</u>	<u>3,687</u>	<u>(228)</u>	<u>3,915</u>	<u>3,687</u>	<u>(228)</u>	<u>38,823</u>	<u>36,872</u>	<u>(1,951)</u>
Expense Billings	1,176	1,381	205	1,176	1,381	205	13,322	14,343	1,021
	<u>5,091</u>	<u>5,068</u>	<u>(23)</u>	<u>5,091</u>	<u>5,068</u>	<u>(23)</u>	<u>52,145</u>	<u>51,215</u>	<u>(930)</u>
Provision for Bad Debt	80	61	(19)	80	61	(19)	1,281	1,796	515
Total O&M Expense	\$ 5,171	\$ 5,129	\$ (42)	\$ 5,171	\$ 5,129	\$ (42)	\$ 53,426	\$ 53,011	\$ (415)

Employee Count 631

O&M per Employee \$ 76

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	52.3%	51.9%	0.4%	52.3%	51.9%	0.4%	49.8%	51.7%	(1.9%)
Labor Expensed %	47.7%	48.1%	(0.4%)	47.7%	48.1%	(0.4%)	50.2%	48.3%	1.9%



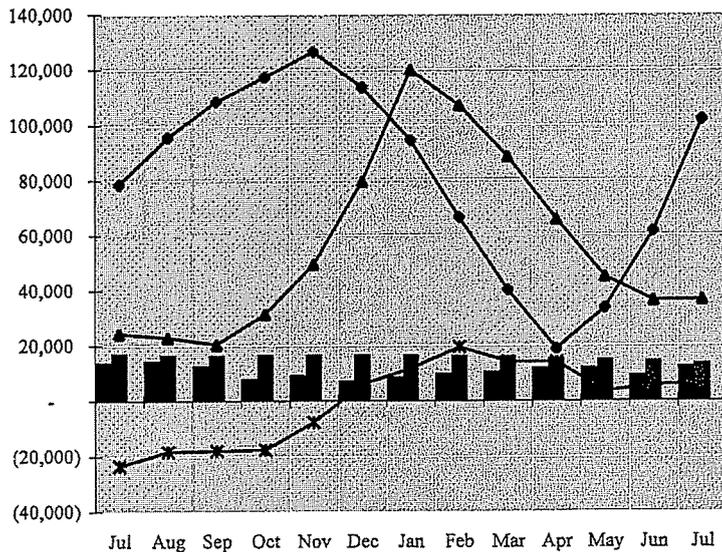
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

July 31, 2008

in thousands of USD

13-Month Trending



■ Construction Work in Progress
 ■ Customers' Deposits
 ▲ Accts Rec, Less Allow for Doubtful Accts
 ◆ Gas Stored Underground
 * Deferred Gas Costs

Total PP&E	1,027,730
Net Prop, Plant and Equip	607,676
Construction Work in Progress	12,600
Deferred Gas Costs	6,376
Accts Rec, Less Allow for Doubtful Accts	36,543
Accts Rec, Over 90 Days	-
Inventories	497
Gas Stored Underground	101,589
Customers' Deposits	13,771
Bad Debt Provision as a Percentage of Revenues	0.23%
Measure of Cash Flow *	(15,656)

Comments:

A/R: Relatively flat month over month, base load, up year over year mainly attributable to higher gas costs.

CWIP: Up slightly month over month yet flat compared to the same month last year.

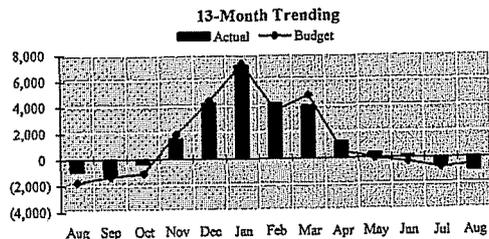
Deferred Gas Costs: Down month over month as refreshed PGA's close the gap of the under recovered gas costs. Up year over year due to higher gas costs and PGA lag.

* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

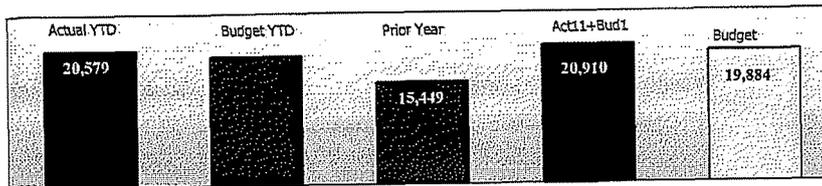


Atmos Energy Corporation KY/Mid-States Financial Highlights August 31, 2008 *in thousands of USD*

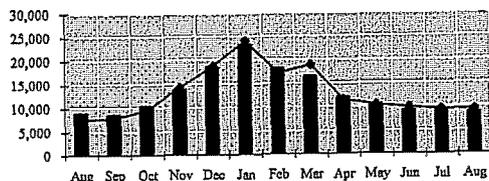
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



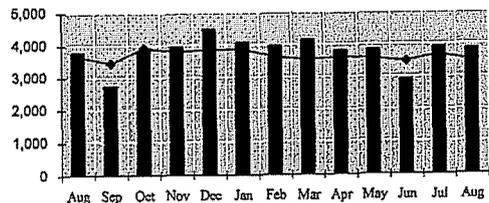
	Actual	Budget	Fav/(Unfav)
M-T-D	8,745	9,275	(530)
Y-T-D	150,273	152,967	(2,694)

Comments:

MTD: Budgeted customer variance is \$76k favorable. Due to lower than expected heat load factors, consumption related margins excluding transportation were (\$35k) worse than budget. Margins related to the Tennessee rate case results are (\$36k) worse than budget. In Tennessee, a rate case outcome of \$5MM dollars was budgeted in margins but the TRA approved \$4MM. Other operating revenue was \$129k better than budget. Transportation margins were (\$154k) worse than budget due to lower transport volumes in Kentucky and Tennessee. Margins related to price, banner adjustments, and oracle additions are (\$512k) worse than budget.

YTD: Kentucky / Mid-States division has been 6 percent warmer than normal for fiscal year 2008 which has resulted in weather related margins that are (\$1,330k) worse than budget. Consumption related margins were a positive \$1,301k because of better than budgeted heat load factors. Margins related to the Tennessee rate case are (\$1,347k) worse than budget because of change in implementation date and total amount awarded in margin from the TRA. Budgeted customer variance is \$917k favorable. Other operating revenue is \$147k better than budget and transportation margins are \$341k better than budget. Margins related to price, banner adjustments, and oracle additions are (\$2,587k) worse than budget.

○ Direct O&M expense:



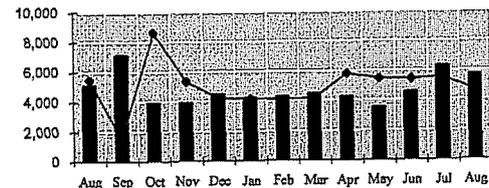
	Actual	Budget	Fav/(Unfav)
M-T-D	3,847	3,475	(372)
Y-T-D	42,669	40,348	(2,321)

Comments:

MTD: O&M was unfavorable for the month due mainly to Outside services (\$215k) attributable to a settlement in a Wytheville incident and rate case related legal costs, Rents/Utilities (\$63k) due to increased utility costs and co used gas and Vehicles (\$62k) due mainly to higher operating costs.

YTD: Labor unfavorable (\$310k) due to cap rate 1.7% and OT/ser awards/reloc/PTO accr (\$167k), Employee welfare unfavorable (\$230k) mainly attributable to service awards and VPP, Miscellaneous unfavorable (\$151k) due to the MPG clean-up, Outside services unfavorable (\$1,202k) due to rate case activity legal costs, GA and VA settlements and MPG clean-up, Rents/Utilities unfavorable (\$403k) due to higher costs, cap rates and co use gas, Employee travel unfavorable (\$172k) due to unbudgeted relocation expense and Vehicles unfavorable (\$205k) due to higher operating costs and cap rates. Partially offsetting these were favorable Benefits \$123k due to variance and Training \$257k due to timing.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	5,710	4,640	(1,070)
Y-T-D	49,694	57,383	7,689

Comments:

MTD: Equipment unfavorable (\$166k) due to purchases of division equipment, System Improvements unfavorable (\$479k) due to 2 projects in Hannibal MO replacing 20,000' of cast iron/bare steel, System Integrity unfavorable (\$235k) due to Bon Harbor overhaul and a 2 mile replacement of 10/12" steel and unfavorable Overheads/accr (\$190k).

YTD: Growth favorable \$6,136k due mainly to a slower economy, Overheads/accr unfavorable (\$1,482), Public Improvements favorable \$2,202k due to budgeted projects such as Hillsboro Road, Halls Pike and Rucker Ln which will not probably start this year, System Improvements unfavorable (\$495k) due to 2 projects in Hannibal MO replacing 20,000' of cast iron/bare steel and System Integrity favorable \$1,504k due to timing of division projects dealing mainly with bare steel and cast iron replacements.



Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

August 31, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	24,703	20,818	3,885	52,999	41,519	11,480	589,933	568,135	21,798
Transportation	1,556	1,687	(131)	3,056	3,337	(281)	20,709	20,116	593
Other revenue	439	310	129	879	678	201	7,154	7,013	141
Total operating revenues	26,698	22,815	3,883	56,934	45,534	11,400	617,796	595,264	22,532
Purchased gas cost	17,953	13,540	(4,413)	39,275	26,915	(12,360)	467,523	442,297	(25,226)
Gross profit	8,745	9,275	(530)	17,659	18,619	(960)	150,273	152,967	(2,694)
Operating expenses:									
Direct O&M expense	3,847	3,475	(372)	7,762	7,164	(598)	42,669	40,348	(2,321)
SSU billing	1,370	1,215	(155)	2,546	2,596	50	14,692	15,558	866
Provision for bad debts	73	61	(12)	153	122	(31)	1,354	1,857	503
Total O&M expense	5,290	4,751	(539)	10,461	9,882	(579)	58,715	57,763	(952)
Depreciation & amortization	2,534	2,896	362	4,993	5,774	781	27,916	31,581	3,665
Taxes, other than income	1,086	1,086	0	2,135	2,215	80	13,772	14,274	502
Total operating expenses	8,910	8,733	(177)	17,589	17,871	282	100,403	103,618	3,215
Operating income	(165)	542	(707)	70	748	(678)	49,870	49,349	521
Other income (expense):									
Interest, net	(1,544)	(1,633)	89	(3,067)	(3,248)	181	(17,468)	(17,941)	473
Miscellaneous income, net	61	126	(65)	166	253	(87)	1,283	1,018	265
Total other income (expense)	(1,483)	(1,507)	24	(2,901)	(2,995)	94	(16,185)	(16,923)	738
Income (loss) before income taxes	(1,648)	(965)	(683)	(2,831)	(2,247)	(584)	33,685	32,426	1,259
Provision for income taxes	(642)	(383)	259	(1,103)	(892)	211	13,106	12,873	(233)
Net income (loss)	(1,006)	(582)	(424)	(1,728)	(1,355)	(373)	20,579	19,553	1,026
EBIT	(104)	668	(772)	236	1,001	(765)	51,153	50,367	786
Degree Days - % of Normal (adjusted for WNA States)	0%			0%			97%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

August 31, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	448	472	(24)	959	946	13	25,553	26,078	(525)
Commercial	508	578	(70)	1,053	1,161	(108)	15,236	16,104	(868)
Industrial	423	486	(63)	901	952	(51)	7,350	7,452	(102)
Public Authorities	35	41	(6)	73	82	(9)	1,382	1,469	(87)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(8)	(4)	(4)	(25)	(3)	(22)	(78)	(394)	316
Total Volumes	1,406	1,573	(167)	2,961	3,138	(177)	49,443	50,709	(1,266)
Customers									
Residential	402	399	3	403	400	3	413	410	3
Commercial	49	50	(1)	50	50	0	51	51	0
Industrial	1	3	(2)	1	3	(2)	1	3	(2)
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	454	454	0	456	455	1	467	466	1
Total Spending									
Direct O&M expense	\$ 3,847	\$ 3,475	\$ (372)	\$ 7,762	\$ 7,164	\$ (598)	\$ 42,669	\$ 40,348	\$ (2,321)
SSU billing	1,370	1,215	(155)	2,546	2,596	50	14,692	15,558	866
Provision for bad debts	73	61	(12)	153	122	(31)	1,354	1,857	503
Total O&M expense	5,290	4,751	(539)	10,461	9,882	(579)	58,715	57,763	(952)
Capital expenditures									
Growth	1,619	1,519	(100)	3,453	3,968	515	16,495	22,631	6,136
Non-Growth	4,091	3,121	(970)	8,559	6,201	(2,358)	33,199	34,752	1,553
Total Capital Expenditures	5,710	4,640	(1,070)	12,012	10,169	(1,843)	49,694	57,383	7,689
Total spending	\$ 11,000	\$ 9,391	\$ (1,609)	\$ 22,473	\$ 20,051	\$ (2,422)	\$ 108,409	\$ 115,146	\$ 6,737

Customers per Employee

720



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

August 31, 2008
in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,363	\$ 1,368	\$ 5	\$ 2,769	\$ 2,848	\$ 79	\$ 15,920	\$ 15,611	\$ (309)
Benefits	576	600	24	1,128	1,244	116	6,701	6,824	123
Materials & Supplies	118	104	(14)	295	217	(78)	1,267	1,231	(36)
Vehicles & Equip	282	221	(61)	505	440	(65)	2,617	2,413	(204)
Print & Postages	7	8	1	13	16	3	68	88	20
Insurance	58	54	(4)	110	107	(3)	582	577	(5)
Marketing	43	33	(10)	94	97	3	687	760	73
Employee Welfare	97	77	(20)	196	135	(61)	1,607	1,377	(230)
Information Technologies	15	10	(5)	31	22	(9)	217	137	(80)
Rent, Maint., & Utilities	266	203	(63)	519	406	(113)	2,578	2,175	(403)
Directors & Shareholders & PR	-	3	3	1	5	4	27	29	2
Telecom	78	65	(13)	166	129	(37)	799	711	(88)
Travel & Entertainment	80	86	6	169	181	12	1,158	986	(172)
Dues & Donations	38	35	(3)	50	72	22	429	512	83
Training	12	23	11	18	47	29	133	390	257
Outside Services	760	545	(215)	1,575	1,112	(463)	7,264	6,061	(1,203)
Miscellaneous	54	40	(14)	123	86	(37)	615	466	(149)
	<u>3,847</u>	<u>3,475</u>	<u>(372)</u>	<u>7,762</u>	<u>7,164</u>	<u>(598)</u>	<u>42,669</u>	<u>40,348</u>	<u>(2,321)</u>
Expense Billings	1,370	1,215	(155)	2,546	2,596	50	14,692	15,558	866
	<u>5,217</u>	<u>4,690</u>	<u>(527)</u>	<u>10,308</u>	<u>9,760</u>	<u>(548)</u>	<u>57,361</u>	<u>55,906</u>	<u>(1,455)</u>
Provision for Bad Debt	73	61	(12)	153	122	(31)	1,354	1,857	503
Total O&M Expense	\$ 5,290	\$ 4,751	\$ (539)	\$ 10,461	\$ 9,882	\$ (579)	\$ 58,715	\$ 57,763	\$ (952)

Employee Count 631
O&M per Employee \$ 76
(rolling 12 months and before SSU)

Labor Capitalization Rates	M-T-D			Q-T-D			Y-T-D		
Labor Capitalized %	51.5%	51.6%	(0.1%)	51.8%	51.8%	0.0%	50.0%	51.7%	(1.7%)
Labor Expensed %	48.5%	48.4%	0.1%	48.2%	48.2%	0.0%	50.0%	48.3%	1.7%

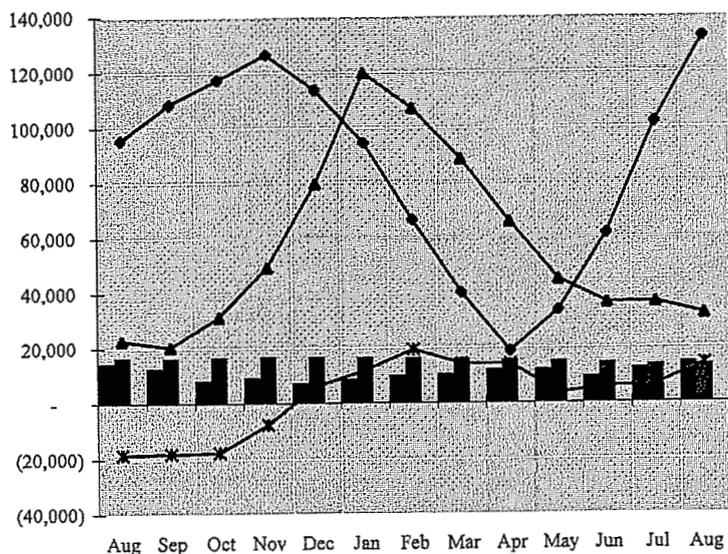


Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

August 31, 2008
in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- ✱ Deferred Gas Costs

Total PP&E	1,032,284
Net Prop, Plant and Equip	611,050
Construction Work in Progress	14,624
Deferred Gas Costs	13,960
Accts Rec, Less Allow for Doubtful Accts	32,138
Accts Rec, Over 90 Days	-
Inventories	482
Gas Stored Underground	132,315
Customers' Deposits	13,630
Bad Debt Provision as a Percentage of Revenues	0.23%
Measure of Cash Flow *	(33,084)

Comments:

A/R: Down slightly month over month which is in line with previous trends but yet up year over year due to higher bills/gas costs.

CWIP: Up month over month due to year end spending yet just slightly up year over year. In line with previous years balance.

Deferred Gas Costs: No material change month over month even with updated PGA's due to minimal sum usage. Up year over year due to higher gas costs and although PGA's have been refreshed, non heating load doesn't allow for high gains. Previous year was also in an over-recovered position.

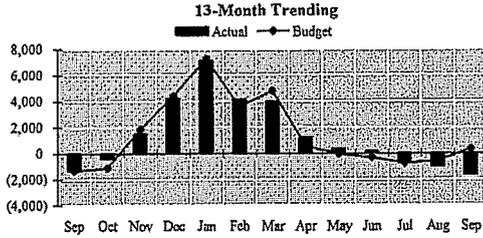
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



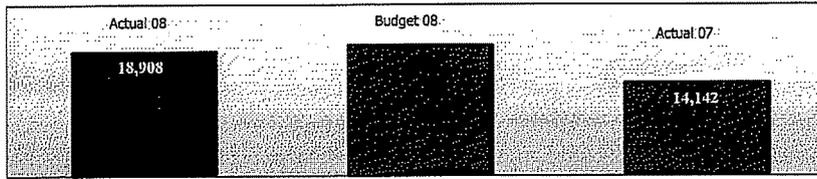
Atmos Energy Corporation KY/Mid-States

Financial Highlights September 30, 2008 *in thousands of USD*

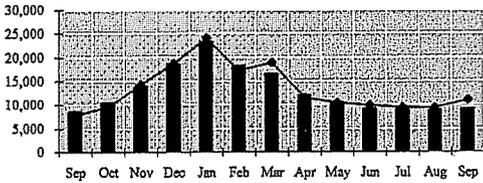
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



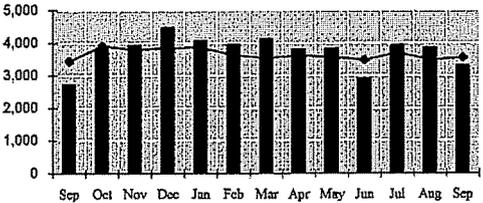
	Actual	Budget	Fav/(Unfav)
M-T-D	8,992	10,978	(1,986)
Y-T-D	159,264	163,945	(4,681)

Comments:

MTD: Budgeted customer variance is (\$6k) unfavorable. Weather related margins are (\$1,175k) worse than budget. Due to lower than expected heat load factors, consumption related margins excluding transportation were (\$246k) worse than budget. Other operating revenue was \$46k better than budget. Transportation margins were (\$365k) worse than budget due to lower transport volumes in Kentucky and Tennessee. Margins related to price, banner adjustments, and oracle additions are (\$214k) worse than budget.

YTD: Kentucky / Mid-States division has been 7 percent warmer than normal for fiscal year 2008 which has resulted in weather related margins that are (\$2,505k) worse than budget. Consumption related margins were a positive \$1,054k because of better than budgeted heat load factors. Budgeted customer variance is \$911k favorable. Other operating revenue is \$194k better than budget and transportation margins are (\$23k) worse than budget. Margins related to price, banner adjustments, and oracle additions are (\$2,899k) worse than budget.

○ Direct O&M expense:



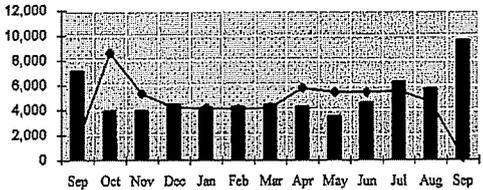
	Actual	Budget	Fav/(Unfav)
M-T-D	3,288	3,535	247
Y-T-D	45,957	43,883	(2,074)

Comments:

MTD: Labor favorable \$138k due to cap rate and PTO accrual adjustment, O/S service favorable \$240k due to the reversal of MGP and GA rate case exp, Rents/Utilities favorable \$132k due to reversal of miscoded inv for AEH and Miso favorable \$143k due to reversal of MGP. These were offset by unfavorable Employee Welfare (\$129) due to VPP, service awards & restricted stock, Marketing (\$93k) due to timing of spending, Employee travel (\$99k) all attributable to relocation and Mat/Sup & Vehicles combined (\$90k) due to under budget and higher operating costs.

YTD: Labor unfavorable (\$171k) due to OT/SB/ser awards/reloc (\$176k), Benefits favorable \$159k due to variance, Empl Welfare unfavorable (\$359k) due to VPP/service awards/restr stock, O/S services unfavorable (\$963k) due to legal costs and GA & VA settlements, Rents/Utilities unfavorable (\$271k) due to higher costs, cap rates and co use gas, Telecom unfavorable (\$104k) due to higher cell costs, Training favorable \$263k due to AtmosSpirit and Spirit of Service sessions not occurring, Employee travel unfavorable (\$271k) all attributable to unbudgeted relocation, and Vehicles unfavorable (\$236k) due to higher operating costs and cap rates.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	9,580	158	(9,422)
Y-T-D	59,274	57,541	(1,733)

Comments:

MTD: Growth unfavorable (\$5,360) mainly attributable to a budgeted AIC of \$4,346 all in September but collected throughout the year, Overheads/accr favorable \$729k, System Improvements unfavorable (\$1,113k) due to Nolensville 6" connect and tap (\$279k), Hannibal mandated bare steel and cast iron replacement (\$562k) and Tri Cities area Hwy 6 reinforcement (\$144k), System Integrity unfavorable (\$3,769k) due to 10" steel repl (\$925k), GA cast iron/bare steel (\$1,739k), Columbus river crossing (\$261k), Tri Cities 6" Hwy repl (\$237k) and mandated bare steel repl in Greenville/Morristown (\$185k).

YTD: System Improvements unfavorable (\$1,608k) due to mandated cast iron and bare steel replacement programs in Hannibal (\$970k) and two projects in the Franklin area, Goose Creek Phase 2 (\$347k) and Lewisburg Pike 10" replacement (\$340k). System Integrity unfavorable (\$2,265k) due to overages in non-growth func spending in Paducah (\$500k) and Bowling Green (\$700k), the unbudgeted River Crossing project in Columbus (\$725k) and mandated bare steel replacement in the Greenville/Morristown area (\$650k). These were partially offset by favorable Public Improvements \$2,045k due to projects in Murfreesboro not going this FY, such as Halls Pk, Joe B Jackson Pkwy extension, Rucker Ln, Rutherford Blvd and Wilkinson Pike.



Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

September 30, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	22,449	26,530	(4,081)	75,447	68,049	7,398	612,381	594,665	17,716
Transportation	1,528	1,871	(343)	4,584	5,208	(624)	22,237	21,987	250
Other revenue	431	377	54	1,309	1,055	254	7,585	7,390	195
Total operating revenues	<u>24,408</u>	<u>28,778</u>	<u>(4,370)</u>	<u>81,340</u>	<u>74,312</u>	<u>7,028</u>	<u>642,203</u>	<u>624,042</u>	<u>18,161</u>
Purchased gas cost	<u>15,416</u>	<u>17,800</u>	<u>2,384</u>	<u>54,691</u>	<u>44,715</u>	<u>(9,976)</u>	<u>482,939</u>	<u>460,097</u>	<u>(22,842)</u>
Gross profit	8,992	10,978	(1,986)	26,649	29,597	(2,948)	159,264	163,945	(4,681)
Operating expenses:									
Direct O&M expense	3,288	3,535	247	11,049	10,700	(349)	45,957	43,883	(2,074)
SSU billing	1,416	1,283	(133)	3,962	3,879	(83)	16,108	16,841	733
Provision for bad debts	<u>1,742</u>	<u>81</u>	<u>(1,661)</u>	<u>1,894</u>	<u>203</u>	<u>(1,691)</u>	<u>3,096</u>	<u>1,937</u>	<u>(1,159)</u>
Total O&M expense	6,446	4,899	(1,547)	16,905	14,782	(2,123)	65,161	62,661	(2,500)
Depreciation & amortization	2,658	2,884	226	7,651	8,659	1,008	30,574	34,466	3,892
Taxes, other than income	<u>1,028</u>	<u>1,076</u>	<u>48</u>	<u>3,162</u>	<u>3,291</u>	<u>129</u>	<u>14,799</u>	<u>15,350</u>	<u>551</u>
Total operating expenses	<u>10,132</u>	<u>8,859</u>	<u>(1,273)</u>	<u>27,718</u>	<u>26,732</u>	<u>(986)</u>	<u>110,534</u>	<u>112,477</u>	<u>1,943</u>
Operating income	(1,140)	2,119	(3,259)	(1,069)	2,865	(3,934)	48,730	51,468	(2,738)
Other income (expense):									
Interest, net	(1,429)	(1,679)	250	(4,496)	(4,927)	431	(18,897)	(19,620)	723
Miscellaneous income, net	<u>41</u>	<u>109</u>	<u>(68)</u>	<u>207</u>	<u>362</u>	<u>(155)</u>	<u>1,324</u>	<u>1,127</u>	<u>197</u>
Total other income (expense)	<u>(1,388)</u>	<u>(1,570)</u>	<u>182</u>	<u>(4,289)</u>	<u>(4,565)</u>	<u>276</u>	<u>(17,573)</u>	<u>(18,493)</u>	<u>920</u>
Income (loss) before income taxes	(2,528)	549	(3,077)	(5,358)	(1,700)	(3,658)	31,157	32,975	(1,818)
Provision for income taxes	<u>(857)</u>	<u>218</u>	<u>1,075</u>	<u>(1,958)</u>	<u>(675)</u>	<u>1,283</u>	<u>12,249</u>	<u>13,091</u>	<u>842</u>
Net income (loss)	<u>(1,671)</u>	<u>331</u>	<u>(2,002)</u>	<u>(3,400)</u>	<u>(1,025)</u>	<u>(2,375)</u>	<u>18,908</u>	<u>19,884</u>	<u>(976)</u>
EBIT	(1,099)	2,228	(3,327)	(862)	3,227	(4,089)	50,054	52,595	(2,541)
Degree Days - % of Normal (adjusted for WNA States)	14%			14%			96%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

September 30, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	460	435	25	1,419	1,381	38	26,013	26,513	(500)
Commercial	553	676	(123)	1,606	1,837	(231)	15,788	16,780	(992)
Industrial	404	511	(107)	1,304	1,463	(159)	7,754	7,963	(209)
Public Authorities	38	43	(5)	111	125	(14)	1,420	1,511	(91)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	2	402	(400)	(23)	398	(421)	(76)	7	(83)
Total Volumes	1,457	2,067	(610)	4,417	5,204	(787)	50,899	52,774	(1,875)
Customers									
Residential	402	398	4	403	399	4	412	409	3
Commercial	50	50	0	50	50	0	51	51	0
Industrial	1	3	(2)	1	3	(2)	1	3	(2)
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	455	453	2	456	454	2	466	465	1
Total Spending									
Direct O&M expense	\$ 3,288	\$ 3,535	\$ 247	\$ 11,049	\$ 10,700	\$ (349)	\$ 45,957	\$ 43,883	\$ (2,074)
SSU billing	1,416	1,283	(133)	3,962	3,879	(83)	16,108	16,841	733
Provision for bad debts	1,742	81	(1,661)	1,894	203	(1,691)	3,096	1,937	(1,159)
Total O&M expense	6,446	4,899	(1,547)	16,905	14,782	(2,123)	65,161	62,661	(2,500)
Capital expenditures									
Growth	2,590	(2,769)	(5,359)	6,043	1,198	(4,845)	19,085	19,862	777
Non-Growth	6,990	2,927	(4,063)	15,549	9,129	(6,420)	40,189	37,679	(2,510)
Total Capital Expenditures	9,580	158	(9,422)	21,592	10,327	(11,265)	59,274	57,541	(1,733)
Total spending	\$ 16,026	\$ 5,057	\$ (10,969)	\$ 38,497	\$ 25,109	\$ (13,388)	\$ 124,435	\$ 120,202	\$ (4,233)

Customers per Employee

721



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

September 30, 2008

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,289	\$ 1,427	\$ 138	\$ 4,058	\$ 4,275	\$ 217	\$ 17,209	\$ 17,038	\$ (171)
Benefits	587	623	36	1,715	1,868	153	7,287	7,447	160
Materials & Supplies	166	108	(58)	462	324	(138)	1,433	1,339	(94)
Vehicles & Equip	251	219	(32)	757	659	(98)	2,868	2,632	(236)
Print & Postages	8	8	0	21	24	3	76	97	21
Insurance	71	54	(17)	181	161	(20)	653	631	(22)
Marketing	146	53	(93)	240	151	(89)	834	814	(20)
Employee Welfare	182	53	(129)	378	188	(190)	1,789	1,431	(358)
Information Technologies	21	10	(11)	52	31	(21)	238	147	(91)
Rent, Maint., & Utilities	71	203	132	590	609	19	2,649	2,378	(271)
Directors & Shareholders & PR	1	3	2	2	8	6	28	32	4
Telecom	80	65	(15)	246	194	(52)	880	775	(105)
Travel & Entertainment	187	88	(99)	356	269	(87)	1,345	1,074	(271)
Dues & Donations	28	36	8	78	108	30	458	549	91
Training	13	19	6	31	66	35	146	409	263
Outside Services	286	526	240	1,861	1,637	(224)	7,549	6,587	(962)
Miscellaneous	(99)	40	139	21	128	107	515	503	(12)
	<u>3,288</u>	<u>3,535</u>	<u>247</u>	<u>11,049</u>	<u>10,700</u>	<u>(349)</u>	<u>45,957</u>	<u>43,883</u>	<u>(2,074)</u>
Expense Billings	1,416	1,283	(133)	3,962	3,879	(83)	16,108	16,841	733
	<u>4,704</u>	<u>4,818</u>	<u>114</u>	<u>15,011</u>	<u>14,579</u>	<u>(432)</u>	<u>62,065</u>	<u>60,724</u>	<u>(1,341)</u>
Provision for Bad Debt	1,742	81	(1,661)	1,894	203	(1,691)	3,096	1,937	(1,159)
Total O&M Expense	\$ 6,446	\$ 4,899	\$ (1,547)	\$ 16,905	\$ 14,782	\$ (2,123)	\$ 65,161	\$ 62,661	\$ (2,500)

Employee Count 631
O&M per Employee \$ 78
(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	53.5%	51.8%	1.7%	52.3%	51.8%	0.5%	50.3%	51.7%	(1.4%)
Labor Expensed %	46.5%	48.2%	(1.7%)	47.7%	48.2%	(0.5%)	49.7%	48.3%	1.4%



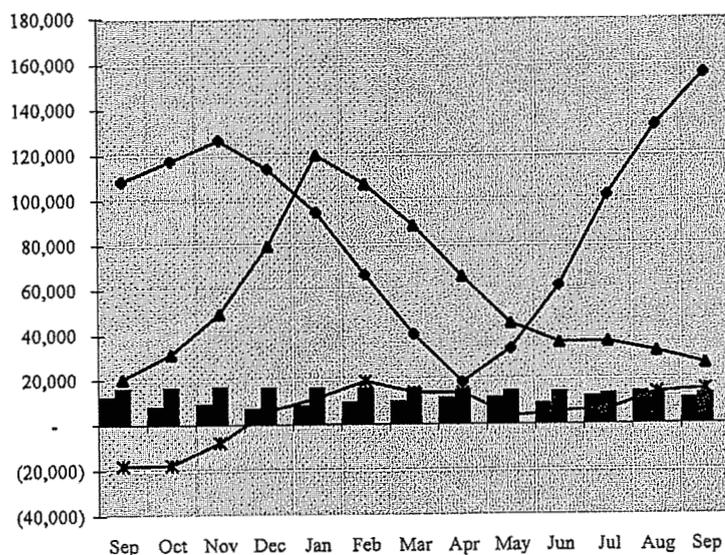
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

September 30, 2008

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- ✱ Deferred Gas Costs

Total PP&E	1,038,759
Net Prop, Plant and Equip	618,007
Construction Work in Progress	11,583
Deferred Gas Costs	15,448
Accts Rec, Less Allow for Doubtful Accts	26,744
Accts Rec, Over 90 Days	998
Inventories	415
Gas Stored Underground	155,185
Customers' Deposits	13,580
Bad Debt Provision as a Percentage of Revenues	0.51%
Measure of Cash Flow *	(68,278)

Comments:

A/R: Down slightly month over month which is line with previous trends but yet up year over year due to h bills/gas costs.

CWIP: Down month over month due to year end closing and in line with previous year.

Deferred Gas Costs: No material change month over month and up year over year caused by higher gas cc. Previous year was in an over-recovered position.

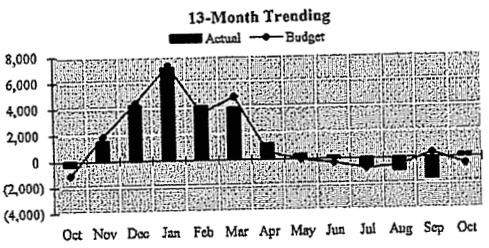
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



Atmos Energy Corporation KY/Mid-States

Financial Highlights October 31, 2008 *in thousands of USD*

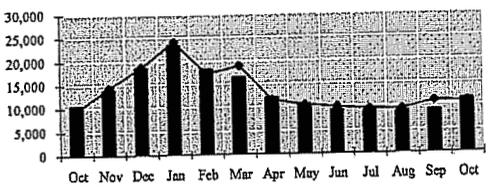
○ Net Income:



Year-to-Date and Total Year

Actual YTD	Budget YTD	Prior Year	Act1+Bud11	Budget 2009
216	(505)	(376)	19,937	19,216

○ Gross Profit:

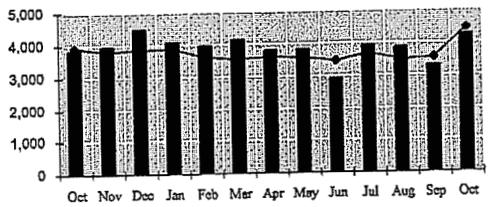


	Actual	Budget	Fav/(Unfav)
M-T-D	11,371	10,921	450
Y-T-D	11,371	10,921	450

Comments:
MTD: Consumption related margins were a positive \$201k because of higher than expected heat load factors. Weather related margins were (\$36k) worse than budget. Other operating revenue was \$98k better than budget and transportation was \$168k better than budget. Margins related to price, banner adjustments, and oracle additions are \$13k better than budget. Budgeted customer variance is \$3k favorable.

YTD:

○ Direct O&M expense:

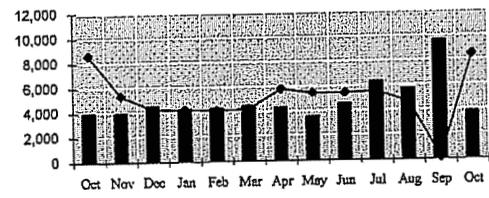


M-T-D	4,233	4,434	201
Y-T-D	4,233	4,434	201

Comments:
MTD: Labor unfavorable \$31k due mainly to the accrual, benefits unfavorable \$21k due to labor and variance, Outside services favorable (\$77k) due to the timing of the repair of an expander wheel, Employee welfare favorable (\$56k) due to timing of service award banquet, Rent/Utility favorable (\$32k) due to lower than budget company use gas, Telecom favorable (\$34k) due to lower cell phones costs and Training favorable (\$67k) due to timing of Atmospirit and safety.

YTD:

○ Capital Expenditures



M-T-D	3,775	8,449	4,674
Y-T-D	3,775	8,449	4,674

Comments:
MTD: 2 main specific drivers behind the favorable capital spending: System Integrity in KY of the Center 8 inch crossover line replacement that was budgeted for \$1.0m and no actual dollars spent and in structures the sale of the Franklin, TN lot for \$452k that was not budgeted. The cash project has created various other timing issues that will unwind during the FY.

YTD:



Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

October 31, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	35,995	37,550	(1,555)	35,995	37,550	(1,555)	35,995	37,550	(1,555)
Transportation	1,827	1,636	191	1,827	1,636	191	1,827	1,636	191
Other revenue	675	576	99	675	576	99	675	576	99
Total operating revenues	<u>38,497</u>	<u>39,762</u>	<u>(1,265)</u>	<u>38,497</u>	<u>39,762</u>	<u>(1,265)</u>	<u>38,497</u>	<u>39,762</u>	<u>(1,265)</u>
Purchased gas cost	<u>27,126</u>	<u>28,841</u>	<u>1,715</u>	<u>27,126</u>	<u>28,841</u>	<u>1,715</u>	<u>27,126</u>	<u>28,841</u>	<u>1,715</u>
Gross profit	<u>11,371</u>	<u>10,921</u>	<u>450</u>	<u>11,371</u>	<u>10,921</u>	<u>450</u>	<u>11,371</u>	<u>10,921</u>	<u>450</u>
Operating expenses:									
Direct O&M expense	4,233	4,434	201	4,233	4,434	201	4,233	4,434	201
SSU billing	1,334	1,634	300	1,334	1,634	300	1,334	1,634	300
Provision for bad debts	112	111	(1)	112	111	(1)	112	111	(1)
Total O&M expense	<u>5,679</u>	<u>6,179</u>	<u>500</u>	<u>5,679</u>	<u>6,179</u>	<u>500</u>	<u>5,679</u>	<u>6,179</u>	<u>500</u>
Depreciation & amortization	2,693	2,716	23	2,693	2,716	23	2,693	2,716	23
Taxes, other than income	1,162	1,239	77	1,162	1,239	77	1,162	1,239	77
Total operating expenses	<u>9,534</u>	<u>10,134</u>	<u>600</u>	<u>9,534</u>	<u>10,134</u>	<u>600</u>	<u>9,534</u>	<u>10,134</u>	<u>600</u>
Operating income	1,837	787	1,050	1,837	787	1,050	1,837	787	1,050
Other income (expense):									
Interest, net	(1,588)	(1,678)	90	(1,588)	(1,678)	90	(1,588)	(1,678)	90
Miscellaneous income, net	116	53	63	116	53	63	116	53	63
Total other income (expense)	<u>(1,472)</u>	<u>(1,625)</u>	<u>153</u>	<u>(1,472)</u>	<u>(1,625)</u>	<u>153</u>	<u>(1,472)</u>	<u>(1,625)</u>	<u>153</u>
Income (loss) before income taxes	365	(838)	1,203	365	(838)	1,203	365	(838)	1,203
Provision for income taxes	149	(333)	(482)	149	(333)	(482)	149	(333)	(482)
Net income (loss)	<u>216</u>	<u>(505)</u>	<u>721</u>	<u>216</u>	<u>(505)</u>	<u>721</u>	<u>216</u>	<u>(505)</u>	<u>721</u>
EBIT	1,953	840	1,113	1,953	840	1,113	1,953	840	1,113
Degree Days - % of Normal (adjusted for WNA States)	99%			99%			99%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

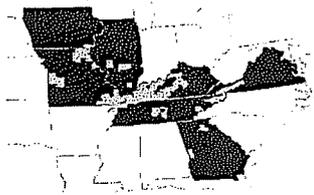
October 31, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	659	632	27	659	632	27	659	632	27
Commercial	749	712	37	749	712	37	749	712	37
Industrial	508	521	(13)	508	521	(13)	508	521	(13)
Public Authorities	59	57	2	59	57	2	59	57	2
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	720	442	278	720	442	278	720	442	278
Total Volumes	2,695	2,364	331	2,695	2,364	331	2,695	2,364	331
Customers									
Residential	403	403	0	403	403	0	403	403	0
Commercial	50	50	0	50	50	0	50	50	0
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	456	456	0	456	456	0	456	456	0
Total Spending									
Direct O&M expense	\$ 4,233	\$ 4,434	\$ 201	\$ 4,233	\$ 4,434	\$ 201	\$ 4,233	\$ 4,434	\$ 201
SSU billing	1,334	1,634	300	1,334	1,634	300	1,334	1,634	300
Provision for bad debts	112	111	(1)	112	111	(1)	112	111	(1)
Total O&M expense	5,679	6,179	500	5,679	6,179	500	5,679	6,179	500
Capital expenditures									
Growth	1,148	1,844	696	1,148	1,844	696	1,148	1,844	696
Non-Growth	2,627	6,605	3,978	2,627	6,605	3,978	2,627	6,605	3,978
Total Capital Expenditures	3,775	8,449	4,674	3,775	8,449	4,674	3,775	8,449	4,674
Total spending	\$ 9,454	\$ 14,628	\$ 5,174	\$ 9,454	\$ 14,628	\$ 5,174	\$ 9,454	\$ 14,628	\$ 5,174

Customers per Employee

723



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

October 31, 2008

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,648	\$ 1,617	\$ (31)	\$ 1,648	\$ 1,617	\$ (31)	\$ 1,648	\$ 1,617	\$ (31)
Benefits	744	724	(20)	744	724	(20)	744	724	(20)
Materials & Supplies	117	114	(3)	117	114	(3)	117	114	(3)
Vehicles & Equip	294	275	(19)	294	275	(19)	294	275	(19)
Print & Postages	5	10	5	5	10	5	5	10	5
Insurance	51	52	1	51	52	1	51	52	1
Marketing	60	47	(13)	60	47	(13)	60	47	(13)
Employee Welfare	157	212	55	157	212	55	157	212	55
Information Technologies	-	10	10	-	10	10	-	10	10
Rent, Maint., & Utilities	208	239	31	208	239	31	208	239	31
Directors & Shareholders & PR	3	2	(1)	3	2	(1)	3	2	(1)
Telecom	45	79	34	45	79	34	45	79	34
Travel & Entertainment	90	87	(3)	90	87	(3)	90	87	(3)
Dues & Donations	18	34	16	18	34	16	18	34	16
Training	61	128	67	61	128	67	61	128	67
Outside Services	659	736	77	659	736	77	659	736	77
Miscellaneous	73	68	(5)	73	68	(5)	73	68	(5)
	<u>4,233</u>	<u>4,434</u>	<u>201</u>	<u>4,233</u>	<u>4,434</u>	<u>201</u>	<u>4,233</u>	<u>4,434</u>	<u>201</u>
Expense Billings	1,334	1,634	300	1,334	1,634	300	1,334	1,634	300
	<u>5,567</u>	<u>6,068</u>	<u>501</u>	<u>5,567</u>	<u>6,068</u>	<u>501</u>	<u>5,567</u>	<u>6,068</u>	<u>501</u>
Provision for Bad Debt	112	111	(1)	112	111	(1)	112	111	(1)
Total O&M Expense	\$ 5,679	\$ 6,179	\$ 500	\$ 5,679	\$ 6,179	\$ 500	\$ 5,679	\$ 6,179	\$ 500

Employee Count 631

O&M per Employee \$ 78

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	48.2%	47.2%	1.0%	48.2%	47.2%	1.0%	48.2%	47.2%	1.0%
Labor Expensed %	51.8%	52.8%	(1.0%)	51.8%	52.8%	(1.0%)	51.8%	52.8%	(1.0%)



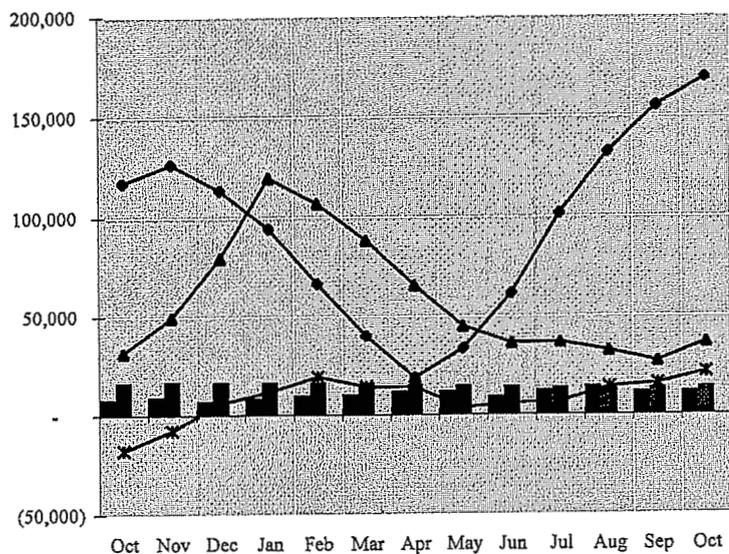
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

October 31, 2008

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- ✱ Deferred Gas Costs

Total PP&E	1,040,813
Net Prop, Plant and Equip	619,405
Construction Work in Progress	11,794
Deferred Gas Costs	21,154
Accts Rec, Less Allow for Doubtful Accts	36,405
Accts Rec, Over 90 Days	743
Inventories	440
Gas Stored Underground	168,969
Customers' Deposits	14,127
Bad Debt Provision as a Percentage of Revenues	0.31%
Measure of Cash Flow *	(67,102)

Comments:

A/R: Up slightly month over month as we enter the heating season and in line with previous year.

CWIP: Up slightly month over month and up year over year.

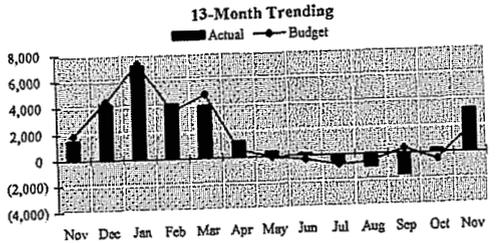
Deferred Gas Costs: Up slightly month over month and up year over year. Continues to be in an under-recovered status going into the heating season.

* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

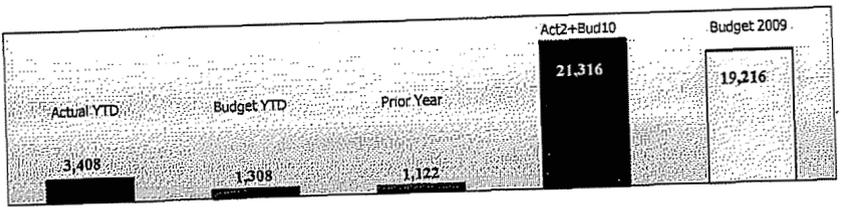


Atmos Energy Corporation KY/Mid-States Financial Highlights November 30, 2008 *in thousands of USD*

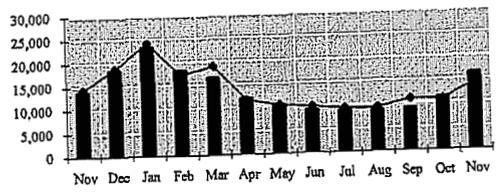
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:

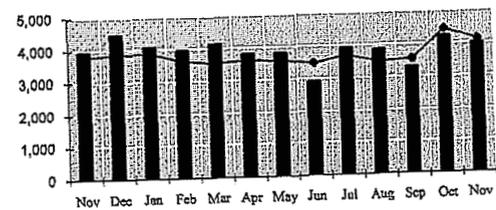


	Actual	Budget	Fav/(Unfav)
M-T-D	16,359	14,341	2,018
Y-T-D	27,730	25,263	2,467

Comments:
MTD: Consumption related margins were a positive \$578k because of higher than expected heat load factors. Budgeted customer variance is (\$54k) unfavorable. Other operating revenue was (\$25k) worse than budget and transportation was (\$77k) worse than budget. Margins related to price, banner adjustments, and oracle additions are \$1,598k better than budget. The majority of the \$1,598k variance is treatment of unbilled facility charges which amounted to \$1,711k.
YTD: Weather related margins are (\$37k) worse than budget. Consumption related margins were a positive \$779k because of better than budgeted heat load factors. Budgeted customer variance is (\$51k) unfavorable. Other operating revenue is \$73k better than budget and transportation margins are \$91k better than budget. Margins related to price, banner adjustments, and oracle additions are \$1,611k better than budget.

	3,995	4,107	112
M-T-D	3,995	4,107	112
Y-T-D	8,228	8,542	314

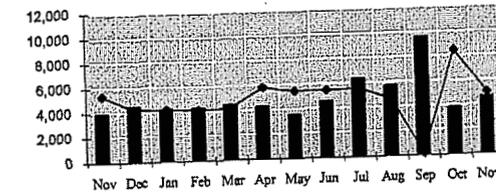
○ Direct O&M expense:



Comments:
MTD: Labor unfavorable \$60k due to OT/ser awards/attrition, IT favorable (\$51k) due to software maintenance, Materials favorable (\$46k) due to timing and Vehicles favorable (\$38k) due to timing.
YTD: Labor unfavorable \$92k due to OT/ser awards/attrition, Emp welfare favorable (\$81k) due to service awards timing, IT favorable (\$61k) due to software maintenance, Materials favorable (\$42k) due to timing, O/S services favorable (\$48k) due to contract labor, Rents/Utilities favorable (\$55k) due to company use gas under budget, Telecom favorable (\$48k) due to lower telecom expenses and Training favorable (\$81k) due to timing.

	4,597	4,961	364
M-T-D	4,597	4,961	364
Y-T-D	8,372	13,410	5,038

○ Capital Expenditures



Comments:
MTD: Capital spending was under budet attributable to IT being favorable (\$330k) due to timing. Growth was unfavorable \$660k due to the timing of Ft. Benning projects but was offset by favorable System Integrity (\$600k) due to timing and cash project.
YTD: Mainly 2 drivers to the favorable status, 1) System Integrity favorable (\$3,588k) due to timing of actual to budget in KY for the Center 8" crossover line replacement for \$1.0m and 2) the sale of the Franklin, TN lot for \$452k that was not budgeted. The remaining favorable variances are driven by the cash project which will unwind during the FY.



Atmos Energy Corporation

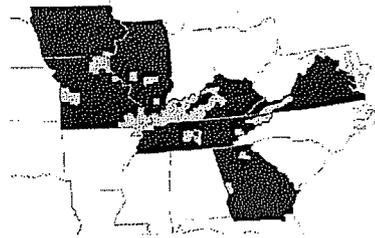
KY/Mid-States

Income Statement - Comparative

November 30, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	74,947	70,489	4,458	110,942	108,040	2,902	110,942	108,040	2,902
Transportation	1,813	1,848	(35)	3,640	3,484	156	3,640	3,484	156
Other revenue	620	645	(25)	1,295	1,221	74	1,295	1,221	74
Total operating revenues	<u>77,380</u>	<u>72,982</u>	<u>4,398</u>	<u>115,877</u>	<u>112,745</u>	<u>3,132</u>	<u>115,877</u>	<u>112,745</u>	<u>3,132</u>
Purchased gas cost	61,021	58,641	(2,380)	88,147	87,482	(665)	88,147	87,482	(665)
Gross profit	<u>16,359</u>	<u>14,341</u>	<u>2,018</u>	<u>27,730</u>	<u>25,263</u>	<u>2,467</u>	<u>27,730</u>	<u>25,263</u>	<u>2,467</u>
Operating expenses:									
Direct O&M expense	3,995	4,107	112	8,228	8,542	314	8,228	8,542	314
SSU billing	1,345	1,430	85	2,679	3,064	385	2,679	3,064	385
Provision for bad debts	190	215	25	301	326	25	301	326	25
Total O&M expense	<u>5,530</u>	<u>5,752</u>	<u>222</u>	<u>11,208</u>	<u>11,932</u>	<u>724</u>	<u>11,208</u>	<u>11,932</u>	<u>724</u>
Depreciation & amortization	2,665	2,716	51	5,358	5,432	74	5,358	5,432	74
Taxes, other than income	1,323	1,268	(55)	2,485	2,507	22	2,485	2,507	22
Total operating expenses	<u>9,518</u>	<u>9,736</u>	<u>218</u>	<u>19,051</u>	<u>19,871</u>	<u>820</u>	<u>19,051</u>	<u>19,871</u>	<u>820</u>
Operating income	6,841	4,605	2,236	8,679	5,392	3,287	8,679	5,392	3,287
Other income (expense):									
Interest, net	(1,537)	(1,704)	167	(3,125)	(3,382)	257	(3,125)	(3,382)	257
Miscellaneous income, net	87	106	(19)	203	159	44	203	159	44
Total other income (expense)	<u>(1,450)</u>	<u>(1,598)</u>	<u>148</u>	<u>(2,922)</u>	<u>(3,223)</u>	<u>301</u>	<u>(2,922)</u>	<u>(3,223)</u>	<u>301</u>
Income (loss) before income taxes	5,391	3,007	2,384	5,757	2,169	3,588	5,757	2,169	3,588
Provision for income taxes	2,200	1,194	(1,006)	2,349	861	(1,488)	2,349	861	(1,488)
Net income (loss)	<u>3,191</u>	<u>1,813</u>	<u>1,378</u>	<u>3,408</u>	<u>1,308</u>	<u>2,100</u>	<u>3,408</u>	<u>1,308</u>	<u>2,100</u>
EBIT	6,928	4,711	2,217	8,882	5,551	3,331	8,882	5,551	3,331
Degree Days - % of Normal (adjusted for WNA States)	108%			105%			105%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

November 30, 2008

in thousands

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Volumes (Mmcf):									
Residential	1,913	1,786	127	2,572	2,418	154	2,572	2,418	154
Commercial	1,221	1,106	115	1,970	1,818	152	1,970	1,818	152
Industrial	594	669	(75)	1,102	1,190	(88)	1,102	1,190	(88)
Public Authorities	112	104	8	171	162	9	171	162	9
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	1,887	1,064	823	2,607	1,506	1,101	2,607	1,506	1,101
Total Volumes	5,727	4,729	998	8,422	7,094	1,328	8,422	7,094	1,328
Customers									
Residential	408	410	(2)	406	406	0	406	406	0
Commercial	51	51	0	50	51	(1)	50	51	(1)
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	462	464	(2)	459	460	(1)	459	460	(1)
Total Spending									
Direct O&M expense	\$ 3,995	\$ 4,107	\$ 112	\$ 8,228	\$ 8,542	\$ 314	\$ 8,228	\$ 8,542	\$ 314
SSU billing	1,345	1,430	85	2,679	3,064	385	2,679	3,064	385
Provision for bad debts	190	215	25	301	326	25	301	326	25
Total O&M expense	5,530	5,752	222	11,208	11,932	724	11,208	11,932	724
Capital expenditures									
Growth	1,916	1,256	(660)	3,064	3,100	36	3,064	3,100	36
Non-Growth	2,681	3,705	1,024	5,308	10,310	5,002	5,308	10,310	5,002
Total Capital Expenditures	4,597	4,961	364	8,372	13,410	5,038	8,372	13,410	5,038
Total spending	\$ 10,127	\$ 10,713	\$ 586	\$ 19,580	\$ 25,342	\$ 5,762	\$ 19,580	\$ 25,342	\$ 5,762

Customers per Employee	732
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Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

November 30, 2008

in thousands of USD

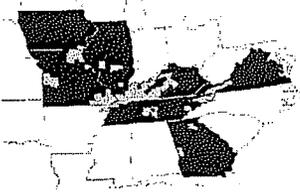
	Q-T-D			Q-T-D			Y-T-D		
	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Labor	\$ 1,505	\$ 1,445	\$ (60)	\$ 3,153	\$ 3,061	\$ (92)	\$ 3,153	\$ 3,061	\$ (92)
Benefits	650	652	2	1,394	1,376	(18)	1,394	1,376	(18)
Materials & Supplies	77	122	45	194	236	42	194	236	42
Vehicles & Equip	239	277	38	533	552	19	533	552	19
Print & Postages	6	7	1	10	18	8	10	18	8
Insurance	51	68	17	102	120	18	102	120	18
Marketing	44	43	(1)	104	90	(14)	104	90	(14)
Employee Welfare	180	205	25	337	418	81	337	418	81
Information Technologies	1	53	52	2	62	60	2	62	60
Rent, Maint., & Utilities	215	239	24	423	478	55	423	478	55
Directors & Shareholders & PR	-	2	2	3	3	0	3	3	0
Telecom	66	80	14	111	158	47	111	158	47
Travel & Entertainment	111	88	(23)	201	175	(26)	201	175	(26)
Dues & Donations	16	16	0	34	51	17	34	51	17
Training	9	23	14	70	151	81	70	151	81
Outside Services	762	733	(29)	1,421	1,469	48	1,421	1,469	48
Miscellaneous	63	54	(9)	136	124	(12)	136	124	(12)
	<u>3,995</u>	<u>4,107</u>	<u>112</u>	<u>8,228</u>	<u>8,542</u>	<u>314</u>	<u>8,228</u>	<u>8,542</u>	<u>314</u>
Expense Billings	<u>1,345</u>	<u>1,430</u>	<u>85</u>	<u>2,679</u>	<u>3,064</u>	<u>385</u>	<u>2,679</u>	<u>3,064</u>	<u>385</u>
	<u>5,340</u>	<u>5,537</u>	<u>197</u>	<u>10,907</u>	<u>11,606</u>	<u>699</u>	<u>10,907</u>	<u>11,606</u>	<u>699</u>
Provision for Bad Debt	190	215	25	301	326	25	301	326	25
Total O&M Expense	<u>\$ 5,530</u>	<u>\$ 5,752</u>	<u>\$ 222</u>	<u>\$ 11,208</u>	<u>\$ 11,932</u>	<u>\$ 724</u>	<u>\$ 11,208</u>	<u>\$ 11,932</u>	<u>\$ 724</u>

Employee Count 631

O&M per Employee \$ 79

(rolling 12 months and before SSU)

Labor Capitalization Rates			Q-T-D			Y-T-D			
	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Labor Capitalized %	46.6%	46.8%	(0.2%)	47.4%	47.0%	0.4%	47.4%	47.0%	0.4%
Labor Expensed %	53.4%	53.2%	0.2%	52.6%	53.0%	(0.4%)	52.6%	53.0%	(0.4%)



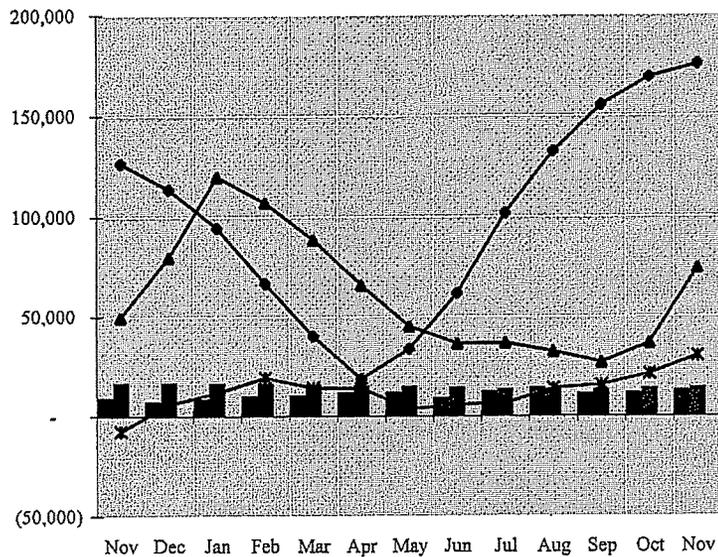
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

November 30, 2008

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲— Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- *— Deferred Gas Costs

Total PP&E	1,043,173
Net Prop, Plant and Equip	621,604
Construction Work in Progress	13,129
Deferred Gas Costs	29,958
Accts Rec, Less Allow for Doubtful Accts	73,967
Accts Rec, Over 90 Days	723
Inventories	465
Gas Stored Underground	175,475
Customers' Deposits	14,425
Bad Debt Provision as a Percentage of Revenues	0.27%
Measure of Cash Flow *	(63,453)

Comments:

A/R: Trending up month over month as we get deeper into the heating season. Up year over year due to higher gas costs and volumes.

CWIP: Up slightly month over month and year over year. Have created additional reports to help in monitoring to keep levels as low as possible.

Deferred Gas Costs: Down slightly month over month yet up year over year. Continues in an under-recovered status. Continue to refresh PGA's as possible, should continue downward trend as more volumes are recorded during the heating season.

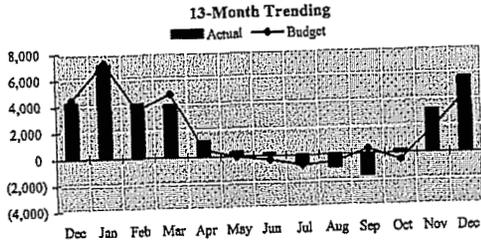
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



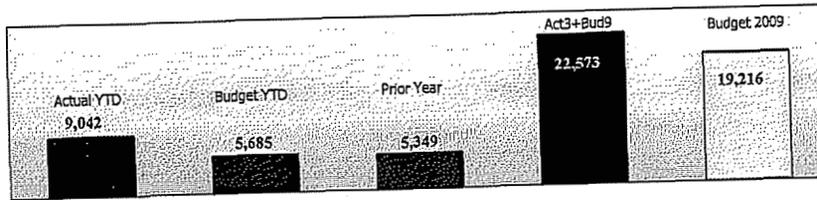
Atmos Energy Corporation KY/Mid-States

Financial Highlights December 31, 2008 in thousands of USD

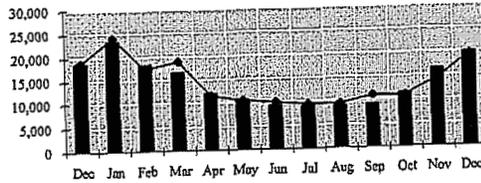
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



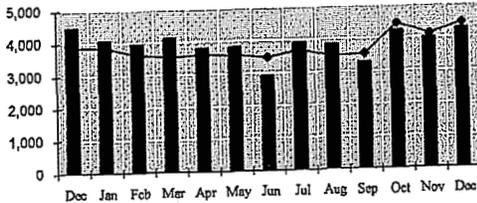
	Actual	Budget	Fav/(Unfav)
M-T-D	19,859	19,446	413
Y-T-D	47,588	44,708	2,880

Comments:

MTD: Consumption related margins were a positive \$811k because of higher than expected heat load factors. December had 3 percent fewer heating degree days than normal which was a factor in weather related margins that are (\$916k) worse than budget. Budgeted customer variance is (\$68k) unfavorable. Other operating revenue was \$59k better than budget and transportation was \$65k better than budget. Margins related to price, banner adjustments, and oracle additions are \$461k better than budget.

YTD: Weather related margins are (\$953k) worse than budget. Consumption related margins were a positive \$1,590k because of better than budgeted heat load factors. Budgeted customer variance is (\$119k) unfavorable. Other operating revenue is \$132k better than budget and transportation margins are \$156k better than budget. Margins related to price, banner adjustments, and oracle additions are \$2,072k better than budget.

○ Direct O&M expense:



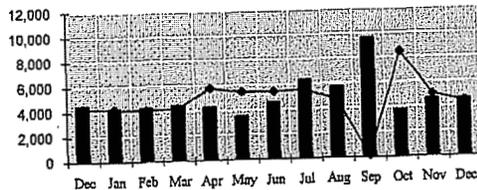
	Actual	Budget	Fav/(Unfav)
M-T-D	4,272	4,435	163
Y-T-D	12,502	12,976	474

Comments:

MTD: Labor unfavorable \$56k due to PTO accrual \$55k, Benefits favorable (\$153k) due to variance, Outside Services unfavorable \$73k due to collection fees and legal, Empl welfare favorable (\$38k) due to service award and uniform timing, Dues unfavorable \$18k due to timing, Mktng favorable (\$125k) timing of RP1162 costs, Vehicles favorable (\$48k) due to lower operating costs and GE correction and Travel unfavorable \$48k due to no cap and reloc \$35k.

YTD: Labor unfavorable \$148k due to PTO accr/cap rate/attrition, Benefits favorable (\$134k) due to variance, Empl welfare favorable (\$119k) due mainly to ser award timing, IT favorable (\$66k) due to software maintenance, Mktng favorable (\$111k) due to timing of RP1162, Rents/Utilities favorable (\$61k) due mainly to co use gas, Training favorable (\$95k) timing, Travel unfavorable \$74k due to no cap and reloc and Vehicle favorable (\$66k) lower operating costs.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	4,580	4,395	(185)
Y-T-D	12,952	17,805	4,853

Comments:

MTD: Capital spending was slightly over budget for the month. Growth was unfavorable \$634k due mainly to the timing of Ft Benning projects but was offset by favorable overhead/accrual (\$619k).

YTD: Growth is unfavorable \$600k due to timing of Ft Benning projects, Structures is favorable (\$765k) due mainly to sale of Franklin lot \$450k, IT favorable (\$850k) and System Integrity favorable (\$3,247k) mainly due to the timing of PC/MDT replacements and large projects such as Center 8" crossover \$1.0m, Nortonville 10" line favorable \$300k and timing of GA cast iron replacement \$500k favorable. Most of this timing in spending is due to the cash project and will unwind as the FY progresses.



Atmos Energy Corporation KY/Mid-States Income Statement - Comparative

December 31, 2008

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	102,510	123,158	(20,648)	213,452	231,197	(17,745)	213,452	231,197	(17,745)
Transportation	2,105	1,970	135	5,744	5,454	290	5,744	5,454	290
Other revenue	749	690	59	2,044	1,911	133	2,044	1,911	133
Total operating revenues	<u>105,364</u>	<u>125,818</u>	<u>(20,454)</u>	<u>221,240</u>	<u>238,562</u>	<u>(17,322)</u>	<u>221,240</u>	<u>238,562</u>	<u>(17,322)</u>
Purchased gas cost	85,505	106,372	20,867	173,652	193,854	20,202	173,652	193,854	20,202
Gross profit	<u>19,859</u>	<u>19,446</u>	<u>413</u>	<u>47,588</u>	<u>44,708</u>	<u>2,880</u>	<u>47,588</u>	<u>44,708</u>	<u>2,880</u>
Operating expenses:									
Direct O&M expense	4,272	4,435	163	12,502	12,976	474	12,502	12,976	474
SSU billing	2,064	1,630	(434)	4,743	4,693	(50)	4,743	4,693	(50)
Provision for bad debts	335	397	62	636	722	86	636	722	86
Total O&M expense	<u>6,671</u>	<u>6,462</u>	<u>(209)</u>	<u>17,881</u>	<u>18,391</u>	<u>510</u>	<u>17,881</u>	<u>18,391</u>	<u>510</u>
Depreciation & amortization	2,678	2,717	39	8,036	8,149	113	8,036	8,149	113
Taxes, other than income	161	1,358	1,197	2,646	3,866	1,220	2,646	3,866	1,220
Total operating expenses	<u>9,510</u>	<u>10,537</u>	<u>1,027</u>	<u>28,563</u>	<u>30,406</u>	<u>1,843</u>	<u>28,563</u>	<u>30,406</u>	<u>1,843</u>
Operating income	10,349	8,909	1,440	19,025	14,302	4,723	19,025	14,302	4,723
Other income (expense):									
Interest, net	(1,739)	(1,728)	(11)	(4,864)	(5,110)	246	(4,864)	(5,110)	246
Miscellaneous income, net	223	77	146	426	236	190	426	236	190
Total other income (expense)	<u>(1,516)</u>	<u>(1,651)</u>	<u>135</u>	<u>(4,438)</u>	<u>(4,874)</u>	<u>436</u>	<u>(4,438)</u>	<u>(4,874)</u>	<u>436</u>
Income (loss) before income taxes	8,833	7,258	1,575	14,587	9,428	5,159	14,587	9,428	5,159
Provision for income taxes	3,196	2,881	(315)	5,545	3,743	(1,802)	5,545	3,743	(1,802)
Net income (loss)	<u>5,637</u>	<u>4,377</u>	<u>1,260</u>	<u>9,042</u>	<u>5,685</u>	<u>3,357</u>	<u>9,042</u>	<u>5,685</u>	<u>3,357</u>
EBIT	10,572	8,986	1,586	19,451	14,538	4,913	19,451	14,538	4,913
Degree Days - % of Normal (adjusted for WNA States)	99%			102%			102%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

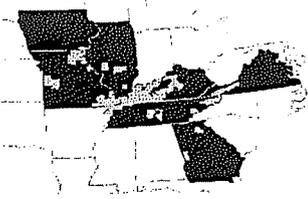
December 31, 2008

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	4,556	3,684	872	7,128	6,101	1,027	7,128	6,101	1,027
Commercial	2,429	2,025	404	4,399	3,843	556	4,399	3,843	556
Industrial	754	709	45	1,856	1,899	(43)	1,856	1,899	(43)
Public Authorities	230	185	45	401	347	54	401	347	54
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	121	1,742	(1,621)	2,728	3,249	(521)	2,728	3,249	(521)
Total Volumes	8,090	8,345	(255)	16,512	15,439	1,073	16,512	15,439	1,073
Customers									
Residential	414	414	0	408	409	(1)	408	409	(1)
Commercial	51	52	(1)	51	51	0	51	51	0
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	468	469	(1)	462	463	(1)	462	463	(1)
Total Spending									
Direct O&M expense	\$ 4,272	\$ 4,435	\$ 163	\$ 12,502	\$ 12,976	\$ 474	\$ 12,502	\$ 12,976	\$ 474
SSU billing	2,064	1,630	(434)	4,743	4,693	(50)	4,743	4,693	(50)
Provision for bad debts	335	397	62	636	722	86	636	722	86
Total O&M expense	6,671	6,462	(209)	17,881	18,391	510	17,881	18,391	510
Capital expenditures									
Growth	1,962	1,287	(675)	5,026	4,387	(639)	5,026	4,387	(639)
Non-Growth	2,618	3,108	490	7,926	13,418	5,492	7,926	13,418	5,492
Total Capital Expenditures	4,580	4,395	(185)	12,952	17,805	4,853	12,952	17,805	4,853
Total spending	\$ 11,251	\$ 10,857	\$ (394)	\$ 30,833	\$ 36,196	\$ 5,363	\$ 30,833	\$ 36,196	\$ 5,363

Customers per Employee

742



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

December 31, 2008

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,693	\$ 1,637	\$ (56)	\$ 4,847	\$ 4,699	\$ (148)	\$ 4,847	\$ 4,699	\$ (148)
Benefits	580	732	152	1,974	2,108	134	1,974	2,108	134
Materials & Supplies	118	102	(16)	312	338	26	312	338	26
Vehicles & Equip	228	276	48	761	828	67	761	828	67
Print & Postages	7	7	0	17	25	8	17	25	8
Insurance	49	52	3	151	172	21	151	172	21
Marketing	80	205	125	184	295	111	184	295	111
Employee Welfare	197	235	38	534	653	119	534	653	119
Information Technologies	3	8	5	5	71	66	5	71	66
Rent, Maint., & Utilities	232	238	6	655	716	61	655	716	61
Directors & Shareholders & PR	6	2	(4)	9	5	(4)	9	5	(4)
Telecom	92	79	(13)	202	238	36	202	238	36
Travel & Entertainment	134	86	(48)	335	261	(74)	335	261	(74)
Dues & Donations	33	15	(18)	67	65	(2)	67	65	(2)
Training	2	17	15	72	168	96	72	168	96
Outside Services	768	695	(73)	2,189	2,164	(25)	2,189	2,164	(25)
Miscellaneous	50	49	(1)	188	170	(18)	188	170	(18)
	<u>4,272</u>	<u>4,435</u>	<u>163</u>	<u>12,502</u>	<u>12,976</u>	<u>474</u>	<u>12,502</u>	<u>12,976</u>	<u>474</u>
Expense Billings	2,064	1,630	(434)	4,743	4,693	(50)	4,743	4,693	(50)
	<u>6,336</u>	<u>6,065</u>	<u>(271)</u>	<u>17,245</u>	<u>17,669</u>	<u>424</u>	<u>17,245</u>	<u>17,669</u>	<u>424</u>
Provision for Bad Debt	335	397	62	636	722	86	636	722	86
Total O&M Expense	<u>\$ 6,671</u>	<u>\$ 6,462</u>	<u>\$ (209)</u>	<u>\$ 17,881</u>	<u>\$ 18,391</u>	<u>\$ 510</u>	<u>\$ 17,881</u>	<u>\$ 18,391</u>	<u>\$ 510</u>

Employee Count 630
O&M per Employee \$ 78
(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	47.1%	46.9%	0.2%	47.3%	47.0%	0.3%	47.3%	47.0%	0.3%
Labor Expensed %	52.9%	53.1%	(0.2%)	52.7%	53.0%	(0.3%)	52.7%	53.0%	(0.3%)



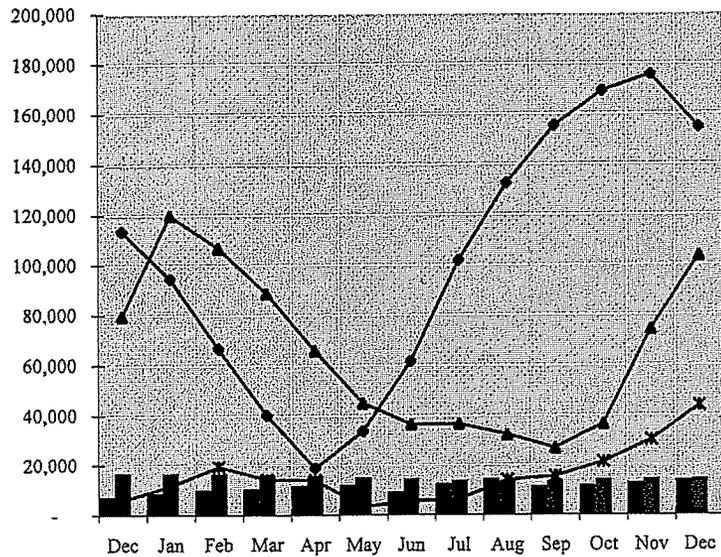
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

December 31, 2008

in thousands of USD

13-Month Trending



■ Construction Work in Progress
 ■ Customers' Deposits
 ▲ Accts Rec, Less Allow for Doubtful Accts
 ● Gas Stored Underground
 * Deferred Gas Costs

Total PP&E	1,046,292
Net Prop, Plant and Equip	623,703
Construction Work in Progress	13,946
Deferred Gas Costs	43,651
Accts Rec, Less Allow for Doubtful Accts	103,384
Accts Rec, Over 90 Days	709
Inventories	450
Gas Stored Underground	154,402
Customers' Deposits	14,389
Bad Debt Provision as a Percentage of Revenues	0.30%
Measure of Cash Flow *	(51,530)

Comments:

A/R: Continues upward trend as we get further into the heating season. Up year over year due to higher PGA being billed.

CWIP: Up month over month and year over year. Continue to add helpful tools to monitor and keep as low as possible.

Deferred Gas Costs: Down month over month but up year over year. Continues in an under-recovered status. Continue to refresh PGA's as possible, should continue downward trend as more volumes are recorded during the heating season. Currently investigating several states.

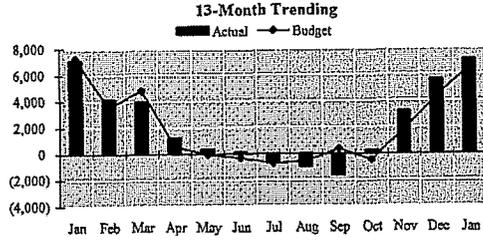
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



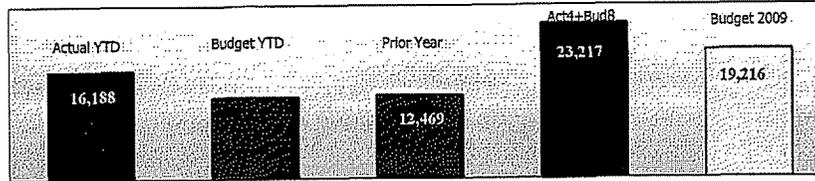
Atmos Energy Corporation KY/Mid-States

Financial Highlights January 31, 2009 in thousands of USD

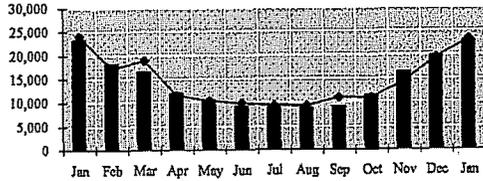
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



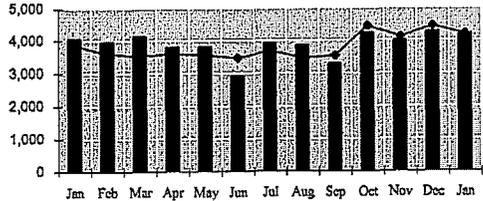
	Actual	Budget	Fav/(Unfav)
M-T-D	22,956	23,242	(286)
Y-T-D	70,543	67,951	2,592

Comments:

MTD: Consumption related margins were a positive \$395k because of higher than expected heat load factors. Weather related margins are (\$75k) worse than budget. Budgeted customer variance is (\$312k) unfavorable. Other operating revenue was \$52k better than budget and transportation was \$126k better than budget. Margins related to price, banner adjustments, unbilled, and oracle additions are (\$472k) worse than budget.

YTD: Weather related margins are (\$1,028k) worse than budget. Consumption related margins were a positive \$1,985k because of better than budgeted heat load factors. Budgeted customer variance is (\$431k) unfavorable. Other operating revenue is \$184k better than budget and transportation margins are \$282k better than budget. Margins related to price, banner adjustments, and oracle additions are \$1,600k better than budget.

○ Direct O&M expense:



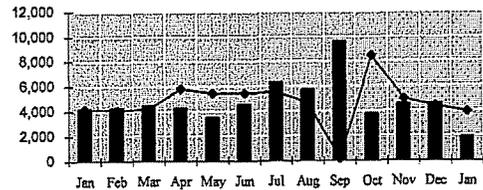
	Actual	Budget	Fav/(Unfav)
M-T-D	4,189	4,196	7
Y-T-D	16,691	17,174	483

Comments:

MTD: Labor unfavorable \$49k due to cap rate 1.4%, benefits favorable (\$19k) due to variance, Emp welfare favorable (\$25k) due to ser awards and uniform timing and booking of christmas party exp, Mat/Supply favorable (\$20k) timing, Rents/Utilities unfavorable \$65k due to field station leases and co use gas, Vehicle favorable (\$23k) due to lower operating costs and Training favorable (\$33k) due to timing of safety and emp development training.

YTD: Labor unfavorable \$197k due to PTO accr/cap rate/ser awards/OT, Benefits favorable (\$154k) due to variance, Emp welfare favorable (\$144k) due mainly to ser award timing/uniform timing and booking of christmas party exp, Mrkting favorable (\$104k) timing of req by law (RP1162), Training favorable (\$129k) timing of safety/emp dev/skills trn and Vehicles favorable (\$89k) due to lower operating costs.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	1,908	3,952	2,044
Y-T-D	14,860	21,757	6,897

Comments:

MTD: Spending for the month was favorable due to: Growth favorable (\$2,827k) due to the timing of receipt of Ft Benning related AIC to budget (\$2,465k) and refund in KY for the tap in the Hart Co Ind Park (\$312k), Structures unfavorable \$446k due to the timing of the Owensboro office to budget and System Integrity unfavorable \$735k due to actual to budget spending on the Nortonville 10" project.

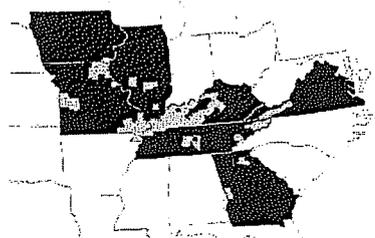
YTD: Growth favorable (\$2,188k) due mainly to timing of Ft Benning AIC (\$2,465k), IT favorable (\$862k) due to timing of PC/MDT replacements, System Integrity favorable (\$2,512k) due to timing of Center 8" crossover in Bowling Green (\$1.0m) and System Improvements favorable (\$530k) mainly attributable to several projects in TN. Some of this timing in spending is due to the cash project and will unwind as the FY progresses.



Atmos Energy Corporation KY/Mid-States Income Statement - Comparative

January 31, 2009
in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	133,782	165,419	(31,637)	133,782	165,419	(31,637)	347,233	396,616	(49,383)
Transportation	2,268	2,117	151	2,268	2,117	151	8,012	7,571	441
Other revenue	900	848	52	900	848	52	2,944	2,759	185
Total operating revenues	<u>136,950</u>	<u>168,384</u>	<u>(31,434)</u>	<u>136,950</u>	<u>168,384</u>	<u>(31,434)</u>	<u>358,189</u>	<u>406,946</u>	<u>(48,757)</u>
Purchased gas cost	113,994	145,142	31,148	113,994	145,142	31,148	287,646	338,995	51,349
Gross profit	<u>22,956</u>	<u>23,242</u>	<u>(286)</u>	<u>22,956</u>	<u>23,242</u>	<u>(286)</u>	<u>70,543</u>	<u>67,951</u>	<u>2,592</u>
Operating expenses:									
Direct O&M expense	4,189	4,196	7	4,189	4,196	7	16,691	17,174	483
SSU billing	1,206	1,724	518	1,206	1,724	518	5,949	6,418	469
Provision for bad debts	445	539	94	445	539	94	1,081	1,262	181
Total O&M expense	<u>5,840</u>	<u>6,459</u>	<u>619</u>	<u>5,840</u>	<u>6,459</u>	<u>619</u>	<u>23,721</u>	<u>24,854</u>	<u>1,133</u>
Depreciation & amortization	2,738	2,718	(20)	2,738	2,718	(20)	10,774	10,866	92
Taxes, other than income	1,523	1,612	89	1,523	1,612	89	4,169	5,477	1,308
Total operating expenses	<u>10,101</u>	<u>10,789</u>	<u>688</u>	<u>10,101</u>	<u>10,789</u>	<u>688</u>	<u>38,664</u>	<u>41,197</u>	<u>2,533</u>
Operating income	12,855	12,453	402	12,855	12,453	402	31,879	26,754	5,125
Other income (expense):									
Interest, net	(1,483)	(1,729)	246	(1,483)	(1,729)	246	(6,347)	(6,839)	492
Miscellaneous income, net	158	59	99	158	59	99	585	296	289
Total other income (expense)	<u>(1,325)</u>	<u>(1,670)</u>	<u>345</u>	<u>(1,325)</u>	<u>(1,670)</u>	<u>345</u>	<u>(5,762)</u>	<u>(6,543)</u>	<u>781</u>
Income (loss) before income taxes	11,530	10,783	747	11,530	10,783	747	26,117	20,211	5,906
Provision for income taxes	4,384	4,281	(103)	4,384	4,281	(103)	9,929	8,024	(1,905)
Net income (loss)	<u>7,146</u>	<u>6,502</u>	<u>644</u>	<u>7,146</u>	<u>6,502</u>	<u>644</u>	<u>16,188</u>	<u>12,187</u>	<u>4,001</u>
EBIT	13,013	12,512	501	13,013	12,512	501	32,464	27,050	5,414
Degree Days - % of Normal (adjusted for WNA States)	102%			102%			102%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

January 31, 2009

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	5,332	5,923	(591)	5,332	5,923	(591)	12,460	12,024	436
Commercial	2,832	3,029	(197)	2,832	3,029	(197)	7,231	6,872	359
Industrial	733	903	(170)	733	903	(170)	2,589	2,802	(213)
Public Authorities	261	297	(36)	261	297	(36)	662	644	18
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	2,037	1,046	991	2,037	1,046	991	4,766	4,295	471
Total Volumes	11,195	11,198	(3)	11,195	11,198	(3)	27,708	26,637	1,071
Customers									
Residential	414	420	(6)	414	420	(6)	410	411	(1)
Commercial	52	53	(1)	52	53	(1)	51	51	0
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	469	476	(7)	469	476	(7)	464	465	(1)
Total Spending									
Direct O&M expense	\$ 4,189	\$ 4,196	\$ 7	\$ 4,189	\$ 4,196	\$ 7	\$ 16,691	\$ 17,174	\$ 483
SSU billing	1,206	1,724	518	1,206	1,724	518	5,949	6,418	469
Provision for bad debts	445	539	94	445	539	94	1,081	1,262	181
Total O&M expense	5,840	6,459	619	5,840	6,459	619	23,721	24,854	1,133
Capital expenditures									
Growth	(1,524)	1,303	2,827	(1,524)	1,303	2,827	3,502	5,690	2,188
Non-Growth	3,432	2,649	(783)	3,432	2,649	(783)	11,358	16,067	4,709
Total Capital Expenditures	1,908	3,952	2,044	1,908	3,952	2,044	14,860	21,757	6,897
Total spending	\$ 7,748	\$ 10,411	\$ 2,663	\$ 7,748	\$ 10,411	\$ 2,663	\$ 38,581	\$ 46,611	\$ 8,030

Customers per Employee

745



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

January 31, 2009

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,610	\$ 1,561	\$ (49)	\$ 1,610	\$ 1,561	\$ (49)	\$ 6,457	\$ 6,260	\$ (197)
Benefits	681	701	20	681	701	20	2,655	2,809	154
Materials & Supplies	102	122	20	102	122	20	414	460	46
Vehicles & Equip	253	276	23	253	276	23	1,014	1,104	90
Print & Postages	6	8	2	6	8	2	23	33	10
Insurance	52	53	1	52	53	1	204	225	21
Marketing	62	55	(7)	62	55	(7)	247	351	104
Employee Welfare	215	241	26	215	241	26	749	893	144
Information Technologies	18	8	(10)	18	8	(10)	23	79	56
Rent, Maint., & Utilities	304	238	(66)	304	238	(66)	959	954	(5)
Directors & Shareholders & PR	1	2	1	1	2	1	10	7	(3)
Telecom	79	79	0	79	79	0	281	317	36
Travel & Entertainment	75	87	12	75	87	12	411	348	(63)
Dues & Donations	43	46	3	43	46	3	110	111	1
Training	11	44	33	11	44	33	84	212	128
Outside Services	599	590	(9)	599	590	(9)	2,788	2,754	(34)
Miscellaneous	78	85	7	78	85	7	262	257	(5)
	<u>4,189</u>	<u>4,196</u>	<u>7</u>	<u>4,189</u>	<u>4,196</u>	<u>7</u>	<u>16,691</u>	<u>17,174</u>	<u>483</u>
Expense Billings	1,206	1,724	518	1,206	1,724	518	5,949	6,418	469
	<u>5,395</u>	<u>5,920</u>	<u>525</u>	<u>5,395</u>	<u>5,920</u>	<u>525</u>	<u>22,640</u>	<u>23,592</u>	<u>952</u>
Provision for Bad Debt	445	539	94	445	539	94	1,081	1,262	181
Total O&M Expense	\$ 5,840	\$ 6,459	\$ 619	\$ 5,840	\$ 6,459	\$ 619	\$ 23,721	\$ 24,854	\$ 1,133

Employee Count 630

O&M per Employee \$ 79

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	45.6%	47.0%	(1.4%)	45.6%	47.0%	(1.4%)	46.8%	47.0%	(0.2%)
Labor Expensed %	54.4%	53.0%	1.4%	54.4%	53.0%	1.4%	53.2%	53.0%	0.2%



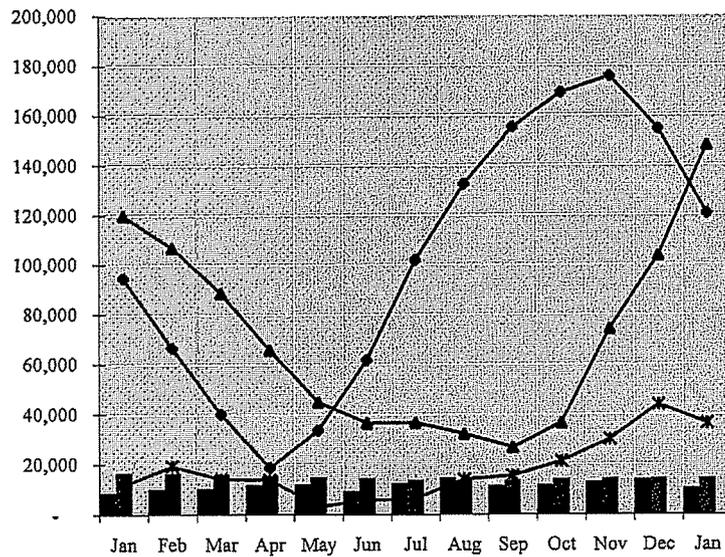
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

January 31, 2009

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- ✱ Deferred Gas Costs

Total PP&E	1,046,266
Net Prop, Plant and Equip	623,198
Construction Work in Progress	10,537
Deferred Gas Costs	36,033
Accts Rec, Less Allow for Doubtful Accts	147,998
Accts Rec, Over 90 Days	650
Inventories	412
Gas Stored Underground	120,364
Customers' Deposits	14,423
Bad Debt Provision as a Percentage of Revenues	0.31%
Measure of Cash Flow *	(37,152)

Comments:

A/R: Continues upward trend as the heating season peaks. Up year over year due to higher PGA being billed.

CWIP: Down 2.8k month over month in an effort to bring balance down. Up year over year 2.5k due to several large projects yet to be completed.

Deferred Gas Costs: Down month over month as refreshed PGA's and higher billed volumes generate results. Up year over year and continues in an under-recovered status. PGA's continue to be refreshed as permitted.

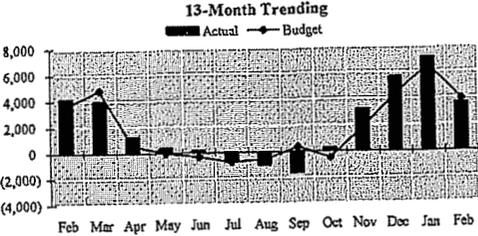
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



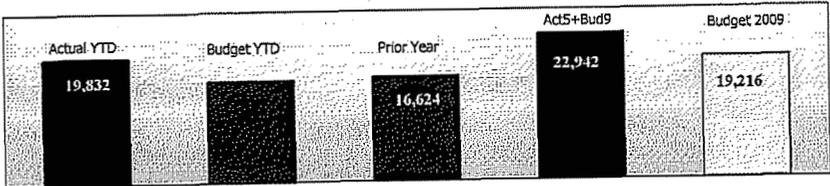
Atmos Energy Corporation KY/Mid-States

Financial Highlights February 28, 2009 in thousands of USD

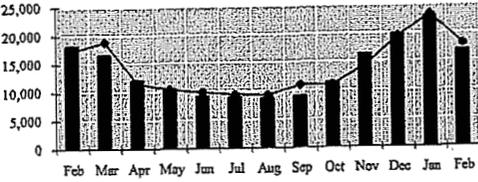
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	16,931	18,063	(1,132)
Y-T-D	87,474	86,014	1,460

Comments:
MTD: Consumption related margins were a negative (\$70k) because of slightly lower than expected heat load factors. February had 9 percent fewer heating degree days than normal which was a factor in weather related margins that are (\$413k) worse than budget. Budgeted customer variance is (\$114k) unfavorable. Other operating revenue was (\$620k) worse than budget primarily due to the decision to suspend the delinquency process in February because of the severe ice storm. Transportation was (\$312k) worse than budget because of lower volumes due to the current economic situation. Margins related to price, banner adjustments, unbilled, and oracle additions are \$395k better than budget.

YTD: Weather related margins are (\$1,441k) worse than budget. Consumption related margins were a positive \$1,915k because of better than budgeted heat load factors. Budgeted customer variance is (\$545k) unfavorable. Other operating revenue is (\$436k) worse than budget and transportation margins are (\$30k) worse than budget. Margins related to price, banner adjustments, and oracle additions are \$1,995k better than budget.

○ Direct O&M expense:



	Actual	Budget	Fav/(Unfav)
M-T-D	3,993	4,071	78
Y-T-D	20,683	21,244	561

Comments:
MTD: Labor unfavorable \$128k due to cap rate/OT, Benefits favorable (\$39k) variance, Dues favorable (\$128k) timing of GTI, Outside services unfavorable \$71k due to collection fees, Vehicles favorable (\$68k) lower operating costs and Training favorable (\$68k) due to timing of emp dev. The following variances negated one another, favorable were Emp welfare and Material/Supplies and unfavorable were Rent/Utilities, Telecom and Emp travel.
YTD: Labor unfavorable \$325k due to PTO accr/cap rate/ser awards/OT, Benefits favorable (\$193k) due to variance, Dues favorable (\$130k) timing of GTI, Emp welfare favorable (\$184k) due mainly to ser award timing and booking of ser award banquet/christmas party exp, Training favorable (\$197k) timing of safety/emp dev/skills trn and Vehicles favorable (\$157k) due to lower operating costs.

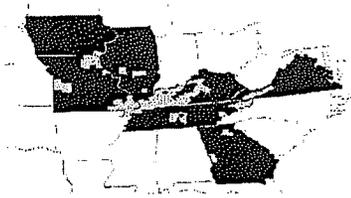
○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	4,077	3,603	(474)
Y-T-D	18,937	25,360	6,423

Comments:
MTD: Spending for the month was slightly unfavorable mainly attributable to accrual/overheads \$965k, this was for the most part offset by favorable System Integrity (\$666k).

YTD: Growth favorable (\$2,139k) due mainly to timing of Ft Benning AIC (\$2,465k), IT favorable (\$887k) due to timing of PC/MDT replacements and System Integrity favorable (\$3,178k) due to timing of Center 8" crossover in Bowling Green (\$500k) and functional work in MO (\$1.0m).



Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

February 28, 2009

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	78,706	105,496	(26,790)	212,488	270,915	(58,427)	425,939	502,113	(76,174)
Transportation	1,983	2,271	(288)	4,250	4,387	(137)	9,995	9,841	154
Other revenue	312	932	(620)	1,212	1,780	(568)	3,256	3,691	(435)
Total operating revenues	81,001	108,699	(27,698)	217,950	277,082	(59,132)	439,190	515,645	(76,455)
Purchased gas cost	64,070	90,636	26,566	178,064	235,777	57,713	351,716	429,631	77,915
Gross profit	16,931	18,063	(1,132)	39,886	41,305	(1,419)	87,474	86,014	1,460
Operating expenses:									
Direct O&M expense	3,993	4,071	78	8,181	8,268	87	20,683	21,244	561
SSU billing	1,370	1,491	121	2,577	3,215	638	7,320	7,909	589
Provision for bad debts	261	325	64	706	864	158	1,342	1,586	244
Total O&M expense	5,624	5,887	263	11,464	12,347	883	29,345	30,739	1,394
Depreciation & amortization	2,657	2,719	62	5,395	5,437	42	13,431	13,586	155
Taxes, other than income	1,369	1,366	(3)	2,892	2,978	86	5,538	6,844	1,306
Total operating expenses	9,650	9,972	322	19,751	20,762	1,011	48,314	51,169	2,855
Operating income	7,281	8,091	(810)	20,135	20,543	(408)	39,160	34,845	4,315
Other income (expense):									
Interest, net	(1,443)	(1,688)	245	(2,927)	(3,417)	490	(7,791)	(8,527)	736
Miscellaneous income, net	43	96	(53)	201	156	45	627	392	235
Total other income (expense)	(1,400)	(1,592)	192	(2,726)	(3,261)	535	(7,164)	(8,135)	971
Income (loss) before income taxes	5,881	6,499	(618)	17,409	17,282	127	31,996	26,710	5,286
Provision for income taxes	2,237	2,580	343	6,619	6,861	242	12,164	10,604	(1,560)
Net income (loss)	3,644	3,919	(275)	10,790	10,421	369	19,832	16,106	3,726
EBIT	7,324	8,187	(863)	20,336	20,699	(363)	39,787	35,237	4,550
Degree Days - % of Normal (adjusted for WNA States)	95%			99%			100%		



Atmos Energy Corporation KY/Mid-States

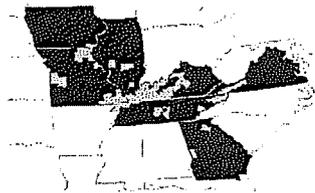
Detail of Operating Items

February 28, 2009

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	5,022	5,052	(30)	10,355	10,975	(620)	17,483	17,076	407
Commercial	2,672	2,642	30	5,504	5,671	(167)	9,903	9,514	389
Industrial	692	865	(173)	1,425	1,768	(343)	3,281	3,668	(387)
Public Authorities	241	249	(8)	503	546	(43)	903	893	10
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(2,002)	(1,797)	(205)	36	(751)	787	2,764	2,498	266
Total Volumes	6,625	7,011	(386)	17,823	18,209	(386)	34,334	33,649	685
Customers									
Residential	417	420	(3)	415	420	(5)	411	413	(2)
Commercial	52	52	0	52	53	(1)	51	52	(1)
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	472	475	(3)	470	476	(6)	465	468	(3)
Total Spending									
Direct O&M expense	\$ 3,993	\$ 4,071	\$ 78	\$ 8,181	\$ 8,268	\$ 87	\$ 20,683	\$ 21,244	\$ 561
SSU billing	1,370	1,491	121	2,577	3,215	638	7,320	7,909	589
Provision for bad debts	261	325	64	706	864	158	1,342	1,586	244
Total O&M expense	5,624	5,887	263	11,464	12,347	883	29,345	30,739	1,394
Capital expenditures									
Growth	1,278	1,212	(66)	(246)	2,515	2,761	4,780	6,902	2,122
Non-Growth	2,799	2,391	(408)	6,230	5,040	(1,190)	14,157	18,458	4,301
Total Capital Expenditures	4,077	3,603	(474)	5,984	7,555	1,571	18,937	25,360	6,423
Total spending	\$ 9,701	\$ 9,490	\$ (211)	\$ 17,448	\$ 19,902	\$ 2,454	\$ 48,282	\$ 56,099	\$ 7,817

Customers per Employee 750



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

February 28, 2009

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,553	\$ 1,425	\$ (128)	\$ 3,163	\$ 2,986	\$ (177)	\$ 8,010	\$ 7,685	\$ (325)
Benefits	605	644	39	1,286	1,345	59	3,260	3,453	193
Materials & Supplies	74	132	58	176	254	78	489	592	103
Vehicles & Equip	209	277	68	462	554	92	1,223	1,381	158
Print & Postages	1	7	6	7	15	8	24	40	16
Insurance	61	53	(8)	113	106	(7)	265	278	13
Marketing	65	65	0	127	121	(6)	312	416	104
Employee Welfare	167	206	39	382	447	65	916	1,100	184
Information Technologies	10	8	(2)	28	16	(12)	32	87	55
Rent, Maint., & Utilities	286	238	(48)	590	476	(114)	1,245	1,192	(53)
Directors & Shareholders & PR	-	2	2	1	3	2	10	8	(2)
Telecom	109	79	(30)	189	158	(31)	391	396	5
Travel & Entertainment	120	86	(34)	195	172	(23)	531	434	(97)
Dues & Donations	40	169	129	83	215	132	149	280	131
Training	3	71	68	14	115	101	87	283	196
Outside Services	631	560	(71)	1,230	1,149	(81)	3,419	3,313	(106)
Miscellaneous	59	49	(10)	135	136	1	320	306	(14)
	<u>3,993</u>	<u>4,071</u>	<u>78</u>	<u>8,181</u>	<u>8,268</u>	<u>87</u>	<u>20,683</u>	<u>21,244</u>	<u>561</u>
Expense Billings	1,370	1,491	121	2,577	3,215	638	7,320	7,909	589
	<u>5,363</u>	<u>5,562</u>	<u>199</u>	<u>10,758</u>	<u>11,483</u>	<u>725</u>	<u>28,003</u>	<u>29,153</u>	<u>1,150</u>
Provision for Bad Debt	261	325	64	706	864	158	1,342	1,586	244
Total O&M Expense	\$ 5,624	\$ 5,887	\$ 263	\$ 11,464	\$ 12,347	\$ 883	\$ 29,345	\$ 30,739	\$ 1,394

Employee Count 629

O&M per Employee \$ 79

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	43.4%	46.9%	(3.5%)	44.7%	47.0%	(2.3%)	46.1%	47.0%	(0.9%)
Labor Expensed %	56.6%	53.1%	3.5%	55.3%	53.0%	2.3%	53.9%	53.0%	0.9%



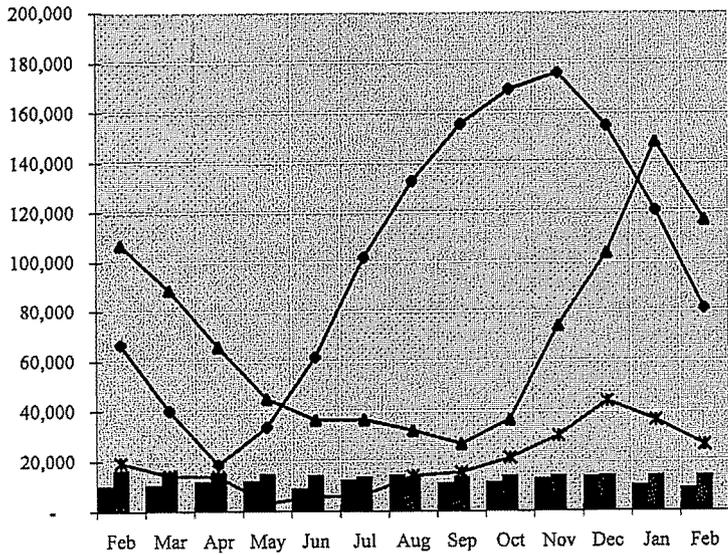
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

February 28, 2009

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- ◆ Gas Stored Underground
- * Deferred Gas Costs

Total PP&E	1,049,813
Net Prop, Plant and Equip	624,855
Construction Work in Progress	9,203
Deferred Gas Costs	26,169
Accts Rec, Less Allow for Doubtful Accts	116,538
Accts Rec, Over 90 Days	680
Inventories	421
Gas Stored Underground	80,749
Customers' Deposits	14,353
Bad Debt Provision as a Percentage of Revenues	0.32%
Measure of Cash Flow *	(11,309)

Comments:

A/R: Downward trend due to coming out of the peak heating season, in line with previous year.

CWIP: Down slightly month over month and year over year.

Deferred Gas Costs: Down month over month and slightly higher year over year. Continue to keep PGA's refreshed as permitted, account balance remains in an under-recovered status.

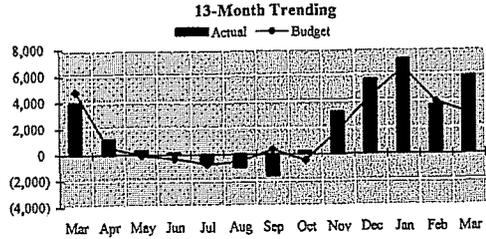
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



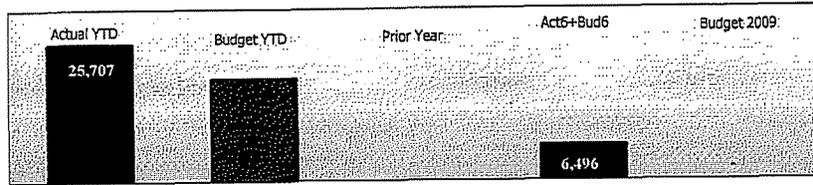
Atmos Energy Corporation KY/Mid-States

Financial Highlights March 31, 2009 in thousands of USD

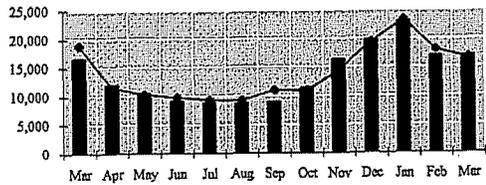
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



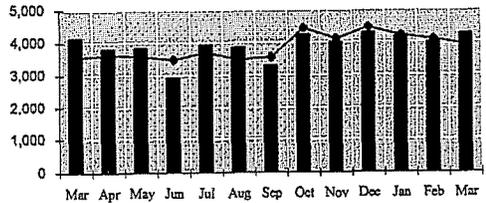
	Actual	Budget	Fav/(Unfav)
M-T-D	16,971	16,646	325
Y-T-D	104,445	102,661	1,784

Comments:

MTD: Consumption related margins were a positive \$140k because of slightly higher than expected heat load factors. Weather related margins are \$61k better than budget. Budgeted customer variance is (\$106k) unfavorable. Other operating revenue was \$151k better than budget and transportation was (\$13k) worse than budget. Margins related to price, banner adjustments, unbilled, and oracle additions are \$92k better than budget.

YTD: Weather related margins were (\$1,380k) worse than budget. Consumption related margins were a positive \$2,055k because of better than budgeted heat load factors. Budgeted customer variance is (\$651k) unfavorable. Other operating revenue is (\$285k) worse than budget and transportation margins are (\$43k) worse than budget. Margins related to price, banner adjustments, and oracle additions are \$2,087k better than budget.

○ Direct O&M expense:



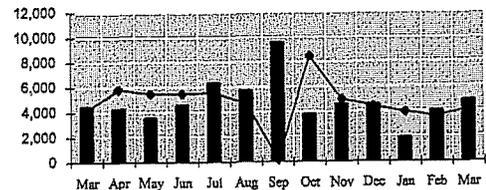
	Actual	Budget	(Fav)
M-T-D	4,230	3,913	(317)
Y-T-D	24,915	25,158	243

Comments:

MTD: Labor favorable (\$60k) due mainly to OT, Benefits unfavorable \$25k due to variance, Employee welfare unfavorable \$34k due to ser award timing and NQ ret cost incorrect formula true-up, Marketing unfavorable \$74k timing of comm rel/trade shows and RP1162 costs, Material unfavorable \$121k due to timing and odorant purchases, Misc unfavorable due to \$45k miscoded tax entry (to be corr in April), Outside services unfavorable \$42k due to contract labor and collection fees, Vehicles favorable (\$61k) lower operating costs and Employee travel unfavorable \$56k, no cap expenses.

YTD: Labor unfavorable \$265k due to PTO/accr/cap rate/ser awards/OT, Benefits favorable (\$168k) due to variance, Dues favorable (\$127k) GTI timing, Employee welfare favorable (\$149k) due to ser award timing, Outside services unfavorable \$148k due to collection fees and legal over offset by contract labor, Training favorable (\$194k) timing of safety/emp dev/skills trn, Employee Travel unfavorable \$153k no capitalized expenses and Vehicle favorable (\$218k) due to lower operating costs.

○ Capital Expenditures



	Actual	Budget	(Fav)
M-T-D	4,899	4,195	(704)
Y-T-D	23,836	29,555	5,719

Comments:

MTD: Growth unfavorable \$1,026k due mainly to timing of growth spending in KY and Ft. Benning in GA. This was offset by favorable (\$1,038k) overhead/accr. System integrity was unfavorable \$670k due to timing of cast iron in GA and the Nortonville 10" line in KY.

YTD: Growth favorable (\$1,113) due mainly to timing of Ft. Benning spending and receipt of AIC, IT favorable (\$787k) due to timing of PC/MDT replacements, System Improvements favorable (\$890k) due to timing of projects in TN such as Sheegog LN, Brookside & Spencer Creek, Breezeway, Carlisle to Del Rio and Ruth Blvd @ S Church and System Integrity favorable (\$2,509k) due to timing of Center 8" crossover in Bowling Green (\$500k), well workovers in KY (\$400k) and functional work in MO (\$865k).



Atmos Energy Corporation

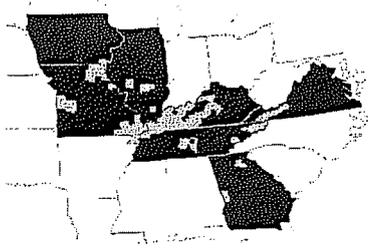
KY/Mid-States

Income Statement - Comparative

March 31, 2009

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	60,577	90,308	(29,731)	273,064	361,223	(88,159)	486,516	592,421	(105,905)
Transportation	2,132	2,122	10	6,382	6,510	(128)	12,127	11,964	163
Other revenue	1,040	948	92	2,251	2,728	(477)	4,296	4,639	(343)
Total operating revenues	<u>63,749</u>	<u>93,378</u>	<u>(29,629)</u>	<u>281,697</u>	<u>370,461</u>	<u>(88,764)</u>	<u>502,939</u>	<u>609,024</u>	<u>(106,085)</u>
Purchased gas cost	46,778	76,732	29,954	224,842	312,510	87,668	398,494	506,363	107,869
Gross profit	<u>16,971</u>	<u>16,646</u>	<u>325</u>	<u>56,855</u>	<u>57,951</u>	<u>(1,096)</u>	<u>104,445</u>	<u>102,661</u>	<u>1,784</u>
Operating expenses:									
Direct O&M expense	4,230	3,913	(317)	12,412	12,181	(231)	24,915	25,158	243
SSU billing	1,567	1,575	8	4,143	4,790	647	8,886	9,484	598
Provision for bad debts	(256)	283	539	450	1,147	697	1,087	1,869	782
Total O&M expense	<u>5,541</u>	<u>5,771</u>	<u>230</u>	<u>17,005</u>	<u>18,118</u>	<u>1,113</u>	<u>34,888</u>	<u>36,511</u>	<u>1,623</u>
Depreciation & amortization	2,716	2,722	6	8,111	8,159	48	16,147	16,308	161
Taxes, other than income	1,443	1,461	18	4,335	4,439	104	6,980	8,305	1,325
Total operating expenses	<u>9,700</u>	<u>9,954</u>	<u>254</u>	<u>29,451</u>	<u>30,716</u>	<u>1,265</u>	<u>58,015</u>	<u>61,124</u>	<u>3,109</u>
Operating income	7,271	6,692	579	27,404	27,235	169	46,430	41,537	4,893
Other income (expense):									
Interest, net	(1,461)	(1,640)	179	(4,388)	(5,057)	669	(9,252)	(10,167)	915
Miscellaneous income, net	(115)	97	(212)	86	253	(167)	513	489	24
Total other income (expense)	<u>(1,576)</u>	<u>(1,543)</u>	<u>(33)</u>	<u>(4,302)</u>	<u>(4,804)</u>	<u>502</u>	<u>(8,739)</u>	<u>(9,678)</u>	<u>939</u>
Income (loss) before income taxes	5,695	5,149	546	23,102	22,431	671	37,691	31,859	5,832
Provision for income taxes	(180)	2,044	2,224	6,437	8,905	2,468	11,984	12,648	664
Net income (loss)	<u>5,875</u>	<u>3,105</u>	<u>2,770</u>	<u>16,665</u>	<u>13,526</u>	<u>3,139</u>	<u>25,707</u>	<u>19,211</u>	<u>6,496</u>
EBIT	7,156	6,789	367	27,490	27,488	2	46,943	42,026	4,917
Degree Days - % of Normal (adjusted for WNA States)	92%			97%			.99%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

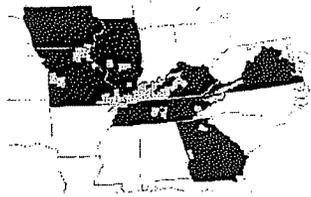
March 31, 2009

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	3,921	3,779	142	14,275	14,753	(478)	21,403	20,855	548
Commercial	2,103	2,044	59	7,607	7,714	(107)	12,006	11,557	449
Industrial	574	775	(201)	2,000	2,544	(544)	3,855	4,443	(588)
Public Authorities	189	192	(3)	692	738	(46)	1,093	1,085	8
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(1,247)	(731)	(516)	(1,211)	(1,482)	271	1,517	1,767	(250)
Total Volumes	5,540	6,059	(519)	23,363	24,267	(904)	39,874	39,707	167
Customers									
Residential	420	420	0	417	420	(3)	413	414	(1)
Commercial	52	53	(1)	52	53	(1)	51	52	(1)
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	475	476	(1)	472	476	(4)	467	469	(2)
Total Spending									
Direct O&M expense	\$ 4,230	\$ 3,913	\$ (317)	\$ 12,412	\$ 12,181	\$ (231)	\$ 24,915	\$ 25,158	\$ 243
SSU billing	1,567	1,575	8	4,143	4,790	647	8,886	9,484	598
Provision for bad debts	(256)	283	539	450	1,147	697	1,087	1,869	782
Total O&M expense	5,541	5,771	230	17,005	18,118	1,113	34,888	36,511	1,623
Capital expenditures									
Growth	2,224	1,257	(967)	1,906	3,772	1,866	6,867	8,159	1,292
Non-Growth	2,675	2,938	263	8,977	7,978	(999)	16,969	21,396	4,427
Total Capital Expenditures	4,899	4,195	(704)	10,883	11,750	867	23,836	29,555	5,719
Total spending	\$ 10,440	\$ 9,966	\$ (474)	\$ 27,888	\$ 29,868	\$ 1,980	\$ 58,724	\$ 66,066	\$ 7,342

Customers per Employee

756



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

March 31, 2009
in thousands of USD

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Labor	\$ 1,484	\$ 1,545	\$ 61	\$ 4,648	\$ 4,531	\$ (117)	\$ 9,494	\$ 9,230	\$ (264)
Benefits	718	694	(24)	2,004	2,038	34	3,978	4,146	168
Materials & Supplies	240	119	(121)	416	373	(43)	729	711	(18)
Vehicles & Equip	215	275	60	676	829	153	1,438	1,656	218
Print & Postages	9	7	(2)	16	22	6	34	47	13
Insurance	55	53	(2)	168	159	(9)	319	331	12
Marketing	107	33	(74)	235	154	(81)	419	450	31
Employee Welfare	131	96	(35)	513	543	30	1,047	1,196	149
Information Technologies	1	8	7	29	25	(4)	34	95	61
Rent, Maint., & Utilities	223	237	14	813	713	(100)	1,468	1,429	(39)
Directors & Shareholders & PR	1	2	1	2	5	3	11	10	(1)
Telecom	97	79	(18)	286	237	(49)	488	475	(13)
Travel & Entertainment	144	88	(56)	339	260	(79)	674	521	(153)
Dues & Donations	18	14	(4)	100	229	129	167	294	127
Training	22	20	(2)	36	135	99	109	303	194
Outside Services	641	598	(43)	1,871	1,748	(123)	4,060	3,912	(148)
Miscellaneous	124	45	(79)	260	180	(80)	446	352	(94)
	<u>4,230</u>	<u>3,913</u>	<u>(317)</u>	<u>12,412</u>	<u>12,181</u>	<u>(231)</u>	<u>24,915</u>	<u>25,158</u>	<u>243</u>
Expense Billings	<u>1,567</u>	<u>1,575</u>	<u>8</u>	<u>4,143</u>	<u>4,790</u>	<u>647</u>	<u>8,886</u>	<u>9,484</u>	<u>598</u>
	<u>5,797</u>	<u>5,488</u>	<u>(309)</u>	<u>16,555</u>	<u>16,971</u>	<u>416</u>	<u>33,801</u>	<u>34,642</u>	<u>841</u>
Provision for Bad Debt	<u>(256)</u>	<u>283</u>	<u>539</u>	<u>450</u>	<u>1,147</u>	<u>697</u>	<u>1,087</u>	<u>1,869</u>	<u>782</u>
Total O&M Expense	<u>\$ 5,541</u>	<u>\$ 5,771</u>	<u>\$ 230</u>	<u>\$ 17,005</u>	<u>\$ 18,118</u>	<u>\$ 1,113</u>	<u>\$ 34,888</u>	<u>\$ 36,511</u>	<u>\$ 1,623</u>

Employee Count 629
O&M per Employee \$ 79
(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	46.7%	47.2%	(0.5%)	45.3%	47.1%	(1.8%)	46.2%	47.0%	(0.8%)
Labor Expensed %	53.3%	52.8%	0.5%	54.7%	52.9%	1.8%	53.8%	53.0%	0.8%

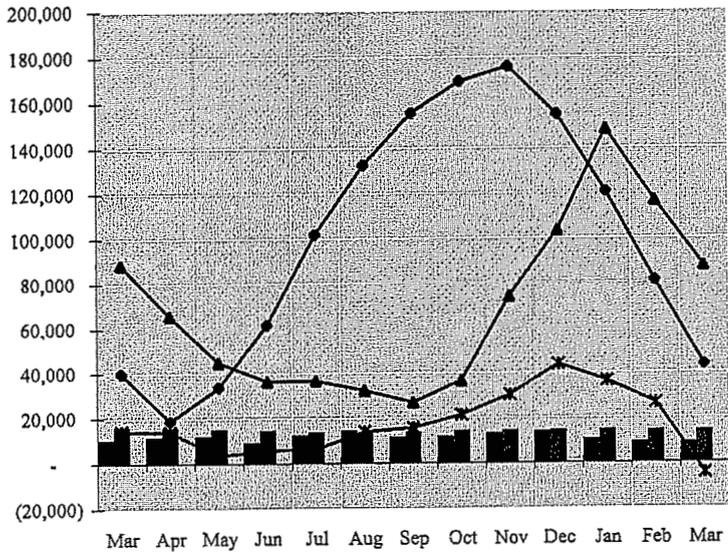


Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

March 31, 2009
in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- ✱ Deferred Gas Costs

Total PP&E	1,053,949
Net Prop, Plant and Equip	627,321
Construction Work in Progress	8,928
Deferred Gas Costs	(4,577)
Accts Rec, Less Allow for Doubtful Accts	87,425
Accts Rec, Over 90 Days	678
Inventories	445
Gas Stored Underground	43,136
Customers' Deposits	14,019
Bad Debt Provision as a Percentage of Revenues	0.22%
Measure of Cash Flow *	6,358

Comments:
A/R: Continues downward trend as we exit the heating season and in line with previous year.
CWIP: In line with previous month and down year over year, continue to work on keeping as low as possible.
Deferred Gas Costs: Down month over month and year over year. Due to keeping PGA's refreshed, we are now in a slightly over-recovered status.

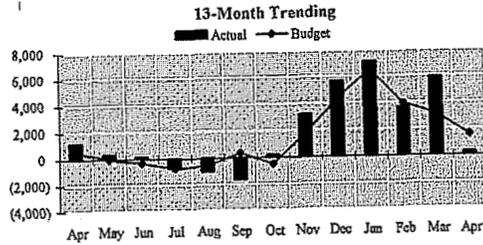
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



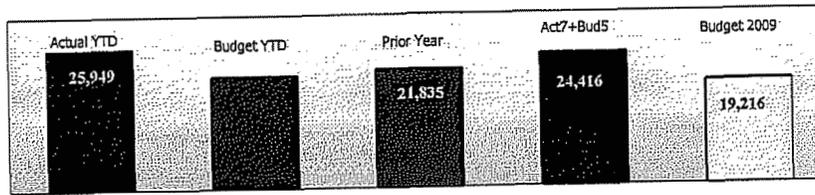
Atmos Energy Corporation KY/Mid-States

Financial Highlights
April 30, 2009
in thousands of USD

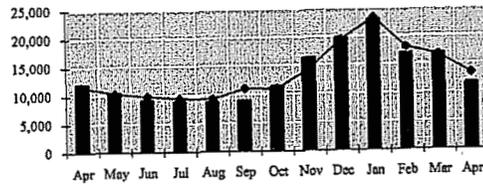
○ Net Income:



Year-to-Date and Total Year



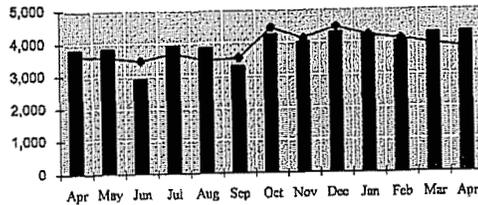
○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	11,684	13,385	(1,701)
Y-T-D	116,127	116,043	84

Comments:
MTD: Consumption related margins were (\$1,011k) unfavorable because of lower than expected heat load factors. Weather related margins were (\$148k) worse than budget. Budgeted customer variance was (\$53k) unfavorable. Other operating revenue was (\$45k) worse than budget and transportation was (\$426k) worse than budget. Margins related to price, banner adjustments, unbilled, and oracle additions were (\$18k) worse than budget.
YTD: Weather related margins were (\$1,528k) worse than budget while consumption related margins were a positive \$1,044k because of better than budgeted heat load factors. Budgeted customer variance was (\$704k) unfavorable. Other operating revenue was (\$330k) worse than budget and transportation margins were (\$469k) worse than budget. Margins related to price, banner adjustments, and oracle additions were \$2,069k better than budget.

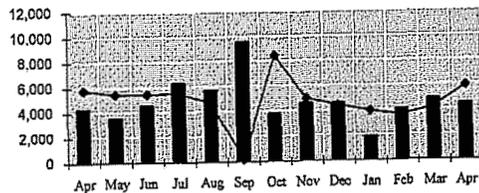
○ Direct O&M expense:



	4,276	3,823	(453)
M-T-D	4,276	3,823	(453)
Y-T-D	29,191	28,979	(212)

Comments:
MTD: Labor unfavorable (\$131k) due mainly to cap rate 4.4%, benefits unfavorable (\$97k) due to labor and variance (\$40k), Marketing favorable \$39k due to timing of community relations/trade shows, Misc favorable \$59k due to reversal of sales/use tax in March, Outside services unfavorable (\$328k) due to legal bills dealing with rate cases, collection fees and bill print fees, Vehicles favorable \$32k due to lower lease/operating costs and Employee travel unfavorable (\$41k) due to no capitalized expenses.
YTD: Labor unfavorable (\$395k) due mainly to cap rate 1.3% and OT, Benefits favorable \$71k due to variance, Dues favorable \$141k due to timing of GTI, Employee welfare favorable \$144k due to service awards timing, Outside services unfavorable (\$477k) due to collection fees and legal costs, Training favorable \$200k due to timing of safety/employee developmental/skills training, Employee travel unfavorable (\$193k) no capitalized expense reports and Vehicles favorable \$250k due to lower leases/operating costs.

○ Capital Expenditures



	4,514	5,923	1,409
M-T-D	4,514	5,923	1,409
Y-T-D	28,349	35,478	7,129

Comments:
MTD: Growth favorable \$548k due to timing of KY Altech Ethanol plant and the Tom J Hitch project in TN, Misc favorable \$328k overhead/accruals, Structures favorable \$628k due to timing of Owensboro office furniture, System Integrity unfavorable (\$546) timing of MO functional work and Public Improvement favorable \$419k due to timing of TN McEwen Dr.
YTD: Growth favorable \$1,840k mainly due to timing of KY functionals and Altech Ethanol plant, Tom J Hitch and Bear Creek projects in TN and Ft Benning AIC in GA, IT favorable \$776 due to timing of PC/MDT replacements, Structures favorable \$823k due to sale of Franklin lot, System Improvements favorable \$1,124k due to timing of projects in TN, Sheegog LN, Brookside & Spencer Crossing, Carlisle to Del Rio, Breezeway and Ruth Blvd @ S Church and System Integrity favorable \$1,788k due mainly to timing of KY Center 8" crossover and MO functionals.



Atmos Energy Corporation

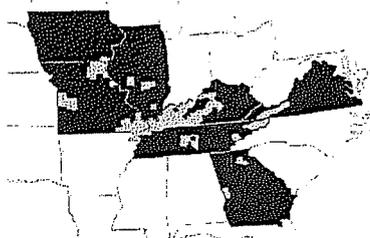
KY/Mid-States

Income Statement - Comparative

April 30, 2009

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	26,425	49,293	(22,868)	26,425	49,293	(22,868)	512,941	641,713	(128,772)
Transportation	1,640	2,026	(386)	1,640	2,026	(386)	13,766	13,990	(224)
Other revenue	775	794	(19)	775	794	(19)	5,071	5,432	(361)
Total operating revenues	28,840	52,113	(23,273)	28,840	52,113	(23,273)	531,778	661,135	(129,357)
Purchased gas cost	17,156	38,728	21,572	17,156	38,728	21,572	415,651	545,092	129,441
Gross profit	11,684	13,385	(1,701)	11,684	13,385	(1,701)	116,127	116,043	84
Operating expenses:									
Direct O&M expense	4,276	3,823	(453)	4,276	3,823	(453)	29,191	28,979	(212)
SSU billing	1,402	1,385	(17)	1,402	1,385	(17)	10,288	10,869	581
Provision for bad debts	95	152	57	95	152	57	1,182	2,021	839
Total O&M expense	5,773	5,360	(413)	5,773	5,360	(413)	40,661	41,869	1,208
Depreciation & amortization	2,708	2,723	15	2,708	2,723	15	18,855	19,031	176
Taxes, other than income	1,095	1,263	168	1,095	1,263	168	8,076	9,568	1,492
Total operating expenses	9,576	9,346	(230)	9,576	9,346	(230)	67,592	70,468	2,876
Operating income	2,108	4,039	(1,931)	2,108	4,039	(1,931)	48,535	45,575	2,960
Other income (expense):									
Interest, net	(1,784)	(1,591)	(193)	(1,784)	(1,591)	(193)	(11,036)	(11,758)	722
Miscellaneous income, net	75	102	(27)	75	102	(27)	588	592	(4)
Total other income (expense)	(1,709)	(1,489)	(220)	(1,709)	(1,489)	(220)	(10,448)	(11,166)	718
Income (loss) before income taxes	399	2,550	(2,151)	399	2,550	(2,151)	38,087	34,409	3,678
Provision for income taxes	157	1,012	855	157	1,012	855	12,138	13,660	1,522
Net income (loss)	242	1,538	(1,296)	242	1,538	(1,296)	25,949	20,749	5,200
EBIT	2,183	4,141	(1,958)	2,183	4,141	(1,958)	49,123	46,167	2,956
Degree Days - % of Normal (adjusted for WNA States)	100%			100%			99%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

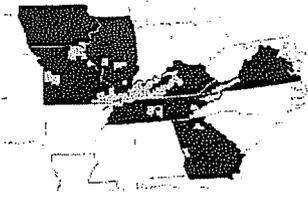
April 30, 2009

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	2,134	2,487	(353)	2,134	2,487	(353)	23,538	23,342	196
Commercial	1,123	1,378	(255)	1,123	1,378	(255)	13,129	12,936	193
Industrial	464	651	(187)	464	651	(187)	4,319	5,094	(775)
Public Authorities	113	130	(17)	113	130	(17)	1,206	1,215	(9)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(1,212)	(1,056)	(156)	(1,212)	(1,056)	(156)	306	711	(405)
Total Volumes	2,622	3,590	(968)	2,622	3,590	(968)	42,498	43,298	(800)
Customers									
Residential	418	420	(2)	418	420	(2)	413	415	(2)
Commercial	52	52	0	52	52	0	51	52	(1)
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	473	475	(2)	473	475	(2)	467	470	(3)
Total Spending									
Direct O&M expense	\$ 4,276	\$ 3,823	\$ (453)	\$ 4,276	\$ 3,823	\$ (453)	\$ 29,191	\$ 28,979	\$ (212)
SSU billing	1,402	1,385	(17)	1,402	1,385	(17)	10,288	10,869	581
Provision for bad debts	95	152	57	95	152	57	1,182	2,021	839
Total O&M expense	5,773	5,360	(413)	5,773	5,360	(413)	40,661	41,869	1,208
Capital expenditures									
Growth	1,441	1,989	548	1,441	1,989	548	8,307	10,148	1,841
Non-Growth	3,073	3,934	861	3,073	3,934	861	20,042	25,330	5,288
Total Capital Expenditures	4,514	5,923	1,409	4,514	5,923	1,409	28,349	35,478	7,129
Total spending	\$ 10,287	\$ 11,283	\$ 996	\$ 10,287	\$ 11,283	\$ 996	\$ 69,010	\$ 77,347	\$ 8,337

Customers per Employee

754



Atmos Energy Corporation
KY/Mid-States

Detail of Operation and Maintenance Expense

April 30, 2009
in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,559	\$ 1,428	\$ (131)	\$ 1,559	\$ 1,428	\$ (131)	\$ 11,054	\$ 10,658	\$ (396)
Benefits	738	642	(96)	738	642	(96)	4,717	4,788	71
Materials & Supplies	136	114	(22)	136	114	(22)	864	825	(39)
Vehicles & Equip	224	256	32	224	256	32	1,661	1,912	251
Print & Postages	4	8	4	4	8	4	38	55	17
Insurance	57	67	10	57	67	10	376	398	22
Marketing	49	87	38	49	87	38	468	537	69
Employee Welfare	65	60	(5)	65	60	(5)	1,112	1,256	144
Information Technologies	15	10	(5)	15	10	(5)	49	105	56
Rent, Maint., & Utilities	210	223	13	210	223	13	1,678	1,652	(26)
Directors & Shareholders & PR	-	2	2	-	2	2	11	12	1
Telecom	77	74	(3)	77	74	(3)	564	548	(16)
Travel & Entertainment	128	88	(40)	128	88	(40)	803	609	(194)
Dues & Donations	22	35	13	22	35	13	189	329	140
Training	11	17	6	11	17	6	120	320	200
Outside Services	911	583	(328)	911	583	(328)	4,971	4,494	(477)
Miscellaneous	70	129	59	70	129	59	516	481	(35)
	<u>4,276</u>	<u>3,823</u>	<u>(453)</u>	<u>4,276</u>	<u>3,823</u>	<u>(453)</u>	<u>29,191</u>	<u>28,979</u>	<u>(212)</u>
Expense Billings	1,402	1,385	(17)	1,402	1,385	(17)	10,288	10,869	581
	<u>5,678</u>	<u>5,208</u>	<u>(470)</u>	<u>5,678</u>	<u>5,208</u>	<u>(470)</u>	<u>39,479</u>	<u>39,848</u>	<u>369</u>
Provision for Bad Debt	95	152	57	95	152	57	1,182	2,021	839
Total O&M Expense	\$ 5,773	\$ 5,360	\$ (413)	\$ 5,773	\$ 5,360	\$ (413)	\$ 40,661	\$ 41,869	\$ 1,208

Employee Count 628
O&M per Employee \$ 80
(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	46.6%	51.0%	(4.4%)	46.6%	51.0%	(4.4%)	46.3%	47.6%	(1.3%)
Labor Expensed %	53.4%	49.0%	4.4%	53.4%	49.0%	4.4%	53.7%	52.4%	1.3%



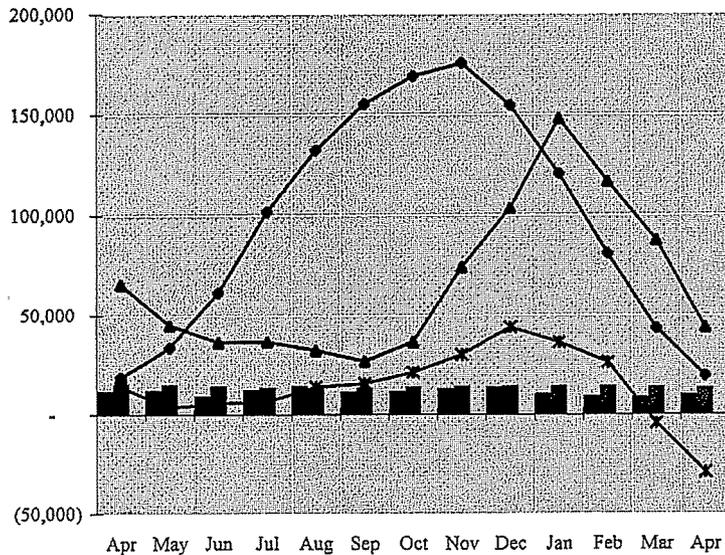
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

April 30, 2009

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲— Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- *— Deferred Gas Costs

Total PP&E	1,056,035
Net Prop, Plant and Equip	629,414
Construction Work in Progress	10,181
Deferred Gas Costs	(29,141)
Accts Rec, Less Allow for Doubtful Accts	43,563
Accts Rec, Over 90 Days	1,313
Inventories	445
Gas Stored Underground	19,134
Customers' Deposits	13,631
Bad Debt Provision as a Percentage of Revenues	0.23%
Measure of Cash Flow *	20,799

Comments:
A/R: Continues downward trend as the heating season is now behind us and down year over year.
CWIP: Up slightly month over month but down slightly year over year. The focus is to continually keep CWIP as low as possible.
Deferred Gas Costs: Down \$24m month over month and down significantly year over year. We are now in an over recovered status.

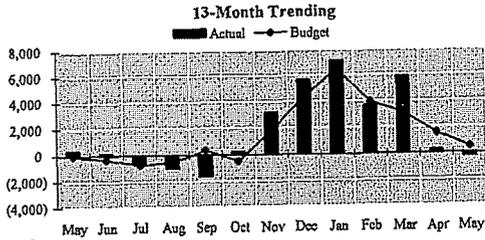
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



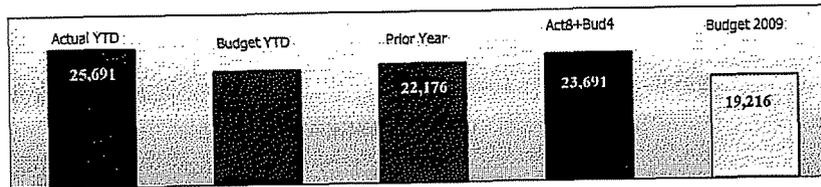
Atmos Energy Corporation KY/Mid-States

Financial Highlights May 31, 2009 in thousands of USD

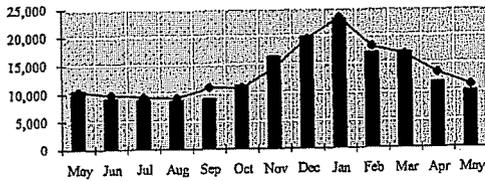
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



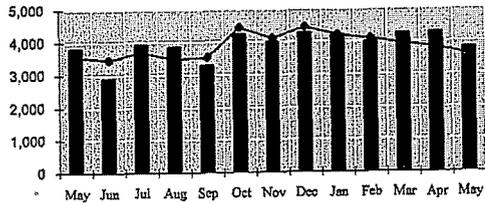
	Actual	Budget	Fav/(Unfav)
M-T-D	10,102	11,128	(1,026)
Y-T-D	126,232	127,171	(939)

Comments:

MTD: Consumption related margins were \$836k favorable because of better than expected heat load factors. Weather related margins were (\$846k) worse than budget. Budgeted customer variance was (\$180k) unfavorable. Other operating revenue was (\$322k) worse than budget and transportation was (\$217k) worse than budget. Margins related to price, banner adjustments, unbilled, and oracle additions were (\$297k) worse than budget.

YTD: Weather related margins were (\$2,374k) worse than budget. Consumption related margins were a positive \$1,880k because of better than budgeted heat load factors. Budgeted customer variance is (\$884k) unfavorable. Other operating revenue was (\$652k) worse than budget and transportation margins were (\$686k) worse than budget. Margins related to price, banner adjustments, and oracle additions were \$1,772k better than budget.

○ Direct O&M expenses:



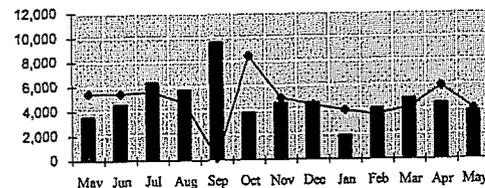
	Actual	Budget	Fav/(Unfav)
M-T-D	3,801	3,574	(227)
Y-T-D	32,992	32,553	(439)

Comments:

MTD: Labor unfavorable (\$69k) due to service awards (\$41k) and cap rate 3.4%. Benefits unfavorable (\$130k) due mainly to variance and Employee travel unfavorable (\$54k) due to no capitalized expenses.

YTD: Labor unfavorable (\$465k) due to cap rate 1.6%/OT/ser awards/PTO, Benefits unfavorable (\$58k) due to cap rate, Dues favorable \$116k due to timing of GTI, Employee welfare favorable \$131k due to service awards timing, Outside services unfavorable (\$445k) due to collection fees and legal costs, Training favorable \$184k due to timing of safety/employee developmental/skills training, Employee travel unfavorable (\$247k) no capitalized expense reports, Marketing favorable \$105k due to timing and Vehicles favorable \$268k due to lower leases/operating costs.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	3,835	4,013	178
Y-T-D	32,184	39,490	7,306

Comments:

MTD: Growth favorable \$1,025k due mainly to timing of GA Ft Benning AIC, Public Improvements unfavorable (\$711k) due to timing of applied AIC for the TN McEwen project, OH/Accr unfavorable (\$463k) and System Improvement favorable \$207k due to the Murfreesboro 4th upgrade project.

YTD: Growth favorable \$2,865k mainly due to timing of KY functionals and Altech Ethanol plant, Tom J Hitch and Bear Creek projects in TN and Ft Benning AIC in GA, Structures favorable \$814k due to sale of Franklin lot, System Improvements favorable \$1,331k due to timing of projects in TN, Sheegog LN, Brookside & Spencer Crossing, Carlisle to Del Rio, Breezeway and Ruth Blvd @ S Church and System Integrity favorable \$1,955k due mainly to timing of KY Center 8th crossover and MO functionals.



Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

May 31, 2009

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	19,986	32,789	(12,803)	46,411	82,081	(35,670)	532,927	674,502	(141,575)
Transportation	1,591	1,771	(180)	3,231	3,797	(566)	15,358	15,761	(403)
Other revenue	474	796	(322)	1,250	1,589	(339)	5,546	6,228	(682)
Total operating revenues	<u>22,051</u>	<u>35,356</u>	<u>(13,305)</u>	<u>50,892</u>	<u>87,467</u>	<u>(36,575)</u>	<u>553,831</u>	<u>696,491</u>	<u>(142,660)</u>
Purchased gas cost	11,949	24,228	12,279	29,105	62,956	33,851	427,599	569,320	141,721
Gross profit	<u>10,102</u>	<u>11,128</u>	<u>(1,026)</u>	<u>21,787</u>	<u>24,511</u>	<u>(2,724)</u>	<u>126,232</u>	<u>127,171</u>	<u>(939)</u>
Operating expenses:									
Direct O&M expense	3,801	3,574	(227)	8,077	7,394	(683)	32,992	32,553	(439)
SSU billing	1,325	1,356	31	2,727	2,741	14	11,613	12,225	612
Provision for bad debts	73	95	22	168	247	79	1,255	2,117	862
Total O&M expense	<u>5,199</u>	<u>5,025</u>	<u>(174)</u>	<u>10,972</u>	<u>10,382</u>	<u>(590)</u>	<u>45,860</u>	<u>46,895</u>	<u>1,035</u>
Depreciation & amortization	2,719	2,725	6	5,427	5,448	21	21,574	21,755	181
Taxes, other than income	1,045	1,163	118	2,140	2,426	286	9,121	10,730	1,609
Total operating expenses	<u>8,963</u>	<u>8,913</u>	<u>(50)</u>	<u>18,539</u>	<u>18,256</u>	<u>(283)</u>	<u>76,555</u>	<u>79,380</u>	<u>2,825</u>
Operating income	1,139	2,215	(1,076)	3,248	6,255	(3,007)	49,677	47,791	1,886
Other income (expense):									
Interest, net	(1,650)	(1,574)	(76)	(3,434)	(3,165)	(269)	(12,686)	(13,332)	646
Miscellaneous income, net	87	133	(46)	162	235	(73)	675	725	(50)
Total other income (expense)	<u>(1,563)</u>	<u>(1,441)</u>	<u>(122)</u>	<u>(3,272)</u>	<u>(2,930)</u>	<u>(342)</u>	<u>(12,011)</u>	<u>(12,607)</u>	<u>596</u>
Income (loss) before income taxes	(424)	774	(1,198)	(24)	3,325	(3,349)	37,666	35,184	2,482
Provision for income taxes	(166)	307	473	(8)	1,320	1,328	11,975	13,968	1,993
Net income (loss)	<u>(258)</u>	<u>467</u>	<u>(725)</u>	<u>(16)</u>	<u>2,005</u>	<u>(2,021)</u>	<u>25,691</u>	<u>21,216</u>	<u>4,475</u>
EBIT	1,226	2,348	(1,122)	3,410	6,490	(3,080)	50,352	48,516	1,836
Degree Days - % of Normal (adjusted for WNA States)	71%			94%			99%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

May 31, 2009

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	1,057	1,149	(92)	3,191	3,636	(445)	24,594	24,490	104
Commercial	773	1,045	(272)	1,896	2,424	(528)	13,902	13,981	(79)
Industrial	400	589	(189)	864	1,240	(376)	4,719	5,683	(964)
Public Authorities	70	74	(4)	183	204	(21)	1,276	1,289	(13)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(93)	(584)	491	(1,305)	(1,640)	335	212	126	86
Total Volumes	2,207	2,273	(66)	4,829	5,864	(1,035)	44,703	45,569	(866)
Customers									
Residential	410	416	(6)	414	418	(4)	413	415	(2)
Commercial	50	52	(2)	51	52	(1)	51	52	(1)
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	463	471	(8)	468	473	(5)	467	470	(3)
Total Spending									
Direct O&M expense	\$ 3,801	\$ 3,574	\$ (227)	\$ 8,077	\$ 7,394	\$ (683)	\$ 32,992	\$ 32,553	\$ (439)
SSU billing	1,325	1,356	31	2,727	2,741	14	11,613	12,225	612
Provision for bad debts	73	95	22	168	247	79	1,255	2,117	862
Total O&M expense	5,199	5,025	(174)	10,972	10,382	(590)	45,860	46,895	1,035
Capital expenditures									
Growth	327	1,334	1,007	1,767	3,323	1,556	8,634	11,482	2,848
Non-Growth	3,508	2,679	(829)	6,582	6,613	31	23,550	28,008	4,458
Total Capital Expenditures	3,835	4,013	178	8,349	9,936	1,587	32,184	39,490	7,306
Total spending	\$ 9,034	\$ 9,038	\$ 4	\$ 19,321	\$ 20,318	\$ 997	\$ 78,044	\$ 86,385	\$ 8,341

Customers per Employee

739



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

May 31, 2009

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,438	\$ 1,369	\$ (69)	\$ 2,998	\$ 2,797	\$ (201)	\$ 12,492	\$ 12,027	\$ (465)
Benefits	746	617	(129)	1,485	1,258	(227)	5,463	5,405	(58)
Materials & Supplies	96	114	18	231	228	(3)	960	939	(21)
Vehicles & Equip	236	255	19	460	511	51	1,898	2,167	269
Print & Postages	4	7	3	8	15	7	42	62	20
Insurance	51	49	(2)	108	116	8	427	447	20
Marketing	20	55	35	68	143	75	487	592	105
Employee Welfare	81	62	(19)	146	123	(23)	1,193	1,318	125
Information Technologies	4	8	4	19	18	(1)	53	113	60
Rent, Maint., & Utilities	240	223	(17)	450	446	(4)	1,918	1,875	(43)
Directors & Shareholders & PR	-	2	2	-	3	3	11	13	2
Telecom	88	73	(15)	165	147	(18)	653	622	(31)
Travel & Entertainment	141	87	(54)	269	175	(94)	943	696	(247)
Dues & Donations	33	9	(24)	55	44	(11)	222	338	116
Training	30	15	(15)	41	31	(10)	150	334	184
Outside Services	545	577	32	1,456	1,160	(296)	5,516	5,071	(445)
Miscellaneous	48	52	4	118	179	61	564	534	(30)
	<u>3,801</u>	<u>3,574</u>	<u>(227)</u>	<u>8,077</u>	<u>7,394</u>	<u>(683)</u>	<u>32,992</u>	<u>32,553</u>	<u>(439)</u>
Expense Billings	1,325	1,356	31	2,727	2,741	14	11,613	12,225	612
	<u>5,126</u>	<u>4,930</u>	<u>(196)</u>	<u>10,804</u>	<u>10,135</u>	<u>(669)</u>	<u>44,605</u>	<u>44,778</u>	<u>173</u>
Provision for Bad Debt	73	95	22	168	247	79	1,255	2,117	862
Total O&M Expense	\$ 5,199	\$ 5,025	\$ (174)	\$ 10,972	\$ 10,382	\$ (590)	\$ 45,860	\$ 46,895	\$ 1,035

Employee Count 626

O&M per Employee \$ 80

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	47.7%	51.1%	(3.4%)	47.2%	51.0%	(3.8%)	46.4%	48.0%	(1.6%)
Labor Expensed %	52.3%	48.9%	3.4%	52.8%	49.0%	3.8%	53.6%	52.0%	1.6%



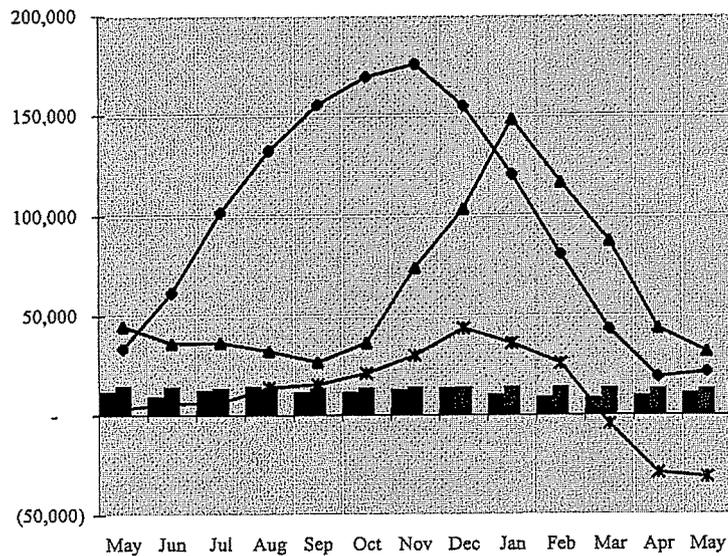
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

May 31, 2009

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲— Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- *— Deferred Gas Costs

Total PP&E	1,059,285
Net Prop, Plant and Equip	630,821
Construction Work in Progress	11,238
Deferred Gas Costs	(31,269)
Accts Rec, Less Allow for Doubtful Accts	31,757
Accts Rec, Over 90 Days	2,226
Inventories	462
Gas Stored Underground	21,671
Customers' Deposits	13,312
Bad Debt Provision as a Percentage of Revenues	0.24%
Measure of Cash Flow *	33,333

Comments:
A/R: Trending down month over month and down year over year due to lower gas costs.
CWIP: No material change month over month and in trending year to year.
Deferred Gas Costs: Down slightly month over month and down significantly year over year due to GCA filings. We continue to be in an over recovered state.

* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



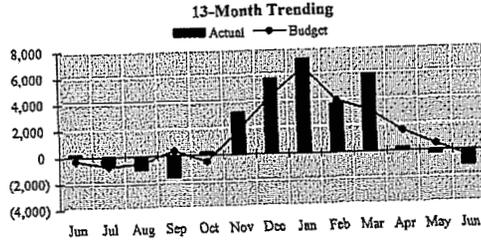
Atmos Energy Corporation

KY/Mid-States

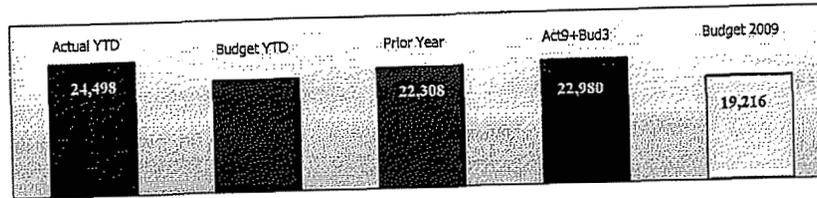
Financial Highlights

June 30, 2009
in thousands of USD

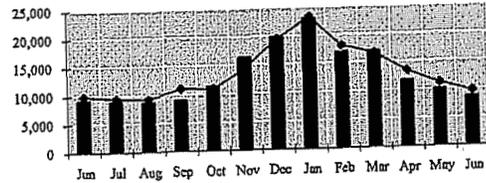
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



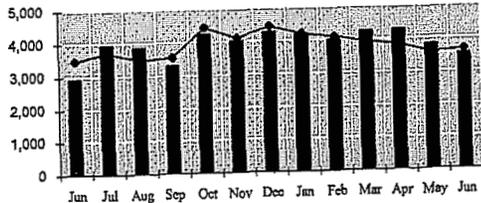
	Actual	Budget	Fav/(Unfav)
M-T-D	8,704	9,667	(963)
Y-T-D	134,935	136,838	(1,903)

Comments:

MTD: Consumption related margins were (\$289k) unfavorable because of worse than expected heat load factors. Weather related margins were \$16k better than budget. Budgeted customer variance was (\$122k) unfavorable. Other operating revenue was (\$134k) worse than budget and transportation was (\$279k) worse than budget. Margins related to price, banner adjustments, unbilled, and oracle additions were (\$154k) worse than budget.

YTD: Weather related margins were (\$2,358k) worse than budget. Consumption related margins were a positive \$1,591k because of better than budgeted heat load factors. Budgeted customer variance is (\$1,006k) unfavorable. Other operating revenue was (\$786k) worse than budget and transportation margins were (\$965k) worse than budget. Margins related to price, banner adjustments, and oracle additions were \$1,618k better than budget.

○ Direct O&M expense:



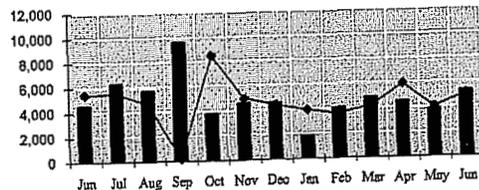
	3,511	3,634	123
M-T-D	3,511	3,634	123
Y-T-D	36,503	36,186	(317)

Comments:

MTD: Labor favorable \$68k due to OT/attrition, Benefits favorable \$74k attributable in part to variance, Employee travel unfavorable (\$30k) no capitalized expense reports, Vehicles favorable \$69k due to reversal of heavy equipment charge (to be amort in misc), Marketing unfavorable (\$67k) due to timing of RP1162 expenses, Materials unfavorable (\$68k) due to under budget and Outside services favorable \$51k due to reversal of rate case expenses to be amort in misc.

YTD: Labor unfavorable (\$397k) due to OT/service awards/PTO accr and cap rate 1.5%, Employee welfare favorable \$145k due mainly to ser awards timing, Outside services unfavorable (\$393k) due to collection fees and legal slightly offset by contractor labor, Training favorable \$190k due to timing of safety/emp devopment/skills training, Employee travel unfavorable (\$277k) no capitalized expense reports and Vehicles favorable \$337k due to lower operating costs.

○ Capital Expenditures



	5,305	5,061	(244)
M-T-D	5,305	5,061	(244)
Y-T-D	37,489	44,551	7,062

Comments:

MTD: Equipment unfavorable (\$192k) due to equipment purchases in KY/TN, System Integrity unfavorable (\$735k) due largely to work in KY (some timing issues) in functional work, well workovers and Hopkinsville Main St replacement, Public Improvements favorable \$563k due mainly to TN timing of Columbia GE Bridge and Franklin McEwen Dr and OH/accr favorable \$282k due to quarter end true-up.

YTD: Growth favorable \$2,718k mainly due to timing of KY functionals and Altech Ethanol plant, Tom J Hitch, Bear Creek and contractor alliance projects in TN and Ft Benning AIC in GA, Structures favorable \$831k due to sale of Franklin lot, System Improvements favorable \$1,442 due to timing of projects in TN, Sheegog LN, Brookside & Spencer Crossing, Carlisle to Del Rio, Breezeway and Nolenville 4" upgrade, System Integrity favorable \$1,221k due mainly to timing of work in TN, GA & VA and IT favorable \$715k due to timing.



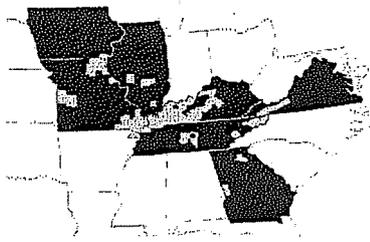
Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

June 30, 2009

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	14,570	23,911	(9,341)	60,981	105,992	(45,011)	547,496	698,413	(150,917)
Transportation	1,450	1,680	(230)	4,681	5,477	(796)	16,808	17,441	(633)
Other revenue	401	555	(154)	1,651	2,144	(493)	5,947	6,783	(836)
Total operating revenues	<u>16,421</u>	<u>26,146</u>	<u>(9,725)</u>	<u>67,313</u>	<u>113,613</u>	<u>(46,300)</u>	<u>570,251</u>	<u>722,637</u>	<u>(152,386)</u>
Purchased gas cost	<u>7,717</u>	<u>16,479</u>	<u>8,762</u>	<u>36,822</u>	<u>79,435</u>	<u>42,613</u>	<u>435,316</u>	<u>585,799</u>	<u>150,483</u>
Gross profit	8,704	9,667	(963)	30,491	34,178	(3,687)	134,935	136,838	(1,903)
Operating expenses:									
Direct O&M expense	3,511	3,634	123	11,589	11,030	(559)	36,503	36,186	(317)
SSU billing	1,761	1,411	(350)	4,487	4,152	(335)	13,374	13,636	262
Provision for bad debts	48	70	22	216	317	101	1,303	2,186	883
Total O&M expense	<u>5,320</u>	<u>5,115</u>	<u>(205)</u>	<u>16,292</u>	<u>15,499</u>	<u>(793)</u>	<u>51,180</u>	<u>52,008</u>	<u>828</u>
Depreciation & amortization	2,724	2,724	0	8,151	8,172	21	24,298	24,480	182
Taxes, other than income	977	1,107	130	3,117	3,533	416	10,098	11,838	1,740
Total operating expenses	<u>9,021</u>	<u>8,946</u>	<u>(75)</u>	<u>27,560</u>	<u>27,204</u>	<u>(356)</u>	<u>85,576</u>	<u>88,326</u>	<u>2,750</u>
Operating income	(317)	721	(1,038)	2,931	6,974	(4,043)	49,359	48,512	847
Other income (expense):									
Interest, net	(1,618)	(1,586)	(32)	(5,052)	(4,750)	(302)	(14,304)	(14,918)	614
Miscellaneous income, net	(4)	66	(70)	158	301	(143)	670	790	(120)
Total other income (expense)	<u>(1,622)</u>	<u>(1,520)</u>	<u>(102)</u>	<u>(4,894)</u>	<u>(4,449)</u>	<u>(445)</u>	<u>(13,634)</u>	<u>(14,128)</u>	<u>494</u>
Income (loss) before income taxes	(1,939)	(799)	(1,140)	(1,963)	2,525	(4,488)	35,725	34,384	1,341
Provision for income taxes	<u>(746)</u>	<u>(317)</u>	<u>429</u>	<u>(754)</u>	<u>1,002</u>	<u>1,756</u>	<u>11,227</u>	<u>13,650</u>	<u>2,423</u>
Net income (loss)	<u>(1,193)</u>	<u>(482)</u>	<u>(711)</u>	<u>(1,209)</u>	<u>1,523</u>	<u>(2,732)</u>	<u>24,498</u>	<u>20,734</u>	<u>3,764</u>
EBIT	(321)	787	(1,108)	3,089	7,275	(4,186)	50,029	49,302	727
Degree Days - % of Normal (adjusted for WNA States)	40%			92%			98%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

June 30, 2009

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	519	560	(41)	3,710	4,196	(486)	25,113	25,051	62
Commercial	525	575	(50)	2,421	2,998	(577)	14,426	14,556	(130)
Industrial	498	516	(18)	1,362	1,756	(394)	5,217	6,199	(982)
Public Authorities	40	42	(2)	223	246	(23)	1,316	1,331	(15)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(258)	(162)	(96)	(1,563)	(1,802)	239	(46)	(35)	(11)
Total Volumes	1,324	1,531	(207)	6,153	7,394	(1,241)	46,026	47,102	(1,076)
Customers									
Residential	406	408	(2)	412	415	(3)	412	414	(2)
Commercial	50	51	(1)	51	52	(1)	51	52	(1)
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	459	462	(3)	466	470	(4)	466	469	(3)
Total Spending									
Direct O&M expense	\$ 3,511	\$ 3,634	\$ 123	\$ 11,589	\$ 11,030	\$ (559)	\$ 36,503	\$ 36,186	\$ (317)
SSU billing	1,761	1,411	(350)	4,487	4,152	(335)	13,374	13,636	262
Provision for bad debts	48	70	22	216	317	101	1,303	2,186	883
Total O&M expense	5,320	5,115	(205)	16,292	15,499	(793)	51,180	52,008	828
Capital expenditures									
Growth	1,482	1,352	(130)	3,249	4,675	1,426	10,116	12,834	2,718
Non-Growth	3,823	3,709	(114)	10,404	10,322	(82)	27,373	31,717	4,344
Total Capital Expenditures	5,305	5,061	(244)	13,653	14,997	1,344	37,489	44,551	7,062
Total spending	\$ 10,625	\$ 10,176	\$ (449)	\$ 29,945	\$ 30,496	\$ 551	\$ 88,669	\$ 96,559	\$ 7,890

Customers per Employee

734



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

June 30, 2009
in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,352	\$ 1,420	\$ 68	\$ 4,349	\$ 4,217	\$ (132)	\$ 13,844	\$ 13,447	\$ (397)
Benefits	564	638	74	2,048	1,896	(152)	6,027	6,042	15
Materials & Supplies	182	114	(68)	413	342	(71)	1,142	1,053	(89)
Vehicles & Equip	185	254	69	645	764	119	2,083	2,421	338
Print & Postages	6	7	1	14	22	8	48	69	21
Insurance	51	50	(1)	159	166	7	478	497	19
Marketing	114	47	(67)	182	190	8	601	640	39
Employee Welfare	53	62	9	199	185	(14)	1,245	1,381	136
Information Technologies	20	8	(12)	39	26	(13)	73	121	48
Rent, Maint., & Utilities	192	222	30	642	668	26	2,110	2,097	(13)
Directors & Shareholders & PR	-	2	2	-	5	5	11	15	4
Telecom	41	73	32	207	220	13	694	695	1
Travel & Entertainment	118	88	(30)	387	262	(125)	1,061	784	(277)
Dues & Donations	37	8	(29)	92	52	(40)	259	346	87
Training	5	11	6	46	42	(4)	155	345	190
Outside Services	526	577	51	1,982	1,737	(245)	6,042	5,649	(393)
Miscellaneous	65	53	(12)	185	236	51	630	584	(46)
	<u>3,511</u>	<u>3,634</u>	<u>123</u>	<u>11,589</u>	<u>11,030</u>	<u>(559)</u>	<u>36,503</u>	<u>36,186</u>	<u>(317)</u>
Expense Billings	<u>1,761</u>	<u>1,411</u>	<u>(350)</u>	<u>4,487</u>	<u>4,152</u>	<u>(335)</u>	<u>13,374</u>	<u>13,636</u>	<u>262</u>
	<u>5,272</u>	<u>5,045</u>	<u>(227)</u>	<u>16,076</u>	<u>15,182</u>	<u>(894)</u>	<u>49,877</u>	<u>49,822</u>	<u>(55)</u>
Provision for Bad Debt	<u>48</u>	<u>70</u>	<u>22</u>	<u>216</u>	<u>317</u>	<u>101</u>	<u>1,303</u>	<u>2,186</u>	<u>883</u>
Total O&M Expense	\$ 5,320	\$ 5,115	\$ (205)	\$ 16,292	\$ 15,499	\$ (793)	\$ 51,180	\$ 52,008	\$ 828

Employee Count 625
O&M per Employee \$ 81
(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	50.6%	51.3%	(0.7%)	48.3%	51.1%	(2.8%)	46.9%	48.4%	(1.5%)
Labor Expensed %	49.4%	48.7%	0.7%	51.7%	48.9%	2.8%	53.1%	51.6%	1.5%



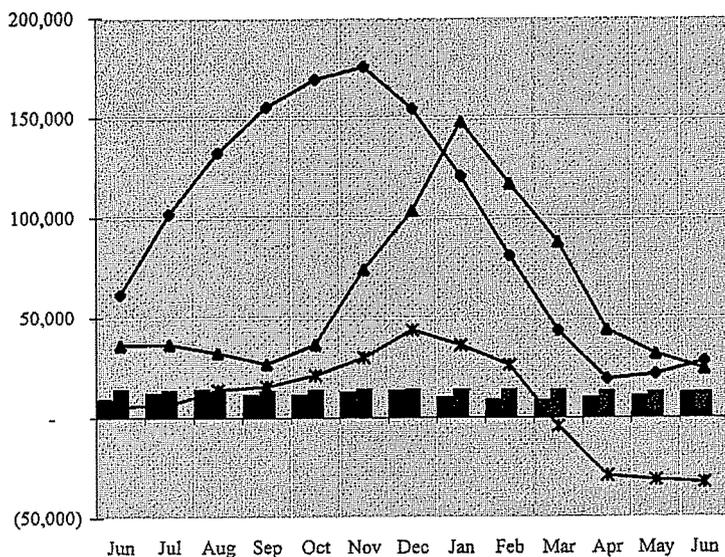
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

June 30, 2009

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲— Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- *— Deferred Gas Costs

Total PP&E	1,063,525
Net Prop, Plant and Equip	633,684
Construction Work in Progress	12,718
Deferred Gas Costs	(32,560)
Accts Rec, Less Allow for Doubtful Accts	24,256
Accts Rec, Over 90 Days	3,047
Inventories	490
Gas Stored Underground	27,882
Customers' Deposits	13,011
Bad Debt Provision as a Percentage of Revenues	0.24%
Measure of Cash Flow *	23,927

Comments:

A/R: Trending down month over month and year over year due to lower cost of gas.

CWIP: Up slightly month over month and up year over year. Continue to focus on keeping as low as possible.

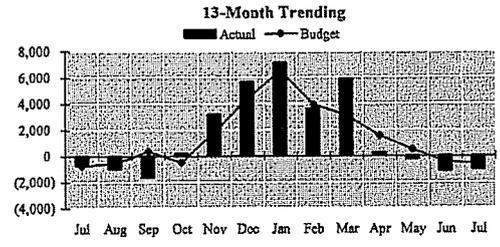
Deferred Gas Costs: Up slightly month over month and up year over year due to keeping CGA's refreshed, continue to be in an over re-covered status.

* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

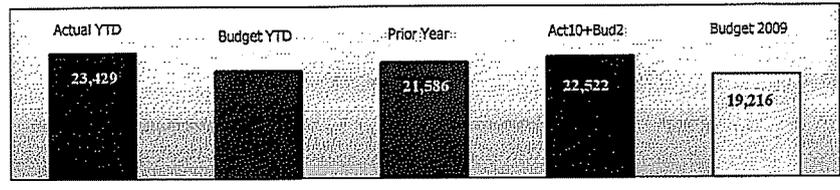


Atmos Energy Corporation KY/Mid-States Financial Highlights July 31, 2009 *in thousands of USD*

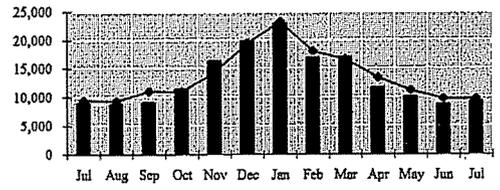
○ Net Income:



Year-to-Date and Total Year



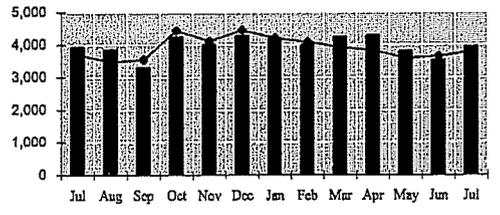
○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	9,234	9,651	(417)
Y-T-D	144,168	146,488	(2,320)

Comments:
MTD: Consumption related margins were (\$20k) unfavorable because of worse than expected heat load factors. Budgeted customer variance was (\$103k) unfavorable. Other operating revenue was (\$192k) worse than budget and transportation was (\$99k) worse than budget. Margins related to price, banner adjustments, unbilled, and oracle additions were (\$3k) worse than budget.
YTD: Weather related margins are (\$2,359k) worse than budget. Consumption related margins are a positive \$1,571k because of better than budgeted heat load factors. Budgeted customer variance is (\$1,109k) unfavorable. Other operating revenue is (\$978k) worse than budget and transportation margins are (\$1,064k) worse than budget. Margins related to price, banner adjustments, and oracle additions are \$1,615k better than budget.

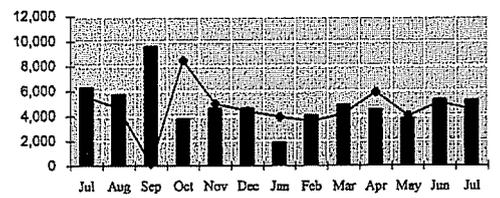
○ Direct O&M expense:



	Actual	Budget	Fav/(Unfav)
M-T-D	3,936	3,788	(148)
Y-T-D	40,439	39,975	(464)

Comments:
MTD: Labor favorable \$81k due to cap rate .7%, Benefits favorable \$143k due mainly to variance, Employee travel unfavorable (\$51k) no capitalized exp reports, Vehicles favorable \$58k lower operating costs, Misc unfavorable (\$25k) Powerplant correction, Due unfavorable (\$169k) due to GTI timing and unbudgeted dues, Telecom unfavorable (\$32k) due to unbudgeted directory exp and higher measuring/reading exp, Materials unfavorable (\$27k) under budgeted and Outside services unfavorable (\$144k) due mainly to legal with a smaller impact from contract labor and collection fees.
YTD: Labor unfavorable (\$316k) due to OT/Ser awards/PTO accr, Benefits favorable \$159k due to variance, Employee welfare favorable \$130k due mainly to service awards timing, Materials unfavorable (\$115k) under budgeted, Outside services unfavorable (\$537k) due to legal and collection fees somewhat offset by contractor labor, Training favorable \$200k due to not spending on safety/employee development/skills training, Employee travel unfavorable (\$328k) no capitalized exp reports and Vehicles favorable \$394k lower operating costs.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	5,224	4,513	(711)
Y-T-D	42,714	49,065	6,351

Comments:
MTD: Growth unfavorable (\$205k) due to Ft Benning timing in GA, Public Impr favorable \$280k due to timing of GE Bridge & Halls Hill Pike projects in TN, System Impr favorable \$201k due to state road billings in KY, System Int unfavorable (\$1,732k) due to Hwy 62 in KY, cast iron/bare steel in GA and functionals in KY, TN, GA, MO and Misc favorable \$967k due to accruals.
YTD: Growth favorable \$2,375k mainly due to timing of KY functionals & Altech Ethanol plant, Tom J Hitch, Bear Creek, 840@Burwood & contractor alliance projects in TN & Ft Benning AIC in GA, Structures favorable \$674k due to sale of Franklin lot, System Impr favorable \$1,648k due to timing of projects in TN, Sheegog Ln, Brookside & Spencer Crossing, Carlisle to Del Rio, Breezeway, Nolenville 4" upgrade & N Roan St and GA projects Double Churches Rd, Williams Rd and Twin Chapel, IT favorable \$655k due to timing and Misc favorable \$937k due to accruals.



Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

July 31, 2009

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	15,020	24,266	(9,246)	15,020	24,266	(9,246)	562,516	722,679	(160,163)
Transportation	1,492	1,604	(112)	1,492	1,604	(112)	18,300	19,045	(745)
Other revenue	388	579	(191)	388	579	(191)	6,334	7,361	(1,027)
Total operating revenues	<u>16,900</u>	<u>26,449</u>	<u>(9,549)</u>	<u>16,900</u>	<u>26,449</u>	<u>(9,549)</u>	<u>587,150</u>	<u>749,085</u>	<u>(161,935)</u>
Purchased gas cost	7,666	16,798	9,132	7,666	16,798	9,132	442,982	602,597	159,615
Gross profit	<u>9,234</u>	<u>9,651</u>	<u>(417)</u>	<u>9,234</u>	<u>9,651</u>	<u>(417)</u>	<u>144,168</u>	<u>146,488</u>	<u>(2,320)</u>
Operating expenses:									
Direct O&M expense	3,936	3,788	(148)	3,936	3,788	(148)	40,439	39,975	(464)
SSU billing	1,483	1,446	(37)	1,483	1,446	(37)	14,857	15,082	225
Provision for bad debts	54	72	18	54	72	18	1,357	2,259	902
Total O&M expense	<u>5,473</u>	<u>5,306</u>	<u>(167)</u>	<u>5,473</u>	<u>5,306</u>	<u>(167)</u>	<u>56,653</u>	<u>57,316</u>	<u>663</u>
Depreciation & amortization	2,746	2,722	(24)	2,746	2,722	(24)	27,044	27,201	157
Taxes, other than income	1,108	1,152	44	1,108	1,152	44	11,206	12,989	1,783
Total operating expenses	<u>9,327</u>	<u>9,180</u>	<u>(147)</u>	<u>9,327</u>	<u>9,180</u>	<u>(147)</u>	<u>94,903</u>	<u>97,506</u>	<u>2,603</u>
Operating income	(93)	471	(564)	(93)	471	(564)	49,265	48,982	283
Other income (expense):									
Interest, net	(1,725)	(1,611)	(114)	(1,725)	(1,611)	(114)	(16,028)	(16,528)	500
Miscellaneous income, net	59	127	(68)	59	127	(68)	729	917	(188)
Total other income (expense)	<u>(1,666)</u>	<u>(1,484)</u>	<u>(182)</u>	<u>(1,666)</u>	<u>(1,484)</u>	<u>(182)</u>	<u>(15,299)</u>	<u>(15,611)</u>	<u>312</u>
Income (loss) before income taxes	(1,759)	(1,013)	(746)	(1,759)	(1,013)	(746)	33,966	33,371	595
Provision for income taxes	(690)	(402)	288	(690)	(402)	288	10,537	13,248	2,711
Net income (loss)	<u>(1,069)</u>	<u>(611)</u>	<u>(458)</u>	<u>(1,069)</u>	<u>(611)</u>	<u>(458)</u>	<u>23,429</u>	<u>20,123</u>	<u>3,306</u>
EBIT	(34)	598	(632)	(34)	598	(632)	49,994	49,899	95
Degree Days - % of Normal (adjusted for WNA States)	0%			0%			98%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

July 31, 2009

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	532	483	49	532	483	49	25,645	25,534	111
Commercial	553	551	2	553	551	2	14,979	15,106	(127)
Industrial	343	470	(127)	343	470	(127)	5,560	6,669	(1,109)
Public Authorities	37	36	1	37	36	1	1,354	1,366	(12)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(6)	9	(15)	(6)	9	(15)	(51)	(27)	(24)
Total Volumes	1,459	1,549	(90)	1,459	1,549	(90)	47,487	48,648	(1,161)
Customers									
Residential	403	407	(4)	403	407	(4)	411	414	(3)
Commercial	49	51	(2)	49	51	(2)	51	52	(1)
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	455	461	(6)	455	461	(6)	465	469	(4)
Total Spending									
Direct O&M expense	\$ 3,936	\$ 3,788	\$ (148)	\$ 3,936	\$ 3,788	\$ (148)	\$ 40,439	\$ 39,975	\$ (464)
SSU billing	1,483	1,446	(37)	1,483	1,446	(37)	14,857	15,082	225
Provision for bad debts	54	72	18	54	72	18	1,357	2,259	902
Total O&M expense	5,473	5,306	(167)	5,473	5,306	(167)	56,653	57,316	663
Capital expenditures									
Growth	1,767	1,562	(205)	1,767	1,562	(205)	11,883	14,397	2,514
Non-Growth	3,457	2,951	(506)	3,457	2,951	(506)	30,831	34,668	3,837
Total Capital Expenditures	5,224	4,513	(711)	5,224	4,513	(711)	42,714	49,065	6,351
Total spending	\$ 10,697	\$ 9,819	\$ (878)	\$ 10,697	\$ 9,819	\$ (878)	\$ 99,367	\$ 106,381	\$ 7,014

Customers per Employee

730



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

July 31, 2009
in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,407	\$ 1,487	\$ 80	\$ 1,407	\$ 1,487	\$ 80	\$ 15,250	\$ 14,934	\$ (316)
Benefits	523	666	143	523	666	143	6,549	6,708	159
Materials & Supplies	141	114	(27)	141	114	(27)	1,282	1,166	(116)
Vehicles & Equip	197	254	57	197	254	57	2,280	2,675	395
Print & Postages	4	8	4	4	8	4	52	77	25
Insurance	48	49	1	48	49	1	526	546	20
Marketing	51	62	11	51	62	11	652	702	50
Employee Welfare	73	67	(6)	73	67	(6)	1,318	1,448	130
Information Technologies	3	8	5	3	8	5	76	130	54
Rent, Maint., & Utilities	236	226	(10)	236	226	(10)	2,346	2,324	(22)
Directors & Shareholders & PR	1	2	1	1	2	1	12	17	5
Telecom	105	73	(32)	105	73	(32)	799	768	(31)
Travel & Entertainment	136	86	(50)	136	86	(50)	1,198	870	(328)
Dues & Donations	179	10	(169)	179	10	(169)	438	356	(82)
Training	5	14	9	5	14	9	160	359	199
Outside Services	726	583	(143)	726	583	(143)	6,768	6,231	(537)
Miscellaneous	101	79	(22)	101	79	(22)	733	664	(69)
	<u>3,936</u>	<u>3,788</u>	<u>(148)</u>	<u>3,936</u>	<u>3,788</u>	<u>(148)</u>	<u>40,439</u>	<u>39,975</u>	<u>(464)</u>
Expense Billings	1,483	1,446	(37)	1,483	1,446	(37)	14,857	15,082	225
	<u>5,419</u>	<u>5,234</u>	<u>(185)</u>	<u>5,419</u>	<u>5,234</u>	<u>(185)</u>	<u>55,296</u>	<u>55,057</u>	<u>(239)</u>
Provision for Bad Debt	54	72	18	54	72	18	1,357	2,259	902
Total O&M Expense	\$ 5,473	\$ 5,306	\$ (167)	\$ 5,473	\$ 5,306	\$ (167)	\$ 56,653	\$ 57,316	\$ 663

Employee Count

623

O&M per Employee

\$ 81

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	51.9%	51.2%	0.7%	51.9%	51.2%	0.7%	47.5%	48.7%	(1.2%)
Labor Expensed %	48.1%	48.8%	(0.7%)	48.1%	48.8%	(0.7%)	52.5%	51.3%	1.2%

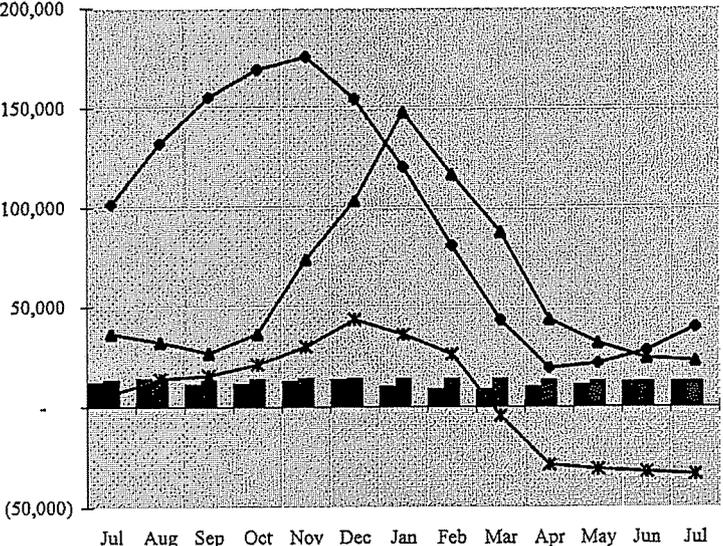


Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

July 31, 2009
in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- ✱ Deferred Gas Costs

Total PP&E	1,068,034
Net Prop, Plant and Equip	636,447
Construction Work in Progress	12,879
Deferred Gas Costs	(33,844)
Accts Rec, Less Allow for Doubtful Accts	22,932
Accts Rec, Over 90 Days	2,496
Inventories	457
Gas Stored Underground	39,520
Customers' Deposits	12,874
Bad Debt Provision as a Percentage of Revenues	0.24%
Measure of Cash Flow *	50,467

Comments:
A/R: Continues historical trend, down month over month due to no heat load and down year over year due to lower cost of gas.
CWIP: Trending consistent year over year and month over month. Continue focus on keeping balance as low as possible.
Deferred Gas Costs: Up slightly month over month and down considerably year over year due to continuous refreshing of GCA's, continue in an over recovered status.

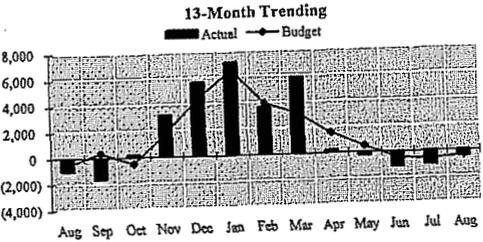
* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



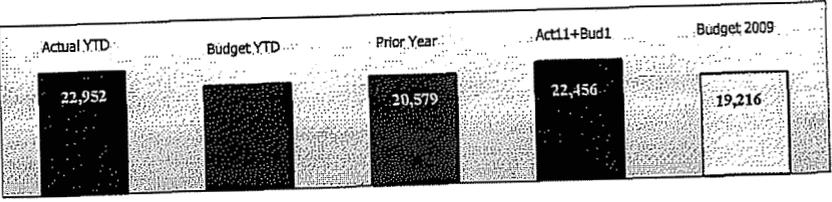
Atmos Energy Corporation KY/Mid-States

Financial Highlights
August 31, 2009
in thousands of USD

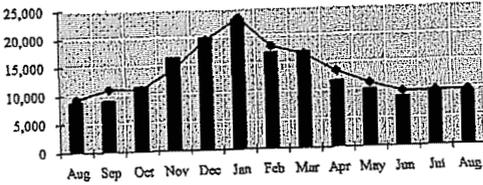
Net Income:



Year-to-Date and Total Year



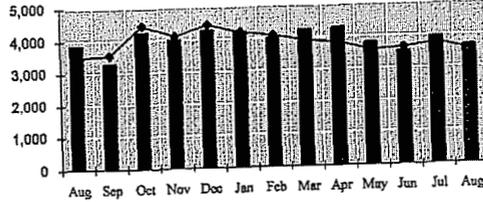
Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	9,384	9,635	(251)
Y-T-D	153,552	156,124	(2,572)

Comments:
MTD: Consumption related margins were \$26k favorable because of better than expected heat load factors. Budgeted customer variance was (\$158k) unfavorable. Other operating revenue was (\$180k) worse than budget and transportation was (\$15k) worse than budget. Margins related to price, banner adjustments, unbilled, and oracle additions were \$75k better than budget.
YTD: Weather related margins are (\$2,361k) worse than budget. Consumption related margins are a positive \$1,597k because of better than budgeted heat load factors. Budgeted customer variance is (\$1,267k) unfavorable. Other operating revenue is (\$1,158k) worse than budget and transportation margins are (\$1,079k) worse than budget. Margins related to price, banner adjustments, and oracle additions are \$1,690k better than budget.

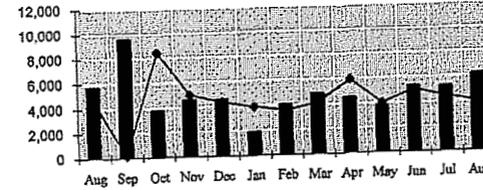
Direct O&M expense:



	Actual	Budget	Fav/(Unfav)
M-T-D	3,667	3,556	(111)
Y-T-D	44,107	43,531	(576)

Comments:
MTD: Labor favorable \$76k mainly attributable to cap rate 1.9%, Benefits unfavorable (\$82k) mainly due to variance, Employee travel unfavorable (\$25k) due to no capitalized exp reports, Vehicles favorable \$43k due to lower operating costs and Outside services unfavorable (\$136k) due to contractor labor, collection fees and legal.
YTD: Labor unfavorable (\$240k) due to OT/Ser awards/PTO accrual, Benefits favorable \$77k mainly due to variance, Employee welfare favorable \$136k due mainly to service awards timing and misc, Material unfavorable (\$120k) under budgeted, Outside services unfavorable (\$673k) due to legal and collection fees somewhat offset by contractor labor, Training favorable \$201k due to timing of scheduled training such as safety/employee development/skills training, Employee travel unfavorable (\$352k) due to no capitalization of expense reports and Vehicles favorable \$438k due to lower operating costs.

Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	6,215	4,008	(2,207)
Y-T-D	48,928	53,073	4,145

Comments:
MTD: System Int unfavorable (\$1,676k) due to timing of functional spending in KY, MO, cast iron replacement in GA and Kirksville 6" break in MO, System Imp unfavorable (\$196k) due to timing of Sheegog Ln and Nolenville 4" replacement projects in TN and OH/accrual unfavorable (\$247k).
YTD: Growth favorable \$2,304k due to timing of KY functionals & Altech Ethanol plant, Tom J Hitch, Bear Creek, 840@Burwood & contractor alliance projects in TN, Structures favorable \$657k due to sale of Franklin lot, System Imp favorable \$1,452k due to timing of projects in TN, Sheegog Ln, Brookside & Spencer crossing, Carlisle to Del Rio, Breezeway & N Roan St and GA projects Double Churches Rd, Williams Rd & Twin Chapel, IT favorable \$646k due to timing, OH/accrual favorable \$635k, System Int unfavorable (\$1,947k) due to timing of KY & MO functionals, GA and MO cast iron replacement and Kirksville 6" break and Public imp favorable \$651k due to KY HPD reloc and TN GB Bridge and Middlesettlement Rd projects.



Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

August 31, 2009

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	14,815	24,171	(9,356)	29,834	48,438	(18,604)	577,331	746,850	(169,519)
Transportation	1,665	1,658	7	3,157	3,262	(105)	19,965	20,703	(738)
Other revenue	373	553	(180)	761	1,132	(371)	6,707	7,915	(1,208)
Total operating revenues	16,853	26,382	(9,529)	33,752	52,832	(19,080)	604,003	775,468	(171,465)
Purchased gas cost	7,469	16,747	9,278	15,135	33,545	18,410	450,451	619,344	168,893
Gross profit	9,384	9,635	(251)	18,617	19,287	(670)	153,552	156,124	(2,572)
Operating expenses:									
Direct O&M expense	3,667	3,556	(111)	7,604	7,346	(258)	44,107	43,531	(576)
SSU billing	1,170	1,330	160	2,652	2,776	124	16,026	16,412	386
Provision for bad debts	53	72	19	107	144	37	1,410	2,330	920
Total O&M expense	4,890	4,958	68	10,363	10,266	(97)	61,543	62,273	730
Depreciation & amortization	2,764	2,723	(41)	5,510	5,445	(65)	29,808	29,925	117
Taxes, other than income	1,005	1,105	100	2,113	2,256	143	12,211	14,094	1,883
Total operating expenses	8,659	8,786	127	17,986	17,967	(19)	103,562	106,292	2,730
Operating income	725	849	(124)	631	1,320	(689)	49,990	49,832	158
Other income (expense):									
Interest, net	(1,633)	(1,653)	20	(3,358)	(3,264)	(94)	(17,661)	(18,182)	521
Miscellaneous income, net	124	122	2	183	249	(66)	853	1,039	(186)
Total other income (expense)	(1,509)	(1,531)	22	(3,175)	(3,015)	(160)	(16,808)	(17,143)	335
Income (loss) before income taxes	(784)	(682)	(102)	(2,544)	(1,695)	(849)	33,182	32,689	493
Provision for income taxes	(307)	(271)	36	(998)	(673)	325	10,230	12,978	2,748
Net income (loss)	(477)	(411)	(66)	(1,546)	(1,022)	(524)	22,952	19,711	3,241
EBIT	849	971	(122)	814	1,569	(755)	50,843	50,871	(28)
Degree Days - % of Normal (adjusted for WNA States)	0%			0%			98%		



Atmos Energy Corporation

KY/Mid-States

Detail of Operating Items

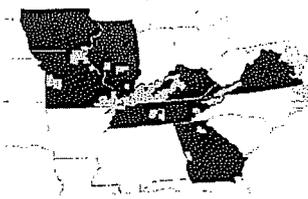
August 31, 2009

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	489	481	8	1,021	965	56	26,134	26,015	119
Commercial	538	546	(8)	1,090	1,097	(7)	15,517	15,653	(136)
Industrial	361	475	(114)	703	945	(242)	5,920	7,144	(1,224)
Public Authorities	40	36	4	78	72	6	1,394	1,402	(8)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	32	(3)	35	26	5	21	(19)	(30)	11
Total Volumes	1,460	1,535	(75)	2,918	3,084	(166)	48,946	50,184	(1,238)
Customers									
Residential	400	405	(5)	401	406	(5)	410	413	(3)
Commercial	49	50	(1)	49	51	(2)	51	52	(1)
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	452	458	(6)	453	460	(7)	464	468	(4)
Total Spending									
Direct O&M expense	\$ 3,667	\$ 3,556	\$ (111)	\$ 7,604	\$ 7,346	\$ (258)	\$ 44,107	\$ 43,531	\$ (576)
SSU billing	1,170	1,330	160	2,652	2,776	124	16,026	16,412	386
Provision for bad debts	53	72	19	107	144	37	1,410	2,330	920
Total O&M expense	4,890	4,958	68	10,363	10,266	(97)	61,543	62,273	730
Capital expenditures									
Growth	1,401	1,329	(72)	3,168	2,891	(277)	13,284	15,726	2,442
Non-Growth	4,814	2,679	(2,135)	8,271	5,630	(2,641)	35,644	37,347	1,703
Total Capital Expenditures	6,215	4,008	(2,207)	11,439	8,521	(2,918)	48,928	53,073	4,145
Total spending	\$ 11,105	\$ 8,966	\$ (2,139)	\$ 21,802	\$ 18,787	\$ (3,015)	\$ 110,471	\$ 115,346	\$ 4,875

Customers per Employee

728



Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

August 31, 2009
in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,284	\$ 1,360	\$ 76	\$ 2,691	\$ 2,848	\$ 157	\$ 16,534	\$ 16,295	\$ (239)
Benefits	695	613	(82)	1,218	1,279	61	7,245	7,321	76
Materials & Supplies	118	113	(5)	259	226	(33)	1,401	1,279	(122)
Vehicles & Equip	210	254	44	407	508	101	2,490	2,929	439
Print & Postages	5	7	2	9	15	6	57	85	28
Insurance	46	49	3	94	99	5	572	595	23
Marketing	41	51	10	92	113	21	693	752	59
Employee Welfare	56	62	6	129	130	1	1,374	1,510	136
Information Technologies	2	8	6	5	16	11	78	138	60
Rent, Maint., & Utilities	195	226	31	431	452	21	2,542	2,550	8
Directors & Shareholders & PR	1	2	1	2	3	1	13	18	5
Telecom	90	73	(17)	195	146	(49)	889	841	(48)
Travel & Entertainment	111	86	(25)	248	172	(76)	1,309	956	(353)
Dues & Donations	19	8	(11)	198	18	(180)	457	363	(94)
Training	13	14	1	18	28	10	173	373	200
Outside Services	712	575	(137)	1,438	1,158	(280)	7,480	6,806	(674)
Miscellaneous	69	55	(14)	170	135	(35)	800	720	(80)
	<u>3,667</u>	<u>3,556</u>	<u>(111)</u>	<u>7,604</u>	<u>7,346</u>	<u>(258)</u>	<u>44,107</u>	<u>43,531</u>	<u>(576)</u>
Expense Billings	1,170	1,330	160	2,652	2,776	124	16,026	16,412	386
	<u>4,837</u>	<u>4,886</u>	<u>49</u>	<u>10,256</u>	<u>10,122</u>	<u>(134)</u>	<u>60,133</u>	<u>59,943</u>	<u>(190)</u>
Provision for Bad Debt	53	72	19	107	144	37	1,410	2,330	920
Total O&M Expense	<u>\$ 4,890</u>	<u>\$ 4,958</u>	<u>\$ 68</u>	<u>\$ 10,363</u>	<u>\$ 10,266</u>	<u>\$ (97)</u>	<u>\$ 61,543</u>	<u>\$ 62,273</u>	<u>\$ 730</u>

Employee Count 621
O&M per Employee \$ 81
(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	53.1%	51.2%	1.9%	52.4%	51.2%	1.2%	48.0%	48.9%	(0.9%)
Labor Expensed %	46.9%	48.8%	(1.9%)	47.6%	48.8%	(1.2%)	52.0%	51.1%	0.9%

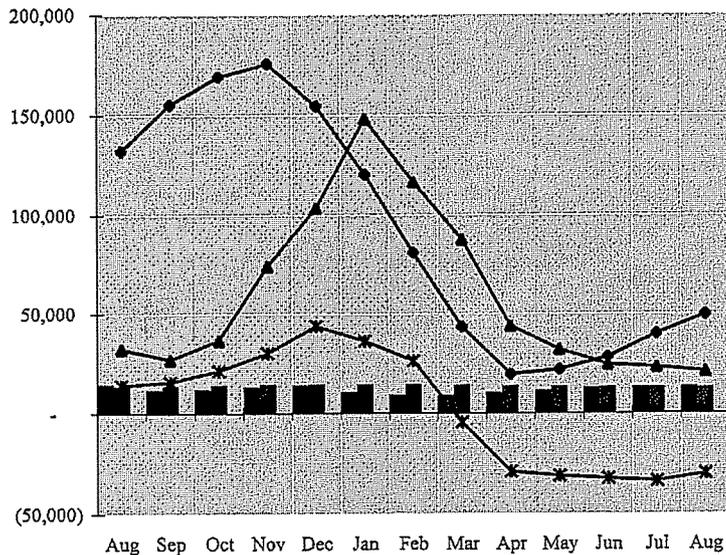


Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

August 31, 2009
in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- Gas Stored Underground
- ✱ Deferred Gas Costs

Total PP&E	1,070,950
Net Prop, Plant and Equip	640,197
Construction Work in Progress	13,321
Deferred Gas Costs	(30,036)
Accts Rec, Less Allow for Doubtful Accts	20,614
Accts Rec, Over 90 Days	1,449
Inventories	469
Gas Stored Underground	49,165
Customers' Deposits	12,705
Bad Debt Provision as a Percentage of Revenues	0.24%
Measure of Cash Flow *	82,046

Comments:

A/R: Continues historical trend, down slightly month over month and slightly year over year due to lower gas costs.

CWIP: Continues historical trend, in line with previous month and prior year.

Deferred Gas Costs: Up slightly month over month and down considerably year over year due to continuous attention to refreshing GCA's, in an over recovered status.

* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



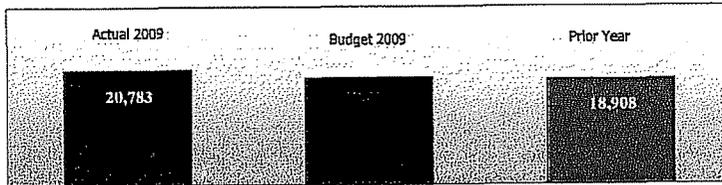
Atmos Energy Corporation KY/Mid-States

Financial Highlights September 30, 2009 *in thousands of USD*

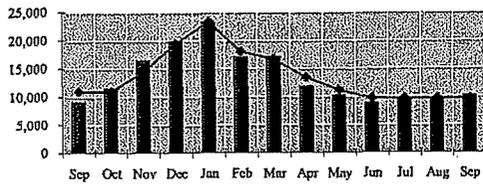
○ Net Income:



Year-to-Date and Total Year



○ Gross Profit:



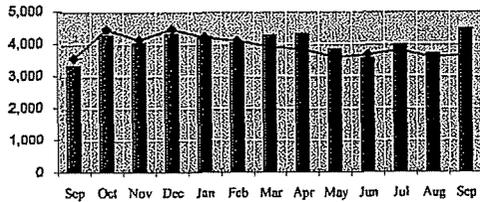
	<u>Actual</u>	<u>Budget</u>	<u>Fav/(Unfav)</u>
M-T-D	10,051	9,645	406
Y-T-D	163,601	165,769	(2,168)

Comments:

MTD: Consumption related margins were (\$126k) unfavorable because of worse than expected heat load factors. Weather related margins were (\$108k) worse than budget. Budgeted customer variance was (\$162k) unfavorable. Other operating revenue was (\$181k) worse than budget and transportation was \$211k better than budget. Margins related to price, banner adjustments, unbilled, and oracle additions were \$769k better than budget.

YTD: Weather related margins are (\$2,469k) worse than budget. Consumption related margins are a positive \$1,471k because of better than budgeted heat load factors. Budgeted customer variance is (\$1,429k) unfavorable. Other operating revenue is (\$1,339k) worse than budget and transportation margins are (\$868k) worse than budget. Margins related to price, banner adjustments, and oracle additions are \$2,459k better than budget.

○ Direct O&M expense:



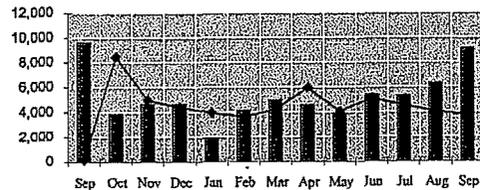
	<u>Actual</u>	<u>Budget</u>	<u>(Fav)</u>
M-T-D	4,420	3,627	(793)
Y-T-D	48,524	47,158	(1,366)

Comments:

MTD: Labor unfavorable (\$69k) due to year end PTO accrual, Benefits favorable \$264k due mainly to variance, Employee travel unfavorable (\$86k) no capitalization of expense reports, Marketing unfavorable (\$30k) purchase of salesforcecom software license, Telecom unfavorable (\$29k) due to measuring/meter reading and wan/lan costs, Employee welfare unfavorable (\$37k) due to ser awards timing, Material/Supplies unfavorable (\$109k) due to inventory purchases and odorant timing and Outside services unfavorable (\$690k) due to contract labor, legal and 2 individual settlements totaling \$137k.

YTD: Labor unfavorable (\$309k) due to OT/Ser Awards/PTO accr, Benefits favorable \$341k due to variance, Material/Supplies unfavorable (\$230k) mainly due to under budgeted inventory items, Outside services unfavorable (\$1,363k) due mainly to collection fees and legal costs, Training favorable \$199k due to decreased training in safety/employee development/skills, Employee travel unfavorable (\$438k) due to no capitalized expense reports and Vehicle favorable \$484k due to lower operating costs compared to budget.

○ Capital Expenditures



	<u>Actual</u>	<u>Budget</u>	<u>(Fav)</u>
M-T-D	9,015	3,721	(5,294)
Y-T-D	57,943	56,794	(1,149)

Comments:

MTD: Growth unfavorable (\$666k) due mainly to the true up of Ft Benning AIC in GA, Equip unfavorable (\$606k) due mainly to purchases in TN including the paying off of a boring machine, Structures unfavorable (\$755k) due to timing of land sale in TN, Sys Integrity unfavorable (\$2,660k) due to 8" center line in KY and functionals in KY & TN and Public Imp unfavorable (\$408k) due mainly to timing of AIC in KY.

YTD: Growth favorable \$1,671k due to KY functionals and Altech Ethanol plant, Tom J Hitch, Bear Creek, 840@Burwood & contractor alliance projects in TN, System Imp favorable \$1,542k due to projects in TN, Sheegog Ln, Brookside & Spencer crossing, Carlisle to Del Rio, Breezeway & N Roan St and GA projects Double Churches Rd, Williams Rd & Twin Chapel and Sys Integrity unfavorable (\$4,608k) due to 8" center line and Nortonville 10" in KY, functionals in KY & TN and cast iron projects in GA.



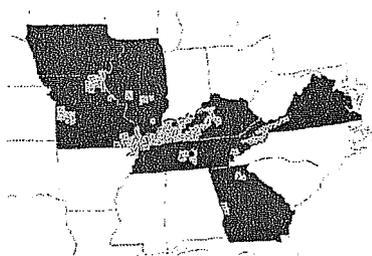
Atmos Energy Corporation KY/Mid-States

Income Statement - Comparative

September 30, 2009

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Operating revenues:									
Gas sales	13,714	24,523	(10,809)	43,549	72,960	(29,411)	591,045	771,373	(180,328)
Transportation	1,879	1,645	234	5,036	4,908	128	21,843	22,348	(505)
Other revenue	391	572	(181)	1,151	1,704	(553)	7,098	8,487	(1,389)
Total operating revenues	<u>15,984</u>	<u>26,740</u>	<u>(10,756)</u>	<u>49,736</u>	<u>79,572</u>	<u>(29,836)</u>	<u>619,986</u>	<u>802,208</u>	<u>(182,222)</u>
Purchased gas cost	5,933	17,095	11,162	21,069	50,640	29,571	456,385	636,439	180,054
Gross profit	<u>10,051</u>	<u>9,645</u>	<u>406</u>	<u>28,667</u>	<u>28,932</u>	<u>(265)</u>	<u>163,601</u>	<u>165,769</u>	<u>(2,168)</u>
Operating expenses:									
Direct O&M expense	4,420	3,627	(793)	12,023	10,973	(1,050)	48,524	47,158	(1,366)
SSU billing	1,545	1,386	(159)	4,197	4,162	(35)	17,571	17,798	227
Provision for bad debts	2,101	74	(2,027)	2,208	218	(1,990)	3,511	2,405	(1,106)
Total O&M expense	<u>8,066</u>	<u>5,087</u>	<u>(2,979)</u>	<u>18,428</u>	<u>15,353</u>	<u>(3,075)</u>	<u>69,606</u>	<u>67,361</u>	<u>(2,245)</u>
Depreciation & amortization	2,947	2,732	(215)	8,457	8,177	(280)	32,755	32,657	(98)
Taxes, other than income	1,050	1,081	31	3,163	3,337	174	13,261	15,175	1,914
Total operating expenses	<u>12,063</u>	<u>8,900</u>	<u>(3,163)</u>	<u>30,048</u>	<u>26,867</u>	<u>(3,181)</u>	<u>115,622</u>	<u>115,193</u>	<u>(429)</u>
Operating income	(2,012)	745	(2,757)	(1,381)	2,065	(3,446)	47,979	50,576	(2,597)
Other income (expense):									
Interest, net	(1,648)	(1,678)	30	(5,006)	(4,942)	(64)	(19,310)	(19,859)	549
Miscellaneous income, net	91	111	(20)	274	360	(86)	945	1,150	(205)
Total other income (expense)	<u>(1,557)</u>	<u>(1,567)</u>	<u>10</u>	<u>(4,732)</u>	<u>(4,582)</u>	<u>(150)</u>	<u>(18,365)</u>	<u>(18,709)</u>	<u>344</u>
Income (loss) before income taxes	(3,569)	(822)	(2,747)	(6,113)	(2,517)	(3,596)	29,614	31,867	(2,253)
Provision for income taxes	(1,399)	(326)	1,073	(2,398)	(999)	1,399	8,831	12,651	3,820
Net income (loss)	<u>(2,170)</u>	<u>(496)</u>	<u>(1,674)</u>	<u>(3,715)</u>	<u>(1,518)</u>	<u>(2,197)</u>	<u>20,783</u>	<u>19,216</u>	<u>1,567</u>
EBIT	(1,921)	856	(2,777)	(1,107)	2,425	(3,532)	48,924	51,726	(2,802)
Degree Days - % of Normal (adjusted for WNA States)	49%			49%			98%		



Atmos Energy Corporation

KY/Mid-States

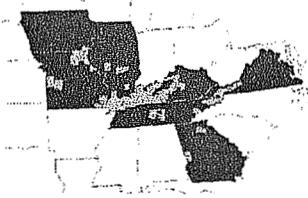
Detail of Operating Items

September 30, 2009

in thousands

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Volumes (Mmcf):									
Residential	445	480	(35)	1,466	1,444	22	26,580	26,495	85
Commercial	533	558	(25)	1,623	1,656	(33)	16,050	16,211	(161)
Industrial	332	455	(123)	1,035	1,400	(365)	6,252	7,599	(1,347)
Public Authorities	38	36	2	116	108	8	1,432	1,438	(6)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(4)	30	(34)	23	35	(12)	(23)	-	(23)
Total Volumes	1,344	1,559	(215)	4,263	4,643	(380)	50,291	51,743	(1,452)
Customers									
Residential	399	404	(5)	401	405	(4)	409	412	(3)
Commercial	49	50	(1)	49	51	(2)	50	51	(1)
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	2	2	0	2	2	0	2	2	0
Agricultural	0	0	0	0	0	0	0	0	0
Total Customers	451	457	(6)	453	459	(6)	462	466	(4)
Total Spending									
Direct O&M expense	\$ 4,420	\$ 3,627	\$ (793)	\$ 12,023	\$ 10,973	\$ (1,050)	\$ 48,524	\$ 47,158	\$ (1,366)
SSU billing	1,545	1,386	(159)	4,197	4,162	(35)	17,571	17,798	227
Provision for bad debts	2,101	74	(2,027)	2,208	218	(1,990)	3,511	2,405	(1,106)
Total O&M expense	8,066	5,087	(2,979)	18,428	15,353	(3,075)	69,606	67,361	(2,245)
Capital expenditures									
Growth	1,927	1,261	(666)	5,095	4,152	(943)	15,211	16,987	1,776
Non-Growth	7,088	2,460	(4,628)	15,359	8,090	(7,269)	42,732	39,807	(2,925)
Total Capital Expenditures	9,015	3,721	(5,294)	20,454	12,242	(8,212)	57,943	56,794	(1,149)
Total spending	\$ 17,081	\$ 8,808	\$ (8,273)	\$ 38,882	\$ 27,595	\$ (11,287)	\$ 127,549	\$ 124,155	\$ (3,394)

Customers per Employee	729
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Atmos Energy Corporation KY/Mid-States

Detail of Operation and Maintenance Expense

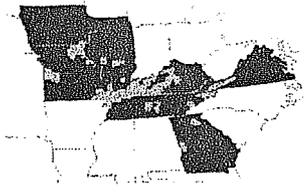
September 30, 2009

in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,499	\$ 1,430	\$ (69)	\$ 4,190	\$ 4,277	\$ 87	\$ 18,033	\$ 17,724	\$ (309)
Benefits	378	642	264	1,596	1,921	325	7,622	7,963	341
Materials & Supplies	222	113	(109)	481	339	(142)	1,623	1,392	(231)
Vehicles & Equip	209	255	46	616	763	147	2,699	3,183	484
Print & Postages	6	7	1	16	23	7	64	92	28
Insurance	47	49	2	141	148	7	620	644	24
Marketing	65	35	(30)	157	148	(9)	758	787	29
Employee Welfare	105	63	(42)	234	193	(41)	1,479	1,573	94
Information Technologies	9	8	(1)	14	25	11	87	146	59
Rent, Maint., & Utilities	220	226	6	652	679	27	2,762	2,776	14
Directors & Shareholders & PR	3	2	(1)	4	5	1	15	20	5
Telecom	103	73	(30)	298	220	(78)	992	914	(78)
Travel & Entertainment	173	87	(86)	421	260	(161)	1,482	1,044	(438)
Dues & Donations	31	8	(23)	229	25	(204)	488	371	(117)
Training	12	11	(1)	31	39	8	185	384	199
Outside Services	1,254	565	(689)	2,692	1,723	(969)	8,734	7,371	(1,363)
Miscellaneous	84	53	(31)	251	185	(66)	881	774	(107)
	<u>4,420</u>	<u>3,627</u>	<u>(793)</u>	<u>12,023</u>	<u>10,973</u>	<u>(1,050)</u>	<u>48,524</u>	<u>47,158</u>	<u>(1,366)</u>
Expense Billings	1,545	1,386	(159)	4,197	4,162	(35)	17,571	17,798	227
	<u>5,965</u>	<u>5,013</u>	<u>(952)</u>	<u>16,220</u>	<u>15,135</u>	<u>(1,085)</u>	<u>66,095</u>	<u>64,956</u>	<u>(1,139)</u>
Provision for Bad Debt	2,101	74	(2,027)	2,208	218	(1,990)	3,511	2,405	(1,106)
Total O&M Expense	\$ 8,066	\$ 5,087	\$ (2,979)	\$ 18,428	\$ 15,353	\$ (3,075)	\$ 69,606	\$ 67,361	\$ (2,245)

Employee Count 618
O&M per Employee \$ 84
(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	52.4%	51.1%	1.3%	52.4%	51.2%	1.2%	48.3%	49.1%	(0.8%)
Labor Expensed %	47.6%	48.9%	(1.3%)	47.6%	48.8%	(1.2%)	51.7%	50.9%	0.8%



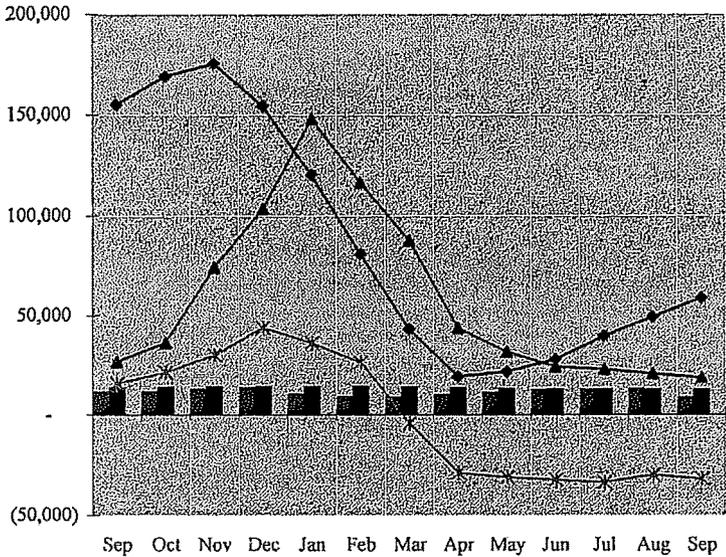
Atmos Energy Corporation KY/Mid-States

Key Balance Sheet Accounts

September 30, 2009

in thousands of USD

13-Month Trending



- Construction Work in Progress
- Customers' Deposits
- ▲ Accts Rec, Less Allow for Doubtful Accts
- ◆ Gas Stored Underground
- * Deferred Gas Costs

Total PP&E	1,078,252
Net Prop, Plant and Equip	646,435
Construction Work in Progress	8,834
Deferred Gas Costs	(31,998)
Accts Rec, Less Allow for Doubtful Accts	18,574
Accts Rec, Over 90 Days	933
Inventories	378
Gas Stored Underground	58,696
Customers' Deposits	12,733
Bad Debt Provision as a Percentage of Revenues	0.59%
Measure of Cash Flow *	103,331

Comments:
A/R: Following historical trends, down slightly month over month and down year over year due to lower gas costs even though consumption is low.
CWIP: Down month over month due to closing of projects at fiscal year end. Also down year over year.
Deferred Gas Costs: Down slightly month over month and down considerably year over year due to continuous attention to refreshing GCA's, in an over recovered status heading into the heating season.

* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(q)

Description of Filing Requirement:

Independent auditor's annual opinion report, with any written communication which indicates the existence of a material weakness in internal controls;

Response:

Please see attached auditor's report for the year ended September 30, 2008.

**The Board of Directors and Shareholders of
Atmos Energy Corporation**

We have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets of Atmos Energy Corporation at September 30, 2008 and 2007, and the related consolidated statements of income, shareholders' equity, and cash flows for each of the three years in the period ended September 30, 2008 (not presented herein); and in our report dated November 18, 2008, we expressed an unqualified opinion on those consolidated financial statements.

In our opinion, the information set forth in the accompanying condensed consolidated financial statements is fairly stated, in all material respects, in relation to the consolidated financial statements from which it has been derived.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the effectiveness of Atmos Energy Corporation's internal control over financial reporting as of September 30, 2008, based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated November 18, 2008 (not presented separately herein) expressed an unqualified opinion thereon.

Ernst + Young LLP

Dallas, Texas
November 18, 2008

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(r)

Description of Filing Requirement:

Quarterly reports to the stockholders for the most recent 6 quarters;

Response:

Please see the response to FR 10(9)(p).

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(s)

Description of Filing Requirement:

Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style;

Response:

Please find attached a copy of the book depreciation study for the Company's Mid-States General Office Property as of September 30, 2007. The proposed depreciation rates from this study were approved in Docket Number 08-00197 of the Company's Tennessee rate case. The Company is not seeking any change to its current direct Kentucky Division property nor Shared Services Unit depreciation rates which were approved in Kentucky Case Number 2006-00464.

Atmos Energy Corporation

Book Depreciation Study of
Atmos Energy Corporation
Mid-States General Office Properties
As of September 30, 2007

Atmos Energy Corporation

Book Depreciation Study of
Atmos Energy Corporation
Mid-States General Office Properties
As of September 30, 2007

September 2008

Atmos Energy Corporation
Three Lincoln Center
5430 LBJ Freeway
Dallas, TX 75240

Attention: Mr. Thomas Petersen

In accordance with your request and with the cooperation and participation of your staff, a book depreciation study of Atmos Energy Corporation's Mid-States General Office ("MSGO") properties ("Atmos" or "the Company") has been conducted. The study covered all depreciable and amortizable property and recognized addition and retirement experience through September 30, 2007. The purpose of the study was to determine if the existing depreciation rates remain appropriate for the property and, if not, to recommend changes. Changes were found to be needed and are recommended. The changes in aggregate cause a decrease in depreciation rates used to calculate the annual depreciation expense.

A comparison of the effect of the existing rates and the recommended rates is shown below, based on depreciable plant balances as of September 30, 2007:

<u>Function</u>	<u>Composite Depreciation Rate</u>	
	<u>Existing</u> %	<u>Recommended</u> %
General	11.56	9.00

The summary above is taken from Schedule 1, which shows the annual depreciation amounts calculated from the existing rates and the recommended account rates and the differences. Based upon the September 30, 2007 depreciable balances, the recommended

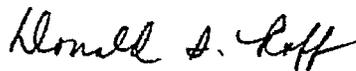
depreciation rates will result in a annual decrease in depreciation provisions of \$70,472 or 22.1%.

Schedule 2 shows the mortality characteristics used to calculate the recommended depreciation rates. The recommended depreciation rates are straight-line over life measured by time using the equal life group (ELG) procedure and the remaining life technique, consistent with the existing, approved rates of similar properties in other Atmos jurisdictions.

The following sections of this report describe the methods of analysis used and the bases for the conclusions reached. The remainder of the report will present the results and recommendations for both immediate and future actions by the Company.

We appreciate this opportunity to serve Atmos Energy Corporation and would be pleased to meet with you to discuss further the matters presented in this report, if you desire.

Yours truly,



President
Depreciation Specialty Resources

PURPOSE OF DEPRECIATION

Book depreciation accounting is the process of recognizing in financial statements the consumption of physical assets in the process of providing a service or a product.

Generally accepted accounting principles require the recording of depreciation to be systematic and rational. To be systematic and rational, depreciation should, to the extent possible, match either the consumption of the facilities or the revenues generated by the facilities. Accounting theory requires the matching of expenses with either consumption or revenues to ensure that financial statements reflect the results of operations and changes in financial position as accurately as possible. The matching principle is often referred to as the “cause and effect” principle; thus, both the cause and the effect are required to be recognized for financial accounting purposes. This study was conducted in a manner consistent with the matching principle of accounting.

Because utility revenues are determined through regulation, and this study assumes that such regulation will continue, asset consumption is not automatically in revenues.

Therefore, the consumption of utility assets must be measured directly by conducting a book depreciation study to accurately determine the mortality characteristics of the assets.

Matching is also an essential element of basic regulatory philosophy, and it has become known as “intergenerational customer equity”. Intergenerational customer equity means the costs are borne by the generation of customers that caused them to be incurred, not by some earlier or later generation. This matching is required to ensure that the charges to customers reflect the actual costs of providing service.

DEPRECIATION DEFINITIONS

The Uniform System of Accounts (“USOA”) prescribed for gas utilities by the Federal Energy Regulatory Commission (“FERC”) followed by Atmos states that:

“Depreciation”, as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities, and in the case of natural gas companies, the exhaustion of natural resources.

“Service value” means the difference between original cost and net salvage value of gas plant.

“Net salvage value” means the salvage value of property retired less the cost of removal.

“Salvage value” means the amount received for the property retired, less any expenses incurred in connection with the sale or in preparing the property for sale or, if retained, the amount at which the material is chargeable to materials and supplies, or other appropriate account.

“Cost of removal” means the cost of demolishing, dismantling, tearing down or otherwise removing gas plant, including the cost of transportation and handling incidental thereto.

As is clear from the wording of the salvage value and the cost of removal definitions, it is the salvage that will actually be received and the cost of removal that will actually be incurred, both measured at the price level at the time of receipt or incurrence that is required to be recognized in the depreciation rates of Atmos.

These definitions are consistent with the purpose of depreciation, and the study reported here was conducted in a manner consistent with both.

ACCOMPLISHMENT OF ACCOUNTING AND REGULATORY PRINCIPLES

Utility depreciation accounting is a group concept. Inherent in this concept is the assumption that all property is fully depreciated at the time of retirement, regardless of age, and there is no attempt to record the depreciation applicable to individual components of the groups. The depreciation rates are based on the recognition that each depreciable property group has an average service life. However, very little of the property group is "average". The group carries with it recognition that most property will be retired at an age less than or greater than the average service life. This study recognized the existence of this variation through the identification of Iowa-type retirement dispersions.

The study required to determine the applicable mortality characteristics is independent from the calculation of depreciation rates. The resulting mortality characteristics can be used to calculate either Average Life Group ("ALG") or Equal Life Group ("ELG") rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG. ALG and ELG are straight-line over life measured by time, with ALG utilizing average life and ELG utilizing actual life. For ALG, all property in the group is assumed to have a life equal to the average life. ELG recognizes that, in reality, only a small

portion of the group retires at an age equal to the average service life. For the average to exist, about half the investment in an asset group will be retired at ages less than average life, a small amount at average life, and the rest at ages greater than average life. It is the use of this dispersion in the rate calculation that causes ELG rates to better match cost recovery with the use and benefit of the property. Thus, the ELG procedure best accomplishes the purpose of book depreciation accounting by ensuring the recording of depreciation provision match the actual consumption of physical assets. Since ELG matches the recording of consumption with actual consumption, customers will pay the actual cost incurred to serve them. The ELG procedure is recommended, consistent with the existing, approved rates. A detailed discussion of the ELG procedure is included in the Appendix A to this report.

THE BOOK DEPRECIATION STUDY

Implementation of a policy toward book depreciation that recognizes the purpose of depreciation accounting requires the determination of the mortality characteristics that are applicable to the surviving property. One purpose of the depreciation study reported here was to accurately measure those mortality characteristics and to use those characteristics to determine appropriate rates for the accrual of depreciation expenses.

The major effort of the study was the determination of the appropriate mortality characteristics. The remainder of this report describes how those characteristics were determined, describes how the mortality characteristics were used to calculate the recommended depreciation rates, and presents the results of the rate calculations.

The typical study consists of the following steps:

Step One is a Life Analysis consisting of the determination of historical experience and an evaluation of the applicability of that experience to surviving property.

Step Two is a Salvage and Cost of Removal Analysis consisting of a study of salvage and cost of removal experience and an evaluation of the applicability of that experience to surviving property.

Step Three consists of the determination of average service lives, retirement dispersion patterns identified by Iowa-type curves and the net salvage factors applicable to the surviving property.

Step Four is the determination of the depreciation rate applicable to each depreciable property group recognizing the results of the work in Steps One through Three, and a comparison with the existing depreciation rates.

LIFE ANALYSIS

The Life Analysis for the property concerns the determination of average service lives ("ASL") and Iowa-type dispersion patterns. An evaluation of investment experience suitably tempered by informed judgment as to the future applicability to surviving property formed the basis for the determination of average service lives and retirement dispersions.

An analysis of historical retirement activity, suitably tempered by informed judgment as to the future applicability of such activity to surviving plant, formed the basis for the determination of average service lives and retirement dispersion patterns for all property groups. Retirement experience from transaction years 1989 through 2007 were analyzed using the Actuarial Method of Life Analysis. This method could be used because aged data are available for certain asset categories.

The actuarial method determines actual survivor curves (observed life tables) for selected periods of actual retirement experience. In order to recognize trends in life characteristics and to ensure that the valuable information in the curves is available to the analyst, observed life tables were calculated and plotted by computer, using several different periods of retirement experience. The average service lives and retirement dispersion patterns indicated by the actual survivor curves were identified by visually fitting Iowa-type dispersion curves to the actual curves. Retirement dispersion refers to the pattern of retirements as a function of age over the life of each property group. For each asset category, an Iowa-type curve combined with an estimated average service life was selected. This selection was based upon an analysis of historical investment activity, associated mortality trends and the types of assets surviving and retiring. The workpapers prepared as an integral part of the depreciation study contain the rationale for each selection.

Trends in historical mortality experience are helpful in understanding history. In order to determine trends, the periods (year bands) of retirement experience analyzed were the past five years, the past ten years, the past fifteen years, the past twenty years and the full band of band of retirement experience. The observed life tables and the Iowa curves fitted to each of these year bands were plotted. This visual approach ensures that the data contained in the observed life tables are available to the analyst and that the analyst does not allow the computer calculations to be the sole determinant of study results.

For accounts having little experience or having retirement experience that is not an adequate measure of the expected mortality characteristics of surviving property, evaluation of the significance of history played a major role in selecting the mortality characteristics shown on Schedule 2.

SALVAGE AND COST OF REMOVAL ANALYSIS

Salvage and cost of removal experience was analyzed using experience from the period 1998 – 2007. Rolling and shrinking bands were analyzed to help expose trends. An evaluation of salvage and cost of removal experience suitably tempered by informed judgment as to the future applicability to surviving property formed the basis for the determination of salvage and cost of removal factors.

The analysis consisted of calculating salvage and cost of removal factors by relating the recorded salvage and cost of removal for each property group to the retirements that caused the salvage and cost of removal to occur.

EVALUATION OF ACTUAL EXPERIENCE

The typical evaluation consists of Life Analysis and Salvage and Cost of Removal Analysis, which involve the measurement of what has occurred in the past. History is sometimes a misleading indicator of the future. There are many kinds of events that can cause history to be misleading, among them significant changes contemplated in the underlying accounting procedures and/or changes in other management practices, such as maintenance procedures. It is the evaluation phase of a depreciation study that identifies

if history is a good indicator of the future. Blind acceptance of history often results in selecting mortality characteristics to use for calculating depreciation rates that will provide recovery over a time period longer than productive life.

For each property group, the typical analysis processes involve only historical investment experience. Since depreciation rates will be applied to surviving property, the historical mortality experience indicated by a Life Analysis and the Salvage and Cost of Removal Analysis is evaluated to ensure that the mortality characteristics used to calculate the depreciation rates are applicable to the surviving property. The evaluation is required to ensure the validity of the depreciation rates.

The normal evaluation process requires knowledge of the type of property surviving; the type of property retired; the reasons for changing life, dispersion, salvage and cost of removal; and the effect of present and future Atmos plans on the property mortality characteristics.

CALCULATION OF DEPRECIATION RATES

A straight-line remaining life rate for each depreciable property group was calculated using the following formula:

$$\text{Rate} = \frac{\text{Plant Balance} - \text{Future Net Salvage} - \text{Book Reserve}}{\text{Average Remaining Life}}$$

Formula numerator elements in percent of depreciable plant balance and the denominator in years produce a rate in percent. This formula illustrates that a remaining life rate recognizes the book reserve position. The depreciable balances and book reserves were taken from accounting records, and the net salvage factors were determined by the study.

The remaining lives for each property group are a function of the age distribution of surviving plant and the selected average service life and retirement dispersion.

RESULTS

A comparison of the existing depreciation rates to the proposed study depreciation rates can be found on Schedule 1 in this report. A listing, by account, of the existing and the proposed mortality characteristics can be found on Schedule 2 in this report.

General Plant

There is a decrease in the depreciation rate indicated for this asset category from 11.56% to 9.00%. Average service life changes are both increases and decreases. The single largest change in annual depreciation expense is for Account 399.06, PC Hardware. The recommended average service life is 8 years with an R4 curve. Net salvage is estimated to be 0%. The annual depreciation expense decrease is \$82,195, and is primarily due to a longer average service life.

RESERVE COMPARISON

Because remaining life rates are recommended (consistent with the existing rates), a comparison of the accumulated provision for depreciation with the calculated theoretical

reserve at September 30, 2007, is not meaningful, and no comparison is presented. This is because the only way a reserve difference can exist is through the use of whole life rates.

RECOMMENDATIONS

Our recommendations for your future action in regard to book depreciation are as follows:

1. The depreciation rates shown in Column 6 of Schedule 1 are applicable to existing property and are recommended for implementation at such time as their effect can be incorporated into service rates.
2. Because of variation of life and net salvage experience with time, a depreciation study should be made during 2012 based upon retirement experience through September 30, 2011. Exact timing of the study should be coordinated with a retail rate case to ensure timely implementation of revised depreciation rates.
3. We recommend that Atmos consider the utilization of a vintage amortization accounting process. This approach has been implemented by numerous utilities all over the country. This approach solves the universal problem of unreported retirements, is intended to simplify the property accounting effort, and provides a better matching of the accounting effort with the magnitude of the asset base.
4. For new asset categories that arise in the future for which no depreciation rate is currently approved, or for asset categories that are presently fully depreciated and may have new assets added in the future, we recommend that the functional composite depreciation rates be used until future depreciation studies are conducted. The functional composite depreciation rate is as follows:

General Plant	9.00%
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ATMOS ENERGY CORPORATION - MID-STATES GENERAL OFFICE
Book Depreciation Study as of September 30, 2007
Comparison of Depreciation Rates and Annual Amounts

SCHEDULE 1

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
<u>Account</u> <u>Number</u>	<u>Description</u>	<u>9/30/2007</u> <u>Balance</u>	<u>Existing</u> <u>Rates</u>	<u>Annual</u> <u>Amount</u>	<u>Study</u> <u>Rates</u>	<u>Annual</u> <u>Amount</u>	<u>Increase or</u> <u>(Decrease)</u>
		\$	%	\$	%	\$	\$
	<u>GENERAL PLANT</u>						
390.01	Structures - Frame	179,339	2.52	4,519	2.21	3,963	(556)
393.00	Stores Equipment	4,161	7.15	298	7.26	302	5
394.00	Tools, Shop and Garage Equipment	137,868	4.02	5,542	4.38	6,039	496
397.00	Communication Equipment	251,775	7.49	18,858	6.10	15,358	(3,500)
398.00	Miscellaneous Equipment	858,327	4.40	37,766	6.18	53,045	15,278
399.06	PC Hardware	1,325,730	18.98	251,624	12.78	169,428	(82,195)
	Total Depreciable General Plant	<u>2,757,200</u>	11.58	<u>318,607</u>	9.00	<u>248,135</u>	<u>(70,472)</u>
	Intangible Plant	1,294,881					
	Fully Depreciated Plant	2,618,850					
391.03	Office Machines*	38,109					
	Total Mid-States General Office	<u>6,709,020</u>					

Note: By May 2008, accounts 399, 399.01, 399.03, and 399.07 became fully depreciated. Therefore, they were not analyzed.
* Account 391.03 is completely retired off the books in April 2008.

ATMOS ENERGY CORPORATION - MID-STATES GENERAL OFFICE
 Book Depreciation Study as of September 30, 2007
 Comparison of Depreciation Rates and Annual Amounts

SCHEDULE 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING			STUDY				
		ASL yrs.	Iowa Curve	Net Salvage %	ASL yrs.	Iowa Curve	Gross Salvage %	Cost of Removal %	Net Salvage %
	GENERAL PLANT								
390.01	Structures - Frame	43.2	-	0.0	45.0	SQ	0	0	0
393.00	Stores Equipment	25.0	-	0.0	20.0	R5	0	0	0
394.00	Tools, Shop and Garage Equipment	24.5	-	3.3	25.0	R3	0	0	0
397.00	Communication Equipment	15.0	-	2.1	15.0	R4	0	0	0
398.00	Miscellaneous Equipment	23.5	-	(1.9)	20.0	R2	0	0	0
399.06	PC Hardware	5.0	-	5.1	8.0	R4	0	0	0

CALCULATION OF EQUAL LIFE GROUP DEPRECIATION RATES

It is the group concept of depreciation that leads to the existence of the ELG procedure for calculating depreciation rates. This concept has been an integral part of utility depreciation accounting practices for many years. Under the group concept, there is no attempt to keep track of the depreciation applicable to individual items of property. This is not surprising, in view of the millions of items making up a utility system. Any item retired is assumed to be fully depreciated, no matter when the retirements occur. The group of property would have some average life. "Average" is the result of an arithmetic calculation, and there is no assurance that any of the property in the group is actually precisely "average."

The term "average service life" used in the context of book depreciation is well known, and its use in the measurement of the mortality characteristics of property carries with it the concept of retirement dispersion. If every item was average, thereby having exactly the same life, there would be no dispersion. The concept of retirement dispersion recognizes that some items in a group live to an age less than average service life, and other items live longer than the average. Retirement dispersion is often identified by standard patterns.

The Iowa type dispersion patterns that are widely used by electric and gas utilities were devised empirically about 70 years ago to provide a set of standard definitions of retirement dispersion patterns. Figure 1 shows the dispersion patterns for three of these curves. The L series indicates the mode is to the Left of average service life, the R series to the Right, and the S series at average service life, and therefore, Symmetrical. There is also an O series which has the mode at the Origin, thereby identifying a retirement pattern that has the maximum percentage of original installations retired during the year of placement.

The subscripts on Figure 1 indicate the range of dispersion, with the high number (4) indicating a narrow dispersion, and the low number (1) indicating a wide dispersion pattern. For example, the R1 curve shown on the Figure indicates retirements start immediately and some of the property will last twice as long as the average service life. The dispersion patterns translate to survivor curves, which are the most widely recognized form of the Iowa curves. Other families of patterns exist, but are not as widely used as the Iowa type.

The methods of calculating depreciation rates are categorized as straight-line and non-straight-line. Non-straight-line methods can be accelerated or deferred. There are three basic procedures for calculating straight-line book depreciation rates:

Units-of-Production
Average Life Group (ALG)
Equal Life Group (ELG)

Each of these procedures can be calculated using either the whole life or the remaining life technique.

Productive life may be identified by (a) a life span or (b) a pattern of production or usage. Units-of-Production is straight-line over production or usage, while the others are straight-line over life measured by time. ALG is straight-line over the average life of the group, while ELG is straight-line over the actual life of the group.

The formulas for the whole life and remaining life techniques are shown on Table 1. For the ELG calculation procedure, Formulas 1 and 3 are applied to the individual equal life components of the property group. For the ALG calculation, the formulas are applied to the property group itself. Formula 2 is applied to the property group for either ELG or ALG. Use of the units (percent and years) in the formulas results in rates as a percent of the depreciable plant balance.

The depreciable plant balance is the surviving balance at the time the rate is calculated, and is expressed as a percentage (always 100) of itself. Salvage and reserves are expressed as a percent of the depreciable plant balance. For example, a property group having a 35 year average service life and negative 5% salvage would have an ALG whole life rate of $(100 + 5)/35$, or 3.00%.

The first term in Formula 2 is identical to Formula 1 for the whole life rate. The second term of Formula 2 illustrates that the difference between a remaining life rate and whole life rate is the allocation of the difference between the book and calculated theoretical reserves over the remaining life by a remaining life rate.

The widely used ALG procedure of depreciation rate calculation does not recognize the existence of retirement dispersion in the calculation. The difference between the ALG and ELG procedure is the recognition of retirement dispersion in the ELG rate calculation. ELG is a rate calculation procedure: nothing more. The data required to make the ELG calculation are average service life, retirement dispersion, net salvage and the age distribution of the property. The depreciation study required to determine the applicable mortality characteristics is independent from the calculation of the depreciation rates. The resulting mortality characteristics can be used to calculate either ALG or ELG rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG either. The ELG procedure calculates the depreciation rates based on the expected life of each equal life component of the property rather than the average of all components. As discussed earlier, "average" is the result of a calculation and there may not be any "average" property. When curves are used to define retirement dispersion, the average service life and the retirement dispersion pattern define the equal life groups and the expected life applicable to each group.

When retirement dispersion does not exist, the ELG rate is identical to the ALG rate. When dispersion exists, the ELG rate for recently installed property is higher than the ALG rate and for old property is lower.

A Simple Illustration of ELG

This illustration provides a framework for visualizing the ELG methodology. Table 2 assumes 20% of the \$5,000 investment is retired at the end of each year following placement. The retirement frequencies are shown on Line 7. As shown in Columns 2 through 6, this means \$1,000 of investment is retired each year, with the retirement at Age 1 being recovered in its entirety during Year One; at Age 2 in Years One and Two, etc. The depreciation rate applicable to each equal life group is shown on Line 8. The annual provision in dollars for Year One shown in Column 7 is made up of the Age 1 annual amounts shown on Line 1, Columns 2 through 6. As shown on the Table, the annual provision for Age 2 is equal to the annual provision for Age 1 less the amount collected during Year One applicable to the group retired during Year One. Thus, the annual provisions can be thought of as a matrix, with the provision for any given year being produced by a portion of the matrix.

The depreciation rates shown in Column 9 are determined by dividing the annual provisions in Column 7 by the survivors in Column 8. The rate formula shown on Table 2 can also be used to calculate the rates and is used on the Table to illustrate the working of the matrix by calculating the depreciation rates for Year One and Year Three. For Year One, the numerator and denominator both consist of five terms. Each year, the left-hand term of both numerator and denominator drop off. It should be noted that the reverse summation of retirement ratios (starting with Column 6 and moving left on Line 7) is equal to the survivor ratio at the beginning of the period shown in Column 10.

The formula can illustrate how the matrix can be thought of in terms of a depreciation rate. If the multiplier of 100 is incorporated in each element of the numerator of the formula, such as $(100 \times 0.2)/2$, it can be seen that $100/2$ is a rate and the retirement frequency (0.2) is a weighting factor. This particular rate (50%) is the one shown for Age 2 property on Line 8, Column 3.

It can be seen that the only data required for the ELG rate calculation are the retirement frequencies for each year. These frequencies are defined by the average service life and the shape of the dispersion pattern.

A Real Illustration of ELG

The depreciation analyst deals with much larger groups of property than appearing on Table 2. Table 3 contains an ELG rate calculation for an actual depreciable property group. The retirement frequencies shown in Column 4 are defined by the 38 year average service life and the L5 Iowa type dispersion pattern. The ALG rate without salvage for this property is 2.632% ($100\%/38$ years), while the ELG rate varies from 2.704% at age 0.5 years to 1.471% at the age just prior to the last retirement, 67.5 years.

The rate listed in Column 5 at each age is the weighted summation of individual rates applicable to that portion of the surviving property that the retirement frequencies in Column 4 indicate will be retired in each following year. The combination of average service life and dispersion pattern means that the first retirement will be from the age 18.5 property during the following year at an age of 19 years; therefore, it will require a rate of 5.263% ($100\%/19$ years). (This example does not have any surviving balance at age 18.5). The last retirement will be from age 67.5 year property; consequently, it will require a rate of 1.471% ($100\%/68$ years). The vintage composite rate shown in Column 5 at age 0.5 years is the weighted summation of rates varying from 5.263% to 1.471%.

Since this example is for a narrow dispersion pattern, the first retirement occurs at age 19 years and the vintage composite rate remains 2.704% at age 19.5 years, because the first retirement drops the 5.263% rate from the summation.

A wider dispersion would result in a wider range of vintage composite rates than defined by the L5 curve (i.e., 2.704% to 1.471%).

All that is necessary for calculating the depreciation rates applicable to each age of property are the retirement frequencies. These frequencies are defined by the average service life and the retirement dispersion pattern. The determination of average service life requires the determination of the dispersion, as without dispersion there would be no "average".

Depending on the dispersion pattern, the number of retirement frequencies making up the complete curve can be up to about 4.4 times the number of years of average service life. Thus, for an account whose number of retirement frequencies is three times average service life and whose average service life is 30 years, the rate applicable to the Age 1 property will be made up of the weighted summation of 89 components, etc. Thus, the rate calculation process is complex, but certainly not complicated. It is this complexity that makes the rate calculations much more practical using a computer.

DEPRECIATION RATE CALCULATION PROCEDURES

TABLE 1

Whole Life

$$\text{Rate (\%)} = \frac{\text{PB} - \text{AS}}{\text{ASL}} \quad \text{Formula 1}$$

Remaining Life

$$\text{Rate (\%)} = \frac{\text{PB} - \text{FS}}{\text{ASL}} - \frac{\text{BR} - \text{CTR}}{\text{ARL}} \quad \text{Formula 2}$$

$$\text{Rate (\%)} = \frac{\text{PB} - \text{FS} - \text{BR}}{\text{ARL}} \quad \text{Formula 3}$$

Where

- PB is Depreciable Balance, %
- AS is Average Net Salvage, %
- FS is Future Net Salvage, %
- ASL is Average Service Life, years
- BR is Depreciation Reserve, %
- CTR is Calculated Theoretical Reserve, %
- ARL is Average Remaining Life, years

DEVELOPMENT OF EQUAL LIFE GROUP CAPITAL RECOVERY RATE

TABLE 2

Line	(1) Age Years	(2) Group 1 \$	(3) Group 2 \$	(4) Group 3 \$	(5) Group 4 \$	(6) Group 5 \$	(7) Annual Provision \$	(8) Beginning Survivors \$	(9) Rate %	(10) Survivor Factor
1	1	1,000.00	500.00	333.33	250.00	200.00	2,283.33	5,000.00	45.67	1.00
2	2		500.00	333.33	250.00	200.00	1,283.33	4,000.00	32.08	0.80
3	3			333.33	250.00	200.00	783.33	3,000.00	26.11	0.60
4	4				250.00	200.00	450.00	2,000.00	22.50	0.40
5	5					200.00	200.00	1,000.00	20.00	0.20
6	Retirements	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
7	Frequency	0.20	0.20	0.20	0.20	0.20				
8	Rate	100%	50%	33.33%	25%	20%				

$$\text{Rate, \%} = \frac{\text{Retirements Frequencies}}{\text{Age at Retirement}} \times 100$$

Reverse of Retirement Frequencies

$$\text{Year One Rate} = \frac{0.2 + 0.2 + 0.2 + 0.2 + 0.2}{0.2 + 0.2 + 0.2 + 0.2 + 0.2} \times 100 = 45.67\%$$

1 2 3 4 5

$$\text{Year Three Rate} = \frac{0.2 + 0.2 + 0.2}{0.2 + 0.2 + 0.2} \times 100 = 26.11\%$$

3 4 5

DETERMINATION OF DEPRECIATION RATES BY ELG PROCEDURES

[1] Age Years	[2] Year	[3] Vintage Balance \$	[4] Retirement Frequency ASL 38 Curve L5	[5] Rate	[6] Amount \$
0.5	1993	4,244,285	0.0000	0.02704	114,758.36
1.5	1992	800,784	0.0000	0.02704	21,651.86
2.5	1991	60,016	0.0000	0.02704	1,622.73
3.5	1990	43,456,063	0.0000	0.02704	1,174,952.00
4.5	1989	81,456	0.0000	0.02704	2,202.43
5.5	1988	172,463	0.0000	0.02704	4,663.11
6.5	1987	2,098,991	0.0000	0.02704	56,753.20
7.5	1986	2,685,949	0.0000	0.02704	72,623.55
9.5	1984	1,642,443	0.0000	0.02704	44,408.90
10.5	1983	222,802	0.0000	0.02704	6,018.78
11.5	1982	85,661	0.0000	0.02704	2,316.13
12.5	1981	4,985	0.0000	0.02704	134.79
13.5	1980	72,942	0.0000	0.02704	1,972.23
14.5	1979	219,163	0.0000	0.02704	5,925.80
15.5	1978	120,665	0.0000	0.02704	3,262.58
16.5	1977	37,042	0.0000	0.02704	1,001.55
17.5	1976	339,236	0.0000	0.02704	9,172.21
19.5	1974	336,723	0.0001	0.02703	9,101.41
20.5	1973	10,375,359	0.0004	0.02702	280,292.86
21.5	1972	4,481,906	0.0009	0.02699	120,963.25
22.5	1971	5,923,340	0.0018	0.02695	159,618.98
23.5	1970	78,848	0.0030	0.02689	2,119.97
24.5	1969	305,178	0.0047	0.02681	8,180.42
25.5	1968	10,312,586	0.0069	0.02670	275,375.94
26.5	1967	2,754,087	0.0094	0.02658	73,203.24
27.5	1966	9,558,786	0.0123	0.02644	252,715.77
29.5	1964	5,556,083	0.0194	0.02610	144,995.54
30.5	1963	23,383	0.0242	0.02589	605.42
31.5	1962	3,313,564	0.0305	0.02566	85,012.50
32.5	1961	32,271	0.0386	0.02538	819.15
33.5	1960	151,658	0.0482	0.02507	3,802.24
34.5	1959	171,483	0.0583	0.02472	4,238.70
35.5	1958	167,116	0.0674	0.02433	4,065.35
36.5	1957	70,420	0.0740	0.02390	1,683.22
37.5	1956	1,792,312	0.0768	0.02345	42,036.33
39.5	1954	2,270,555	0.0701	0.02252	51,131.79
40.5	1953	187	0.0622	0.02206	4.13
41.5	1952	20,185	0.0531	0.02161	436.14
42.5	1951	12,860	0.0442	0.02118	272.40
43.5	1950	706	0.0362	0.02078	14.67
44.5	1949	2,652	0.0296	0.02041	54.13
45.5	1948	6,422	0.0245	0.02006	128.81
46.5	1947	19,573	0.0205	0.01972	386.07
47.5	1946	323,058	0.0173	0.01940	6,268.69
49.5	1944	2,285,041	0.0123	0.01879	42,943.47
50.5	1943	15,614	0.0103	0.01850	288.86
51.5	1942	620,752	0.0085	0.01821	11,306.36
53.5	1940	684,610	0.0055	0.01766	12,090.28
54.5	1939	47,173	0.0043	0.01740	820.76
55.5	1938	22,725	0.0033	0.01714	389.52
56.5	1937	560	0.0025	0.01689	9.46
57.5	1936	722	0.0019	0.01664	12.02
59.5	1934	3,065	0.0005	0.01573	48.21
61.5	1932	944,400	0.0005	0.01573	14,853.98
67.5	1926	2	0.0000	0.01471	0.03
Totals		<u>119,029,691</u>			<u>3,133,730.27</u>
			SALVAGE (%) =		-5.0
			AFTER SALVAGE =		<u>3,290,417</u>
			ANNUAL DEPRECIATION RATE =		<u><u>2.76</u></u>

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(t)

Description of Filing Requirement:

List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program

Response:

Atmos Energy Company prepared testimony, documents, schedules, slides and work papers presented in this filing were produced using Microsoft Office products. Versions of Microsoft Office used are either Office 2002 or Office 2003. Computers that Microsoft Office is installed on are running Windows XP Pro. These Dell PC's are IBM compatible and are running processors at speeds no less than 2GHz with 2GB of RAM. The Class Cost of Service Study was prepared by using Office 2007.

Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements

FR 10(9)(u)

Description of Filing Requirement:

If the utility had any amounts charged or allocated to it by an affiliate or general or home office or paid any monies to an affiliate or general or home office during the base period or during the previous three (3) calendar years, the utility shall file:

1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment;
2. Method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period;
3. Explain how allocator for both base and forecasted test period was determined; and
4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable;

Response:

1. The allocation of costs are fully described in the Company's Cost Allocation Manual as filed with this Commission the latest of which is attached as Exhibit DMM-1 to Dan Meziere's testimony in this case. Please see testimony of Chris Felan Exhibit CAF-1 which provides the composite factors used to allocate rate base items in this rate proceeding.
2. Please see Schedules C.2.1 of FR10(10)(c), account 922.
3. Please see the response to item 1.
4. Please see the response to item 1.

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(v)

Description of Filing Requirement:

If gas, electric or water utility with annual gross revenues greater than \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period.

Response:

Please see Mr. Raab's testimony.

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Forecasted Test Period Filing Requirements**

FR 10(9)(w)

Description of Filing Requirement:

Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC. Local exchange carriers with more than 50,000 access lines shall file:

1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and
2. Service specific cost studies supporting pricing of services generating annual revenue greater than \$1,000,000 except local exchange access:
 - a. Based on current and reliable data from single time period; and
 - b. Using generally recognized fully allocated, embedded, or incremental cost principles.

Response:

Not Applicable.