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May 15, 2007

RECEIVED

MAY 15 2007

PUBLIC SERVICE  
COMMISSION

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

Re: Atmos Energy Corporation  
Case No. 2006-00464

Dear Beth:

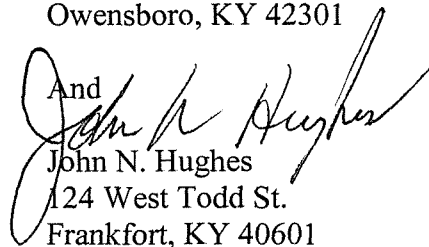
Atmos Energy Corporation submits for filing its Base Period Update. If there are any questions, please contact me. A copy of this response has been delivered to the Attorney General.

Submitted By:

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

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

And



John N. Hughes  
124 West Todd St.  
Frankfort, KY 40601

Attorneys for Atmos Energy Corporation

RECEIVED

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**DR Item 7 Update**  
**Witness: Greg Waller**

MAY 15 2007  
PUBLIC SERVICE  
COMMISSION

**Data Request:**

Provide the same information requested in Item 6 for 2007 as it becomes available.

**Response:**

Consistent with the organizational changes discussed in the testimony of Company witness Greg Waller, we no longer produce the Atmos Financial Package specific to the Kentucky jurisdiction as a normal course of business as of October 1, 2006 (fiscal 2007). The Financial Package is produced at the Division level only and thus covers the entire Kentucky / Mid-States Division beginning with the current fiscal year.

For the purposes of this rate filing, and to maintain consistency with previously filed reports, we have produced a financial package similar to the Atmos Financial Package for the Kentucky jurisdiction. For the reason described above, however, there are no narrative comments specific to Kentucky. In response to the required financial updates, we have provided (attached) the Kentucky financial package (without comments) as well as the Kentucky / Mid-States portion of the Atmos Financial Package that we produce in the normal course of business.

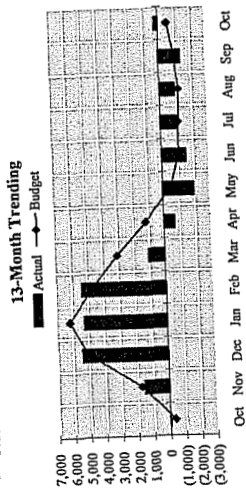
# Atmos Energy Corporation

## Mid-States w/KY

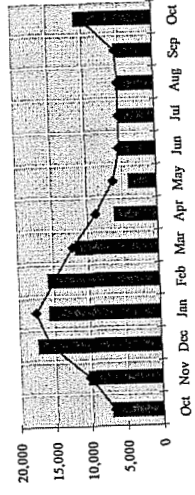
### Financial Highlights

October 31, 2006  
in thousands of USD

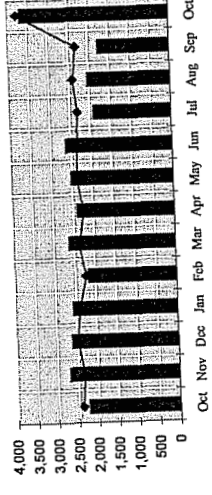
○ Net Income:



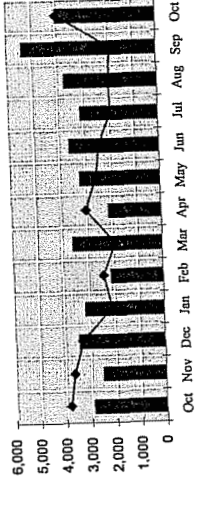
○ Gross Profit:



○ Direct O&M expense:



○ Capital Expenditures



Net Income Y-T-D and Total Year

|  | Actual YTD | Budget YTD | Prior Year | Actual+ Budget YTD | Budget 2007 |
|--|------------|------------|------------|--------------------|-------------|
|  | 228        | (521)      | 523        | 16,426             | 15,677      |

|       | Actual | Budget | Fav/(Unfav) |
|-------|--------|--------|-------------|
| M-T-D | 10,716 | 10,068 | 648         |
| Y-T-D | 10,716 | 10,068 | 648         |

**Comments:**  
**MTD:** Oct Gross Profit variance is \$648k. Oct was 27% colder than normal which resulted in weather/HDD correlation related margins that are \$282k compared to budget. (Oct is a non WNA month in TN). Unbilled margins are \$280 favorable. Margins related to transportation/industrial customers are \$110k better than budget. Budgeted customer variance is (\$20) unfavorable.

**YTD:** See MTD.

|  | M-T-D | Y-T-D | M-T-D | Y-T-D |
|--|-------|-------|-------|-------|
|  | 3,652 | 3,652 | 3,762 | 3,762 |
|  | 110   | 110   | 110   | 110   |

**Comments:**  
**MTD:** Labor unfavorable (\$90k). Large credit accrual from Sep-06 due to three payperiods reversed in Oct-06. Also, difference in cap rate between Sep and Oct affected accrual calculation in Oct. Benefits \$129k positive related to large benefit variance. Outside services unfavorable (\$59k) mainly due to legal which was (\$50k) over budget. Training \$48k and Dues \$39k favorable.

**YTD:** See MTD.

**Comments:**  
**MTD:** Total capital spending for the month was within \$12k of budget. We have discovered some discrepancies in our category by category budget that we are working with Plant Accounting to correct. Our total budget for the year is accurate, however (Power/Plant and Plant) match for the year. Variances in actual spending include the following: A positive variance in System Improvement was partially offset by a negative variance in System Integrity. Overheads were over budget \$741k due to the delay in implementing Phase II of the overhead project (delayed to accommodate accounting changes related to combining the divisions - will be implemented in December).



# Atmos Energy Corporation Mid-States w/KY

## Income Statement - Comparative

October 31, 2006

*in thousands of USD*

|   | Actual         | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|---|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|
| <b>Operating revenues:</b>                                    |                |                 |                         |                |                 |                         |                |                 |                         |
| Gas sales   | 36,518         | 31,951          | 4,567                   | 36,518         | 31,951          | 4,567                   | 36,518         | 31,951          | 4,567                   |
| Transportation  | 1,894          | 1,606           | 288                     | 1,894          | 1,606           | 288                     | 1,894          | 1,606           | 288                     |
| Other revenue   | 459            | 439             | 20                      | 459            | 439             | 20                      | 459            | 439             | 20                      |
| <b>Total operating revenues</b>                               | <b>38,871</b>  | <b>33,996</b>   | <b>4,875</b>            | <b>38,871</b>  | <b>33,996</b>   | <b>4,875</b>            | <b>38,871</b>  | <b>33,996</b>   | <b>4,875</b>            |
| Purchased gas cost  | 28,155         | 23,928          | (4,227)                 | 28,155         | 23,928          | (4,227)                 | 28,155         | 23,928          | (4,227)                 |
| <b>Gross profit</b>   | <b>10,716</b>  | <b>10,068</b>   | <b>648</b>              | <b>10,716</b>  | <b>10,068</b>   | <b>648</b>              | <b>10,716</b>  | <b>10,068</b>   | <b>648</b>              |
| <b>Operating expenses:</b>                                    |                |                 |                         |                |                 |                         |                |                 |                         |
| Direct O&M expense  | 3,652          | 3,762           | 110                     | 3,652          | 3,762           | 110                     | 3,652          | 3,762           | 110                     |
| SSU billing   | 1,036          | 1,456           | 420                     | 1,036          | 1,456           | 420                     | 1,036          | 1,456           | 420                     |
| Provision for bad debts                                       | 112            | 99              | (13)                    | 112            | 99              | (13)                    | 112            | 99              | (13)                    |
| Total O&M expense   | 4,800          | 5,317           | 517                     | 4,800          | 5,317           | 517                     | 4,800          | 5,317           | 517                     |
| Depreciation & amortization                                   | 2,854          | 2,872           | 18                      | 2,854          | 2,872           | 18                      | 2,854          | 2,872           | 18                      |
| Taxes, other than income                                      | 1,072          | 1,110           | 38                      | 1,072          | 1,110           | 38                      | 1,072          | 1,110           | 38                      |
| <b>Total operating expenses</b>                               | <b>8,726</b>   | <b>9,299</b>    | <b>573</b>              | <b>8,726</b>   | <b>9,299</b>    | <b>573</b>              | <b>8,726</b>   | <b>9,299</b>    | <b>573</b>              |
| <b>Operating income</b>                                       | <b>1,990</b>   | <b>769</b>      | <b>1,221</b>            | <b>1,990</b>   | <b>769</b>      | <b>1,221</b>            | <b>1,990</b>   | <b>769</b>      | <b>1,221</b>            |
| <b>Other income (expense):</b>                                |                |                 |                         |                |                 |                         |                |                 |                         |
| Interest charges  | (2,002)        | (1,842)         | (160)                   | (2,002)        | (1,842)         | (160)                   | (2,002)        | (1,842)         | (160)                   |
| Miscellaneous income, net                                     | 385            | 199             | 186                     | 385            | 199             | 186                     | 385            | 199             | 186                     |
| <b>Total other income (expense)</b>                           | <b>(1,617)</b> | <b>(1,643)</b>  | <b>26</b>               | <b>(1,617)</b> | <b>(1,643)</b>  | <b>26</b>               | <b>(1,617)</b> | <b>(1,643)</b>  | <b>26</b>               |
| Income (loss) before income taxes                             | 373            | (874)           | 1,247                   | 373            | (874)           | 1,247                   | 373            | (874)           | 1,247                   |
| Provision for income taxes                                    | 145            | (353)           | (498)                   | 145            | (353)           | (498)                   | 145            | (353)           | (498)                   |
| <b>Net income (loss)</b>                                      | <b>228</b>     | <b>(521)</b>    | <b>749</b>              | <b>228</b>     | <b>(521)</b>    | <b>749</b>              | <b>228</b>     | <b>(521)</b>    | <b>749</b>              |
| <b>EBIT</b>   | <b>2,375</b>   | <b>968</b>      | <b>1,407</b>            | <b>2,375</b>   | <b>968</b>      | <b>1,407</b>            | <b>2,375</b>   | <b>968</b>      | <b>1,407</b>            |
| <b>Degree Days - % of Normal</b><br>(adjusted for WNA States) | <b>127%</b>    |                 |                         | <b>127%</b>    |                 |                         | <b>127%</b>    |                 |                         |

# Atmos Energy Corporation

## Mid-States w/KY

### Detail of Operating Items

October 31, 2006

*in thousands*

|                                   | M-T-D            |                  | Q-T-D            |                  | Y-T-D            |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | Actual           | Budget           | Actual           | Budget           | Actual           | Budget           |
| <b>Volumes (Mmcf):</b>            |                  |                  |                  |                  |                  |                  |
| Residential                       | 887              | 798              | 887              | 798              | 887              | 798              |
| Commercial                        | 858              | 802              | 858              | 802              | 858              | 802              |
| Industrial                        | 573              | 707              | 573              | 707              | 573              | 707              |
| Public Authorities                | 79               | 64               | 79               | 64               | 79               | 64               |
| Agricultural                      | -                | -                | -                | -                | -                | -                |
| Unbilled                          | 549              | 614              | 549              | 614              | 549              | 614              |
| <b>Total Volumes</b>              | <b>2,946</b>     | <b>2,985</b>     | <b>2,946</b>     | <b>2,985</b>     | <b>2,946</b>     | <b>2,985</b>     |
|                                   |                  |                  |                  |                  |                  |                  |
| <b>Customers</b>                  |                  |                  |                  |                  |                  |                  |
| Residential                       | 405              | 403              | 405              | 403              | 405              | 403              |
| Commercial                        | 50               | 50               | 50               | 50               | 50               | 50               |
| Industrial                        | 1                | 1                | 1                | 1                | 1                | 1                |
| Public Authorities                | 2                | 2                | 2                | 2                | 2                | 2                |
| Agricultural                      | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Total Customers</b>            | <b>458</b>       | <b>456</b>       | <b>458</b>       | <b>456</b>       | <b>458</b>       | <b>456</b>       |
|                                   |                  |                  |                  |                  |                  |                  |
| <b>Unbilled Margin</b>            | <b>\$ 1,362</b>  | <b>\$ 926</b>    | <b>\$ 1,362</b>  | <b>\$ 926</b>    | <b>\$ 1,362</b>  | <b>\$ 926</b>    |
|                                   |                  |                  |                  |                  |                  |                  |
| <b>Total Spending</b>             |                  |                  |                  |                  |                  |                  |
| Direct O&M expense                | \$ 3,652         | \$ 3,762         | \$ 3,652         | \$ 3,762         | \$ 3,652         | \$ 3,762         |
| SSU billing                       | 1,036            | 1,456            | 1,036            | 1,456            | 1,036            | 1,456            |
| Provision for bad debts           | 112              | 99               | 112              | 99               | 112              | 99               |
| <b>Total O&amp;M expense</b>      | <b>4,800</b>     | <b>5,317</b>     | <b>4,800</b>     | <b>5,317</b>     | <b>4,800</b>     | <b>5,317</b>     |
| Capital expenditures              | 1,133            | 1,741            | 1,133            | 1,741            | 1,133            | 1,741            |
| Growth                            | 2,831            | 2,235            | 2,831            | 2,235            | 2,831            | 2,235            |
| Non-Growth                        | 3,964            | 3,976            | 3,964            | 3,976            | 3,964            | 3,976            |
| <b>Total Capital Expenditures</b> | <b>\$ 8,764</b>  | <b>\$ 9,293</b>  | <b>\$ 8,764</b>  | <b>\$ 9,293</b>  | <b>\$ 8,764</b>  | <b>\$ 9,293</b>  |
| <b>Total spending</b>             | <b>\$ 13,664</b> | <b>\$ 14,610</b> | <b>\$ 13,664</b> | <b>\$ 14,610</b> | <b>\$ 13,664</b> | <b>\$ 14,610</b> |
|                                   |                  |                  |                  |                  |                  |                  |
| <b>Fav/(Unfav) Variance</b>       |                  |                  |                  |                  |                  |                  |
|                                   | 89               | 89               | 89               | 89               | 89               | 89               |
|                                   | 56               | 56               | 56               | 56               | 56               | 56               |
|                                   | (134)            | (134)            | (134)            | (134)            | (134)            | (134)            |
|                                   | 15               | 15               | 15               | 15               | 15               | 15               |
|                                   | 0                | 0                | 0                | 0                | 0                | 0                |
|                                   | (65)             | (65)             | (65)             | (65)             | (65)             | (65)             |
|                                   | (39)             | (39)             | (39)             | (39)             | (39)             | (39)             |

# Atmos Energy Corporation Mid-States w/KY

## Detail of Operation and Maintenance Expense

October 31, 2006  
in thousands of USD

|                               | Actual          | M-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|-------------------------------|-----------------|-----------------|-------------------------|
| Labor                         | \$ 1,509        | \$ 1,419        | \$ (90)                 |
| Benefits                      | 496             | 625             | 129                     |
| Materials & Supplies          | 70              | 98              | 28                      |
| Vehicles & Equip              | 187             | 217             | 30                      |
| Print & Postages              | 5               | 7               | 2                       |
| Insurance                     | 85              | 48              | (37)                    |
| Marketing                     | 55              | 40              | (15)                    |
| Employee Welfare              | 180             | 180             | 0                       |
| Information Technologies      | 16              | 19              | 3                       |
| Rent, Maint., & Utilities     | 181             | 176             | (5)                     |
| Directors & Shareholders & PR | 3               | 1               | (2)                     |
| Telecom                       | 40              | 63              | 23                      |
| Travel & Entertainment        | 73              | 83              | 10                      |
| Dues & Donations              | 17              | 56              | 39                      |
| Training                      | 25              | 72              | 47                      |
| Outside Services              | 683             | 624             | (59)                    |
| Miscellaneous                 | 27              | 34              | 7                       |
| Expense Billings              | 3,652           | 3,762           | 110                     |
| Provision for Bad Debt        | 1,036           | 1,456           | 420                     |
| <b>Total O&amp;M Expense</b>  | <b>\$ 4,800</b> | <b>\$ 5,317</b> | <b>\$ 517</b>           |

|                               | Actual          | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|-------------------------------|-----------------|-----------------|-------------------------|
| Labor                         | \$ 1,509        | \$ 1,419        | \$ (90)                 |
| Benefits                      | 496             | 625             | 129                     |
| Materials & Supplies          | 70              | 98              | 28                      |
| Vehicles & Equip              | 187             | 217             | 30                      |
| Print & Postages              | 5               | 7               | 2                       |
| Insurance                     | 85              | 48              | (37)                    |
| Marketing                     | 55              | 40              | (15)                    |
| Employee Welfare              | 180             | 180             | 0                       |
| Information Technologies      | 16              | 19              | 3                       |
| Rent, Maint., & Utilities     | 181             | 176             | (5)                     |
| Directors & Shareholders & PR | 3               | 1               | (2)                     |
| Telecom                       | 40              | 63              | 23                      |
| Travel & Entertainment        | 73              | 83              | 10                      |
| Dues & Donations              | 17              | 56              | 39                      |
| Training                      | 25              | 72              | 47                      |
| Outside Services              | 683             | 624             | (59)                    |
| Miscellaneous                 | 27              | 34              | 7                       |
| Expense Billings              | 3,652           | 3,762           | 110                     |
| Provision for Bad Debt        | 1,036           | 1,456           | 420                     |
| <b>Total O&amp;M Expense</b>  | <b>\$ 4,800</b> | <b>\$ 5,317</b> | <b>\$ 517</b>           |

|                               | Actual          | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|-------------------------------|-----------------|-----------------|-------------------------|
| Labor                         | \$ 1,509        | \$ 1,419        | \$ (90)                 |
| Benefits                      | 496             | 625             | 129                     |
| Materials & Supplies          | 70              | 98              | 28                      |
| Vehicles & Equip              | 187             | 217             | 30                      |
| Print & Postages              | 5               | 7               | 2                       |
| Insurance                     | 85              | 48              | (37)                    |
| Marketing                     | 55              | 40              | (15)                    |
| Employee Welfare              | 180             | 180             | 0                       |
| Information Technologies      | 16              | 19              | 3                       |
| Rent, Maint., & Utilities     | 181             | 176             | (5)                     |
| Directors & Shareholders & PR | 3               | 1               | (2)                     |
| Telecom                       | 40              | 63              | 23                      |
| Travel & Entertainment        | 73              | 83              | 10                      |
| Dues & Donations              | 17              | 56              | 39                      |
| Training                      | 25              | 72              | 47                      |
| Outside Services              | 683             | 624             | (59)                    |
| Miscellaneous                 | 27              | 34              | 7                       |
| Expense Billings              | 3,652           | 3,762           | 110                     |
| Provision for Bad Debt        | 1,036           | 1,456           | 420                     |
| <b>Total O&amp;M Expense</b>  | <b>\$ 4,800</b> | <b>\$ 5,317</b> | <b>\$ 517</b>           |

**Employee Count** 633  
**O&M per Employee** \$ 71

*(rolling 12 months and before SSU)*

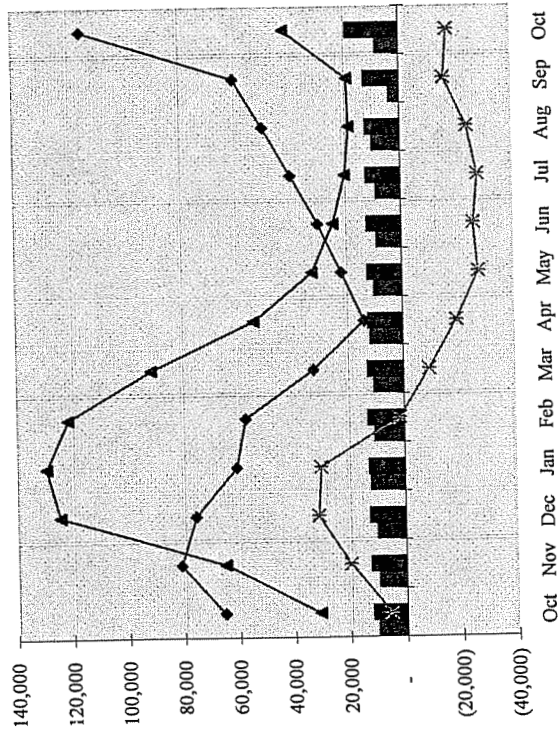
| <b>Labor Capitalization Rates</b> | 51.8% | 51.8% | 51.8% | 51.4% | 51.4% | 0.4%   |
|-----------------------------------|-------|-------|-------|-------|-------|--------|
| Labor Capitalized %               | 48.2% | 48.2% | 48.2% | 48.6% | 48.6% | 0.4%   |
| Labor Expensed %                  | 48.2% | 48.2% | 48.2% | 48.6% | 48.6% | (0.4%) |

# Atmos Energy Corporation Mid-States w/KY

## Key Balance Sheet Accounts

October 31, 2006  
in thousands of USD

13-Month Trending



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

|  |          |
|--|----------|
| Total PP&E                                     | 948,342  |
| Net Prop, Plant and Equip                      | 559,081  |
| Construction Work in Progress                  | 8,704    |
| Deferred Gas Costs                             | (16,957) |
| Accts Rec, Less Allow for Doubtful Accts       | 41,697   |
| Accts Rec, Over 90 Days                        | 610      |
| Inventories                                    | 394      |
| Gas Stored Underground                         | 115,152  |
| Customers' Deposits                            | 19,176   |
| Bad Debt Provision as a Percentage of Revenues | 0.31%    |
| Measure of Cash Flow *                         | 59,420   |

**Comments:**

**CWIP:** Up \$2.1mm from last month due to starting new fiscal year capital projects. Need to keep momentum from last year that resulted in getting this account to historical lows for the division.

**Def Gas Cost:** Down \$1.3mm but still significantly over-recovered and significantly better than last year

**A/R:** Up 17.4 mm from last month - will continue to reserach this significant jump

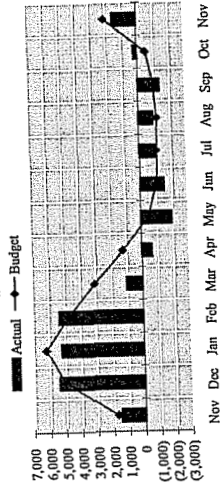
\* Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

# Ainos Energy Corporation

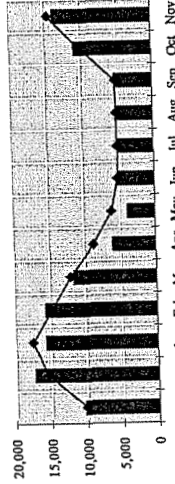
Mid-Slats w/KY  
Financial Highlights  
November 30, 2006  
in thousands of USD

## Net Income:

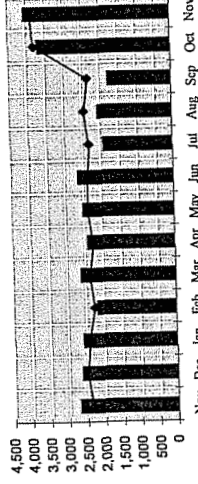
13-Month Trending



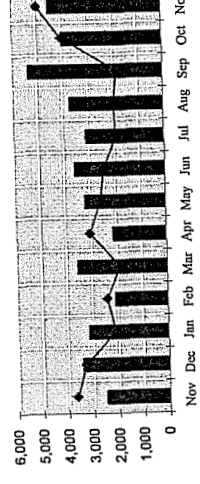
## Gross Profit:



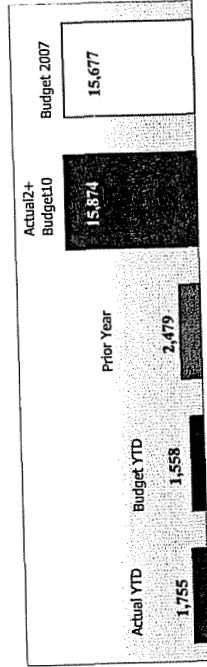
## Direct O&M expense:



## Capital Expenditures:



## Net Income Y-T-D and Total Year



|       | Actual | Budget | Fav/(Unfav) |
|-------|--------|--------|-------------|
| M-T-D | 13,572 | 14,392 | (820)       |
| Y-T-D | 24,288 | 24,460 | (172)       |

### Comments:

**MTD:** Nov Gross Profit variance is (\$820k). Nov was 2% warmer than normal which resulted in weather/HDD correlation related margins that are \$206k compared to budget (usage factors offset HDD variance). Unbilled margins are (\$1,283) unfavorable due to weather and the impact of the TN rate decrease which was not budgeted to begin until December. Margins related to transportation customers are \$242k better than budget.

**YTD:** Gross Profit variance is (\$172k). Weather has been 7% colder than normal which has resulted in weather/HDD correlation related margins that are \$504k compared to budget. Unbilled margins are (\$996k) unfavorable. Margins related to transportation/industrial customers are \$263k better than budget.

|       | Actual | Budget | Fav/(Unfav) |
|-------|--------|--------|-------------|
| M-T-D | 4,002  | 3,845  | (157)       |
| Y-T-D | 7,654  | 7,605  | (49)        |

### Comments:

**MTD:** Labor unfav (\$91k) due to cap rate lower than budget (50.6% vs 51.4%), relocation related labor and expense OT; Benefits unfav (\$70k) related to labor overage and benefits variance; Employee Welfare fav \$89k due in part to cap. of MIP/VPP 38% higher than budgeted (to be corrected in Dec-06); Rent unfav (\$50k) related to double recording of rent for some buildings in Nov-06 (to be corrected in Dec-06); Outside services unfav (\$58k) including legal (\$100k) offset by fav bill print of \$44k.

**YTD:** Labor unfav (\$181k) due to cap rate lower than budget, expense OT and relocation related labor; Benefits fav \$59k due to negative benefits load (follows labor) offset by positive YTD benefits variance; Employee Welfare fav \$89k (see above); Dues fav \$82k related to budget tuning for GRI (Gas Research Inst.) payments and Marketing dues as well as favorable variances in many operations locations; Outside services unfav (\$116k). Breakdown as follows: legal (\$150k), gas supply svcs \$59k, contract labor (\$47k), collection fees (\$39k) and bill print \$61k.

|       | Actual | Budget | Fav/(Unfav) |
|-------|--------|--------|-------------|
| M-T-D | 4,451  | 4,927  | 476         |
| Y-T-D | 8,414  | 8,904  | 490         |

### Comments:

**MTD:** We are still working with Plant Accounting to correct the discrepancies in our category by category budget. Our total budget for the year is accurate, however (PowerPlant and Plant) match for the year. Overheads were over budget \$548k due to the delay in implementing Phase II of the overhead project (delayed to accommodate accounting changes related to combining the divisions - will be implemented in January.). This is more than offset by favorable variances in all other categories, especially Public Improvements and System Integrity.

**YTD:** Overheads are over budget \$1,289k (see above); positive variance in System Improvement is offset by a negative variance in System Integrity (related to budget discrepancies described above).





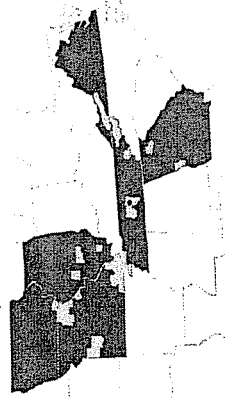
# Atmos Energy Corporation Mid-States w/KY

## Income Statement - Comparative

November 30, 2006

*in thousands of USD*

|   | Actual         | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|---|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|
| <b>Operating revenues:</b>                                    |                |                 |                         |                |                 |                         |                |                 |                         |
| Gas sales   | 57,173         | 62,387          | (5,214)                 | 93,692         | 94,338          | (646)                   | 93,692         | 94,338          | (646)                   |
| Transportation  | 1,835          | 1,549           | 286                     | 3,728          | 3,155           | 573                     | 3,728          | 3,155           | 573                     |
| Other revenue   | 488            | 473             | 15                      | 947            | 912             | 35                      | 947            | 912             | 35                      |
| <b>Total operating revenues</b>                               | <b>59,496</b>  | <b>64,409</b>   | <b>(4,913)</b>          | <b>98,367</b>  | <b>98,405</b>   | <b>(38)</b>             | <b>98,367</b>  | <b>98,405</b>   | <b>(38)</b>             |
| Purchased gas cost  | 45,924         | 50,017          | 4,093                   | 74,079         | 73,945          | (134)                   | 74,079         | 73,945          | (134)                   |
| <b>Gross profit</b>   | <b>13,572</b>  | <b>14,392</b>   | <b>(820)</b>            | <b>24,288</b>  | <b>24,460</b>   | <b>(172)</b>            | <b>24,288</b>  | <b>24,460</b>   | <b>(172)</b>            |
| <b>Operating expenses:</b>                                    |                |                 |                         |                |                 |                         |                |                 |                         |
| Direct O&M expense  | 4,002          | 3,845           | (157)                   | 7,654          | 7,602           | (52)                    | 7,654          | 7,605           | (49)                    |
| SSU billing   | 1,146          | 1,208           | 62                      | 2,181          | 2,664           | 483                     | 2,181          | 2,664           | 483                     |
| Provision for bad debts                                       | 178            | 208             | 30                      | 289            | 307             | 18                      | 289            | 307             | 18                      |
| Total O&M expense   | 5,326          | 5,261           | (65)                    | 10,124         | 10,573          | 449                     | 10,124         | 10,576          | 452                     |
| Depreciation & amortization                                   | 2,855          | 2,871           | 16                      | 5,709          | 5,742           | 33                      | 5,709          | 5,742           | 33                      |
| Taxes, other than income                                      | 1,232          | 1,131           | (101)                   | 2,304          | 2,241           | (63)                    | 2,304          | 2,241           | (63)                    |
| <b>Total operating expenses</b>                               | <b>9,413</b>   | <b>9,263</b>    | <b>(150)</b>            | <b>18,137</b>  | <b>18,556</b>   | <b>419</b>              | <b>18,137</b>  | <b>18,559</b>   | <b>422</b>              |
| <b>Operating income</b>                                       | <b>4,159</b>   | <b>5,129</b>    | <b>(970)</b>            | <b>6,151</b>   | <b>5,904</b>    | <b>247</b>              | <b>6,151</b>   | <b>5,901</b>    | <b>250</b>              |
| <b>Other income (expense):</b>                                |                |                 |                         |                |                 |                         |                |                 |                         |
| Interest charges  | (1,927)        | (1,881)         | (46)                    | (3,929)        | (3,723)         | (206)                   | (3,929)        | (3,723)         | (206)                   |
| Miscellaneous income, net                                     | 278            | 233             | 45                      | 663            | 431             | 232                     | 663            | 431             | 232                     |
| <b>Total other income (expense)</b>                           | <b>(1,649)</b> | <b>(1,648)</b>  | <b>(1)</b>              | <b>(3,266)</b> | <b>(3,292)</b>  | <b>26</b>               | <b>(3,266)</b> | <b>(3,292)</b>  | <b>26</b>               |
| Income (loss) before income taxes                             | 2,510          | 3,481           | (971)                   | 2,885          | 2,612           | 273                     | 2,885          | 2,609           | 276                     |
| Provision for income taxes                                    | 982            | 1,404           | 422                     | 1,130          | 1,051           | (79)                    | 1,130          | 1,051           | (79)                    |
| <b>Net income (loss)</b>                                      | <b>1,528</b>   | <b>2,077</b>    | <b>(549)</b>            | <b>1,755</b>   | <b>1,561</b>    | <b>194</b>              | <b>1,755</b>   | <b>1,558</b>    | <b>197</b>              |
| <b>EBIT</b>   | <b>4,437</b>   | <b>5,362</b>    | <b>(925)</b>            | <b>6,814</b>   | <b>6,335</b>    | <b>479</b>              | <b>6,814</b>   | <b>6,332</b>    | <b>482</b>              |
| <b>Degree Days - % of Normal</b><br>(adjusted for WNA States) | <b>98%</b>     |                 |                         | <b>107%</b>    |                 |                         | <b>107%</b>    |                 |                         |



# Atmos Energy Corporation

## Mid-States w/KY

### Detail of Operating Items

November 30, 2006

*in thousands*

|                               | M-T-D    |           | Fav/(Unfav) | Q-T-D     |           | Fav/(Unfav) | Y-T-D     |           | Fav/(Unfav) |
|-------------------------------|----------|-----------|-------------|-----------|-----------|-------------|-----------|-----------|-------------|
|                               | Actual   | Budget    | Variance    | Actual    | Budget    | Variance    | Actual    | Budget    | Variance    |
| <b>Volumes (Mmcf):</b>        |          |           |             |           |           |             |           |           |             |
| Residential                   | 2,334    | 1,964     | 370         | 3,221     | 2,761     | 460         | 3,221     | 2,761     | 460         |
| Commercial                    | 1,381    | 1,367     | 14          | 2,239     | 2,169     | 70          | 2,239     | 2,169     | 70          |
| Industrial                    | 776      | 833       | (57)        | 1,349     | 1,539     | (190)       | 1,349     | 1,539     | (190)       |
| Public Authorities            | 140      | 122       | 18          | 219       | 186       | 33          | 219       | 186       | 33          |
| Agricultural                  | -        | -         | 0           | -         | -         | 0           | -         | -         | 0           |
| Unbilled                      | 650      | 1,332     | (682)       | 1,199     | 1,946     | (747)       | 1,199     | 1,946     | (747)       |
| Total Volumes                 | 5,281    | 5,618     | (337)       | 8,227     | 8,601     | (374)       | 8,227     | 8,601     | (374)       |
| <b>Customers</b>              |          |           |             |           |           |             |           |           |             |
| Residential                   | 409      | 409       | 0           | 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               | 463      | 463       | 0           | 459       | 460       | (1)         | 459       | 460       | (1)         |
| <b>Unbilled Margin</b>        | \$ 1,068 | \$ 2,199  | \$ (1,131)  | \$ 2,430  | \$ 3,125  | \$ (695)    | \$ 2,430  | \$ 3,125  | \$ (695)    |
| <b>Total Spending</b>         |          |           |             |           |           |             |           |           |             |
| Direct O&M expense            | \$ 4,002 | \$ 3,845  | \$ (157)    | \$ 7,654  | \$ 7,602  | \$ (52)     | \$ 7,654  | \$ 7,605  | \$ (49)     |
| SSU billing                   | 1,146    | 1,208     | 62          | 2,181     | 2,664     | 483         | 2,181     | 2,664     | 483         |
| Provision for bad debts       | 178      | 208       | 30          | 289       | 307       | 18          | 289       | 307       | 18          |
| Total O&M expense             | 5,326    | 5,261     | (65)        | 10,124    | 10,573    | 449         | 10,124    | 10,576    | 452         |
| Capital expenditures          |          |           |             |           |           |             |           |           |             |
| Growth                        | 1,354    | 1,424     | 70          | 2,486     | 3,166     | 680         | 2,486     | 3,166     | 680         |
| Non-Growth                    | 3,097    | 3,503     | 406         | 5,928     | 5,738     | (190)       | 5,928     | 5,738     | (190)       |
| Total Capital Expenditures    | 4,451    | 4,927     | 476         | 8,414     | 8,904     | 490         | 8,414     | 8,904     | 490         |
| Total spending                | \$ 9,777 | \$ 10,188 | \$ 411      | \$ 18,538 | \$ 19,477 | \$ 939      | \$ 18,538 | \$ 19,480 | \$ 942      |
| <b>Customers per Employee</b> | 733      |           |             |           |           |             |           |           |             |

# Atmos Energy Corporation Mid-States w/KY

## Detail of Operation and Maintenance Expense November 30, 2006 in thousands of USD

|                               | M-T-D           |                 | Fav/(Unfav)      |                | Q-T-D            |                  | Fav/(Unfav)      |               | Y-T-D            |                  | Fav/(Unfav)      |               |
|-------------------------------|-----------------|-----------------|------------------|----------------|------------------|------------------|------------------|---------------|------------------|------------------|------------------|---------------|
|                               | Actual          | Budget          | Actual           | Variance       | Actual           | Budget           | Actual           | Variance      | Actual           | Budget           | Actual           | Variance      |
| Labor                         | \$ 1,528        | \$ 1,437        | \$ 3,037         | \$ (91)        | \$ 3,037         | \$ 2,856         | \$ 3,037         | \$ (181)      | \$ 3,037         | \$ 2,856         | \$ 3,037         | \$ (181)      |
| Benefits                      | 703             | 633             | 1,199            | (70)           | 1,199            | 1,258            | 1,199            | 59            | 1,199            | 1,258            | 1,199            | 59            |
| Materials & Supplies          | 120             | 90              | 190              | (30)           | 190              | 188              | 190              | (2)           | 190              | 188              | 190              | (2)           |
| Vehicles & Equip              | 194             | 214             | 381              | 20             | 381              | 431              | 381              | 50            | 381              | 431              | 381              | 50            |
| Print & Postages              | 7               | 6               | 12               | (1)            | 12               | 14               | 12               | 2             | 12               | 14               | 12               | 2             |
| Insurance                     | 37              | 49              | 122              | 12             | 122              | 97               | 122              | (25)          | 122              | 97               | 122              | (25)          |
| Marketing                     | 52              | 35              | 107              | (17)           | 107              | 75               | 107              | (32)          | 107              | 75               | 107              | (32)          |
| Employee Welfare              | 102             | 191             | 282              | 89             | 282              | 371              | 282              | 89            | 282              | 371              | 282              | 89            |
| Information Technologies      | 16              | 15              | 32               | (1)            | 32               | 34               | 32               | 2             | 32               | 34               | 32               | 2             |
| Rent, Maint., & Utilities     | 229             | 179             | 410              | (50)           | 410              | 354              | 410              | (56)          | 410              | 354              | 410              | (56)          |
| Directors & Shareholders & PR | 3               | 2               | 6                | (1)            | 6                | 3                | 6                | (3)           | 6                | 3                | 6                | (3)           |
| Telecom                       | 45              | 63              | 85               | 18             | 85               | 125              | 85               | 40            | 85               | 125              | 85               | 40            |
| Travel & Entertainment        | 125             | 78              | 198              | (47)           | 198              | 161              | 198              | (37)          | 198              | 161              | 198              | (37)          |
| Dues & Donations              | 11              | 54              | 28               | 43             | 28               | 110              | 28               | 82            | 28               | 110              | 28               | 82            |
| Training                      | 24              | 35              | 49               | 11             | 49               | 107              | 49               | 58            | 49               | 107              | 49               | 58            |
| Outside Services              | 800             | 743             | 1,483            | (57)           | 1,483            | 1,367            | 1,483            | (116)         | 1,483            | 1,367            | 1,483            | (116)         |
| Miscellaneous                 | 6               | 21              | 33               | 15             | 33               | 51               | 33               | 18            | 33               | 54               | 33               | 21            |
| Expense Billings              | 4,002           | 3,845           | 7,654            | (157)          | 7,654            | 7,602            | 7,654            | (52)          | 7,654            | 7,605            | 7,654            | (49)          |
| Provision for Bad Debt        | 1,146           | 1,208           | 2,181            | 62             | 2,181            | 2,664            | 2,181            | 483           | 2,181            | 2,664            | 2,181            | 483           |
| Total O&M Expense             | 5,148           | 5,053           | 9,835            | (95)           | 9,835            | 10,266           | 9,835            | 431           | 9,835            | 10,269           | 9,835            | 434           |
|                               | 178             | 208             | 289              | 30             | 289              | 307              | 289              | 18            | 289              | 307              | 289              | 18            |
|                               | <b>\$ 5,326</b> | <b>\$ 5,261</b> | <b>\$ 10,124</b> | <b>\$ (65)</b> | <b>\$ 10,124</b> | <b>\$ 10,573</b> | <b>\$ 10,124</b> | <b>\$ 449</b> | <b>\$ 10,124</b> | <b>\$ 10,576</b> | <b>\$ 10,124</b> | <b>\$ 452</b> |

Employee Count 632  
 O&M per Employee \$ 71

(rolling 12 months and before SSU)

**Labor Capitalization Rates**

|                     |       |       |       |       |       |       |        |
|---------------------|-------|-------|-------|-------|-------|-------|--------|
| Labor Capitalized % | 49.4% | 51.3% | 50.6% | 51.4% | 50.6% | 51.4% | (0.8%) |
| Labor Expensed %    | 50.6% | 48.7% | 49.4% | 48.6% | 49.4% | 48.6% | 0.8%   |

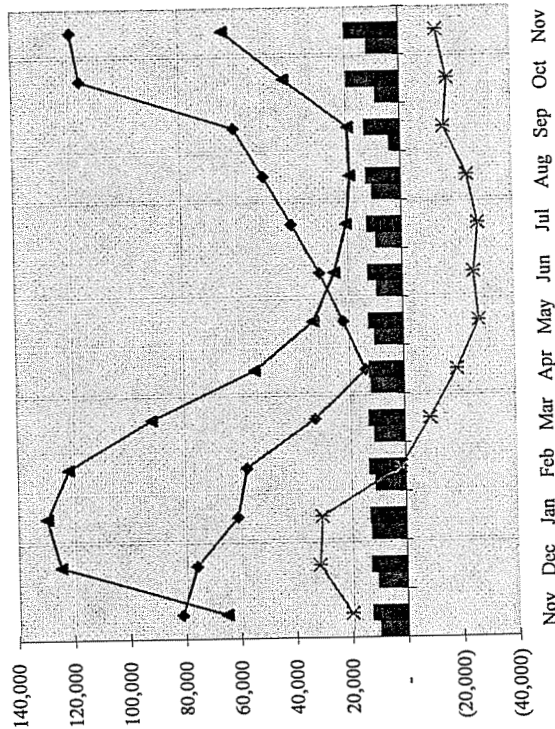
# Atmos Energy Corporation

Mid-States w/KY

## Key Balance Sheet Accounts

November 30, 2006  
in thousands of USD

13-Month Trending



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

|  |          |
|--|----------|
| Total PP&E                                     | 952,529  |
| Net Prop, Plant and Equip                      | 561,125  |
| Construction Work in Progress                  | 11,618   |
| Deferred Gas Costs                             | (13,352) |
| Accts Rec, Less Allow for Doubtful Accts       | 63,592   |
| Accts Rec, Over 90 Days                        | 557      |
| Inventories                                    | 406      |
| Gas Stored Underground                         | 118,290  |
| Customers' Deposits                            | 19,777   |
| Bad Debt Provision as a Percentage of Revenues | 0.31%    |
| Measure of Cash Flow *                         | 96,387   |

**Comments:**

**CWIP:** Jumped up for second month in a row (up \$2.9 mm). Started large replacement in KY.  
**Def Gas Cost:** Up \$3.6 mm. Remains over-recovered and significantly better than last year.  
**A/R:** up \$21.9 mm as we continue deeper into winter. On par with last year.

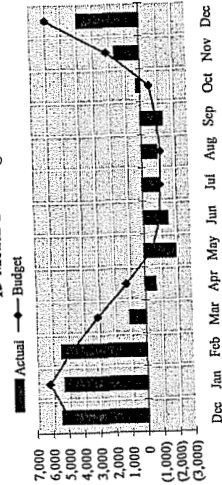
\* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

# Atmos Energy Corporation Kentucky Mid-States

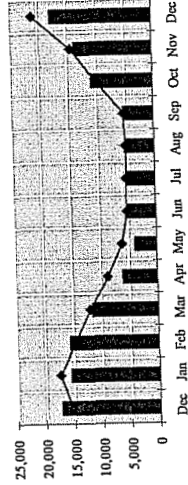
## Financial Highlights

December 31, 2006  
in thousands of USD

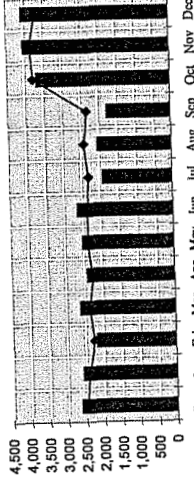
○ Net Income:  
13-Month Trending



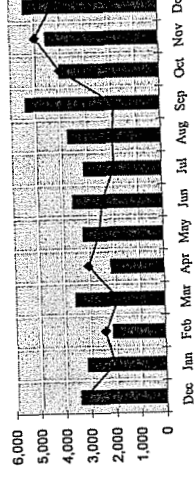
○ Gross Profit:



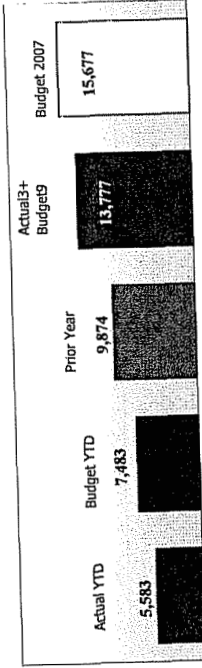
○ Direct O&M expense:



○ Capital Expenditures



Net Income Y-T-D and Total Year



|       | Actual | Budget | Fav/(Unfav) |
|-------|--------|--------|-------------|
| M-T-D | 17,735 | 20,963 | (3,228)     |
| Y-T-D | 42,023 | 45,422 | (3,399)     |

**Comments:**  
**MTD:** Unbilled margins are (\$2,330) unfavorable. Dec was 5% warmer than normal including WNA. Billed margins related to weather and customer usage factors are \$378k compared to budget. Industrial/transportation margins are (\$464k) worse than budget. Customer variance margins are (\$54k) compared to budget. TN rate decrease of (\$650k) not budgeted in correct month (anticipated decrease was budgeted evenly over 10 months, will level out in the summer).

**YTD:** Gross Profit variance is (\$3,399k). Unbilled margins are (\$3,327k) unfavorable. Weather, including WNA, has averaged normal. Margins related to weather and customer usage factors are \$862k compared to budget. Industrial/transportation margins are (\$202k) worse than budget. TN rate decrease of (\$650k) not budgeted (decrease was budgeted evenly over 10 months, will level out in the summer).

|  | M-T-D  | Y-T-D  |
|--|--------|--------|
|  | 4,030  | 3,677  |
|  | 11,685 | 11,280 |
|  | (353)  | (405)  |

**Comments:**  
**MTD:** Labor unfavorable \$111k due to cap rate (unfav 1.9%), OT (\$25k), and PTO accrual (\$64k); Empl welfare unfav \$55k due to uniforms (timing) and Restricted stock; Travel/ent. unfav \$50k due to relocation (\$46k); Training fav \$56k due to timing

**YTD:** Labor unfavorable \$293k due to cap rate (unfav 1.1%), OT (\$58k), PTO accrual (\$64k) and refo (\$41k); Travel/ent. unfav \$88k due to refo (\$101k); Outside services over \$108k (correction of \$65k for miscoded rate case expenses to be made in January); Dues fav \$63k due to timing; Training fav \$114k due to timing; Vehicles fav \$62k

|  | M-T-D   | Y-T-D  |
|--|---------|--------|
|  | 5,333   | 4,224  |
|  | 13,748  | 13,128 |
|  | (1,109) | (620)  |

**Comments:**

**MTD:** Growth unfav \$890k primarily in VA, TN, KY - tuning of Gatorade in VA (150k) and Murfreesboro TN (\$134k); IT unfav \$121k (\$157k spent on KY MDI project - budget is in SSU); Public Improvement unfav \$107k - tuning of Kirksville HWY 63; System Improvement unfav \$652k primarily in Mid-TN; Accruals \$641k - includes \$561k in AP

**YTD:** Growth unfav \$211k; Public Improvement fav \$408k TN and KY offset tuning of Kirksville HWY 63; System Improvement fav \$1,407k (incl. \$722k reclass of invoice from Sep-06); System Integrity unfav (\$2,039k) - includes (\$1,600k) unassigned labor variance from Oct-06 and tuning of SWAMP project which was budgeted in Jul-Aug 2007; Pipeline Integrity fav \$339k due to timing

# Aimos Energy Corporation Kentucky Mid-States

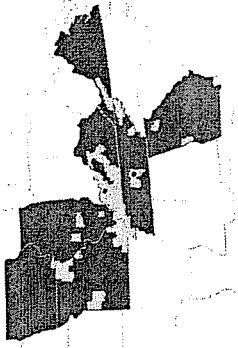
## Income Statement - Comparative

December 31, 2006

*in thousands of USD*



|  | Actual         | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|--|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|
| <b>Operating revenues:</b>   |                |                 |                         |                |                 |                         |                |                 |                         |
| Gas sales  | 78,032         | 101,728         | (23,696)                | 171,724        | 196,066         | (24,342)                | 171,724        | 196,066         | (24,342)                |
| Transportation   | 1,911          | 2,145           | (234)                   | 5,639          | 5,301           | 338                     | 5,639          | 5,301           | 338                     |
| Other revenue  | 565            | 184             | 381                     | 1,512          | 1,095           | 417                     | 1,512          | 1,095           | 417                     |
| <b>Total operating revenues</b>  | <b>80,508</b>  | <b>104,057</b>  | <b>(23,549)</b>         | <b>178,875</b> | <b>202,462</b>  | <b>(23,587)</b>         | <b>178,875</b> | <b>202,462</b>  | <b>(23,587)</b>         |
| Purchased gas cost   | 62,773         | 83,094          | 20,321                  | 136,852        | 157,040         | 20,188                  | 136,852        | 157,040         | 20,188                  |
| <b>Gross profit</b>  | <b>17,735</b>  | <b>20,963</b>   | <b>(3,228)</b>          | <b>42,023</b>  | <b>45,422</b>   | <b>(3,399)</b>          | <b>42,023</b>  | <b>45,422</b>   | <b>(3,399)</b>          |
| <b>Operating expenses:</b>   |                |                 |                         |                |                 |                         |                |                 |                         |
| Direct O&M expense   | 4,030          | 3,677           | (353)                   | 11,685         | 11,280          | (405)                   | 11,685         | 11,280          | (405)                   |
| SSU billing  | 1,302          | 1,241           | (61)                    | 3,483          | 3,905           | 422                     | 3,483          | 3,905           | 422                     |
| Provision for bad debts  | 247            | 340             | 93                      | 537            | 647             | 110                     | 537            | 647             | 110                     |
| Total O&M expense  | 5,579          | 5,258           | (321)                   | 15,705         | 15,832          | 127                     | 15,705         | 15,832          | 127                     |
| Depreciation & amortization  | 2,859          | 2,871           | 12                      | 8,567          | 8,613           | 46                      | 8,567          | 8,613           | 46                      |
| Taxes, other than income   | 1,244          | 1,247           | 3                       | 3,548          | 3,488           | (60)                    | 3,548          | 3,488           | (60)                    |
| <b>Total operating expenses</b>  | <b>9,682</b>   | <b>9,376</b>    | <b>(306)</b>            | <b>27,820</b>  | <b>27,933</b>   | <b>113</b>              | <b>27,820</b>  | <b>27,933</b>   | <b>113</b>              |
| <b>Operating income</b>  | <b>8,053</b>   | <b>11,587</b>   | <b>(3,534)</b>          | <b>14,203</b>  | <b>17,489</b>   | <b>(3,286)</b>          | <b>14,203</b>  | <b>17,489</b>   | <b>(3,286)</b>          |
| <b>Other income (expense):</b>   |                |                 |                         |                |                 |                         |                |                 |                         |
| Interest charges   | (1,920)        | (1,911)         | (9)                     | (5,848)        | (5,634)         | (214)                   | (5,848)        | (5,634)         | (214)                   |
| Miscellaneous income, net  | 301            | 241             | 60                      | 964            | 672             | 292                     | 964            | 672             | 292                     |
| <b>Total other income (expense)</b>  | <b>(1,619)</b> | <b>(1,670)</b>  | <b>51</b>               | <b>(4,884)</b> | <b>(4,962)</b>  | <b>78</b>               | <b>(4,884)</b> | <b>(4,962)</b>  | <b>78</b>               |
| Income (loss) before income taxes  | 6,434          | 9,917           | (3,483)                 | 9,319          | 12,527          | (3,208)                 | 9,319          | 12,527          | (3,208)                 |
| Provision for income taxes   | 2,606          | 3,994           | 1,388                   | 3,736          | 5,044           | 1,308                   | 3,736          | 5,044           | 1,308                   |
| <b>Net income (loss)</b>   | <b>3,828</b>   | <b>5,923</b>    | <b>(2,095)</b>          | <b>5,583</b>   | <b>7,483</b>    | <b>(1,900)</b>          | <b>5,583</b>   | <b>7,483</b>    | <b>(1,900)</b>          |
| <b>EBIT</b>  | <b>8,354</b>   | <b>11,828</b>   | <b>(3,474)</b>          | <b>15,167</b>  | <b>18,161</b>   | <b>(2,994)</b>          | <b>15,167</b>  | <b>18,161</b>   | <b>(2,994)</b>          |
| <b>Degree Days - % of Normal</b><br><small>(adjusted for WNA States)</small> | <b>95%</b>     |                 |                         | <b>100%</b>    |                 |                         | <b>100%</b>    |                 |                         |



# Atmos Energy Corporation Kentucky Mid-States

## Detail of Operating Items

December 31, 2006

*in thousands*

|                                   | M-T-D    |          | Fav/(Unfav)<br>Variance | Q-T-D     |           | Fav/(Unfav)<br>Variance | Y-T-D     |           | Fav/(Unfav)<br>Variance |
|-----------------------------------|----------|----------|-------------------------|-----------|-----------|-------------------------|-----------|-----------|-------------------------|
|                                   | Actual   | Budget   |                         | Actual    | Budget    |                         | Actual    | Budget    |                         |
| <b>Volumes (Mmcf):</b>            |          |          |                         |           |           |                         |           |           |                         |
| Residential                       | 3,630    | 3,589    | 41                      | 6,851     | 6,351     | 500                     | 6,851     | 6,351     | 500                     |
| Commercial                        | 2,082    | 2,204    | (122)                   | 4,320     | 4,373     | (53)                    | 4,320     | 4,373     | (53)                    |
| Industrial                        | 873      | 1,054    | (181)                   | 2,222     | 2,593     | (371)                   | 2,222     | 2,593     | (371)                   |
| Public Authorities                | 190      | 203      | (13)                    | 409       | 389       | 20                      | 409       | 389       | 20                      |
| Agricultural                      | -        | -        | 0                       | -         | -         | 0                       | -         | -         | 0                       |
| Unbilled                          | 360      | 2,220    | (1,860)                 | 1,559     | 4,166     | (2,607)                 | 1,559     | 4,166     | (2,607)                 |
| Total Volumes                     | 7,135    | 9,270    | (2,135)                 | 15,361    | 17,872    | (2,511)                 | 15,361    | 17,872    | (2,511)                 |
| <b>Customers</b>                  |          |          |                         |           |           |                         |           |           |                         |
| Residential                       | 415      | 416      | (1)                     | 409       | 409       | 0                       | 409       | 409       | 0                       |
| Commercial                        | 52       | 52       | 0                       | 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                   | 470      | 471      | (1)                     | 463       | 463       | 0                       | 463       | 463       | 0                       |
| <b>Unbilled Margin</b>            | \$ 1,376 | \$ 3,549 | \$ (2,174)              | \$ 3,805  | \$ 6,674  | \$ (2,869)              | \$ 3,805  | \$ 6,674  | \$ (2,869)              |
| <b>Total Spending</b>             | \$ 4,030 | \$ 3,677 | \$ (353)                | \$ 11,685 | \$ 11,280 | \$ (405)                | \$ 11,685 | \$ 11,280 | \$ (405)                |
| Direct O&M expense                | 1,302    | 1,241    | (61)                    | 3,483     | 3,905     | 422                     | 3,483     | 3,905     | 422                     |
| SSU billing                       | 247      | 340      | 93                      | 537       | 647       | 110                     | 537       | 647       | 110                     |
| Provision for bad debts           | 5,579    | 5,258    | (321)                   | 15,705    | 15,832    | 127                     | 15,705    | 15,832    | 127                     |
| <b>Total O&amp;M expense</b>      | 2,245    | 1,354    | (891)                   | 4,731     | 4,520     | (211)                   | 4,731     | 4,520     | (211)                   |
| Capital expenditures              | 3,088    | 2,870    | (218)                   | 9,017     | 8,608     | (409)                   | 9,017     | 8,608     | (409)                   |
| Growth                            | 5,333    | 4,224    | (1,109)                 | 13,748    | 13,128    | (620)                   | 13,748    | 13,128    | (620)                   |
| Non-Growth                        | \$10,912 | \$ 9,482 | \$ (1,430)              | \$ 29,453 | \$ 28,960 | \$ (493)                | \$ 29,453 | \$ 28,960 | \$ (493)                |
| <b>Total Capital Expenditures</b> |          |          |                         |           |           |                         |           |           |                         |
| <b>Total spending</b>             |          |          |                         |           |           |                         |           |           |                         |



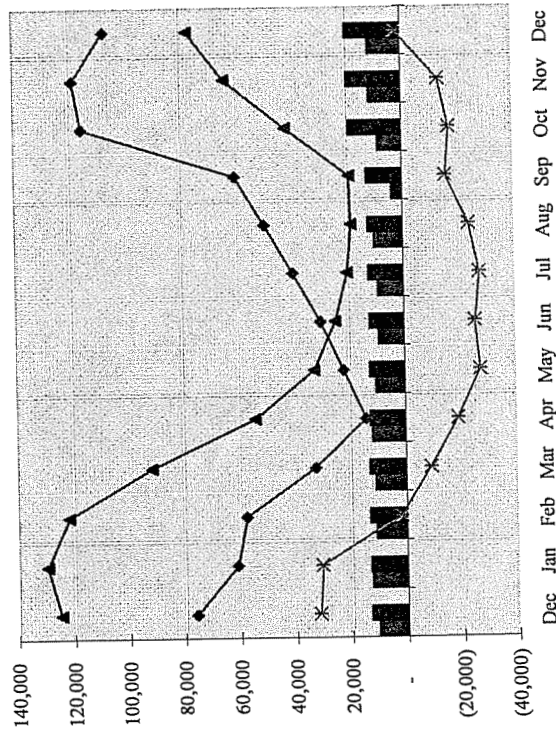


# Atmos Energy Corporation Kentucky Mid-States

## Key Balance Sheet Accounts

December 31, 2006  
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                                     | 955,213 |
| Net Prop, Plant and Equip                      | 563,843 |
| Construction Work in Progress                  | 11,735  |
| Deferred Gas Costs                             | 1,921   |
| Accts Rec, Less Allow for Doubtful Accts       | 76,658  |
| Accts Rec, Over 90 Days                        | 298     |
| Inventories                                    | 405     |
| Gas Stored Underground                         | 106,926 |
| Customers' Deposits                            | 20,003  |
| Bad Debt Provision as a Percentage of Revenues | 0.31%   |
| Measure of Cash Flow *                         | 83,736  |

**Comments:**

CWIP: Up \$117k from last month and still at unacceptable levels – we will require focused effort similar to what we accomplished last summer.

Def Gas Cost: Up \$7.4mm. Remains over-recovered and significantly better than last year.

A/R: up \$13.5mm as we continue deeper into winter.

\* *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.

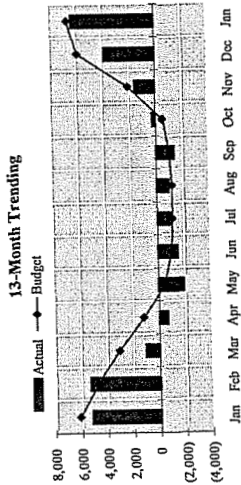
# Atmos Energy Corporation

## Kentucky Mid-States

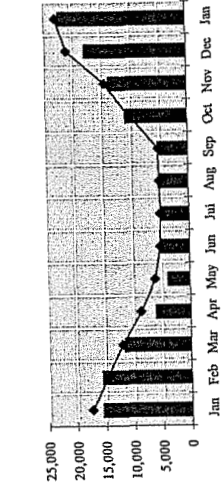
### Financial Highlights

January 31, 2007  
in thousands of USD

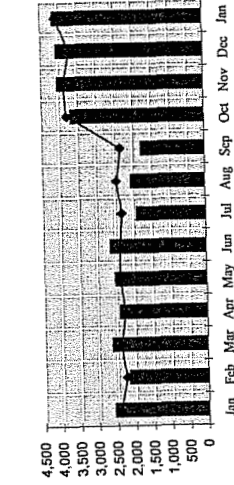
○ Net Income:



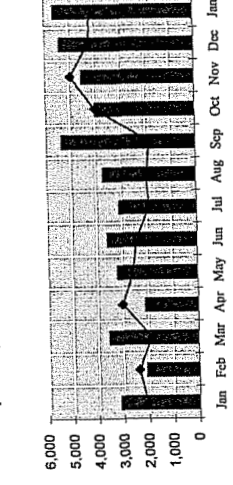
○ Gross Profit:



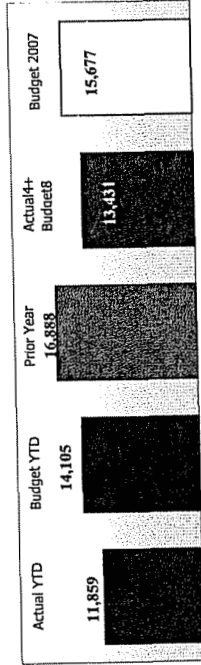
○ Direct O&M expense:



○ Capital Expenditures



Net Income Y-T-D and Total Year



|       | Actual | Budget | Fav/(Unfav) |
|-------|--------|--------|-------------|
| M-T-D | 22,106 | 22,773 | (667)       |
| Y-T-D | 64,129 | 68,196 | (4,067)     |

Comments:

**MTD:** Gross Profit variance is (\$667k). Unbilled margins are \$2,835 favorable. Jan was 4% warmer than normal including WNA. Billed margins related to weather and customer usage factors are (\$2,463k) compared to budget. Industrial/transportation margins are \$85k compared to budget. Customer variance margins are (\$190k) worse than budget. TN rate decrease on billed margins of (\$900k) not budgeted in correct month (anticipated decrease was budgeted evenly over 10 months, will level out in the summer).  
**YTD:** Gross Profit variance is (\$4,067k). Unbilled margins are (\$492k) unfavorable. Weather, including WNA, has been 1% warmer than normal. Margins related to weather and customer usage factors are (\$1,601k) worse than budget. Industrial/transportation margins are (\$118k) unfavorable. Customer variance margins are (\$301k) compared to budget. TN rate decrease of (\$1550k) not budgeted (decrease was budgeted evenly over 10 months, will level out in the summer).

|       | M-T-D  | Y-T-D  |
|-------|--------|--------|
| M-T-D | 4,104  | 4,048  |
| Y-T-D | 15,790 | 15,329 |

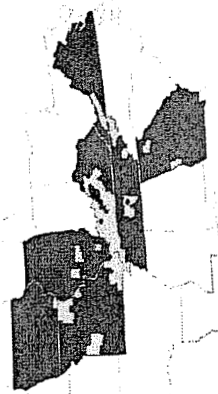
Comments:

**MTD:** Labor over (\$57k) due in part to cap rate 1% lower than budget. Benefits over (\$48k). Dues are favorable \$100k caused by budget timing of GTI funding for VA. Outside Services unfavorable (\$106k) which includes Legal (\$184k), Collection Fees (\$41k) and Gas Supply Services \$96k. Miscellaneous category favorable \$53k due in part to timing of Hopkinsville, KY franchise fee quarterly payment.  
**YTD:** Labor over (\$350k) due to cap rate (\$114k), overtime (\$80k), PTO accrual (\$64k) and relocation (\$62k). Insurance unfavorable (\$215k) related to reserve accrual in first quarter. Dues favorable \$163k because of timing of GTI funding for VA and positive membership fee variance. Training favorable \$155k due to timing. Outside Services unfavorable (\$215k) including Legal (\$309k), Gas Supply Services \$156k, Contract Labor (\$72k), Collection Fees (\$112k) and Bill Print \$122k.

|       | M-T-D  | Y-T-D  |
|-------|--------|--------|
| M-T-D | 5,537  | 4,129  |
| Y-T-D | 19,285 | 17,257 |

Comments:

**MTD:** System Integrity fav \$865k. Positive variances in most cost centers related to unassigned labor budget tuning offset by neg variance for Hwy 800 crossing project. Growth Unfav (\$571k) attributable to projects in Mid TN and VA. System Improvement unfav (\$647k) due to Mid TN reinforcement projects. Public Improvement unfav (\$324k) due to budget timing of Hwy 31 project in KY. OH unfav (\$760k) due mainly to late roll out of new timekeeping procedures for OH project. Prior period adj of (\$83k) also contributed to unfav OH variance.  
**YTD:** Growth unfav (\$782k) mainly due to projects in Mid TN and VA. System Integrity unfav (\$1,174k), (\$981k) of which relates to unassigned labor budget tuning. System Improvement fav \$760k which includes a prior period adj. Equipment fav \$344k due to timing. Pipeline Integrity fav \$340k due to timing. OH unfav (\$760k) as discussed in MTD. Accruals unfav (\$1,006k) related to diff between Jan labor accrual and reversal of Sep labor accrual. Sept workers comp adj in Oct and Jan. AP accrual of \$398k.



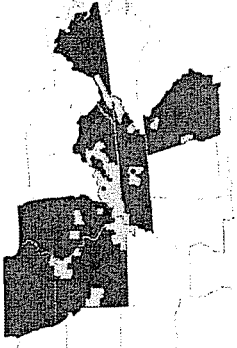
# Atmos Energy Corporation

## Kentucky Mid-States

### Income Statement - Comparative

January 31, 2007  
in thousands of USD

|                                     | Actual                    | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|-------------------------------------|---------------------------|-----------------|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|
| <b>Operating revenues:</b>          |                           |                 |                         |                |                 |                         |                |                 |                         |
| Gas sales                           | 103,989                   | 114,056         | (10,067)                | 103,989        | 114,056         | (10,067)                | 275,713        | 310,123         | (34,410)                |
| Transportation                      | 2,212                     | 1,918           | 294                     | 2,212          | 1,918           | 294                     | 7,851          | 7,219           | 632                     |
| Other revenue                       | 732                       | 303             | 429                     | 732            | 303             | 429                     | 2,244          | 1,398           | 846                     |
| <b>Total operating revenues</b>     | <b>106,933</b>            | <b>116,277</b>  | <b>(9,344)</b>          | <b>106,933</b> | <b>116,277</b>  | <b>(9,344)</b>          | <b>285,808</b> | <b>318,740</b>  | <b>(32,932)</b>         |
| Purchased gas cost                  | 84,827                    | 93,504          | 8,677                   | 84,827         | 93,504          | 8,677                   | 221,679        | 250,544         | 28,865                  |
| <b>Gross profit</b>                 | <b>22,106</b>             | <b>22,773</b>   | <b>(667)</b>            | <b>22,106</b>  | <b>22,773</b>   | <b>(667)</b>            | <b>64,129</b>  | <b>68,196</b>   | <b>(4,067)</b>          |
| <b>Operating expenses:</b>          |                           |                 |                         |                |                 |                         |                |                 |                         |
| Direct O&M expense                  | 4,104                     | 4,048           | (56)                    | 4,104          | 4,048           | (56)                    | 15,790         | 15,329          | (461)                   |
| SSU billing                         | 1,348                     | 1,377           | 29                      | 1,348          | 1,377           | 29                      | 4,830          | 5,281           | 451                     |
| Provision for bad debts             | 338                       | 383             | 45                      | 338            | 383             | 45                      | 875            | 1,030           | 155                     |
| Total O&M expense                   | 5,790                     | 5,808           | 18                      | 5,790          | 5,808           | 18                      | 21,495         | 21,640          | 145                     |
| Depreciation & amortization         | 2,874                     | 2,871           | (3)                     | 2,874          | 2,871           | (3)                     | 11,442         | 11,484          | 42                      |
| Taxes, other than income            | 1,422                     | 1,323           | (99)                    | 1,422          | 1,323           | (99)                    | 4,971          | 4,812           | (159)                   |
| <b>Total operating expenses</b>     | <b>10,086</b>             | <b>10,002</b>   | <b>(84)</b>             | <b>10,086</b>  | <b>10,002</b>   | <b>(84)</b>             | <b>37,908</b>  | <b>37,936</b>   | <b>28</b>               |
| <b>Operating income</b>             | <b>12,020</b>             | <b>12,771</b>   | <b>(751)</b>            | <b>12,020</b>  | <b>12,771</b>   | <b>(751)</b>            | <b>26,221</b>  | <b>30,260</b>   | <b>(4,039)</b>          |
| <b>Other income (expense):</b>      |                           |                 |                         |                |                 |                         |                |                 |                         |
| Interest charges                    | (1,872)                   | (1,877)         | 5                       | (1,872)        | (1,877)         | 5                       | (7,720)        | (7,511)         | (209)                   |
| Miscellaneous income, net           | 328                       | 195             | 133                     | 328            | 195             | 133                     | 1,293          | 867             | 426                     |
| <b>Total other income (expense)</b> | <b>(1,544)</b>            | <b>(1,682)</b>  | <b>138</b>              | <b>(1,544)</b> | <b>(1,682)</b>  | <b>138</b>              | <b>(6,427)</b> | <b>(6,644)</b>  | <b>217</b>              |
| Income (loss) before income taxes   | 10,476                    | 11,089          | (613)                   | 10,476         | 11,089          | (613)                   | 19,794         | 23,616          | (3,822)                 |
| Provision for income taxes          | 4,200                     | 4,466           | 266                     | 4,200          | 4,466           | 266                     | 7,935          | 9,511           | 1,576                   |
| <b>Net income (loss)</b>            | <b>6,276</b>              | <b>6,623</b>    | <b>(347)</b>            | <b>6,276</b>   | <b>6,623</b>    | <b>(347)</b>            | <b>11,859</b>  | <b>14,105</b>   | <b>(2,246)</b>          |
| <b>EBIT</b>                         | <b>12,348</b>             | <b>12,966</b>   | <b>(618)</b>            | <b>12,348</b>  | <b>12,966</b>   | <b>(618)</b>            | <b>27,514</b>  | <b>31,127</b>   | <b>(3,613)</b>          |
| <b>Degree Days - % of Normal</b>    | <b>96%</b>                |                 |                         | <b>96%</b>     |                 |                         | <b>99%</b>     |                 |                         |
|                                     | (adjusted for WNA States) |                 |                         |                |                 |                         |                |                 |                         |



# Atmos Energy Corporation

## Kentucky Mid-States

### Detail of Operating Items

January 31, 2007

*in thousands*

|                                   | M-T-D            |                 | Q-T-D             |                   | Y-T-D            |                  |
|-----------------------------------|------------------|-----------------|-------------------|-------------------|------------------|------------------|
|                                   | Actual           | Budget          | Actual            | Budget            | Actual           | Budget           |
|                                   |                  |                 | Fav/(Unfav)       | Fav/(Unfav)       | Fav/(Unfav)      | Fav/(Unfav)      |
|                                   |                  |                 | Variance          | Variance          | Variance         | Variance         |
| <b>Volumes (Mmcf):</b>            |                  |                 |                   |                   |                  |                  |
| Residential                       | 4,072            | 6,009           | (1,937)           | (1,937)           | 10,924           | 12,359           |
| Commercial                        | 2,238            | 3,283           | (1,045)           | (1,045)           | 6,559            | 7,656            |
| Industrial                        | 886              | 1,017           | (131)             | (131)             | 3,108            | 3,610            |
| Public Authorities                | 215              | 325             | (110)             | (110)             | 624              | 714              |
| Agricultural                      | -                | -               | 0                 | 0                 | -                | -                |
| Unbilled                          | 2,410            | (304)           | 2,714             | 2,714             | 3,969            | 3,862            |
| <b>Total Volumes</b>              | <b>9,821</b>     | <b>10,330</b>   | <b>(509)</b>      | <b>(509)</b>      | <b>25,184</b>    | <b>28,201</b>    |
| <b>Customers</b>                  |                  |                 |                   |                   |                  |                  |
| Residential                       | 417              | 420             | (3)               | (3)               | 411              | 412              |
| Commercial                        | 52               | 52              | 0                 | 0                 | 51               | 52               |
| Industrial                        | 1                | 1               | 0                 | 0                 | 1                | 1                |
| Public Authorities                | 2                | 2               | 0                 | 0                 | 2                | 2                |
| Agricultural                      | 0                | 0               | 0                 | 0                 | 0                | 0                |
| <b>Total Customers</b>            | <b>472</b>       | <b>475</b>      | <b>(3)</b>        | <b>(3)</b>        | <b>465</b>       | <b>467</b>       |
| <b>Unbilled Margin</b>            | <b>\$ 2,194</b>  | <b>\$ 797</b>   | <b>\$ 1,397</b>   | <b>\$ 1,397</b>   | <b>\$ 6,000</b>  | <b>\$ 5,877</b>  |
| <b>Total Spending</b>             |                  |                 |                   |                   |                  |                  |
| Direct O&M expense                | \$ 4,104         | \$ 4,048        | \$ (56)           | \$ (56)           | \$ 15,790        | \$ 15,329        |
| SSU billing                       | 1,348            | 1,377           | 29                | 29                | 4,830            | 5,281            |
| Provision for bad debts           | 338              | 383             | 45                | 45                | 875              | 1,030            |
| <b>Total O&amp;M expense</b>      | <b>5,790</b>     | <b>5,808</b>    | <b>18</b>         | <b>18</b>         | <b>21,495</b>    | <b>21,640</b>    |
| Capital expenditures              |                  |                 |                   |                   |                  |                  |
| Growth                            | 2,100            | 1,529           | (571)             | (571)             | 6,831            | 6,049            |
| Non-Growth                        | 3,437            | 2,600           | (837)             | (837)             | 12,454           | 11,208           |
| <b>Total Capital Expenditures</b> | <b>5,537</b>     | <b>4,129</b>    | <b>(1,408)</b>    | <b>(1,408)</b>    | <b>19,285</b>    | <b>17,257</b>    |
| <b>Total spending</b>             | <b>\$ 11,327</b> | <b>\$ 9,937</b> | <b>\$ (1,390)</b> | <b>\$ (1,390)</b> | <b>\$ 40,780</b> | <b>\$ 38,897</b> |

**Customers per Employee**

746

# Atmos Energy Corporation Kentucky Mid-States

## Detail of Operation and Maintenance Expense

January 31, 2007

in thousands of USD

|                               | M-T-D           |                 | Q-T-D           |                 | Y-T-D            |                  |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
|                               | Actual          | Budget          | Actual          | Budget          | Actual           | Budget           |
|                               |                 | Fav/(Unfav)     |                 | Fav/(Unfav)     |                  | Fav/(Unfav)      |
|                               |                 | Variance        |                 | Variance        |                  | Variance         |
| Labor                         | \$ 1,554        | \$ (57)         | \$ 1,554        | \$ (57)         | \$ 6,076         | \$ (350)         |
| Benefits                      | 705             | (48)            | 705             | (48)            | 2,516            | 6                |
| Materials & Supplies          | 111             | (18)            | 111             | (18)            | 393              | (11)             |
| Vehicles & Equip              | 193             | 24              | 193             | 24              | 774              | 86               |
| Print & Postages              | 6               | 1               | 6               | 1               | 26               | 2                |
| Insurance                     | 66              | (15)            | 66              | (15)            | 411              | (215)            |
| Marketing                     | 35              | 5               | 35              | 5               | 177              | (26)             |
| Employee Welfare              | 204             | 13              | 204             | 13              | 767              | 47               |
| Information Technologies      | 14              | 4               | 14              | 4               | 65               | 3                |
| Rent, Maint., & Utilities     | 244             | (39)            | 244             | (39)            | 844              | (95)             |
| Directors & Shareholders & PR | 8               | (7)             | 8               | (7)             | 24               | (19)             |
| Telecom                       | 58              | 5               | 58              | 5               | 225              | 26               |
| Travel & Entertainment        | 86              | (7)             | 86              | (7)             | 407              | (95)             |
| Dues & Donations              | 53              | 100             | 53              | 100             | 129              | 163              |
| Training                      | 12              | 41              | 12              | 41              | 68               | 155              |
| Outside Services              | 749             | (106)           | 749             | (106)           | 2,840            | (215)            |
| Miscellaneous                 | 6               | 48              | 6               | 48              | 48               | 77               |
|                               | 4,104           | (56)            | 4,104           | (56)            | 15,790           | (461)            |
| Expense Billings              | 1,348           | 29              | 1,348           | 29              | 4,830            | 451              |
|                               | 5,452           | (27)            | 5,452           | (27)            | 20,620           | (10)             |
| Provision for Bad Debt        | 338             | 45              | 338             | 45              | 875              | 155              |
|                               | 5,790           | \$ 18           | 5,790           | \$ 18           | 21,495           | \$ 145           |
| <b>Total O&amp;M Expense</b>  | <b>\$ 5,790</b> | <b>\$ 5,808</b> | <b>\$ 5,790</b> | <b>\$ 5,808</b> | <b>\$ 21,495</b> | <b>\$ 21,640</b> |

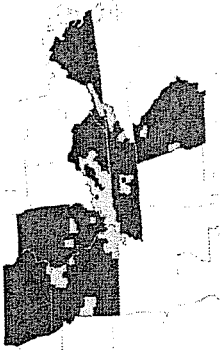
Employee Count 633

O&M per Employee \$ 70

(rolling 12 months and before SSU)

### Labor Capitalization Rates

|                     |       |       |       |       |        |
|---------------------|-------|-------|-------|-------|--------|
| Labor Capitalized % | 50.5% | 51.3% | 50.3% | 51.3% | (1.0%) |
| Labor Expensed %    | 49.5% | 48.7% | 49.7% | 48.7% | 1.0%   |

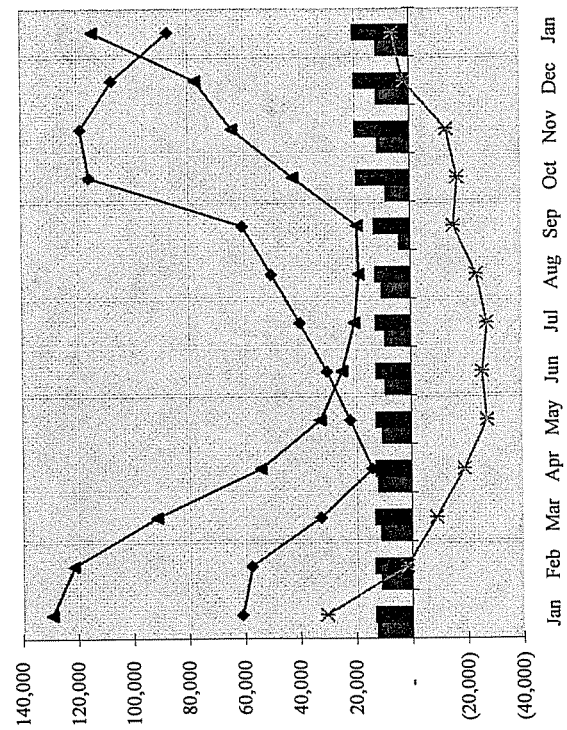


# Atmos Energy Corporation Kentucky Mid-States

## Key Balance Sheet Accounts

January 31, 2007  
in thousands of USD

13-Month Trending



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

|  |         |
|--|---------|
| Total PP&E                                     | 960,306 |
| Net Prop, Plant and Equip                      | 566,685 |
| Construction Work in Progress                  | 11,806  |
| Deferred Gas Costs                             | 6,138   |
| Accs Rec, Less Allow for Doubtful Accs         | 113,747 |
| Accs Rec, Over 90 Days                         | 291     |
| Inventories                                    | 444     |
| Gas Stored Underground                         | 86,704  |
| Customers' Deposits                            | 20,191  |
| Bad Debt Provision as a Percentage of Revenues | 0.32%   |
| Measure of Cash Flow *                         | 57,699  |

Comments:

**CWIP:** Up slightly from last month, but down \$661K from same period last year. Will continue to monitor and decrease to more acceptable levels.

**Def Gas Cost:** Slight increase month over month, but significant decrease year over year due to good PGA/GCA and last year was working down a large under recovered issue.

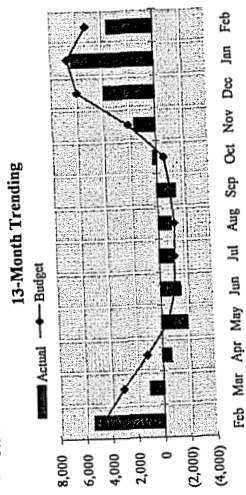
**A/R:** Continues upward trend during heating season, but is down year over year. Is currently at acceptable levels.

\* 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.

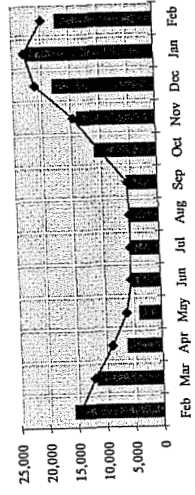
# Atmos Energy Corporation KY/Mid-States

Financial Highlights  
February 28, 2007  
in thousands of USD

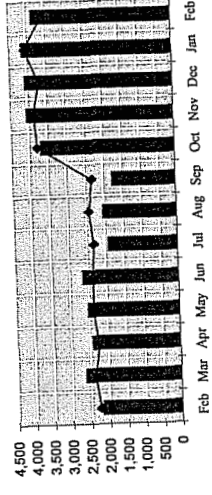
○ Net Income:



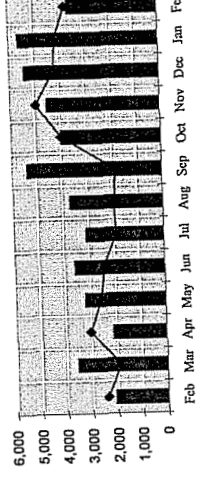
○ Gross Profit:



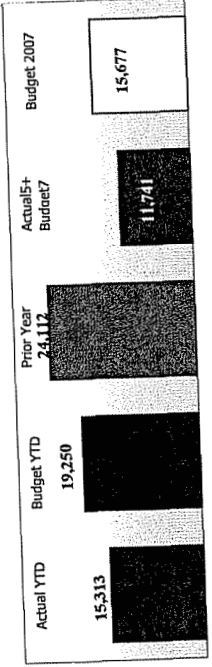
○ Direct O&M expense:



○ Capital Expenditures



Net Income Y-T-D and Total Year



|       | Actual | Budget | Fav/(Unfav) |
|-------|--------|--------|-------------|
| M-T-D | 16,932 | 19,553 | (2,621)     |
| Y-T-D | 81,061 | 87,749 | (6,688)     |

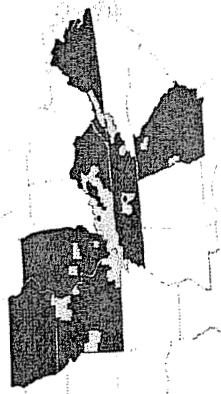
**Comments:**  
**MTD:** Gross Profit variance is (\$2,621k). Feb was 4% colder than normal including WNA. Billed margins related to weather and customer usage factors are (\$1,625k), primarily due to unbilled margins. Margins related to late fees are (216k). Customer variance margins are (\$84k) worse than budget. TN rate decrease of (\$780k) not budgeted in correct month (anticipated decrease was budgeted evenly over 10 months, will level out in the summer).  
**YTD:** Gross Profit variance is (\$6,688k). Weather, including WNA, has been normal on average. Margins related to weather and customer usage factors are (\$2,609k) worse than budget primarily due to unbilled margins. Customer variance margins (\$391k) unfavorable. Late fee margins are (\$319k) worse than budget. TN rate decrease of (\$3,140k) not budgeted (decrease was budgeted evenly over 10 months, will level out in the summer).

|       | 3,812  | 3,556  | (256) |
|-------|--------|--------|-------|
| M-T-D | 19,602 | 18,883 | (719) |
| Y-T-D |        |        |       |

**Comments:**  
**MTD:** Labor over (\$90k) due to cap rate 3% lower than budget and (\$47k) unbudgeted relocation expense. Benefits over (\$173k) mainly attributable to a negative variance (\$123k). Material/supplies over (\$84k) due to rate case costs and tuning of odorant purchases. Employee travel over (\$59k) due to (\$34k) relocation. Misc over (\$42k) due to tuning of Hopkinsville franchise payment. Outside service under \$195k due mainly to reless of legal costs and AES cost being booked through SS.  
**YTD:** Labor over (\$439k) due to cap rate approx. (\$200k), overtime (\$92k), PTO accrual (\$64k) and relocation (\$84k). Benefits over (\$1,666k). Insurance unfavorable (\$212k) related to reserve accrual in first quarter. Dues favorable \$1,444k mainly attributable to of tuning of GTI funding for VA. Training favorable \$170k due to tuning. Employee travel over (\$1,54k) due to relocation (\$137k). Rents/utilities over (\$126) mainly due to cap rate. There is a slight favorable offset of \$59k between employee welfare, material/supplies and vehicles.

|       | 3,566  | 3,714  | 148     |
|-------|--------|--------|---------|
| M-T-D | 22,851 | 20,972 | (1,879) |
| Y-T-D |        |        |         |

**Comments:**  
**MTD:** IT over (\$429k) for purchase of MDT replacements. Budget remained in Dallas for this. Public Improvements over (\$344k) with a training difference in Murfreesboro (\$119k), (\$118k) in Kirksville, MO for Hwy 63 and (\$64k) in Bowling Green, KY for Hwy 31W relocation. System Integrity fav \$566k. Positive variances in most cost centers offset by (\$343k) for KY Hwy 800 crossing. Overheads unfav (\$719k). We're beginning to see benefit of OH project, but budgeted OH rates appear to still be too low. Will analyze and revise as necessary. Accruals favorable \$679k. Jan AP accrual for \$398k reversed in Feb, with no additional capital invoices to accrue for Feb.  
**YTD:** Growth over (\$557k) mainly in Middle TN and VA. Overheads unfav (\$1,479k) related to the delayed implementation of the OH project timekeeping and the low budgeted OH rates. System Improvements fav \$700k which includes a prior period adjustment. System Integrity unfav (\$608k), (\$940k) relating to unassigned labor budget tuning.



# Atmos Energy Corporation KY/Mid-States

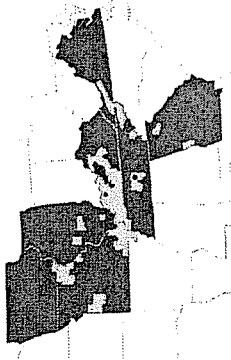
## Income Statement - Comparative

February 28, 2007

in thousands of USD

|   | Actual         | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|---|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|
| <b>Operating revenues:</b>                                    |                |                 |                         |                |                 |                         |                |                 |                         |
| Gas sales   | 78,597         | 100,492         | (21,895)                | 182,587        | 214,549         | (31,962)                | 354,310        | 410,615         | (56,305)                |
| Transportation  | 2,416          | 1,933           | 483                     | 4,628          | 3,851           | 777                     | 10,267         | 9,152           | 1,115                   |
| Other revenue   | 805            | 584             | 221                     | 1,537          | 887             | 650                     | 3,049          | 1,982           | 1,067                   |
| <b>Total operating revenues</b>                               | <b>81,818</b>  | <b>103,009</b>  | <b>(21,191)</b>         | <b>188,752</b> | <b>219,287</b>  | <b>(30,535)</b>         | <b>367,626</b> | <b>421,749</b>  | <b>(54,123)</b>         |
| Purchased gas cost  | 64,886         | 83,456          | 18,570                  | 149,713        | 176,961         | 27,248                  | 286,565        | 334,000         | 47,435                  |
| <b>Gross profit</b>   | <b>16,932</b>  | <b>19,553</b>   | <b>(2,621)</b>          | <b>39,039</b>  | <b>42,326</b>   | <b>(3,287)</b>          | <b>81,061</b>  | <b>87,749</b>   | <b>(6,688)</b>          |
| <b>Operating expenses:</b>                                    |                |                 |                         |                |                 |                         |                |                 |                         |
| Direct O&M expense  | 3,812          | 3,556           | (256)                   | 7,917          | 7,604           | (313)                   | 19,602         | 18,883          | (719)                   |
| SSU billing   | 1,282          | 1,237           | (45)                    | 2,629          | 2,614           | (15)                    | 6,112          | 6,519           | 407                     |
| Provision for bad debts                                       | 248            | 326             | 78                      | 586            | 709             | 123                     | 1,123          | 1,356           | 233                     |
| Total O&M expense   | 5,342          | 5,119           | (223)                   | 11,132         | 10,927          | (205)                   | 26,837         | 26,758          | (79)                    |
| Depreciation & amortization                                   | 2,862          | 2,872           | 10                      | 5,737          | 5,742           | 5                       | 14,304         | 14,356          | 52                      |
| Taxes, other than income                                      | 1,367          | 1,324           | (43)                    | 2,789          | 2,647           | (142)                   | 6,338          | 6,136           | (202)                   |
| <b>Total operating expenses</b>                               | <b>9,571</b>   | <b>9,315</b>    | <b>(256)</b>            | <b>19,658</b>  | <b>19,316</b>   | <b>(342)</b>            | <b>47,479</b>  | <b>47,250</b>   | <b>(229)</b>            |
| <b>Operating income</b>                                       | <b>7,361</b>   | <b>10,238</b>   | <b>(2,877)</b>          | <b>19,381</b>  | <b>23,010</b>   | <b>(3,629)</b>          | <b>33,582</b>  | <b>40,499</b>   | <b>(6,917)</b>          |
| <b>Other income (expense):</b>                                |                |                 |                         |                |                 |                         |                |                 |                         |
| Interest charges  | (1,717)        | (1,781)         | 64                      | (3,590)        | (3,658)         | 68                      | (9,438)        | (9,292)         | (146)                   |
| Miscellaneous income, net                                     | 122            | 157             | (35)                    | 451            | 352             | 99                      | 1,415          | 1,024           | 391                     |
| <b>Total other income (expense)</b>                           | <b>(1,595)</b> | <b>(1,624)</b>  | <b>29</b>               | <b>(3,139)</b> | <b>(3,306)</b>  | <b>167</b>              | <b>(8,023)</b> | <b>(8,268)</b>  | <b>245</b>              |
| Income (loss) before income taxes                             | 5,766          | 8,614           | (2,848)                 | 16,242         | 19,704          | (3,462)                 | 25,559         | 32,231          | (6,672)                 |
| Provision for income taxes                                    | 2,312          | 3,470           | 1,158                   | 6,511          | 7,937           | 1,426                   | 10,246         | 12,981          | 2,735                   |
| <b>Net income (loss)</b>                                      | <b>3,454</b>   | <b>5,144</b>    | <b>(1,690)</b>          | <b>9,731</b>   | <b>11,767</b>   | <b>(2,036)</b>          | <b>15,313</b>  | <b>19,250</b>   | <b>(3,937)</b>          |
| <b>EBIT</b>   | <b>7,483</b>   | <b>10,395</b>   | <b>(2,912)</b>          | <b>19,832</b>  | <b>23,362</b>   | <b>(3,530)</b>          | <b>34,997</b>  | <b>41,523</b>   | <b>(6,526)</b>          |
| <b>Degree Days - % of Normal</b><br>(adjusted for WNA States) | <b>104%</b>    |                 |                         | <b>100%</b>    |                 |                         | <b>100%</b>    |                 |                         |





# Atmos Energy Corporation KY/Mid-States

## Detail of Operating Items

February 28, 2007

*in thousands*

|                                   | Actual          |                 | M-T-D Budget   |  | Fav/(Unfav) Variance |                   | Q-T-D Budget     |                   | Fav/(Unfav) Variance |  | Y-T-D Budget     |                   | Fav/(Unfav) Variance |  |
|-----------------------------------|-----------------|-----------------|----------------|--|----------------------|-------------------|------------------|-------------------|----------------------|--|------------------|-------------------|----------------------|--|
|                                   |                 |                 |                |  |                      |                   |                  |                   |                      |  |                  |                   |                      |  |
| <b>Volumes (Mmcf):</b>            |                 |                 |                |  |                      |                   |                  |                   |                      |  |                  |                   |                      |  |
| Residential                       | 5,694           | 5,106           | 588            |  | 11,115               | (1,349)           | 17,465           | (847)             |                      |  | 17,465           | (847)             |                      |  |
| Commercial                        | 3,093           | 2,855           | 238            |  | 6,138                | (807)             | 10,511           | (860)             |                      |  | 10,511           | (860)             |                      |  |
| Industrial                        | 1,026           | 1,053           | (27)           |  | 2,071                | (159)             | 4,664            | (529)             |                      |  | 4,664            | (529)             |                      |  |
| Public Authorities                | 282             | 297             | (15)           |  | 622                  | (125)             | 1,011            | (105)             |                      |  | 1,011            | (105)             |                      |  |
| Agricultural                      | -               | -               | 0              |  | -                    | 0                 | -                | 0                 |                      |  | -                | 0                 |                      |  |
| Unbilled                          | (2,425)         | (1,076)         | (1,349)        |  | (1,380)              | 1,365             | 2,786            | (1,242)           |                      |  | 2,786            | (1,242)           |                      |  |
| <b>Total Volumes</b>              | <b>7,670</b>    | <b>8,235</b>    | <b>(565)</b>   |  | <b>18,566</b>        | <b>(1,075)</b>    | <b>36,437</b>    | <b>(3,583)</b>    |                      |  | <b>36,437</b>    | <b>(3,583)</b>    |                      |  |
| <b>Customers</b>                  |                 |                 |                |  |                      |                   |                  |                   |                      |  |                  |                   |                      |  |
| Residential                       | 420             | 421             | (1)            |  | 420                  | (2)               | 414              | (1)               |                      |  | 414              | (1)               |                      |  |
| Commercial                        | 52              | 53              | (1)            |  | 53                   | (1)               | 52               | (1)               |                      |  | 52               | (1)               |                      |  |
| Industrial                        | 1               | 1               | 0              |  | 1                    | 0                 | 1                | 0                 |                      |  | 1                | 0                 |                      |  |
| Public Authorities                | 2               | 2               | 0              |  | 2                    | 0                 | 2                | 0                 |                      |  | 2                | 0                 |                      |  |
| Agricultural                      | 0               | 0               | 0              |  | 0                    | 0                 | 0                | 0                 |                      |  | 0                | 0                 |                      |  |
| <b>Total Customers</b>            | <b>475</b>      | <b>477</b>      | <b>(2)</b>     |  | <b>476</b>           | <b>(3)</b>        | <b>469</b>       | <b>(2)</b>        |                      |  | <b>469</b>       | <b>(2)</b>        |                      |  |
| <b>Total Spending</b>             |                 |                 |                |  |                      |                   |                  |                   |                      |  |                  |                   |                      |  |
| Direct O&M expense                | \$ 3,812        | \$ 3,556        | \$ (256)       |  | \$ 7,604             | \$ (313)          | \$ 18,883        | \$ (719)          |                      |  | \$ 18,883        | \$ (719)          |                      |  |
| SSU billing                       | 1,282           | 1,237           | (45)           |  | 2,614                | (15)              | 6,519            | 407               |                      |  | 6,519            | 407               |                      |  |
| Provision for bad debts           | 248             | 326             | 78             |  | 709                  | 123               | 1,123            | 233               |                      |  | 1,356            | 233               |                      |  |
| <b>Total O&amp;M expense</b>      | <b>5,342</b>    | <b>5,119</b>    | <b>(223)</b>   |  | <b>10,927</b>        | <b>(205)</b>      | <b>26,758</b>    | <b>(79)</b>       |                      |  | <b>26,758</b>    | <b>(79)</b>       |                      |  |
| Capital expenditures              |                 |                 |                |  |                      |                   |                  |                   |                      |  |                  |                   |                      |  |
| Growth                            | 1,154           | 1,379           | 225            |  | 2,908                | (346)             | 7,428            | (557)             |                      |  | 7,428            | (557)             |                      |  |
| Non-Growth                        | 2,412           | 2,335           | (77)           |  | 4,936                | (913)             | 14,866           | (1,322)           |                      |  | 13,544           | (1,322)           |                      |  |
| <b>Total Capital Expenditures</b> | <b>3,566</b>    | <b>3,714</b>    | <b>148</b>     |  | <b>7,844</b>         | <b>(1,259)</b>    | <b>22,851</b>    | <b>(1,879)</b>    |                      |  | <b>20,972</b>    | <b>(1,879)</b>    |                      |  |
| <b>Total spending</b>             | <b>\$ 8,908</b> | <b>\$ 8,833</b> | <b>\$ (75)</b> |  | <b>\$ 18,771</b>     | <b>\$ (1,464)</b> | <b>\$ 49,688</b> | <b>\$ (1,958)</b> |                      |  | <b>\$ 47,730</b> | <b>\$ (1,958)</b> |                      |  |

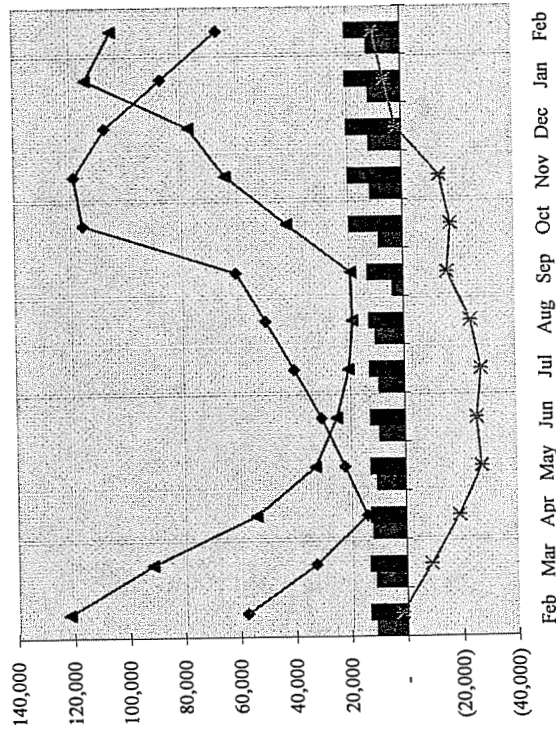


# Atmos Energy Corporation KY/Mid-States

## Key Balance Sheet Accounts

February 28, 2007  
in thousands of USD

13-Month Trending



Construction Work in Progress

Customers' Deposits

Accs Rec, Less Allow for Doubtful Accs

Gas Stored Underground

Deferred Gas Costs

|  |         |
|--|---------|
| Total PP&E                                     | 962,709 |
| Net Prop, Plant and Equip                      | 567,635 |
| Construction Work in Progress                  | 12,309  |
| Deferred Gas Costs                             | 10,163  |
| Accs Rec, Less Allow for Doubtful Accs         | 104,445 |
| Accs Rec, Over 90 Days                         | -       |
| Inventories                                    | 484     |
| Gas Stored Underground                         | 66,259  |
| Customers' Deposits                            | 20,172  |
| Bad Debt Provision as a Percentage of Revenues | 0.32%   |
| Measure of Cash Flow *                         | 63,305  |

Comments:

**CWIP:** Up .5k from last month and up \$1.5K from same period last year. Will continue to monitor and work to decrease to more acceptable levels.

**Def Gas Cost:** Up slightly over previous month and up 7.8k year over year due to PGA/GCA last year working down a large under recovered issue.

**A/R:** Down slightly from last month and down \$17k year over year. Is currently at acceptable levels.

\* 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.

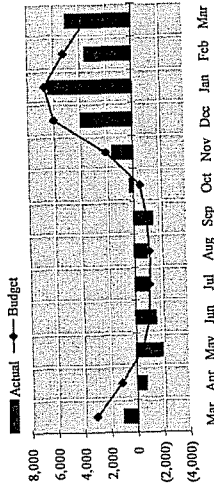


**Atmos Energy Corporation**  
**KY/Mid-States**

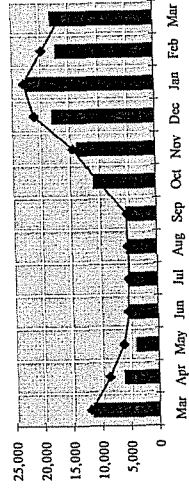
**Financial Highlights**  
 March 31, 2007  
 in thousands of USD

**Net Income:**

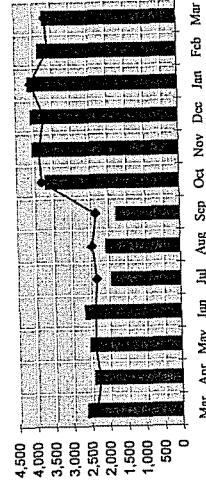
**13-Month Trending**



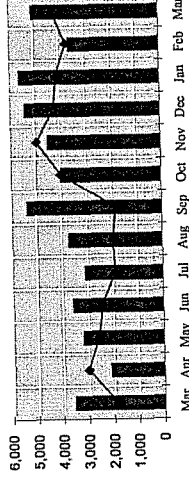
**Gross Profit:**



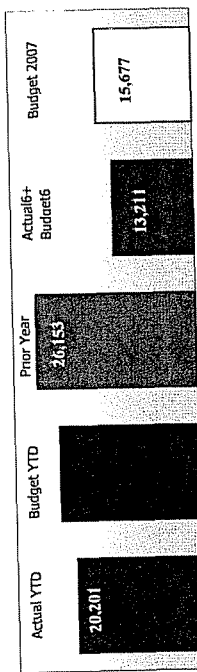
**Direct O&M expense:**



**Capital Expenditures**



**Net Income Y-T-D and Total Year**



|       | Actual | Budget  | Eav/(Unfav) |
|-------|--------|---------|-------------|
| M-T-D | 17,791 | 16,379  | 1,412       |
| Y-T-D | 98,853 | 104,128 | (5,275)     |

**Comments:**

**MTD:** Gross Profit variance is \$1,412k. March was 10% warmer than normal including WNA. Billed margins related to weather and customer usage factors are \$2,393k, primarily due to unbilled margins unwinding. Margins related to late fees are (\$109k). Industrial customer margins are (\$130k) worse than budget. TN rate decrease of (\$513k) not budgeted in correct month (anticipated decrease was budgeted evenly over 10 months, will level out in the summer).

**YTD:** Gross Profit variance is (\$5,275k). Weather, including WNA, has been 1% warmer than normal. Margins related to weather and customer usage factors are (\$216k) worse than budget. Customer variance margins (\$366k) unfavorable. Industrial margins are (\$744k) compared to budget. Late fee margins are (\$428k) worse than budget. TN rate decrease of (\$3,620k) not budgeted (decrease was budgeted evenly over 10 months, will level out in the summer).

|       | 3,656  | 3,626  | (30)  |
|-------|--------|--------|-------|
| M-T-D | 23,258 | 22,511 | (747) |
| Y-T-D |        |        |       |

**Comments:**

**MTD:** Labor over (\$55k) mainly attributable to cap rate 3.3% lower than budget. Benefits under \$161k due mainly to positive benefit variance \$207k. Dues under \$43k due to timing budget/actual. Employee welfare over (\$64k) due to incentive plan. Marketing over (\$17) due to timing budget/actual. Outside services under \$115k due to AES now being in SS. Rents/Utilities over (\$32) due to bldg maint/cap rate/co use gas. Training over (\$82) due to timing budget/actual. Employee travel over (\$84) due mainly to unbudgeted reloc exp (\$71).

**YTD:** Labor over (\$494k) due to cap rate approx. (\$300k), net OT/SB over (\$69k), PTO accrual (\$64k) and relocation (\$66k). Dues favorable \$187k due to timing of GTI funding for VA. Ins. unfavorable (\$211) related to reserve accrual in first qtr. Employee travel over (\$238) due to unbudgeted relocation (\$206k). Rents/utilities over (\$154k) due mainly to cap rate. Outside services favorable \$95k due to AES moving to SS. Slight favorable offset of \$65k between training, vehicles and material/supplies.

|       | 5,015  | 4,220  | (795)   |
|-------|--------|--------|---------|
| M-T-D | 27,866 | 25,192 | (2,674) |
| Y-T-D |        |        |         |

**Comments:**

**MTD:** Growth was unfavorable (\$1.3m) due mainly to the quarter true-up of overheads (\$1.2m) and a net unfavorable (\$0.2m) when contractor services and reimbursement/AIC are netted. Public improvements unfavorable (\$0.6m) attributable mainly to overheads (\$0.3m) and timing difference in Murfreesboro (\$0.2m) and Bowling Green, KY for Hwy 31W (\$0.2m). System improvements unfavorable (\$0.5m), due to overheads (\$0.3m) and storage/transportation (\$0.2m) for mis-labeled cost, should be Pipe Line Integrity. Partially offsetting these negative variances was a positive variance of \$0.7m in accruals.

**YTD:** Growth unfavorable (\$1.9m) mainly in Middle TN and VA. IT unfavorable (\$0.8m) for MDT replacements budgeted in SSU. Public improvements unfavorable (\$0.8m) due to timing in reimbursement/AIC. System integrity unfavorable (\$0.7m) due mainly to overhead true-up. Partially offsetting these unfavorable variances were positive variances in accruals \$0.4m and Pipe Line Integrity \$0.3m, due to mislabeled spending in March as detailed above (labeled System Improvements).



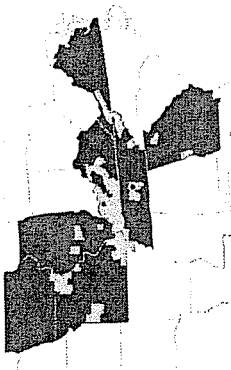
# Atmos Energy Corporation KY/Mid-States

## Income Statement - Comparative

March 31, 2007

*in thousands of USD*

|   | <u>Actual</u>  | <u>M-T-D<br/>Budget</u> | <u>Fav/(Unfav)<br/>Variance</u> | <u>Actual</u>  | <u>Q-T-D<br/>Budget</u> | <u>Fav/(Unfav)<br/>Variance</u> | <u>Actual</u>  | <u>Y-T-D<br/>Budget</u> | <u>Fav/(Unfav)<br/>Variance</u> |
|---|----------------|-------------------------|---------------------------------|----------------|-------------------------|---------------------------------|----------------|-------------------------|---------------------------------|
| <b>Operating revenues:</b>                                    |                |                         |                                 |                |                         |                                 |                |                         |                                 |
| Gas sales   | 66,321         | 77,655                  | (11,334)                        | 248,908        | 292,204                 | (43,296)                        | 420,632        | 488,270                 | (67,638)                        |
| Transportation  | 2,113          | 1,905                   | 208                             | 6,741          | 5,756                   | 985                             | 12,381         | 11,057                  | 1,324                           |
| Other revenue   | 852            | 553                     | 299                             | 2,389          | 1,440                   | 949                             | 3,901          | 2,535                   | 1,366                           |
| <b>Total operating revenues</b>                               | <u>69,286</u>  | <u>80,113</u>           | <u>(10,827)</u>                 | <u>258,038</u> | <u>299,400</u>          | <u>(41,362)</u>                 | <u>436,914</u> | <u>501,862</u>          | <u>(64,948)</u>                 |
| Purchased gas cost  | 51,495         | 63,734                  | 12,239                          | 201,209        | 240,695                 | 39,486                          | 338,061        | 397,734                 | 59,673                          |
| <b>Gross profit</b>   | <u>17,791</u>  | <u>16,379</u>           | <u>1,412</u>                    | <u>56,829</u>  | <u>58,705</u>           | <u>(1,876)</u>                  | <u>98,853</u>  | <u>104,128</u>          | <u>(5,275)</u>                  |
| <b>Operating expenses:</b>                                    |                |                         |                                 |                |                         |                                 |                |                         |                                 |
| Direct O&M expense  | 3,656          | 3,626                   | (30)                            | 11,574         | 11,231                  | (343)                           | 23,258         | 22,511                  | (747)                           |
| SSU billing   | 1,034          | 1,126                   | 92                              | 3,663          | 3,740                   | 77                              | 7,146          | 7,645                   | 499                             |
| Provision for bad debts                                       | (447)          | 255                     | 702                             | 139            | 963                     | 824                             | 676            | 1,610                   | 934                             |
| Total O&M expense   | <u>4,243</u>   | <u>5,007</u>            | <u>764</u>                      | <u>15,376</u>  | <u>15,934</u>           | <u>558</u>                      | <u>31,080</u>  | <u>31,766</u>           | <u>686</u>                      |
| Depreciation & amortization                                   | 2,857          | 2,872                   | 15                              | 8,593          | 8,614                   | 21                              | 17,161         | 17,228                  | 67                              |
| Taxes, other than income                                      | 1,124          | 1,184                   | 60                              | 3,913          | 3,831                   | (82)                            | 7,461          | 7,319                   | (142)                           |
| <b>Total operating expenses</b>                               | <u>8,224</u>   | <u>9,063</u>            | <u>839</u>                      | <u>27,882</u>  | <u>28,379</u>           | <u>497</u>                      | <u>55,702</u>  | <u>56,313</u>           | <u>611</u>                      |
| <b>Operating income</b>                                       | <u>9,567</u>   | <u>7,316</u>            | <u>2,251</u>                    | <u>28,947</u>  | <u>30,326</u>           | <u>(1,379)</u>                  | <u>43,151</u>  | <u>47,815</u>           | <u>(4,664)</u>                  |
| <b>Other income (expense):</b>                                |                |                         |                                 |                |                         |                                 |                |                         |                                 |
| Interest charges  | (1,771)        | (1,828)                 | 57                              | (5,361)        | (5,486)                 | 125                             | (11,209)       | (11,120)                | (89)                            |
| Miscellaneous income, net                                     | 148            | 235                     | (87)                            | 599            | 587                     | 12                              | 1,564          | 1,259                   | 305                             |
| <b>Total other income (expense)</b>                           | <u>(1,623)</u> | <u>(1,593)</u>          | <u>(30)</u>                     | <u>(4,762)</u> | <u>(4,899)</u>          | <u>137</u>                      | <u>(9,645)</u> | <u>(9,861)</u>          | <u>216</u>                      |
| Income (loss) before income taxes                             | 7,944          | 5,723                   | 2,221                           | 24,185         | 25,427                  | (1,242)                         | 33,506         | 37,954                  | (4,448)                         |
| Provision for income taxes                                    | 3,056          | 2,306                   | (750)                           | 9,567          | 10,243                  | 676                             | 13,305         | 15,287                  | 1,982                           |
| <b>Net income (loss)</b>                                      | <u>4,888</u>   | <u>3,417</u>            | <u>1,471</u>                    | <u>14,618</u>  | <u>15,184</u>           | <u>(566)</u>                    | <u>20,201</u>  | <u>22,667</u>           | <u>(2,466)</u>                  |
| <b>EBIT</b>   | <u>9,715</u>   | <u>7,551</u>            | <u>2,164</u>                    | <u>29,546</u>  | <u>30,913</u>           | <u>(1,367)</u>                  | <u>44,715</u>  | <u>49,074</u>           | <u>(4,359)</u>                  |
| <b>Degree Days - % of Normal</b><br>(adjusted for WNA States) | <u>90%</u>     |                         |                                 | <u>97%</u>     |                         |                                 | <u>99%</u>     |                         |                                 |



# Atmos Energy Corporation

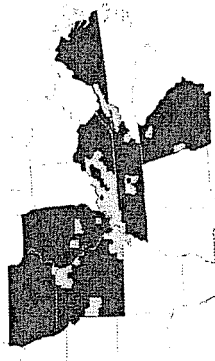
## KY/Mid-States

### Detail of Operating Items

March 31, 2007

*in thousands*

|                               | Actual   |          | M-T-D Budget |  | Fav/(Unfav) Variance |            | Q-T-D Budget |           | Fav/(Unfav) Variance |  | Y-T-D Budget |  | Fav/(Unfav) Variance |  |
|-------------------------------|----------|----------|--------------|--|----------------------|------------|--------------|-----------|----------------------|--|--------------|--|----------------------|--|
|                               |          |          |              |  |                      |            |              |           |                      |  |              |  |                      |  |
| <b>Volumes (Mmcf):</b>        |          |          |              |  |                      |            |              |           |                      |  |              |  |                      |  |
| Residential                   | 4,103    | 4,022    | 81           |  | 15,137               | (1,267)    | 20,721       | 21,487    | (766)                |  |              |  |                      |  |
| Commercial                    | 2,209    | 2,355    | (146)        |  | 8,493                | (953)      | 11,860       | 12,866    | (1,006)              |  |              |  |                      |  |
| Industrial                    | 784      | 831      | (47)         |  | 2,901                | (204)      | 4,919        | 5,494     | (575)                |  |              |  |                      |  |
| Public Authorities            | 208      | 220      | (12)         |  | 843                  | (138)      | 1,115        | 1,232     | (117)                |  |              |  |                      |  |
| Agricultural                  | -        | -        | 0            |  | -                    | 0          | -            | -         | 0                    |  |              |  |                      |  |
| Unbilled                      | (1,169)  | (1,103)  | (66)         |  | (2,483)              | 1,299      | 375          | 1,682     | (1,307)              |  |              |  |                      |  |
| Total Volumes                 | 6,135    | 6,325    | (190)        |  | 24,891               | (1,263)    | 38,990       | 42,761    | (3,771)              |  |              |  |                      |  |
| <b>Customers</b>              |          |          |              |  |                      |            |              |           |                      |  |              |  |                      |  |
| Residential                   | 422      | 421      | 1            |  | 421                  | (1)        | 414          | 415       | (1)                  |  |              |  |                      |  |
| Commercial                    | 52       | 52       | 0            |  | 53                   | (1)        | 51           | 52        | (1)                  |  |              |  |                      |  |
| Industrial                    | 1        | 1        | 0            |  | 1                    | 0          | 1            | 1         | 0                    |  |              |  |                      |  |
| Public Authorities            | 2        | 2        | 0            |  | 2                    | 0          | 2            | 2         | 0                    |  |              |  |                      |  |
| Agricultural                  | 0        | 0        | 0            |  | 0                    | 0          | 0            | 0         | 0                    |  |              |  |                      |  |
| Total Customers               | 477      | 476      | 1            |  | 477                  | (2)        | 468          | 470       | (2)                  |  |              |  |                      |  |
| <b>Total Spending</b>         |          |          |              |  |                      |            |              |           |                      |  |              |  |                      |  |
| Direct O&M expense            | \$ 3,656 | \$ 3,626 | \$ (30)      |  | \$ 11,231            | \$ (343)   | \$ 23,258    | \$ 22,511 | \$ (747)             |  |              |  |                      |  |
| SSU billing                   | 1,034    | 1,126    | 92           |  | 3,740                | 77         | 7,146        | 7,645     | 499                  |  |              |  |                      |  |
| Provision for bad debts       | (447)    | 255      | 702          |  | 963                  | 824        | 676          | 1,610     | 934                  |  |              |  |                      |  |
| Total O&M expense             | 4,243    | 5,007    | 764          |  | 15,934               | 558        | 31,080       | 31,766    | 686                  |  |              |  |                      |  |
| Capital expenditures          | 3,029    | 1,720    | (1,309)      |  | 4,628                | (1,655)    | 11,014       | 9,148     | (1,866)              |  |              |  |                      |  |
| Growth                        | 1,986    | 2,500    | 514          |  | 7,436                | (399)      | 16,852       | 16,044    | (808)                |  |              |  |                      |  |
| Non-Growth                    | 5,015    | 4,220    | (795)        |  | 12,064               | (2,054)    | 27,866       | 25,192    | (2,674)              |  |              |  |                      |  |
| Total Capital Expenditures    | \$ 9,258 | \$ 9,227 | \$ (31)      |  | \$ 27,998            | \$ (1,496) | \$ 58,946    | \$ 56,958 | \$ (1,988)           |  |              |  |                      |  |
| <b>Customers per Employee</b> |          |          |              |  |                      |            |              |           |                      |  |              |  |                      |  |
|                               |          |          |              |  |                      |            |              |           |                      |  |              |  |                      |  |

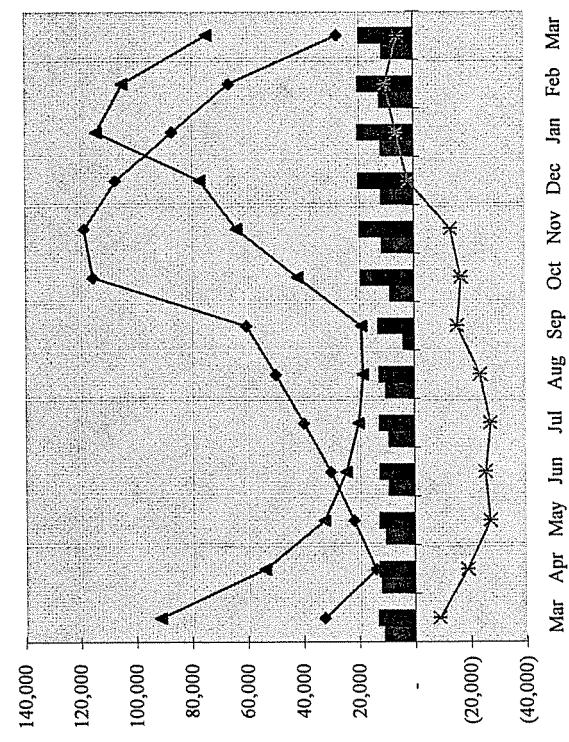


# Atmos Energy Corporation KY/Mid-States

## Key Balance Sheet Accounts

March 31, 2007  
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                                     | 965,542 |
| Net Prop, Plant and Equip                      | 569,792 |
| Construction Work in Progress                  | 11,343  |
| Deferred Gas Costs                             | 5,621   |
| Accts Rec, Less Allow for Doubtful Accts       | 74,185  |
| Accts Rec, Over 90 Days                        | -       |
| Inventories                                    | 459     |
| Gas Stored Underground                         | 27,346  |
| Customers' Deposits                            | 19,663  |
| Bad Debt Provision as a Percentage of Revenues | 0.16%   |
| Measure of Cash Flow *                         | 45,936  |

**Comments:**

**CWIP:** Down slightly from last month and in line with previous year. Continue to work toward decreasing to more acceptable levels.

**Def Gas Cost:** Down from previous month but up \$15k year over year due to PGA/GCA last year working down a large under recovery situation.

**A/R:** Down \$28k from last month and down \$15k year over year, yet remains at acceptable levels.

\* 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

## Detail of Operation and Maintenance Expense

March 31, 2007

*in thousands of USD*

|                               | M-T-D           |                 | Fav/(Unfav)      |               | Q-T-D            |                  | Fav/(Unfav)      |               | Y-T-D            |                  | Fav/(Unfav)      |               |
|-------------------------------|-----------------|-----------------|------------------|---------------|------------------|------------------|------------------|---------------|------------------|------------------|------------------|---------------|
|                               | Actual          | Budget          | Actual           | Variance      | Actual           | Budget           | Actual           | Variance      | Actual           | Budget           | Actual           | Variance      |
| Labor                         | \$ 1,482        | \$ 1,428        | \$ 4,442         | \$ (54)       | \$ 4,240         | \$ 4,240         | \$ 23,258        | \$ (202)      | \$ 8,964         | \$ 8,470         | \$ 23,258        | \$ (494)      |
| Benefits                      | 468             | 629             | 1,929            | 161           | 1,870            | 1,870            | 11,574           | (30)          | 3,740            | 3,735            | 11,574           | (5)           |
| Materials & Supplies          | 102             | 94              | 392              | (8)           | 282              | 282              | 3,663            | 77            | 674              | 571              | 3,663            | (103)         |
| Vehicles & Equip              | 215             | 213             | 626              | (2)           | 645              | 645              | 15,237           | (266)         | 1,207            | 1,288            | 15,237           | 81            |
| Print & Postages              | 6               | 6               | 21               | 0             | 20               | 20               | 139              | 824           | 40               | 41               | 139              | 1             |
| Insurance                     | 51              | 51              | 166              | 0             | 154              | 154              | 702              | 702           | 511              | 300              | 702              | (211)         |
| Marketing                     | 45              | 28              | 118              | (17)          | 131              | 131              | 68               | (9)           | 260              | 242              | 68               | (18)          |
| Employee Welfare              | 147             | 83              | 515              | (64)          | 489              | 489              | 720              | (26)          | 1,078            | 1,086            | 720              | 8             |
| Information Technologies      | 38              | 28              | 68               | (10)          | 59               | 59               | 14               | (9)           | 119              | 110              | 14               | (9)           |
| Rent, Maint., & Utilities     | 246             | 214             | 720              | (32)          | 622              | 622              | 73               | (98)          | 1,320            | 1,166            | 73               | (154)         |
| Directors & Shareholders & PR | 4               | 2               | 14               | (2)           | 5                | 5                | 378              | (9)           | 30               | 9                | 378              | (21)          |
| Telecom                       | 71              | 63              | 211              | (8)           | 188              | 188              | 211              | (23)          | 378              | 376              | 211              | (2)           |
| Travel & Entertainment        | 160             | 76              | 379              | (84)          | 228              | 228              | 379              | (151)         | 699              | 462              | 379              | (237)         |
| Dues & Donations              | 28              | 71              | 124              | 43            | 247              | 247              | 124              | 123           | 199              | 386              | 124              | 187           |
| Training                      | 108             | 25              | 135              | (83)          | 109              | 109              | 135              | (26)          | 192              | 279              | 135              | 87            |
| Outside Services              | 478             | 593             | 1,641            | 115           | 1,845            | 1,845            | 1,641            | 204           | 3,732            | 3,827            | 1,641            | 95            |
| Miscellaneous                 | 7               | 22              | 73               | 15            | 97               | 97               | 73               | 24            | 115              | 163              | 73               | 48            |
| Expense Billings              | 3,656           | 3,626           | 11,574           | (30)          | 11,231           | 11,231           | 11,574           | (343)         | 23,258           | 22,511           | 11,574           | (747)         |
| Provision for Bad Debt        | 1,034           | 1,126           | 3,663            | 92            | 3,740            | 3,740            | 3,663            | 77            | 7,146            | 7,645            | 3,663            | 499           |
| <b>Total O&amp;M Expense</b>  | <b>4,690</b>    | <b>4,752</b>    | <b>15,237</b>    | <b>62</b>     | <b>14,971</b>    | <b>14,971</b>    | <b>15,237</b>    | <b>(266)</b>  | <b>30,404</b>    | <b>30,156</b>    | <b>15,237</b>    | <b>(248)</b>  |
|                               | (447)           | 255             | 139              | 702           | 963              | 963              | 139              | 824           | 676              | 1,610            | 139              | 934           |
|                               | <b>\$ 4,243</b> | <b>\$ 5,007</b> | <b>\$ 15,376</b> | <b>\$ 764</b> | <b>\$ 15,934</b> | <b>\$ 15,934</b> | <b>\$ 15,376</b> | <b>\$ 558</b> | <b>\$ 31,080</b> | <b>\$ 31,766</b> | <b>\$ 15,376</b> | <b>\$ 686</b> |

639

\$ 69

**Employee Count**

**O&M per Employee**

*(rolling 12 months and before SSU)*

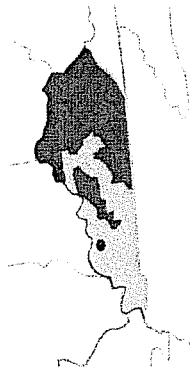
**Labor Capitalization Rates**

Labor Capitalized %

Labor Expensed %

|  |       |       |       |       |       |       |        |
|--|-------|-------|-------|-------|-------|-------|--------|
|  | 48.1% | 51.4% | 48.8% | 51.3% | 49.5% | 51.3% | (1.8%) |
|  | 51.9% | 48.6% | 51.2% | 48.7% | 50.5% | 48.7% | 1.8%   |





# Atmos Energy Corporation Kentucky

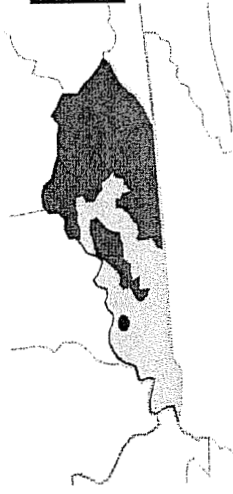
## Income Statement - Comparative

October 31, 2006  
in thousands of USD

|                                     | Actual        | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual        | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual        | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|-------------------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|
| <b>Operating revenues:</b>          |               |                 |                         |               |                 |                         |               |                 |                         |
| Gas sales                           | 12,509        | 9,384           | 3,125                   | 12,509        | 9,384           | 3,125                   | 12,509        | 9,384           | 3,125                   |
| Transportation                      | 800           | 645             | 155                     | 800           | 645             | 155                     | 800           | 645             | 155                     |
| Other revenue                       | 170           | 160             | 10                      | 170           | 160             | 10                      | 170           | 160             | 10                      |
| <b>Total operating revenues</b>     | <b>13,479</b> | <b>10,189</b>   | <b>3,290</b>            | <b>13,479</b> | <b>10,189</b>   | <b>3,290</b>            | <b>13,479</b> | <b>10,189</b>   | <b>3,290</b>            |
| Purchased gas cost                  | 9,823         | 7,014           | (2,809)                 | 9,823         | 7,014           | (2,809)                 | 9,823         | 7,014           | (2,809)                 |
| <b>Gross profit</b>                 | <b>3,656</b>  | <b>3,175</b>    | <b>481</b>              | <b>3,656</b>  | <b>3,175</b>    | <b>481</b>              | <b>3,656</b>  | <b>3,175</b>    | <b>481</b>              |
| <b>Operating expenses:</b>          |               |                 |                         |               |                 |                         |               |                 |                         |
| Direct O&M expense                  | 783           | 1,236           | 453                     | 783           | 1,236           | 453                     | 783           | 1,236           | 453                     |
| SSU billing                         | 741           | 483             | (258)                   | 741           | 483             | (258)                   | 741           | 483             | (258)                   |
| Provision for bad debts             | 53            | 38              | (15)                    | 53            | 38              | (15)                    | 53            | 38              | (15)                    |
| Total O&M expense                   | 1,577         | 1,757           | 180                     | 1,577         | 1,757           | 180                     | 1,577         | 1,757           | 180                     |
| Depreciation & amortization         | 1,007         | 1,000           | (7)                     | 1,007         | 1,000           | (7)                     | 1,007         | 1,000           | (7)                     |
| Taxes, other than income            | 323           | 313             | (10)                    | 323           | 313             | (10)                    | 323           | 313             | (10)                    |
| <b>Total operating expenses</b>     | <b>2,907</b>  | <b>3,070</b>    | <b>163</b>              | <b>2,907</b>  | <b>3,070</b>    | <b>163</b>              | <b>2,907</b>  | <b>3,070</b>    | <b>163</b>              |
| <b>Operating income</b>             | <b>749</b>    | <b>105</b>      | <b>644</b>              | <b>749</b>    | <b>105</b>      | <b>644</b>              | <b>749</b>    | <b>105</b>      | <b>644</b>              |
| <b>Other income (expense):</b>      |               |                 |                         |               |                 |                         |               |                 |                         |
| Interest charges                    | (556)         | (533)           | (23)                    | (556)         | (533)           | (23)                    | (556)         | (533)           | (23)                    |
| Miscellaneous income, net           | 321           | 79              | 242                     | 321           | 79              | 242                     | 321           | 79              | 242                     |
| <b>Total other income (expense)</b> | <b>(235)</b>  | <b>(454)</b>    | <b>219</b>              | <b>(235)</b>  | <b>(454)</b>    | <b>219</b>              | <b>(235)</b>  | <b>(454)</b>    | <b>219</b>              |
| Income (loss) before income taxes   | 514           | (349)           | 863                     | 514           | (349)           | 863                     | 514           | (349)           | 863                     |
| Provision for income taxes          | 223           | (144)           | (367)                   | 223           | (144)           | (367)                   | 223           | (144)           | (367)                   |
| <b>Net income (loss)</b>            | <b>291</b>    | <b>(205)</b>    | <b>496</b>              | <b>291</b>    | <b>(205)</b>    | <b>496</b>              | <b>291</b>    | <b>(205)</b>    | <b>496</b>              |
| <b>EBIT</b>                         | <b>1,070</b>  | <b>184</b>      | <b>886</b>              | <b>1,070</b>  | <b>184</b>      | <b>886</b>              | <b>1,070</b>  | <b>184</b>      | <b>886</b>              |

(adjusted for WNA States)

**Note for Direct vs. SSU O&M: Please see footnote on O&M Detail page.**



# Atmos Energy Corporation Kentucky

## Detail of Operating Items

October 31, 2006

*in thousands*

|                                   | M-T-D                   |                         | Q-T-D                   |                         | Y-T-D                   |                         |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                   | Actual                  | Budget                  | Actual                  | Budget                  | Actual                  | Budget                  |
| <b>Volumes (Mmcf):</b>            | Fav/(Unfav)<br>Variance | Fav/(Unfav)<br>Variance | Fav/(Unfav)<br>Variance | Fav/(Unfav)<br>Variance | Fav/(Unfav)<br>Variance | Fav/(Unfav)<br>Variance |
| Residential                       | 368                     | 310                     | 368                     | 310                     | 368                     | 310                     |
| Commercial                        | 263                     | 196                     | 263                     | 196                     | 263                     | 196                     |
| Industrial                        | 76                      | 112                     | 76                      | 112                     | 76                      | 112                     |
| Public Authorities                | 66                      | 51                      | 66                      | 51                      | 66                      | 51                      |
| Agricultural                      | -                       | -                       | -                       | -                       | -                       | -                       |
| Unbilled                          | (33)                    | 139                     | (33)                    | 139                     | (33)                    | 139                     |
| <b>Total Volumes</b>              | <b>740</b>              | <b>808</b>              | <b>740</b>              | <b>808</b>              | <b>740</b>              | <b>808</b>              |
|                                   |                         | (68)                    |                         | (68)                    |                         | (68)                    |
|                                   |                         | (172)                   |                         | (172)                   |                         | (172)                   |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 15                      |                         | 15                      |                         | 15                      |
|                                   |                         | (36)                    |                         | (36)                    |                         | (36)                    |
|                                   |                         | 67                      |                         | 67                      |                         | 67                      |
|                                   |                         | 58                      |                         | 58                      |                         | 58                      |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 150                     |                         | 150                     |                         | 150                     |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 17                      |                         | 17                      |                         | 17                      |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 1                       |                         | 1                       |                         | 1                       |
|                                   |                         | 2                       |                         | 2                       |                         | 2                       |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 170                     |                         | 170                     |                         | 170                     |
| <b>Customers</b>                  |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 170                     |                         | 170                     |                         | 170                     |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 170                     |                         | 170                     |                         | 170                     |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 0                       |                         | 0                       |                         | 0                       |
|                                   |                         | 170                     |                         | 170                     |                         | 170                     |
| <b>Unbilled Margin</b>            | \$ (358)                | \$ 160                  | \$ (358)                | \$ 160                  | \$ (358)                | \$ 160                  |
|                                   |                         | \$ (518)                |                         | \$ (518)                |                         | \$ (518)                |
|                                   |                         | \$ 453                  |                         | \$ 453                  |                         | \$ 453                  |
|                                   |                         | \$ 1,236                |                         | \$ 1,236                |                         | \$ 1,236                |
|                                   |                         | \$ 783                  |                         | \$ 783                  |                         | \$ 783                  |
|                                   |                         | 741                     |                         | 741                     |                         | 741                     |
|                                   |                         | 53                      |                         | 53                      |                         | 53                      |
|                                   |                         | 1,577                   |                         | 1,577                   |                         | 1,577                   |
| <b>Total O&amp;M expense</b>      |                         | 180                     |                         | 180                     |                         | 180                     |
|                                   |                         | (15)                    |                         | (15)                    |                         | (15)                    |
|                                   |                         | (258)                   |                         | (258)                   |                         | (258)                   |
|                                   |                         | \$ 453                  |                         | \$ 453                  |                         | \$ 453                  |
| <b>Total Spending</b>             |                         | 219                     |                         | 219                     |                         | 219                     |
|                                   |                         | 512                     |                         | 512                     |                         | 512                     |
|                                   |                         | 293                     |                         | 293                     |                         | 293                     |
|                                   |                         | 968                     |                         | 968                     |                         | 968                     |
|                                   |                         | 757                     |                         | 757                     |                         | 757                     |
|                                   |                         | 211                     |                         | 211                     |                         | 211                     |
|                                   |                         | 430                     |                         | 430                     |                         | 430                     |
|                                   |                         | 1,480                   |                         | 1,480                   |                         | 1,480                   |
| <b>Total Capital Expenditures</b> |                         | \$ 3,237                |                         | \$ 3,237                |                         | \$ 3,237                |
| <b>Total spending</b>             |                         | \$ 610                  |                         | \$ 610                  |                         | \$ 610                  |



**Aimos Energy Corporation**  
**Kentucky**

**Detail of Operation and Maintenance Expense**

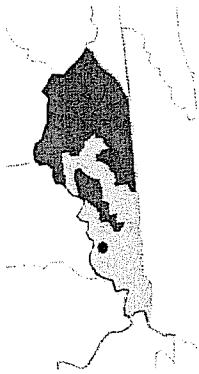
October 31, 2006  
*in thousands of USD*

|                               | 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                         | \$ 399          | \$ 492          | \$ 93                | \$ 399          | \$ 492          | \$ 93                | \$ 399          | \$ 492          | \$ 93                |
| Benefits                      | 179             | 209             | 30                   | 179             | 209             | 30                   | 179             | 209             | 30                   |
| Materials & Supplies          | 27              | 39              | 12                   | 27              | 39              | 12                   | 27              | 39              | 12                   |
| Vehicles & Equip              | 66              | 75              | 9                    | 66              | 75              | 9                    | 66              | 75              | 9                    |
| Print & Postages              | -               | 3               | 3                    | -               | 3               | 3                    | -               | 3               | 3                    |
| Insurance                     | -               | 15              | 15                   | -               | 15              | 15                   | -               | 15              | 15                   |
| Marketing                     | 10              | 16              | 6                    | 10              | 16              | 6                    | 10              | 16              | 6                    |
| Employee Welfare              | 7               | 58              | 51                   | 7               | 58              | 51                   | 7               | 58              | 51                   |
| Information Technologies      | -               | 5               | 5                    | -               | 5               | 5                    | -               | 5               | 5                    |
| Rent, Maint., & Utilities     | 45              | 57              | 12                   | 45              | 57              | 12                   | 45              | 57              | 12                   |
| Directors & Shareholders & PR | -               | -               | 0                    | -               | -               | 0                    | -               | -               | 0                    |
| Telecom                       | 6               | 25              | 19                   | 6               | 25              | 19                   | 6               | 25              | 19                   |
| Travel & Entertainment        | 12              | 28              | 16                   | 12              | 28              | 16                   | 12              | 28              | 16                   |
| Dues & Donations              | 6               | 12              | 6                    | 6               | 12              | 6                    | 6               | 12              | 6                    |
| Training                      | -               | 23              | 23                   | -               | 23              | 23                   | -               | 23              | 23                   |
| Outside Services              | 19              | 163             | 144                  | 19              | 163             | 144                  | 19              | 163             | 144                  |
| Miscellaneous                 | 7               | 16              | 9                    | 7               | 16              | 9                    | 7               | 16              | 9                    |
|                               | <u>783</u>      | <u>1,236</u>    | <u>453</u>           | <u>783</u>      | <u>1,236</u>    | <u>453</u>           | <u>783</u>      | <u>1,236</u>    | <u>453</u>           |
| Expense Billings              | 741             | 483             | (258)                | 741             | 483             | (258)                | 741             | 483             | (258)                |
|                               | <u>1,524</u>    | <u>1,719</u>    | <u>195</u>           | <u>1,524</u>    | <u>1,719</u>    | <u>195</u>           | <u>1,524</u>    | <u>1,719</u>    | <u>195</u>           |
| Provision for Bad Debt        | 53              | 38              | (15)                 | 53              | 38              | (15)                 | 53              | 38              | (15)                 |
| <b>Total O&amp;M Expense</b>  | <b>\$ 1,577</b> | <b>\$ 1,757</b> | <b>\$ 180</b>        | <b>\$ 1,577</b> | <b>\$ 1,757</b> | <b>\$ 180</b>        | <b>\$ 1,577</b> | <b>\$ 1,757</b> | <b>\$ 180</b>        |

|                                   | 52.1% | 50.0% | 2.1% | 52.1% | 50.0% | 2.1% | 52.1% | 50.0% | 2.1% |
|-----------------------------------|-------|-------|------|-------|-------|------|-------|-------|------|
| <b>Labor Capitalization Rates</b> |       |       |      |       |       |      |       |       |      |
| Labor Capitalized %               | 52.1% | 50.0% | 2.1% | 52.1% | 50.0% | 2.1% | 52.1% | 50.0% | 2.1% |

Note: Division General Office expenses are budgeted in each individual expense category but booked in the "Expense Billings" line item (together with SSU). This explains the majority of the positive variances in each category offset by the negative variance in Expense Billings.

Note: Bad debt of \$53k was inadvertently booked to the General Office in October and corrected in a later month. This report reflects the correction as if it were booked correctly originally.

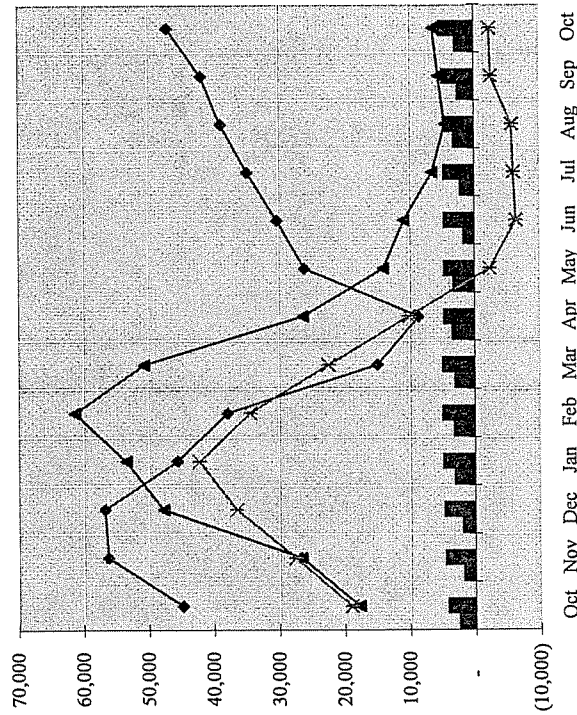


# Atmos Energy Corporation Kentucky

## Key Balance Sheet Accounts

October 31, 2006  
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

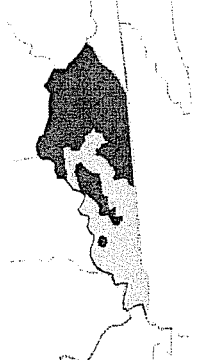
|  |         |
|--|---------|
| Total PP&E                                     | 295,565 |
| Net Prop, Plant and Equip                      | 167,292 |
| Construction Work in Progress                  | 3,020   |
| Deferred Gas Costs                             | (2,371) |
| Accts Rec, Less Allow for Doubtful Accts       | 6,265   |
| Accts Rec, Over 90 Days                        | 257     |
| Inventories                                    | 12      |
| Gas Stored Underground                         | 46,941  |
| Customers' Deposits                            | 5,432   |
| Bad Debt Provision as a Percentage of Revenues | 0.43%   |
| Measure of Cash Flow *                         | 22,885  |

**Comments:**

**CWIP:**  
**Def. Gas Costs:**  
**A/R:** A

**Gas Stored Underground:**

\* *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.



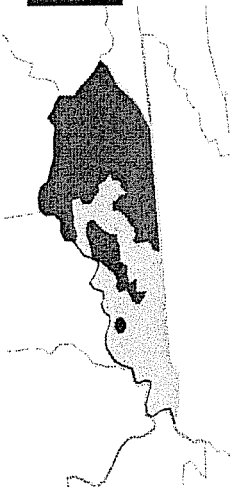
# Atmos Energy Corporation Kentucky

## Income Statement - Comparative November 30, 2006 *in thousands of USD*

|                                     | Actual        | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual        | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual        | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|-------------------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|
| <b>Operating revenues:</b>          |               |                 |                         |               |                 |                         |               |                 |                         |
| Gas sales                           | 19,932        | 21,477          | (1,545)                 | 32,441        | 30,861          | 1,580                   | 32,441        | 30,861          | 1,580                   |
| Transportation                      | 822           | 708             | 114                     | 1,622         | 1,353           | 269                     | 1,622         | 1,353           | 269                     |
| Other revenue                       | 191           | 171             | 20                      | 361           | 331             | 30                      | 361           | 331             | 30                      |
| <b>Total operating revenues</b>     | <b>20,945</b> | <b>22,356</b>   | <b>(1,411)</b>          | <b>34,424</b> | <b>32,545</b>   | <b>1,879</b>            | <b>34,424</b> | <b>32,545</b>   | <b>1,879</b>            |
| Purchased gas cost                  | 16,261        | 17,814          | 1,553                   | 26,084        | 24,828          | (1,256)                 | 26,084        | 24,828          | (1,256)                 |
| <b>Gross profit</b>                 | <b>4,684</b>  | <b>4,542</b>    | <b>142</b>              | <b>8,340</b>  | <b>7,717</b>    | <b>623</b>              | <b>8,340</b>  | <b>7,717</b>    | <b>623</b>              |
| <b>Operating expenses:</b>          |               |                 |                         |               |                 |                         |               |                 |                         |
| Direct O&M expense                  | 920           | 1,278           | 358                     | 1,705         | 2,516           | 811                     | 1,705         | 2,516           | 811                     |
| SSU billing                         | 781           | 401             | (380)                   | 1,522         | 884             | (638)                   | 1,522         | 884             | (638)                   |
| Provision for bad debts             | 86            | 91              | 5                       | 139           | 129             | (10)                    | 139           | 129             | (10)                    |
| Total O&M expense                   | 1,787         | 1,770           | (17)                    | 3,366         | 3,529           | 163                     | 3,366         | 3,529           | 163                     |
| Depreciation & amortization         | 1,007         | 1,000           | (7)                     | 2,014         | 2,001           | (13)                    | 2,014         | 2,001           | (13)                    |
| Taxes, other than income            | 313           | 315             | 2                       | 636           | 628             | (8)                     | 636           | 628             | (8)                     |
| <b>Total operating expenses</b>     | <b>3,107</b>  | <b>3,085</b>    | <b>(22)</b>             | <b>6,016</b>  | <b>6,158</b>    | <b>142</b>              | <b>6,016</b>  | <b>6,158</b>    | <b>142</b>              |
| <b>Operating income</b>             | <b>1,577</b>  | <b>1,457</b>    | <b>120</b>              | <b>2,324</b>  | <b>1,559</b>    | <b>765</b>              | <b>2,324</b>  | <b>1,559</b>    | <b>765</b>              |
| <b>Other income (expense):</b>      |               |                 |                         |               |                 |                         |               |                 |                         |
| Interest charges                    | (542)         | (544)           | 2                       | (1,098)       | (1,077)         | (21)                    | (1,098)       | (1,077)         | (21)                    |
| Miscellaneous income, net           | 203           | 108             | 95                      | 525           | 187             | 338                     | 525           | 187             | 338                     |
| <b>Total other income (expense)</b> | <b>(339)</b>  | <b>(436)</b>    | <b>97</b>               | <b>(573)</b>  | <b>(890)</b>    | <b>317</b>              | <b>(573)</b>  | <b>(890)</b>    | <b>317</b>              |
| Income (loss) before income taxes   | 1,238         | 1,021           | 217                     | 1,751         | 669             | 1,082                   | 1,751         | 669             | 1,082                   |
| Provision for income taxes          | 484           | 419             | (65)                    | 707           | 275             | (432)                   | 707           | 275             | (432)                   |
| <b>Net income (loss)</b>            | <b>754</b>    | <b>602</b>      | <b>152</b>              | <b>1,044</b>  | <b>394</b>      | <b>650</b>              | <b>1,044</b>  | <b>394</b>      | <b>650</b>              |
| <b>EBIT</b>                         | <b>1,780</b>  | <b>1,565</b>    | <b>215</b>              | <b>2,849</b>  | <b>1,746</b>    | <b>1,103</b>            | <b>2,849</b>  | <b>1,746</b>    | <b>1,103</b>            |

(adjusted for WNA States)

**Note for Direct vs. SSU O&M: Please see footnote on O&M Detail page.**



**Atmos Energy Corporation**  
**Kentucky**

**Detail of Operating Items**

November 30, 2006

*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 |
|----------------------------|----------|--------------|----------------------|----------|--------------|----------------------|----------|--------------|----------------------|
| <b>Volumes (Mmcf):</b>     |          |              |                      |          |              |                      |          |              |                      |
| Residential                | 937      | 754          | 183                  | 1,304    | 1,063        | 241                  | 1,304    | 1,063        | 241                  |
| Commercial                 | 402      | 366          | 36                   | 665      | 562          | 103                  | 665      | 562          | 103                  |
| Industrial                 | 104      | 139          | (35)                 | 180      | 251          | (71)                 | 180      | 251          | (71)                 |
| Public Authorities         | 118      | 102          | 16                   | 184      | 153          | 31                   | 184      | 153          | 31                   |
| Agricultural               | -        | -            | 0                    | -        | -            | 0                    | -        | -            | 0                    |
| Unbilled                   | 295      | 553          | (258)                | 262      | 692          | (430)                | 262      | 692          | (430)                |
| Total Volumes              | 1,856    | 1,914        | (58)                 | 2,595    | 2,721        | (126)                | 2,595    | 2,721        | (126)                |
| <b>Customers</b>           |          |              |                      |          |              |                      |          |              |                      |
| Residential                | 153      | 154          | (1)                  | 151      | 152          | (1)                  | 151      | 152          | (1)                  |
| Commercial                 | 18       | 18           | 0                    | 18       | 18           | 0                    | 18       | 18           | 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            | 174      | 175          | (1)                  | 172      | 173          | (1)                  | 172      | 173          | (1)                  |
| <b>Unbilled Margin</b>     | \$ 638   | \$ 638       | \$ 0                 | \$ 996   | \$ 798       | \$ 198               | \$ 996   | \$ 798       | \$ 198               |
| <b>Total Spending</b>      |          |              |                      |          |              |                      |          |              |                      |
| Direct O&M expense         | \$ 920   | \$ 1,278     | \$ 358               | \$ 1,705 | \$ 2,516     | \$ 811               | \$ 1,705 | \$ 2,516     | \$ 811               |
| SSU billing                | 781      | 401          | (380)                | 1,522    | 884          | (638)                | 1,522    | 884          | (638)                |
| Provision for bad debts    | 86       | 91           | 5                    | 139      | 129          | (10)                 | 139      | 129          | (10)                 |
| Total O&M expense          | 1,787    | 1,770        | (17)                 | 3,366    | 3,529        | 163                  | 3,366    | 3,529        | 163                  |
| Capital expenditures       |          |              |                      |          |              |                      |          |              |                      |
| Growth                     | 410      | 409          | (1)                  | 703      | 921          | 218                  | 703      | 921          | 218                  |
| Non-Growth                 | 1,088    | 927          | (161)                | 1,845    | 1,895        | 50                   | 1,845    | 1,895        | 50                   |
| Total Capital Expenditures | 1,498    | 1,336        | (162)                | 2,548    | 2,816        | 268                  | 2,548    | 2,816        | 268                  |
| Total spending             | \$ 3,285 | \$ 3,106     | \$ (179)             | \$ 5,914 | \$ 6,345     | \$ 431               | \$ 5,914 | \$ 6,345     | \$ 431               |

# Aimos Energy Corporation Kentucky

## Detail of Operation and Maintenance Expense

November 30, 2006

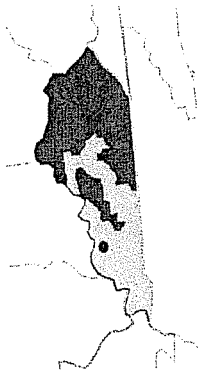
*in thousands of USD*

|                               | Actual          | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual          | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual          | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|-------------------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|-------------------------|
| Labor                         | \$ 459          | \$ 510          | \$ 51                   | \$ 858          | \$ 1,002        | \$ 144                  | \$ 858          | \$ 1,002        | \$ 144                  |
| Benefits                      | 228             | 216             | (12)                    | 407             | 425             | 18                      | 407             | 425             | 18                      |
| Materials & Supplies          | 32              | 36              | 4                       | 59              | 75              | 16                      | 59              | 75              | 16                      |
| Vehicles & Equip              | 60              | 74              | 14                      | 126             | 149             | 23                      | 126             | 149             | 23                      |
| Print & Postages              | 1               | 2               | 1                       | 1               | 5               | 4                       | 1               | 5               | 4                       |
| Insurance                     | 1               | 15              | 14                      | 2               | 30              | 28                      | 2               | 30              | 28                      |
| Marketing                     | 17              | 12              | (5)                     | 27              | 29              | 2                       | 27              | 29              | 2                       |
| Employee Welfare              | 13              | 69              | 56                      | 20              | 126             | 106                     | 20              | 126             | 106                     |
| Information Technologies      | -               | 4               | 4                       | -               | 9               | 9                       | -               | 9               | 9                       |
| Rent, Maint., & Utilities     | 53              | 58              | 5                       | 97              | 116             | 19                      | 97              | 116             | 19                      |
| Directors & Shareholders & PR | -               | 1               | 1                       | -               | 1               | 1                       | -               | 1               | 1                       |
| Telecom                       | 12              | 25              | 13                      | 18              | 50              | 32                      | 18              | 50              | 32                      |
| Travel & Entertainment        | 37              | 26              | (11)                    | 50              | 54              | 4                       | 50              | 54              | 4                       |
| Dues & Donations              | -               | 19              | 19                      | 6               | 31              | 25                      | 6               | 31              | 25                      |
| Training                      | -               | 11              | 11                      | -               | 35              | 35                      | -               | 35              | 35                      |
| Outside Services              | 4               | 195             | 191                     | 24              | 358             | 334                     | 24              | 358             | 334                     |
| Miscellaneous                 | 3               | 5               | 2                       | 10              | 21              | 11                      | 10              | 21              | 11                      |
| Expense Billings              | 920             | 1,278           | 358                     | 1,705           | 2,516           | 811                     | 1,705           | 2,516           | 811                     |
| Provision for Bad Debt        | 781             | 401             | (380)                   | 1,522           | 884             | (638)                   | 1,522           | 884             | (638)                   |
| <b>Total O&amp;M Expense</b>  | <b>\$ 1,701</b> | <b>\$ 1,679</b> | <b>(22)</b>             | <b>\$ 3,227</b> | <b>\$ 3,400</b> | <b>173</b>              | <b>\$ 3,227</b> | <b>\$ 3,400</b> | <b>173</b>              |
|                               | 86              | 91              | 5                       | 139             | 129             | (10)                    | 139             | 129             | (10)                    |
|                               | <b>\$ 1,787</b> | <b>\$ 1,770</b> | <b>\$ (17)</b>          | <b>\$ 3,366</b> | <b>\$ 3,529</b> | <b>\$ 163</b>           | <b>\$ 3,366</b> | <b>\$ 3,529</b> | <b>\$ 163</b>           |

| Labor Capitalization Rates | 50.0% | 49.6% | 0.4% | 51.0% | 49.8% | 1.2% | 51.0% | 49.8% | 1.2% |
|----------------------------|-------|-------|------|-------|-------|------|-------|-------|------|
| Labor Capitalized %        |       |       |      |       |       |      |       |       |      |

Note: Division General Office expenses are budgeted in each individual expense category but booked in the "Expense Billings" line item (together with SSU). This explains the majority of the positive variances in each category offset by the negative variance in Expense Billings.

Note: Bad debt of \$53k was inadvertently booked to the General Office in October and corrected in a later month. This report reflects the correction as if it were booked correctly originally.

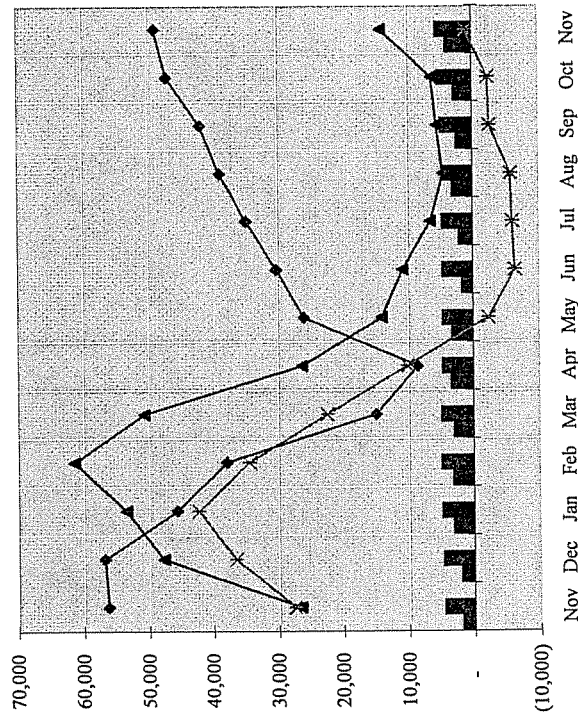


# Atmos Energy Corporation Kentucky

## Key Balance Sheet Accounts

November 30, 2006  
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                                     | 296,950 |
| Net Prop, Plant and Equip                      | 167,899 |
| Construction Work in Progress                  | 4,075   |
| Deferred Gas Costs                             | 1,056   |
| Accts Rec, Less Allow for Doubtful Accts       | 13,981  |
| Accts Rec, Over 90 Days                        | 233     |
| Inventories                                    | 10      |
| Gas Stored Underground                         | 48,803  |
| Customers' Deposits                            | 5,669   |
| Bad Debt Provision as a Percentage of Revenues | 0.26%   |
| Measure of Cash Flow *                         | 33,418  |

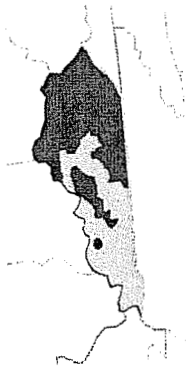
**Comments:**

**CWIP:**  
**Def. Gas Costs:**  
**A/R:** A

**Gas Stored Underground:**

\* *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 Kentucky

## Income Statement - Comparative

December 31, 2006  
in thousands of USD

|                                     | Actual        | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual        | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual        | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|-------------------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|
| <b>Operating revenues:</b>          |               |                 |                         |               |                 |                         |               |                 |                         |
| Gas sales                           | 27,561        | 36,872          | (9,311)                 | 60,002        | 67,733          | (7,731)                 | 60,002        | 67,733          | (7,731)                 |
| Transportation                      | 795           | 718             | 77                      | 2,417         | 2,071           | 346                     | 2,417         | 2,071           | 346                     |
| Other revenue                       | 203           | 210             | (7)                     | 564           | 541             | 23                      | 564           | 541             | 23                      |
| <b>Total operating revenues</b>     | <b>28,559</b> | <b>37,800</b>   | <b>(9,241)</b>          | <b>62,983</b> | <b>70,345</b>   | <b>(7,362)</b>          | <b>62,983</b> | <b>70,345</b>   | <b>(7,362)</b>          |
| Purchased gas cost                  | 22,574        | 31,520          | 8,946                   | 48,658        | 56,348          | 7,690                   | 48,658        | 56,348          | 7,690                   |
| <b>Gross profit</b>                 | <b>5,985</b>  | <b>6,280</b>    | <b>(295)</b>            | <b>14,325</b> | <b>13,997</b>   | <b>328</b>              | <b>14,325</b> | <b>13,997</b>   | <b>328</b>              |
| <b>Operating expenses:</b>          |               |                 |                         |               |                 |                         |               |                 |                         |
| Direct O&M expense                  | 841           | 1,211           | 370                     | 2,544         | 3,726           | 1,182                   | 2,544         | 3,726           | 1,182                   |
| SSU billing                         | 913           | 412             | (501)                   | 2,435         | 1,296           | (1,139)                 | 2,435         | 1,296           | (1,139)                 |
| Provision for bad debts             | 116           | 157             | 41                      | 255           | 286             | 31                      | 255           | 286             | 31                      |
| Total O&M expense                   | 1,870         | 1,780           | (90)                    | 5,234         | 5,308           | 74                      | 5,234         | 5,308           | 74                      |
| Depreciation & amortization         | 1,008         | 1,001           | (7)                     | 3,022         | 3,001           | (21)                    | 3,022         | 3,001           | (21)                    |
| Taxes, other than income            | 302           | 312             | 10                      | 938           | 940             | 2                       | 938           | 940             | 2                       |
| <b>Total operating expenses</b>     | <b>3,180</b>  | <b>3,093</b>    | <b>(87)</b>             | <b>9,194</b>  | <b>9,249</b>    | <b>55</b>               | <b>9,194</b>  | <b>9,249</b>    | <b>55</b>               |
| <b>Operating income</b>             | <b>2,805</b>  | <b>3,187</b>    | <b>(382)</b>            | <b>5,131</b>  | <b>4,748</b>    | <b>383</b>              | <b>5,131</b>  | <b>4,748</b>    | <b>383</b>              |
| <b>Other income (expense):</b>      |               |                 |                         |               |                 |                         |               |                 |                         |
| Interest charges                    | (546)         | (553)           | 7                       | (1,644)       | (1,630)         | (14)                    | (1,644)       | (1,630)         | (14)                    |
| Miscellaneous income, net           | 263           | 108             | 155                     | 788           | 295             | 493                     | 788           | 295             | 493                     |
| <b>Total other income (expense)</b> | <b>(283)</b>  | <b>(445)</b>    | <b>162</b>              | <b>(856)</b>  | <b>(1,335)</b>  | <b>479</b>              | <b>(856)</b>  | <b>(1,335)</b>  | <b>479</b>              |
| Income (loss) before income taxes   | 2,522         | 2,742           | (220)                   | 4,275         | 3,413           | 862                     | 4,275         | 3,413           | 862                     |
| Provision for income taxes          | 952           | 1,124           | 172                     | 1,660         | 1,399           | (261)                   | 1,660         | 1,399           | (261)                   |
| <b>Net income (loss)</b>            | <b>1,570</b>  | <b>1,618</b>    | <b>(48)</b>             | <b>2,615</b>  | <b>2,014</b>    | <b>601</b>              | <b>2,615</b>  | <b>2,014</b>    | <b>601</b>              |
| <b>EBIT</b>                         | <b>3,068</b>  | <b>3,295</b>    | <b>(227)</b>            | <b>5,919</b>  | <b>5,043</b>    | <b>876</b>              | <b>5,919</b>  | <b>5,043</b>    | <b>876</b>              |
|                                     |               |                 |                         | 105%          |                 |                         | 105%          |                 |                         |

(adjusted for WNA States)

**Note for Direct vs. SSU O&M: Please see footnote on O&M Detail page.**



# Atmos Energy Corporation Kentucky

## Detail of Operating Items December 31, 2006 *in thousands*

|                                   | M-T-D           |                 | Fav/(Unfav)     |          | Q-T-D           |                 | Fav/(Unfav)     |          | Y-T-D           |                 | Fav/(Unfav)     |          |
|-----------------------------------|-----------------|-----------------|-----------------|----------|-----------------|-----------------|-----------------|----------|-----------------|-----------------|-----------------|----------|
|                                   | Actual          | Budget          | Actual          | Variance | Actual          | Budget          | Actual          | Variance | Actual          | Budget          | Actual          | Variance |
| <b>Volumes (Mmcf):</b>            |                 |                 |                 |          |                 |                 |                 |          |                 |                 |                 |          |
| Residential                       | 1,428           | 1,394           | 34              |          | 2,732           | 2,457           | 275             |          | 2,732           | 2,457           | 275             |          |
| Commercial                        | 602             | 613             | (11)            |          | 1,267           | 1,175           | 92              |          | 1,267           | 1,175           | 92              |          |
| Industrial                        | 204             | 204             | 0               |          | 384             | 455             | (71)            |          | 384             | 455             | (71)            |          |
| Public Authorities                | 161             | 176             | (15)            |          | 345             | 329             | 16              |          | 345             | 329             | 16              |          |
| Agricultural                      | -               | -               | 0               |          | -               | -               | 0               |          | -               | -               | 0               |          |
| Unbilled                          | 190             | 997             | (807)           |          | 452             | 1,689           | (1,237)         |          | 452             | 1,689           | (1,237)         |          |
| <b>Total Volumes</b>              | <b>2,585</b>    | <b>3,384</b>    | <b>(799)</b>    |          | <b>5,180</b>    | <b>6,105</b>    | <b>(925)</b>    |          | <b>5,180</b>    | <b>6,105</b>    | <b>(925)</b>    |          |
| <b>Customers</b>                  |                 |                 |                 |          |                 |                 |                 |          |                 |                 |                 |          |
| Residential                       | 155             | 156             | (1)             |          | 153             | 153             | 0               |          | 153             | 153             | 0               |          |
| Commercial                        | 18              | 18              | 0               |          | 18              | 18              | 0               |          | 18              | 18              | 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               |          |
| <b>Total Customers</b>            | <b>176</b>      | <b>177</b>      | <b>(1)</b>      |          | <b>174</b>      | <b>174</b>      | <b>0</b>        |          | <b>174</b>      | <b>174</b>      | <b>0</b>        |          |
| <b>Unbilled Margin</b>            | <b>\$ 562</b>   | <b>\$ 1,150</b> | <b>\$ (588)</b> |          | <b>\$ 1,558</b> | <b>\$ 1,948</b> | <b>\$ (390)</b> |          | <b>\$ 1,558</b> | <b>\$ 1,948</b> | <b>\$ (390)</b> |          |
| <b>Total Spending</b>             |                 |                 |                 |          |                 |                 |                 |          |                 |                 |                 |          |
| Direct O&M expense                | \$ 841          | \$ 1,211        | \$ 370          |          | \$ 2,544        | \$ 3,726        | \$ 1,182        |          | \$ 2,544        | \$ 3,726        | \$ 1,182        |          |
| SSU billing                       | 913             | 412             | (501)           |          | 2,435           | 1,296           | (1,139)         |          | 2,435           | 1,296           | (1,139)         |          |
| Provision for bad debts           | 116             | 157             | 41              |          | 255             | 286             | 31              |          | 255             | 286             | 31              |          |
| <b>Total O&amp;M expense</b>      | <b>1,870</b>    | <b>1,780</b>    | <b>(90)</b>     |          | <b>5,234</b>    | <b>5,308</b>    | <b>74</b>       |          | <b>5,234</b>    | <b>5,308</b>    | <b>74</b>       |          |
| Capital expenditures              | 529             | 361             | (168)           |          | 1,232           | 1,282           | 50              |          | 1,232           | 1,282           | 50              |          |
| Growth                            | 1,184           | 912             | (272)           |          | 3,029           | 2,807           | (222)           |          | 3,029           | 2,807           | (222)           |          |
| Non-Growth                        | 1,713           | 1,273           | (440)           |          | 4,261           | 4,089           | (172)           |          | 4,260           | 4,089           | (171)           |          |
| <b>Total Capital Expenditures</b> | <b>\$ 3,583</b> | <b>\$ 3,053</b> | <b>\$ (530)</b> |          | <b>\$ 9,495</b> | <b>\$ 9,397</b> | <b>\$ (98)</b>  |          | <b>\$ 9,494</b> | <b>\$ 9,397</b> | <b>\$ (97)</b>  |          |



# Atmos Energy Corporation Kentucky

## Detail of Operation and Maintenance Expense

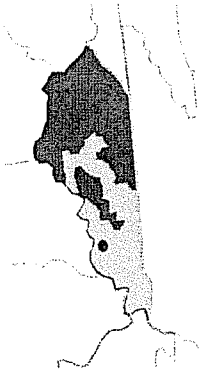
December 31, 2006  
*in thousands of USD*

|                               | Actual          | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual          | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual          | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|-------------------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|-------------------------|
| Labor                         | \$ 410          | \$ 485          | \$ 75                   | \$ 1,268        | \$ 1,487        | \$ 219                  | \$ 1,268        | \$ 1,487        | \$ 219                  |
| Benefits                      | (3)             | 206             | 209                     | 404             | 631             | 227                     | 404             | 631             | 227                     |
| Materials & Supplies          | 33              | 40              | 7                       | 92              | 115             | 23                      | 92              | 115             | 23                      |
| Vehicles & Equip              | 64              | 73              | 9                       | 190             | 222             | 32                      | 190             | 222             | 32                      |
| Print & Postages              | 1               | 2               | 1                       | 2               | 7               | 5                       | 2               | 7               | 5                       |
| Insurance                     | 186             | 15              | (171)                   | 187             | 46              | (141)                   | 187             | 46              | (141)                   |
| Marketing                     | 15              | 13              | (2)                     | 42              | 42              | 0                       | 42              | 42              | 0                       |
| Employee Welfare              | 32              | 80              | 48                      | 52              | 206             | 154                     | 52              | 206             | 154                     |
| Information Technologies      | -               | 5               | 5                       | -               | 15              | 15                      | -               | 15              | 15                      |
| Rent, Maint., & Utilities     | 29              | 62              | 33                      | 127             | 177             | 50                      | 127             | 177             | 50                      |
| Directors & Shareholders & PR | -               | -               | 0                       | -               | 1               | 1                       | -               | 1               | 1                       |
| Telecom                       | 22              | 25              | 3                       | 40              | 75              | 35                      | 40              | 75              | 35                      |
| Travel & Entertainment        | 12              | 24              | 12                      | 61              | 78              | 17                      | 61              | 78              | 17                      |
| Dues & Donations              | (4)             | 9               | 13                      | 2               | 39              | 37                      | 2               | 39              | 37                      |
| Training                      | -               | 23              | 23                      | -               | 58              | 58                      | -               | 58              | 58                      |
| Outside Services              | 42              | 145             | 103                     | 66              | 503             | 437                     | 66              | 503             | 437                     |
| Miscellaneous                 | 2               | 4               | 2                       | 11              | 24              | 13                      | 11              | 24              | 13                      |
| Expense Billings              | 841             | 1,211           | 370                     | 2,544           | 3,726           | 1,182                   | 2,544           | 3,726           | 1,182                   |
| Provision for Bad Debt        | 913             | 412             | (501)                   | 2,435           | 1,296           | (1,139)                 | 2,435           | 1,296           | (1,139)                 |
|                               | 1,754           | 1,623           | (131)                   | 4,979           | 5,022           | 43                      | 4,979           | 5,022           | 43                      |
|                               | 116             | 157             | 41                      | 255             | 286             | 31                      | 255             | 286             | 31                      |
| <b>Total O&amp;M Expense</b>  | <b>\$ 1,870</b> | <b>\$ 1,780</b> | <b>\$ (90)</b>          | <b>\$ 5,234</b> | <b>\$ 5,308</b> | <b>\$ 74</b>            | <b>\$ 5,234</b> | <b>\$ 5,308</b> | <b>\$ 74</b>            |

Employee Count 220  
**O&M per Employee** \$ 64  
*(rolling 12 months and before SSU)*

| Labor Capitalization Rates | 49.6% | 49.6% | 0.0% | 50.6% | 49.8% | 0.8%   |
|----------------------------|-------|-------|------|-------|-------|--------|
| Labor Capitalized %        | 50.4% | 50.4% | 0.0% | 49.4% | 50.2% | (0.8%) |

Note: Division General Office expenses are budgeted in each individual expense category but booked in the "Expense Billings" line item (together with SSU). This explains the majority of the positive variances in each category offset by the negative variance in Expense Billings.  
 Note: Bad debt of \$53k was inadvertently booked to the General Office in October and corrected in a later month. This report reflects the correction as if it were booked correctly originally.

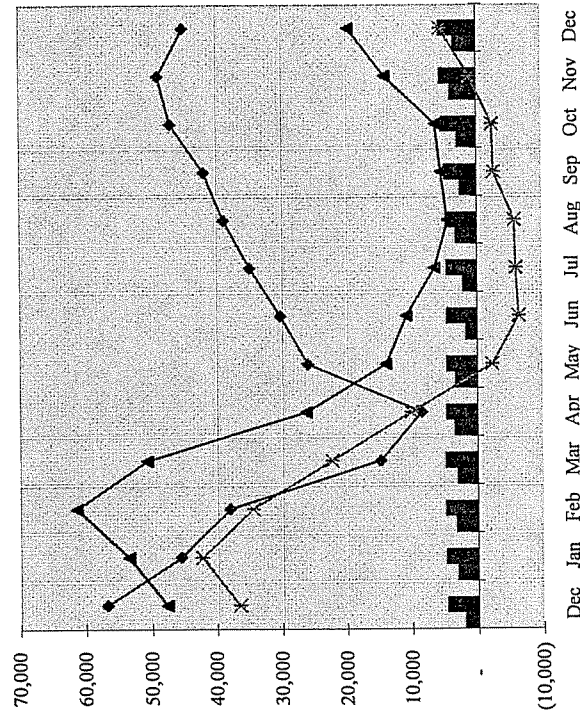


# Atmos Energy Corporation Kentucky

## Key Balance Sheet Accounts

December 31, 2006  
in thousands of USD

13-Month Trending



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

|  |         |
|--|---------|
| Total PP&E                                     | 296,915 |
| Net Prop, Plant and Equip                      | 168,707 |
| Construction Work in Progress                  | 3,573   |
| Deferred Gas Costs                             | 5,509   |
| Accis Rec, Less Allow for Doubtful Accts       | 19,608  |
| Accis Rec, Over 90 Days                        | 240     |
| Inventories                                    | (13)    |
| Gas Stored Underground                         | 44,992  |
| Customers' Deposits                            | 5,746   |
| Bad Debt Provision as a Percentage of Revenues | 0.34%   |
| Measure of Cash Flow *                         | 26,168  |

**Comments:**

**CWIP:**  
**Def. Gas Costs:**  
**A/R: A**

**Gas Stored Underground:**

\* 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 Kentucky

## Income Statement - Comparative

January 31, 2007

in thousands of USD

|   | Actual        | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual        | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|---|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|----------------|-----------------|-------------------------|
| <b>Operating revenues:</b>                                    |               |                 |                         |               |                 |                         |                |                 |                         |
| Gas sales   | 36,771        | 42,074          | (5,303)                 | 36,771        | 42,074          | (5,303)                 | 96,773         | 109,806         | (13,033)                |
| Transportation  | 926           | 706             | 220                     | 926           | 706             | 220                     | 3,344          | 2,777           | 567                     |
| Other revenue   | 294           | 277             | 17                      | 294           | 277             | 17                      | 858            | 818             | 40                      |
| <b>Total operating revenues</b>                               | <b>37,991</b> | <b>43,057</b>   | <b>(5,066)</b>          | <b>37,991</b> | <b>43,057</b>   | <b>(5,066)</b>          | <b>100,975</b> | <b>113,401</b>  | <b>(12,426)</b>         |
| Purchased gas cost  | 30,572        | 36,143          | 5,571                   | 30,572        | 36,143          | 5,571                   | 79,230         | 92,491          | 13,261                  |
| <b>Gross profit</b>   | <b>7,419</b>  | <b>6,914</b>    | <b>505</b>              | <b>7,419</b>  | <b>6,914</b>    | <b>505</b>              | <b>21,745</b>  | <b>20,910</b>   | <b>835</b>              |
| <b>Operating expenses:</b>                                    |               |                 |                         |               |                 |                         |                |                 |                         |
| Direct O&M expense  | 825           | 1,383           | 558                     | 825           | 1,383           | 558                     | 3,372          | 5,112           | 1,740                   |
| SSU billing   | 950           | 457             | (493)                   | 950           | 457             | (493)                   | 3,385          | 1,753           | (1,632)                 |
| Provision for bad debts                                       | 159           | 180             | 21                      | 159           | 180             | 21                      | 414            | 465             | 51                      |
| Total O&M expense   | 1,934         | 2,020           | 86                      | 1,934         | 2,020           | 86                      | 7,171          | 7,330           | 159                     |
| Depreciation & amortization                                   | 1,014         | 1,001           | (13)                    | 1,014         | 1,001           | (13)                    | 4,036          | 4,002           | (34)                    |
| Taxes, other than income                                      | 343           | 325             | (18)                    | 343           | 325             | (18)                    | 1,281          | 1,265           | (16)                    |
| <b>Total operating expenses</b>                               | <b>3,291</b>  | <b>3,346</b>    | <b>55</b>               | <b>3,291</b>  | <b>3,346</b>    | <b>55</b>               | <b>12,488</b>  | <b>12,597</b>   | <b>109</b>              |
| <b>Operating income</b>                                       | <b>4,128</b>  | <b>3,568</b>    | <b>560</b>              | <b>4,128</b>  | <b>3,568</b>    | <b>560</b>              | <b>9,257</b>   | <b>8,313</b>    | <b>944</b>              |
| <b>Other income (expense):</b>                                |               |                 |                         |               |                 |                         |                |                 |                         |
| Interest charges  | (516)         | (543)           | 27                      | (516)         | (543)           | 27                      | (2,160)        | (2,173)         | 13                      |
| Miscellaneous income, net                                     | 220           | 82              | 138                     | 220           | 82              | 138                     | 1,007          | 377             | 630                     |
| <b>Total other income (expense)</b>                           | <b>(296)</b>  | <b>(461)</b>    | <b>165</b>              | <b>(296)</b>  | <b>(461)</b>    | <b>165</b>              | <b>(1,153)</b> | <b>(1,796)</b>  | <b>643</b>              |
| Income (loss) before income taxes                             | 3,832         | 3,107           | 725                     | 3,832         | 3,107           | 725                     | 8,104          | 6,517           | 1,587                   |
| Provision for income taxes                                    | 1,536         | 1,273           | (263)                   | 1,536         | 1,273           | (263)                   | 3,196          | 2,672           | (524)                   |
| <b>Net income (loss)</b>                                      | <b>2,296</b>  | <b>1,834</b>    | <b>462</b>              | <b>2,296</b>  | <b>1,834</b>    | <b>462</b>              | <b>4,908</b>   | <b>3,845</b>    | <b>1,063</b>            |
| <b>EBIT</b>   | <b>4,348</b>  | <b>3,650</b>    | <b>698</b>              | <b>4,348</b>  | <b>3,650</b>    | <b>698</b>              | <b>10,264</b>  | <b>8,690</b>    | <b>1,574</b>            |
| <b>Degree Days - % of Normal</b><br>(adjusted for WNA States) |               |                 |                         |               |                 |                         |                |                 |                         |

**Note for Direct vs. SSU O&M: Please see footnote on O&M Detail page.**



# Atmos Energy Corporation Kentucky

## Detail of Operating Items

January 31, 2007

*in thousands*

|                            | Actual   | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual   | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual    | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|----------------------------|----------|-----------------|-------------------------|----------|-----------------|-------------------------|-----------|-----------------|-------------------------|
| <b>Volumes (Mmcf):</b>     |          |                 |                         |          |                 |                         |           |                 |                         |
| Residential                | 1,592    | 2,351           | (759)                   | 1,592    | 2,351           | (759)                   | 4,324     | 4,808           | (484)                   |
| Commercial                 | 674      | 971             | (297)                   | 674      | 971             | (297)                   | 1,941     | 2,145           | (204)                   |
| Industrial                 | 185      | 219             | (34)                    | 185      | 219             | (34)                    | 569       | 674             | (105)                   |
| Public Authorities         | 182      | 283             | (101)                   | 182      | 283             | (101)                   | 527       | 612             | (85)                    |
| Agricultural               | -        | -               | 0                       | -        | -               | 0                       | -         | -               | 0                       |
| Unbilled                   | 938      | 56              | 882                     | 938      | 56              | 882                     | 1,390     | 1,746           | (356)                   |
| Total Volumes              | 3,571    | 3,880           | (309)                   | 3,571    | 3,880           | (309)                   | 8,751     | 9,985           | (1,234)                 |
| <b>Customers</b>           |          |                 |                         |          |                 |                         |           |                 |                         |
| Residential                | 156      | 158             | (2)                     | 156      | 158             | (2)                     | 154       | 154             | 0                       |
| Commercial                 | 18       | 18              | 0                       | 18       | 18              | 0                       | 18        | 18              | 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            | 177      | 179             | (2)                     | 177      | 179             | (2)                     | 175       | 175             | 0                       |
| <b>Unbilled Margin</b>     | \$ 618   | \$ 65           | \$ 553                  | \$ 618   | \$ 65           | \$ 553                  | \$ 2,175  | \$ 2,012        | \$ 163                  |
| <b>Total Spending</b>      |          |                 |                         |          |                 |                         |           |                 |                         |
| Direct O&M expense         | \$ 825   | \$ 1,383        | \$ 558                  | \$ 825   | \$ 1,383        | \$ 558                  | \$ 3,372  | \$ 5,112        | \$ 1,740                |
| SSU billing                | 950      | 457             | (493)                   | 950      | 457             | (493)                   | 3,385     | 1,753           | (1,632)                 |
| Provision for bad debts    | 159      | 180             | 21                      | 159      | 180             | 21                      | 414       | 465             | 51                      |
| Total O&M expense          | 1,934    | 2,020           | 86                      | 1,934    | 2,020           | 86                      | 7,171     | 7,330           | 159                     |
| Capital expenditures       |          |                 |                         |          |                 |                         |           |                 |                         |
| Growth                     | 363      | 449             | 86                      | 363      | 449             | 86                      | 1,594     | 1,731           | 137                     |
| Non-Growth                 | 1,569    | 708             | (861)                   | 1,569    | 708             | (861)                   | 4,597     | 3,514           | (1,083)                 |
| Total Capital Expenditures | 1,932    | 1,157           | (775)                   | 1,932    | 1,157           | (775)                   | 6,191     | 5,245           | (946)                   |
| Total spending             | \$ 3,866 | \$ 3,177        | \$ (689)                | \$ 3,866 | \$ 3,177        | \$ (689)                | \$ 13,362 | \$ 12,575       | \$ (787)                |

# Atmos Energy Corporation Kentucky

## Detail of Operation and Maintenance Expense

January 31, 2007  
*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                         | \$ 471          | \$ 529          | \$ 58                | \$ 471          | \$ 529          | \$ 58                | \$ 1,739        | \$ 2,016        | \$ 277               |
| Benefits                      | 91              | 224             | 133                  | 91              | 224             | 133                  | 495             | 855             | 360                  |
| Materials & Supplies          | 28              | 37              | 9                    | 28              | 37              | 9                    | 120             | 152             | 32                   |
| Vehicles & Equip              | 60              | 75              | 15                   | 60              | 75              | 15                   | 250             | 297             | 47                   |
| Print & Postages              | 1               | 2               | 1                    | 1               | 2               | 1                    | 3               | 9               | 6                    |
| Insurance                     | 31              | 16              | (15)                 | 31              | 16              | (15)                 | 219             | 62              | (157)                |
| Marketing                     | 8               | 16              | 8                    | 8               | 16              | 8                    | 50              | 58              | 8                    |
| Employee Welfare              | 6               | 70              | 64                   | 6               | 70              | 64                   | 58              | 276             | 218                  |
| Information Technologies      | -               | 6               | 6                    | -               | 6               | 6                    | -               | 21              | 21                   |
| Rent, Maint., & Utilities     | 45              | 65              | 20                   | 45              | 65              | 20                   | 172             | 243             | 71                   |
| Directors & Shareholders & PR | -               | -               | 0                    | -               | -               | 0                    | -               | 2               | 2                    |
| Telecom                       | 21              | 25              | 4                    | 21              | 25              | 4                    | 61              | 99              | 38                   |
| Travel & Entertainment        | 11              | 26              | 15                   | 11              | 26              | 15                   | 73              | 105             | 32                   |
| Dues & Donations              | 15              | 54              | 39                   | 15              | 54              | 39                   | 17              | 93              | 76                   |
| Training                      | 1               | 18              | 17                   | 1               | 18              | 17                   | 1               | 76              | 75                   |
| Outside Services              | 36              | 177             | 141                  | 36              | 177             | 141                  | 102             | 680             | 578                  |
| Miscellaneous                 | -               | 43              | 43                   | -               | 43              | 43                   | 12              | 68              | 56                   |
| Expense Billings              | 825             | 1,383           | 558                  | 825             | 1,383           | 558                  | 3,372           | 5,112           | 1,740                |
| Provision for Bad Debt        | 950             | 457             | (493)                | 950             | 457             | (493)                | 3,385           | 1,753           | (1,632)              |
| <b>Total O&amp;M Expense</b>  | <b>\$ 1,934</b> | <b>\$ 2,020</b> | <b>\$ 86</b>         | <b>\$ 1,934</b> | <b>\$ 2,020</b> | <b>\$ 86</b>         | <b>\$ 7,171</b> | <b>\$ 7,330</b> | <b>\$ 159</b>        |

|                                   |       |       |        |
|-----------------------------------|-------|-------|--------|
| <b>Labor Capitalization Rates</b> |       |       |        |
| Labor Capitalized %               | 48.3% | 49.7% | 49.7%  |
| Labor Expensed %                  | 51.7% | 50.3% | 50.3%  |
|                                   |       |       | (1.4%) |
|                                   |       |       | 1.4%   |
|                                   |       |       | 0.3%   |
|                                   |       |       | (0.3%) |

Note: Division General Office expenses are budgeted in each individual expense category but booked in the "Expense Billings" line item (together with SSU). This explains the majority of the positive variances in each category offset by the negative variances in Expense Billings.

Note: Bad debt of \$53k was inadvertently booked to the General Office in October and corrected in a later month. This report reflects the correction as if it were booked correctly originally.

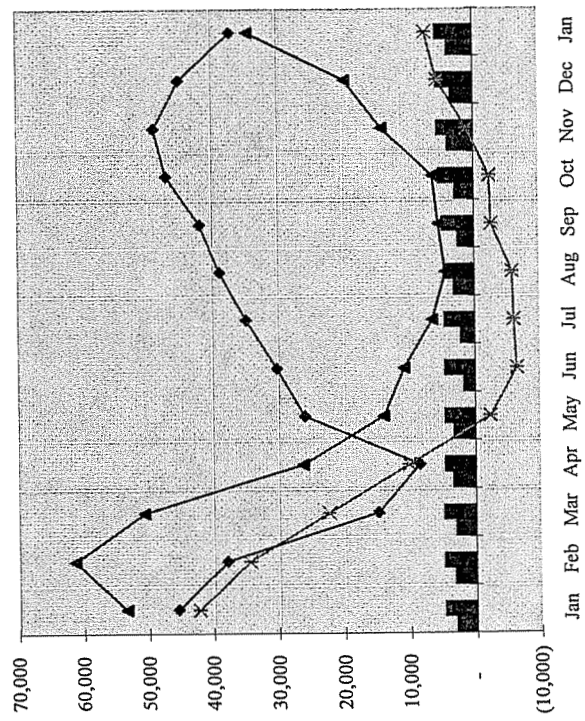


# Atmos Energy Corporation Kentucky

## Key Balance Sheet Accounts

January 31, 2007  
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                                     | 298,469 |
| Net Prop, Plant and Equip                      | 169,658 |
| Construction Work in Progress                  | 4,069   |
| Deferred Gas Costs                             | 7,290   |
| Accts Rec, Less Allow for Doubtful Accts       | 34,327  |
| Accts Rec, Over 90 Days                        | 228     |
| Inventories                                    | (24)    |
| Gas Stored Underground                         | 37,021  |
| Customers' Deposits                            | 5,856   |
| Bad Debt Provision as a Percentage of Revenues | 0.37%   |
| Measure of Cash Flow *                         | 25,128  |

**Comments:**  
**CWIP:**  
**Def. Gas Costs:**  
**A/R: A**  
**Gas Stored Underground:**

\* *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.





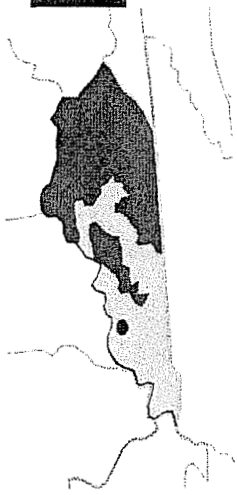
# Atmos Energy Corporation Kentucky

## Income Statement - Comparative

February 28, 2007  
in thousands of USD

|   | Actual        | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual        | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|---|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|----------------|-----------------|-------------------------|
| <b>Operating revenues:</b>                                    |               |                 |                         |               |                 |                         |                |                 |                         |
| Gas sales   | 27,828        | 35,884          | (8,056)                 | 64,599        | 77,957          | (13,358)                | 124,601        | 145,690         | (21,089)                |
| Transportation  | 1,066         | 709             | 357                     | 1,992         | 1,415           | 577                     | 4,409          | 3,486           | 923                     |
| Other revenue   | 322           | 422             | (100)                   | 616           | 700             | (84)                    | 1,180          | 1,240           | (60)                    |
| <b>Total operating revenues</b>                               | <u>29,216</u> | <u>37,015</u>   | <u>(7,799)</u>          | <u>67,207</u> | <u>80,072</u>   | <u>(12,865)</u>         | <u>130,190</u> | <u>150,416</u>  | <u>(20,226)</u>         |
| Purchased gas cost  | 23,642        | 31,026          | 7,384                   | 54,213        | 67,169          | 12,956                  | 102,871        | 123,517         | 20,646                  |
| <b>Gross profit</b>   | <u>5,574</u>  | <u>5,989</u>    | <u>(415)</u>            | <u>12,994</u> | <u>12,903</u>   | <u>91</u>               | <u>27,319</u>  | <u>26,899</u>   | <u>420</u>              |
| <b>Operating expenses:</b>                                    |               |                 |                         |               |                 |                         |                |                 |                         |
| Direct O&M expense  | 1,194         | 1,174           | (20)                    | 2,019         | 2,557           | 538                     | 4,567          | 6,282           | 1,715                   |
| SSU billing   | 800           | 411             | (389)                   | 1,749         | 868             | (881)                   | 4,185          | 2,164           | (2,021)                 |
| Provision for bad debts                                       | 116           | 151             | 35                      | 275           | 330             | 55                      | 530            | 616             | 86                      |
| Total O&M expense   | <u>2,110</u>  | <u>1,736</u>    | <u>(374)</u>            | <u>4,043</u>  | <u>3,755</u>    | <u>(288)</u>            | <u>9,282</u>   | <u>9,062</u>    | <u>(220)</u>            |
| Depreciation & amortization                                   | 1,007         | 1,001           | (6)                     | 2,020         | 2,002           | (18)                    | 5,042          | 5,004           | (38)                    |
| Taxes, other than income                                      | 350           | 356             | 6                       | 693           | 682             | (11)                    | 1,631          | 1,622           | (9)                     |
| <b>Total operating expenses</b>                               | <u>3,467</u>  | <u>3,093</u>    | <u>(374)</u>            | <u>6,756</u>  | <u>6,439</u>    | <u>(317)</u>            | <u>15,955</u>  | <u>15,688</u>   | <u>(267)</u>            |
| <b>Operating income</b>                                       | <u>2,107</u>  | <u>2,896</u>    | <u>(789)</u>            | <u>6,238</u>  | <u>6,464</u>    | <u>(226)</u>            | <u>11,364</u>  | <u>11,211</u>   | <u>153</u>              |
| <b>Other income (expense):</b>                                |               |                 |                         |               |                 |                         |                |                 |                         |
| Interest charges  | (484)         | (515)           | 31                      | (1,000)       | (1,058)         | 58                      | (2,644)        | (2,688)         | 44                      |
| Miscellaneous income, net                                     | 64            | 84              | (20)                    | 284           | 166             | 118                     | 1,071          | 462             | 609                     |
| <b>Total other income (expense)</b>                           | <u>(420)</u>  | <u>(431)</u>    | <u>11</u>               | <u>(716)</u>  | <u>(892)</u>    | <u>176</u>              | <u>(1,573)</u> | <u>(2,226)</u>  | <u>653</u>              |
| Income (loss) before income taxes                             | 1,687         | 2,465           | (778)                   | 5,522         | 5,572           | (50)                    | 9,791          | 8,985           | 806                     |
| Provision for income taxes                                    | 677           | 1,011           | 334                     | 2,213         | 2,284           | 71                      | 3,872          | 3,683           | (189)                   |
| <b>Net income (loss)</b>                                      | <u>1,010</u>  | <u>1,454</u>    | <u>(444)</u>            | <u>3,309</u>  | <u>3,288</u>    | <u>21</u>               | <u>5,919</u>   | <u>5,302</u>    | <u>617</u>              |
| <b>EBIT</b>   | <u>2,171</u>  | <u>2,980</u>    | <u>(809)</u>            | <u>6,522</u>  | <u>6,630</u>    | <u>(108)</u>            | <u>12,435</u>  | <u>11,673</u>   | <u>762</u>              |
| <b>Degree Days - % of Normal</b><br>(adjusted for WNA States) |               |                 |                         |               |                 |                         |                |                 |                         |

**Note for Direct vs. SSU O&M:** Please see footnote on O&M Detail page.



# Atmos Energy Corporation Kentucky

## Detail of Operating Items

February 28, 2007

*in thousands*

|                                   | M-T-D           |                 | Fav/(Unfav)<br>Variance | Q-T-D           |                 | Fav/(Unfav)<br>Variance | Y-T-D            |                  | Fav/(Unfav)<br>Variance |
|-----------------------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|-------------------------|------------------|------------------|-------------------------|
|                                   | Actual          | Budget          |                         | Actual          | Budget          |                         | Actual           | Budget           |                         |
| <b>Volumes (Mmcf):</b>            |                 |                 |                         |                 |                 |                         |                  |                  |                         |
| Residential                       | 2,272           | 2,135           | 137                     | 3,864           | 4,486           | (622)                   | 6,596            | 6,943            | (347)                   |
| Commercial                        | 980             | 888             | 92                      | 1,654           | 1,859           | (205)                   | 2,921            | 3,033            | (112)                   |
| Industrial                        | 253             | 222             | 31                      | 438             | 441             | (3)                     | 822              | 896              | (74)                    |
| Public Authorities                | 244             | 258             | (14)                    | 426             | 541             | (115)                   | 771              | 870              | (99)                    |
| Agricultural                      | -               | -               | 0                       | -               | -               | 0                       | -                | -                | 0                       |
| Unbilled                          | (963)           | (556)           | (407)                   | (25)            | (500)           | 475                     | 427              | 1,190            | (763)                   |
| <b>Total Volumes</b>              | <b>2,786</b>    | <b>2,947</b>    | <b>(161)</b>            | <b>6,357</b>    | <b>6,827</b>    | <b>(470)</b>            | <b>11,537</b>    | <b>12,932</b>    | <b>(1,395)</b>          |
| <b>Customers</b>                  |                 |                 |                         |                 |                 |                         |                  |                  |                         |
| Residential                       | 158             | 158             | 0                       | 157             | 158             | (1)                     | 154              | 155              | (1)                     |
| Commercial                        | 18              | 18              | 0                       | 18              | 18              | 0                       | 18               | 18               | 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                       |
| <b>Total Customers</b>            | <b>179</b>      | <b>179</b>      | <b>0</b>                | <b>178</b>      | <b>179</b>      | <b>(1)</b>              | <b>175</b>       | <b>176</b>       | <b>(1)</b>              |
| <b>Unbilled Margin</b>            | <b>\$ 1,376</b> | <b>\$ 641</b>   | <b>\$ 735</b>           | <b>\$ 758</b>   | <b>\$ 576</b>   | <b>\$ 182</b>           | <b>\$ 799</b>    | <b>\$ 1,371</b>  | <b>\$ (572)</b>         |
| <b>Total Spending</b>             |                 |                 |                         |                 |                 |                         |                  |                  |                         |
| Direct O&M expense                | \$ 1,194        | \$ 1,174        | \$ (20)                 | \$ 2,019        | \$ 2,557        | \$ 538                  | \$ 4,567         | \$ 6,282         | \$ 1,715                |
| SSU billing                       | 800             | 411             | (389)                   | 1,749           | 868             | (881)                   | 4,185            | 2,164            | (2,021)                 |
| Provision for bad debts           | 116             | 151             | 35                      | 275             | 330             | 55                      | 530              | 616              | 86                      |
| <b>Total O&amp;M expense</b>      | <b>2,110</b>    | <b>1,736</b>    | <b>(374)</b>            | <b>4,043</b>    | <b>3,755</b>    | <b>(288)</b>            | <b>9,282</b>     | <b>9,062</b>     | <b>(220)</b>            |
| Capital expenditures              |                 |                 |                         |                 |                 |                         |                  |                  |                         |
| Growth                            | 319             | 374             | 55                      | 682             | 823             | 141                     | 1,913            | 2,104            | 191                     |
| Non-Growth                        | 1,105           | 609             | (496)                   | 2,674           | 1,317           | (1,357)                 | 5,702            | 4,123            | (1,579)                 |
| <b>Total Capital Expenditures</b> | <b>1,424</b>    | <b>983</b>      | <b>(441)</b>            | <b>3,356</b>    | <b>2,140</b>    | <b>(1,216)</b>          | <b>7,615</b>     | <b>6,227</b>     | <b>(1,388)</b>          |
| <b>Total spending</b>             | <b>\$ 3,534</b> | <b>\$ 2,719</b> | <b>\$ (815)</b>         | <b>\$ 7,399</b> | <b>\$ 5,895</b> | <b>\$ (1,504)</b>       | <b>\$ 16,897</b> | <b>\$ 15,289</b> | <b>\$ (1,608)</b>       |



# Amos Energy Corporation Kentucky

## Detail of Operation and Maintenance Expense

February 28, 2007

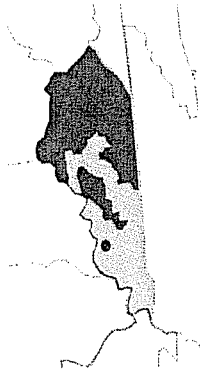
*in thousands of USD*

|                               | M-T-D           |                 | Fav/(Unfav)     |          | Q-T-D           |                 | Fav/(Unfav)     |          | Y-T-D           |                 |
|-------------------------------|-----------------|-----------------|-----------------|----------|-----------------|-----------------|-----------------|----------|-----------------|-----------------|
|                               | Actual          | Budget          | Actual          | Variance | Actual          | Budget          | Actual          | Variance | Actual          | Budget          |
| Labor                         | \$ 395          | \$ 466          | \$ 71           |          | \$ 865          | \$ 995          | \$ 130          |          | \$ 2,134        | \$ 2,482        |
| Benefits                      | 515             | 199             | (316)           |          | 606             | 423             | (183)           |          | 1,010           | 1,054           |
| Materials & Supplies          | 37              | 38              | 1               |          | 65              | 75              | 10              |          | 157             | 190             |
| Vehicles & Equip              | 68              | 74              | 6               |          | 128             | 149             | 21              |          | 319             | 371             |
| Print & Postages              | 1               | 2               | 1               |          | 1               | 4               | 3               |          | 4               | 11              |
| Insurance                     | 23              | 16              | (7)             |          | 55              | 32              | (23)            |          | 242             | 78              |
| Marketing                     | 8               | 22              | 14              |          | 16              | 38              | 22              |          | 59              | 80              |
| Employee Welfare              | 8               | 63              | 55              |          | 14              | 133             | 119             |          | 66              | 339             |
| Information Technologies      | -               | 4               | 4               |          | -               | 10              | 10              |          | -               | 25              |
| Rent, Maint., & Utilities     | 36              | 66              | 30              |          | 81              | 131             | 50              |          | 208             | 309             |
| Directors & Shareholders & PR | -               | 1               | 1               |          | -               | 1               | 1               |          | -               | 2               |
| Telecom                       | 19              | 25              | 6               |          | 41              | 50              | 9               |          | 80              | 124             |
| Travel & Entertainment        | 22              | 25              | 3               |          | 33              | 51              | 18              |          | 94              | 129             |
| Dues & Donations              | 1               | 6               | 5               |          | 16              | 60              | 44              |          | 18              | 100             |
| Training                      | 2               | 10              | 8               |          | 3               | 28              | 25              |          | 3               | 85              |
| Outside Services              | 33              | 153             | 120             |          | 69              | 330             | 261             |          | 135             | 832             |
| Miscellaneous                 | 26              | 4               | (22)            |          | 26              | 47              | 21              |          | 38              | 71              |
|                               | <u>1,194</u>    | <u>1,174</u>    | <u>(20)</u>     |          | <u>2,019</u>    | <u>2,557</u>    | <u>538</u>      |          | <u>4,567</u>    | <u>6,282</u>    |
| Expense Billings              | 800             | 411             | (389)           |          | 1,749           | 868             | (881)           |          | 4,185           | 2,164           |
|                               | <u>1,994</u>    | <u>1,585</u>    | <u>(409)</u>    |          | <u>3,768</u>    | <u>3,425</u>    | <u>(343)</u>    |          | <u>8,752</u>    | <u>8,446</u>    |
| Provision for Bad Debt        | 116             | 151             | 35              |          | 275             | 330             | 55              |          | 530             | 616             |
| <b>Total O&amp;M Expense</b>  | <b>\$ 2,110</b> | <b>\$ 1,736</b> | <b>\$ (374)</b> |          | <b>\$ 4,043</b> | <b>\$ 3,755</b> | <b>\$ (288)</b> |          | <b>\$ 9,282</b> | <b>\$ 9,062</b> |
|                               |                 |                 |                 |          |                 |                 |                 |          |                 |                 |
|                               |                 |                 |                 |          |                 |                 |                 |          |                 |                 |

| Labor Capitalization Rates | Actual |       | Budget |       | Fav/(Unfav) |       |
|----------------------------|--------|-------|--------|-------|-------------|-------|
|                            | %      | %     | %      | %     | %           | %     |
| Labor Capitalized %        | 47.6%  | 49.5% | 47.9%  | 49.6% | (1.7%)      | 49.7% |
| Labor Expensed %           | 52.4%  | 50.5% | 52.1%  | 50.4% | 1.7%        | 50.3% |
|                            |        |       |        |       |             |       |
|                            |        |       |        |       |             |       |

Note: Division General Office expenses are budgeted in each individual expense category but booked in the "Expense Billings" line item (together with SSU). This explains the majority of the positive variances in each category offset by the negative variance in Expense Billings.

Note: Bad debt of \$53k was inadvertently booked to the General Office in October and corrected in a later month. This report reflects the correction as if it were booked correctly originally.

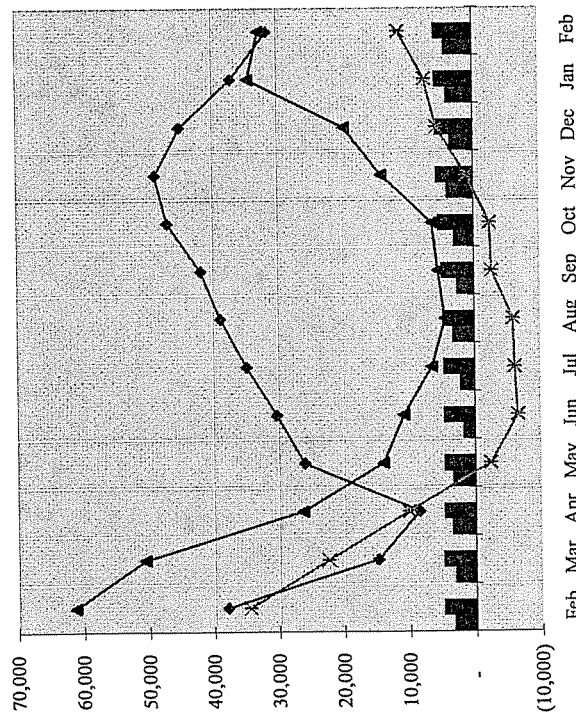


# Atmos Energy Corporation Kentucky

## Key Balance Sheet Accounts

February 28, 2007  
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                                     | 298,601 |
| Net Prop, Plant and Equip                      | 169,952 |
| Construction Work in Progress                  | 4,364   |
| Deferred Gas Costs                             | 11,224  |
| Accts Rec, Less Allow for Doubtful Accts       | 32,690  |
| Accts Rec, Over 90 Days                        | 228     |
| Inventories                                    | (13)    |
| Gas Stored Underground                         | 31,386  |
| Customers' Deposits                            | 5,892   |
| Bad Debt Provision as a Percentage of Revenues | 0.38%   |
| Measure of Cash Flow *                         | 23,640  |

**Comments:**

**CWIP:**

**Def. Gas Costs:**

**A/R: A**

**Gas Stored Underground:**

\* *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 Kentucky

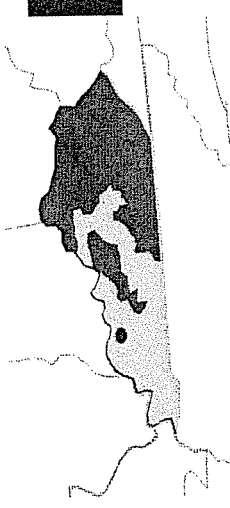
## Income Statement - Comparative

March 31, 2007

*in thousands of USD*

|   | Actual        | M-T-D<br>Budget | Fav/(Unfav)<br>Variance | Q-T-D<br>Budget | Fav/(Unfav)<br>Variance | Actual         | Y-T-D<br>Budget | Fav/(Unfav)<br>Variance |
|---|---------------|-----------------|-------------------------|-----------------|-------------------------|----------------|-----------------|-------------------------|
| <b>Operating revenues:</b>                                    |               |                 |                         |                 |                         |                |                 |                         |
| Gas sales   | 23,993        | 27,101          | (3,108)                 | 105,058         | (16,466)                | 148,594        | 172,791         | (24,197)                |
| Transportation  | 983           | 712             | 271                     | 2,127           | 848                     | 5,392          | 4,198           | 1,194                   |
| Other revenue   | 360           | 417             | (57)                    | 1,117           | (142)                   | 1,539          | 1,658           | (119)                   |
| <b>Total operating revenues</b>                               | <u>25,336</u> | <u>28,230</u>   | <u>(2,894)</u>          | <u>108,302</u>  | <u>(15,760)</u>         | <u>155,525</u> | <u>178,647</u>  | <u>(23,122)</u>         |
| Purchased gas cost  | 18,903        | 23,065          | 4,162                   | 90,234          | 17,118                  | 121,774        | 146,582         | 24,808                  |
| <b>Gross profit</b>   | <u>6,433</u>  | <u>5,165</u>    | <u>1,268</u>            | <u>18,068</u>   | <u>1,358</u>            | <u>33,751</u>  | <u>32,065</u>   | <u>1,686</u>            |
| <b>Operating expenses:</b>                                    |               |                 |                         |                 |                         |                |                 |                         |
| Direct O&M expense  | 904           | 1,187           | 283                     | 3,744           | 818                     | 5,472          | 7,471           | 1,999                   |
| SSU billing   | 714           | 374             | (340)                   | 1,242           | (1,221)                 | 4,899          | 2,538           | (2,361)                 |
| Provision for bad debts                                       | (142)         | 114             | 256                     | 444             | 311                     | 388            | 730             | 342                     |
| Total O&M expense   | <u>1,476</u>  | <u>1,675</u>    | <u>199</u>              | <u>5,430</u>    | <u>(92)</u>             | <u>10,759</u>  | <u>10,739</u>   | <u>(20)</u>             |
| Depreciation & amortization                                   | 1,003         | 1,002           | (1)                     | 3,004           | (20)                    | 6,045          | 6,006           | (39)                    |
| Taxes, other than income                                      | 307           | 319             | 12                      | 1,001           | 0                       | 1,939          | 1,941           | 2                       |
| <b>Total operating expenses</b>                               | <u>2,786</u>  | <u>2,996</u>    | <u>210</u>              | <u>9,435</u>    | <u>(112)</u>            | <u>18,743</u>  | <u>18,686</u>   | <u>(57)</u>             |
| <b>Operating income</b>                                       | <u>3,647</u>  | <u>2,169</u>    | <u>1,478</u>            | <u>8,633</u>    | <u>1,246</u>            | <u>15,008</u>  | <u>13,379</u>   | <u>1,629</u>            |
| <b>Other income (expense):</b>                                |               |                 |                         |                 |                         |                |                 |                         |
| Interest charges  | (529)         | (529)           | 0                       | (1,587)         | 58                      | (3,173)        | (3,217)         | 44                      |
| Miscellaneous income, net                                     | 54            | 80              | (26)                    | 246             | 92                      | 1,125          | 542             | 583                     |
| <b>Total other income (expense)</b>                           | <u>(475)</u>  | <u>(449)</u>    | <u>(26)</u>             | <u>(1,341)</u>  | <u>150</u>              | <u>(2,048)</u> | <u>(2,675)</u>  | <u>627</u>              |
| Income (loss) before income taxes                             | 3,172         | 1,720           | 1,452                   | 7,292           | 1,396                   | 12,960         | 10,704          | 2,256                   |
| Provision for income taxes                                    | 1,295         | 705             | (590)                   | 2,989           | (519)                   | 5,167          | 4,389           | (778)                   |
| <b>Net income (loss)</b>                                      | <u>1,877</u>  | <u>1,015</u>    | <u>862</u>              | <u>4,303</u>    | <u>877</u>              | <u>7,793</u>   | <u>6,315</u>    | <u>1,478</u>            |
| <b>EBIT</b>   | <u>3,701</u>  | <u>2,249</u>    | <u>1,452</u>            | <u>8,879</u>    | <u>1,338</u>            | <u>16,133</u>  | <u>13,921</u>   | <u>2,212</u>            |
| <b>Degree Days - % of Normal</b><br>(adjusted for WNA States) |               |                 |                         |                 |                         |                |                 |                         |

**Note for Direct vs. SSU O&M: Please see footnote on O&M Detail page.**



# Atmos Energy Corporation Kentucky

## Detail of Operating Items

March 31, 2007

*in thousands*

|                                   | M-T-D           |                 | Q-T-D            |                 | Y-T-D             |                  | Fav/(Unfav) Variance |
|-----------------------------------|-----------------|-----------------|------------------|-----------------|-------------------|------------------|----------------------|
|                                   | Actual          | Budget          | Actual           | Budget          | Actual            | Budget           |                      |
| <b>Volumes (Mmcf):</b>            |                 |                 |                  |                 |                   |                  |                      |
| Residential                       | 1,669           | 1,592           | 5,533            | 6,078           | 8,265             | 8,535            | (270)                |
| Commercial                        | 700             | 682             | 2,354            | 2,541           | 3,621             | 3,715            | (94)                 |
| Industrial                        | 168             | 166             | 606              | 607             | 990               | 1,062            | (72)                 |
| Public Authorities                | 181             | 196             | 607              | 737             | 952               | 1,066            | (114)                |
| Agricultural                      | -               | -               | -                | -               | -                 | -                | 0                    |
| Unbilled                          | (459)           | (443)           | (484)            | (943)           | (32)              | 746              | (778)                |
| <b>Total Volumes</b>              | <b>2,259</b>    | <b>2,193</b>    | <b>8,616</b>     | <b>9,020</b>    | <b>13,796</b>     | <b>15,124</b>    | <b>(1,328)</b>       |
| <b>Customers</b>                  |                 |                 |                  |                 |                   |                  |                      |
| Residential                       | 158             | 158             | 157              | 158             | 155               | 156              | (1)                  |
| Commercial                        | 18              | 18              | 18               | 18              | 18                | 18               | 0                    |
| Industrial                        | 1               | 1               | 1                | 1               | 1                 | 1                | 0                    |
| Public Authorities                | 2               | 2               | 2                | 2               | 2                 | 2                | 0                    |
| Agricultural                      | 0               | 0               | 0                | 0               | 0                 | 0                | 0                    |
| <b>Total Customers</b>            | <b>179</b>      | <b>179</b>      | <b>178</b>       | <b>179</b>      | <b>176</b>        | <b>177</b>       | <b>(1)</b>           |
| <b>Unbilled Margin</b>            | <b>\$ (326)</b> | <b>\$ 517</b>   | <b>\$ 432</b>    | <b>\$ 1,093</b> | <b>\$ (1,126)</b> | <b>\$ 855</b>    | <b>\$ (1,980)</b>    |
| <b>Total Spending</b>             |                 |                 |                  |                 |                   |                  |                      |
| Direct O&M expense                | \$ 904          | \$ 1,187        | \$ 2,926         | \$ 3,744        | \$ 5,472          | \$ 7,471         | \$ 1,999             |
| SSU billing                       | 714             | 374             | 2,463            | 1,242           | 4,899             | 2,538            | (2,361)              |
| Provision for bad debts           | (142)           | 114             | 133              | 444             | 388               | 730              | 342                  |
| <b>Total O&amp;M expense</b>      | <b>1,476</b>    | <b>1,675</b>    | <b>5,522</b>     | <b>5,430</b>    | <b>10,759</b>     | <b>10,739</b>    | <b>(20)</b>          |
| Capital expenditures              |                 |                 |                  |                 |                   |                  |                      |
| Growth                            | 617             | 387             | 1,299            | 1,209           | 2,530             | 2,491            | (39)                 |
| Non-Growth                        | 1,304           | 697             | 3,978            | 2,014           | 7,006             | 4,820            | (2,186)              |
| <b>Total Capital Expenditures</b> | <b>1,921</b>    | <b>1,084</b>    | <b>5,277</b>     | <b>3,223</b>    | <b>9,536</b>      | <b>7,311</b>     | <b>(2,225)</b>       |
| <b>Total spending</b>             | <b>\$ 3,397</b> | <b>\$ 2,759</b> | <b>\$ 10,799</b> | <b>\$ 8,653</b> | <b>\$ 20,295</b>  | <b>\$ 18,050</b> | <b>\$ (2,245)</b>    |

# Atmos Energy Corporation Kentucky

## Detail of Operation and Maintenance Expense

March 31, 2007  
in thousands of USD

|                               | M-T-D    |          | Fav/(Unfav) |          | Q-T-D    |          | Fav/(Unfav) |           | Y-T-D     |         | Fav/(Unfav) |          |
|-------------------------------|----------|----------|-------------|----------|----------|----------|-------------|-----------|-----------|---------|-------------|----------|
|                               | Actual   | Budget   | Actual      | Variance | Actual   | Budget   | Actual      | Variance  | Actual    | Budget  | Actual      | Variance |
| Labor                         | \$ 434   | \$ 499   | \$ 1,300    | \$ 65    | \$ 1,494 | \$ 1,494 | \$ 194      | \$ 2,568  | \$ 2,981  | \$ 413  |             |          |
| Benefits                      | 182      | 212      | 788         | 30       | 634      | 634      | (154)       | 1,192     | 1,266     | 74      |             |          |
| Materials & Supplies          | 13       | 38       | 78          | 25       | 113      | 113      | 35          | 170       | 228       | 58      |             |          |
| Vehicles & Equip              | 77       | 73       | 206         | (4)      | 222      | 222      | 16          | 396       | 444       | 48      |             |          |
| Print & Postages              | 1        | 2        | 2           | 1        | 6        | 6        | 4           | 5         | 13        | 8       |             |          |
| Insurance                     | (28)     | 16       | 27          | 44       | 48       | 48       | 21          | 214       | 94        | (120)   |             |          |
| Marketing                     | 5        | 13       | 22          | 8        | 51       | 51       | 29          | 64        | 93        | 29      |             |          |
| Employee Welfare              | 4        | 27       | 18          | 23       | 160      | 160      | 142         | 70        | 366       | 296     |             |          |
| Information Technologies      | -        | 9        | -           | 9        | 20       | 20       | 20          | -         | 34        | 34      |             |          |
| Rent, Maint., & Utilities     | 38       | 68       | 119         | 30       | 199      | 199      | 80          | 246       | 377       | 131     |             |          |
| Directors & Shareholders & PR | -        | 1        | -           | 1        | 2        | 2        | 2           | -         | 3         | 3       |             |          |
| Telecom                       | 14       | 25       | 55          | 11       | 75       | 75       | 20          | 95        | 149       | 54      |             |          |
| Travel & Entertainment        | 11       | 25       | 44          | 14       | 76       | 76       | 32          | 106       | 155       | 49      |             |          |
| Dues & Donations              | 5        | 23       | 20          | 18       | 83       | 83       | 63          | 22        | 123       | 101     |             |          |
| Training                      | 2        | 8        | 5           | 6        | 36       | 36       | 31          | 5         | 94        | 89      |             |          |
| Outside Services              | 148      | 143      | 217         | (5)      | 473      | 473      | 256         | 283       | 975       | 692     |             |          |
| Miscellaneous                 | (2)      | 5        | 25          | 7        | 52       | 52       | 27          | 36        | 76        | 40      |             |          |
| Expense Billings              | 904      | 1,187    | 2,926       | 283      | 3,744    | 3,744    | 818         | 5,472     | 7,471     | 1,999   |             |          |
| Provision for Bad Debt        | 714      | 374      | 2,463       | (340)    | 1,242    | 1,242    | (1,221)     | 4,899     | 2,538     | (2,361) |             |          |
| Total O&M Expense             | \$ 1,476 | \$ 1,675 | \$ 5,389    | \$ 199   | \$ 4,444 | \$ 5,430 | \$ (92)     | \$ 10,371 | \$ 10,009 | \$ 362  |             |          |
|                               | (142)    | 114      | 133         | 256      | 444      | 444      | 311         | 388       | 730       | 342     |             |          |
|                               | \$ 1,476 | \$ 1,675 | \$ 5,522    | \$ 199   | \$ 5,430 | \$ 5,430 | \$ (92)     | \$ 10,759 | \$ 10,739 | \$ (20) |             |          |

|                            | Actual | Budget | Fav/(Unfav) % | Actual | Budget | Fav/(Unfav) % |
|----------------------------|--------|--------|---------------|--------|--------|---------------|
| Labor Capitalization Rates | 46.8%  | 49.8%  | (3.0%)        | 47.4%  | 49.7%  | (2.3%)        |
| Labor Capitalized %        | 53.2%  | 50.2%  | 3.0%          | 52.6%  | 50.3%  | 2.3%          |
| Labor Expensed %           |        |        |               |        |        |               |
|                            |        |        |               | 48.9%  | 49.7%  | (0.8%)        |
|                            |        |        |               | 51.1%  | 50.3%  | 0.8%          |

Note: Division General Office expenses are budgeted in each individual expense category but booked in the "Expense Billings" line item (together with SSU).

This explains the majority of the positive variances in each category offset by the negative variance in Expense Billings.

Note: Bad debt of \$53k was inadvertently booked to the General Office in October and corrected in a later month. This report reflects the correction as if it were booked correctly originally.

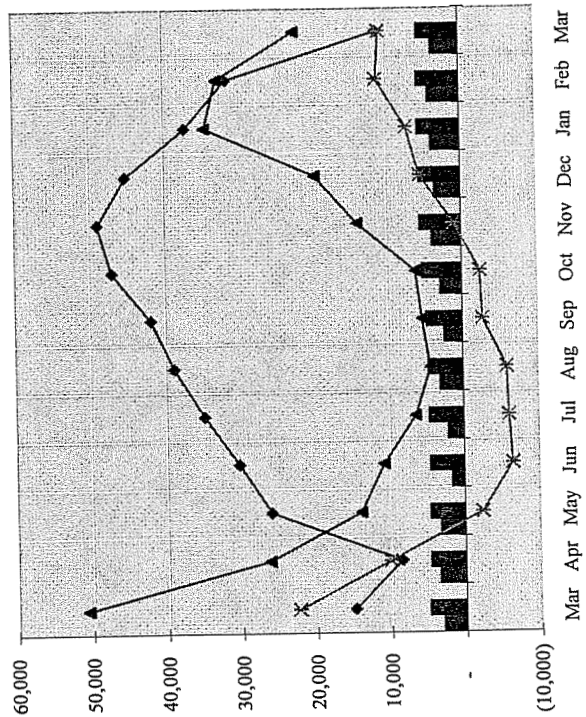
# Atmos Energy Corporation Kentucky

## Key Balance Sheet Accounts

March 31, 2007  
in thousands of USD



13-Month Trending



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

|  |         |
|--|---------|
| Total PP&E                                     | 299,079 |
| Net Prop, Plant and Equip                      | 170,972 |
| Construction Work in Progress                  | 3,839   |
| Deferred Gas Costs                             | 10,800  |
| Accs Rec, Less Allow for Doubtful Accts        | 22,168  |
| Accs Rec, Over 90 Days                         | 209     |
| Inventories                                    | (35)    |
| Gas Stored Underground                         | 11,153  |
| Customers' Deposits                            | 5,740   |
| Bad Debt Provision as a Percentage of Revenues | 0.23%   |
| Measure of Cash Flow *                         | 19,073  |

**Comments:**

**CWIP:**  
**Def. Gas Costs:**  
**A/R: A**  
**Gas Stored Underground:**

\* *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, Kentucky**  
**Case No. 2006-00464**  
**KPSC 1<sup>st</sup> Data Request Dated November 21, 2006 Updated**  
**DR Item 15**  
**Witness: Greg Waller**

**Data Request:**

Provide the information requested in Schedule 4 for budgeted and actual regular wages, overtime wages and total wages for Kentucky gas operations by employee group, by month, for the most recent two years available. Explain in detail any variance exceeding 5 percent in any one month. Update as further information becomes available.

**Response:**

See attached file:Case 2006-00464 PSC DR1-15 ATT update.

The overall variance for FY 05 and FY 06 are 4.1% and 4.5% respectively. However, the monthly variances exceed the 5% threshold due to the manner payroll is budgeted compared to actuals. The payroll system reflects a cash basis for each month reported. Twice a year, 3 pay periods occur within the month while other months have two pay periods consistent with our biweekly payroll process. Our budget reflects accrual based accounting and therefore spreads labor costs evenly across budgeted work days.

FY 07 variance through March '07 is .1%.

Atmos Energy Corporation  
Case No. 2006-00464  
Monthly Payroll Variance Analysis - SA 009DIV  
KPSC 1-15 updated through March 2007

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

Schedule 4  
Page 1 of 1  
Witness Responsible \_\_\_\_\_

| Date        | Employee Group | Monthly Budget |         |           | Monthly Actual |         |           | Variance Percent |        |        |  |  |  |
|-------------|----------------|----------------|---------|-----------|----------------|---------|-----------|------------------|--------|--------|--|--|--|
|             |                | Reg.           | OT      | Total     | Reg.           | OT      | Total     | Reg.             | OT     | Total  |  |  |  |
| FY 2007     |                |                |         |           |                |         |           |                  |        |        |  |  |  |
| 200610      | Hourly         | 565,913        | 45,794  | 611,707   | 532,739        | 59,290  | 592,030   | -5.9%            | 29.5%  | -3.2%  |  |  |  |
|             | Salaried       | 235,602        |         | 235,602   | 174,739        | -       | 174,739   | -25.8%           |        | -25.8% |  |  |  |
| 200611      | Hourly         | 565,913        | 73,013  | 638,926   | 552,589        | 80,676  | 633,265   | -2.4%            | 10.5%  | -0.9%  |  |  |  |
|             | Salaried       | 235,602        |         | 235,602   | 184,256        | 533     | 184,789   | -21.8%           |        | -21.6% |  |  |  |
| 200612      | Hourly         | 540,193        | 66,162  | 606,355   | 552,243        | 68,513  | 620,756   | 2.2%             | 3.6%   | 2.4%   |  |  |  |
|             | Salaried       | 224,896        |         | 224,896   | 175,992        | -       | 175,992   | -21.7%           |        | -21.7% |  |  |  |
| 200701      | Hourly         | 594,649        | 66,255  | 660,904   | 597,002        | 35,454  | 632,457   | 0.4%             | -46.5% | -4.3%  |  |  |  |
|             | Salaried       | 246,310        |         | 246,310   | 170,122        | 187     | 170,308   | -30.9%           |        | -30.9% |  |  |  |
| 200702      | Hourly         | 517,086        | 66,116  | 583,202   | 572,217        | 43,908  | 616,125   | 10.7%            | -33.6% | 5.6%   |  |  |  |
|             | Salaried       | 214,183        |         | 214,183   | 174,128        | -       | 174,128   | -18.7%           |        | -18.7% |  |  |  |
| 200703      | Hourly         | 568,796        | 52,598  | 621,394   | 845,420        | 58,835  | 904,255   | 48.6%            | 11.9%  | 45.5%  |  |  |  |
|             | Salaried       | 235,602        |         | 235,602   | 238,747        | -       | 238,747   | 1.3%             |        | 1.3%   |  |  |  |
| Grand Total |                | 4,744,745      | 369,938 | 5,114,683 | 4,770,195      | 347,396 | 5,117,592 | 0.5%             | -6.1%  | 0.1%   |  |  |  |

\*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

**Atmos Energy Corporation, Kentucky**  
**Case No. 2006-00464**  
**KPSC 1<sup>st</sup> Data Request Dated November 21, 2006**  
**DR Item 30**  
**Witness: James C. Cagle**

**Data Request:**

Provide a trial balance as of the last day of the base period showing account number, account title and actual base period accounts. All income statement accounts should show activity for 12 months. Provide this information for both the Kentucky gas operations and total company operations.

**Response:**

Please see attached files Case 2006-00464 PSC DR 1-30ATT TB and Case 2006-00464 PSC DR 1-30ATT TB RUT. The base period in this case ends March 2007. Currently, per book information is available through October 2006.

| Atmos Energy Corporation |  | Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |               |             |              |              |             |              |             |             |              |              |              | Total YTD |               |
|--------------------------|--|--|---------------|-------------|--------------|--------------|-------------|--------------|-------------|-------------|--------------|--------------|--------------|-----------|---------------|
| Div                      | Account  | APR-06   | MAY-06        | JUN-06      | JUL-06       | AUG-06       | SEP-06      | OCT-06       | NOV-06      | DEC-06      | JAN-07       | FEB-07       | MAR-07       |           |               |
|                          | Trial Balance FERC   |  |               |             |              |              |             |              |             |             |              |              |              |           |               |
|                          | Current Period: MAR-07   |  |               |             |              |              |             |              |             |             |              |              |              |           |               |
|                          | Date: 07-MAY-07 20:03:44   |  |               |             |              |              |             |              |             |             |              |              |              |           |               |
|                          | Case 2006-00464  |  |               |             |              |              |             |              |             |             |              |              |              |           |               |
|                          | KPSC 1-30  |  |               |             |              |              |             |              |             |             |              |              |              |           |               |
|                          | Activity   |  |               |             |              |              |             |              |             |             |              |              |              |           |               |
|                          | Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |  |               |             |              |              |             |              |             |             |              |              |              |           |               |
|                          | Beg Bal/APR-06   | 583,925  | (257,207)     | 2,443,413   | 640,202      | 215,517      | 2,574,572   | 449,852      | 327,294     | 466,846     | 1,057,274    | (163,129)    | 1,002,644    |           | 291,773,692   |
| 9 1010 Gas               |  | 282,432,489  |               | 2,443,413   | 640,202      | 215,517      | 2,574,572   | 449,852      | 327,294     | 466,846     | 1,057,274    | (163,129)    | 1,002,644    |           | 291,773,692   |
| 2 1010 Gas               |  | 213,299,883  | (138,189,356) | 410,221     | 394,510      | (5,799,763)  | 207,123     | 10,349,138   | 253,555     | 935,761     | 1,476        | 566,376      | 2,498,440    |           | 91,203,836    |
| 12 1010 Gas              |  | -  | 142,557,168   | (30,152)    | 49,117       | 6,409,727    | 10,966      | -            | (410,233)   | -           | (57,754)     | -            | (1,755)      |           | 148,527,074   |
| 91 1010 Gas              |  | 5,964,275  | (131,131)     | 17,944      | 32,167       | -            | 788,119     | 284,399      | 7,589       | (34,951)    | (3,231)      | -            | 17,045       |           | 6,922,215     |
| 2 1011 Prof              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 2 1020 Gas               |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 9 1060 Corr              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 2 1060 Corr              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 9 1070 Con               |  | 3,113,072  | (153,663)     | (1,577,244) | 451,536      | 1,005,900    | (655,164)   | 419,566      | 1,054,167   | (501,589)   | 496,222      | 294,772      | (524,586)    |           | 3,839,471     |
| 2 1070 Con               |  | 26,586,897   | (4,013,110)   | (1,044,471) | 1,332,893    | 584,724      | 1,763,380   | (9,114,791)  | (1,080,382) | (332,656)   | 2,700,029    | 551,274      | (3,263,697)  |           | 9,030,729     |
| 12 1070 Con              |  | -  | -             | 30,152      | (49,117)     | (43,182)     | -           | -            | -           | -           | 57,754       | -            | 1,755        |           | (2,638)       |
| 91 1070 Con              |  | 1,232,698  | 39,028        | (390,244)   | 204,332      | 219,788      | (1,418,243) | 129,447      | (66,105)    | (52,090)    | 67,166       | 331,814      | (484,779)    |           | 108,970       |
| 9 1080 Acc               |  | (122,194,900)  | 959,338       | (537,760)   | (628,258)    | (689,320)    | (563,908)   | (659,111)    | (777,736)   | 842,318     | (602,243)    | 162,500      | 541,389      |           | (124,770,094) |
| 2 1080 Acc               |  | (106,612,071)  | (1,548,145)   | (523,418)   | (529,720)    | (279,011)    | (535,584)   | (643,828)    | 3,328,245   | (640,170)   | (640,275)    | (644,992)    | (640,051)    |           | (42,888,331)  |
| 12 1080 Acc              |  | -  | (66,440,919)  | (1,102,494) | (1,103,207)  | (1,620,802)  | (1,254,952) | (1,248,730)  | (831,048)   | (1,240,148) | (1,237,730)  | (1,223,916)  | (1,221,961)  |           | (78,525,917)  |
| 91 1080 Acc              |  | (4,326,730)  | 107,806       | (25,765)    | (25,528)     | (25,528)     | (73,606)    | (183,047)    | (39,562)    | 18,713      | (39,786)     | (34,842)     | (37,201)     |           | (4,708,202)   |
| 9 1110 Acc               |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 2 1110 Acc               |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 91 1110 Acc              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 9 1140 Gas               |  | 3,336,784  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | 3,336,784     |
| 91 1140 Gas              |  | 7,283,287  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | 7,283,287     |
| 9 1150 Acc               |  | (3,336,784)  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | (3,336,784)   |
| 91 1150 Acc              |  | (2,222,635)  | (13,408)      | (13,408)    | (13,408)     | (13,408)     | (13,408)    | (13,408)     | (13,408)    | (13,408)    | (13,408)     | (13,408)     | (13,408)     |           | (2,383,531)   |
| 91 1170 Gas              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 9 1210 Non               |  | -  | -             | 738         | 629          | 115,157      | 8,583       | -            | 3,481       | -           | -            | 68           | -            |           | 128,656       |
| 2 1210 Non               |  | 239,266  | -             | 557         | -            | -            | -           | -            | -           | 1           | (1)          | -            | -            |           | 239,823       |
| 12 1210 Non              |  | (21,047)   | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | (232,729)    |           | (21,047)      |
| 91 1210 Non              |  | -  | -             | -           | 109,297      | -            | 127,694     | -            | 193,696     | -           | -            | -            | -            |           | 197,958       |
| 9 1230 Inve              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 2 1230 Inve              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 91 1230 Inve             |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 2 1231 Inve              |  | 42,932,823   | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | 42,932,823    |
| 9 1240 Othe              |  | 4,940  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | 4,940         |
| 9 1280 Othe              |  | 74,000   | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | 74,000        |
| 9 1310 Cas               |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 2 1310 Cas               |  | 15,738,097   | (28,437,438)  | 5,920,642   | 33,445       | 3,142,216    | (252,114)   | (7,341,815)  | 24,457,319  | (5,395,094) | (16,130,186) | (12,910,632) | 19,045,282   |           | 4,793,308     |
| 91 1310 Cas              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 9 1340 Othe              |  | 400  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | 400           |
| 2 1340 Othe              |  | 34,091   | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | 34,091        |
| 91 1340 Othe             |  | 1,454  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | 1,454         |
| 9 1350 Wor               |  | 75   | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | 75            |
| 2 1350 Wor               |  | 5,250  | -             | -           | -            | -            | -           | 1,450        | -           | -           | -            | -            | -            |           | 6,700         |
| 91 1350 Wor              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 2 1360 Terr              |  | -  | -             | -           | -            | -            | -           | -            | -           | -           | -            | -            | -            |           | -             |
| 2 1410 Note              |  | 65,105,000   | (14,680,000)  | 10,077,000  | (46,031,000) | (42,376,000) | -           | -            | -           | -           | 13,790,000   | 11,487,000   | (25,277,000) |           | 35,084,000    |
| 9 1420 Cust              |  | 52,303,584   | (24,516,766)  | (3,679,264) | (5,133,292)  | (2,364,143)  | 1,061,372   | 994,886      | 7,952,773   | 5,860,536   | 15,023,545   | (1,450,246)  | (10,695,605) |           | 22,952,974    |
| 2 1420 Cust              |  | 34,983,765   | (12,737,686)  | (1,967,777) | (1,445,072)  | (3,886,248)  | 13,213,531  | (14,482,737) | 2,611,417   | 39,909,754  | (32,345,317) | 27,825,092   | (10,531,855) |           | 33,587,168    |
| 91 1420 Cust             |  | (1,288,998)  | 360,244       | (587,832)   | (382,651)    | 54,574       | 2,000,943   | 8,170,874    | 499,336     | (2,178,377) | (1,812,003)  | (3,099,184)  | (904,285)    |           | 763,590       |

| Atmos Energy Corporation   |              |              |             |            |           |             |           |             |           |             |             |             |             |              |              |
|--|--------------|--------------|-------------|------------|-----------|-------------|-----------|-------------|-----------|-------------|-------------|-------------|-------------|--------------|--------------|
| Trial Balance FERC   |              |              |             |            |           |             |           |             |           |             |             |             |             |              |              |
| Current Period: MAR-07   |              |              |             |            |           |             |           |             |           |             |             |             |             |              |              |
| Date: 07-MAY-07 20:03:44   |              |              |             |            |           |             |           |             |           |             |             |             |             |              |              |
| Case 2006-00464  |              |              |             |            |           |             |           |             |           |             |             |             |             |              |              |
| KPSC 1-30  |              |              |             |            |           |             |           |             |           |             |             |             |             |              |              |
| Activity   |              |              |             |            |           |             |           |             |           |             |             |             |             |              |              |
| Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |              |              |             |            |           |             |           |             |           |             |             |             |             |              |              |
| Div  | Account      | Beg Bal      | APR-06      | MAY-06     | JUN-06    | JUL-06      | AUG-06    | SEP-06      | OCT-06    | NOV-06      | DEC-06      | JAN-07      | FEB-07      | MAR-07       | Total YTD    |
|  | 911430 Othe  | 32,561       | 17,408      | (23,893)   | 62,371    | (60,070)    | 15,563    | 68,928      | -         | -           | -           | (67,558)    | 75          | -            | 45,383       |
|  | 21430 Othe   | 1,138,732    | 81,961      | (139,391)  | (787,730) | 242,238     | 284,897   | 98,885      | 1,065,242 | (1,816,294) | 93,519      | (64,520)    | (160,826)   | (343,426)    | (306,713)    |
|  | 121430 Othe  | (1,180)      | (1,842)     | (1,804)    | (1,277)   | (1,377)     | (1,233)   | (2,183)     | (1,036)   | (938)       | (816)       | (645)       | (546)       | (562)        | (15,239)     |
|  | 911430 Othe  | (94,549)     | 113,155     | (58,257)   | (51)      | 135,235     | 44,381    | 99,104      | 2,436     | 17,017      | (105,895)   | 38,237      | (73,884)    | (167,902)    | (50,973)     |
|  | 911440 Accr  | (1,728,666)  | 126,385     | 144,301    | 476,621   | 845,121     | 309,133   | (126,022)   | (156,337) | (237,054)   | (233,678)   | (236,957)   | (187,277)   | 174,422      | (830,008)    |
|  | 21440 Accr   | -            | -           | -          | -         | -           | -         | -           | -         | -           | (100)       | 86          | -           | (719)        | (843)        |
|  | 911440 Accr  | 229          | -           | -          | -         | -           | -         | -           | 47        | (386)       | -           | -           | -           | -            | 12,985,732   |
|  | 91460 A/R    | 12,985,732   | -           | -          | -         | -           | -         | -           | -         | (34,794)    | 72,296      | 35,284      | 52,122      | (50,896)     | (62,676,987) |
|  | 21460 A/R    | (62,504,365) | (65,729)    | 48,394     | (38,160)  | 37,592      | (206,315) | (33,812)    | 11,416    | (1,238)     | -           | -           | -           | -            | 13,657,343   |
|  | 911460 A/R   | 13,658,581   | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | 5,564        |
|  | 91540 Plan   | 5,564        | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 21540 Plan   | 138,933      | -           | -          | (9)       | (89)        | -         | (9,633)     | -         | 1,238       | -           | -           | -           | -            | 130,440      |
|  | 911550 Merit | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911560 Merit | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 21560 Othe   | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911630 Stor  | 93,606       | 8,349       | (529)      | 12,090    | 5,050       | 211       | (115,713)   | 3,300     | (1,841)     | (23,584)    | (10,810)    | 11,313      | (22,420)     | (40,978)     |
|  | 21630 Stor   | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911630 Stor  | 1,130,541    | 36,300      | 54,235     | 56,177    | 58,707      | 47,015    | 88,486      | 54,663    | 60,635      | 64,413      | 104,004     | 62,561      | 70,345       | 1,888,082    |
|  | 91641 Gas    | 14,843,635   | (6,310,789) | 17,386,023 | 4,248,877 | 4,608,212   | 4,033,057 | 3,006,161   | 5,125,833 | 1,862,417   | (3,810,984) | (7,971,505) | (5,634,802) | (20,233,363) | 11,152,772   |
|  | 21641 Gas    | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911641 Gas   | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911650 Pref  | 139,300      | (27,645)    | (27,645)   | 373,990   | (33,470)    | (33,470)  | (33,470)    | (26,721)  | (28,754)    | (29,659)    | 16,249      | (64,014)    | (26,533)     | 198,158      |
|  | 21650 Pref   | 9,665,211    | 160,420     | (861,224)  | 513,123   | (1,339,930) | (228,745) | (983,130)   | 1,849,678 | (224,482)   | (312,729)   | (718,412)   | 3,883,674   | (1,812,122)  | 9,591,332    |
|  | 121650 Pref  | 654,898      | (105,555)   | (18,304)   | (30,067)  | (73,845)    | (73,845)  | (9,969)     | (64,553)  | 30,535      | (62,617)    | 436,125     | (91,092)    | 46,617       | 638,328      |
|  | 911650 Pref  | (6,722)      | (1,283)     | (1,283)    | 14,468    | (1,445)     | (1,150)   | (1,313)     | (8,061)   | (6,028)     | (5,123)     | (13,551)    | (8,249)     | (8,249)      | (47,989)     |
|  | 21710 Inter  | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911740 Misc  | (877,605)    | 35,535      | (68,893)   | 197,775   | (69,517)    | 124,517   | (91,991)    | 301,704   | 333,165     | (659,227)   | (241,633)   | 372,503     | (166,665)    | (810,332)    |
|  | 21740 Misc   | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | 1,196,015    |
|  | 911740 Misc  | 6,250        | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | 6,250        |
|  | 91810 Una    | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 21810 Una    | 13,635,666   | (202,288)   | (202,288)  | (202,288) | (202,288)   | (202,288) | (202,288)   | (202,288) | (202,288)   | (202,288)   | (202,288)   | (202,288)   | (202,288)    | 11,208,210   |
|  | 911810 Una   | 371,456      | (2,955)     | (2,955)    | (2,955)   | (2,955)     | (2,955)   | (2,955)     | (2,955)   | (2,955)     | (2,955)     | (2,955)     | (2,955)     | (2,955)      | 335,996      |
|  | 911823 Othe  | 2,290,689    | (22,858)    | -          | (11,429)  | (11,429)    | (11,429)  | (11,429)    | (11,429)  | (11,429)    | (11,429)    | (11,429)    | (11,429)    | (11,429)     | 2,153,541    |
|  | 91840 Clea   | 445,826      | -           | (2,730)    | 2,730     | (70,853)    | 72,194    | 1,434       | 317,449   | 519,399     | 583,381     | 626,779     | 612,680     | (143,229)    | 2,965,060    |
|  | 21840 Clea   | (40,033)     | (43,565)    | (6,437)    | (28,769)  | (24,476)    | 13,534    | 180,443     | (23,526)  | (22,846)    | (23,114)    | (40,036)    | (42,006)    | (34,276)     | (135,107)    |
|  | 121840 Clea  | 87,213       | 44,742      | 17,969     | 21,261    | 21,814      | (12,822)  | (180,176)   | 23,400    | 22,863      | 23,114      | 40,036      | 41,903      | 38,106       | 189,421      |
|  | 911840 Clea  | (5,602,086)  | 284,831     | 429,548    | 321,114   | 203,548     | 341,968   | (3,388,927) | (183,028) | (143,222)   | (263,738)   | (270,560)   | (270,383)   | 595,682      | (7,945,253)  |
|  | 21841 Veh    | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911841 Veh   | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 21842 IT C   | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911842 IT C  | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 21843 Offic  | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911843 Offic | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 21844 Tele   | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 911844 Tele  | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |
|  | 21845 Merit  | -            | -           | -          | -         | -           | -         | -           | -         | -           | -           | -           | -           | -            | -            |

| Almos Energy Corporation   |            |                 |              |              |              |             |             |              |              |             |               |              |             |             |                 |
|--|------------|-----------------|--------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|---------------|--------------|-------------|-------------|-----------------|
| Trial Balance FERC   |            |                 |              |              |              |             |             |              |              |             |               |              |             |             |                 |
| Current Period: MAR-07   |            |                 |              |              |              |             |             |              |              |             |               |              |             |             |                 |
| Date: 07-MAY-07 20:03:44   |            |                 |              |              |              |             |             |              |              |             |               |              |             |             |                 |
| Case 2006-00464  |            |                 |              |              |              |             |             |              |              |             |               |              |             |             |                 |
| KPSC 1-30  |            |                 |              |              |              |             |             |              |              |             |               |              |             |             |                 |
| Activity   |            |                 |              |              |              |             |             |              |              |             |               |              |             |             |                 |
| Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |            |                 |              |              |              |             |             |              |              |             |               |              |             |             |                 |
| Div  | Account    | Beg Bal         | APR-06       | MAY-06       | JUN-06       | JUL-06      | AUG-06      | SEP-06       | OCT-06       | NOV-06      | DEC-06        | JAN-07       | FEB-07      | MAR-07      | Total YTD       |
| 2  | 1845 Metlr | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 1845 Metlr | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 1846 Mas   | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 1846 Mas   | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 1847 Metlr | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 1847 Metlr | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 1848 Labr  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 1848 Labr  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 1848 Labr  | (48,045)        | 9,687        | (79)         | 19,832       | 1,749       | 44,392      | (1,096)      | (5,089)      | 175,401     | (2,059)       | (13,492)     | (18,173)    | (22,843)    | 140,185         |
| 2  | 1860 Misc  | 148,855,166     | (1,615,205)  | (76,286)     | 599,248      | (1,208,471) | (2,636,957) | (6,699,414)  | (861,865)    | (691,114)   | (784,435)     | (767,063)    | (1,109,111) | (1,576,875) | 131,427,618     |
| 12   | 1860 Misc  | 6,302           | (115)        | (115)        | (115)        | (115)       | (58)        | (58)         | -            | 12,798      | 152           | -            | -           | -           | 18,734          |
| 91   | 1860 Misc  | 564,131         | 705          | (13,974)     | 32,094       | (19,055)    | 28,757      | (17,864)     | (1,283)      | 7,418       | 64,375        | 34,704       | (20,112)    | 26,605      | 686,501         |
| 2  | 1890 Una   | 14,949,658      | (125,921)    | (125,921)    | (125,921)    | (125,921)   | (125,921)   | (125,921)    | (125,921)    | (125,921)   | (125,921)     | (125,921)    | (125,921)   | (125,921)   | 13,438,606      |
| 91   | 1890 Una   | 16,230,558      | (91,256)     | (91,256)     | (91,256)     | (91,256)    | (91,256)    | (91,256)     | (91,256)     | (91,256)    | (91,256)      | (91,256)     | (91,256)    | (91,256)    | 15,135,486      |
| 91   | 1900 Accl  | (1,716,165)     | -            | -            | -            | -           | -           | 8,379,910    | -            | -           | -             | -            | -           | -           | 6,663,745       |
| 2  | 1900 Accl  | 38,603,207      | -            | -            | -            | -           | -           | (12,824,034) | -            | -           | -             | -            | -           | -           | 25,779,173      |
| 12   | 1900 Accl  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 1900 Accl  | 8,643,679       | -            | -            | -            | -           | -           | 363,599      | (541)        | -           | -             | -            | -           | -           | 9,006,737       |
| 91   | 1910 Untr  | 22,313,889      | (12,254,842) | (12,395,390) | (4,078,303)  | 429,971     | 223,399     | 3,194,131    | 255,902      | 3,427,594   | 4,452,778     | 1,781,048    | 3,934,274   | (424,740)   | 10,799,701      |
| 2  | 1910 Untr  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 1910 Untr  | (405,412)       | (372)        | (1,028)      | (905)        | (288)       | (238)       | (481)        | (256)        | (1,483)     | (32,090)      | 100,000      | (100,000)   | (453)       | (443,802)       |
| 2  | 2010 Corr  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 2010 Corr  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2020 Corr  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2070 Pref  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 2110 Misc  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2110 Misc  | (1,447,653,993) | (2,567,871)  | (1,933,169)  | (3,798,348)  | (2,152,558) | (1,943,871) | (7,111,914)  | (1,970,312)  | (5,612,298) | (195,662,911) | (2,471,908)  | (2,166,553) | (4,102,224) | (1,679,147,930) |
| 91   | 2110 Misc  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 2140 Cap   | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2150 App   | 20,692,950      | (492,667)    | (622,923)    | 559,401      | (210,986)   | (245,275)   | (706,317)    | (577,812)    | (880,425)   | (843,082)     | 177,450      | (575,839)   | (985,040)   | 15,289,435      |
| 2  | 2160 Retl  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 2160 Retl  | (182,508,072)   | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2160 Retl  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 2160 Retl  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2170 Real  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 2210 Bond  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2210 Bond  | (8,750,000)     | -            | -            | -            | -           | -           | -            | -            | 1,250,000   | -             | -            | -           | -           | (7,500,000)     |
| 91   | 2220 Bond  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 91   | 2220 Real  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2240 Othk  | (2,172,303,308) | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | (2,172,303,308) |
| 91   | 2240 Othk  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2260 Loni  | 3,552,561       | (37,011)     | (37,011)     | (37,011)     | (37,011)    | (37,011)    | (37,011)     | (37,011)     | (37,011)    | (37,011)      | (37,011)     | (37,011)    | (37,011)    | 3,108,429       |
| 91   | 2282 Accl  | (421,443)       | (9,813)      | 1,143        | (4,195)      | 78,416      | (11,479)    | (27,737)     | (14,533)     | (11,218)    | (15,334)      | (20,010)     | 20,415      | 2,990       | (432,798)       |
| 2  | 2282 Accl  | (3,052,330)     | (1,441)      | (2,582)      | (1,393)      | (3,269)     | 18,076      | 1,080,770    | (284)        | 369,014     | (201,676)     | (203,447)    | 794,561     | (1,355,439) | (2,559,440)     |
| 91   | 2282 Accl  | (3,226,679)     | 5,878        | 37,688       | 147,265      | (155,196)   | (17,529)    | 1,439,854    | (32,705)     | (98,357)    | 66,481        | (8,446)      | (31,555)    | (47,287)    | (1,920,608)     |
| 91   | 2310 Note  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |
| 2  | 2310 Note  | (262,315,049)   | 23,474,674   | 16,589,836   | (74,836,382) | (752,156)   | 6,314,398   | (90,891,446) | (22,303,107) | 12,102,883  | 238,145,706   | (10,791,298) | 87,461,944  | 77,800,000  | (1)             |
| 91   | 2310 Note  | -               | -            | -            | -            | -           | -           | -            | -            | -           | -             | -            | -           | -           | -               |

| Almos Energy Corporation   |                         |              |              |              |             |              |              |             |              |              |              |              |              |              |
|--|-------------------------|--------------|--------------|--------------|-------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Trial Balance FERC   |                         |              |              |              |             |              |              |             |              |              |              |              |              |              |
| Current Period: MAR-07   |                         |              |              |              |             |              |              |             |              |              |              |              |              |              |
| Date: 07-MAY-07 20:03:44   |                         |              |              |              |             |              |              |             |              |              |              |              |              |              |
| Case 2006-00464  |                         |              |              |              |             |              |              |             |              |              |              |              |              |              |
| KPSC 1-30  |                         |              |              |              |             |              |              |             |              |              |              |              |              |              |
| Activity   |                         |              |              |              |             |              |              |             |              |              |              |              |              |              |
| Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |                         |              |              |              |             |              |              |             |              |              |              |              |              |              |
| Div  | Account                 | Apr-06       | MAY-06       | JUN-06       | JUL-06      | AUG-06       | SEP-06       | OCT-06      | NOV-06       | DEC-06       | JAN-07       | FEB-07       | MAR-07       | Total YTD    |
| 9  | 2320 Acc                | (53,346,107) | 15,177,191   | 737,630      | 1,258,923   | (30,243)     | (70,913)     | (5,941,319) | (10,146,054) | (9,292,100)  | (10,081,728) | (1,231,469)  | 13,323,122   | (30,337,159) |
| 2  | 2320 Acc                | (44,812,379) | 24,076,981   | 5,787,894    | (434,722)   | 4,187,058    | (13,918,001) | 25,143,281  | (12,653,581) | (14,126,535) | (663,431)    | 25,833,088   | (23,070,387) | (23,635,457) |
| 12   | 2320 Acc                | (15,167,342) | (1,012,495)  | (1,142,655)  | (1,026,097) | (1,110,467)  | (981,080)    | (1,127,020) | (1,348,329)  | (1,121,689)  | (1,202,573)  | (993,611)    | (962,529)    | (28,352,178) |
| 91   | 2320 Acc                | (898,855)    | (626,798)    | (3,962,545)  | (150,989)   | (1,173,833)  | (1,642,033)  | 19,268,888  | (1,746,146)  | 2,565,331    | 386,007      | 702,023      | 660,799      | 12,382,141   |
| 2  | 2340 Acc                | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 91   | 2340 Acc                | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 9  | 2350 Cus                | (4,963,760)  | 68,937       | 15,928       | (22,581)    | (70,855)     | (169,092)    | (450,351)   | (237,271)    | (77,514)     | (109,567)    | (36,324)     | 152,713      | (5,739,572)  |
| 2  | 2350 Cus                | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 91   | 2350 Cus                | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 9  | 2360 Tax                | (1,017,193)  | (208,834)    | (232,296)    | (185,072)   | (223,775)    | (1,045,274)  | (229,757)   | (225,457)    | (205,423)    | 38,280       | 1,582,062    | (139,516)    | (2,263,297)  |
| 2  | 2360 Tax                | 37,920,696   | 2,436,083    | (19,327,236) | 3,052,300   | 5,152,667    | 31,534,070   | 18,185      | (8,003,113)  | (33,439,035) | (25,149,730) | (19,442,717) | 57,015,068   | 36,748,492   |
| 12   | 2360 Tax                | (3,031,978)  | (91,340)     | (100,647)    | (92,305)    | (66,231)     | (101,305)    | (115,294)   | (133,076)    | (107,538)    | (113,644)    | (107,288)    | (113,983)    | (4,279,977)  |
| 91   | 2360 Tax                | 1,514,715    | 53,198       | 129,862      | 81,522      | 25,168       | 8,930        | 8,256       | 29,653       | 159,807      | (12,113)     | 3,341        | (70,532)     | 1,951,190    |
| 9  | 2361 Tax                | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 2  | 2361 Tax                | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 91   | 2361 Tax                | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 9  | 2370 Inter              | (309,951)    | 844          | (6,738)      | (5,927)     | (11,142)     | (9,192)      | (11,473)    | (10,756)     | (12,742)     | (16,815)     | (9,548)      | (6,088)      | (409,575)    |
| 2  | 2370 Inter              | (42,930,617) | 20,072,609   | (9,006,039)  | 5,408,396   | (10,251,594) | (9,973,460)  | 20,691,540  | 3,215,177    | (9,493,753)  | 5,619,687    | (9,986,763)  | (9,776,869)  | (43,406,965) |
| 91   | 2370 Inter              | 84           | -            | -            | -           | (2)          | (8)          | (6)         | (9)          | -            | -            | -            | -            | 59           |
| 9  | 2380 Divit              | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 2  | 2380 Divit              | -            | (25,626,008) | 25,628,135   | (2,127)     | (25,716,087) | 25,716,087   | -           | (26,260,885) | 26,260,885   | -            | (28,375,615) | 28,375,615   | -            |
| 91   | 2380 Divit              | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 9  | 2410 Tax                | (4,052,117)  | 1,102,092    | 150,300      | 395,673     | (34,745)     | (145,315)    | (106,651)   | (441,477)    | (672,650)    | (427,465)    | (432,622)    | 128,631      | (3,636,230)  |
| 2  | 2410 Tax                | 5,701,219    | 326,664      | (854,297)    | 596,733     | 219,531      | (120,811)    | 171,460     | 959,230      | 604,254      | 106,144      | 256,202      | (98,662)     | 8,515,201    |
| 12   | 2410 Tax                | (7,048,943)  | (198,516)    | (202,475)    | (193,601)   | (190,799)    | (291,845)    | (317,772)   | (317,427)    | (211,387)    | (202,862)    | (197,790)    | (284,489)    | (9,738,701)  |
| 91   | 2410 Tax                | 7,709,470    | 114,361      | 257,067      | 72,283      | 246,174      | 108,665      | 96,933      | 152,220      | 318,498      | 179,937      | 224,834      | (234,569)    | 9,192,361    |
| 9  | 2420 Misc               | (23,337,827) | (7,128,684)  | 11,772,260   | 5,578,348   | 6,666,564    | (4,255,364)  | 3,247,392   | (2,474,192)  | (7,560,432)  | (3,136,356)  | (7,456,994)  | (1,549,655)  | (27,159,549) |
| 2  | 2420 Misc               | (5,576,861)  | (23,455)     | 41,399       | (220,448)   | (32,725)     | 137,223      | (723,096)   | 3,240,666    | (1,044,956)  | (1,888,317)  | (1,181,741)  | (285,129)    | (7,306,437)  |
| 12   | 2420 Misc               | 626,076      | -            | -            | -           | -            | -            | -           | 363,208      | (445)        | -            | -            | -            | 988,839      |
| 91   | 2420 Misc               | (2,562,780)  | (90,977)     | -            | -           | -            | (2,246,154)  | (8,444,703) | 586,192      | 1,673,674    | 2,216,316    | 3,056,204    | 1,214,665    | (4,597,563)  |
| 9  | 2520 Cus                | (3,606,250)  | (24,666)     | (13,628)     | (76,273)    | 26,610       | 76,204       | 77,710      | (51,588)     | 19,178       | (6,588)      | (18,528)     | (39,550)     | (3,556,471)  |
| 91   | 2520 Cus                | 35,541       | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | 35,541       |
| 9  | 2530 Othe               | (3,522,457)  | (80,677)     | (99,252)     | (19,877)    | 447,527      | 103,936      | (82,469)    | (80,297)     | 482,053      | 210,167      | 153,641      | -            | (2,688,637)  |
| 2  | 2530 Othe               | (56,736,423) | (434,871)    | (548,627)    | (619,602)   | (854,222)    | (82,183)     | (821,319)   | (406,091)    | (187,798)    | (2,058,394)  | (745,269)    | 1,138,672    | (63,192,309) |
| 12   | 2530 Othe               | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 91   | 2530 Othe               | (13,772,246) | (105,973)    | (122,465)    | (171,877)   | (137,176)    | 488,745      | (148,683)   | (144,265)    | (661,102)    | (115,109)    | (117,883)    | (267,665)    | (15,426,460) |
| 2  | 2540 Othe               | (190,514)    | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | (190,514)    |
| 91   | 2540 Othe               | (2,902,047)  | 41,229       | 20,615       | 20,615      | 20,615       | 20,615       | 20,615      | 20,615       | 20,615       | 20,615       | 20,615       | 20,615       | (2,654,668)  |
| 9  | 2550 Acc                | (1,047,409)  | -            | -            | -           | -            | 249,233      | -           | -            | -            | -            | -            | -            | (798,176)    |
| 91   | 2710 Con                | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 9  | 2820 Acc                | (38,438,937) | -            | 12,657,493   | -           | -            | (6,744,160)  | -           | -            | (1,115,712)  | -            | -            | (2,114,403)  | (35,755,719) |
| 2  | 2820 Acc                | (41,350,038) | -            | (229,789)    | -           | -            | (7,369,308)  | -           | -            | 49,902       | -            | -            | 383,654      | (48,515,579) |
| 12   | 2820 Acc                | -            | -            | -            | -           | -            | -            | -           | -            | -            | -            | -            | -            | -            |
| 91   | 2820 Acc                | (4,921,457)  | -            | 9,284,016    | -           | -            | (8,597,647)  | (90,520)    | -            | -            | -            | -            | -            | (4,325,608)  |
| 9  | 2830 Acc                | 31,743       | -            | -            | -           | -            | (138,844)    | -           | -            | -            | -            | -            | -            | (107,101)    |
| 2  | 2830 Acc                | (52,234,634) | (301,958)    | (381,792)    | (129,314)   | (150,330)    | 31,381,830   | (354,143)   | (539,615)    | (516,728)    | 108,760      | (352,934)    | (603,735)    | (23,731,735) |
| 91   | 2830 Acc                | (3,559,690)  | -            | -            | -           | -            | 960,473      | -           | -            | -            | -            | -            | -            | (2,599,217)  |
| 9  | 4030 Depreciation Expen | 949,412      | 961,932      | 1,005,910    | 991,645     | 947,669      | 1,057,043    | 1,006,730   | 1,007,101    | 1,007,876    | 1,013,813    | 1,006,525    | 1,003,297    | 11,958,963   |

| Atmos Energy Corporation   |                            |           |             |              |           |           |              |           |           |           |           |           |          |             |              |
|--|----------------------------|-----------|-------------|--------------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|-----------|----------|-------------|--------------|
| Trial Balance FERC   |                            |           |             |              |           |           |              |           |           |           |           |           |          |             |              |
| Current Period: MAR-07   |                            |           |             |              |           |           |              |           |           |           |           |           |          |             |              |
| Date: 07-MAY-07 20:03:44   |                            |           |             |              |           |           |              |           |           |           |           |           |          |             |              |
| Case 2006-00464  |                            |           |             |              |           |           |              |           |           |           |           |           |          |             |              |
| KPSC 1-30  |                            |           |             |              |           |           |              |           |           |           |           |           |          |             |              |
| Activity   |                            |           |             |              |           |           |              |           |           |           |           |           |          |             |              |
| Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |                            |           |             |              |           |           |              |           |           |           |           |           |          |             |              |
| Div  | Account                    | Beg Bal   | APR-06      | MAY-06       | JUN-06    | JUL-06    | AUG-06       | SEP-06    | OCT-06    | NOV-06    | DEC-06    | JAN-07    | FEB-07   | MAR-07      | Total YTD    |
|  | 2 4030 Depreciation Expen  | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 12 4030 Depreciation Expen | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 91 4030 Depreciation Expen | -         | -           | -            | -         | -         | -            | -         | (13,408)  | (13,408)  | (13,408)  | (13,408)  | (13,408) | (13,408)    | (80,448)     |
|  | 9 4042 Amortization of Un  | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 9 4043 Amortization of Ot  | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 2 4043 Amortization of Ot  | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 91 4043 Amortization of ga | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 91 4060 Amortization of ga | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 91 4073 Regulatory Debits  | 22,858    | -           | 11,429       | 11,429    | 11,429    | 11,429       | 11,429    | 11,429    | 11,429    | 11,429    | 11,429    | 11,429   | 11,429      | 137,148      |
|  | 91 4074 Regulatory Credits | (41,229)  | -           | (20,615)     | (20,615)  | (20,615)  | (20,615)     | (20,615)  | (20,615)  | (20,615)  | (20,615)  | (20,615)  | (20,615) | (20,615)    | (247,379)    |
|  | 9 4081 Taxes other than i  | 294,657   | 279,212     | 306,320      | 285,356   | 291,195   | 1,089,802    | 322,896   | 312,816   | 312,816   | 302,089   | 343,111   | 350,377  | 307,325     | 4,485,156    |
|  | 2 4081 Taxes other than i  | (90,347)  | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | (90,347)     |
|  | 12 4081 Taxes other than i | 90,347    | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | 90,347       |
|  | 91 4081 Taxes other than i | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 9 4091 Income taxes, util  | (148,445) | (209,848)   | 12,829,879   | (457,975) | (92,968)  | 785,023      | 222,844   | 484,387   | 484,387   | (163,277) | 1,535,874 | 676,687  | (819,443)   | 14,642,738   |
|  | 2 4091 Income taxes, util  | 414,801   | (236,228)   | (418,633)    | (521,573) | 298,723   | 13,147,335   | (816,051) | 361,059   | 252,778   | 361,059   | (362,079) | 354,066  | (1,225,427) | 11,248,771   |
|  | 12 4091 Income taxes, util | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 91 4091 Income taxes, util | (345,342) | (1,030,764) | 7,773,958    | (541,589) | (477,759) | (7,988,319)  | -         | -         | -         | -         | -         | -        | -           | (2,609,815)  |
|  | 91 4101 Provision for defe | -         | -           | (12,657,493) | -         | -         | (1,496,907)  | -         | -         | -         | 1,115,712 | -         | -        | 2,114,403   | (10,924,285) |
|  | 2 4101 Provision for defe  | -         | -           | 229,789      | -         | -         | (11,621,392) | -         | -         | -         | (49,902)  | -         | -        | (383,654)   | (11,825,169) |
|  | 12 4101 Provision for defe | -         | -           | (9,284,016)  | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | (2,010,440)  |
|  | 91 4101 Provision for defe | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | (249,233)    |
|  | 91 4114 Investment tax cre | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | (752,762)    |
|  | 91 4121 Use 4114 Investmen | (59,563)  | (41,488)    | (60,699)     | (59,142)  | (67,684)  | (63,922)     | (73,217)  | (71,612)  | (71,612)  | (67,945)  | (70,584)  | (65,586) | (51,320)    | -            |
|  | 2 4150 Revenues from Merc  | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 91 4150 Revenues from Merc | 25,814    | 28,076      | 26,924       | 23,013    | 34,874    | 40,426       | 26,077    | 31,111    | 31,111    | (21,114)  | 33,150    | 31,561   | 41,991      | 323,843      |
|  | 9 4160 Costs and Expenses  | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 91 4160 Costs and Expenses | (1,519)   | (1,585)     | (1,481)      | (1,391)   | (948)     | 2,473        | (1,210)   | (1,156)   | (1,156)   | (1,028)   | (1,106)   | (1,031)  | (706)       | (10,688)     |
|  | 9 4170 Revenues from nonu  | (3,053)   | (3,683)     | (3,274)      | (3,621)   | (2,071)   | 6,615        | (2,530)   | (2,467)   | (2,467)   | (2,283)   | (2,578)   | (2,124)  | (1,286)     | (22,364)     |
|  | 9 4190 Interest and divid  | (51,241)  | (49,352)    | (23,373)     | (45,707)  | (38,278)  | (41,794)     | (35,041)  | (24,202)  | (24,202)  | (28,645)  | (42,144)  | (36,292) | (56,572)    | (472,641)    |
|  | 2 4190 Interest and divid  | (117,400) | (113,071)   | (53,550)     | (104,719) | (87,651)  | (95,927)     | -         | -         | -         | -         | -         | -        | -           | (572,318)    |
|  | 9 4191 Allowance for othe  | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 2 4191 Allowance for othe  | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 91 4191 Allowance for othe | (107,937) | (95,637)    | (80,078)     | (84,358)  | (53,616)  | (46,146)     | (309,828) | (147,098) | (147,098) | (158,976) | (151,992) | (3,585)  | (14,344)    | (1,253,395)  |
|  | 2 4210 Miscellaneous nono  | (40,816)  | (90,612)    | (230,165)    | 208,665   | (30,515)  | (1,263,625)  | 6,554     | -         | -         | -         | -         | -        | (44)        | (1,440,514)  |
|  | 91 4210 Miscellaneous nono | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | 4,147        |
|  | 9 4250 Miscellaneous amor  | -         | -           | -            | -         | -         | -            | -         | -         | -         | -         | -         | -        | -           | -            |
|  | 9 4261 Donations           | 9,185     | 9,276       | 8,173        | 8,640     | 35,597    | 116,619      | 62,827    | 4,620     | 4,620     | 1,605     | 4,937     | 1,895    | 3,095       | 266,469      |
|  | 2 4261 Donations           | 15,000    | 26,812      | 10,000       | 15,000    | 38,643    | 63,399       | 45,520    | 23,778    | 25,620    | 34,360    | 16,310    | 34,360   | 48,767      | 363,209      |
|  | 12 4261 Donations          | -         | -           | -            | -         | 500       | 315          | 2,899     | -         | -         | -         | 200       | 1,500    | -           | 5,414        |
|  | 91 4261 Donations          | 1,658     | 1,493       | 3,986        | 53,993    | 2,528     | 1,568        | 605       | 13,000    | 13,000    | 16,086    | 14,075    | 3,490    | 7,973       | 120,455      |



| Atmos Energy Corporation   |                            |              |             |             |             |             |             |             |               |              |              |              |              |              |               |
|--|----------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Total Balance FERC   |                            |              |             |             |             |             |             |             |               |              |              |              |              |              |               |
| Current Period: MAR-07   |                            |              |             |             |             |             |             |             |               |              |              |              |              |              |               |
| Date: 07-MAY-07 20:03:44   |                            |              |             |             |             |             |             |             |               |              |              |              |              |              |               |
| Case 2006-00464  |                            |              |             |             |             |             |             |             |               |              |              |              |              |              |               |
| KPSC 1-30  |                            |              |             |             |             |             |             |             |               |              |              |              |              |              |               |
| Activity   |                            |              |             |             |             |             |             |             |               |              |              |              |              |              |               |
| Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |                            |              |             |             |             |             |             |             |               |              |              |              |              |              |               |
| Div  | Account                    | Beg Bal      | APR-06      | MAY-06      | JUN-06      | JUL-06      | AUG-06      | SEP-06      | OCT-06        | NOV-06       | DEC-06       | JAN-07       | FEB-07       | MAR-07       | Total YTD     |
|  | 2 4263 Penalties           | -            | 1,488       | 10,000      | 1,677       | 553         | 5,358       | 1,859       | 4,327         | 423          | 3,142        | -            | 12,394       | 10           | 31,231        |
|  | 9 4264 Civic, Political a  | -            | 10,000      | 5,000       | 5,038       | 5,038       | -           | 10,000      | 5,000         | -            | 10,000       | 5,000        | 7,929        | 9,551        | 67,518        |
|  | 2 4264 Civic, Political a  | 126          | 11,822      | 16,233      | 16,233      | 157,399     | (3,404)     | 33,425      | 30,013        | 27,268       | 31,126       | 30,460       | (91,988)     | 3,113        | 245,593       |
|  | 9 4265 Other deductions    | 5,496        | (1,703)     | (91)        | 23,535      | 2,954       | (7,583)     | 3,788       | 3,788         | 4,928        | 3,418        | 2,782        | 1,404        | 14,513       | 53,441        |
|  | 2 4265 Other deductions    | 25,690       | 50,489      | 202,256     | (381,617)   | (89,314)    | (10,582)    | (59,042)    | (89,314)      | (53,311)     | (58,047)     | (46,970)     | 43,735       | (51,889)     | (428,602)     |
|  | 12 4265 Other deductions   | -            | -           | -           | -           | (315)       | -           | (315)       | -             | -            | -            | -            | -            | -            | (315)         |
|  | 91 4265 Other deductions   | (1,997)      | (5,986)     | (21,794)    | 50,841      | 4,587       | (17,485)    | 4,587       | 11,111        | (1,348)      | (4,618)      | (2,239)      | 3,556        | 2,551        | 17,279        |
|  | 9 4270 Interest on long-T  | 464,451      | 480,534     | 462,397     | 473,680     | 473,730     | 475,832     | 473,730     | 447,622       | 445,879      | 447,821      | 450,452      | 441,865      | 447,677      | 5,511,940     |
|  | 2 4270 Interest on long-T  | (456,476)    | (456,476)   | (456,476)   | (456,476)   | (456,476)   | (456,476)   | (456,476)   | (456,476)     | (456,476)    | (456,476)    | (456,476)    | (456,476)    | (456,476)    | (5,477,712)   |
|  | 91 4270 Interest on long-T | 1,066,397    | 1,103,325   | 1,061,680   | 1,087,588   | 1,087,588   | 1,082,529   | 1,087,701   | -             | -            | (2,968)      | (2,968)      | (2,968)      | (2,968)      | 6,487,287     |
|  | 9 4280 Amortization of de  | 239,299      | 239,299     | 239,299     | 239,299     | 239,299     | 239,299     | 239,299     | 239,299       | 239,299      | 239,299      | 239,299      | 239,299      | 239,299      | 2,871,588     |
|  | 91 4280 Amortization of de | 2,955        | 2,955       | 2,955       | 2,955       | 2,955       | 2,955       | 2,955       | 2,955         | 2,955        | 2,955        | 2,955        | 2,955        | 2,955        | 35,460        |
|  | 9 4281 Amortization of lo  | 217,177      | 217,177     | 217,177     | 217,177     | 217,177     | 217,177     | 217,177     | 217,177       | 217,177      | 217,177      | 217,177      | 217,177      | 217,177      | 2,606,124     |
|  | 2 4281 Amortization of lo  | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 91 4310 Other interest exp | 82,984       | 87,643      | 79,146      | 109,142     | 119,544     | 119,544     | 131,549     | 114,694       | 106,857      | 110,251      | 75,730       | 55,763       | 69,853       | 1,143,156     |
|  | 2 4310 Other interest exp  | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 91 4310 Other interest exp | 138,300      | 148,833     | 124,132     | 199,562     | 218,610     | 218,610     | 244,415     | (2,955)       | (2,955)      | 13           | 34           | 33           | 35           | 1,068,057     |
|  | 9 4320 Allowance for borr  | (10,200)     | (11,565)    | (5,241)     | (5,240)     | (4,162)     | (9,118)     | (9,118)     | (6,450)       | (10,752)     | (11,788)     | (10,160)     | (13,858)     | 11,552       | (86,982)      |
|  | 2 4320 Allowance for borr  | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 9 4380 Dividends declared  | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 2 4380 Dividends declared  | -            | 25,626,008  | -           | -           | -           | 25,716,087  | -           | (102,275,352) | 26,260,885   | -            | -            | 28,375,615   | -            | 3,706,806     |
|  | 91 4380 Dividends declared | (12,747,495) | (4,942,794) | (3,546,401) | (2,976,948) | (2,996,110) | (2,818,783) | (4,732,216) | (4,732,216)   | (10,300,210) | (15,516,259) | (17,794,910) | (23,230,284) | (17,577,360) | (119,179,770) |
|  | 91 4800 Residential sales  | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 9 4805 Unbilled Residenti  | 9,372,449    | 2,317,245   | 321,429     | 49,156      | 86,591      | (86,591)    | (49,560)    | (1,742,655)   | (5,113,248)  | (1,426,587)  | (5,441,211)  | 6,448,391    | 2,295,474    | 6,944,292     |
|  | 9 4811 Commercial Revenue  | (5,501,654)  | (2,478,076) | (2,109,975) | (1,838,355) | (1,838,355) | (1,826,410) | (1,883,773) | (2,825,686)   | (4,258,485)  | (6,360,252)  | (7,272,713)  | (9,792,583)  | (7,108,024)  | (53,254,986)  |
|  | 9 4812 Industrial Revenue  | (373,794)    | (2,147,292) | (818,835)   | (582,511)   | (503,065)   | (747,554)   | (628,951)   | (887,701)     | (987,701)    | (1,779,989)  | (1,345,140)  | (2,111,751)  | (1,231,313)  | (13,157,896)  |
|  | 9 4815 Unbilled Comm Reve  | 4,794,292    | 1,366,920   | 243,419     | 161,878     | (62,237)    | (55,358)    | (1,272,152) | (282,280)     | (519,359)    | (2,389,872)  | (2,389,872)  | 2,759,615    | 889,422      | 5,634,288     |
|  | 9 4816 Unbilled Industria  | 1,565,064    | 248,103     | 352,367     | 144,416     | (176,687)   | (140,653)   | (331,425)   | 2,295,641     | (166,941)    | (10,129)     | (10,129)     | (230,519)    | 284,260      | 4,114,803     |
|  | 9 4820 Other Sales to Pub  | (1,474,789)  | (590,050)   | (509,669)   | (395,076)   | (372,291)   | (385,387)   | (668,256)   | (1,176,942)   | (1,632,752)  | (1,893,381)  | (2,363,394)  | (1,791,160)  | (13,253,147) |               |
|  | 9 4825 Unbilled Public Au  | 1,307,858    | 377,023     | 63,923      | 35,743      | (15,330)    | (10,307)    | (307,782)   | (208,736)     | (158,791)    | (623,645)    | (623,645)    | 692,051      | 245,910      | 1,397,917     |
|  | 9 4870 Forfeited discount  | (280,926)    | (137,037)   | (68,879)    | (56,056)    | (46,999)    | (47,641)    | (39,686)    | (87,604)      | (143,292)    | (224,900)    | (255,883)    | (302,453)    | (1,691,356)  |               |
|  | 9 4880 Miscellaneous serv  | (60,318)     | (69,958)    | (57,548)    | (51,880)    | (51,880)    | (68,159)    | (68,159)    | (130,600)     | (103,465)    | (73,203)     | (68,838)     | (65,239)     | (57,158)     | (858,301)     |
|  | 91 4880 Miscellaneous serv | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 2 4890 Revenues from tran  | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 91 4890 Revenues from tran | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 9 4895 Revenue-Transporta  | 4,628        | (184)       | 5,471       | 964         | (32,383)    | 275         | (12,962)    | (9,018)       | (1,566)      | (4,802)      | (16,144)     | (92,191)     | (157,912)    |               |
|  | 91 4895 Revenue-Transporta | (929,812)    | 659,042     | (728,398)   | (807,196)   | (710,305)   | (759,833)   | (787,290)   | (813,047)     | (813,047)    | (793,484)    | (921,454)    | (1,049,512)  | (890,628)    |               |
|  | 9 4896 Revenue-Transporta  | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 91 4930 Rent from gas prop | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 9 4950 Other gas revenues  | -            | -           | -           | -           | -           | 4,773       | -           | -             | -            | 13,940       | -            | (922)        | -            | 17,791        |
|  | 91 7330 Gas mixing expense | -            | -           | -           | (1,235)     | 1,235       | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 9 7350 Miscellaneous prod  | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | -            | -            | -             |
|  | 91 7350 Miscellaneous prod | -            | -           | -           | -           | -           | -           | -           | -             | -            | -            | -            | (1,500)      | -            | (1,500)       |

| Atmos Energy Corporation   |                             |              |              |              |             |             |             |             |             |             |              |              |              |              |              |               |
|--|-----------------------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Trial Balance FERC   |                             |              |              |              |             |             |             |             |             |             |              |              |              |              |              |               |
| Current Period: MAR-07   |                             |              |              |              |             |             |             |             |             |             |              |              |              |              |              |               |
| Date: 07-MAY-07 20:03:44   |                             |              |              |              |             |             |             |             |             |             |              |              |              |              |              |               |
| Case 2006-00464  |                             |              |              |              |             |             |             |             |             |             |              |              |              |              |              |               |
| KPSC 1-30  |                             |              |              |              |             |             |             |             |             |             |              |              |              |              |              |               |
| Activity   |                             |              |              |              |             |             |             |             |             |             |              |              |              |              |              |               |
| Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |                             |              |              |              |             |             |             |             |             |             |              |              |              |              |              |               |
| Div  | Account                     | BEg          | BAI          | APR-06       | MAY-06      | JUN-06      | JUL-06      | AUG-06      | SEP-06      | OCT-06      | NOV-06       | DEC-06       | JAN-07       | FEB-07       | MAR-07       | Total YTD     |
|  | 91 7410 Production-Mainten  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7420 Maintenance of pro  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7420 Maintenance of pro  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7500 Production and gat  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7520 Gas wells expenses  | (250)        | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | (250)         |
|  | 12 7520 Gas wells expenses  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7530 Field lines expens  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7560 Field measuring an  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7580 Gas well royalties  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7590 Production and gat  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7660 Maintenance of fie  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7840 Products extractio  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 7840 Products extractio  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8000 Natural gas well h  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8000 Natural gas well h  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8001 Intercompany Gas W  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8030 Natural gas transm  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8040 Natural gas city g  | 2,708,728    | 23,284,184   | 17,961,886   | 13,886,345  | 13,886,345  | 13,886,345  | 13,507,819  | 9,672,461   | 5,478,993   | 7,684,063    | 3,993,909    | 7,185,687    | 11,418,947   | 7,455,894    | 124,238,916   |
|  | 2 8040 Natural gas city g   | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8040 Natural gas city g  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8045 Transportation to   | 2,202,049    | 1,975,510    | 1,577,493    | 1,493,205   | 1,493,205   | 1,493,205   | 1,521,666   | 1,492,994   | 1,497,100   | 2,008,382    | 2,118,647    | 2,213,756    | 2,248,515    | 2,062,739    | 22,412,056    |
|  | 91 8050 Other purchases     | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8051 PGA for Residential | 10,530,564   | 3,364,871    | 2,151,246    | 1,647,608   | 1,647,608   | 1,647,608   | 1,651,767   | 1,500,867   | 3,175,669   | 8,218,378    | 12,537,861   | 13,984,912   | 19,502,450   | 14,321,824   | 92,588,017    |
|  | 91 8052 PGA for Commercial  | 4,720,787    | 1,908,257    | 1,585,064    | 1,334,182   | 1,334,182   | 1,334,233   | 1,322,545   | 1,334,233   | 2,210,379   | 3,521,620    | 5,280,033    | 5,890,115    | 8,396,432    | 5,950,078    | 43,453,725    |
|  | 91 8053 PGA for Industrial  | 730,285      | 1,459,407    | (4,469)      | 541,809     | 541,809     | 541,809     | 457,896     | 660,509     | 571,123     | 807,761      | 1,640,038    | 1,230,114    | 1,937,732    | 1,130,087    | 11,162,292    |
|  | 91 8054 PGA for Public Aut  | 1,320,179    | 509,335      | 431,492      | 325,813     | 325,813     | 325,813     | 301,648     | 314,420     | 566,891     | 1,034,355    | 1,415,422    | 1,597,643    | 2,094,043    | 1,557,192    | 11,468,433    |
|  | 91 8056 PGA for Interdepar  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8057 PGA for Transporta  | 23,994       | (605,700)    | 761,008      | 183,687     | 183,687     | 183,687     | 20,801      | -           | 3,529       | 8,640        | -            | 425          | 10,961       | 888          | 208,233       |
|  | 91 8058 Unbilled PGA Cost   | (15,952,695) | (3,812,358)  | (854,393)    | (357,373)   | (357,373)   | (357,373)   | 267,302     | 12,352      | 3,295,656   | 2,671,052    | 1,710,011    | 7,847,041    | (8,293,405)  | (4,041,392)  | (17,508,203)  |
|  | 91 8059 PGA Offset to Unre  | (18,279,743) | (5,462,764)  | (3,315,841)  | (5,256,811) | (5,256,811) | (5,256,811) | (4,202,910) | (5,524,981) | (4,298,501) | (11,115,569) | (14,477,402) | (23,096,688) | (28,097,757) | (32,045,016) | (155,173,983) |
|  | 91 8059 PGA Offset to Unre  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8060 Exchange gas        | 7,062,352    | (13,488,601) | (11,971,985) | (5,510,394) | (5,510,394) | (5,510,394) | (6,792,714) | (2,682,670) | 2,448,794   | 3,293,893    | 4,710,388    | 10,578,947   | 7,302,550    | 11,257,711   | 6,258,271     |
|  | 91 8070 Purchased gas expe  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8070 Purchased gas expe  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8081 Gas withdrawn from  | 6,350,185    | 413,804      | 1,736        | 116         | 116         | 116         | 8           | 1,492       | 152,788     | 881,689      | 4,363,927    | 5,197,603    | 6,338,740    | 10,736,663   | 34,438,751    |
|  | 91 8082 Gas delivered to s  | (43,571)     | (6,722,133)  | (4,253,289)  | (4,612,461) | (4,612,461) | (4,612,461) | (4,033,869) | (3,009,297) | (5,279,173) | (2,752,458)  | (560,778)    | (1,973,924)  | (710,726)    | (6,810)      | (33,958,489)  |
|  | 91 8120 Gas used for other  | (1,892)      | (14,600)     | 282          | (1,387)     | (1,387)     | (1,387)     | 762         | (781)       | (462)       | 8,047        | (9,485)      | 1,502        | (8,407)      | (15,457)     | (41,778)      |
|  | 12 8120 Gas used for other  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8120 Gas used for other  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8130 Other gas supply e  | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 2 8130 Other gas supply e   | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8130 Other gas supply e  | -            | (219)        | 219          | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8140 Storage-Operation   | 1,682        | 1,922        | 1,145        | 1,250       | 1,250       | 1,250       | 2,242       | 1,210       | (45)        | 1,249        | (865)        | 259          | (1,290)      | 139          | 8,898         |
|  | 2 8140 Storage-Operation    | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8140 Storage-Operation   | -            | -            | -            | -           | -           | -           | -           | -           | -           | -            | -            | -            | -            | -            | -             |
|  | 91 8150 Storage-Maps & Rec  | -            | -            | -            | -           | -           | -           | -           | -           | 28          | (7)          | -            | -            | -            | -            | 21            |
|  | 91 8160 Wells expenses      | 6,642        | 4,085        | 4,372        | 3,114       | 3,114       | 3,114       | 4,446       | 1,075       | 768         | 2,305        | 3,081        | 2,339        | 3,660        | 1,585        | 37,472        |

| Atmos Energy Corporation   |                           |        |        |        |        |        |        |        |        |        |        |        |        |           |
|--|---------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| Trial Balance FERC   |                           |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Current Period: MAR-07   |                           |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Date: 07-MAY-07 20:03:44   |                           |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Case 2006-00464  |                           |        |        |        |        |        |        |        |        |        |        |        |        |           |
| KPSC 1-30  |                           |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Activity   |                           |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |                           |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Div  | Account                   | Apr-06 | May-06 | Jun-06 | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-07 | Mar-07 | Total YTD |
|  | 918170 Lines expenses     | 648    | 3,468  | 3,107  | 4,893  | 1,919  | 1,939  | 1,939  | 1,594  | 4,140  | 2,498  | 5,139  | 1,568  | 32,852    |
|  | 918180 Compressor station | -      | -      | -      | -      | -      | -      | 55     | 73     | 66     | 75     | 100    | 106    | 475       |
|  | 918190 Compressor station | 3,649  | 2,820  | 2,770  | 4,508  | 2,627  | 1,295  | 4,986  | 1,490  | 1,836  | 7,364  | 1,941  | 4,715  | 40,001    |
|  | 918190 Compressor station | 1,547  | 395    | 67     | -      | 346    | 603    | 64     | 55     | 60     | 48     | 65     | 55     | 347       |
|  | 918200 Storage-Measuring  | 1,922  | 1,514  | 940    | 1,838  | 1,833  | 373    | 884    | 1,137  | 2,455  | 4,330  | 1,088  | 3,650  | 18,390    |
|  | 918210 Storage-Purificati | 1,658  | 156    | 281    | 1,975  | 1,057  | (377)  | 497    | 44     | 44     | 44     | 45     | 44     | 718       |
|  | 128210 Storage-Purificati | -      | -      | 11,301 | -      | -      | -      | -      | -      | -      | -      | -      | -      | 18,324    |
|  | 918210 Storage-Purificati | -      | -      | -      | -      | -      | -      | 97     | 170    | 1,117  | 805    | 1,308  | 1,050  | 11,301    |
|  | 28230 Gas losses          | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | 4,547     |
|  | 918230 Gas losses         | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 28240 Storage-Other expe  | 58     | 30     | 26     | 26     | 20     | 42     | -      | -      | -      | -      | -      | -      | 202       |
|  | 918240 Storage-Other expe | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918250 Storage well royal | 5,603  | 2,785  | 3,550  | 2,526  | 974    | 1,859  | 665    | 1,256  | 1,343  | 2,985  | 1,853  | 2,710  | 365       |
|  | 918260 Storage-Rents      | -      | -      | -      | -      | -      | -      | 801    | 1,640  | 4,887  | 4,965  | 5,117  | 6,648  | 28,109    |
|  | 28260 Storage-Rents       | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | 24,058    |
|  | 918260 Storage-Rents      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918310 Storage-Maintenanc | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | (36)      |
|  | 918320 Maintenance of res | -      | -      | -      | -      | 326    | -      | -      | -      | -      | -      | -      | -      | 326       |
|  | 918330 Maintenance of lin | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918340 Maintenance of com | 68     | 393    | (118)  | -      | -      | 231    | (33)   | 1,334  | (330)  | 1,635  | (644)  | 968    | 3,504     |
|  | 918350 Maintenance of mea | -      | 110    | 6,314  | -      | -      | -      | -      | -      | -      | -      | -      | -      | 6,424     |
|  | 918360 Processing-Mainten | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918400 Other storage-Oper | 10     | -      | 18     | 24     | -      | 3      | 317    | -      | 32     | 55     | 121    | -      | 580       |
|  | 28400 Other storage-Oper  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918410 Other storage expe | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918420 Other storage-Rent | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918431 Other storage-Rent | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918432 Other storage-Main | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918435 Maintenance of liq | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918436 Maintenance of vap | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918500 Transmission-Opera | 4,245  | 4,979  | 3,501  | 3,783  | 2,998  | 4,251  | 3,992  | 2,637  | 3,387  | 2,494  | 5,240  | 2,283  | 43,790    |
|  | 28510 System control and  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918530 Transmission-Compr | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918540 Gas for compressor | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -         |
|  | 918560 Mains expenses     | 22,192 | 17,565 | 12,938 | 19,173 | 14,330 | 18,072 | 27,036 | 13,473 | 16,144 | 16,624 | 16,712 | 15,602 | 209,881   |
|  | 918560 Mains expenses     | -      | -      | -      | -      | -      | -      | 328    | (564)  | 768    | (549)  | 890    | 2,500  | 3,373     |
|  | 918570 Transmission-Measu | 5,548  | 9,100  | 6,704  | 7,151  | 5,247  | 7,036  | 6,277  | 7,420  | 7,104  | 13,174 | 2,835  | 8,453  | 86,049    |

| Alamos Energy Corporation  |                            |         |          |         |         |          |         |         |         |          |          |         |          |          |           |
|--|----------------------------|---------|----------|---------|---------|----------|---------|---------|---------|----------|----------|---------|----------|----------|-----------|
| Trial Balance FERC   |                            |         |          |         |         |          |         |         |         |          |          |         |          |          |           |
| Current Period: MAR-07   |                            |         |          |         |         |          |         |         |         |          |          |         |          |          |           |
| Date: 07-MAY-07 20:03:44   |                            |         |          |         |         |          |         |         |         |          |          |         |          |          |           |
| Case 2006-00464  |                            |         |          |         |         |          |         |         |         |          |          |         |          |          |           |
| KPSC 1-30  |                            |         |          |         |         |          |         |         |         |          |          |         |          |          |           |
| Activity   |                            |         |          |         |         |          |         |         |         |          |          |         |          |          |           |
| Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |                            |         |          |         |         |          |         |         |         |          |          |         |          |          |           |
| Div  | Account                    | Beg Bal | APR-06   | MAY-06  | JUN-06  | JUL-06   | AUG-06  | SEP-06  | OCT-06  | NOV-06   | DEC-06   | JAN-07  | FEB-07   | MAR-07   | Total YTD |
|  | 91 8570 Transmission-Measu | -       | -        | -       | -       | -        | -       | -       | 169     | 138      | 164      | 173     | 132      | -        | 897       |
|  | 91 8590 Transmission-Other | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8600 Transmission-Rents | -       | -        | 6       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | 6         |
|  | 91 8610 Transmission-Maint | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8620 Transmission-Maint | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8630 Transmission-Maint | 4,991   | 1,608    | (584)   | 152     | 3,248    | 3,874   | 3,438   | 3,438   | 105      | 1,275    | 267     | (321)    | 1,228    | 19,281    |
|  | 91 8630 Transmission-Maint | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8640 Transmission-Maint | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8650 Transmission-Maint | 3,024   | 4,655    | 2,592   | 1,771   | 2,608    | 2,779   | 89      | 1,971   | 192      | 168      | 1,631   | 3,379    | 2,148    | 17,878    |
|  | 91 8650 Transmission-Maint | -       | -        | -       | -       | -        | -       | -       | 505     | 2,243    | 505      | -       | -        | -        | 11,877    |
|  | 91 8660 Transmission-Maint | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8670 Transmission-Maint | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8700 Distribution-Opera | 153,532 | 228,817  | 207,550 | 116,827 | 161,514  | 173,706 | 173,706 | 49,052  | 97,839   | 74,857   | 109,746 | 106,869  | 115,658  | 1,595,967 |
|  | 91 8700 Distribution-Opera | 4,681   | 37,747   | 55,553  | 4,038   | 4,445    | 82,507  | 4,413   | 4,387   | 4,413    | 4,200    | 4,712   | 4,072    | 4,400    | 215,155   |
|  | 12 8700 Distribution-Opera | 37,414  | 43,141   | 41,224  | 39,301  | 43,011   | 39,330  | 42,837  | 42,837  | 38,132   | 37,454   | 34,551  | 35,783   | 39,171   | 471,349   |
|  | 91 8700 Distribution-Opera | 150,714 | 177,222  | 126,451 | 169,891 | 161,927  | 164,396 | 251,335 | 251,335 | 298,496  | 323,530  | 301,244 | 269,483  | 402,915  | 2,797,604 |
|  | 91 8710 Distribution load  | 18      | 18       | 96      | (8)     | 36       | 18      | 18      | 17      | 493      | (129)    | 36      | -        | 18       | 613       |
|  | 2 8710 Distribution load   | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 12 8710 Distribution load  | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8710 Distribution load  | 1,202   | 1,382    | 1,322   | 1,262   | 1,382    | 1,262   | 1,262   | 1,361   | 1,350    | 1,318    | 508     | (446)    | 251      | 12,154    |
|  | 91 8711 Odorization        | 1,434   | (50)     | -       | -       | (500)    | -       | -       | -       | -        | -        | -       | -        | -        | 884       |
|  | 91 8720 Distribution-Compr | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8740 Mains and Services | 221,879 | 224,109  | 198,671 | 178,646 | 185,415  | 170,904 | 170,904 | 192,763 | 196,348  | 200,845  | 199,054 | 194,330  | 205,706  | 2,368,670 |
|  | 2 8740 Mains and Services  | (4)     | (26,737) | 399     | (1,097) | (35,285) | 26      | -       | (23)    | (29,054) | (26)     | (152)   | (20,051) | (10,867) | (122,871) |
|  | 12 8740 Mains and Services | 801     | (160)    | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | 641       |
|  | 91 8740 Mains and Services | 3,876   | 3,974    | 4,384   | 3,986   | 4,153    | 3,949   | 3,949   | 4,849   | 11,445   | 12,252   | 10,557  | 41,816   | 39,066   | 144,307   |
|  | 91 8750 Distribution-Measu | 11,387  | 11,968   | 15,527  | 10,113  | 9,674    | 12,858  | 13,050  | 13,050  | 10,512   | 22,335   | 13,183  | 972      | 11,178   | 142,757   |
|  | 91 8750 Distribution-Measu | 5,177   | 1,772    | 2,084   | 1,822   | 2,074    | 2,683   | 2,645   | 2,645   | 1,848    | 2,135    | 7,063   | 3,666    | 3,404    | 36,373    |
|  | 91 8760 Distribution-Measu | 13,172  | 14,500   | 13,185  | 12,058  | 14,937   | 20,337  | 20,337  | 10,362  | 11,820   | 11,192   | 17,722  | 4,372    | 9,127    | 152,794   |
|  | 91 8760 Distribution-Measu | -       | -        | -       | -       | -        | -       | -       | 677     | (246)    | -        | 70      | 2,593    | 1,535    | 4,629     |
|  | 91 8770 Distribution-Measu | 5,414   | 31,434   | 7,485   | 19,016  | 12,303   | 7,771   | 7,771   | 13,061  | 9,392    | 2,854    | 7,493   | 8,605    | 3,967    | 128,795   |
|  | 91 8770 Distribution-Measu | -       | -        | -       | -       | -        | -       | -       | 253     | 516      | 313      | 899     | 81       | -        | 2,082     |
|  | 91 8780 Meter and house re | 77,040  | 97,276   | 104,486 | 62,899  | 62,411   | 71,634  | 89,974  | 89,974  | 94,514   | 89,553   | 91,555  | 69,411   | 72,003   | 982,756   |
|  | 91 8780 Meter and house re | -       | -        | 649     | (216)   | -        | -       | -       | 12,238  | 25,341   | (21,410) | 1,405   | 1,328    | (1,373)  | 17,982    |
|  | 91 8790 Customer installat | 8,916   | 6,266    | 5,840   | 2,578   | 7,804    | 7,672   | 7,672   | 6,217   | 3,255    | 7,053    | 8,546   | 6,050    | 2,226    | 74,423    |
|  | 2 8790 Customer installat  | -       | -        | -       | -       | -        | -       | -       | -       | -        | 6,748    | (2,249) | -        | -        | 4,499     |
|  | 12 8790 Customer installat | 20,677  | 23,920   | 22,777  | 22,076  | 23,884   | 21,713  | 21,713  | 23,756  | 23,834   | 22,917   | 25,158  | 21,726   | 23,748   | 276,136   |
|  | 91 8790 Customer installat | 4,864   | 3,837    | 6,734   | 3,651   | 3,867    | 4,595   | 4,595   | 774     | 19,467   | 10,404   | 1,686   | 2,134    | 493      | 62,506    |
|  | 2 8800 Distribution-Other  | 812     | 925      | 885     | 904     | 925      | 845     | 845     | 358     | (145)    | -        | 255     | 255      | 255      | 6,274     |
|  | 12 8800 Distribution-Other | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |
|  | 91 8800 Distribution-Other | 1,755   | 1,808    | 1,705   | 1,810   | 1,688    | 1,598   | 1,598   | 5,643   | 6,512    | 5,988    | 6,190   | 7,088    | 5,405    | 47,190    |
|  | 2 8810 Distribution-Rents  | 67,546  | 33,314   | 55,395  | 38,353  | 40,238   | 37,984  | 37,984  | 33,242  | 40,057   | 19,745   | 30,355  | 24,147   | 23,454   | 443,830   |
|  | 91 8810 Distribution-Rents | 9,298   | 6,824    | 9,340   | 9,340   | 9,340    | 9,340   | 9,340   | 9,340   | 9,340    | 9,340    | 9,416   | 27,306   | 9,416    | 127,640   |
|  | 12 8810 Distribution-Rents | -       | -        | 57      | 82      | -        | -       | -       | -       | 15       | -        | -       | -        | -        | 154       |
|  | 91 8810 Distribution-Rents | 20,047  | 14,022   | 17,886  | 16,239  | 14,472   | 14,925  | 14,925  | 35,288  | 50,753   | 29,509   | 56,889  | 56,574   | 55,466   | 381,870   |
|  | 91 8850 Distribution-Maint | 25,571  | 28,351   | 31,512  | 22,522  | 9,367    | 16,839  | 16,839  | 25,645  | 23,749   | 25,546   | 21,890  | 20,096   | 21,856   | 272,944   |
|  | 2 8850 Distribution-Maint  | -       | -        | -       | -       | -        | -       | -       | -       | -        | -        | -       | -        | -        | -         |

| Atmos Energy Corporation |                            | Service Area=09DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |        |        |        |        |        |        |        |        |        |        |        | Total YTD |  |
|--------------------------|----------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|--|
| Div                      | Account                    | Beg Bal/APR-06  | APR-06 | MAY-06 | JUN-06 | JUL-06 | AUG-06 | SEP-06 | OCT-06 | NOV-06 | DEC-06 | JAN-07 | FEB-07 | MAR-07    |  |
|                          | Trial Balance FERC         |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | Current Period: MAR-07     |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | Date: 07-MAY-07 20:03:44   |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | Case 2006-00464            |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | KPSC 1-30                  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | Activity                   |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8850 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8860 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 12 8860 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8860 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8870 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 2 8870 Distribution-Maint  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8870 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8890 Maintenance of mea |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8890 Maintenance of mea |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8900 Maintenance of mea |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8910 Maintenance of mea |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8920 Maintenance of ser |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 2 8920 Maintenance of ser  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8920 Maintenance of ser |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8930 Maintenance of met |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8930 Maintenance of met |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8940 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 2 8940 Distribution-Maint  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8940 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8950 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 8950 Distribution-Maint |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 2 9010 Customer accounts-  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 12 9010 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9010 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9020 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 2 9020 Customer accounts-  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9020 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9030 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 2 9030 Customer accounts-  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 12 9030 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9030 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9040 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9040 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 2 9050 Customer accounts-  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 12 9050 Customer accounts- |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9060 Customer service a |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9060 Customer service a |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 2 9070 Customer service-S  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9070 Customer service-S |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 91 9080 Customer service-O |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 2 9080 Customer service-O  |   |        |        |        |        |        |        |        |        |        |        |        |           |  |
|                          | 12 9080 Customer service-O |   |        |        |        |        |        |        |        |        |        |        |        |           |  |

| Atmos Energy Corporation  |                          |             |             |             |             |             |             |             |             |             |             |             |             |              |
|---|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Trial Balance FERC  |                          |             |             |             |             |             |             |             |             |             |             |             |             |              |
| Current Period: MAR-07  |                          |             |             |             |             |             |             |             |             |             |             |             |             |              |
| Date: 07-MAY-07 20:03:44  |                          |             |             |             |             |             |             |             |             |             |             |             |             |              |
| Case 2006-00464   |                          |             |             |             |             |             |             |             |             |             |             |             |             |              |
| KPSC 1-30   |                          |             |             |             |             |             |             |             |             |             |             |             |             |              |
| Activity  |                          |             |             |             |             |             |             |             |             |             |             |             |             |              |
| Service Area=09DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |                          |             |             |             |             |             |             |             |             |             |             |             |             |              |
| Div   | Account                  | Apr-06      | May-06      | Jun-06      | Jul-06      | Aug-06      | Sep-06      | Oct-06      | Nov-06      | Dec-06      | Jan-07      | Feb-07      | Mar-07      | Total YTD    |
| 91  | 9080 Customer service-O  | 614         | 706         | 675         | 645         | 110         | 276         | (134)       | 2,001       | 953         | 1,147       | 834         | 1,145       | 8,972        |
| 9   | 9090 Customer service-O  | 1,471       | 1,969       | 3,663       | 5,318       | 1,260       | 1,506       | 1,410       | 2,331       | 1,111       | 7,063       | 3,523       | 349         | 30,974       |
| 2   | 9090 Customer service-O  | -           | -           | -           | -           | -           | -           | -           | -           | -           | 370,000     | (370,000)   | -           | -            |
| 12  | 9090 Customer service-O  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            |
| 91  | 9090 Customer service-O  | -           | -           | 2,976       | -           | 661         | 33,064      | 11,561      | 7,418       | 13,051      | 21,225      | 16,119      | 19,874      | 122,312      |
| 9   | 9100 Customer service-M  | 61          | 1,743       | -           | 63          | -           | 2,937       | -           | -           | -           | 59          | -           | -           | 8,500        |
| 2   | 9100 Customer service-M  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | 50          |              |
| 12  | 9100 Customer service-M  | 710         | 147         | 17          | -           | 18          | 90          | 177         | 775         | 2,238       | 3,062       | 2,980       | 1,961       | 12,175       |
| 91  | 9100 Customer service-M  | 61          | 2,599       | 2,452       | 64          | 1,085       | 3,688       | 755         | 4,474       | 417         | 2,180       | 1,266       | 3,008       | 22,049       |
| 2   | 9110 Sales-Supervision   | 2,698       | 6,826       | 1,481       | 1,400       | 3,256       | 3,354       | 2,433       | 2,087       | 548         | 699         | 247         | 218         | 25,227       |
| 2   | 9110 Sales-Supervision   | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            |
| 91  | 9110 Sales-Supervision   | 1,527       | 4,548       | 1,366       | 1,105       | 2,305       | 5,112       | 12,774      | 2,572       | 2,431       | 3,971       | 2,125       | 4,300       | 44,136       |
| 9   | 9120 Sales-Demonstratin  | 14,185      | 12,475      | 12,732      | 10,452      | 8,551       | 8,826       | 10,291      | 18,185      | 18,216      | 15,338      | 24,159      | 18,620      | 172,030      |
| 2   | 9120 Sales-Demonstratin  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            |
| 12  | 9120 Sales-Demonstratin  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            |
| 91  | 9120 Sales-Demonstratin  | -           | -           | -           | -           | -           | -           | 1,412       | 2,005       | 2,611       | 1,606       | 1,532       | 5,843       | 15,009       |
| 2   | 9130 Sales-Advertising   | (473)       | -           | -           | -           | -           | 116         | 165         | -           | -           | -           | -           | -           | (192)        |
| 2   | 9130 Sales-Advertising   | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            |
| 91  | 9130 Sales-Advertising   | 41          | -           | -           | 237         | 65          | 57          | 67          | 233         | 116         | 233         | -           | 108         | 1,039        |
| 9   | 9160 Sales-Miscellaneous | -           | -           | 8           | -           | -           | -           | -           | 90          | -           | -           | -           | -           | 739          |
| 2   | 9160 Sales-Miscellaneous | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | 90           |
| 91  | 9160 Sales-Miscellaneous | -           | -           | -           | -           | -           | 5           | 301         | 313         | -           | -           | -           | -           | 619          |
| 9   | 9200 A&G-Administrative  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            |
| 2   | 9200 A&G-Administrative  | (751,166)   | (454,828)   | (365,131)   | (746,085)   | (425,250)   | (198,346)   | (479,739)   | (666,509)   | (541,430)   | (301,788)   | (325,682)   | (346,518)   | (5,602,466)  |
| 12  | 9200 A&G-Administrative  | 12,462      | 14,331      | 13,708      | 13,085      | 14,331      | 13,085      | 14,212      | 14,300      | 13,608      | 14,904      | 12,960      | 14,256      | 165,242      |
| 91  | 9200 A&G-Administrative  | -           | -           | -           | -           | -           | -           | 4,651       | -           | -           | -           | -           | -           | 4,651        |
| 9   | 9210 A&G-Office supply   | (1,394)     | (1,185)     | 781         | (831)       | 687         | 635         | 424         | -           | -           | -           | 211         | -           | (672)        |
| 2   | 9210 A&G-Office supply   | 456,430     | 737,533     | 588,261     | 475,399     | 454,417     | 930,091     | 558,865     | 493,165     | 496,378     | 687,672     | 623,594     | 530,403     | 7,132,208    |
| 12  | 9210 A&G-Office supply   | 1,562,385   | 538,047     | 397,932     | 268,304     | 813,211     | 813,382     | 511,454     | 534,488     | 711,371     | 633,522     | 633,878     | 616,981     | 8,034,955    |
| 91  | 9210 A&G-Office supply   | (2)         | 548         | 4,040       | 271         | 688         | 3,479       | 198         | (1,122)     | 8,060       | (137)       | 3,568       | 3,888       | 23,459       |
| 9   | 9220 A&G-Administrative  | 443,404     | 388,235     | 369,516     | 333,021     | 391,060     | 529,966     | 740,993     | 780,985     | 913,189     | 949,729     | 799,825     | 714,083     | 7,353,806    |
| 2   | 9220 A&G-Administrative  | (4,396,949) | (4,218,401) | (4,126,556) | (3,831,853) | (4,237,428) | (7,358,148) | (4,298,787) | (4,874,763) | (5,930,053) | (6,046,195) | (5,950,928) | (4,267,916) | (59,537,977) |
| 12  | 9220 A&G-Administrative  | (3,407,447) | (2,574,060) | (2,352,043) | (2,011,496) | (2,699,234) | (2,514,460) | (2,414,171) | (2,539,602) | (2,605,599) | (2,771,791) | (2,558,379) | (2,550,972) | (30,999,254) |
| 91  | 9220 A&G-Administrative  | (523,146)   | (531,123)   | (448,852)   | (564,346)   | (491,508)   | (238,051)   | (974,349)   | (972,764)   | (1,175,958) | (1,228,481) | (886,184)   | (901,680)   | (8,936,442)  |
| 2   | 9221 A&G-Admin exp tran  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            |
| 9   | 9230 A&G-Outside service | 28,840      | 25,390      | 36,346      | 23,102      | 39,739      | 50,147      | -           | -           | -           | -           | -           | -           | 203,564      |
| 2   | 9230 A&G-Outside service | 738,136     | 566,479     | 527,174     | 617,900     | 678,796     | 699,126     | 569,047     | 556,684     | 726,892     | 738,260     | 796,426     | 116,443     | 7,331,263    |
| 12  | 9230 A&G-Outside service | 73,918      | 38,632      | 10,908      | 4,445       | 1,961       | 1,146       | 26,041      | 49,031      | 109,783     | 78,058      | 147,054     | 122,844     | 663,821      |
| 91  | 9230 A&G-Outside service | 5,471       | 865         | 5,971       | 13,802      | 11,571      | 10,193      | 40,276      | 31,823      | 47,588      | 22,199      | 33,184      | 8,666       | 215,667      |
| 9   | 9240 A&G-Property insur  | 14,580      | 14,117      | 37,217      | 13,802      | 11,571      | 12,619      | -           | -           | 185,014     | 26,023      | 22,755      | (28,562)    | 308,146      |
| 2   | 9240 A&G-Property insur  | 32,834      | 32,834      | 32,766      | 32,825      | 32,825      | 32,825      | 36,784      | 32,993      | 74,063      | 18,245      | 15,092      | 16,533      | 390,719      |
| 12  | 9240 A&G-Property insur  | -           | -           | -           | -           | -           | -           | -           | -           | -           | 13,016      | 8,171       | 10,593      | 31,780       |
| 91  | 9240 A&G-Property insur  | 29,703      | 29,968      | (20,674)    | 20,506      | 17,148      | 17,879      | (20,715)    | (14,029)    | (143,093)   | (38,450)    | (32,236)    | 17,441      | (136,552)    |
| 9   | 9250 A&G-Injuries & dam  | 17,062      | 20,263      | 15,573      | 19,834      | 17,378      | (87,910)    | 15,651      | 32,963      | (161,139)   | (94,229)    | 224,286     | 491         | 20,223       |
| 2   | 9250 A&G-Injuries & dam  | 424,297     | 419,477     | 421,406     | 312,907     | 499,535     | 407,168     | 383,037     | 943,468     | 668,284     | 813,727     | (343,023)   | 1,476,720   | 6,427,023    |
| 12  | 9250 A&G-Injuries & dam  | 20          | 23          | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | 43           |
| 91  | 9250 A&G-Injuries & dam  | 73,766      | 85,943      | 69,730      | 72,172      | 73,134      | (232,612)   | 123,739     | 83,913      | 97,785      | 97,413      | 79,752      | 107,222     | 731,957      |
| 9   | 9260 A&G-Employee pensl  | 233,219     | 251,082     | 256,584     | 196,149     | 148,385     | 117,191     | 169,146     | 209,003     | 189,797     | 195,747     | 298,860     | 183,693     | 2,450,856    |

| Atmos Energy Corporation  |                         |           |           |           |           |           |           |           |           |           |           |           |           |            |
|---|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Trial Balance FERC  |                         |           |           |           |           |           |           |           |           |           |           |           |           |            |
| Current Period: MAR-07  |                         |           |           |           |           |           |           |           |           |           |           |           |           |            |
| Date: 07-MAY-07 20:03:44  |                         |           |           |           |           |           |           |           |           |           |           |           |           |            |
| Case 2006-00464   |                         |           |           |           |           |           |           |           |           |           |           |           |           |            |
| KPSC 1-30   |                         |           |           |           |           |           |           |           |           |           |           |           |           |            |
| Activity  |                         |           |           |           |           |           |           |           |           |           |           |           |           |            |
| Service Area=09DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |                         |           |           |           |           |           |           |           |           |           |           |           |           |            |
| Div   | Account                 | APR-06    | MAY-06    | JUN-06    | JUL-06    | AUG-06    | SEP-06    | OCT-06    | NOV-06    | DEC-06    | JAN-07    | FEB-07    | MAR-07    | Total YTD  |
| 2   | 9260 A&G-Employee pensi | 2,496,470 | 2,080,663 | 2,126,199 | 2,020,027 | 2,204,461 | 3,994,009 | 2,296,795 | 2,929,115 | 3,747,052 | 2,421,397 | 3,304,854 | 2,047,069 | 31,668,111 |
| 12  | 9260 A&G-Employee pensi | 340,092   | 391,820   | 394,171   | 353,909   | 389,672   | 385,971   | 413,391   | 398,943   | 401,327   | 438,212   | 369,414   | 394,498   | 4,671,420  |
| 91  | 9260 A&G-Employee pensi | 26,808    | 34,935    | 21,132    | 63,897    | 9,185     | (25,375)  | 24,123    | 69,341    | 391,558   | 341,527   | (26,075)  | (48,356)  | 882,700    |
| 91  | 9270 A&G-Franchise requ | 74,856    | 204       | 565       | 22,525    | -         | 729       | 9,486     | 622       | -         | -         | 33,902    | -         | 142,889    |
| 2   | 9270 A&G-Franchise requ | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 91  | 9270 A&G-Franchise requ | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 91  | 9280 A&G-Regulatory com | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 2   | 9280 A&G-Regulatory com | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 91  | 9280 A&G-Regulatory com | -         | -         | -         | -         | -         | -         | -         | -         | 34        | -         | -         | -         | 34         |
| 91  | 9280 A&G-Regulatory com | -         | -         | -         | -         | -         | -         | -         | 23,575    | 41,419    | 3,599     | 59,291    | 7,638     | 135,522    |
| 91  | 9290 A&G-Duplicate char | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 91  | 9301 A&G-General advert | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 2   | 9301 A&G-General advert | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 91  | 9301 A&G-General advert | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 91  | 9301 A&G-General advert | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 91  | 9302 Miscellaneous gene | 9,927     | 4,723     | 7,769     | 10,058    | 3,250     | 12,462    | 5,800     | 350       | (4,054)   | 16,109    | 736       | 4,922     | 72,052     |
| 2   | 9302 Miscellaneous gene | 418,740   | 189,228   | 249,640   | 242,329   | 239,210   | 555,660   | 227,168   | 336,078   | 295,135   | 569,679   | 504,385   | 1,085,085 | 4,912,337  |
| 12  | 9302 Miscellaneous gene | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 91  | 9302 Miscellaneous gene | 3,904     | 3,903     | 3,904     | 3,904     | 3,904     | 3,904     | 6,633     | 6,133     | 11,108    | 17,168    | 12,748    | 6,418     | 83,631     |
| 91  | 9310 A&G-Rents          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 2   | 9310 A&G-Rents          | 288,292   | 309,216   | 299,031   | 308,811   | 294,919   | 309,938   | 270,918   | 276,401   | 288,421   | 287,868   | 362,955   | 243,830   | 3,540,600  |
| 12  | 9310 A&G-Rents          | 94,156    | 94,156    | 94,156    | 94,156    | 94,156    | 94,156    | 94,156    | 146,458   | 41,855    | 94,156    | 94,156    | 94,156    | 1,129,873  |
| 91  | 9310 A&G-Rents          | -         | -         | -         | -         | -         | -         | 3,209     | 3,209     | 3,209     | 3,288     | 3,609     | 3,380     | 19,904     |
| 91  | 9320 A&G-Maintenance of | 6,499     | (10,542)  | 4,811     | 4,811     | 4,811     | 4,800     | -         | -         | -         | -         | -         | -         | 15,190     |
| 2   | 9320 A&G-Maintenance of | 207,064   | 195,327   | 159,625   | 181,714   | 210,348   | 526,877   | 304,754   | 333,592   | 222,655   | 341,213   | 312,518   | 290,960   | 3,286,647  |
| 12  | 9320 A&G-Maintenance of | 124,237   | 124,237   | 80,696    | 74,780    | 74,780    | 10,904    | 65,488    | 157,499   | 81,954    | 143,268   | 131,130   | 86,850    | 1,155,823  |
| 91  | 9320 A&G-Maintenance of | 12,734    | (22,809)  | 8,792     | 8,792     | 8,792     | 8,771     | 13,250    | 13,839    | 13,107    | 13,560    | 13,618    | 13,618    | 106,064    |
| 91  | 9350 Use 9320 A&G-Maint | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 2   | 9350 Use 9320 A&G-Maint | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 12  | 9350 Use 9320 A&G-Maint | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| 91  | 9350 Use 9320 A&G-Maint | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |







| Div  | MAR-06 End Bal | APR-06 End Bal | MAY-06 End Bal | JUN-06 End Bal | JUL-06 End Bal | AUG-06 End Bal | SEP-06 End Bal | OCT-06 End Bal | NOV-06 End Bal | DEC-06 End Bal | JAN-07 End Bal | FEB-07 End Bal | MAR-07 End Bal |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Almos Energy Corporation   |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Trial Balance FERC   |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Current Period: MAR-07   |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Date: 07-MAY-07 20:03:44   |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Case 2006-00464  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| KPSC 1-30  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Balance  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Service Area-009DIV (Kentucky Division), 002DIV (Dallas Almos Rate Division), 012DIV (Call Center Division), 091DIV (Brentwood Division) |                |                |                |                |                |                |                |                |                |                |                |                |                |
| MAR-06 End Bal   | 13,658,581     | 13,658,581     | 13,658,581     | 13,658,581     | 13,658,581     | 13,658,581     | 13,658,581     | 13,658,581     | 13,658,581     | 13,657,343     | 13,657,343     | 13,657,343     | 13,657,343     |
| 9 1540 A/R from Associate  | 5,564          | 5,564          | 5,564          | 5,564          | 5,564          | 5,564          | 5,564          | 5,564          | 5,564          | 5,564          | 5,564          | 5,564          | 5,564          |
| 9 1540 Plant Materials an  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1540 Plant Materials an  | 138,933        | 138,933        | 138,933        | 138,924        | 138,835        | 138,835        | 129,202        | 129,202        | 130,440        | 130,440        | 130,440        | 130,440        | 130,440        |
| 9 1550 Merchandise   |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1550 Merchandise   |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 2 1560 Other Materials an  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1630 Stores Expense Und  | 93,606         | 101,955        | 101,955        | 113,516        | 118,566        | 118,777        | 3,064          | 6,364          | 4,523          | (19,061)       | (29,871)       | (18,559)       | (40,978)       |
| 2 1630 Stores Expense Und  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1630 Stores Expense Und  | 1,130,541      | 1,166,841      | 1,221,076      | 1,277,253      | 1,335,960      | 1,382,975      | 1,471,461      | 1,526,124      | 1,586,759      | 1,651,172      | 1,755,176      | 1,817,737      | 1,888,082      |
| 9 1641 Gas stored undergr  | 14,843,635     | 8,532,846      | 25,918,869     | 30,167,746     | 34,775,958     | 38,809,015     | 41,815,176     | 46,941,009     | 48,803,426     | 44,992,442     | 37,020,937     | 31,386,135     | 11,152,772     |
| 2 1641 Gas stored undergr  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1641 Gas stored undergr  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1650 Prepayments   | 139,300        | 111,655        | 84,010         | 458,000        | 424,530        | 391,060        | 357,590        | 330,869        | 302,115        | 272,456        | 288,705        | 224,691        | 198,158        |
| 2 1650 Prepayments   | 9,665,211      | 9,825,631      | 8,964,407      | 9,477,530      | 8,137,600      | 7,908,855      | 6,925,725      | 8,775,403      | 8,550,921      | 8,236,192      | 7,519,780      | 11,403,454     | 9,591,332      |
| 12 1650 Prepayments  | 654,898        | 549,343        | 531,039        | 500,972        | 427,127        | 353,292        | 343,313        | 278,760        | 309,295        | 246,678        | 682,803        | 591,711        | 638,528        |
| 9 1650 Prepayments   | (6,722)        | (8,005)        | (9,288)        | 5,180          | 3,735          | 2,585          | 1,272          | (6,789)        | (12,817)       | (17,940)       | (31,491)       | (39,740)       | (47,989)       |
| 2 1710 Interest and Divid  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1740 Miscellaneous curr  | (877,605)      | (842,070)      | (910,963)      | (713,188)      | (782,705)      | (658,188)      | (750,179)      | (448,475)      | (115,310)      | (774,537)      | (1,016,170)    | (643,667)      | (810,332)      |
| 2 1740 Miscellaneous curr  | 6,250          | 6,250          | 6,250          | 6,250          | 6,250          | 6,250          | 6,250          | 6,250          | 6,250          | 6,250          | 6,250          | 6,250          | 6,250          |
| 9 1810 Unamortized debt e  | 13,635,666     | 13,433,378     | 13,231,090     | 13,028,802     | 12,826,514     | 12,624,226     | 12,421,938     | 12,219,650     | 12,017,362     | 11,815,074     | 11,612,786     | 11,410,498     | 11,208,210     |
| 9 1810 Unamortized debt e  | 371,456        | 368,501        | 365,546        | 362,591        | 359,636        | 356,681        | 353,726        | 350,771        | 347,816        | 344,861        | 341,906        | 338,951        | 335,996        |
| 9 1823 Other Regulatory A  | 2,290,689      | 2,267,831      | 2,244,973      | 2,222,115      | 2,200,257      | 2,178,400      | 2,156,542      | 2,134,684      | 2,112,826      | 2,090,968      | 2,069,110      | 2,047,252      | 2,025,394      |
| 9 1840 Cleaning Account  | 445,826        | 445,826        | 445,826        | 445,826        | 445,826        | 445,826        | 445,826        | 445,826        | 445,826        | 445,826        | 445,826        | 445,826        | 445,826        |
| 2 1840 Cleaning Account  | (40,033)       | (40,033)       | (40,033)       | (40,033)       | (40,033)       | (40,033)       | (40,033)       | (40,033)       | (40,033)       | (40,033)       | (40,033)       | (40,033)       | (40,033)       |
| 12 1840 Cleaning Account   | 87,213         | 131,955        | 149,924        | 171,185        | 192,999        | 180,177        | 50,697         | 27,171         | 4,325          | (18,789)       | (58,825)       | (100,831)      | (189,421)      |
| 9 1840 Cleaning Account  | (5,602,066)    | (5,317,255)    | (4,887,707)    | (4,566,593)    | (4,363,045)    | (4,021,077)    | (7,410,004)    | (7,593,032)    | (7,736,254)    | (7,999,992)    | (8,270,552)    | (8,540,935)    | (7,945,253)    |
| 9 1841 Vehicle Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1841 Vehicle Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 2 1842 IT Cleaning   |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1843 Office Equipment C  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 2 1843 Office Equipment C  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1844 Telecom Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1845 Metershop Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1846 Mass Mail Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1847 Meterloop Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1847 Meterloop Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1848 Labor Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 2 1848 Labor Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1848 Labor Cleaning  |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 9 1860 Miscellaneous defe  | (48,045)       | (38,358)       | (38,437)       | (18,605)       | (16,856)       | (16,856)       | 27,536         | 26,440         | 196,752        | 194,693        | 181,201        | 163,028        | 140,185        |
| 12 1860 Miscellaneous defe   | 148,855,166    | 147,239,961    | 147,163,675    | 147,162,923    | 148,554,452    | 143,917,495    | 137,218,081    | 136,356,216    | 135,665,102    | 134,860,667    | 134,113,604    | 133,004,493    | 131,427,618    |
| 9 1860 Miscellaneous defe  | 6,187          | 6,187          | 6,072          | 5,957          | 5,842          | 5,728          | 5,784          | 5,784          | 5,784          | 5,784          | 5,784          | 5,784          | 5,784          |
| 9 1860 Miscellaneous defe  | 564,131        | 564,836        | 550,862        | 582,956        | 563,901        | 592,658        | 574,794        | 573,511        | 580,929        | 645,304        | 680,008        | 659,886        | 686,501        |
| 2 1890 Unamortized Loss o  | 14,949,658     | 14,823,737     | 14,697,816     | 14,571,895     | 14,445,974     | 14,320,053     | 14,194,132     | 14,068,211     | 13,942,290     | 13,816,369     | 13,690,448     | 13,564,527     | 13,438,606     |
| 9 1890 Unamortized Loss o  | 16,230,558     | 16,139,302     | 16,048,046     | 15,956,790     | 15,865,534     | 15,774,278     | 15,683,022     | 15,591,766     | 15,500,510     | 15,409,254     | 15,318,000     | 15,226,742     | 15,135,486     |
| 9 1900 Accumulated Deferr  | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    | (1,716,165)    |
| 2 1900 Accumulated Deferr  | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     | 38,603,207     |
| 12 1900 Accumulated Deferr   |                |                |                |                |                |                |                |                |                |                |                |                |                |

| Account  | MAR-06 End Bal  | APR-06 End Bal  | MAY-06 End Bal  | JUN-06 End Bal  | JUL-06 End Bal  | AUG-06 End Bal  | SEP-06 End Bal  | OCT-06 End Bal  | NOV-06 End Bal  | DEC-06 End Bal  | JAN-07 End Bal  | FEB-07 End Bal  | MAR-07 End Bal  |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Almos Energy Corporation   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Final Balance FERC   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Current Period: MAR-07   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Date: 07-MAY-07 20:03:44   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>Case 2006-00464</b>   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>KPSC 1-30</b>   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Service Area=0092DIV (Kentucky Division), 0022DIV (Dallas Almos Rate Division), 0122DIV (Call Center Division), 0912DIV (Brentwood Division) |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>Balance</b>   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 91 1900 Accumulated Deferr   | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       | 8,643,679       |
| 91 1910 Unrecovered Purcha   | 22,313,889      | 10,059,047      | (2,336,343)     | (6,414,646)     | (5,984,675)     | (5,761,276)     | (2,627,149)     | (2,371,243)     | 1,056,941       | 5,509,119       | 7,290,167       | 11,224,441      | 10,799,701      |
| 91 1910 Unrecovered Purcha   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2010 Common stock issue   | (405,412)       | (405,784)       | (406,812)       | (407,717)       | (408,005)       | (408,243)       | (408,724)       | (408,980)       | (410,463)       | (442,553)       | (442,914)       | (443,349)       | (443,802)       |
| 2 2020 Common stock subsi  | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2100 Premium on capital   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2110 Miscellaneous paid   | (1,447,653,993) | (1,450,221,864) | (1,452,155,033) | (1,455,953,381) | (1,458,105,939) | (1,460,049,810) | (1,467,161,724) | (1,469,132,086) | (1,474,744,334) | (1,670,407,245) | (1,672,879,153) | (1,675,045,706) | (1,679,147,930) |
| 91 2140 Capital stock exp  | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2150 Appropriated Retai   | 20,692,950      | 20,200,283      | 19,577,360      | 20,136,761      | 19,925,775      | 19,680,500      | 18,974,183      | 18,396,371      | 17,515,946      | 16,672,864      | 16,850,314      | 16,274,475      | 15,289,435      |
| 91 2160 Retained Earnings  | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   | (182,508,072)   |
| 91 2170 Retained Earnings  | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2210 Bonds  | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     |
| 91 2220 Bonds  | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2220 Reacquired Bonds   | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) |
| 91 2240 Other long-term  | 3,552,561       | 3,515,550       | 3,478,539       | 3,441,528       | 3,404,517       | 3,367,506       | 3,330,495       | 3,293,484       | 3,256,473       | 3,219,462       | 3,182,451       | 3,145,440       | 3,108,429       |
| 91 2260 Long Term Debt Dis   | (421,443)       | (431,269)       | (430,119)       | (434,308)       | (435,892)       | (437,371)       | (438,108)       | (438,641)       | (439,193)       | (439,746)       | (440,299)       | (440,852)       | (441,405)       |
| 91 2282 Accumulated provis   | (3,052,330)     | (3,053,771)     | (3,056,353)     | (3,057,746)     | (3,061,015)     | (3,062,939)     | (3,064,863)     | (3,066,787)     | (3,068,711)     | (3,070,635)     | (3,072,559)     | (3,074,483)     | (3,076,407)     |
| 91 2282 Accumulated provis   | (3,226,679)     | (3,220,801)     | (3,183,133)     | (3,035,866)     | (3,191,064)     | (3,208,593)     | (1,768,739)     | (1,801,444)     | (1,899,801)     | (1,853,320)     | (1,841,766)     | (1,873,321)     | (1,920,608)     |
| 91 2310 Notes payable  | (262,315,049)   | (238,840,375)   | (222,250,539)   | (297,066,921)   | (297,839,079)   | (291,524,681)   | (382,416,129)   | (404,719,236)   | (392,616,353)   | (154,470,647)   | (165,261,945)   | (77,800,001)    | (1)             |
| 91 2310 Notes payable  | (63,346,107)    | (24,040,199)    | (8,863,008)     | (8,125,378)     | (6,866,455)     | (6,896,698)     | (6,967,611)     | (12,908,930)    | (23,054,984)    | (32,347,084)    | (42,428,812)    | (43,660,281)    | (60,337,159)    |
| 91 2320 Accounts Payable   | (44,812,379)    | (20,735,398)    | (19,720,121)    | (13,932,227)    | (14,368,949)    | (10,179,891)    | (24,097,892)    | (1,045,389)     | (11,608,192)    | (25,734,727)    | (26,398,158)    | (965,070)       | (23,635,457)    |
| 12 2320 Accounts Payable   | (15,167,342)    | (16,179,837)    | (17,322,492)    | (18,478,783)    | (19,504,880)    | (20,615,947)    | (21,596,427)    | (22,723,447)    | (25,193,465)    | (26,396,038)    | (27,389,649)    | (28,352,178)    | (28,352,178)    |
| 91 2320 Accounts Payable   | (898,855)       | (1,525,653)     | (2,525,361)     | (6,487,906)     | (6,638,895)     | (7,812,728)     | (9,454,761)     | 9,814,127       | 8,067,981       | 10,633,312      | 11,019,319      | 11,721,342      | 12,382,141      |
| 91 2340 Accounts payable t   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2340 Accounts payable t   | (4,963,760)     | (4,803,595)     | (4,734,659)     | (4,718,730)     | (4,741,311)     | (4,812,166)     | (4,981,258)     | (5,431,609)     | (5,668,880)     | (5,746,394)     | (5,855,961)     | (5,892,265)     | (5,739,572)     |
| 2 2350 Customer deposits   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2350 Customer deposits  | (1,017,193)     | (1,226,027)     | (1,397,059)     | (1,629,956)     | (1,814,437)     | (2,038,212)     | (3,083,486)     | (3,313,243)     | (3,538,700)     | (3,744,123)     | (3,705,843)     | (2,123,761)     | (2,263,297)     |
| 91 2360 Taxes accrued  | 37,920,696      | 40,356,779      | 45,338,033      | 26,010,797      | 29,063,097      | 34,215,764      | 65,749,834      | 65,768,019      | 57,764,906      | 24,325,871      | (823,859)       | (20,266,576)    | 36,748,492      |
| 12 2360 Taxes accrued  | (3,031,978)     | (3,123,318)     | (3,223,965)     | (3,329,311)     | (3,421,616)     | (3,487,847)     | (3,589,152)     | (3,704,446)     | (3,837,524)     | (3,945,062)     | (4,058,706)     | (4,165,954)     | (4,279,977)     |
| 91 2360 Taxes accrued  | 1,514,715       | 1,567,913       | 1,697,775       | 1,717,158       | 1,799,680       | 1,823,848       | 1,832,778       | 1,841,034       | 1,870,687       | 2,030,494       | 2,018,381       | 2,021,722       | 1,951,180       |
| 91 2361 Taxes accrued FABS   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2361 Taxes accrued FABS   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2370 Interest accrued   | (309,951)       | (309,107)       | (309,152)       | (315,890)       | (321,817)       | (332,561)       | (342,151)       | (353,624)       | (364,382)       | (377,124)       | (393,959)       | (403,487)       | (409,575)       |
| 91 2370 Interest accrued   | (42,930,617)    | (22,858,008)    | (19,853,275)    | (28,859,314)    | (23,450,918)    | (33,702,512)    | (43,675,972)    | (22,984,432)    | (19,769,255)    | (29,263,008)    | (23,643,321)    | (33,630,084)    | (43,406,953)    |
| 91 2380 Dividends declared   | 84              | 84              | 84              | 84              | 84              | 84              | 82              | 68              | 59              | 59              | 59              | 59              | 59              |
| 91 2380 Dividends declared   | -               | -               | -               | 2,127           | -               | (25,716,087)    | -               | -               | (26,280,885)    | -               | -               | (28,375,615)    | -               |
| 91 2390 Dividends declared   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| 91 2410 Tax collections  | (4,052,117)     | (2,950,025)     | (2,049,909)     | (1,899,609)     | (1,503,936)     | (1,538,681)     | (1,683,996)     | (1,790,647)     | (2,232,124)     | (2,904,774)     | (3,332,239)     | (3,764,861)     | (3,636,230)     |
| 91 2410 Tax collections  | 5,701,219       | 6,027,883       | 6,862,180       | 5,821,120       | 6,417,853       | 6,637,384       | 6,516,573       | 6,688,033       | 7,647,263       | 8,261,517       | 8,367,661       | 8,613,863       | 8,515,201       |
| 12 2410 Tax collections  | (7,048,943)     | (7,247,459)     | (7,442,454)     | (7,644,929)     | (7,836,530)     | (8,029,329)     | (8,224,746)     | (8,524,746)     | (8,842,173)     | (9,053,422)     | (9,266,422)     | (9,454,212)     | (9,738,701)     |
| 91 2410 Tax collections  | 7,709,470       | 7,923,831       | 8,080,898       | 8,153,181       | 8,399,355       | 8,508,020       | 8,464,508       | 8,551,441       | 8,703,661       | 9,022,159       | 9,202,096       | 9,426,930       | 9,192,361       |
| 91 2420 Miscellaneous cur  | (23,337,827)    | (30,466,511)    | (27,991,120)    | (16,218,860)    | (10,640,512)    | (3,973,948)     | (8,229,312)     | (4,981,920)     | (7,456,112)     | (15,016,544)    | (18,152,900)    | (25,609,894)    | (27,159,549)    |

| Almos Energy Corporation   |                         | Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 081DIV (Brentwood Division) |                |                |                |                |                |                |                |                |                |                |                |                |
|--|-------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Trial Balance FERC   |                         |  |                |                |                |                |                |                |                |                |                |                |                |                |
| Current Period: MAR-07   |                         |  |                |                |                |                |                |                |                |                |                |                |                |                |
| Date: 07-MAY-07 20:03:44   |                         |  |                |                |                |                |                |                |                |                |                |                |                |                |
| Case 2006-00464  |                         |  |                |                |                |                |                |                |                |                |                |                |                |                |
| KPSC 1-30  |                         |  |                |                |                |                |                |                |                |                |                |                |                |                |
| Balance  |                         |  |                |                |                |                |                |                |                |                |                |                |                |                |
| Service Area=009DIV (Kentucky Division), 002DIV (Dallas Atmos Rate Division), 012DIV (Call Center Division), 081DIV (Brentwood Division) |                         |  |                |                |                |                |                |                |                |                |                |                |                |                |
| Div  | Account                 | MAR-06 End Bal   | APR-06 End Bal | MAY-06 End Bal | JUN-06 End Bal | JUL-06 End Bal | AUG-06 End Bal | SEP-06 End Bal | OCT-06 End Bal | NOV-06 End Bal | DEC-06 End Bal | JAN-07 End Bal | FEB-07 End Bal | MAR-07 End Bal |
| 2  | 2420 Miscellaneous curt | (5,576,861)  | (5,600,316)    | (5,568,917)    | (5,307,914)    | (5,528,362)    | (5,423,864)    | (5,423,864)    | (6,146,960)    | (2,906,294)    | (2,906,294)    | (5,839,567)    | (7,021,308)    | (7,306,437)    |
| 12   | 2420 Miscellaneous curt | 626,076  | 626,076        | 626,076        | 626,076        | 626,076        | 626,076        | 626,076        | 626,076        | 626,076        | 626,076        | 626,076        | 626,076        | 626,076        |
| 9  | 2520 Miscellaneous curt | (2,562,780)  | (2,653,757)    | (2,653,757)    | (2,653,757)    | (2,653,757)    | (2,653,757)    | (2,653,757)    | (13,344,614)   | (12,756,422)   | (11,084,748)   | (8,868,432)    | (5,812,228)    | (4,597,563)    |
| 9  | 2520 Customer advances  | (3,606,250)  | (3,630,916)    | (3,644,544)    | (3,720,817)    | (3,639,919)    | (3,537,105)    | (3,510,983)    | (3,459,395)    | (3,510,983)    | (3,491,805)    | (3,498,393)    | (3,516,921)    | (3,556,471)    |
| 9  | 2520 Other deferred cre | 35,541   | 35,541         | 35,541         | 35,541         | 35,541         | 35,541         | 35,541         | 35,541         | 35,541         | 35,541         | 35,541         | 35,541         | 35,541         |
| 9  | 2530 Other deferred cre | (3,522,457)  | (3,603,134)    | (3,704,066)    | (3,803,318)    | (3,923,195)    | (3,371,732)    | (3,371,732)    | (3,454,201)    | (3,534,498)    | (3,052,445)    | (2,842,278)    | (2,688,637)    | (2,688,637)    |
| 2  | 2530 Other deferred cre | (56,736,423)   | (57,171,294)   | (57,719,921)   | (59,339,523)   | (59,193,745)   | (60,112,118)   | (60,029,933)   | (60,933,435)   | (61,339,526)   | (61,527,324)   | (63,566,709)   | (64,330,877)   | (63,192,305)   |
| 12   | 2530 Other deferred cre | (13,772,246)   | (13,878,219)   | (14,029,180)   | (14,151,645)   | (14,323,522)   | (13,971,953)   | (14,460,698)   | (14,120,636)   | (14,264,901)   | (14,926,003)   | (15,041,112)   | (15,158,795)   | (15,426,460)   |
| 2  | 2540 Other Regulatory L | (190,514)  | (190,514)      | (190,514)      | (190,514)      | (190,514)      | (190,514)      | (190,514)      | (190,514)      | (190,514)      | (190,514)      | (190,514)      | (190,514)      | (190,514)      |
| 9  | 2540 Other Regulatory L | (2,902,047)  | (2,860,818)    | (2,860,818)    | (2,840,203)    | (2,819,588)    | (2,776,358)    | (2,796,973)    | (2,757,743)    | (2,737,128)    | (2,716,513)    | (2,695,899)    | (2,675,283)    | (2,654,668)    |
| 9  | 2550 Accumulated deferr | (1,047,409)  | (1,047,409)    | (1,047,409)    | (1,047,409)    | (1,047,409)    | (1,047,409)    | (1,047,409)    | (1,047,409)    | (1,047,409)    | (1,047,409)    | (1,047,409)    | (1,047,409)    | (1,047,409)    |
| 9  | 2710 Contributions in a | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   | (38,438,937)   |
| 2  | 2820 Accum deferred inc | (41,350,038)   | (41,350,038)   | (41,350,038)   | (41,579,827)   | (41,579,827)   | (41,579,827)   | (41,579,827)   | (46,949,135)   | (46,949,135)   | (46,949,135)   | (48,899,233)   | (48,899,233)   | (48,899,233)   |
| 12   | 2820 Accum deferred inc | (4,921,457)  | (4,921,457)    | (4,921,457)    | 4,362,559      | 4,362,559      | 4,362,559      | 4,362,559      | 4,362,559      | 4,362,559      | 4,362,559      | 4,362,559      | 4,362,559      | 4,362,559      |
| 9  | 2830 Accum deferred inc | 31,743   | 31,743         | 31,743         | 31,743         | 31,743         | 31,743         | 31,743         | 31,743         | 31,743         | 31,743         | 31,743         | 31,743         | 31,743         |
| 2  | 2830 Accumulated deferr | (52,294,634)   | (52,536,592)   | (52,918,384)   | (52,575,526)   | (52,704,840)   | (52,855,170)   | (52,855,170)   | (21,475,340)   | (21,827,483)   | (22,367,098)   | (22,775,066)   | (23,128,000)   | (23,731,735)   |
| 9  | 2830 Accumulated deferr | (3,559,690)  | (3,559,690)    | (3,559,690)    | (3,559,690)    | (3,559,690)    | (3,559,690)    | (3,559,690)    | (3,559,690)    | (3,559,690)    | (3,559,690)    | (3,559,690)    | (3,559,690)    | (3,559,690)    |



| Company=RUT (Rates Rollup (10,20,30,40,50,60,70,80,180,982,990)), Future Growth=0000 (Default) |                 |               |               |              |              |              |              |             |             |              |              |              |               |                |
|--|-----------------|---------------|---------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|--------------|--------------|---------------|----------------|
| Account  | Reg Bal         | APR-06        | MAY-06        | JUN-06       | JUL-06       | AUG-06       | SEP-06       | OCT-06      | NOV-06      | DEC-06       | JAN-07       | FEB-07       | MAR-07        | Total YTD      |
| 1010 Gas Plant in Servi  | 5,406,540,729   | 21,329,104    | 34,189,999    | 39,348,567   | 20,545,931   | 19,921,924   | 55,928,450   | 23,788,867  | 6,248,207   | 40,410,995   | 17,448,801   | 9,907,806    | 24,430,611    | 5,719,939,991  |
| 1011 Property under Cap  | 250,000         | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 250,000        |
| 1020 Gas plant purchase  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1080 Completed construc  | 587             | -             | 77            | (236)        | -            | (539)        | -            | -           | -           | -            | -            | -            | -             | -111           |
| 1070 Construction work   | 128,491,882     | 2,662,775     | (22,426,838)  | (26,965,124) | 1,178,582    | 11,705,270   | (20,950,826) | (7,748,276) | 12,550,029  | (15,360,295) | 12,954,009   | 6,623,688    | (5,954,795)   | 76,760,079     |
| 1080 Accum Prov for Dep  | (2,236,590,362) | (9,857,189)   | 1,896,972     | 20,629,511   | (13,867,463) | (12,340,753) | (30,872,941) | (6,819,806) | (2,311,478) | (12,409,620) | (15,349,217) | (6,387,177)  | (7,088,818)   | -2,331,368,341 |
| 1110 Accumulated Provis  | (27,308,179)    | (278,516)     | 2,195,711     | (252,398)    | (252,398)    | (252,398)    | (252,398)    | (252,398)   | -           | (235,918)    | (176,872)    | (176,872)    | (179,054)     | -27,684,088    |
| 1140 Gas plant acquisit  | (103,465,647)   | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | (46,782)     | -             | -103,512,329   |
| 1150 Accumulated provis  | (19,659,239)    | 303,691       | 303,691       | 303,691      | 303,691      | 303,691      | 303,691      | 303,691     | 303,691     | 303,691      | 303,691      | 300,120      | 288,499       | -16,033,710    |
| 1170 Gas stored undergr  | 6,927,350       | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | (553,014)    | -             | 6,374,336      |
| 1171 Gas stored-base ga  | 16,928,914      | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 16,928,914     |
| 1210 Nonutility proper   | 1,665,043       | 198,816       | 1,390         | 42,513       | 133,112      | 117,021      | 12,086,589   | (117,754)   | 197,536     | 1            | (1)          | 68           | (232,729)     | 14,091,605     |
| 1220 Accumulated provis  | (1,485,779)     | (476)         | (476)         | (476)        | (476)        | (476)        | (476)        | (476)       | (476)       | (953)        | (953)        | (37,301)     | 8,528         | -1,519,313     |
| 1230 Investment in asso  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1231 Investment in subs  | 43,897,970      | -             | -             | -            | -            | (100,987)    | -            | -           | -           | -            | -            | -            | -             | 43,796,983     |
| 1240 Other investments   | 3,192,353       | (35,663)      | -             | (3,069,979)  | -            | -            | -            | -           | -           | -            | -            | -            | -             | 46,265         |
| 1280 Other special fund  | 234,624         | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 225,207        |
| 1310 Cash  | 18,661,921      | (29,221,874)  | 6,828,460     | 5,019,768    | 11,739       | 3,158,716    | (910,264)    | (7,153,431) | 24,314,608  | (4,605,213)  | (15,744,977) | (11,039,505) | 16,214,493    | 5,534,441      |
| 1340 Other special depo  | 72,878          | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 72,878         |
| 1350 Working funds   | 147,020         | (9,284)       | (350)         | (1,102)      | (811)        | (99,265)     | 832          | (1,007)     | 765         | -            | -            | -            | -             | 37,798         |
| 1360 Temporary cash inv  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | -              |
| 1410 Notes receivable  | 69,824,785      | 28,088,980    | (14,680,000)  | 10,128,134   | (45,991,415) | (42,365,609) | 39,244       | -           | -           | -            | -            | -            | -             | 35,084,000     |
| 1420 Customer accounts   | 570,184,987     | (194,220,468) | (122,696,664) | (32,572,499) | (26,590,370) | (38,062,816) | 12,741,373   | 21,216,622  | 111,546,130 | 158,384,848  | 156,946,825  | (33,288,241) | (161,541,361) | 422,048,364    |
| 1430 Other accounts Rec  | 7,843,949       | 880,925       | 182,780       | (950,075)    | 5,590,783    | (1,212,443)  | 649,097      | 761,228     | (2,637,397) | (253,480)    | (1,324,744)  | (22,093)     | (311,587)     | 9,197,003      |
| 1440 Accum prov for unc  | (24,086,670)    | 22,693        | 1,594,017     | 3,110,030    | 6,464,368    | 5,385,555    | 269,439      | (541,182)   | (2,620,216) | (2,916,126)  | (3,894,614)  | (3,304,725)  | 3,066,963     | -17,460,468    |
| 1460 A/R from Associate  | 21,592,958      | 2,350,456     | (9,147,039)   | 1,832,151    | 11,611,444   | (5,867,434)  | 38,098,156   | (9,028,109) | (3,285,812) | 3,882,523    | (17,150,980) | (28,540,052) | 28,273,390    | 34,621,652     |
| 1510 Fuel stock  | 172,577         | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | (32,759)      | 139,818        |
| 1530 Residuals and Extr  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1540 Plant Materials an  | 5,908,033       | (123,272)     | (124,417)     | (151,353)    | (100,860)    | (1,302,781)  | (54,971)     | 24,804      | 77,045      | (52,828)     | 87,390       | (102,492)    | 43,643        | 4,127,941      |
| 1550 Merchandise   | 150,795         | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 150,795        |
| 1560 Other Materials an  | 31,005          | -             | 81            | 2,164        | 525          | -            | 56           | 4,869       | -           | -            | -            | -            | -             | 38,700         |
| 1630 Stores Expense Und  | (451,438)       | 113,420       | 88,315        | 170,772      | 17,765       | 1,567,351    | 6,074        | 221,815     | 124,207     | 248,286      | (149,825)    | 47,030       | (32,673)      | 1,977,099      |
| 1641 Gas stored undergr  | 264,618,082     | (34,893,369)  | 45,059,657    | 28,228,193   | 25,189,573   | 28,214,366   | 26,831,611   | 21,979,532  | 1,538,895   | (24,287,802) | (49,796,359) | (79,153,268) | (58,030,366)  | 195,498,745    |
| 1643 Natural Gas Held f  | 2,443,653       | (6,390)       | (33,562)      | (40,270)     | (38,591)     | (40,892)     | (42,349)     | (69,425)    | (66,409)    | 25,621       | (15,082)     | 196,970      | (32,390)      | 2,279,084      |
| 1650 Prepayments   | 19,010,974      | 5,856,147     | (656,773)     | (6,266,299)  | 822,760      | 626,289      | (4,036,256)  | 2,905,054   | (2,120,529) | (6,310,064)  | 10,466,904   | 1,170,156    | (4,160,821)   | 17,307,542     |
| 1710 interest and Divid  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1720 Rents receivable  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1730 Accrued utility re  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1740 Miscellaneous curr  | 19,842,728      | (245,369)     | (11,217,311)  | 2,125,965    | 13,986,540   | (9,174,388)  | (12,657,613) | (757,945)   | (1,302,165) | (6,477,216)  | (1,527,114)  | 6,879,394    | 10,693,617    | 10,169,123     |
| 1810 Unamortized debt e  | 14,007,121      | (205,243)     | (205,243)     | (205,243)    | (205,243)    | (205,243)    | (205,243)    | (205,243)   | (205,243)   | (205,243)    | (205,243)    | (205,243)    | (205,243)     | 11,544,205     |
| 1823 Other Regulatory A  | 16,664,856      | (923,252)     | (103,847)     | (69,474)     | 1,382,145    | (70,415)     | (251,070)    | (197,849)   | (633,595)   | (1,667,436)  | (1,699,026)  | (1,801,531)  | (525,189)     | 10,104,317     |
| 1840 Clearing Account  | 263,865         | 1,701         | 98,387        | 10,575       | (338,626)    | 287,942      | (1,425)      | (216,055)   | 224,547     | (12,510)     | (4,820)      | 21,570       | (3,179)       | 333,972        |
| 1841 Vehicle Clearing  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1842 IT Clearing   | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1843 Office Equipment C  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1844 Telecom Clearing  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1845 Metershop Clearing  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1846 Mass Mail Clearing  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1847 Meterloop Clearing  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1848 Labor Clearing  | -               | -             | -             | -            | -            | -            | -            | -           | -           | -            | -            | -            | -             | 0              |
| 1860 Miscellaneous defe  | 855,264,207     | (1,555,038)   | (130,063)     | 917,295      | (1,187,388)  | (2,015,009)  | (16,383,203) | 2,324,497   | 655,382     | (456,124)    | (149,086)    | 3,188,919    | (591,325)     | 839,883,064    |

| Company=RUT (Rates Rollup (10,20,30,40,50,60,70,80,180,982,990)). Future Growth=0000 (Default) |                 |              |              |              |              |             |              |              |               |               |               |              |              |                |
|--|-----------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|---------------|---------------|---------------|--------------|--------------|----------------|
| Account  | Beg Bal         | APR-06       | MAY-06       | JUN-06       | JUL-06       | AUG-06      | SEP-06       | OCT-06       | NOV-06        | DEC-06        | JAN-07        | FEB-07       | MAR-07       | Total YTD      |
| Almos Energy Corporation   |                 |              |              |              |              |             |              |              |               |               |               |              |              |                |
| Trial Balance FERC   |                 |              |              |              |              |             |              |              |               |               |               |              |              |                |
| Current Period: MAR-07   |                 |              |              |              |              |             |              |              |               |               |               |              |              |                |
| Date: 14-MAY-07 09:16:50   |                 |              |              |              |              |             |              |              |               |               |               |              |              |                |
| Case 2006-00464 Balance  |                 |              |              |              |              |             |              |              |               |               |               |              |              |                |
| KPSC 1-30  |                 |              |              |              |              |             |              |              |               |               |               |              |              |                |
| Activity   |                 |              |              |              |              |             |              |              |               |               |               |              |              |                |
| 1890 Unamortized Loss o  | 31,180,215      | (217,177)    | (217,177)    | (217,177)    | (217,177)    | (217,177)   | (217,177)    | (217,177)    | (217,177)     | (217,177)     | (217,177)     | (217,177)    | (217,177)    | 28,574,091     |
| 1900 Accumulated Defe  | 151,595,781     | -            | -            | -            | -            | -           | (46,355,139) | -            | -             | -             | -             | -            | -            | 105,240,642    |
| 1910 Unrecovered Purcha  | 73,955,885      | (69,600,665) | (38,836,110) | (10,162,856) | (24,223,467) | 10,884,510  | 36,170,882   | (14,423,795) | 21,384,719    | 85,185,031    | 61,226,288    | 19,634,753   | (80,286,536) | 70,889,637     |
| 2010 Common stock issue  | (405,386)       | (372)        | (1,028)      | (905)        | (288)        | (238)       | (481)        | (256)        | (1,483)       | (32,090)      | (361)         | (435)        | (453)        | -443,776       |
| 2020 Common stock subsc  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 2110 Miscellaneous paid  | (1,447,653,992) | (2,567,871)  | (1,933,169)  | (3,798,348)  | (2,152,558)  | (1,943,871) | (7,111,914)  | (1,970,312)  | (5,612,298)   | (195,662,911) | (2,471,908)   | (2,166,553)  | (4,102,224)  | -1,679,147,929 |
| 2140 Capital stock expe  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 2150 Appropriated Retai  | 20,692,950      | (492,667)    | (622,923)    | 559,401      | (210,986)    | (245,215)   | (706,317)    | (577,812)    | (880,425)     | (843,082)     | 177,450       | (575,839)    | (985,040)    | 15,289,435     |
| 2160 Retained Earnings   | (37,642,114)    | -            | -            | -            | -            | -           | -            | 102,275,352  | -             | -             | -             | -            | -            | 64,633,238     |
| 2170 Reacquired stock  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 2210 Bonds   | (8,750,000)     | -            | -            | -            | -            | -           | -            | -            | 1,250,000     | -             | -             | -            | -            | -7,500,000     |
| 2220 Reacquired Bonds  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 2240 Other long-Term   | (2,172,303,308) | -            | -            | -            | -            | -           | -            | -            | -             | -             | -             | -            | -            | -2,172,303,308 |
| 2260 Long Term Debt Dis  | 3,552,561       | (37,011)     | (37,011)     | (37,011)     | (37,011)     | (37,011)    | (37,011)     | (37,011)     | (37,011)      | (37,011)      | (37,011)      | (37,011)     | (37,011)     | 3,108,429      |
| 2282 Accumulated provis  | (10,673,867)    | (7,983)      | (7,983)      | 574,286      | 23,619       | 632,047     | 2,009,581    | (134,386)    | 910,548       | (207,529)     | (238,460)     | 1,017,979    | (967,052)    | -7,134,761     |
| 2284 Accumulated miscel  | (413,122)       | (24,693)     | (12,498)     | 239,883      | (8,880)      | (9,501)     | 140,803      | 48,480       | 33,507        | 10,714        | 28,165        | (320,207)    | (42,146)     | -329,495       |
| 2310 Notes payable   | (262,315,049)   | 23,474,674   | 16,589,836   | (74,836,382) | (752,158)    | 6,314,398   | (90,891,448) | (22,303,107) | 12,102,883    | 238,145,706   | (10,791,298)  | 87,461,944   | 77,800,000   | -1             |
| 2320 Accounts Payable  | (483,638,840)   | 235,577,168  | 80,239,880   | 17,384,270   | 12,065,861   | (3,719,777) | (6,741,358)  | (1,082,455)  | (168,645,590) | (161,366,387) | (142,166,686) | 89,479,970   | 175,691,720  | -356,922,224   |
| 2340 Accounts payable t  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 2350 Customer deposits   | (103,030,793)   | (641,714)    | (498,288)    | (678,418)    | (1,939,991)  | 19,112,186  | (14,833,283) | (3,428,361)  | (3,303,355)   | (1,785,081)   | 984,038       | 201,016      | 1,043,864    | -108,798,180   |
| 2360 Taxes accrued   | (4,992,922)     | 4,076,642    | 8,704,434    | (25,742,108) | 1,483,587    | 2,276,353   | 30,558,941   | (4,581,269)  | (13,422,322)  | (32,764,098)  | 5,353,849     | (25,054,207) | 47,685,120   | -6,418,000     |
| 2361 Taxes accrued FABS  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 2370 Interest accrued  | (54,606,748)    | 20,042,874   | 3,028,274    | (9,987,827)  | 5,315,779    | (4,849,762) | (14,693,569) | 20,575,230   | 3,094,749     | (9,661,375)   | 7,473,027     | (10,157,264) | (10,091,942) | -53,518,554    |
| 2380 Dividends declared  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 2410 Tax collections   | (26,267,250)    | 6,694,934    | 11,546,729   | (3,228,225)  | 3,361,844    | 5,363,541   | (5,175,663)  | (2,667,408)  | 9,648,659     | (9,038,665)   | (1,876,706)   | 1,158,406    | (7,965,068)  | -18,447,872    |
| 2420 Miscellaneous curr  | (58,656,990)    | (8,690,965)  | (509,891)    | 17,362,474   | 9,679,675    | 5,577,777   | (23,477,164) | (4,306,514)  | 16,341,535    | (24,197,700)  | 22,160,915    | (7,217,763)  | 284,715      | -55,651,896    |
| 2430 Obligations under   | (373,065)       | 10,173       | 10,173       | 10,173       | 10,173       | (841)       | 8,118        | 8,168        | 8,219         | 8,269         | 8,269         | 8,423        | 8,423        | -275,325       |
| 2520 Customer advances   | (19,299,710)    | (265,471)    | (111,491)    | (156,143)    | (232,240)    | (718,199)   | 3,301,901    | 91,086       | (300,438)     | (15,960)      | (437,567)     | 886,060      | (10,936)     | -17,269,108    |
| 2530 Other deferred cre  | (156,276,356)   | (1,880,572)  | 3,540,555    | 1,427,259    | (2,739,612)  | (610,643)   | 3,199,334    | (4,192,500)  | (517,751)     | (1,432,377)   | (2,957,990)   | (510,384)    | (2,073,225)  | -165,024,262   |
| 2540 Other Regulatory L  | (7,074,926)     | 191,967      | 144,567      | 168,267      | 168,267      | 168,267     | 168,267      | 168,140      | 168,140       | 168,140       | 168,140       | 168,140      | 168,140      | -5,056,484     |
| 2550 Accumulated defe  | (2,273,950)     | -            | -            | -            | -            | -           | -            | -            | -             | -             | -             | -            | -            | -1,788,301     |
| 2710 Contributions in a  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 2820 Accum deferred inc  | (344,553,718)   | -            | -            | 22,039,912   | -            | -           | (823,989)    | -            | -             | (13,869,384)  | -             | -            | (58,886,150) | -396,093,329   |
| 2830 Accumulated defe  | (93,160,377)    | (301,958)    | (381,792)    | 342,858      | (129,314)    | (150,330)   | 27,485,914   | (354,143)    | (539,615)     | (516,728)     | 108,760       | (352,934)    | (603,735)    | -68,553,394    |
| 4030 Depreciation Expen  |                 | 14,940,043   | 15,126,952   | 15,458,012   | 15,546,365   | 15,471,184  | 16,508,006   | 15,646,121   | 15,614,012    | 15,630,276    | 15,705,822    | 15,641,687   | 15,596,326   | 186,884,806    |
| 4041 Amortization and d  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 4042 Amortization of Un  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 4043 Amortization of Ot  | 2,233           | 2,233        | 2,233        | 2,233        | 2,233        | 2,233       | 2,233        | 2,233        | 2,233         | 2,233         | 2,233         | 2,233        | 2,233        | 26,796         |
| 4050 Amortization of ot  | 276,283         | 276,283      | 250,165      | 250,165      | 250,165      | 291,777     | 258,487      | 258,487      | 258,487       | 242,007       | 182,961       | 182,961      | 185,143      | 2,887,088      |
| 4060 Amortization of ga  | (303,691)       | (303,691)    | (303,691)    | (303,691)    | (303,691)    | (303,691)   | (303,691)    | (303,691)    | (303,691)     | (303,691)     | (303,691)     | (300,120)    | (288,499)    | -3,625,529     |
| 4071 Amortization of pr  | 332,200         | 200,124      | 200,124      | 95,105       | 77,236       | 118,012     | 76,330       | 97,286       | 438,632       | 957,747       | 1,397,774     | 1,513,312    | 706,904      | 6,010,862      |
| 4073 Regulatory Debits   | 22,858          | -            | -            | 11,429       | 11,429       | 11,429      | 11,429       | 11,429       | 11,429        | 11,429        | 11,429        | 11,429       | 11,429       | 137,148        |
| 4074 Regulatory Credits  | (47,401)        | -            | -            | (23,700)     | (23,700)     | (23,700)    | (23,700)     | (23,573)     | (23,573)      | (23,573)      | (23,573)      | (23,573)     | (23,573)     | -283,639       |
| 4081 Taxes other than i  | 19,044,985      | 19,044,985   | 15,306,984   | 13,573,429   | 10,046,561   | 8,720,062   | 7,663,801    | 10,925,041   | 12,897,445    | 15,736,489    | 20,010,146    | 18,106,537   | 17,907,521   | 173,038,981    |
| 4091 Income taxes, util  | (2,282,475)     | -            | (5,529,329)  | 20,812,701   | (2,512,432)  | (2,007,286) | (30,026,111) | (729,321)    | 8,099,964     | 4,506,407     | 26,276,976    | 18,165,293   | (45,001,025) | -10,226,648    |
| 4101 Provision for defe  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 4110 Investment tax cre  |                 |              |              |              |              |             |              |              |               |               |               |              |              | -485,649       |
| 4121 Use 4114 Investmen  |                 |              |              |              |              |             |              |              |               |               |               |              |              | 0              |
| 4150 Revenues from Merc  | (59,388)        | (42,167)     | (42,167)     | (65,666)     | (60,358)     | (68,564)    | (64,610)     | (73,764)     | (71,794)      | (68,361)      | (70,684)      | (65,379)     | (51,349)     | -762,084       |
| 4160 Costs and Expenses  | 30,800          | 30,613       | 31,533       | 42,447       | 31,533       | 38,649      | 40,078       | 30,321       | 32,648        | (29,798)      | 34,653        | 32,417       | 48,542       | 362,903        |
| 4170 Revenues from nonu  | (17,464)        | (10,932)     | (14,766)     | (10,219)     | (7,980)      | (6,694)     | 19,199       | (7,980)      | (7,865)       | (6,920)       | (7,580)       | (8,204)      | (4,522)      | -83,967        |

| Company=RJLT (Rates Rollup (10,20,30,40,50,60,70,80,180,982,980)), Future Growth=0000 (Default) |                |              |              |              |              |              |               |               |               |               |               |               |                |
|---|----------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Account   | Beg Bal/APR-06 | MAY-06       | JUN-06       | JUL-06       | AUG-06       | SEP-06       | OCT-06        | NOV-06        | DEC-06        | JAN-07        | FEB-07        | MAR-07        | Total YTD      |
| 4190 Interest and divid   | (1,011,782)    | (974,540)    | (476,223)    | (896,332)    | (754,353)    | (1,057,458)  | (892,657)     | (623,769)     | (773,550)     | (1,169,103)   | (1,127,059)   | (1,554,584)   | -11,311,410    |
| 4191 Allowance for othe   | (182,861)      | (219,854)    | (342,079)    | 90,456       | (86,253)     | (1,376,415)  | (337,051)     | (203,222)     | (193,053)     | (189,313)     | (39,004)      | (52,161)      | -3,130,810     |
| 4210 Miscellaneous nono   | (148,602)      | (1,272)      |              |              |              |              | (7,607)       |               |               |               |               |               | -157,481       |
| 4211 Gain on Dispositio   | 150,192        |              |              |              |              |              | 578           |               |               |               |               |               | 150,770        |
| 4212 Loss on Dispositio   | 175            |              |              |              |              |              |               |               |               |               |               |               | 175            |
| 4250 Miscellaneous amor   | 101,696        | 119,980      | 114,912      | 124,669      | 122,284      | 384,317      | 193,958       | 466,813       | 111,555       | 180,644       | 107,655       | 158,789       | 2,187,272      |
| 4261 Donations  |                | 1,488        | 1,677        | 553          | 5,358        | 1,859        | 4,327         | 423           | 3,142         |               | 12,394        | 10            | 31,231         |
| 4263 Penalties  | 17,847         | 7,649        | 26,047       | 185,154      | 192,174      | 93,908       | 59,260        | 46,004        | 123,288       | 74,572        | 8,085         | 68,890        | 902,878        |
| 4264 Civic, Political a   | 22,125         | 4,941        | 25,408       | 29,130       | 7,699        | 22,633,017   | 38,235        | 61,808        | 121,051       | 25,174        | 125,633       | 380,693       | 23,474,914     |
| 4265 Other deductions   | 10,369,885     | 10,744,792   | 10,322,003   | 10,585,022   | 10,635,189   | 10,586,173   | 10,585,022    | 10,542,026    | 10,589,932    | 10,654,632    | 10,443,005    | 10,586,380    | 126,644,261    |
| 4270 Interest on long-T   | 242,254        | 242,254      | 242,254      | 242,254      | 242,254      | 242,254      | 242,254       | 242,254       | 242,254       | 242,254       | 242,254       | 242,254       | 2,907,048      |
| 4280 Amortization of de   | 217,177        | 217,177      | 217,177      | 217,177      | 217,177      | 217,177      | 217,177       | 217,177       | 217,177       | 217,177       | 217,177       | 217,177       | 2,606,124      |
| 4281 Amortization of lo   | 1,518,262      | 1,617,624    | 1,576,726    | 2,172,311    | 2,367,281    | 2,628,220    | 2,944,917     | 2,542,463     | 2,025,571     | 1,407,109     | 1,090,416     | 1,590,624     | 23,481,524     |
| 4310 Other interest exp   | (373,882)      | (291,869)    | (535,315)    | (217,973)    | (223,338)    | (216,057)    | (174,489)     | (242,127)     | (228,127)     | (235,645)     | (283,898)     | (285,822)     | -3,308,542     |
| 4320 Allowance for borr   |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 4350 Change in accounti   |                | 25,626,008   |              |              | 25,716,087   |              | (102,275,352) | 26,260,885    |               | 3,563         | 28,375,615    |               | 3,706,806      |
| 4380 Dividends declared   | (131,537,820)  | (81,437,410) | (69,483,130) | (62,906,150) | (63,572,391) | (65,795,100) | (73,966,784)  | (155,304,660) | (283,976,404) | (367,629,094) | (368,796,924) | (222,751,640) | -1,947,157,507 |
| 4800 Residential sales  | 50,249,506     | 19,850,358   | 4,194,053    | (597,905)    | 136,758      | (364,827)    | (9,880,383)   | (35,869,115)  | (15,738,065)  | (48,280,424)  | 59,563,139    | 22,262,312    | 45,525,407     |
| 4805 Unbilled Residenti   |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 4810 Commercial and Ind   |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 4811 Commercial Revenue   | (62,999,130)   | (45,985,812) | (42,289,042) | (36,575,437) | (38,391,222) | (41,063,878) | (45,151,206)  | (83,777,356)  | (127,128,320) | (161,478,821) | (157,210,828) | (99,528,425)  | -942,579,479   |
| 4812 Industrial Revenue   | (17,220,851)   | (15,248,658) | (14,074,759) | (12,295,779) | (12,193,366) | (14,098,511) | (14,359,128)  | (19,023,380)  | (24,427,737)  | (25,984,166)  | (22,820,636)  | (17,196,754)  | -208,846,725   |
| 4813 Irrigation Revenue   | (1,966,790)    | (4,895,731)  | (4,707,946)  | (6,967,217)  | (11,061,225) | (6,628,100)  | (785,004)     | (351,671)     | (562,357)     | (202,561)     | (176,328)     | (211,792)     | -38,516,722    |
| 4814 Feedlot Revenue-B  |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 4815 Unbilled Comm Reve   | 25,319,232     | 12,089,305   | 2,765,615    | (379,837)    | 36,990       | (818,635)    | (7,538,219)   | (14,973,414)  | (4,484,773)   | (20,078,897)  | 25,328,706    | 10,958,532    | 28,244,605     |
| 4816 Unbilled Industria   | 8,833,950      | 4,102,266    | 2,192,368    | 368,395      | (1,344,623)  | 650,775      | (2,960,278)   | 7,910,351     | (1,122,543)   | 705,021       | 210,384       | 695,705       | 20,241,771     |
| 4819 Unbilled Irrigatio   | (1,920,170)    | (859,515)    | (4,589,590)  | (133,920)    | 1,553,964    | 5,148,489    | 1,013,822     | (317,600)     | 427,629       | 19,089        | (25,630)      | (131,299)     | 185,269        |
| 4820 Other Sales to Pub   | (8,380,162)    | (4,320,770)  | (3,344,875)  | (2,769,759)  | (2,657,703)  | (3,209,298)  | (3,824,703)   | (6,860,372)   | (11,976,258)  | (14,551,854)  | (15,975,507)  | (11,110,378)  | -88,981,639    |
| 4825 Unbilled Public Au   | 4,873,646      | 2,368,396    | 708,811      | (120,410)    | (29,542)     | 155,705      | (1,210,060)   | (1,105,163)   | (2,193,000)   | (2,584,002)   | 4,167,667     | 2,170,527     | 7,202,575      |
| 4830 Sales for resale   |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 4870 Forfeited discount   | (811,392)      | (472,960)    | (312,983)    | (256,470)    | (211,356)    | (249,734)    | (232,185)     | (342,706)     | (607,860)     | (951,658)     | (1,052,377)   | (1,118,673)   | -6,620,354     |
| 4880 Miscellaneous serv   | (2,522,061)    | (2,799,304)  | (2,180,508)  | (1,749,092)  | (1,797,107)  | (1,929,711)  | (2,379,643)   | (2,506,191)   | (2,140,231)   | (2,374,961)   | (2,401,983)   | (2,319,895)   | -27,100,687    |
| 4890 Revenues from tran   | (10,766)       | (2,405)      | (7,003)      | (7,862)      | (7,376)      | (10,860)     | (19,738)      | (20,958)      | (20,958)      | (28,371)      | (20,024)      | (18,520)      | -174,784       |
| 4891 Revenue-Transporta   |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 4892 Revenue-Transporta   | (6,318,769)    | (5,460,504)  | (6,028,956)  | (5,856,673)  | (6,980,551)  | (5,783,359)  | (6,096,759)   | (5,693,093)   | (5,841,278)   | (4,958,180)   | (5,278,924)   | (6,509,506)   | -70,806,552    |
| 4893 Revenue-Transporta   | (2,856,795)    | (3,019,364)  | (1,760,874)  | (1,807,478)  | (1,847,996)  | (2,177,753)  | (2,044,041)   | (2,679,354)   | (2,845,037)   | (3,373,599)   | (2,960,768)   | (2,423,148)   | -29,796,207    |
| 4894 Revenue-Storage  | (600,830)      | (634,446)    | (805,546)    | (583,667)    | (602,707)    | (642,510)    | (602,499)     | (634,173)     | (577,524)     | (673,684)     | (591,276)     | (633,956)     | -7,582,818     |
| 4895 Revenue-Transporta   | (6,792)        | (11,059)     | (1,317)      | (1,241)      | (40,201)     | (36,500)     | (26,390)      | (27,738)      | (27,738)      | (4,648)       | (19,412)      | (97,028)      | -289,800       |
| 4896 Revenue-Transporta   | (3,363,066)    | (321,832)    | (2,141,514)  | (2,365,859)  | (2,136,259)  | (2,459,901)  | (2,418,820)   | (2,510,697)   | (2,806,958)   | (3,042,957)   | (3,730,507)   | (2,550,376)   | -29,848,720    |
| 4897 Revenue from Lost  | (39,488)       | (99,372)     | (98,802)     | (95,362)     | (129,626)    | (63,637)     | (95,918)      | (99,376)      | (85,805)      | (82,382)      | (98,704)      | (107,281)     | -1,095,753     |
| 4898 Discount on Revenu   | 19,209         | 29,287       | 31,869       | 44,457       | 10,628       | 55,968       | 17,857        | 34,132        | 119,013       | 36,744        | 59,841        | 32,378        | 491,383        |
| 4900 Sales of products  |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 4910 Revenue Gas Proces   |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 4920 Incidental Gasolin   | (19,143)       | (16,391)     | (72,357)     | (57,811)     | (29,722)     | (40,854)     | (16,874)      | (23,313)      | (23,313)      | (61,215)      | (164,828)     | (64,134)      | -566,642       |
| 4930 Rent from gas prop   | (18,972)       | (21,422)     | (25,285)     | (22,645)     | (21,195)     | (19,295)     | (20,645)      | (20,645)      | (19,095)      | (20,795)      | (18,595)      | (18,965)      | -247,554       |
| 4950 Other gas revenues   | (270,065)      | (226,632)    | (199,668)    | (210,455)    | (178,747)    | (192,789)    | (218,609)     | (275,383)     | (351,856)     | (1,943,483)   | (599,315)     | (410,800)     | -5,077,802     |
| 4970 Intersegment elimi   |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 7280 Liquified petroleu   | 125            |              |              |              |              |              |               |               |               |               |               |               | 125            |
| 7330 Gas mixing expense   | 15             | 143          | 143          | 106          | 111          | 111          | 143           | 1,188         | 31            | 88            | (1,440)       | 60            | 699            |
| 7350 Miscellaneous prod   |                |              |              |              |              |              |               |               |               |               |               |               | 0              |
| 7410 Production-Mainten   |                |              |              |              |              |              |               |               |               |               |               |               | 0              |



| Atmos Energy Corporation |               | Company=RJT (Rates Rollup (10.20.30.40.50.60.70.80.180.982.990)). Future Growth=0000 (Default) |              |              |              |              |              |              |              |               |               |               |               | Total YTD      |        |
|--------------------------|---------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|----------------|--------|
| Trial Balance FERC       |               |  |              |              |              |              |              |              |              |               |               |               |               |                |        |
| Current Period: MAR-07   |               |  |              |              |              |              |              |              |              |               |               |               |               |                |        |
| Date: 14-MAY-07 09:16:50 |               |  |              |              |              |              |              |              |              |               |               |               |               |                |        |
| Case 2006-00464 Balance  |               |  |              |              |              |              |              |              |              |               |               |               |               |                |        |
| KPSC 1-30                |               |  |              |              |              |              |              |              |              |               |               |               |               |                |        |
| Activity                 |               |  |              |              |              |              |              |              |              |               |               |               |               |                |        |
| Account                  | Beg Bal       | APR-06   | MAY-06       | JUN-06       | JUL-06       | AUG-06       | SEP-06       | OCT-06       | NOV-06       | DEC-06        | JAN-07        | FEB-07        | MAR-07        |                |        |
| 7420 Maintenance of pro  | -             | -  | -            | 216          | -            | 407          | 37           | (7)          | 234          | 1,043         | 385           | -             | -             | -              | 3,792  |
| 7500 Production and gat  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7510 Production maps an  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7520 Gas wells expenses  | (250)         | -  | 608          | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 358    |
| 7530 Field lines expens  | (1,446)       | -  | 316          | 73           | 248          | (449)        | 112          | -            | -            | 88            | -             | -             | -             | -              | -1,058 |
| 7540 Field compressor s  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7550 Field compressor s  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7560 Field measuring an  | 244           | -  | 287          | 615          | 273          | (670)        | 352          | 1,274        | 103          | 725           | 953           | (389)         | 1,745         | 5,512          |        |
| 7570 Production and gat  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7580 Gas well royalties  | -             | -  | -            | -            | 1,715        | -            | -            | -            | -            | -             | 83            | -             | -             | -              | 1,798  |
| 7590 Production and gat  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7610 Production and gat  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7620 Production and gat  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7640 Maintenance of file | (23)          | -  | 54           | 161          | 270          | (35)         | 184          | 179          | (48)         | 136           | 480           | (171)         | -             | 1,665          |        |
| 7650 Maintenance of file | (196)         | -  | 81           | 4            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7660 Maintenance of file | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7670 Production-Mainten  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7690 Maintenance of oth  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7700 Products extractio  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7710 Products extractio  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7720 Gas shrinkage       | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7730 Production-Fuel     | 220           | -  | 241          | 450          | 42           | 487          | 239          | -            | 373          | 365           | 773           | 263           | -             | 3,719          |        |
| 7740 Power               | 320           | -  | 563          | -            | -            | -            | -            | -            | -            | -             | 15            | -             | -             | 898            |        |
| 7840 Products extractio  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7860 Maintenance of ext  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 7980 Other exploration   | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | -              | 0      |
| 8000 Natural gas well h  | 246,931       | -  | 206,377      | 197,926      | 17,256       | 75,619       | 47,531       | 106,213      | 34,443       | 88,169        | 63,059        | 74,043        | 62,605        | 1,220,172      |        |
| 8001 Intercompany Gas W  | 2,310,485     | -  | 298,286      | 191,317      | 470,230      | 437,220      | 104,900      | 198,118      | 1,065,263    | 1,142,353     | 2,072,128     | 15,534,973    | 7,663,037     | 31,488,310     |        |
| 8010 Natural gas field   | 8,917,783     | -  | 9,374,707    | 937,901      | 733,270      | 778,016      | 885,279      | 793,256      | 589,620      | 937,287       | 1,067,696     | 686,437       | 777,628       | 26,477,280     |        |
| 8020 Natural Gas Purcha  | 6,155,699     | -  | 3,465,944    | 2,960,751    | 2,747,536    | 2,319,688    | 2,729,181    | 2,987,280    | 6,534,220    | 2,232,150     | 9,664,189     | 8,664,660     | 8,263,123     | 58,624,421     |        |
| 8030 Natural gas transm  | 30,944,202    | -  | 34,152,741   | 31,676,802   | 24,043,043   | 26,439,836   | 25,596,521   | 26,039,435   | 82,120,107   | 154,719,089   | 204,281,480   | 161,603,835   | 79,203,077    | 880,820,148    |        |
| 8034 Cost of Irrigation  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | 0              |        |
| 8040 Natural gas city g  | 77,151,639    | -  | 81,633,995   | 78,979,776   | 68,443,770   | 73,486,669   | 76,089,554   | 55,728,412   | 46,123,989   | 91,586,085    | 143,436,555   | 123,974,937   | 133,974,965   | 1,050,610,346  |        |
| 8041 Liquefied Natural   | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | 0              |        |
| 8045 Transportation to   | 13,810,126    | -  | 10,818,562   | 9,482,412    | 9,386,181    | 9,382,438    | 9,476,418    | 9,276,400    | 10,590,470   | 13,690,824    | 14,465,619    | 15,076,721    | 14,343,549    | 199,799,720    |        |
| 8050 Other purchases     | 335,263       | -  | (136,426)    | (89,144)     | (101,165)    | (124,594)    | (48,421)     | (179,817)    | (319,496)    | (105,652)     | (65,523)      | (127,303)     | (16,164)      | -978,444       |        |
| 8051 PGA for Residential | 63,369,361    | -  | 28,287,327   | 19,615,248   | 16,180,547   | 17,206,855   | 16,746,750   | 22,026,017   | 57,037,493   | 108,430,614   | 124,394,950   | 168,967,369   | 105,193,048   | 737,455,579    |        |
| 8052 PGA for Commercial  | 31,663,829    | -  | 18,701,243   | 14,663,507   | 12,769,950   | 14,234,596   | 14,555,660   | 16,134,015   | 27,992,222   | 47,390,567    | 54,186,538    | 67,720,088    | 46,855,856    | 366,866,071    |        |
| 8053 PGA for Industrial  | 13,993,380    | -  | 10,837,239   | 9,842,435    | 8,847,023    | 8,784,066    | 10,725,862   | 10,535,036   | 12,099,383   | 17,040,398    | 16,917,710    | 17,131,296    | 14,598,949    | 151,352,777    |        |
| 8054 PGA for Public Aut  | 7,138,088     | -  | 3,446,525    | 2,732,455    | 2,121,485    | 2,062,971    | 2,471,780    | 3,074,139    | 5,595,763    | 9,981,427     | 11,834,759    | 13,425,582    | 9,073,115     | 72,958,099     |        |
| 8055 PGA for Irrigation  | 1,353,441     | -  | 4,658,383    | 2,119,744    | 6,499,852    | 9,588,557    | 6,160,045    | 879,890      | (33,131)     | 365,937       | 355,612       | 515,663       | 200,617       | 32,664,910     |        |
| 8056 PGA for Interdepar  | -             | -  | 228,969      | 1,810,340    | 1,250,228    | 1,070,647    | 1,023,481    | 1,178,282    | 1,429,916    | 1,825,980     | 2,355,094     | 1,962,816     | 1,284,985     | 16,540,678     |        |
| 8057 PGA for Transporta  | (71,918,360)  | -  | (31,604,571) | (3,888,653)  | 347,253      | 258,673      | (5,063,232)  | 15,978,937   | 30,159,228   | 13,022,626    | 61,471,101    | (71,647,872)  | (29,890,733)  | -92,781,603    |        |
| 8058 Unbilled PGA Cost   | (149,029,587) | -  | (66,909,633) | (57,023,520) | (47,829,850) | (50,936,901) | (55,764,380) | (46,648,840) | (62,990,814) | (133,228,704) | (204,010,152) | (226,498,450) | (222,263,364) | -1,323,134,195 |        |
| 8059 PGA Offset to Unre  | 9,560,310     | -  | (6,598,766)  | (13,967,259) | (7,141,213)  | (10,260,584) | (4,165,825)  | 3,684,480    | 10,022,487   | 5,158,594     | 14,558,220    | 3,041,341     | 4,613,541     | 8,505,376      |        |
| 8060 Exchange gas        | -             | -  | -            | -            | -            | -            | 271          | (39)         | -            | -             | -             | -             | -             | 232            |        |
| 8070 Purchased gas expe  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | 0              |        |
| 8071 Well Expenses-Purc  | 42,706,556    | -  | 6,532,492    | 1,487,594    | 632,864      | 222,905      | 396,364      | 518,361      | 8,507,374    | 33,365,814    | 50,904,689    | 80,459,584    | 49,976,252    | 275,710,849    |        |
| 8081 Gas withdrawn from  | (7,808,972)   | -  | (40,480,896) | (29,678,193) | (25,787,979) | (28,397,383) | (27,187,269) | (22,429,021) | (9,986,210)  | (9,111,469)   | (5,841,074)   | (1,510,074)   | (1,417,006)   | -209,637,546   |        |
| 8082 Gas delivered to s  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | 0              |        |
| 8091 Withdrawals-Gas He  | -             | -  | -            | -            | -            | -            | -            | -            | -            | -             | -             | -             | -             | 0              |        |

| Almos Energy Corporation   |                |           |           |           |           |           |           |             |             |             |             |             |             |             |
|--|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Trial Balance FERC   |                |           |           |           |           |           |           |             |             |             |             |             |             |             |
| Current Period: MAR-07   |                |           |           |           |           |           |           |             |             |             |             |             |             |             |
| Date: 14-MAY-07 09:16:50   |                |           |           |           |           |           |           |             |             |             |             |             |             |             |
| Case 2006-00464 Balance  |                |           |           |           |           |           |           |             |             |             |             |             |             |             |
| KPSC 1-30  |                |           |           |           |           |           |           |             |             |             |             |             |             |             |
| Activity   |                |           |           |           |           |           |           |             |             |             |             |             |             |             |
| Company=RUT (Rates Rollup (10,20,30,40,50,60,70,80,180,982,990)); Future Growth=0000 (Default) |                |           |           |           |           |           |           |             |             |             |             |             |             |             |
| Account  | Beg Bal/APR-06 | APR-06    | MAY-06    | JUN-06    | JUL-06    | AUG-06    | SEP-06    | OCT-06      | NOV-06      | DEC-06      | JAN-07      | FEB-07      | MAR-07      | Total YTD   |
| 8092 Deliveries-Gas Hel  |                |           |           |           |           |           |           |             |             |             |             |             |             | 0           |
| 8100 Gas Used for Compr  |                | (289)     |           |           |           |           |           |             |             |             |             |             |             | -289        |
| 8101 Gas Used for Compr  |                |           |           |           |           |           |           |             |             |             |             |             |             | 0           |
| 8110 Gas used for produ  |                | (47,564)  | (36,447)  | (39,804)  | (23,232)  | (13,238)  | (18,253)  | (14,423)    | (10,453)    | (63,519)    | (89,124)    | (137,631)   | (96,009)    | -589,697    |
| 8120 Gas used for other  |                |           |           |           |           |           |           |             |             |             |             |             |             | 0           |
| 8121 Gas used for other  |                | (151,698) | 67,361    | 169,369   | 149,242   | 247,015   | 158,686   | 209,182     | 208,332     | (335,063)   | 226,840     | 161,979     | 152,604     | 1,263,849   |
| 8130 Other gas supply e  |                |           |           |           |           |           |           |             |             |             |             |             |             | 0           |
| 8135 intersegment elimi  |                | 9,498     | 32,686    | 8,621     | 9,618     | 21,582    | 41,443    | 30,948      | 13,806      | 27,275      | 21,496      | 30,952      | 20,801      | 268,726     |
| 8140 Storage-Operation   |                |           |           |           |           |           |           |             |             |             |             |             |             | 0           |
| 8150 Storage-Maps & Rec  |                |           |           |           |           |           |           |             |             |             |             |             |             | 0           |
| 8160 Wells expenses  |                | 23,348    | 11,812    | 31,164    | 49,899    | 18,737    | 8,880     | 3,644       | 6,470       | 17,504      | 10,785      | 14,966      | 17,893      | 215,102     |
| 8170 Lines expenses  |                | 4,214     | 28,949    | 43,721    | 16,801    | 31,863    | 5,555     | 8,826       | 9,913       | 11,761      | 11,260      | 12,212      | 7,627       | 192,702     |
| 8180 Compressor station  |                | 293,630   | 229,137   | 545,928   | 223,097   | 76,648    | 108,705   | 92,618      | 94,350      | 126,871     | 215,415     | 66,279      | 141,528     | 2,214,206   |
| 8190 Compressor station  |                | 43,749    | 1,734     | 964       | 3,183     | 2,292     | 786       | 450         | 642         | 44,835      | 12,737      | 7,090       | 60,119      | 178,584     |
| 8200 Storage-Measuring   |                | 7,694     | 5,121     | 6,695     | 3,218     | 6,745     | 4,128     | 6,531       | 5,426       | 4,480       | 3,567       | 7,090       | 6,347       | 67,042      |
| 8210 Storage-Purificati  |                | 4,559     | 4,276     | 15,973    | 6,283     | 4,347     | 3,885     | 3,428       | 4,791       | 7,694       | 6,442       | 31,306      | 6,130       | 99,114      |
| 8230 Gas losses  |                |           |           |           |           |           |           |             |             |             |             |             |             | 0           |
| 8240 Storage-Other expe  |                | 58        | 30        | 1,026     | 96        | 20        | 42        | 19          | 43          | 105         | 75          | 71          | 111         | 1,696       |
| 8250 Storage well royal  |                | 60,728    | 50,960    | 75,163    | 38,575    | 59,238    | 46,589    | 34,482      | 65,923      | 39,223      | 64,018      | 63,301      | 74,988      | 673,188     |
| 8260 Storage-Rents   |                |           | 236       |           |           |           |           |             |             | 171         |             |             | 193         | 600         |
| 8300 Storage-Maint Supp  |                | 282       | 325       | 310       | 296       | 325       | 296       | 447         | 275         | 296         | 325         | 282         | 310         | 3,769       |
| 8320 Storage-Maintenanc  |                |           |           |           |           |           |           |             |             |             |             |             |             | 0           |
| 8330 Maintenance of res  |                |           |           |           |           |           |           |             |             |             |             |             |             | 0           |
| 8340 Maintenance of lin  |                | 6,235     | 6,856     | 6,951     | 6,070     | 7,902     | 6,573     | 6,719       | 6,647       | 6,159       | 7,028       | 7,682       | 5,920       | 80,742      |
| 8350 Maintenance of com  |                | 73,074    | 114,616   | 50,595    | 63,149    | 246,861   | 259,200   | 171,421     | 86,679      | 106,137     | 164,105     | 163,651     | 194,549     | 1,694,037   |
| 8360 Maintenance of mea  |                | 362       | 23,251    | 2,407     | 86        | 24        | 277       | 5,740       | 754         | 2,732       | 1,400       | 9,426       | 2,520       | 48,979      |
| 8370 Processing-Mainten  |                | 2,335     | 45,025    | 2,655     | 3,304     | 168       | 5,240     | 4,882       | 5,813       | 5,813       | 11,341      | 5,082       | 8,210       | 99,304      |
| 8400 Other storage-Oper  |                | 67        |           | 941       | 3,823     | 23        | 23        | 753         | 17,456      | 19,314      | 4,353       | 121         |             | 46,851      |
| 8410 Other storage expe  |                | 5,260     | 9,621     | 6,698     | 8,308     | 8,308     | 9,842     | 14,849      | 12,807      | 8,599       | 10,958      | 11,994      | 9,090       | 115,764     |
| 8420 Other storage-Rent  |                | 137       | 10,813    | 9,769     | 4,372     | 2,321     | 3,815     | 1,333       | 90          | (735)       | 2,697       |             | (147)       | 34,465      |
| 8431 Other storage-Main  |                | 37        | 172       | 1,424     | 301       | 10,416    | 1,657     | 1,229       | 222         | 256         | 444         | 389         | 413         | 16,960      |
| 8432 Other storage-Main  |                |           |           | 546       | (171)     |           |           |             |             | 1,015       | (283)       | 125         |             | 1,232       |
| 8433 Maintenance of ga   |                | 7,149     | 3,396     | 5,207     | 3,216     | 3,194     | 4,062     | 9,038       | 2,663       | 9,477       | 8,206       | 4,204       | 3,498       | 63,330      |
| 8436 Maintenance of liq  |                | 1,249     | 602       | 644       | 2,667     | (260)     | 505       | 1,133       | 358         | 1,495       | (2,559)     | 882         | 1,152       | 7,868       |
| 8500 Transmission-Opera  |                | 16,599    | 47,163    | (2,177)   | 50,193    | 15,225    | 52,722    | 14,046      | 13,377      | 47,949      | 74,335      | 9,847       | (14,213)    | 325,066     |
| 8510 System control and  |                | 144,017   | 285,562   | 203,425   | 273,388   | 181,660   | 200,280   | 176,903     | 204,918     | 189,384     | 157,908     | 79,086      | 112,843     | 2,208,374   |
| 8520 Communication syst  |                | 93,302    | 118,527   | 128,719   | 164,841   | 173,056   | 303,172   | 150,317     | 103,032     | 313,858     | 247,903     | 134,789     | 186,043     | 2,117,559   |
| 8530 Transmission-Compl  |                | 26,275    | 34,256    | 24,779    | 77,079    | 179,337   | 114,587   | 47,938      | 61,079      | 62,637      | 126,882     | 226,966     | 65,732      | 1,047,547   |
| 8540 Gas for compressor  |                |           |           |           |           |           |           |             |             |             |             | 88          |             | 88          |
| 8550 Other fuel & power  |                |           |           |           |           |           |           |             |             |             |             |             | 3,598       | 10,836      |
| 8560 Mains expenses  |                | 1,481,478 | 1,338,505 | 2,085,499 | 1,621,894 | 3,171,457 | 3,381,334 | 1,651,598   | 1,154,839   | 1,205,182   | 1,417,806   | 1,254,204   | 1,277,759   | 21,041,555  |
| 8570 Transmission-Measu  |                | 256,745   | 292,042   | 317,979   | 209,829   | 258,600   | 230,004   | 236,178     | 276,554     | 261,896     | 266,354     | 209,139     | 323,739     | 3,141,059   |
| 8580 Transmission and c  |                | (914,914) | (912,681) | (897,745) | (904,621) | (958,269) | (959,816) | (1,048,029) | (1,316,472) | (1,673,789) | (2,162,439) | (1,698,555) | (1,094,503) | -14,541,833 |
| 8590 Transmission-Other  |                | 24,674    | 14,920    | 16,139    | 17,667    | 18,783    | 26,827    | 18,761      | 13,384      | 16,435      | 15,141      | 11,620      | (588)       | 193,763     |
| 8600 Transmission-Rents  |                | 23,136    | 8,359     | 38,158    | 4,929     | 27,185    | 14,374    | 3,741       | 8,908       | (3,903)     | 3,378       | (840)       | 53          | 130,948     |
| 8610 Transmission-Maint  |                | 7,055     | 8,359     | 7,406     | 11,013    | 14,994    | 12,896    | 15,023      | 18,580      | 15,010      | 16,481      | 18,890      | 16,780      | 162,467     |
| 8620 Transmission-Maint  |                | 128       | 7,717     | 26,708    | 246       |           | 1,749     | 2,625       | 1,884       | 2,297       | 954         |             |             | 44,308      |
| 8630 Transmission-Maint  |                | 202,255   | 204,180   | 322,993   | 222,713   | 322,654   | 272,626   | 178,774     | 189,066     | 107,891     | 266,706     | 136,534     | 190,229     | 2,616,621   |
| 8640 Transmission-Maint  |                | 7,703     | 42,708    | 15,894    | 11,211    | 43,773    | 18,552    | 48,126      | 61,372      | 53,333      | 133,119     | 16,230      | 119,507     | 571,528     |

| Account   | APR-06    | MAY-06    | JUN-06    | JUL-06    | AUG-06    | SEP-06    | OCT-06    | NOV-06    | DEC-06    | JAN-07    | FEB-07    | MAR-07      | Total YTD  |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|------------|
| Atmos Energy Corporation  |           |           |           |           |           |           |           |           |           |           |           |             |            |
| Trial Balance FERC  | 113,760   | 85,066    | 124,151   | 93,125    | 196,300   | 103,162   | 130,307   | 87,208    | 140,059   | 70,797    | 96,146    | 64,511      | 1,304,592  |
| Current Period: MAR-07  | 6,912     | 10,789    | 9,957     | 13,272    | 11,992    | 15,195    | 9,207     | 23,911    | 15,802    | 16,159    | 11,256    | 11,879      | 156,131    |
| Date: 14-MAY-07 09:16:50  |           |           |           |           |           |           |           | (40)      |           |           |           | 439         | 677        |
| Case 2006-00464 Balance   |           |           |           |           |           |           |           |           |           |           |           |             | 29,399,431 |
| KPSC 1-30   | 2,134,827 | 2,661,904 | 2,314,875 | 1,776,723 | 2,418,281 | 2,403,601 | 2,147,637 | 2,777,272 | 2,771,287 | 2,834,297 | 2,334,666 | 2,824,261   | 83,004     |
| Activity  | 6,356     | 12,053    | 3,465     | 7,359     | 9,807     | (6,923)   | 7,755     | 5,085     | 6,776     | 7,812     | 17,556    | 5,903       | 1,092,978  |
| Company=RJUT (Rates Rollup (10,20,30,40,50,60,70,80,180,982,990)), Future Growth=0000 (Default) | 216,383   | 55,174    | 24,561    | 55,070    | 48,434    | 37,362    | 63,427    | 68,591    | 112,969   | 87,515    | 210,292   | 113,200     | 6,954      |
| 8660 Transmission-Maint   | 669       | 524       | 539       | 515       | 564       | 515       | 596       | 546       | 531       | 859       | 625       | 471         | 49,719,623 |
| 8670 Transmission-Maint   | 4,398,239 | 4,568,991 | 3,157,939 | 4,253,885 | 5,185,086 | 5,013,454 | 4,677,708 | 4,596,359 | 4,846,328 | 4,710,620 | (13,451)  | 4,524,485   | 1,877,861  |
| 8700 Distribution-Opera   | 140,827   | 151,055   | 158,312   | 121,929   | 141,395   | 125,540   | 151,270   | 161,516   | 164,935   | 172,487   | 147,032   | 241,563     | 255,523    |
| 8711 Ordorization   | 19,553    | 18,947    | 18,088    | 19,272    | 17,234    | 29,568    | 18,090    | 20,973    | 20,757    | 34,342    | 12,018    | 22,681      | 304,742    |
| 8720 Distribution-Compr   | 17,174    | 42,339    | 23,851    | 29,823    | 34,418    | 20,442    | 28,353    | 20,902    | 23,268    | 27,280    | 17,645    | 19,247      | 14,781,237 |
| 8740 Mains and Services   | 847,758   | 1,124,362 | 1,061,924 | 920,551   | 970,427   | 1,008,655 | 1,578,711 | 1,558,696 | 1,516,185 | 1,492,139 | 1,373,891 | 1,327,938   | 3,753,020  |
| 8750 Distribution-Measu   | 328,946   | 350,755   | 351,843   | 326,862   | 408,016   | 341,000   | 238,768   | 293,235   | 293,133   | 324,941   | 270,815   | 224,706     | 9,561,369  |
| 8760 Distribution-Measu   | 783,251   | 877,719   | 662,696   | 561,897   | 701,331   | 748,687   | 601,955   | 906,092   | 800,889   | 1,050,728 | 862,766   | 1,003,388   | 4,677,187  |
| 8790 Customer instialat   | 414,912   | 309,318   | 375,340   | 344,662   | 337,563   | 354,866   | 369,409   | 420,586   | 579,169   | 401,236   | 399,038   | 371,088     | 1,594,162  |
| 8800 Distribution-Other   | 112,370   | 151,615   | 132,671   | 112,177   | 106,300   | 101,019   | 163,132   | 158,869   | 146,294   | 152,392   | 145,282   | 112,061     | 1,181,298  |
| 8810 Distribution-Remis   | 9,658     | 16,293    | 22,371    | 22,371    | 21,105    | 12,172    | 6,235     | 10,479    | 8,480     | 6,235     | 5,269     | 7,663       | 161,298    |
| 8850 Distribution-Maint   | 419,514   | 497,672   | 399,159   | 277,385   | 360,346   | 322,740   | 454,489   | 382,323   | 368,083   | 486,738   | 502,959   | 404,352     | 4,875,760  |
| 8870 Distribution-Maint   |           | 695       | 380       | 724       | 190       | 87        |           |           | (2,235)   |           | 50        |             | -109       |
| 8880 Maintenance of com   | 201,240   | 259,062   | 222,032   | 197,528   | 197,835   | 207,936   | 219,320   | 213,318   | 224,263   | 235,556   | 161,293   | 240,036     | 2,579,419  |
| 8890 Maintenance of mea   | 18,418    | 22,835    | 22,212    | 26,304    | 14,265    | 16,661    | 14,406    | 16,661    | 10,946    | 19,094    | 14,616    | 20,489      | 220,976    |
| 8900 Maintenance of mea   | 2,350     | 2,224     | 8,332     | 12,097    | 5,349     | 11,297    | 6,943     | 5,446     | 6,613     | 3,201     | 7,754     | 7,742       | 79,348     |
| 8920 Maintenance of ser   | 280,069   | 313,185   | 272,380   | 241,042   | 213,498   | 239,476   | 190,177   | 228,714   | 197,156   | 229,306   | 206,226   | 192,524     | 2,803,753  |
| 8930 Maintenance of met   | 68,296    | 231,546   | 147,800   | 47,564    | 88,075    | 78,978    | 114,594   | 82,263    | 96,232    | 100,715   | 109,047   | 102,449     | 1,267,559  |
| 8940 Distribution-Maint   | 213,639   | 169,260   | 172,707   | 141,020   | 228,013   | 320,105   | 155,708   | 109,894   | 115,718   | 124,381   | 184,572   | 206,582     | 2,141,539  |
| 9010 Customer accounts-   | 39,756    | 52,602    | 46,560    | 44,348    | 47,203    | 45,088    | 49,931    | 59,492    | 44,762    | 50,170    | 40,914    | 51,938      | 572,764    |
| 9020 Customer accounts-   | 1,191,168 | 1,305,753 | 1,537,063 | 1,173,399 | 1,250,757 | 1,364,207 | 1,316,799 | 1,399,323 | 1,373,702 | 1,405,771 | 1,263,790 | 1,332,244   | 15,913,972 |
| 9030 Customer accounts-   | 4,073,955 | 4,629,723 | 4,198,062 | 4,239,549 | 3,742,017 | 4,079,994 | 4,130,072 | 4,164,475 | 4,015,916 | 4,676,421 | 4,410,049 | 4,338,731   | 50,698,964 |
| 9040 Customer accounts-   | 737,057   | 630,206   | 760,627   | 601,248   | 688,022   | 1,722,256 | 1,443,392 | 2,068,602 | 2,859,807 | 3,798,262 | 2,852,759 | (2,174,468) | 15,967,770 |
| 9050 Customer accounts-   | 9,469     | 13,963    | 10,870    | 9,233     | 12,371    | 12,001    | 8,944     | 8,763     | 10,578    | 13,392    | 11,088    | 7,300       | 127,992    |
| 9060 Customer service a   |           |           |           |           |           |           |           |           |           |           |           |             | 0          |
| 9070 Customer service-S   | 23,067    | 24,852    | 25,037    | 23,082    | 19,114    | 17,305    | 26,431    | 23,033    | 25,550    | 21,882    | 20,615    | 27,741      | 277,709    |
| 9080 Customer service-O   | 32,827    | 44,183    | 37,895    | 31,214    | 41,462    | 34,396    | 34,008    | 28,951    | 34,448    | 26,292    | 17,522    | 33,396      | 396,594    |
| 9090 Customer service-O   | 88,639    | 94,207    | 81,788    | 77,790    | 85,673    | 140,269   | 92,849    | 108,933   | 69,631    | 461,280   | 134,392   | 138,483     | 1,573,934  |
| 9100 Customer service-M   | 260,970   | 329,738   | 318,291   | 373,682   | 336,105   | 378,375   | 367,765   | 341,740   | 369,300   | 337,039   | 285,245   | 331,912     | 4,030,162  |
| 9110 Sales-Supervision  | 83,583    | 110,447   | 84,647    | 108,555   | 66,530    | 126,952   | 102,020   | 64,867    | 74,908    | 77,508    | 77,963    | 50,333      | 1,028,313  |
| 9120 Sales-Demonstratin   | 157,595   | 183,743   | 190,702   | 163,077   | 165,151   | 229,761   | 221,976   | 179,016   | 207,102   | 194,011   | 207,329   | 229,308     | 2,328,771  |
| 9130 Sales-Advertisng   | 24,758    | 16,400    | 17,003    | 14,852    | 24,081    | 14,586    | 14,986    | 14,318    | 11,387    | 24,732    | 12,425    | 32,338      | 242,997    |
| 9160 Sales-Miscellaneous  | 90,709    | 112,882   | 105,246   | 96,952    | 109,857   | 97,360    | 103,602   | 109,847   | 104,204   | 103,272   | 77,555    | 106,758     | 1,218,244  |
| 9200 A&G-Administrative   | (410,937) | (81,113)  | (9,148)   | (411,030) | (72,290)  | 102,139   | (136,903) | (326,047) | (216,002) | 12,413    | (101,699) | (111,385)   | -1,762,002 |
| 9210 A&G-Office supplie   | 1,873,130 | 1,326,845 | 1,541,413 | 711,201   | 1,374,206 | 2,215,603 | 1,691,804 | 807,622   | 1,455,145 | 1,505,569 | 1,386,655 | 1,321,924   | 17,211,117 |
| 9220 A&G-Administrative   | (73,542)  | (58,249)  | (64,583)  | (55,001)  | (62,604)  | (128,821) | (61,139)  | (73,268)  | (71,475)  | (87,423)  | (57,661)  | (55,423)    | -849,189   |
| 9221 A&G-Admin exp tran   |           |           |           |           |           |           |           |           |           |           |           |             | 0          |
| 9230 A&G-Outside servic   | 1,580,034 | 1,543,059 | 1,472,031 | 1,048,355 | 2,267,340 | 1,136,136 | 1,249,987 | 1,300,382 | 2,584,642 | 1,108,141 | 1,262,499 | 560,818     | 17,113,364 |
| 9240 A&G-Property insur   | 213,280   | 655,278   | 159,725   | 405,926   | 268,962   | 269,146   | 29,637    | 532,533   | 1,269,846 | 285,337   | 213,296   | 244,552     | 4,545,518  |
| 9250 A&G-Injuries & dam   | 791,436   | 862,110   | 794,899   | 667,546   | 923,182   | 32,059    | 817,990   | 865,955   | 859,438   | 860,285   | 1,741,557 | 1,906,097   | 11,142,554 |
| 9260 A&G-Employee pensi   | 6,447,009 | 6,614,955 | 6,491,320 | 5,529,553 | 5,558,245 | 7,743,180 | 7,032,605 | 7,368,597 | 9,683,719 | 8,423,249 | 7,402,000 | 6,220,605   | 84,515,237 |
| 9270 A&G-Franchise requ   | 76,818    | 2,167     | 2,793     | 24,487    | 1,963     | 2,691     | 11,449    | 2,584     | 2,041     | 2,361     | 35,865    | 1,963       | 167,182    |
| 9280 A&G-Regulatory com   | 18,343    | 25,981    | 13,315    | 18,837    | 46,765    | 28,187    | 70,015    | 41,552    | 118,711   | (22,877)  | 80,752    | 31,790      | 471,371    |
| 9290 A&G-Duplicate char   |           |           | (385)     |           |           |           |           |           |           |           |           |             | -385       |

| Almos Energy Corporation   |         |         |         |         |         |         |         |         |         |         |         |         |           |           |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|
| Trial Balance FERC   |         |         |         |         |         |         |         |         |         |         |         |         |           |           |
| Current Period: MAR-07   |         |         |         |         |         |         |         |         |         |         |         |         |           |           |
| Date: 14-MAY-07 09:16:50   |         |         |         |         |         |         |         |         |         |         |         |         |           |           |
| Case 2006-00464 Balance  |         |         |         |         |         |         |         |         |         |         |         |         |           |           |
| KPSC 1-30  |         |         |         |         |         |         |         |         |         |         |         |         |           |           |
| Activity   |         |         |         |         |         |         |         |         |         |         |         |         |           |           |
| Company=RUT (Rates Rollup (10,20,30,40,50,60,70,80,180,982,990)). Future Growth=0000 (Default) |         |         |         |         |         |         |         |         |         |         |         |         |           |           |
| Account  | Beg Bal | APR-06  | MAY-06  | JUN-06  | JUL-06  | AUG-06  | SEP-06  | OCT-06  | NOV-06  | DEC-06  | JAN-07  | FEB-07  | MAR-07    | Total YTD |
| 9301 A&G-General advert  | 1,180   | 75      | 2,275   | 266     | 921     | 175     | 89      | 1,551   | 89      | 1,551   | (101)   | 4,770   | 250       | 11,451    |
| 9302 Miscellaneous gene  | 473,654 | 114,160 | 337,289 | 300,215 | 300,215 | 239,286 | 633,086 | 290,474 | 402,185 | 367,588 | 728,240 | 580,293 | 1,161,828 | 5,628,298 |
| 9310 A&G-Rents   | 476,908 | 484,989 | 545,019 | 499,349 | 480,013 | 480,013 | 519,751 | 459,320 | 523,681 | 431,692 | 483,188 | 561,205 | 442,560   | 5,907,675 |
| 9320 A&G-Maintenance of  | 434,513 | 261,857 | 351,437 | 360,880 | 392,269 | 392,269 | 635,197 | 478,362 | 600,742 | 409,045 | 596,629 | 551,493 | 482,825   | 5,555,249 |
| 9350 Use 9320 A&G-Maint  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -         | 0         |



| Account  | MAR-06 End Bal  | APR-06 End Bal  | MAY-06 End Bal  | JUN-06 End Bal  | JUL-06 End Bal  | AUG-06 End Bal  | SEP-06 End Bal  | OCT-06 End Bal  | NOV-06 End Bal  | DEC-06 End Bal  | JAN-07 End Bal  | FEB-07 End Bal  | MAR-07 End Bal  |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Atmos Energy Corporation   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Trial Balance FERC   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Current Period: MAR-07   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Case 2006-00464 Balance  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| KPSC 1-30  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Balance  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Company=RUT (Rates Rollup (10,20,30,40,50,60,70,80,180,982,990)). Future Growth=0000 (Default) |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1010 Gas Plant in Servi  | 5,406,540,729   | 5,427,869,833   | 5,462,059,832   | 5,501,408,399   | 5,521,954,330   | 5,541,876,254   | 5,597,704,704   | 5,621,493,571   | 5,627,741,778   | 5,668,152,773   | 5,695,601,574   | 5,695,509,380   | 5,719,939,991   |
| 1011 Property under Cap  | 250,000         | 250,000         | 250,000         | 250,000         | 250,000         | 250,000         | 250,000         | 250,000         | 250,000         | 250,000         | 250,000         | 250,000         | 250,000         |
| 1020 Gas plant purchase  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1060 Completed construc  | 587             | 587             | 664             | 428             | 428             | 428             | 428             | 428             | 428             | 428             | 428             | 428             | 428             |
| 1070 Construction work   | 128,491,882     | 131,154,657     | 108,727,819     | 81,762,695      | 82,941,277      | 94,646,547      | 73,695,721      | 65,947,443      | 78,497,472      | 63,137,177      | 76,091,186      | 82,714,874      | 76,160,079      |
| 1080 Accum Prov for Dep  | (2,236,590,362) | (2,246,447,551) | (2,244,550,579) | (2,223,921,068) | (2,237,788,531) | (2,250,129,284) | (2,281,002,225) | (2,287,822,031) | (2,290,133,509) | (2,302,543,129) | (2,317,892,346) | (2,324,279,523) | (2,331,368,341) |
| 1110 Accumulated Provis  | (27,308,179)    | (27,586,695)    | (25,400,984)    | (25,663,382)    | (25,905,780)    | (26,158,178)    | (26,410,576)    | (26,662,974)    | (26,915,372)    | (27,151,290)    | (27,328,162)    | (27,505,034)    | (27,684,089)    |
| 1140 Gas plant acquisit  | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   | (103,465,547)   |
| 1150 Accumulated provis  | (19,659,239)    | (19,355,548)    | (19,051,857)    | (18,748,166)    | (18,444,475)    | (18,140,784)    | (17,837,093)    | (17,533,402)    | (17,229,711)    | (16,926,020)    | (16,622,329)    | (16,322,209)    | (16,033,710)    |
| 1170 Gas stored undergr  | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       | 6,927,350       |
| 1171 Gas stored-base ga  | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      | 16,928,914      |
| 1210 Nonutility propert  | 1,665,043       | 1,863,859       | 1,865,249       | 1,907,762       | 2,040,874       | 2,157,895       | 14,244,484      | 14,126,730      | 14,324,266      | 14,324,266      | 14,324,266      | 14,324,266      | 14,091,605      |
| 1220 Accumulated provis  | (1,485,779)     | (1,486,255)     | (1,486,731)     | (1,487,207)     | (1,487,683)     | (1,488,159)     | (1,488,635)     | (1,489,111)     | (1,489,587)     | (1,490,063)     | (1,490,539)     | (1,491,015)     | (1,491,491)     |
| 1230 Investment in asso  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1231 Investment in subs  | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      | 43,897,970      |
| 1240 Other investments   | 3,192,353       | 3,156,690       | 3,156,690       | 86,711          | 86,711          | 86,711          | 86,711          | 86,711          | 86,711          | 86,711          | 86,711          | 86,711          | 86,711          |
| 1280 Other special fund  | 234,624         | 234,624         | 234,624         | 234,624         | 234,624         | 234,624         | 234,624         | 234,624         | 234,624         | 234,624         | 234,624         | 234,624         | 234,624         |
| 1310 Cash  | 18,661,921      | (10,559,953)    | (3,731,493)     | 1,288,275       | 1,300,014       | 4,458,730       | 3,548,466       | (3,604,965)     | 20,709,643      | 16,104,430      | 359,453         | (10,680,052)    | 5,534,441       |
| 1340 Other special depo  | 72,878          | 72,878          | 72,878          | 72,878          | 72,878          | 72,878          | 72,878          | 72,878          | 72,878          | 72,878          | 72,878          | 72,878          | 72,878          |
| 1350 Working funds   | 147,020         | 138,736         | 138,386         | 137,284         | 136,473         | 37,208          | 38,040          | 37,033          | 37,798          | 37,798          | 37,798          | 37,798          | 37,798          |
| 1360 Temporary cash inv  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1410 Notes receivable  | 69,824,785      | 97,913,765      | 83,233,765      | 83,361,899      | 47,370,484      | 5,004,875       | 5,044,119       | 5,044,119       | 5,044,119       | 5,044,119       | 5,044,119       | 5,044,119       | 5,044,119       |
| 1420 Customer accounts   | 570,184,987     | 375,964,519     | 253,287,855     | 220,695,356     | 194,104,986     | 168,783,541     | 156,042,168     | 190,000,163     | 301,546,293     | 469,931,141     | 616,877,966     | 583,589,725     | 422,048,364     |
| 1430 Other Accounts Rec  | 7,843,949       | 8,724,874       | 8,907,655       | 7,957,579       | 13,548,362      | 12,335,919      | 13,746,244      | 11,108,847      | 10,855,367      | 10,855,367      | 9,530,623       | 9,508,590       | 9,197,003       |
| 1440 Accum prov for unc  | (24,096,670)    | (24,073,977)    | (22,479,960)    | (19,369,930)    | (12,905,562)    | (7,520,007)     | (7,250,568)     | (7,791,750)     | (10,411,966)    | (13,328,092)    | (17,222,706)    | (20,527,431)    | (17,460,468)    |
| 1460 A/R from Associate  | 21,592,958      | 23,943,414      | 14,796,375      | 16,628,526      | 28,239,970      | 22,372,556      | 60,470,692      | 51,442,583      | 48,156,771      | 52,039,294      | 34,888,314      | 6,348,262       | 34,821,652      |
| 1510 Fuel stock  | 172,577         | 172,577         | 172,577         | 172,577         | 172,577         | 172,577         | 172,577         | 172,577         | 172,577         | 172,577         | 172,577         | 172,577         | 172,577         |
| 1530 Residuals and Extr  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1540 Plant Materials an  | 5,908,033       | 5,784,761       | 5,660,344       | 5,508,991       | 5,408,131       | 4,105,350       | 4,050,379       | 4,075,183       | 4,152,228       | 4,099,400       | 4,186,790       | 4,084,288       | 4,127,941       |
| 1550 Merchandise   | 150,795         | 150,795         | 150,795         | 150,795         | 150,795         | 150,795         | 150,795         | 150,795         | 150,795         | 150,795         | 150,795         | 150,795         | 150,795         |
| 1560 Other Materials an  | 31,005          | 31,005          | 31,005          | 31,005          | 31,005          | 31,005          | 31,005          | 31,005          | 31,005          | 31,005          | 31,005          | 31,005          | 31,005          |
| 1630 Stores Expense Unc  | (451,438)       | (338,018)       | (249,703)       | (78,931)        | (61,166)        | 1,506,185       | 1,512,259       | 1,734,074       | 1,858,281       | 2,106,567       | 1,962,742       | 2,009,772       | 1,977,099       |
| 1641 Gas stored undergr  | 264,618,082     | 229,724,713     | 274,784,370     | 303,012,563     | 328,202,136     | 356,416,502     | 383,248,113     | 405,227,645     | 408,766,540     | 382,478,738     | 332,682,379     | 253,529,111     | 195,498,745     |
| 1643 Natural Gas Field f   | 2,443,653       | 2,435,263       | 2,401,701       | 2,361,431       | 2,322,840       | 2,282,748       | 2,239,799       | 2,170,374       | 2,103,965       | 2,129,586       | 2,114,504       | 2,311,474       | 2,279,084       |
| 1650 Prepayments   | 19,010,974      | 24,867,121      | 24,210,348      | 17,944,049      | 18,766,809      | 19,393,098      | 15,356,842      | 18,261,896      | 16,141,367      | 9,831,303       | 20,298,207      | 21,468,363      | 17,307,542      |
| 1710 Interest and Divid  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1720 Rents receivable  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1730 Accrued utility re  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1740 Miscellaneous curr  | 19,842,728      | 19,597,359      | 8,380,048       | 10,506,013      | 24,492,563      | 15,318,165      | 2,660,552       | 1,902,607       | 600,442         | (5,876,774)     | (7,403,888)     | (524,494)       | 10,169,123      |
| 1810 Unamortized debt e  | 14,007,121      | 13,801,878      | 13,596,635      | 13,391,382      | 13,186,149      | 12,980,906      | 12,775,663      | 12,570,420      | 12,365,177      | 12,159,934      | 11,949,448      | 11,749,506      | 11,544,205      |
| 1823 Other Regulatory a  | 16,664,866      | 15,741,604      | 15,637,757      | 15,588,283      | 16,950,428      | 16,880,013      | 16,628,843      | 16,431,094      | 15,797,499      | 14,130,063      | 12,431,691      | 10,629,508      | 10,104,317      |
| 1840 Cleaning Account  | 263,865         | 265,566         | 363,953         | 374,528         | 37,902          | 325,644         | 324,419         | 108,364         | 332,911         | 320,401         | 315,581         | 337,151         | 333,972         |
| 1841 Vehicle Cleaning  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1842 IT Cleaning   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1843 Office Equipment C  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1844 Telecom Cleaning  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1845 Meterhop Cleaning   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1846 Mass Mail Cleaning  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1847 Meterloop Cleaning  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1848 Labor Cleaning  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 1860 Miscellaneous defe  | 855,264,207     | 853,579,106     | 853,579,106     | 854,496,401     | 853,309,013     | 851,294,004     | 834,910,801     | 837,235,298     | 837,890,680     | 837,434,556     | 837,285,470     | 840,474,389     | 839,883,064     |
| 1890 Unamortized Loss o  | 31,180,215      | 30,963,038      | 30,745,961      | 30,528,684      | 30,311,507      | 30,094,330      | 29,877,153      | 29,659,976      | 29,442,799      | 29,225,622      | 29,008,445      | 28,791,268      | 28,574,091      |
| 1900 Accumulated Defe  | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     | 151,595,781     |
| 1910 Unrecruored Purch   | 73,955,885      | 4,355,220       | (34,480,990)    | (44,643,748)    | (68,867,215)    | (57,982,705)    | (21,811,823)    | (36,235,618)    | (14,870,899)    | 70,314,132      | 131,540,420     | 151,175,173     | 70,888,637      |
| 2010 Common stock issu   | (405,386)       | (405,758)       | (405,758)       | (406,691)       | (407,624)       | (408,557)       | (409,490)       | (410,423)       | (411,356)       | (412,289)       | (413,222)       | (414,155)       | (415,088)       |
| 2020 Common stock subs   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |

| Account  | MAR-06 End Bal  | APR-06 End Bal  | MAY-06 End Bal  | JUN-06 End Bal  | JUL-06 End Bal  | AUG-06 End Bal  | SEP-06 End Bal  | OCT-06 End Bal  | NOV-06 End Bal  | DEC-06 End Bal  | JAN-07 End Bal  | FEB-07 End Bal  | MAR-07 End Bal  |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Atmos Energy Corporation   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Final Balance FERC   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Current Period: MAR-07   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Case 2006-00464 Balance  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| KPSC 1-30  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Balance  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Company=RUT (Rates Rollup (10,20,30,40,50,60,70,80,180,982,990)), Future Growth=0000 (Default) |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Account  | MAR-06 End Bal  | APR-06 End Bal  | MAY-06 End Bal  | JUN-06 End Bal  | JUL-06 End Bal  | AUG-06 End Bal  | SEP-06 End Bal  | OCT-06 End Bal  | NOV-06 End Bal  | DEC-06 End Bal  | JAN-07 End Bal  | FEB-07 End Bal  | MAR-07 End Bal  |
| 2110 Miscellaneous paid  | (1,447,653,992) | (1,450,221,863) | (1,452,155,032) | (1,455,953,380) | (1,458,105,938) | (1,460,049,809) | (1,467,161,723) | (1,469,132,035) | (1,474,744,333) | (1,670,407,244) | (1,672,879,152) | (1,675,045,705) | (1,679,147,929) |
| 2140 Capital stock exp   | 20,692,950      | 20,200,283      | 19,577,360      | 20,136,761      | 19,925,775      | 19,680,500      | 18,974,183      | 18,396,371      | 17,515,946      | 16,672,864      | 16,850,314      | 16,274,475      | 15,289,435      |
| 2150 Appropriated Retl   | (37,642,114)    | (37,642,114)    | (37,642,114)    | (37,642,114)    | (37,642,114)    | (37,642,114)    | (37,642,114)    | 64,633,238      | 64,633,238      | 64,633,238      | 64,633,238      | 64,633,238      | 64,633,238      |
| 2160 Retained Earnings   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 2170 Reacquired stock  | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     | (8,750,000)     |
| 2220 Reacquired Bonds  | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) | (2,172,303,308) |
| 2240 Other long-Term   | 3,552,561       | 3,515,550       | 3,478,539       | 3,441,528       | 3,404,517       | 3,367,506       | 3,330,495       | 3,293,484       | 3,256,473       | 3,219,462       | 3,182,451       | 3,145,440       | 3,108,429       |
| 2260 Long Term Debt Dis  | (10,673,867)    | (10,747,411)    | (10,755,394)    | (10,181,108)    | (10,157,489)    | (9,525,442)     | (7,515,861)     | (7,650,247)     | (6,739,699)     | (6,947,228)     | (7,185,688)     | (6,167,709)     | (7,134,761)     |
| 2282 Accumulated provis  | (413,122)       | (437,815)       | (450,313)       | (210,430)       | (219,310)       | (228,811)       | (88,008)        | (39,528)        | (6,021)         | 4,693           | 32,858          | (287,349)       | (329,495)       |
| 2284 Accumulated miscel  | (262,315,049)   | (238,840,375)   | (222,250,539)   | (297,086,921)   | (297,839,079)   | (291,524,681)   | (382,416,129)   | (404,719,236)   | (392,616,353)   | (154,470,647)   | (165,261,945)   | (77,800,001)    | (1)             |
| 2310 Notes payable   | (483,638,840)   | (248,061,672)   | (167,821,792)   | (150,437,522)   | (138,371,561)   | (142,091,438)   | (148,832,795)   | (149,915,251)   | (318,560,841)   | (479,927,228)   | (622,093,914)   | (532,613,944)   | (356,922,224)   |
| 2320 Accounts Payable  | (103,030,793)   | (103,672,507)   | (104,170,795)   | (104,849,213)   | (106,789,204)   | (87,677,018)    | (102,510,301)   | (105,938,662)   | (109,242,017)   | (111,027,098)   | (110,043,060)   | (109,842,044)   | (108,798,180)   |
| 2350 Customer deposits   | (4,992,922)     | (916,280)       | 7,788,154       | (17,953,954)    | (16,470,367)    | (14,194,014)    | 16,364,927      | 11,783,658      | (1,638,664)     | (34,402,762)    | (29,048,913)    | (54,103,120)    | (6,418,000)     |
| 2360 Taxes accrued   | (54,606,746)    | (34,563,874)    | (31,535,600)    | (40,523,427)    | (35,207,648)    | (40,057,410)    | (54,750,979)    | (34,175,749)    | (31,081,000)    | (40,742,375)    | (33,269,348)    | (43,426,612)    | (53,518,554)    |
| 2370 Interest accrued  | (25,267,250)    | (19,572,316)    | (8,025,587)     | (11,253,812)    | (7,891,968)     | (2,528,427)     | (7,704,090)     | (10,371,498)    | (725,839)       | (9,764,504)     | (11,641,210)    | (10,482,804)    | (18,447,872)    |
| 2380 Dividends declared  | (58,659,990)    | (67,349,955)    | (67,859,846)    | (50,497,372)    | (40,817,897)    | (35,239,920)    | (58,717,084)    | (63,023,598)    | (46,682,063)    | (70,879,763)    | (48,718,846)    | (55,936,611)    | (55,651,896)    |
| 2410 Tax collections   | (373,065)       | (362,892)       | (352,719)       | (342,546)       | (332,373)       | (332,373)       | (325,096)       | (319,928)       | (308,709)       | (292,171)       | (283,748)       | (275,325)       | (275,325)       |
| 2420 Miscellaneous cur   | (19,299,710)    | (19,565,181)    | (19,676,672)    | (19,832,815)    | (20,065,055)    | (20,783,254)    | (17,481,353)    | (17,390,267)    | (17,690,705)    | (17,706,665)    | (18,144,232)    | (17,258,172)    | (17,269,108)    |
| 2430 Obligations under   | (156,276,356)   | (158,156,928)   | (154,616,373)   | (153,189,114)   | (155,928,726)   | (156,539,369)   | (153,340,035)   | (157,532,535)   | (158,050,286)   | (159,482,663)   | (162,440,653)   | (162,924,262)   | (165,024,262)   |
| 2520 Customer advances   | (7,074,926)     | (6,882,959)     | (6,738,392)     | (6,570,125)     | (6,401,858)     | (6,233,591)     | (6,065,324)     | (5,897,184)     | (5,729,044)     | (5,560,904)     | (5,392,764)     | (5,224,624)     | (5,056,484)     |
| 2540 Other Regulatory L  | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     | (2,273,950)     |
| 2550 Accumulated defert  | (344,553,718)   | (344,553,718)   | (344,553,718)   | (322,513,806)   | (322,513,806)   | (323,337,795)   | (323,337,795)   | (323,337,795)   | (323,337,795)   | (337,207,179)   | (337,207,179)   | (337,207,179)   | (396,093,329)   |
| 2710 Contributions in a  | (93,160,377)    | (93,462,335)    | (93,844,127)    | (93,501,269)    | (93,630,583)    | (93,780,913)    | (66,294,999)    | (66,649,142)    | (67,188,757)    | (67,596,725)    | (67,596,725)    | (67,596,725)    | (68,553,394)    |
| 2820 Accum deferred inc  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 2830 Accumulated defert  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Summary of Factors

|                               |                 |         |         |           |        |
|-------------------------------|-----------------|---------|---------|-----------|--------|
| Div02                         | Residual Factor | 5.20%   |         |           |        |
| Div012                        |                 | 5.60%   | 173,204 | 3,030,326 | 0.0572 |
| Div091                        |                 | 36.776% |         |           |        |
| Div 09 Plant Capitalization % |                 | 98.83%  |         |           |        |
| Div 12 Plant Capitalization % |                 | 100.00% |         |           |        |
| Div 02 Plant Capitalization % |                 | 99.92%  |         |           |        |
| Div 91 Plant Capitalization % |                 | 98.95%  |         |           |        |
| Kentucky Composite Tax        |                 | 38.900% |         |           |        |
| Rate of Return                |                 | 11.75%  |         |           |        |
| STD RATE                      |                 | 6.58%   |         |           |        |
| LTD RATE                      |                 | 6.10%   |         |           |        |



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Base Period the Twelve Months Ended March 31, 2007  
Forecasted Test Period the Twelve Months Ended June 30, 2008

**FR 10(10)(a)            SCHEDULE A**

**Overall Financial Summary**

| <u>Schedule</u> | <u>Sheets</u> | <u>Description</u>        |
|-----------------|---------------|---------------------------|
| A               | 1             | Overall Financial Summary |

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

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

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

| Line No. | Description                         | Supporting Schedule Reference | Base Jurisdictional Revenue Requirement |
|----------|-------------------------------------|-------------------------------|---|
| 1        | Rate Base                           | B-1                           | 154,434,609                             |
| 2        | Adjusted Operating Income           | C-1                           | 10,594,924                              |
| 3        | Earned Rate of Return (2 / 1)       | J-1.1                         | 6.86%                                   |
| 4        | Required Rate of Return             | J-1                           | 8.61%                                   |
| 5        | Required Operating Income (1 x 4)   | C-1                           | 13,296,820                              |
| 6        | Operating Income Deficiency (5 - 2) | C-1                           | 2,701,896                               |
| 7        | Gross Revenue Conversion Factor     | H                             | 1.665323                                |
| 8        | <b>Revenue Deficiency (6 x 7)</b>   |                               | <b>4,499,530</b>                        |
| 9        | Revenue Increase Requested          | C-1                           |   |
| 10       | Adjusted Operating Revenues         | C-1                           |   |
| 11       | Revenue Requirements (9 + 10)       | C-1                           |   |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Base Period the Twelve Months Ended March 31, 2007  
Forecasted Test Period the Twelve Months Ended June 30, 2008

**FR 10(10)(b)                      SCHEDULE B**

**Rate Base**

| <u>Schedule</u> | <u>Sheets</u> | <u>Description</u>  |
|-----------------|---------------|---|
| B-1             | 2             | Rate Base Summary   |
| B-2             | 2             | Plant in Service by Major Property Grouping   |
| B-2.1           | 6             | Plant in Service by Account and Sub Account   |
| B-2.2           | 6             | Jurisdictional Gross Additions, Retirements and Transfers                             |
| B-2.3           | 14            | Gross Additions, Retirements and Transfers - Div. 09 Western & Div. 02 General Office |
| B-3             | 6             | Jurisdictional Accumulated Depreciation & Amortization                                |
| B-3.1           | 9             | Accumulated Depreciation & Amortization - Div. 09 Western & Div. 02 General Office    |
| B-3.2           | 12            | Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account        |
| B-4             | 2             | Allowance for Working Capital   |
| B-4.1           | 2             | Working Capital Components - 13 Month Averages  |
| B-4.2           | 2             | Cash Working Capital - 1/8 O&M Expenses   |
| B-5             | 4             | Deferred Credits & Accumulated Deferred Income Taxes                                  |

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

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

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

| Line No. | Rate Base Component                            | Supporting Schedule Reference | Base Period        | Average Base Period |
|----------|--|-------------------------------|--------------------|---------------------|
|          |  |                               | \$                 | \$                  |
| 1        | Plant in Service                               | B-2                           | 307,374,735        | 302,233,576         |
| 2        | Construction Work in Progress                  | B-2                           | 1,735,369          | 2,300,649           |
| 3        | Accumulated Depreciation and Amortization      | B-3                           | (140,180,033)      | (135,510,295)       |
| 4        | Property Plant and Equipment, Net              |                               | <u>168,930,071</u> | <u>169,023,930</u>  |
| 5        | Cash Working Capital Allowance                 | B-4.2                         | 2,504,548          | 2,504,548           |
| 6        | Other Working Capital Allowances               | B-4.1                         | (13,285,067)       | 18,267,738          |
| 7        | Customer Advances For Construction             | B-5                           | (3,543,400)        | (3,558,225)         |
| 8        | Deferred Inc. Taxes and Investment Tax Credits | B-5                           | (31,143,307)       | (31,803,381)        |
| 9        | Rate Base (4 Thru 7)                           |                               | <u>123,462,844</u> | <u>154,434,609</u>  |

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

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

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

| Line No. | Major Property Groupings | Base Period        |                    | Jurisdictional |                    | Adjustments | Base Period             |                    | 13 Month Average |
|----------|--------------------------|--------------------|--------------------|----------------|--------------------|-------------|-------------------------|--------------------|------------------|
|          |                          | Total Company      | Total              | Percent        | Total              |             | Adjusted Jurisdictional |                    |                  |
|          |                          | \$                 |                    | \$             |                    | \$          |                         | \$                 |                  |
| 1        | Intangibles              | 604,386            | 604,386            | 100.00%        | 604,386            | 0           | 604,386                 | 604,386            | 604,386          |
| 2        | Production               | 907,486            | 907,486            | 100.00%        | 907,486            | 0           | 907,486                 | 907,486            | 907,486          |
| 3        | Storage and Processing   | 6,878,416          | 6,878,416          | 100.00%        | 6,878,416          | 0           | 6,878,416               | 6,878,416          | 6,801,140        |
| 4        | Transmission             | 26,870,302         | 26,870,302         | 100.00%        | 26,870,302         | 0           | 26,870,302              | 26,870,302         | 26,140,036       |
| 5        | Distribution             | 242,807,575        | 242,807,575        | 100.00%        | 242,807,575        | 0           | 242,807,575             | 242,807,575        | 238,280,065      |
| 6        | General **               | 29,306,570         | 29,306,570         | 100.00%        | 29,306,570         | 0           | 29,306,570              | 29,306,570         | 29,500,462       |
| 7        | Total                    | <u>307,374,735</u> | <u>307,374,735</u> |                | <u>307,374,735</u> | <u>0</u>    | <u>307,374,735</u>      | <u>302,233,576</u> |                  |
| 8        | CWIP without AFUDC       | <u>1,735,369</u>   | <u>1,735,369</u>   | 100.00%        | <u>1,735,369</u>   | <u>0</u>    | <u>1,735,369</u>        | <u>2,300,649</u>   |                  |

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

| Line No. | Account / SubAccount Titles           | Total Company \$ | Jurisd. Percent | Jurisdictional Total \$ | Adjustments \$ | Adjusted Jurisdiction \$ | 13 Month Average \$ |
|----------|---------------------------------------|------------------|-----------------|-------------------------|----------------|--------------------------|---------------------|
| 1        | <u>Intangible Plant</u>               |                  | <u>100.00%</u>  |                         |                |                          |                     |
| 2        | 301.00 Organization                   | 76,480           |                 | 76,480                  |                | 76,480                   | 76,480              |
| 3        | 302.00 Franchises & Consents          | 119,853          |                 | 119,853                 |                | 119,853                  | 119,853             |
| 4        | 303.00 Misc Intangible Plant          | 408,053          |                 | 408,053                 |                | 408,053                  | 408,053             |
| 5        | Total Intangible Plant                | 604,386          |                 | 604,386                 | 0              | 604,386                  | 604,386             |
| 8        | <u>Natural Gas Production Plant</u>   |                  |                 |                         |                |                          |                     |
| 9        | 325.20 Producing Leaseholds           | 2,353            |                 | 2,353                   |                | 2,353                    | 2,353               |
| 10       | 325.40 Rights of Ways                 | 83,422           |                 | 83,422                  |                | 83,422                   | 83,422              |
| 11       | 331.00 Production Gas Wells Equipment | 3,492            |                 | 3,492                   |                | 3,492                    | 3,492               |
| 12       | 332.01 Field Lines                    | 47,163           |                 | 47,163                  |                | 47,163                   | 47,163              |
| 13       | 332.02 Tributary Lines                | 528,218          |                 | 528,218                 |                | 528,218                  | 528,218             |
| 14       | 334.00 Field Meas. & Reg. Sta. Equip  | 198,469          |                 | 198,469                 |                | 198,469                  | 198,469             |
| 15       | 336.00 Purification Equipment         | 44,369           |                 | 44,369                  |                | 44,369                   | 44,369              |
| 16       | Total Natural Gas Production Plant    | 907,486          |                 | 907,486                 | 0              | 907,486                  | 907,486             |
| 19       | <u>Storage Plant</u>                  |                  |                 |                         |                |                          |                     |
| 20       | 350.10 Land                           | 261,127          |                 | 261,127                 |                | 261,127                  | 261,127             |
| 21       | 350.20 Rights of Way                  | 4,682            |                 | 4,682                   |                | 4,682                    | 4,682               |
| 22       | 351.00 Structures and Improvements    | 11,250           |                 | 11,250                  |                | 11,250                   | 11,250              |
| 23       | 351.02 Compression Station Equipment  | 153,261          |                 | 153,261                 |                | 153,261                  | 159,307             |
| 24       | 351.03 Meas. & Reg. Sta. Structures   | 23,138           |                 | 23,138                  |                | 23,138                   | 23,138              |
| 25       | 351.04 Other Structures               | 144,554          |                 | 144,554                 |                | 144,554                  | 144,554             |
| 26       | 352.00 Wells \ Rights of Way          | 354,174          |                 | 354,174                 |                | 354,174                  | 85,227              |
| 27       | 352.01 Well Construction              | 1,876,783        |                 | 1,876,783               |                | 1,876,783                | 2,095,316           |
| 28       | 352.02 Well Equipment                 | 477,339          |                 | 477,339                 |                | 477,339                  | 527,753             |
| 29       | 352.03 Cushion Gas                    | 1,694,833        |                 | 1,694,833               |                | 1,694,833                | 1,694,833           |
| 30       | 352.10 Leaseholds                     | 178,530          |                 | 178,530                 |                | 178,530                  | 178,530             |
| 31       | 352.11 Storage Rights                 | 54,614           |                 | 54,614                  |                | 54,614                   | 54,614              |
| 32       | 353.01 Field Lines                    | 178,501          |                 | 178,501                 |                | 178,501                  | 178,501             |
| 33       | 353.02 Tributary Lines                | 209,458          |                 | 209,458                 |                | 209,458                  | 209,458             |
| 34       | 354.00 Compressor Station Equipment   | 848,842          |                 | 848,842                 |                | 848,842                  | 685,278             |
| 35       | 355.00 Meas & Reg. Equipment          | 242,482          |                 | 242,482                 |                | 242,482                  | 274,583             |
| 36       | 356.00 Purification Equipment         | 164,849          |                 | 164,849                 |                | 164,849                  | 219,036             |
| 37       | Total Storage Plant                   | 6,878,416        |                 | 6,878,416               | 0              | 6,878,416                | 6,801,140           |

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

| Line No. | Acct. No. | Account Title                       | Total Company      | Jurisd. Percent | Jurisdictional Total | Adjustments | Adjusted Jurisdiction | 13 Month Average   |
|----------|-----------|-------------------------------------|--------------------|-----------------|----------------------|-------------|-----------------------|--------------------|
|          |           |                                     | \$                 |                 | \$                   | \$          | \$                    | \$                 |
|          |           |                                     |                    | 100.00%         |                      |             |                       |                    |
|          |           | <b>Transmission Plant</b>           |                    |                 |                      |             |                       |                    |
| 1        | 365.10    | Land                                | 26,970             |                 | 26,970               |             | 26,970                | 26,970             |
| 2        | 365.20    | Rights of Way                       | 839,932            |                 | 839,932              |             | 839,932               | 827,001            |
| 3        | 366.02    | Structures & Improvements           | 60,420             |                 | 60,420               |             | 60,420                | 141,682            |
| 4        | 366.03    | Other Structures                    | 64,140             |                 | 64,140               |             | 64,140                | 68,319             |
| 5        | 367.00    | Mains Cathodic Protection           | 402,294            |                 | 402,294              |             | 402,294               | 404,588            |
| 6        | 367.01    | Mains - Steel                       | 22,524,324         |                 | 22,524,324           |             | 22,524,324            | 21,719,252         |
| 7        | 369.00    | Meas. & Reg. Equipment              | 505,711            |                 | 505,711              |             | 505,711               | 224,799            |
| 8        | 369.01    | Meas. & Reg. Equipment              | 2,446,512          |                 | 2,446,512            |             | 2,446,512             | 2,727,424          |
| 9        |           |                                     |                    |                 |                      |             |                       |                    |
| 10       |           | <b>Total Production Plant - LPG</b> | <b>26,870,302</b>  |                 | <b>26,870,302</b>    | <b>0</b>    | <b>26,870,302</b>     | <b>26,140,036</b>  |
| 11       |           |                                     |                    |                 |                      |             |                       |                    |
| 12       |           |                                     |                    |                 |                      |             |                       |                    |
|          |           | <b>Distribution Plant</b>           |                    |                 |                      |             |                       |                    |
| 13       | 374.00    | Land & Land Rights                  | 98,315             |                 | 98,315               |             | 98,315                | 94,855             |
| 14       | 374.01    | Land                                | 51,571             |                 | 51,571               |             | 51,571                | 51,571             |
| 15       | 374.02    | Land Rights                         | 244,565            |                 | 244,565              |             | 244,565               | 229,318            |
| 16       | 374.03    | Land Other                          | 2,784              |                 | 2,784                |             | 2,784                 | 2,784              |
| 17       | 375.00    | Structures & Improvements           | 313,422            |                 | 313,422              |             | 313,422               | 312,460            |
| 18       | 375.01    | Structures & Improvements T.B.      | 104,309            |                 | 104,309              |             | 104,309               | 105,271            |
| 19       | 375.02    | Land Rights                         | 46,591             |                 | 46,591               |             | 46,591                | 46,591             |
| 20       | 375.03    | Improvements                        | 4,005              |                 | 4,005                |             | 4,005                 | 4,005              |
| 21       | 376.00    | Mains Cathodic Protection           | 10,002,441         |                 | 10,002,441           |             | 10,002,441            | 9,944,790          |
| 22       | 376.01    | Mains - Steel                       | 63,565,431         |                 | 63,565,431           |             | 63,565,431            | 63,681,394         |
| 23       | 376.02    | Mains - Plastic                     | 26,089,333         |                 | 26,089,333           |             | 26,089,333            | 25,403,787         |
| 24       | 378.00    | Meas & Reg. Sta. Equip - General    | 2,874,791          |                 | 2,874,791            |             | 2,874,791             | 2,886,690          |
| 25       | 379.00    | Meas & Reg. Sta. Equip - City Gate  | 1,368,921          |                 | 1,368,921            |             | 1,368,921             | 1,266,552          |
| 26       | 379.05    | Meas & Reg. Sta. Equipment T.B.     | 1,602,861          |                 | 1,602,861            |             | 1,602,861             | 1,628,759          |
| 27       | 380.00    | Services                            | 76,323,634         |                 | 76,323,634           |             | 76,323,634            | 74,090,932         |
| 28       | 381.00    | Meters                              | 13,680,780         |                 | 13,680,780           |             | 13,680,780            | 13,866,226         |
| 29       | 382.00    | Meter Installations                 | 36,648,089         |                 | 36,648,089           |             | 36,648,089            | 34,946,905         |
| 30       | 383.00    | House Regulators                    | 5,043,866          |                 | 5,043,866            |             | 5,043,866             | 5,007,395          |
| 31       | 384.00    | House Reg. Installations            | 154,276            |                 | 154,276              |             | 154,276               | 154,276            |
| 32       | 385.00    | Ind. Meas. & Reg. Sta. Equipment    | 4,587,589          |                 | 4,587,589            |             | 4,587,589             | 4,552,875          |
| 33       | 386.00    | Other Prop. On Cust. Prem           | 0                  |                 | 0                    |             | 0                     | 2,627              |
| 34       |           |                                     |                    |                 |                      |             |                       |                    |
| 35       |           |                                     | <b>242,807,575</b> |                 | <b>242,807,575</b>   | <b>0</b>    | <b>242,807,575</b>    | <b>238,280,065</b> |
| 36       |           |                                     |                    |                 |                      |             |                       |                    |

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

Schedule B-2.1  
Page 3 of 6  
Witness:

| Line No. | Type of Filing: | X Base Period                              | Forecasted Period | Original | Updated | X Revised | Workpaper Reference No(s) | Jurisdictional  |             |          |             | 13 Month Average ** |  |
|----------|-----------------|--|-------------------|----------|---------|-----------|---------------------------|-----------------|-------------|----------|-------------|---------------------|--|
|          |                 |  |                   |          |         |           |                           | Total Company** | Percent     | Total ** | Adjust. **  |                     |  |
|          |                 |  |                   |          |         |           |                           | \$              |             |          |             | \$                  |  |
| 1        | Acct. No.       | Account Title                              |                   |          |         |           |                           | 100.00%         |             |          |             |                     |  |
|          |                 | <b>General Plant **</b>                    |                   |          |         |           |                           |                 |             |          |             |                     |  |
| 2        | 389.00          | Land & Land Rights                         |                   |          |         |           | 71,393                    |                 | 71,393      |          | 71,393      | 70,900              |  |
| 3        | 390.00          | Structures & Improvements                  |                   |          |         |           | 361,328                   |                 | 361,328     |          | 361,328     | 128,002             |  |
| 4        | 390.02          | Structures & Improvements                  |                   |          |         |           | 186,821                   |                 | 186,821     |          | 186,821     | 189,753             |  |
| 5        | 390.03          | Improvements                               |                   |          |         |           | 730,982                   |                 | 730,982     |          | 730,982     | 765,561             |  |
| 6        | 390.04          | Air Conditioning Equipment                 |                   |          |         |           | 11,894                    |                 | 11,894      |          | 11,894      | 12,982              |  |
| 7        | 390.09          | Improvement to leased Premises             |                   |          |         |           | 1,935,215                 |                 | 1,935,215   |          | 1,935,215   | 1,930,662           |  |
| 8        | 391.00          | Office Furniture & Equipment               |                   |          |         |           | 2,642,554                 |                 | 2,642,554   |          | 2,642,554   | 2,746,017           |  |
| 9        | 391.02          | Remittance Processing Equip                |                   |          |         |           | 1,320                     |                 | 1,320       |          | 1,320       | 1,544               |  |
| 10       | 391.03          | Office Machines                            |                   |          |         |           | 131,334                   |                 | 131,334     |          | 131,334     | 139,059             |  |
| 11       | 392.00          | Transportation Equipment                   |                   |          |         |           | 536,420                   |                 | 536,420     |          | 536,420     | 553,211             |  |
| 12       | 392.01          | Trucks                                     |                   |          |         |           | 21,941                    |                 | 21,941      |          | 21,941      | 25,229              |  |
| 13       | 392.02          | Trailers                                   |                   |          |         |           | 108,640                   |                 | 108,640     |          | 108,640     | 122,146             |  |
| 14       | 393.00          | Stores Equipment                           |                   |          |         |           | 3,934                     |                 | 3,934       |          | 3,934       | 4,080               |  |
| 15       | 394.00          | Tools, Shop & Garage Equipment             |                   |          |         |           | 1,628,940                 |                 | 1,628,940   |          | 1,628,940   | 1,694,629           |  |
| 16       | 396.00          | Power Operated Equipment                   |                   |          |         |           | 3,125                     |                 | 3,125       |          | 3,125       | 3,125               |  |
| 17       | 396.03          | Ditchers                                   |                   |          |         |           | 245,777                   |                 | 245,777     |          | 245,777     | 250,958             |  |
| 18       | 396.04          | Backhoes                                   |                   |          |         |           | 274,689                   |                 | 274,689     |          | 274,689     | 279,051             |  |
| 19       | 396.05          | Welders                                    |                   |          |         |           | 33,268                    |                 | 33,268      |          | 33,268      | 42,615              |  |
| 20       | 397.00          | Communication Equipment                    |                   |          |         |           | 1,764,598                 |                 | 1,764,598   |          | 1,764,598   | 2,381,342           |  |
| 21       | 397.01          | Communication Equipment - Mobile Radio     |                   |          |         |           | 3,152                     |                 | 3,152       |          | 3,152       | 3,437               |  |
| 22       | 397.02          | Communication Equipment - Fixed Radios     |                   |          |         |           | 2,832                     |                 | 2,832       |          | 2,832       | 29,555              |  |
| 23       | 397.05          | Communication Equip. - Telemetering        |                   |          |         |           | 81,723                    |                 | 81,723      |          | 81,723      | 241,309             |  |
| 24       | 398.00          | Miscellaneous Equipment                    |                   |          |         |           | 2,955,610                 |                 | 2,955,610   |          | 2,955,610   | 2,721,800           |  |
| 25       | 399.00          | Other Tangible Property                    |                   |          |         |           | 40,867                    |                 | 40,867      |          | 40,867      | 40,867              |  |
| 26       | 399.01          | Other Tangible Property - Servers - HW     |                   |          |         |           | 1,141,733                 |                 | 1,141,733   |          | 1,141,733   | 1,041,244           |  |
| 27       | 399.02          | Other Tangible Property - Servers - SW     |                   |          |         |           | 617,623                   |                 | 617,623     |          | 617,623     | 604,335             |  |
| 28       | 399.03          | Other Tangible Property - Network - HW     |                   |          |         |           | 726,008                   |                 | 726,008     |          | 726,008     | 719,457             |  |
| 29       | 399.04          | Other Tang. Property - CPU                 |                   |          |         |           | 56,964                    |                 | 56,964      |          | 56,964      | 56,964              |  |
| 30       | 399.05          | Other Tangible Property - MF - Hardware    |                   |          |         |           | 60,318                    |                 | 60,318      |          | 60,318      | 60,318              |  |
| 31       | 399.06          | Other Tang. Property - PC Hardware         |                   |          |         |           | 3,689,450                 |                 | 3,689,450   |          | 3,689,450   | 3,658,570           |  |
| 32       | 399.07          | Other Tang. Property - PC Software         |                   |          |         |           | 518,553                   |                 | 518,553     |          | 518,553     | 487,880             |  |
| 33       | 399.08          | Other Tang. Property - Mainframe SW        |                   |          |         |           | 7,285,995                 |                 | 7,285,995   |          | 7,285,995   | 7,061,879           |  |
| 34       | 399.09          | Other Tang. Property - Application Softwai |                   |          |         |           | 133,919                   |                 | 133,919     |          | 133,919     | 134,331             |  |
| 35       | 399.24          | Other Tang. Property - General Startup Cc  |                   |          |         |           | 1,297,650                 |                 | 1,297,650   |          | 1,297,650   | 1,297,650           |  |
| 36       |                 | Total General Plant                        |                   |          |         |           | 29,306,570                | 0               | 29,306,570  | 0        | 29,306,570  | 29,500,462          |  |
| 37       |                 |  |                   |          |         |           |                           |                 |             |          |             |                     |  |
| 38       |                 | Total Plant                                |                   |          |         |           | 307,374,735               | 0               | 307,374,735 | 0        | 307,374,735 | 302,233,576         |  |
| 39       |                 |  |                   |          |         |           |                           |                 |             |          |             |                     |  |
| 40       |                 | Total Construction Work in Progress        |                   |          |         |           | 1,735,369                 |                 | 1,735,369   |          | 1,735,369   | 2,300,649           |  |
| 41       |                 |  |                   |          |         |           |                           |                 |             |          |             |                     |  |

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



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

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  
Worksheet Reference No(s): FR 10(10)(b)2.2  
Schedule B-2.2  
Sheet 1 of 6

| Line No. | Acct. No. | Account Title  | Beginning Balance | Additions | Retirements | Amount    | Transfers/Reclassifications |                         | Ending Balance |
|----------|-----------|--|-------------------|-----------|-------------|-----------|-----------------------------|-------------------------|----------------|
|          |           |  |                   |           |             |           | Of Transfers *              | Other Accounts Involved |                |
|          |           |  | \$                | \$        | \$          | \$        |                             | \$                      |                |
| 1        |           | <u>Account 101-1000 Gas Plant in Service - General</u> |                   |           |             |           |                             |                         |                |
| 2        |           | <u>Intangible Plant</u>                                |                   |           |             |           |                             |                         |                |
| 3        | 301.00    | Organization   | 76,480            | 0         | 0           | 0         |                             |                         | 76,480         |
| 4        | 302.00    | Franchises & Consents                                  | 119,853           | 0         | 0           | 0         |                             |                         | 119,853        |
| 5        | 303.00    | Misc. Intangible Plant                                 | 408,053           | 0         | 0           | 0         |                             |                         | 408,053        |
| 6        |           | Total Intangible Plant                                 | 604,386           | 0         | 0           | 0         |                             |                         | 604,386        |
| 8        |           | <u>Natural Gas Production Plant</u>                    |                   |           |             |           |                             |                         |                |
| 9        |           | <u>Producing Leaseholds</u>                            |                   |           |             |           |                             |                         |                |
| 10       | 325.20    | Rights of Ways   | 2,353             | 0         | 0           | 0         |                             |                         | 2,353          |
| 11       | 325.40    | Production Gas Wells Equipment                         | 83,422            | 0         | 0           | 0         |                             |                         | 83,422         |
| 12       | 331.00    | Field Lines  | 3,492             | 0         | 0           | 0         |                             |                         | 3,492          |
| 13       | 332.01    | Tributary Lines  | 47,163            | 0         | 0           | 0         |                             |                         | 47,163         |
| 14       | 332.02    | Field Meas. & Reg. Sta. Equip                          | 528,218           | 0         | 0           | 0         |                             |                         | 528,218        |
| 15       | 334.00    | Purification Equipment                                 | 198,469           | 0         | 0           | 0         |                             |                         | 198,469        |
| 16       | 336.00    |  | 44,369            | 0         | 0           | 0         |                             |                         | 44,369         |
| 17       |           | Total Natural Gas Production Plant                     | 907,486           | 0         | 0           | 0         |                             |                         | 907,486        |
| 18       |           | <u>Storage Plant</u>                                   |                   |           |             |           |                             |                         |                |
| 19       |           | <u>Land</u>  |                   |           |             |           |                             |                         |                |
| 20       | 350.10    | Rights of Way  | 261,127           | 0         | 0           | 0         |                             |                         | 261,127        |
| 21       | 350.20    | Structures & Improvements                              | 4,682             | 0         | 0           | 0         |                             |                         | 4,682          |
| 22       | 351.00    | Compression Station Equipment                          | 4,700             | 0         | 0           | 6,550     |                             |                         | 11,250         |
| 23       | 351.02    | Meas. & Reg. Sta. Structures                           | 159,811           | 0         | 0           | (6,550)   |                             |                         | 153,261        |
| 24       | 351.03    | Other Structures                                       | 23,138            | 0         | 0           | 0         |                             |                         | 23,138         |
| 25       | 351.04    | Wells  | 144,554           | 0         | 0           | 0         |                             |                         | 144,554        |
| 26       | 352.00    | Well Construction                                      | 62,814            | 0         | 0           | 291,359   |                             |                         | 354,174        |
| 27       | 352.01    | Well Equipment   | 2,113,527         | 0         | 0           | (236,745) |                             |                         | 1,876,783      |
| 28       | 352.02    | Cushion Gas  | 531,954           | 0         | 0           | (54,615)  |                             |                         | 477,339        |
| 29       | 352.03    | Leaseholds   | 1,694,833         | 0         | 0           | 0         |                             |                         | 1,694,833      |
| 30       | 352.10    | Storage Rights   | 178,530           | 0         | 0           | 0         |                             |                         | 178,530        |
| 31       | 352.11    | Field Lines  | 54,614            | 0         | 0           | 0         |                             |                         | 54,614         |
| 32       | 353.01    | Tributary Lines  | 178,501           | 0         | 0           | 0         |                             |                         | 178,501        |
| 33       | 353.02    | Compressor Station Equipment                           | 209,458           | 0         | 0           | 0         |                             |                         | 209,458        |
| 34       | 354.00    | Meas & Reg. Equipment                                  | 546,780           | 143,384   | 0           | 158,678   |                             |                         | 848,842        |
| 35       | 355.00    | Purification Equipment                                 | 288,851           | 0         | 46,369      | 0         |                             |                         | 242,482        |
| 36       | 356.00    |  | 243,119           | 0         | 78,270      | 0         |                             |                         | 164,849        |
| 37       |           | Total Storage Plant                                    | 6,700,993         | 143,384   | 124,639     | 158,678   |                             |                         | 6,878,416      |
| 38       |           |  |                   |           |             |           |                             |                         |                |
| 39       |           |  |                   |           |             |           |                             |                         |                |

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

FR 10(10)(b)2.2  
Schedule B-2.2  
Sheet 2 of 6

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

| Line No. | Acct. No. | Account Title                         | Beginning Balance | Additions  | Retirements | Amount    | Transfers/Reclassifications |                         | Ending Balance |
|----------|-----------|---------------------------------------|-------------------|------------|-------------|-----------|-----------------------------|-------------------------|----------------|
|          |           |                                       |                   |            |             |           | Explanation                 | Other Accounts Involved |                |
| 1        |           | Transmission Plant                    |                   |            |             |           |                             |                         |                |
| 2        | 365.10    | Land                                  | 26,970            | 0          | 0           | 0         |                             |                         | 26,970         |
| 3        | 365.20    | Rights of Way                         | 812,196           | 27,735     | 0           | 0         |                             |                         | 839,932        |
| 4        | 366.02    | Structures & Improvements             | 214,065           | 0          | 0           | (153,646) |                             |                         | 60,420         |
| 5        | 366.03    | Other Structures                      | 69,172            | 0          | 0           | (5,032)   |                             |                         | 64,140         |
| 6        | 367.00    | Mains - Cathodic Protection           | 403,856           | 2,261      | 3,823       | 0         |                             |                         | 402,294        |
| 7        | 367.01    | Mains - Steel                         | 21,639,420        | 886,247    | 1,343       | 0         |                             |                         | 22,524,324     |
| 8        | 369.00    | Meas. & Reg. Equipment                | 185,854           | 0          | 0           | 319,856   |                             |                         | 505,711        |
| 9        | 369.01    | Meas. & Reg. Equipment                | 2,766,368         | 0          | 0           | (319,856) |                             |                         | 2,446,512      |
| 10       |           |                                       |                   |            |             |           |                             |                         |                |
| 11       |           | Total Transmission Plant              | 26,117,903        | 916,243    | 5,166       | (158,678) |                             |                         | 26,870,302     |
| 12       |           |                                       |                   |            |             |           |                             |                         |                |
| 13       |           | Distribution Plant                    |                   |            |             |           |                             |                         |                |
| 14       | 374.00    | Land & Land Rights                    | 75,823            | 22,492     | 0           | 0         |                             |                         | 98,315         |
| 15       | 374.01    | Land                                  | 51,571            | 0          | 0           | 0         |                             |                         | 51,571         |
| 16       | 374.02    | Land Rights                           | 145,459           | 99,106     | 0           | 0         |                             |                         | 244,565        |
| 17       | 374.03    | Land Other                            | 2,784             | 0          | 0           | 0         |                             |                         | 2,784          |
| 18       | 375.00    | Structures & Improvements             | 312,033           | 0          | 0           | 1,390     |                             |                         | 313,422        |
| 19       | 375.01    | Structures & Improvements T.B.        | 105,699           | 0          | 0           | (1,390)   |                             |                         | 104,309        |
| 20       | 375.02    | Land Rights                           | 46,591            | 0          | 0           | 0         |                             |                         | 46,591         |
| 21       | 375.03    | Improvements                          | 4,005             | 0          | 0           | 0         |                             |                         | 4,005          |
| 22       | 376.00    | Mains Cathodic Protection             | 9,432,000         | 862,516    | 282,075     | 0         |                             |                         | 10,002,441     |
| 23       | 376.01    | Mains - Steel                         | 63,074,298        | 1,828,333  | 1,337,200   | 0         |                             |                         | 63,565,431     |
| 24       | 376.02    | Mains - Plastic                       | 24,257,432        | 1,876,074  | 44,173      | 0         |                             |                         | 26,089,333     |
| 25       | 378.00    | Meas. & Reg. Sta. Equipment General   | 2,760,546         | 144,093    | 35,541      | 5,693     |                             |                         | 2,874,791      |
| 26       | 379.00    | Meas. & Reg. Sta. Equipment City Gate | 1,205,837         | 129,732    | 0           | 33,352    |                             |                         | 1,368,921      |
| 27       | 379.05    | Meas. & Reg. Sta. Equipment T.B.      | 1,636,212         | 0          | 0           | (33,352)  |                             |                         | 1,602,861      |
| 28       | 380.00    | Services                              | 71,835,921        | 5,405,577  | 917,865     | 0         |                             |                         | 76,323,634     |
| 29       | 381.00    | Meters                                | 13,775,723        | 493,462    | 588,405     | 0         |                             |                         | 13,680,780     |
| 30       | 382.00    | Meter Installations                   | 33,983,058        | 2,971,883  | 306,853     | 0         |                             |                         | 36,648,089     |
| 31       | 383.00    | House Regulators                      | 4,970,966         | 74,673     | 1,772       | 0         |                             |                         | 5,043,866      |
| 32       | 384.00    | House Reg. Installations              | 154,276           | 0          | 0           | 0         |                             |                         | 154,276        |
| 33       | 385.00    | Ind. Meas. & Reg. Sta. Equipment      | 4,464,370         | 135,044    | 11,826      | 0         |                             |                         | 4,587,589      |
| 34       | 386.00    | Other Prop. on Cust. Prem             | 5,693             | 0          | 0           | (5,693)   |                             |                         | 0              |
| 35       |           | Total Distribution Plant              | 232,300,298       | 14,042,986 | 3,535,710   | 0         |                             |                         | 242,807,575    |
| 36       |           |                                       |                   |            |             |           |                             |                         |                |

Atmos Energy Corporation, KY  
Case No. 2006-00484  
Jurisdictional Gross Additions, Retirements, and Transfers: Div. 009 and Allocations Div. 02, Div. 012 and Div. 091  
From April 1, 2006 to March 31, 2007

Data: X Base Period Forecasted Period  
Type of Filing: Original X Updated  
Worksheet Reference No(s):  
FR 10(10)(b)2.2  
Schedule B-2.2  
Sheet 3 of 6

| Line No. | Acct. No. | Account Title                                | Beginning Balance ** | Additions ** | Retirements ** | Transfers/Reclassifications |                                   | Ending Balance ** |
|----------|-----------|--|----------------------|--------------|----------------|-----------------------------|-----------------------------------|-------------------|
|          |           |  |                      |              |                | Amount                      | Explanation                       |                   |
| 1        |           | General Plant **                             |                      |              |                |                             |                                   |                   |
| 2        | 389.00    | Land & Land Rights                           | 68,187               | 3,206        | 0              | 0                           | 0                                 | 71,393            |
| 3        | 390.00    | Structures & Improvements                    | 65,954               | 292,539      | 0              | 2,835                       | 0                                 | 361,328           |
| 4        | 390.02    | Structures & Improvements                    | 182,162              | 11,436       | 6,777          | 0                           | 0                                 | 186,821           |
| 5        | 390.03    | Improvements                                 | 774,269              | 0            | 23,305         | (19,982)                    | 0                                 | 730,982           |
| 6        | 390.04    | Air Conditioning Equipment                   | 11,894               | 0            | 0              | 0                           | 0                                 | 11,894            |
| 7        | 390.09    | Improvement to Leased Premises               | 1,935,348            | 0            | 17,163         | 17,030                      | 0                                 | 1,935,215         |
| 8        | 391.00    | Office Furniture & Equipment                 | 3,223,924            | 69,029       | 695,847        | 45,448                      | 0                                 | 2,642,554         |
| 9        | 391.02    | Remittance Processing Equip                  | 2,775                | 0            | 1,455          | 0                           | 0                                 | 1,320             |
| 10       | 391.03    | Office Machines                              | 179,141              | 0            | 47,807         | 0                           | 0                                 | 131,334           |
| 11       | 392.00    | Transportation Equipment                     | 645,561              | 0            | 109,141        | 0                           | 0                                 | 536,420           |
| 12       | 392.01    | Trucks                                       | 43,313               | 0            | 21,372         | 0                           | 0                                 | 21,941            |
| 13       | 392.02    | Trailers                                     | 146,473              | 0            | 37,833         | 0                           | 0                                 | 108,640           |
| 14       | 393.00    | Stores Equipment                             | 4,250                | 0            | 315            | 0                           | 0                                 | 3,934             |
| 15       | 394.00    | Tools, Shop & Garage Equipment               | 2,173,371            | 38,957       | 565,870        | 2,483                       | 0                                 | 1,628,940         |
| 16       | 396.00    | Power Operated Equipment                     | 3,125                | 0            | 0              | 0                           | 0                                 | 3,125             |
| 17       | 396.03    | Ditchers                                     | 301,855              | 6,401        | 62,479         | 0                           | 0                                 | 245,777           |
| 18       | 396.04    | Backhoes                                     | 303,039              | 0            | 28,350         | 0                           | 0                                 | 274,689           |
| 19       | 396.05    | Welders                                      | 65,793               | 0            | 32,524         | 0                           | 0                                 | 33,268            |
| 20       | 397.00    | Communication Equipment                      | 2,553,736            | 138,159      | 967,848        | 40,550                      | Shared Service assets were assign | 1,764,598         |
| 21       | 397.01    | Communication Equipment - Mobile Radios      | 3,338                | 0            | 1,198          | 1,012                       | 0                                 | 3,152             |
| 22       | 397.02    | Communication Equip. - Fixed Radios          | 41,432               | 0            | 38,600         | 0                           | 0                                 | 2,832             |
| 23       | 397.05    | Communication Equip. - Telemetering          | 312,236              | 0            | 230,512        | 0                           | 0                                 | 81,723            |
| 24       | 398.00    | Miscellaneous Equipment                      | 2,379,905            | 575,615      | 0              | 90                          | 0                                 | 2,955,610         |
| 25       | 399.00    | Other Tangible Property                      | 40,867               | 0            | 0              | 0                           | 0                                 | 40,867            |
| 26       | 399.01    | Other Tangible Property - Servers - HW       | 906,600              | 219,890      | 0              | 15,243                      | Shared Service assets were assign | 1,141,733         |
| 27       | 399.02    | Other Tangible Property - Servers - SW       | 583,295              | 48,382       | 0              | (14,054)                    | 0                                 | 617,623           |
| 28       | 399.03    | Other Tangible Property - Network - Hardware | 706,178              | 20,426       | 597            | 0                           | 0                                 | 726,008           |
| 29       | 399.04    | Other Tangible Property - CPU                | 56,964               | 0            | 0              | 0                           | 0                                 | 56,964            |
| 30       | 399.05    | Other Tangible Property - Mainframe Hardware | 60,318               | 0            | 0              | 0                           | 0                                 | 60,318            |
| 31       | 399.06    | Other Tang. Property - P.C. Hardware         | 3,478,618            | 350,492      | 153,550        | 13,890                      | Shared Service assets were assign | 3,689,450         |
| 32       | 399.07    | Other Tang. Property - P.C. Software         | 421,043              | 101,344      | 10,257         | 6,422                       | Shared Service assets were assign | 518,553           |
| 33       | 399.08    | Other Tang. Property - Application Software  | 6,545,976            | 949,454      | 214,442        | 5,006                       | Shared Service assets were assign | 7,285,995         |
| 34       | 399.09    | Other Tang. Property - Mainframe Software    | 134,588              | 0            | 669            | 0                           | 0                                 | 133,919           |
| 35       | 399.24    | Other Tang. Property - General Startup Costs | 1,297,650            | 0            | 0              | 0                           | 0                                 | 1,297,650         |
| 36       |           | Total General Plant                          | 29,653,179           | 2,825,330    | 3,287,911      | 115,972                     |                                   | 29,306,570        |
| 37       |           |  |                      |              |                |                             |                                   |                   |
| 38       |           | Total Plant                                  | 296,284,245          | 17,927,943   | 6,953,426      | 115,972                     |                                   | 307,374,735       |
| 39       |           |  |                      |              |                |                             |                                   |                   |
| 40       |           | CWIP without AFUDC                           | 2,655,175            |              |                |                             |                                   | 1,735,369         |
| 41       |           |  |                      |              |                |                             |                                   |                   |

\*\* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

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

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Gross Additions, Retirements, and Transfers – Division 09 Western Only  
From April 1, 2006 to March 31, 2007

FR 10(10)(b)2.3  
Schedule B-2.3  
Sheet 1 of 14

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

| Line No.   | Acct. No. | Account Title                      | Beginning Balance | Actual plus       |         | Actual plus Budget Retirements | Transfers/Reclassifications |                | Ending Balance |
|--|-----------|------------------------------------|-------------------|-------------------|---------|--------------------------------|-----------------------------|----------------|----------------|
|  |           |                                    |                   | Balance Additions | \$      |                                | Amount                      | Of Transfers * |                |
| <u>Account 101-1000 Gas Plant in Service - General</u> |           |                                    |                   |                   |         |                                |                             |                |                |
| <u>Intangible Plant</u>                                |           |                                    |                   |                   |         |                                |                             |                |                |
| 1  |           | Organization                       | 8,330             | 0                 | 0       | 0                              |                             |                | 8,330          |
| 2  | 301.00    | Franchises & Consents              | 119,853           | 0                 | 0       | 0                              |                             |                | 119,853        |
| 4  | 302.00    | Misc. Intangible Plant             | 0                 | 0                 | 0       | 0                              |                             |                | 0              |
| 5  | 303.00    |                                    |                   |                   |         |                                |                             |                |                |
| 6  |           | Total Intangible Plant             | 128,182           | 0                 | 0       | 0                              |                             |                | 128,182        |
| 7  |           |                                    |                   |                   |         |                                |                             |                |                |
| 8  |           |                                    |                   |                   |         |                                |                             |                |                |
| <u>Natural Gas Production Plant</u>                    |           |                                    |                   |                   |         |                                |                             |                |                |
| 9  |           | Producing Leaseholds               | 2,353             | 0                 | 0       | 0                              |                             |                | 2,353          |
| 10   | 325.20    | Rights of Way                      | 83,422            | 0                 | 0       | 0                              |                             |                | 83,422         |
| 11   | 325.40    | Production Gas Wells Equipment     | 3,492             | 0                 | 0       | 0                              |                             |                | 3,492          |
| 12   | 331.00    | Field Lines                        | 47,163            | 0                 | 0       | 0                              |                             |                | 47,163         |
| 13   | 332.01    | Tributary Lines                    | 528,218           | 0                 | 0       | 0                              |                             |                | 528,218        |
| 14   | 332.02    | Field Meas. & Reg. Sta. Equip      | 198,469           | 0                 | 0       | 0                              |                             |                | 198,469        |
| 15   | 334.00    | Purification Equipment             | 44,369            | 0                 | 0       | 0                              |                             |                | 44,369         |
| 16   | 336.00    |                                    |                   |                   |         |                                |                             |                |                |
| 17   |           | Total Natural Gas Production Plant | 907,486           | 0                 | 0       | 0                              |                             |                | 907,486        |
| 18   |           |                                    |                   |                   |         |                                |                             |                |                |
| 19   |           |                                    |                   |                   |         |                                |                             |                |                |
| <u>Storage Plant</u>                                   |           |                                    |                   |                   |         |                                |                             |                |                |
| 20   |           | Land                               | 261,127           | 0                 | 0       | 0                              |                             |                | 261,127        |
| 21   | 350.10    | Rights of Way                      | 4,682             | 0                 | 0       | 0                              |                             |                | 4,682          |
| 22   | 350.20    | Structures and Improvements        | 4,700             | 0                 | 0       | 0                              | 6,550                       | Transfer in    | 11,250         |
| 23   | 351.00    | Compression Station Equipment      | 159,811           | 0                 | 0       | 0                              | (6,550)                     | Transfer to    | 153,261        |
| 24   | 351.02    | Meas. & Reg. Sta. Structures       | 23,138            | 0                 | 0       | 0                              |                             |                | 23,138         |
| 25   | 351.03    | Other Structures                   | 144,554           | 0                 | 0       | 0                              |                             |                | 144,554        |
| 26   | 351.04    | Wells                              | 62,814            | 0                 | 0       | 0                              |                             |                | 62,814         |
| 27   | 352.00    | Well Construction                  | 2,113,527         | 0                 | 0       | 0                              | 291,359                     | Transfer in    | 354,174        |
| 28   | 352.01    | Well Equipment                     | 531,954           | 0                 | 0       | 0                              | (236,745)                   | Transfer to    | 1,876,783      |
| 29   | 352.02    | Cushion Gas                        | 1,694,833         | 0                 | 0       | 0                              | (54,615)                    | Transfer to    | 477,339        |
| 30   | 352.03    | Leaseholds                         | 178,530           | 0                 | 0       | 0                              |                             |                | 1,694,833      |
| 31   | 352.10    | Storage Rights                     | 54,614            | 0                 | 0       | 0                              |                             |                | 178,530        |
| 32   | 352.11    | Field Lines                        | 178,501           | 0                 | 0       | 0                              |                             |                | 54,614         |
| 33   | 353.01    | Tributary Lines                    | 209,458           | 0                 | 0       | 0                              |                             |                | 178,501        |
| 34   | 353.02    | Compressor Station Equipment       | 546,780           | 143,384           | 0       | 0                              | 158,678                     | Transfer in    | 209,458        |
| 35   | 354.00    | Meas & Reg. Equipment              | 288,851           | 0                 | 0       | 0                              |                             |                | 848,842        |
| 36   | 355.00    | Purification Equipment             | 243,119           | 0                 | 0       | 0                              |                             |                | 242,462        |
| 37   | 356.00    |                                    |                   |                   |         |                                |                             |                | 164,849        |
| 38   |           | Total Storage Plant                | 6,700,993         | 143,384           | 124,639 | 158,678                        |                             |                | 6,878,416      |
| 39   |           |                                    |                   |                   |         |                                |                             |                |                |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Gross Additions, Retirements, and Transfers – Division 09 Western Only  
From April 1, 2006 to March 31, 2007

FR 10(10)(b)2.3  
Schedule B-2.3  
Sheet 2 of 14

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

| Line No. | Acct. No. | Account Title                         | Beginning Balance \$ | Actual Additions \$ | Actual Retirements \$ | Amount \$ | Transfers/Reclassifications |                         | Ending Balance \$ |
|----------|-----------|---------------------------------------|----------------------|---------------------|-----------------------|-----------|-----------------------------|-------------------------|-------------------|
|          |           |                                       |                      |                     |                       |           | Explanation                 | Other Accounts Involved |                   |
| 1        |           | Transmission Plant                    |                      |                     |                       |           |                             |                         |                   |
| 2        | 365.10    | Land & Land Rights                    | 26,970               | 0                   | 0                     | 0         |                             |                         | 26,970            |
| 3        | 365.20    | Rights of Way                         | 812,196              | 27,735              | 0                     | 0         |                             |                         | 839,932           |
| 4        | 366.02    | Structures & Improvements             | 214,065              | 0                   | 0                     | (153,646) | Transfer to                 | Acct. 366.02            | 60,420            |
| 5        | 366.03    | Other Structures                      | 69,172               | 0                   | 0                     | (5,032)   | Transfer to                 | Acct. 366.02            | 64,140            |
| 6        | 367.00    | Mains - Cathodic Protection           | 403,856              | 2,261               | 3,823                 | 0         |                             |                         | 402,294           |
| 7        | 367.01    | Mains - Steel                         | 21,639,420           | 886,247             | 1,343                 | 0         |                             |                         | 22,524,324        |
| 8        | 369.00    | Meas. & Reg. Equipment                | 185,854              | 0                   | 0                     | 319,856   | Transfer in                 | Acct. 369.01            | 505,711           |
| 9        | 369.01    | Meas. & Reg. Equipment                | 2,766,368            | 0                   | 0                     | (319,856) | Transfer to                 | Acct. 369.00            | 2,446,512         |
| 10       |           |                                       |                      |                     |                       |           |                             |                         |                   |
| 11       |           | Total Transmission Plant              | 26,117,903           | 916,243             | 5,166                 | (158,678) |                             |                         | 26,870,302        |
| 12       |           |                                       |                      |                     |                       |           |                             |                         |                   |
| 13       |           | Distribution Plant                    |                      |                     |                       |           |                             |                         |                   |
| 14       | 374.00    | Land & Land Rights                    | 75,823               | 22,492              | 0                     | 0         |                             |                         | 98,315            |
| 15       | 374.01    | Land                                  | 51,571               | 0                   | 0                     | 0         |                             |                         | 51,571            |
| 16       | 374.02    | Land Rights                           | 145,459              | 99,106              | 0                     | 0         |                             |                         | 244,565           |
| 17       | 374.03    | Land Other                            | 2,784                | 0                   | 0                     | 0         |                             |                         | 2,784             |
| 18       | 375.00    | Structures & Improvements             | 312,033              | 0                   | 0                     | 1,390     | Transfer in                 | Acct. 375.01            | 313,422           |
| 19       | 375.01    | Structures & Improvements T.B.        | 105,699              | 0                   | 0                     | (1,390)   | Transfer to                 | Acct. 375.00            | 104,309           |
| 20       | 375.02    | Land Rights                           | 46,591               | 0                   | 0                     | 0         |                             |                         | 46,591            |
| 21       | 375.03    | Improvements                          | 4,005                | 0                   | 0                     | 0         |                             |                         | 4,005             |
| 22       | 376.00    | Mains - Cathodic Protection           | 9,432,000            | 862,516             | 292,075               | 0         |                             |                         | 10,002,441        |
| 23       | 376.01    | Mains - Steel                         | 63,074,298           | 1,828,333           | 1,337,200             | 0         |                             |                         | 63,565,431        |
| 24       | 376.02    | Mains - Plastic                       | 24,257,432           | 1,876,074           | 44,173                | 0         |                             |                         | 26,089,333        |
| 25       | 378.00    | Meas. & Reg. Sta. Equipment General   | 2,760,546            | 144,093             | 35,541                | 5,693     | Transfer in                 | Acct. 386.00            | 2,874,791         |
| 26       | 379.00    | Meas. & Reg. Sta. Equipment City Gate | 1,205,837            | 129,732             | 0                     | 33,352    | Transfer in                 | Acct. 379.05            | 1,368,921         |
| 27       | 379.05    | Meas. & Reg. Sta. Equipment T.B.      | 1,636,212            | 0                   | 0                     | (33,352)  | Transfer to                 | Acct. 379.00            | 1,602,861         |
| 28       | 380.00    | Services                              | 71,835,921           | 5,405,577           | 917,865               | 0         |                             |                         | 76,323,634        |
| 29       | 381.00    | Meters                                | 13,775,723           | 493,462             | 586,405               | 0         |                             |                         | 13,680,780        |
| 30       | 382.00    | Meter Installations                   | 33,983,058           | 2,971,883           | 306,853               | 0         |                             |                         | 36,648,089        |
| 31       | 383.00    | House Regulators                      | 4,970,966            | 74,673              | 1,772                 | 0         |                             |                         | 5,043,866         |
| 32       | 384.00    | House Reg. Installations              | 154,276              | 0                   | 0                     | 0         |                             |                         | 154,276           |
| 33       | 385.00    | Ind. Meas. & Reg. Sta. Equipment      | 4,464,370            | 135,044             | 11,826                | 0         |                             |                         | 4,587,589         |
| 34       | 386.00    | Other Prop. on Cust Prem.             | 5,693                | 0                   | 0                     | (5,693)   | Transfer to                 | Acct. 378.00            | 0                 |
| 35       |           |                                       |                      |                     |                       |           |                             |                         |                   |
| 36       |           | Distribution Plant                    | 232,300,298          | 14,042,986          | 3,535,710             | 0         |                             |                         | 242,807,575       |

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Gross Additions, Retirements, and Transfers - Division 09 Western Only  
 From April 1, 2006 to March 31, 2007

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 Schedule B-2.3  
 Sheet 3 of 14

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

Witness:

| Line No. | Acct. No. | Account Title                                  | Beginning Balance \$ | Actual plus Budget Additions \$ | Actual plus Budget Retirements \$ | Transfers/Reclassifications |                         | Ending Balance \$ |
|----------|-----------|--|----------------------|---------------------------------|-----------------------------------|-----------------------------|-------------------------|-------------------|
|          |           |  |                      |                                 |                                   | Amount                      | Other Accounts Involved |                   |
| 1        |           | General Plant                                  |                      |                                 |                                   |                             |                         | 71,393            |
| 2        | 389.00    | Land & Land Rights                             | 68,187               | 3,206                           | 0                                 | 21,437                      | Accts. 390.03 and       | 165,495           |
| 3        | 390.00    | Structures & Improvements                      | 0                    | 144,059                         | 0                                 |                             |                         | 186,821           |
| 4        | 390.02    | Structures & Improvements                      | 182,162              | 11,436                          | 6,777                             | (19,982)                    | Transfer to             | 730,982           |
| 5        | 390.03    | Improvements                                   | 774,269              | 0                               | 23,305                            |                             |                         | 9,771             |
| 6        | 390.04    | Air Conditioning Equipment                     | 9,771                | 0                               | 0                                 |                             |                         | 1,373,021         |
| 7        | 390.09    | Improvement to leased Premises                 | 1,382,343            | 0                               | 7,867                             | (1,454)                     | Transfer to             | 1,640,553         |
| 8        | 391.00    | Office Furniture & Equipment                   | 2,209,431            | 45,599                          | 614,477                           |                             |                         | 0                 |
| 9        | 391.02    | Remittance Processing Equipment                | 0                    | 0                               | 0                                 |                             |                         | 94,631            |
| 10       | 391.03    | Office Machines                                | 95,919               | 0                               | 1,288                             |                             |                         | 535,438           |
| 11       | 392.00    | Transportation Equipment                       | 617,819              | 0                               | 82,381                            |                             |                         | 21,941            |
| 12       | 392.01    | Trucks   | 43,313               | 0                               | 21,372                            |                             |                         | 108,640           |
| 13       | 392.02    | Trailers                                       | 146,473              | 0                               | 37,833                            |                             |                         | 0                 |
| 14       | 393.00    | Stores Equipment                               | 0                    | 0                               | 0                                 |                             |                         | 1,579,937         |
| 15       | 394.00    | Tools, Shop & Garage Equip                     | 2,119,925            | 38,957                          | 578,946                           |                             |                         | 0                 |
| 16       | 396.00    | Power Operated Equipment                       | 0                    | 0                               | 0                                 |                             |                         | 245,777           |
| 17       | 396.03    | Ditchers                                       | 301,855              | 6,401                           | 62,479                            |                             |                         | 274,689           |
| 18       | 396.04    | Backhoes                                       | 303,039              | 0                               | 28,350                            |                             |                         | 33,268            |
| 19       | 396.05    | Welders  | 65,793               | 0                               | 32,524                            |                             |                         | 221,130           |
| 20       | 397.00    | Communication Equipment - Mobile Radios        | 1,141,094            | 0                               | 919,964                           |                             |                         | 2,140             |
| 21       | 397.01    | Communication Equip. - Fixed Radios            | 3,338                | 0                               | 1,198                             |                             |                         | 2,832             |
| 22       | 397.02    | Communication Equip. - Telemetry               | 41,432               | 0                               | 38,600                            |                             |                         | 81,723            |
| 23       | 397.05    | Miscellaneous Equipment                        | 312,236              | 0                               | 230,512                           |                             |                         | 2,606,910         |
| 24       | 399.00    | Other Tangible Property                        | 2,189,955            | 416,955                         | 0                                 |                             |                         | 0                 |
| 25       | 399.01    | Other Tangible Property - Servers - H/W        | 0                    | 0                               | 0                                 |                             |                         | 175,990           |
| 26       | 399.02    | Other Tangible Property - Servers - S/W        | 175,990              | 0                               | 0                                 |                             |                         | 113,473           |
| 27       | 399.03    | Other Tangible Property - Network H/W          | 113,473              | 0                               | 0                                 |                             |                         | 511,781           |
| 28       | 399.04    | Other Tangible Property - CPU                  | 511,781              | 0                               | 0                                 |                             |                         | 0                 |
| 29       | 399.05    | Other Tangible Property - MF Hardware          | 0                    | 0                               | 0                                 |                             |                         | 0                 |
| 30       | 399.06    | Other Tangible Property - PC Hardware          | 2,702,795            | 110,914                         | 0                                 |                             |                         | 2,813,709         |
| 31       | 399.07    | Other Tangible Property - PC Software          | 242,879              | 0                               | 9,399                             |                             |                         | 233,580           |
| 32       | 399.08    | Other Tangible Property - Application Software | 522,254              | 0                               | 176,149                           |                             |                         | 346,105           |
| 33       | 399.09    | Other Tangible Property - Mainframe S/W        | 0                    | 0                               | 0                                 |                             |                         | 0                 |
| 34       | 399.24    | Other Tang. Property - General Startup Costs   | 0                    | 0                               | 0                                 |                             |                         | 0                 |
| 35       |           |  |                      |                                 |                                   |                             |                         |                   |
| 36       |           |  |                      |                                 |                                   |                             |                         |                   |
| 37       |           | Total General Plant                            | 16,277,627           | 777,527                         | 2,873,422                         | 0                           |                         | 14,181,732        |
| 38       |           |  |                      |                                 |                                   |                             |                         |                   |
| 39       |           | Total Plant                                    | 262,432,489          | 15,880,141                      | 6,538,937                         | (0)                         |                         | 291,773,693       |
| 40       |           |  |                      |                                 |                                   |                             |                         |                   |
| 41       |           | CWIP without AFUDC                             | 819,314              |                                 |                                   |                             |                         | 1,225,844         |
| 42       |           |  |                      |                                 |                                   |                             |                         |                   |

\* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Gross Additions, Retirements, and Transfers – Division 02 General Office  
From April 1, 2006 to March 31, 2007

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Schedule B-2.3  
Sheet 4 of 14

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

| Line No. | Acct. No. | Account Title                                   | Beginning Balance \$ | Actual Additions \$ | Actual Retirements \$ | Amount \$   | Transfers/Reclassifications |                   | Ending Balance \$ |
|----------|-----------|---|----------------------|---------------------|-----------------------|-------------|-----------------------------|-------------------|-------------------|
|          |           |   |                      |                     |                       |             | Explanatory                 | Transfer Involved |                   |
| 1        |           | Account 101-1000 Gas Plant in Service - General |                      |                     |                       |             |                             |                   |                   |
| 2        |           | General Plant                                   |                      |                     |                       |             |                             |                   |                   |
| 3        | 389.00    | Land & Land Rights                              | 0                    | 2,855,384           | 0                     | (357,730)   |                             |                   | 2,497,655         |
| 4        | 390.00    | Structures & Improvements                       | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 5        | 390.02    | Structures & Improvements                       | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 6        | 390.03    | Improvements                                    | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 7        | 390.04    | Air Conditioning Equipment                      | 7,109,739            | 0                   | 178,757               | 355,461     |                             |                   | 7,286,444         |
| 8        | 390.09    | Improvement to leased Premises                  | 10,439,240           | 214,135             | 1,420,965             | 2,177       |                             |                   | 9,234,587         |
| 9        | 391.00    | Office Furniture & Equipment                    | 53,365               | 0                   | 27,985                | 0           |                             |                   | 25,380            |
| 10       | 391.02    | Remittance Processing Equip                     | 1,160,987            | 0                   | 724,682               | 0           |                             |                   | 436,305           |
| 11       | 391.03    | Office Machines                                 | 18,885               | 0                   | 0                     | 0           |                             |                   | 18,885            |
| 12       | 392.00    | Transportation Equipment                        | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 13       | 392.01    | Trucks  | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 14       | 392.02    | Trailers  | 6,063                | 0                   | 6,063                 | 0           |                             |                   | (0)               |
| 15       | 393.00    | Stores Equipment                                | 33,042               | 0                   | 25,359                | 0           |                             |                   | 7,683             |
| 16       | 394.00    | Tools, Shop & Garage Equipment                  | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 17       | 396.00    | Power Operated Equipment                        | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 18       | 396.03    | Ditchers  | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 19       | 396.04    | Backhoes  | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 20       | 396.05    | Welders   | 1,841,016            | 2,539,589           | 792,568               | (2,174,799) | Shared : Div 012 at         |                   | 1,413,238         |
| 21       | 397.00    | Communication Equipment - Mobile Radios         | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 22       | 397.01    | Communication Equipment - Fixed Radios          | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 23       | 397.02    | Communication Equip. - Telemetering             | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 24       | 397.05    | Communication Equip. - Telemetering             | 631,550              | 0                   | 0                     | 91          |                             |                   | 631,641           |
| 25       | 398.00    | Miscellaneous Equipment                         | 10,196               | 0                   | 0                     | 0           |                             |                   | 10,196            |
| 26       | 399.00    | Other Tangible Property                         | 3,174,167            | 4,227,540           | 0                     | (27,027)    | Shared : Div 012 at         |                   | 7,374,681         |
| 27       | 399.01    | Other Tangible Property - Servers - HW          | 1,594,679            | 922,911             | 0                     | (270,273)   |                             |                   | 2,247,318         |
| 28       | 399.02    | Other Tangible Property - Servers - SW          | 1,758,297            | 191,532             | 11,472                | 0           |                             |                   | 1,938,358         |
| 29       | 399.03    | Other Tang. Property - Network - HW             | 1,095,465            | 0                   | 0                     | 0           |                             |                   | 1,095,465         |
| 30       | 399.04    | Other Tangible Property - CPU                   | 1,159,964            | 0                   | 0                     | 0           |                             |                   | 1,159,964         |
| 31       | 399.05    | Other Tang. Property - MF Hardware              | 4,943,273            | 2,176,486           | 2,291,076             | (1,346,674) | Shared : Div 012 at         |                   | 3,482,009         |
| 32       | 399.06    | Other Tang. Property - P.C. Hardware            | 1,052,086            | 1,775,705.41        | 16,495                | (1,296,234) | Shared : Div 012 at         |                   | 1,515,062         |
| 33       | 399.07    | Other Tang. Property - P.C. Software            | 32,950,561           | 17,217,358          | 662,782               | (1,251,538) | Shared : Div 012 at         |                   | 48,253,599        |
| 34       | 399.08    | Other Tang. Property - Application Software     | 2,588,228            | 0                   | 12,861                | 0           |                             |                   | 2,575,367         |
| 35       | 399.09    | Other Tang. Property - Mainframe SW             | 0                    | 0                   | 0                     | 0           |                             |                   | 0                 |
| 36       | 399.24    | Other Tang. Property - Gen. Startup Costs       |                      |                     |                       |             |                             |                   |                   |
| 37       |           | Total Plant - Div 02                            | 71,620,802           | 32,120,642          | 6,171,064             | (6,366,544) |                             |                   | 91,203,836        |
| 38       |           |   |                      |                     |                       |             |                             |                   |                   |
| 39       |           | CWIP without AFUDC                              | 26,586,897           |                     |                       |             |                             |                   | 9,030,729         |
| 40       |           |   |                      |                     |                       |             |                             |                   |                   |

\* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.  
B.2.3 B 02

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Gross Additions, Retirements, and Transfers – Division 12 Customer Service  
From April 1, 2006 to March 31, 2007

FR 10(10)(b)2.3  
Schedule B-2.3  
Sheet 5 of 14

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

| Line No. | Acct. No. | Account Title                                   | Beginning Balance | Actual plus      |         | Actual plus Actual Retirements | Transfers/Reclassifications |             | Ending Balance |
|----------|-----------|---|-------------------|------------------|---------|--------------------------------|-----------------------------|-------------|----------------|
|          |           |   |                   | Actual Additions | Actual  |                                | Amount                      | Explanation |                |
| 1        |           | Account 101-1000 Gas Plant in Service - General |                   |                  |         |                                |                             |             |                |
|          |           | General Plant                                   |                   |                  |         |                                |                             |             |                |
| 2        | 389.00    | Land & Land Rights                              | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 3        | 390.01    | Structures - Frame                              | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 4        | 390.02    | Structures & Improvements                       | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 5        | 390.03    | Improvements                                    | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 6        | 390.04    | Air Conditioning Equipment                      | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 7        | 390.09    | Improvement to leased Premises                  | 3,018,160         | 0                | 0       | 0                              |                             | 3,018,160   | 0              |
| 8        | 391.00    | Office Furniture & Equipment                    | 56,077            | 0                | 0       | 0                              |                             | 56,077      | 0              |
| 9        | 391.02    | Remittance Processing Equip                     | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 10       | 391.03    | Office Machines                                 | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 11       | 392.00    | Transportation Equipment                        | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 12       | 392.01    | Trucks  | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 13       | 392.02    | Trailers  | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 14       | 393.00    | Stores Equipment                                | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 15       | 394.00    | Tools, Shop & Garage Equipment                  | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 16       | 395.00    | Power Operated Equipment                        | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 17       | 396.03    | Ditchers  | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 18       | 396.04    | Backhoes  | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 19       | 396.05    | Welders   | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 20       | 397.00    | Communication Equipment                         | 22,021,825        | (53,664)         | 0       | 0                              | 2,174,799                   | 24,142,960  | 0              |
| 21       | 397.01    | Communication Equipment - Mobile Radios         | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 22       | 397.02    | Communication Equipment - Fixed Radios          | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 23       | 397.05    | Communication Equip. - Telemetering             | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 24       | 398.00    | Miscellaneous Equipment                         | 1,916             | 0                | 0       | 0                              |                             | 1,916       | 0              |
| 25       | 399.00    | Other Tangible Property                         | 214,670           | 0                | 0       | 0                              |                             | 214,670     | 0              |
| 26       | 399.01    | Other Tangible Property - Servers H/W           | 9,628,535         | 1,031            | 0       | 0                              |                             | 9,926,865   | 0              |
| 27       | 399.02    | Other Tangible Property - Servers S/W           | 6,854,583         | 6,976            | 0       | 0                              |                             | 6,861,559   | 0              |
| 28       | 399.03    | Other Tangible Property - Network H/W           | 459,775           | 9                | 0       | 0                              | 297,299                     | 459,784     | 0              |
| 29       | 399.04    | Other Tangible Property - CPU                   | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 30       | 399.05    | Other Tang. Property - MF Hardware              | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 31       | 399.06    | Other Tang. Property - P.C. Hardware            | 2,544,181         | 27               | 341,879 | 1,346,674                      |                             | 3,549,003   | 0              |
| 32       | 399.07    | Other Tang. Property - P.C. Software            | 1,557,860         | (1,291)          | 0       | 1,296,234                      |                             | 2,852,804   | 0              |
| 33       | 399.08    | Other Tang. Property - Application Software     | 72,149,171        | 938,594          | 68,354  | 1,251,538                      |                             | 74,270,948  | 0              |
| 34       | 399.09    | Other Tang. Property - Mainframe S/W            | 0                 | 0                | 0       | 0                              |                             | 0           | 0              |
| 35       | 399.24    | Other Tang. Property - General Startup Costs    | 23,172,326        | 0                | 0       | 0                              |                             | 23,172,326  | 0              |
| 36       |           |   |                   |                  |         |                                |                             |             |                |
| 37       |           |   |                   |                  |         |                                |                             |             |                |
| 38       |           |   |                   |                  |         |                                |                             |             |                |
| 39       |           | Total Plant - Div 12                            | 141,679,079       | 891,682          | 410,233 | 6,366,544                      |                             | 148,527,073 |                |
| 40       |           |   |                   |                  |         |                                |                             |             |                |
| 41       |           | CWIP without AFUDC                              | 0                 |                  |         |                                |                             | (2,638)     |                |

\* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.



Atmos Energy Corporation, KY  
Case No. 2006-00464  
Gross Additions, Retirements, and Transfers -- Division 91 Admin. Office  
From April 1, 2006 to March 31, 2007

FR 10(10)(b)2.3  
Schedule B-2.3  
Sheet 6 of 14

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

| Line No. | Acct. No. | Account Title  | Beginning Balance | Actual Additions | Actual Retirements | Transfers/Reclassifications |                                 |
|----------|-----------|--|-------------------|------------------|--------------------|-----------------------------|---------------------------------|
|          |           |  |                   |                  |                    | Amt. of Transf *            | Other Accounts Involved         |
|          |           |  | \$                | \$               | \$                 | \$                          |                                 |
| 1        |           | <u>Account 101-1000 Gas Plant in Service - General</u> |                   |                  |                    |                             |                                 |
| 2        |           |  |                   |                  |                    |                             |                                 |
| 3        |           | <u>Intangible Plant</u>                                |                   |                  |                    |                             |                                 |
| 4        | 301.00    | Organization   | 185,309           | 0                | 0                  |                             |                                 |
| 5        | 302.00    | Franchises & Consents                                  | 0                 | 0                | 0                  |                             |                                 |
| 6        | 303.00    | Misc Intangible Plant                                  | 1,109,552         | 0                | 0                  |                             |                                 |
| 7        |           | Total Intangible Plant                                 | 1,294,861         | 0                | 0                  |                             |                                 |
| 8        |           |  |                   |                  |                    |                             |                                 |
| 9        |           |  |                   |                  |                    |                             |                                 |
| 10       |           | <u>Distribution Plant</u>                              |                   |                  |                    |                             |                                 |
| 11       | 376.01    | Mains - Steel  | 0                 | 0                | 0                  |                             |                                 |
| 12       |           |  |                   |                  |                    |                             |                                 |
| 13       |           |  |                   |                  |                    |                             |                                 |
| 14       |           |  |                   |                  |                    |                             |                                 |
| 15       |           | <u>General Plant</u>                                   |                   |                  |                    |                             |                                 |
| 16       | 389.00    | Land & Land Rights                                     | 0                 | 0                | 0                  |                             |                                 |
| 17       | 390.01    | Structures - Frame                                     | 179,339           | 0                | 0                  |                             |                                 |
| 18       | 390.02    | Structures & Improvements                              | 0                 | 0                | 0                  |                             |                                 |
| 19       | 390.03    | Improvements   | 0                 | 0                | 0                  |                             |                                 |
| 20       | 390.04    | Air Conditioning Equipment                             | 5,771             | 0                | 0                  |                             |                                 |
| 21       | 390.09    | Improvement to leased Premises                         | 38,834            | 0                | 0                  |                             |                                 |
| 22       | 391.00    | Office Furniture & Equipment                           | 1,273,950         | 33,432.01        | 20,339.03          | 123,270                     | The assets of Div. 90 and 88, 1 |
| 23       | 391.02    | Remittance Processing Equip                            | 0                 | 0                | 0                  |                             |                                 |
| 24       | 391.03    | Office Machines  | 62,133            | 0.00             | 24,024.61          |                             |                                 |
| 25       | 392.00    | Transportation Equipment                               | 72,763            | 0.00             | 72,763.42          |                             |                                 |
| 26       | 392.01    | Trucks   | 0                 | 0                | 0                  |                             |                                 |
| 27       | 392.02    | Trailers   | 0                 | 0                | 0                  |                             |                                 |
| 28       | 393.00    | Stores Equipment                                       | 10,698            | 0                | 0                  |                             |                                 |
| 29       | 394.00    | Tools, Shop & Garage Equipment                         | 140,654           | 0                | 15,243             | 6,751                       | The assets of Div. 90 and 88, 1 |
| 30       | 396.00    | Power Operated Equipment                               | 8,497             | 0                | 0                  |                             |                                 |
| 31       | 396.03    | Ditchers   | 0                 | 0                | 0                  |                             |                                 |
| 32       | 396.04    | Backhoes   | 0                 | 0                | 0                  |                             |                                 |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Gross Additions, Retirements, and Transfers -- Division 91 Admin. Office  
From April 1, 2006 to March 31, 2007

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

FR 10(10)(b)2.3  
Schedule B-2.3  
Sheet 7 of 14

| Line No. | Acct. No. | Account Title                                | Beginning Balance | Actual plus      |         | Actual plus Budget Retirements | Transfers/Reclassifications   |                         |
|----------|-----------|--|-------------------|------------------|---------|--------------------------------|-------------------------------|-------------------------|
|          |           |  |                   | Budget Additions | \$      |                                | Amount of Transfers           | Other Accounts Involved |
| 1        | 396.05    | Welders                                      | 0                 | 0                | 0       | 0                              |                               |                         |
| 2        | 397.00    | Communication Equipment                      | 227,557           | 24,760           | 18,138  | 86,608                         | The assets of Div. 90 and 88, |                         |
| 3        | 397.01    | Communication Equipment - Mobile Radios      | 0                 | 0                | 0       | 2,752                          | The assets of Div. 90 and 88, |                         |
| 4        | 397.02    | Communication Equipment - Fixed Radios       | 0                 | 0                | 0       | 0                              |                               |                         |
| 5        | 397.05    | Communication Equip. - Telemetering          | 0                 | 0                | 0       | 0                              |                               |                         |
| 6        | 398.00    | Miscellaneous Equipment                      | 426,911           | 431,416          | 0       | 232                            | The assets of Div. 90 and 88, |                         |
| 7        | 399.00    | Other Tangible Property                      | 76,993            | 0                | 0       | 0                              |                               |                         |
| 8        | 399.01    | Other Tangible Property - Servers H/W        | 71,663            | 0                | 0       | 0                              |                               |                         |
| 9        | 399.02    | Other Tangible Property - Servers S/W        | 8,273             | 0                | 0       | 0                              |                               |                         |
| 10       | 399.03    | Other Tangible Property - Network H/W        | 209,965           | 28,459           | 0       | 0                              |                               |                         |
| 11       | 399.04    | Other Tangible Property - CPU                | 0                 | 0                | 0       | 0                              |                               |                         |
| 12       | 399.05    | Other Tangible Property - MF Hardware        | 0                 | 0                | 0       | 0                              |                               |                         |
| 13       | 399.06    | Other Tangible Property - PC Hardware        | 1,023,206         | 343,697          | 41,519  | 23,121                         | The assets of Div. 90 and 88, |                         |
| 14       | 399.07    | Other Tang. Property - P.C. Software         | 98,204            | 24,689           | 0       | 3,364                          | The assets of Div. 90 and 88, |                         |
| 15       | 399.08    | Other Tang. Property - Application Software  | 734,003           | 4,323            | 0       | 0                              |                               |                         |
| 16       | 399.09    | Other Tang. Property - Mainframe S/W         | 0                 | 0                | 0       | 0                              |                               |                         |
| 17       | 399.24    | Other Tang. Property - General Startup Costs | 0                 | 0                | 0       | 0                              |                               |                         |
| 18       |           |  |                   |                  |         |                                |                               |                         |
| 19       |           | Total General Plant                          | 4,669,414         | 890,776          | 192,027 | 246,098                        |                               |                         |
| 20       |           |  |                   |                  |         |                                |                               |                         |
| 21       |           | Total Plant                                  | 5,964,275         | 890,776          | 192,027 | 246,098                        | 0                             | 0                       |
| 22       |           |  |                   |                  |         |                                |                               |                         |
| 23       |           | CWIP without AFUDC                           | 1,232,698         |                  |         |                                |                               |                         |

\* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

Ending  
Balance  
\$

185,309  
0  
1,109,552  
1,294,861

0  
0

0  
179,339  
0  
0  
5,771  
38,834  
1,410,313  
0  
38,109  
0  
0  
0  
10,698  
132,161  
8,497  
0  
0

| Ending<br>Balance |
|-------------------|
| \$                |
| 0                 |
| 320,786           |
| 2,752             |
| 0                 |
| 0                 |
| 858,559           |
| 76,993            |
| 71,663            |
| 8,273             |
| 238,424           |
| 0                 |
| 0                 |
| 1,348,506         |
| 126,257           |
| 738,326           |
| 0                 |
| 0                 |
| 5,614,261         |
| 6,909,122         |
| 108,970           |

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

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

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

| Line No. | Acct. No. | Account Titles                      | Base Period              |               | Jurisdictional Percent | Reserve Balances     |             | Adjusted Jurisdiction |
|----------|-----------|-------------------------------------|--------------------------|---------------|------------------------|----------------------|-------------|-----------------------|
|          |           |                                     | Total Company Investment | Total Company |                        | Jurisdictional Total | Adjustments |                       |
| 1        |           | <u>Intangible Plant</u>             |                          |               | <u>100%</u>            |                      |             |                       |
| 2        | 301.00    | Organization                        | 76,480                   | 8,330         |                        | 8,330                |             | 8,330                 |
| 3        | 302.00    | Franchises & Consents               | 119,853                  | 119,853       |                        | 119,853              |             | 119,853               |
| 4        | 303.00    | Misc. Intangible Plant              | 408,053                  | 0             |                        | 0                    |             | 0                     |
| 5        |           |                                     |                          |               |                        |                      |             |                       |
| 6        |           | Total Intangible Plant              | 604,386                  | 128,182       |                        | 128,182              | 0           | 128,182               |
| 7        |           |                                     |                          |               |                        |                      |             |                       |
| 8        |           | <u>Natural Gas Production Plant</u> |                          |               |                        |                      |             |                       |
| 9        | 325.20    | Producing Leaseholds                | 2,353                    | 0             |                        | 0                    |             | 0                     |
| 10       | 325.40    | Rights of Ways                      | 83,422                   | 0             |                        | 0                    |             | 0                     |
| 11       | 331.00    | Production Gas Wells Equipment      | 3,492                    | 3,492         |                        | 3,492                |             | 3,492                 |
| 12       | 332.01    | Field Lines                         | 47,163                   | 47,163        |                        | 47,163               |             | 47,163                |
| 13       | 332.02    | Tributary Lines                     | 528,218                  | 529,956       |                        | 529,956              |             | 529,956               |
| 14       | 334.00    | Field Meas. & Reg. Sta. Equip       | 198,469                  | 198,469       |                        | 198,469              |             | 198,469               |
| 15       | 336.00    | Purification Equipment              | 44,369                   | 0             |                        | 0                    |             | 0                     |
| 16       |           |                                     |                          |               |                        |                      |             |                       |
| 17       |           | Total Natural Gas Production Plant  | 907,486                  | 779,080       |                        | 779,080              | 0           | 779,080               |
| 18       |           |                                     |                          |               |                        |                      |             |                       |
| 19       |           | <u>Storage Plant</u>                |                          |               |                        |                      |             | 0                     |
| 20       | 350.10    | Land                                | 261,127                  | 0             |                        | 0                    |             | 0                     |
| 21       | 350.20    | Rights of Way                       | 4,682                    | 4,682         |                        | 4,682                |             | 4,682                 |
| 22       | 351.00    | Structures and Improvements         | 5,204                    | 1,916         |                        | 1,916                |             | 1,916                 |
| 23       | 351.02    | Compression Station Equipment       | 159,307                  | 115,822       |                        | 115,822              |             | 115,822               |
| 24       | 351.03    | Meas. & Reg. Sta. Structures        | 23,138                   | 23,985        |                        | 23,985               |             | 23,985                |
| 25       | 351.04    | Other Structures                    | 144,554                  | 130,830       |                        | 130,830              |             | 130,830               |
| 26       | 352.00    | Wells \ Rights of Way               | 85,227                   | 57,261        |                        | 57,261               |             | 57,261                |
| 27       | 352.01    | Well Construction                   | 2,095,316                | 1,721,742     |                        | 1,721,742            |             | 1,721,742             |
| 28       | 352.02    | Well Equipment                      | 527,753                  | 554,723       |                        | 554,723              |             | 554,723               |
| 29       | 352.03    | Cushion Gas                         | 1,694,833                | 8,963         |                        | 8,963                |             | 8,963                 |
| 30       | 352.10    | Leaseholds                          | 178,530                  | 178,619       |                        | 178,619              |             | 178,619               |
| 31       | 352.11    | Storage Rights                      | 54,614                   | 51,150        |                        | 51,150               |             | 51,150                |
| 32       | 353.01    | Field Lines                         | 178,501                  | 183,071       |                        | 183,071              |             | 183,071               |
| 33       | 353.02    | Tributary Lines                     | 209,458                  | 214,822       |                        | 214,822              |             | 214,822               |
| 34       | 354.00    | Compressor Station Equipment        | 685,278                  | 478,818       |                        | 478,818              |             | 478,818               |
| 35       | 355.00    | Meas & Reg. Equipment               | 274,583                  | 271,469       |                        | 271,469              |             | 271,469               |
| 36       | 356.00    | Purification Equipment              | 219,036                  | 219,223       |                        | 219,223              |             | 219,223               |
| 37       |           |                                     |                          |               |                        |                      |             |                       |
| 38       |           | Total Storage Plant                 | 6,801,140                | 4,217,097     |                        | 4,217,097            | 0           | 4,217,097             |

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

FR 10(10)(b)3

Schedule B-3

Page 2 of 6

Witness: Tom Petersen

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

| Line No. | Acct No. | Account Titles                      | Base Period              |               | Reserve Balances       |                      | Adjusted Jurisdiction |             |
|----------|----------|-------------------------------------|--------------------------|---------------|------------------------|----------------------|-----------------------|-------------|
|          |          |                                     | Total Company Investment | Total Company | Jurisdictional Percent | Jurisdictional Total |                       | Adjustments |
| (A)      | (B)      | (C)                                 | (D)                      | (E)           | (F)                    | (G)                  | (H)                   | (I)         |
| 1        |          | <u>Transmission Plant</u>           |                          |               |                        |                      |                       |             |
| 2        | 365.10   | Land                                | 26,970                   | 16            |                        | 16                   |                       | 16          |
| 3        | 365.20   | Rights of Way                       | 827,001                  | 331,407       |                        | 331,407              |                       | 331,407     |
| 4        | 366.02   | Structures & Improvements           | 141,682                  | 10,446        |                        | 10,446               |                       | 10,446      |
| 5        | 366.03   | Other Structures                    | 68,319                   | 59,675        |                        | 59,675               |                       | 59,675      |
| 6        | 367.00   | Mains - Cathodic Protection         | 404,588                  | 259,540       |                        | 259,540              |                       | 259,540     |
| 7        | 367.01   | Mains - Steel                       | 21,719,252               | 15,274,145    |                        | 15,274,145           |                       | 15,274,145  |
| 8        | 369.00   | Meas. & Reg. Equipment              | 224,799                  | 70,363        |                        | 70,363               |                       | 70,363      |
| 9        | 369.01   | Meas. & Reg. Equipment              | 2,727,424                | 1,878,086     |                        | 1,878,086            |                       | 1,878,086   |
| 10       |          |                                     |                          |               |                        |                      |                       |             |
| 11       |          | Total Transmission Plant            | 26,140,036               | 17,883,678    |                        | 17,883,678           | 0                     | 17,883,678  |
| 12       |          |                                     |                          |               |                        |                      |                       |             |
| 13       |          | <u>Distribution Plant</u>           |                          |               |                        |                      |                       |             |
| 14       | 374.00   | Land & Land Rights                  | 94,855                   | 57,145        |                        | 57,145               |                       | 57,145      |
| 15       | 374.01   | Land                                | 51,571                   | 0             |                        | 0                    |                       | 0           |
| 16       | 374.02   | Land Rights                         | 229,318                  | 22,246        |                        | 22,246               |                       | 22,246      |
| 17       | 374.03   | Land Other                          | 2,784                    | 0             |                        | 0                    |                       | 0           |
| 18       | 375.00   | Structures & Improvements           | 312,460                  | 26,117        |                        | 26,117               |                       | 26,117      |
| 19       | 375.01   | Structures & Improvements T.B.      | 105,271                  | 78,765        |                        | 78,765               |                       | 78,765      |
| 20       | 375.02   | Land Rights                         | 46,591                   | 37,611        |                        | 37,611               |                       | 37,611      |
| 21       | 375.03   | Improvements                        | 4,005                    | 176           |                        | 176                  |                       | 176         |
| 22       | 376.00   | Mains Cathodic Protection           | 9,944,790                | 1,755,090     |                        | 1,755,090            |                       | 1,755,090   |
| 23       | 376.01   | Mains - Steel                       | 63,681,394               | 38,050,571    |                        | 38,050,571           |                       | 38,050,571  |
| 24       | 376.02   | Mains Plastic                       | 25,403,787               | 7,918,757     |                        | 7,918,757            |                       | 7,918,757   |
| 25       | 378.00   | Meas. & Reg. Sta. Equipment General | 2,886,690                | 1,370,105     |                        | 1,370,105            |                       | 1,370,105   |
| 26       | 379.00   | Meas & Reg. Sta. - City Gate        | 1,266,552                | 132,117       |                        | 132,117              |                       | 132,117     |
| 27       | 379.05   | Meas & Reg. Sta. - TB               | 1,628,759                | 1,190,981     |                        | 1,190,981            |                       | 1,190,981   |
| 28       | 380.00   | Services                            | 74,090,932               | 36,056,596    |                        | 36,056,596           |                       | 36,056,596  |
| 29       | 381.00   | Meters                              | 13,866,226               | 1,105,520     |                        | 1,105,520            |                       | 1,105,520   |
| 30       | 382.00   | Meter Installations                 | 34,946,905               | 5,478,620     |                        | 5,478,620            |                       | 5,478,620   |
| 31       | 383.00   | House Regulators                    | 5,007,395                | 2,560,484     |                        | 2,560,484            |                       | 2,560,484   |
| 32       | 384.00   | House Reg. Installations            | 154,276                  | 96,824        |                        | 96,824               |                       | 96,824      |
| 33       | 385.00   | Ind. Meas. & Reg. Sta. Equipment    | 4,552,875                | 2,016,857     |                        | 2,016,857            |                       | 2,016,857   |
| 34       | 386.00   | Other Property on Cust. Prem.       | 2,627                    | 1,139         |                        | 1,139                |                       | 1,139       |
| 35       |          |                                     |                          |               |                        |                      |                       |             |
| 36       |          | Distribution Plant                  | 238,280,065              | 97,955,720    |                        | 97,955,720           | 0                     | 97,955,720  |

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

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

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

| Line No. | Acct. No. | Account Title                                | Base Period                  |                    | Reserve Balances           |                          | Adjusted Jurisdiction       |
|----------|-----------|--|------------------------------|--------------------|----------------------------|--------------------------|-----------------------------|
|          |           |  | Total Company Investment (D) | Total Company (E)  | Jurisdictional Percent (F) | Jurisdictional Total (G) |                             |
| 1        |           | <u>General Plant **</u>                      |                              |                    |                            |                          |                             |
| 2        | 389.00    | Land & Land Rights                           | 70,900                       | 28,459             |                            | 28,459                   | 28,459                      |
| 3        | 390.01    | Structures Frame                             | 128,002                      | 6,749              |                            | 6,749                    | 6,749                       |
| 4        | 390.02    | Structures & Improvements                    | 189,753                      | 94,890             |                            | 94,890                   | 94,890                      |
| 5        | 390.03    | Improvements                                 | 765,561                      | 76,944             |                            | 76,944                   | 76,944                      |
| 6        | 390.04    | Air Conditioning Equipment                   | 12,982                       | 7,200              |                            | 7,200                    | 7,200                       |
| 7        | 390.09    | Improvement to Leased Premises               | 1,930,662                    | 1,453,343          |                            | 1,453,343                | 1,453,343                   |
| 8        | 391.00    | Office Furniture & Equipment                 | 2,746,017                    | 1,472,859          |                            | 1,472,859                | 1,472,859                   |
| 9        | 391.02    | Remittance Processing Equip                  | 1,544                        | 1,845              |                            | 1,845                    | 1,845                       |
| 10       | 391.03    | Office Machines                              | 139,059                      | 9,616              |                            | 9,616                    | 9,616                       |
| 11       | 392.00    | Transportation Equipment                     | 553,211                      | (659,307)          |                            | (659,307)                | (659,307)                   |
| 12       | 392.01    | Trucks                                       | 25,229                       | 30,201             |                            | 30,201                   | 30,201                      |
| 13       | 392.02    | Trailers                                     | 122,146                      | 122,463            |                            | 122,463                  | 122,463                     |
| 14       | 393.00    | Stores Equipment                             | 4,080                        | 2,968              |                            | 2,968                    | 2,968                       |
| 15       | 394.00    | Tools, Shop & Garage Equipment               | 1,694,629                    | 205,731            |                            | 205,731                  | 205,731                     |
| 16       | 396.00    | Power Operated Equipment                     | 3,125                        | 3,160              |                            | 3,160                    | 3,160                       |
| 17       | 396.03    | Ditchers                                     | 250,958                      | (137,709)          |                            | (137,709)                | (137,709)                   |
| 18       | 396.04    | Backhoes                                     | 279,051                      | 15,810             |                            | 15,810                   | 15,810                      |
| 19       | 396.05    | Welders                                      | 42,615                       | 1,870              |                            | 1,870                    | 1,870                       |
| 20       | 397.00    | Communication Equipment                      | 2,381,342                    | 827,770            |                            | 827,770                  | 827,770                     |
| 21       | 397.01    | Communication Equipment - Mobile Radios      | 3,437                        | (18,947)           |                            | (18,947)                 | (18,947)                    |
| 22       | 397.02    | Communication Equip. - Fixed Radios          | 29,555                       | (5,870)            |                            | (5,870)                  | (5,870)                     |
| 23       | 397.05    | Communication Equip. - Telemetry             | 241,309                      | 14,815             |                            | 14,815                   | 14,815                      |
| 24       | 398.00    | Miscellaneous Equipment                      | 2,721,800                    | 923,102            |                            | 923,102                  | 923,102                     |
| 25       | 399.00    | Other Tangible Property                      | 40,867                       | 31,302             |                            | 31,302                   | 31,302                      |
| 26       | 399.01    | Other Tangible Property - Servers - H/W      | 1,041,244                    | 686,819            |                            | 686,819                  | 686,819                     |
| 27       | 399.02    | Other Tangible Property - Servers - S/W      | 604,335                      | 482,943            |                            | 482,943                  | 482,943                     |
| 28       | 399.03    | Other Tangible Property - Network Hardware   | 719,457                      | 577,232            |                            | 577,232                  | 577,232                     |
| 29       | 399.04    | Other Tangible Property - CPU                | 56,964                       | 57,361             |                            | 57,361                   | 57,361                      |
| 30       | 399.05    | Other Tangible Property - MF Hardware        | 60,318                       | 60,805             |                            | 60,805                   | 60,805                      |
| 31       | 399.06    | Other Tangible Property - PC Hardware        | 3,658,570                    | 3,188,486          |                            | 3,188,486                | 3,188,486                   |
| 32       | 399.07    | Other Tang. Property - PC Software           | 487,880                      | 343,304            |                            | 343,304                  | 343,304                     |
| 33       | 399.08    | Other Tang. Property - Application Software  | 7,061,879                    | 3,717,660          |                            | 3,717,660                | 3,717,660                   |
| 34       | 399.09    | Other Tangible Property - Mainframe S/W      | 134,331                      | 140,289            |                            | 140,289                  | 140,289                     |
| 35       | 399.24    | Other Tang. Property - General Startup Costs | 1,297,650                    | 782,375            |                            | 782,375                  | 782,375                     |
| 36       | 108.00    | RWIP Sub-Accts 04881and 04882                |                              | 3,733,930          |                            | 3,733,930                | 3,733,930                   |
| 37       |           | Total General Plant                          | <u>29,500,462</u>            | <u>18,280,468</u>  |                            | <u>18,280,468</u>        | <u>0</u> <u>14,546,538</u>  |
| 38       |           |  |                              |                    |                            |                          |                             |
| 39       |           | Total Plant                                  | <u>302,233,576</u>           | <u>139,244,225</u> |                            | <u>139,244,225</u>       | <u>0</u> <u>135,510,295</u> |

40 CWIP without AFUDC 2,300,649  
 \*\* All Intangible and General Plant amounts include Kentucky, Div. 09 general plant 100%, plus allocations of General Office general plant from Div. 02 at 5.20%, Div. 12 at 5.60% and Div 91 at 36.78%.

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

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

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| Line No. | Acct. No. | Account Titles                      | Base Period              | Reserve Balances |                        |                      |             |
|----------|-----------|-------------------------------------|--------------------------|------------------|------------------------|----------------------|-------------|
|          |           |                                     | Total Company Investment | Total Company    | Jurisdictional Percent | Jurisdictional Total | Adjustments |
| 1        |           | <u>Intangible Plant</u>             |                          |                  | 100%                   |                      |             |
| 2        | 301.00    | Organization                        | 8,330                    | 8,330            |                        | 8,330                | 8,330       |
| 3        | 302.00    | Franchises & Consents               | 119,853                  | 119,853          |                        | 119,853              | 119,853     |
| 4        | 303.00    | Misc. Intangible Plant              | 0                        | 0                |                        | 0                    | 0           |
| 5        |           |                                     |                          |                  |                        |                      |             |
| 6        |           | Total Intangible Plant              | 128,182                  | 128,182          |                        | 128,182              | 0 128,182   |
| 7        |           |                                     |                          |                  |                        |                      |             |
| 8        |           | <u>Natural Gas Production Plant</u> |                          |                  |                        |                      |             |
| 9        | 325.20    | Producing Leaseholds                | 2,353                    | 0                |                        | 0                    | 0           |
| 10       | 325.40    | Rights of Ways                      | 83,422                   | 0                |                        | 0                    | 0           |
| 11       | 331.00    | Production Gas Wells Equipment      | 3,492                    | 3,492            |                        | 3,492                | 3,492       |
| 12       | 332.01    | Field Lines                         | 47,163                   | 47,163           |                        | 47,163               | 47,163      |
| 13       | 332.02    | Tributary Lines                     | 528,218                  | 529,956          |                        | 529,956              | 529,956     |
| 14       | 334.00    | Field Meas. & Reg. Sta. Equip       | 198,469                  | 198,469          |                        | 198,469              | 198,469     |
| 15       | 336.00    | Purification Equipment              | 44,369                   | 0                |                        | 0                    | 0           |
| 16       |           |                                     |                          |                  |                        |                      |             |
| 17       |           | Total Natural Gas Production Plant  | 907,486                  | 779,080          |                        | 779,080              | 0 779,080   |
| 18       |           |                                     |                          |                  |                        |                      |             |
| 19       |           | <u>Storage Plant</u>                |                          |                  |                        |                      | 0           |
| 20       | 350.10    | Land                                | 261,127                  | 0                |                        | 0                    | 0           |
| 21       | 350.20    | Rights of Way                       | 4,682                    | 4,682            |                        | 4,682                | 4,682       |
| 22       | 351.00    | Structures and Improvements         | 5,204                    | 1,916            |                        | 1,916                | 1,916       |
| 23       | 351.02    | Compression Station Equipment       | 159,307                  | 115,822          |                        | 115,822              | 115,822     |
| 24       | 351.03    | Meas. & Reg. Sta. Structures        | 23,138                   | 23,985           |                        | 23,985               | 23,985      |
| 25       | 351.04    | Other Structures                    | 144,554                  | 130,830          |                        | 130,830              | 130,830     |
| 26       | 352.00    | Wells \ Rights of Way               | 85,227                   | 57,261           |                        | 57,261               | 57,261      |
| 27       | 352.01    | Well Construction                   | 2,095,316                | 1,721,742        |                        | 1,721,742            | 1,721,742   |
| 28       | 352.02    | Well Equipment                      | 527,753                  | 554,723          |                        | 554,723              | 554,723     |
| 29       | 352.03    | Cushion Gas                         | 1,694,833                | 8,963            |                        | 8,963                | 8,963       |
| 30       | 352.10    | Leaseholds                          | 178,530                  | 178,619          |                        | 178,619              | 178,619     |
| 31       | 352.11    | Storage Rights                      | 54,614                   | 51,150           |                        | 51,150               | 51,150      |
| 32       | 353.01    | Field Lines                         | 178,501                  | 183,071          |                        | 183,071              | 183,071     |
| 33       | 353.02    | Tributary Lines                     | 209,458                  | 214,822          |                        | 214,822              | 214,822     |
| 34       | 354.00    | Compressor Station Equipment        | 685,278                  | 478,818          |                        | 478,818              | 478,818     |
| 35       | 355.00    | Meas & Reg. Equipment               | 274,583                  | 271,469          |                        | 271,469              | 271,469     |
| 36       | 356.00    | Purification Equipment              | 219,036                  | 219,223          |                        | 219,223              | 219,223     |
| 37       |           |                                     |                          |                  |                        |                      |             |
| 38       |           | Total Storage Plant                 | 6,801,140                | 4,217,097        |                        | 4,217,097            | 0 4,217,097 |



Atmos Energy Corporation, KY  
Case No. 2006-00464  
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Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s).

| Line No. | Acct. No. | Account Title                          | Base Period              |               | Reserve Balances       |                      |             | Adjusted Jurisdiction |
|----------|-----------|--|--------------------------|---------------|------------------------|----------------------|-------------|-----------------------|
|          |           |  | Total Company Investment | Total Company | Jurisdictional Percent | Jurisdictional Total | Adjustments |                       |
| (A)      | (B)       | (C)                                    | (D)                      | (E)           | (F)                    | (G)                  | (H)         | (I)                   |
| 1        |           | <u>Transmission Plant</u>              |                          |               |                        |                      |             |                       |
| 2        | 365.10    | Land                                   | 26,970                   | 16            | 100%                   | 16                   |             | 16                    |
| 3        | 365.20    | Rights of Way                          | 827,001                  | 331,407       |                        | 331,407              |             | 331,407               |
| 4        | 366.02    | Structures & Improvements              | 141,682                  | 10,446        |                        | 10,446               |             | 10,446                |
| 5        | 366.03    | Other Structures                       | 68,319                   | 59,675        |                        | 59,675               |             | 59,675                |
| 6        | 367.00    | Mains Cathodic Protection              | 404,588                  | 259,540       |                        | 259,540              |             | 259,540               |
| 7        | 367.01    | Mains - Steel                          | 21,719,252               | 15,274,145    |                        | 15,274,145           |             | 15,274,145            |
| 8        | 369.00    | Meas. & Reg. Equipment                 | 224,799                  | 70,363        |                        | 70,363               |             | 70,363                |
| 9        | 369.01    | Meas. & Reg. Equipment                 | 2,727,424                | 1,878,086     |                        | 1,878,086            |             | 1,878,086             |
| 10       |           |  |                          |               |                        |                      |             |                       |
| 11       |           | Total Transmission Plant               | 26,140,036               | 17,883,678    |                        | 17,883,678           | 0           | 17,883,678            |
| 12       |           |  |                          |               |                        |                      |             |                       |
| 13       |           | <u>Distribution Plant</u>              |                          |               |                        |                      |             |                       |
| 14       | 374.00    | Land & Land Rights                     | 94,855                   | 57,145        |                        | 57,145               |             | 57,145                |
| 15       | 374.01    | Land                                   | 51,571                   | 0             |                        | 0                    |             | 0                     |
| 16       | 374.02    | Land Rights                            | 229,318                  | 22,246        |                        | 22,246               |             | 22,246                |
| 17       | 374.03    | Land Other                             | 2,784                    | 0             |                        | 0                    |             | 0                     |
| 18       | 375.00    | Structures & Improvements              | 312,460                  | 26,117        |                        | 26,117               |             | 26,117                |
| 19       | 375.01    | Structures & Improvements T. B.        | 105,271                  | 78,765        |                        | 78,765               |             | 78,765                |
| 20       | 375.02    | Land Rights                            | 46,591                   | 37,611        |                        | 37,611               |             | 37,611                |
| 21       | 375.03    | Improvements                           | 4,005                    | 176           |                        | 176                  |             | 176                   |
| 22       | 376.00    | Mains Cathodic Protection              | 9,944,790                | 1,755,090     |                        | 1,755,090            |             | 1,755,090             |
| 23       | 376.01    | Mains Steel                            | 63,681,394               | 38,050,571    |                        | 38,050,571           |             | 38,050,571            |
| 24       | 376.02    | Mains Plastic                          | 25,403,787               | 7,918,757     |                        | 7,918,757            |             | 7,918,757             |
| 25       | 378.00    | Meas & Reg Sta Equip - General         | 2,886,690                | 1,370,105     |                        | 1,370,105            |             | 1,370,105             |
| 26       | 379.00    | Meas & Reg. Sta. Equipment - City Gate | 1,266,552                | 132,117       |                        | 132,117              |             | 132,117               |
| 27       | 379.05    | Meas & Reg. Sta. Equipment T.B.        | 1,628,759                | 1,190,981     |                        | 1,190,981            |             | 1,190,981             |
| 28       | 380.00    | Services                               | 74,090,932               | 36,056,596    |                        | 36,056,596           |             | 36,056,596            |
| 29       | 381.00    | Meters                                 | 13,866,226               | 1,105,520     |                        | 1,105,520            |             | 1,105,520             |
| 30       | 382.00    | Meter Installations                    | 34,946,905               | 5,478,620     |                        | 5,478,620            |             | 5,478,620             |
| 31       | 383.00    | House Regulators                       | 5,007,395                | 2,560,484     |                        | 2,560,484            |             | 2,560,484             |
| 32       | 384.00    | House Reg. Installations               | 154,276                  | 96,824        |                        | 96,824               |             | 96,824                |
| 33       | 385.00    | Ind. Meas. & Reg. Sta. Equipment       | 4,552,875                | 2,016,857     |                        | 2,016,857            |             | 2,016,857             |
| 34       | 386.00    | Other Property on Cust. Prem.          | 2,627                    | 1,139         |                        | 1,139                |             | 1,139                 |
| 35       |           |  |                          |               |                        |                      |             |                       |
| 36       |           |  |                          |               |                        |                      |             |                       |
| 37       |           | Total Distribution Plant               | 238,280,065              | 97,955,720    |                        | 97,955,720           | 0           | 97,955,720            |

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

| Line No.             | Acct. (A) | (B)   | Base Period                  |                   | Reserve Balances           |                          | Adjusted Jurisdiction (H) |                 |
|----------------------|-----------|---|------------------------------|-------------------|----------------------------|--------------------------|---------------------------|-----------------|
|                      |           |   | Total Company Investment (C) | Total Company (D) | Jurisdictional Percent (E) | Jurisdictional Total (F) |                           | Adjustments (G) |
|                      |           |   |                              |                   | 100%                       |                          |                           |                 |
| <u>General Plant</u> |           |   |                              |                   |                            |                          |                           |                 |
| 1                    | 389.00    | Land & Land Rights                          | 70,900                       | 28,459            |                            | 28,459                   | 28,459                    |                 |
| 2                    | 390.01    | Structures Frame                            | 46,334                       | 299               |                            | 299                      | 299                       |                 |
| 3                    | 390.02    | Structures & Improvements                   | 189,753                      | 94,890            |                            | 94,890                   | 94,890                    |                 |
| 4                    | 390.03    | Improvements                                | 765,561                      | 76,944            |                            | 76,944                   | 76,944                    |                 |
| 5                    | 390.04    | Air Conditioning Equipment                  | 10,859                       | 5,078             |                            | 5,078                    | 5,078                     |                 |
| 6                    | 390.09    | Improvement to Leased Premises              | 1,379,810                    | 1,095,409         |                            | 1,095,409                | 1,095,409                 |                 |
| 7                    | 391.00    | Office Furniture & Equipment                | 1,768,820                    | 665,356           |                            | 665,356                  | 665,356                   |                 |
| 8                    | 391.02    | Remittance Processing Equip.                | 0                            | 0                 |                            | 0                        | 0                         |                 |
| 9                    | 391.03    | Office Machines                             | 95,200                       | (28,165)          |                            | (28,165)                 | (28,165)                  |                 |
| 10                   | 392.00    | Transportation Equipment                    | 548,112                      | (666,658)         |                            | (666,658)                | (666,658)                 |                 |
| 11                   | 392.01    | Trucks                                      | 25,229                       | 30,201            |                            | 30,201                   | 30,201                    |                 |
| 12                   | 392.02    | Trailers                                    | 122,146                      | 122,463           |                            | 122,463                  | 122,463                   |                 |
| 13                   | 393.00    | Stores Equipment                            | 0                            | 0                 |                            | 0                        | 0                         |                 |
| 14                   | 394.00    | Tools, Shop & Garage Equipment              | 1,645,897                    | 196,467           |                            | 196,467                  | 196,467                   |                 |
| 15                   | 396.00    | Power Operated Equipment                    | 0                            | 0                 |                            | 0                        | 0                         |                 |
| 16                   | 396.03    | Ditchers                                    | 250,958                      | (137,709)         |                            | (137,709)                | (137,709)                 |                 |
| 17                   | 396.04    | Backhoes                                    | 279,051                      | 15,810            |                            | 15,810                   | 15,810                    |                 |
| 18                   | 396.05    | Welders                                     | 42,615                       | 1,870             |                            | 1,870                    | 1,870                     |                 |
| 19                   | 397.00    | Communication Equipment                     | 858,028                      | 343,148           |                            | 343,148                  | 343,148                   |                 |
| 20                   | 397.01    | Communication Equip. - Mobile Radios        | 2,970                        | (19,302)          |                            | (19,302)                 | (19,302)                  |                 |
| 21                   | 397.02    | Communication Equip. - Fixed Radios         | 29,555                       | (5,870)           |                            | (5,870)                  | (5,870)                   |                 |
| 22                   | 397.05    | Communication Equip. - Telemetry            | 241,309                      | 14,815            |                            | 14,815                   | 14,815                    |                 |
| 23                   | 398.00    | Miscellaneous Equipment                     | 2,447,025                    | 854,288           |                            | 854,288                  | 854,288                   |                 |
| 24                   | 399.00    | Other Tangible Property                     | 0                            | 0                 |                            | 0                        | 0                         |                 |
| 25                   | 399.01    | Other Tangible Property - Servers - H/W     | 175,990                      | 175,515           |                            | 175,515                  | 175,515                   |                 |
| 26                   | 399.02    | Other Tangible Property - Servers - S/W     | 113,473                      | 118,461           |                            | 118,461                  | 118,461                   |                 |
| 27                   | 399.03    | Other Tangible Property - Network - H/W     | 511,781                      | 477,593           |                            | 477,593                  | 477,593                   |                 |
| 28                   | 399.04    | Other Tangible Property - CPU               | 0                            | 0                 |                            | 0                        | 0                         |                 |
| 29                   | 399.05    | Other Tangible Property - MF - Hardware     | 0                            | 0                 |                            | 0                        | 0                         |                 |
| 30                   | 399.06    | Other Tangible Property - PC Hardware       | 2,782,299                    | 2,780,469         |                            | 2,780,469                | 2,780,469                 |                 |
| 31                   | 399.07    | Other Tang. Property - PC Software          | 240,087                      | 194,683           |                            | 194,683                  | 194,683                   |                 |
| 32                   | 399.08    | Other Tang. Property - Application Software | 468,054                      | 310,225           |                            | 310,225                  | 310,225                   |                 |
| 33                   | 399.09    | Other Tang. Property - MF Software          | 0                            | 0                 |                            | 0                        | 0                         |                 |
| 34                   | 399.24    | Other Tang. Property - Start Up Costs       | 0                            | 0                 |                            | 0                        | 0                         |                 |
| 108.00               |           | RWIP Sub-Accts 04881and 04882               |                              | 3,756,030         |                            | 3,756,030                | 3,756,030                 |                 |
| 35                   |           |   |                              |                   |                            |                          |                           |                 |
| 36                   |           | Total General Plant                         | 15,111,816                   | 10,500,770        |                            | 10,500,770               | 0 10,500,770              |                 |
| 37                   |           |   |                              |                   |                            |                          |                           |                 |
| 38                   |           | Total Plant                                 | 287,368,727                  | 131,464,526       |                            | 131,464,526              | 0 131,464,526             |                 |
| 39                   |           | CWIP without AFUDC                          | 1,213,854                    |                   |                            |                          |                           |                 |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Accumulated Depreciation & Amortization - Div 02 General Office, Div 12 Customer Service, Div 91 Admin Office  
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Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Worksheet Reference No(s):

| Line No.                  | Acct. No. | Account Titles                         | 13 Mth Avg Div 2 Alloc. |              | 13 Mth Avg Div 91 Alloc. |               | 13 Mth Avg Div 02 Alloc. |               | 13 Mth Avg Div 12 Alloc. |         | 13 Mth Avg Div 91 Alloc. |         | Total Company | Jurisd. Percent | Adjusted Justmne Jurisdiction |
|---------------------------|-----------|--|-------------------------|--------------|--------------------------|---------------|--------------------------|---------------|--------------------------|---------|--------------------------|---------|---------------|-----------------|-------------------------------|
|                           |           |  | Investment              | Div 2 Alloc. | Investment               | Div 91 Alloc. | Investment               | Div 02 Alloc. | Reserve                  | Reserve | Reserve                  | Reserve |               |                 |                               |
| <u>Intangible Plant</u>   |           |  |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |
| 1                         | 301.00    | Organization                           |                         | 15,714       | 68,150                   | 0             | 0                        | 0             | 0                        | 104     | 0                        | 0       | 0             | 0               | 0                             |
| 2                         | 302.00    | Franchises and Consents                |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 104           | 0               | 104                           |
| 3                         | 303.00    | Misc Intangible Plant                  |                         | 0            | 408,053                  | 0             | 0                        | 0             | 0                        | 0       | 6,345                    | 6,345   | 6,345         | 0               | 6,345                         |
| 4                         |           |  |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |
| 5                         |           | Total Intangible Plant                 |                         |              | 476,203                  | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               | 0                             |
| 6                         |           |  |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |
| 7                         |           |  |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |
| <u>Distribution Plant</u> |           |  |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |
| 8                         | 376.01    | Mains - Steel                          |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               | 0                             |
| 9                         |           |  |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |
| 10                        |           | Total Distribution Plant               |                         |              | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               | 0                             |
| 11                        |           |  |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |
| 12                        |           |  |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |
| <u>General Plant</u>      |           |  |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |
| 13                        | 389.00    | Land & Land Rights                     |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               | 0                             |
| 14                        | 390.00    | Structures & Improvements              |                         | 15,714       | 15,714                   | 0             | 0                        | 0             | 0                        | 104     | 0                        | 0       | 104           | 0               | 104                           |
| 15                        | 390.01    | Structures Frame                       |                         | 0            | 65,954                   | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 6,345         | 0               | 6,345                         |
| 16                        | 390.02    | Structures & Improvements              |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               | 0                             |
| 17                        | 390.03    | Improvements                           |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               | 0                             |
| 18                        | 390.04    | Air Conditioning Equipment             |                         | 367,553      | 2,122                    | 0             | 0                        | 0             | 0                        | 270,226 | 2,122                    | 272,348 | 0             | 272,348         |                               |
| 19                        | 390.09    | Improvement to Leased Premises         |                         | 484,629      | 14,282                   | 169,017       | 0                        | 0             | 0                        | 321,901 | 18,052                   | 409,609 | 0             | 409,609         |                               |
| 20                        | 391.00    | Office Furniture & Equipment           |                         | 484,629      | 489,428                  | 3,140         | 0                        | 0             | 0                        | 0       | 485,078                  | 485,603 | 0             | 485,603         |                               |
| 21                        | 391.02    | Remittance Processing Equip            |                         | 1,544        | 1,544                    | 0             | 0                        | 0             | 0                        | 1,845   | 0                        | 1,845   | 0             | 1,845           |                               |
| 22                        | 391.03    | Office Machines                        |                         | 28,485       | 15,374                   | 0             | 0                        | 0             | 0                        | 28,634  | 9,147                    | 37,781  | 0             | 37,781          |                               |
| 23                        | 392.00    | Transportation Equipment               |                         | 982          | 4,117                    | 0             | 0                        | 0             | 0                        | 1,381   | 5,970                    | 7,351   | 0             | 7,351           |                               |
| 24                        | 392.01    | Trucks                                 |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               |                               |
| 25                        | 392.02    | Trailers                               |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               |                               |
| 26                        | 393.00    | Stores Equipment                       |                         | 146          | 3,934                    | 0             | 0                        | 0             | 0                        | 191     | 2,777                    | 2,968   | 0             | 2,968           |                               |
| 27                        | 394.00    | Tools, Shop & Garage Equipment         |                         | 602          | 48,130                   | 0             | 0                        | 0             | 0                        | 704     | 8,560                    | 9,265   | 0             | 9,265           |                               |
| 28                        | 396.00    | Power Operated Equipment               |                         | 0            | 3,125                    | 0             | 0                        | 0             | 0                        | 0       | 3,160                    | 3,160   | 0             | 3,160           |                               |
| 29                        | 396.03    | Ditchers                               |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               |                               |
| 30                        | 396.04    | Backhoes                               |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               |                               |
| 1                         | 396.05    | Welders                                |                         | 114,042      | 101,691                  | 1,307,581     | 0                        | 0             | 0                        | 36,046  | 44,067                   | 484,622 | 0             | 484,622         |                               |
| 2                         | 397.00    | Communication Equipment                |                         | 0            | 467                      | 0             | 0                        | 0             | 0                        | 0       | 355                      | 355     | 0             | 355             |                               |
| 3                         | 397.20    | Communication Equip. - Mobile Radios   |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               |                               |
| 4                         | 397.21    | Communication Equipment - Fixed Radios |                         | 0            | 0                        | 0             | 0                        | 0             | 0                        | 0       | 0                        | 0       | 0             | 0               |                               |
| 5                         | 397.22    | Communication Equip. - Telemetering    |                         | 32,841       | 241,826                  | 107           | 0                        | 0             | 0                        | 19,882  | 48,916                   | 68,814  | 0             | 68,814          |                               |
| 6                         | 398.00    | Miscellaneous Equipment                |                         | 530          | 28,315                   | 12,022        | 0                        | 0             | 0                        | 502     | 19,421                   | 31,302  | 0             | 31,302          |                               |
| 7                         | 399.00    | Other Tangible Property                |                         | 289,380      | 26,355                   | 549,519       | 0                        | 0             | 0                        | 78,944  | 21,985                   | 511,305 | 0             | 511,305         |                               |
| 8                         | 399.01    | Other Tangible Property - Servers - HW |                         |              |                          |               |                          |               |                          |         |                          |         |               |                 |                               |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Accumulated Depreciation & Amortization - Div 02 General Office, Div 12 Customer Service, Div 91 Admin Office  
13 Month Avg. - Base Period ended March 31, 2007

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Witness: Tom Petersen

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

| Line No.                  | Acct. No. | Account Titles                              | 13 Mth Avg   |               | 13 Mth Avg    |              | 13 Mth Avg    |               | 13 Mth Avg    |              | 13 Mth Avg |                 | Reserve Balances |                       |
|---------------------------|-----------|---|--------------|---------------|---------------|--------------|---------------|---------------|---------------|--------------|------------|-----------------|------------------|-----------------------|
|                           |           |   | Div 2 Alloc. | Div 12 Alloc. | Div 91 Alloc. | Total Alloc. | Div 02 Alloc. | Div 12 Alloc. | Div 91 Alloc. | Total Alloc. | Company    | Jurisd. Percent | Total            | Adjusted Jurisdiction |
| General Plant (continued) |           |   |              |               |               |              |               |               |               |              |            |                 |                  |                       |
| 9                         | 399.02    | Other Tangible Property - Servers - SW      | 103,679      | 384,141       | 3,043         | 490,863      | 29,922        | 330,325       | 4,236         | 364,482      | 364,482    |                 |                  | 364,482               |
| 10                        | 399.03    | Other Tangible Property - Network - HW      | 97,709       | 25,748        | 84,219        | 207,676      | 17,358        | 10,920        | 71,361        | 99,639       | 99,639     |                 |                  | 99,639                |
| 11                        | 399.04    | Other Tangible Property - CPU               | 56,964       | 0             | 0             | 56,964       | 57,361        | 0             | 0             | 57,361       | 57,361     |                 |                  | 57,361                |
| 12                        | 399.05    | Other Tangible Property - MF Hardware       | 60,318       | 0             | 0             | 60,318       | 60,805        | 0             | 0             | 60,805       | 60,805     |                 |                  | 60,805                |
| 13                        | 399.06    | Other Tangible Property - PC Hardware       | 250,154      | 181,520       | 444,596       | 876,271      | 167,373       | 65,993        | 174,651       | 408,018      | 408,018    |                 |                  | 408,018               |
| 14                        | 399.07    | Other Tangible Property - PC Software       | 76,408       | 131,905       | 39,481        | 247,793      | 46,804        | 64,624        | 37,192        | 148,621      | 148,621    |                 |                  | 148,621               |
| 15                        | 399.08    | Other Tang. Property - Application Software | 2,193,140    | 4,129,540     | 271,145       | 6,593,825    | 908,409       | 1,843,518     | 655,508       | 3,407,435    | 3,407,435  |                 |                  | 3,407,435             |
| 16                        | 399.09    | Other Tangible Property - Mainframe - SW    | 134,331      | 0             | 0             | 134,331      | 140,289       | 0             | 0             | 140,289      | 140,289    |                 |                  | 140,289               |
| 17                        | 399.24    | Other Tang. Property - General Startup Co:  | 0            | 1,297,650     | 0             | 1,297,650    | 0             | 782,375       | 0             | 782,375      | 782,375    |                 |                  | 782,375               |
| 18                        | 108.00    | RWIP Sub-Accts 04881 and 04882              |              |               |               |              | (284)         | 0             | (21,816)      | (22,100)     | (22,100)   |                 |                  | (22,100)              |
| 19                        |           | General Plant                               | 4,793,781    | 8,191,890     | 1,887,604     | 14,873,275   | 2,188,395     | 3,994,216     | 1,597,087     | 7,779,698    | 7,779,698  |                 |                  | 7,779,698             |
| 20                        |           | Total Plant                                 | 4,793,781    | 8,191,890     | 2,363,807     | 15,349,478   | 2,188,395     | 3,994,216     | 1,597,087     | 7,779,698    | 7,779,698  |                 |                  | 7,779,698             |
| 21                        |           |   |              |               |               |              |               |               |               |              |            |                 |                  | 0                     |

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

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

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Witness: Tom Petersen

| Line No.<br>(A) | Acct. No.<br>(B) | Account Titles<br>(C)               | Total Company Adjusted Jurisdiction   |                |                            |
|-----------------|------------------|-------------------------------------|---------------------------------------|----------------|----------------------------|
|                 |                  |                                     | 13 month average<br>Investment<br>(D) | Reserve<br>(E) | 12 Month<br>Expense<br>(F) |
| 1               |                  | <u>Intangible Plant</u>             |                                       |                |                            |
| 2               | 301.00           | Organization                        | 76,480                                | 8,330          | 0                          |
| 3               | 302.00           | Franchises & Consents               | 119,853                               | 119,853        | 0                          |
| 4               | 303.00           | Misc. Intangible Plant              | 408,053                               | 0              | 0                          |
| 5               |                  |                                     |                                       |                |                            |
| 6               |                  | Total Intangible Plant              | 604,386                               | 128,182        | 0                          |
| 7               |                  |                                     |                                       |                |                            |
| 8               |                  | <u>Natural Gas Production Plant</u> |                                       |                |                            |
| 9               | 325.20           | Producing Leaseholds                | 2,353                                 | 0              | 0                          |
| 10              | 325.40           | Rights of Ways                      | 83,422                                | 0              | 0                          |
| 11              | 331.00           | Production Gas Wells Equipment      | 3,492                                 | 3,492          | 0                          |
| 12              | 332.01           | Field Lines                         | 47,163                                | 47,163         | 0                          |
| 13              | 332.02           | Tributary Lines                     | 528,218                               | 529,956        | 0                          |
| 14              | 334.00           | Field Meas. & Reg. Sta. Equip       | 198,469                               | 198,469        | 0                          |
| 15              | 336.00           | Purification Equipment              | 44,369                                | 0              | 0                          |
| 16              |                  |                                     |                                       |                |                            |
| 17              |                  | Total Natural Gas Production Plant  | 907,486                               | 779,080        | 0                          |
| 18              |                  |                                     |                                       |                |                            |
| 19              |                  | <u>Storage Plant</u>                |                                       |                |                            |
| 20              | 350.10           | Land                                | 261,127                               | 0              | 0                          |
| 21              | 350.20           | Rights of Way                       | 4,682                                 | 4,682          | 43                         |
| 22              | 351.00           | Sturctures & Improvements           | 5,204                                 | 1,916          | 99                         |
| 23              | 351.02           | Compression Station Equipment       | 159,307                               | 115,822        | 3,039                      |
| 24              | 351.03           | Meas. & Reg. Sta. Structues         | 23,138                                | 23,985         | 0                          |
| 25              | 351.04           | Other Structures                    | 144,554                               | 130,830        | 2,757                      |
| 26              | 352.00           | Wells \ Rights of Way               | 85,227                                | 57,261         | 2,283                      |
| 27              | 352.01           | Well Construction                   | 2,095,316                             | 1,721,742      | 56,119                     |
| 28              | 352.02           | Well Equipment                      | 527,753                               | 554,723        | 0                          |
| 29              | 352.03           | Cushion Gas                         | 1,694,833                             | 8,963          | 0                          |
| 30              | 352.10           | Leaseholds                          | 178,530                               | 178,619        | 0                          |
| 31              | 352.11           | Storage Rights                      | 54,614                                | 51,150         | 988                        |
| 32              | 353.01           | Field Lines                         | 178,501                               | 183,071        | 0                          |
| 33              | 353.02           | Tributary Lines                     | 209,458                               | 214,822        | 0                          |
| 34              | 354.00           | Compressor Station Equipment        | 685,278                               | 478,818        | 10,227                     |
| 35              | 355.00           | Meas & Reg. Equipment               | 274,583                               | 271,469        | 5,590                      |
| 36              | 356.00           | Purification Equipment              | 219,036                               | 219,223        | 0                          |
| 37              |                  |                                     |                                       |                |                            |
| 38              |                  |                                     | 6,801,140                             | 4,217,097      | 81,144                     |

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

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

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Witness: Tom Petersen

| Line No.<br>(A) | Acct. No.<br>(B) | Account Titles<br>(C)                 | Total Company Adjusted Jurisdiction |                |                |
|-----------------|------------------|---------------------------------------|-------------------------------------|----------------|----------------|
|                 |                  |                                       | 13 month average                    |                | 12 Month       |
|                 |                  |                                       | Investment<br>(D)                   | Reserve<br>(E) | Expense<br>(F) |
| 1               |                  | <u>Transmission Plant</u>             |                                     |                |                |
| 2               | 365.10           | Land                                  | 26,970                              | 16             | 0              |
| 3               | 365.20           | Rights of Way                         | 827,001                             | 331,407        | 7,274          |
| 4               | 366.02           | Structures & Improvements             | 141,682                             | 10,446         | 1,946          |
| 5               | 366.03           | Other Structures                      | 68,319                              | 59,675         | 939            |
| 6               | 367.00           | Mains - Cathodic Protection           | 404,588                             | 259,540        | 5,078          |
| 7               | 367.01           | Mains - Steel                         | 21,719,252                          | 15,274,145     | 272,608        |
| 8               | 369.00           | Meas. & Reg. Equipment                | 224,799                             | 70,363         | 5,065          |
| 9               | 369.10           | Meas. & Reg. Equipment                | 2,727,424                           | 1,878,086      | 61,458         |
| 10              |                  |                                       |                                     |                |                |
| 11              |                  | Total Transmission Plant              | 26,140,036                          | 17,883,678     | 354,369        |
| 12              |                  |                                       |                                     |                |                |
| 13              |                  | <u>Distribution Plant</u>             |                                     |                |                |
| 14              | 374.00           | Land & Land Rights                    | 94,855                              | 57,145         | 0              |
| 15              | 374.01           | Land                                  | 51,571                              | 0              | 0              |
| 16              | 374.02           | Land Rights                           | 229,318                             | 22,246         | 3,807          |
| 17              | 374.03           | Land Other                            | 2,784                               | 0              | 0              |
| 18              | 375.00           | Structures & Improvements             | 312,460                             | 26,117         | 6,022          |
| 19              | 375.01           | Structures & Improvements T. B.       | 105,271                             | 78,765         | 2,029          |
| 20              | 375.02           | Land Rights                           | 46,591                              | 37,611         | 898            |
| 21              | 375.03           | Improvements                          | 4,005                               | 176            | 77             |
| 22              | 376.00           | Mains Cathodic Protection             | 9,944,790                           | 1,755,090      | 234,901        |
| 23              | 376.01           | Mains - Steel                         | 63,681,394                          | 38,050,571     | 1,504,184      |
| 24              | 376.02           | Mains Plastic                         | 25,403,787                          | 7,918,757      | 600,049        |
| 25              | 378.00           | Meas. & Reg. Sta. Equipment General   | 2,886,690                           | 1,370,105      | 71,038         |
| 26              | 379.00           | Meas. & Reg. Sta. Equipment City Gate | 1,266,552                           | 132,117        | 32,170         |
| 27              | 379.05           | Meas. & Reg. Sta. Equipment - T. B.   | 1,628,759                           | 1,190,981      | 41,370         |
| 28              | 380.00           | Services                              | 74,090,932                          | 36,056,596     | 5,023,190      |
| 29              | 381.00           | Meters                                | 13,866,226                          | 1,105,520      | 459,085        |
| 30              | 382.00           | Meter Installations                   | 34,946,905                          | 5,478,620      | 1,056,868      |
| 31              | 383.00           | House Regulators                      | 5,007,395                           | 2,560,484      | 141,042        |
| 32              | 384.00           | House Reg. Installations              | 154,276                             | 96,824         | 5,138          |
| 33              | 385.00           | Ind. Meas. & Reg. Sta. Equipment      | 4,552,875                           | 2,016,857      | 122,840        |
| 34              | 386.00           | Other Property on Cust. Prem.         | 2,627                               | 1,139          | 78             |
| 35              |                  |                                       |                                     |                |                |
| 36              |                  | Total Distribution Plant              | 238,280,065                         | 97,955,721     | 9,304,784      |

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

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

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Witness: Tom Petersen

| Line No. | Acct. No. | Account Titles                               | Total Company Adjusted Jurisdiction |                    |                   |
|----------|-----------|--|-------------------------------------|--------------------|-------------------|
|          |           |  | 13 month average                    |                    | 12 Month          |
| (A)      | (B)       | (C)  | Investment (D)                      | Reserve (E)        | Expense (F)       |
| 1        |           | General Plant                                |                                     |                    |                   |
| 2        | 389.00    | Land & Land Rights                           | 70,900                              | 28,459             | 0                 |
| 3        | 390.01    | Structures Frame                             | 128,002                             | 6,749              | 2,811             |
| 4        | 390.02    | Structures & Improvements                    | 189,753                             | 94,890             | 3,976             |
| 5        | 390.03    | Improvements                                 | 765,561                             | 76,944             | 16,040            |
| 6        | 390.04    | Air Conditioning Equipment                   | 12,982                              | 7,200              | 280               |
| 7        | 390.09    | Improvement to Leased Premises               | 1,930,662                           | 1,453,343          | 108,029           |
| 8        | 391.00    | Office Furniture & Equipment                 | 2,746,017                           | 1,472,859          | 174,631           |
| 9        | 391.02    | Remittance Processing Equip                  | 1,544                               | 1,845              | 0                 |
| 10       | 391.03    | Office Machines                              | 139,059                             | 9,616              | 7,499             |
| 11       | 392.00    | Transportation Equipment                     | 553,211                             | (659,307)          | 48,320            |
| 12       | 392.01    | Trucks                                       | 25,229                              | 30,201             | 0                 |
| 13       | 392.02    | Trailers                                     | 122,146                             | 122,463            | 0                 |
| 14       | 393.00    | Stores Equipment                             | 4,080                               | 2,968              | 278               |
| 15       | 394.00    | Tools, Shop & Garage Equipment               | 1,694,629                           | 205,731            | 55,268            |
| 16       | 396.00    | Power Operated Equipment                     | 3,125                               | 3,160              | 0                 |
| 17       | 396.03    | Ditchers                                     | 250,958                             | (137,709)          | 6,920             |
| 18       | 396.04    | Backhoes                                     | 279,051                             | 15,810             | 7,694             |
| 19       | 396.05    | Welders                                      | 42,615                              | 1,870              | 1,175             |
| 20       | 397.00    | Communication Equipment                      | 2,381,342                           | 827,770            | 152,930           |
| 21       | 397.01    | Communication Equipment - Mobile Radios      | 3,437                               | (18,947)           | 153               |
| 22       | 397.02    | Communication Equip. - Fixed Radios          | 29,555                              | (5,870)            | 1,522             |
| 23       | 397.05    | Communication Equip. - Telemetry             | 241,309                             | 14,815             | 12,425            |
| 24       | 398.00    | Miscellaneous Equipment                      | 2,721,800                           | 923,102            | 276,866           |
| 25       | 399.00    | Other Tangible Property                      | 40,867                              | 31,302             | 7,294             |
| 26       | 399.01    | Other Tangible Property - Servers - H/W      | 1,041,244                           | 686,819            | 148,426           |
| 27       | 399.02    | Other Tangible Property - Servers - S/W      | 604,335                             | 482,943            | 69,697            |
| 28       | 399.03    | Other Tangible Property - Network Hardware   | 719,457                             | 577,232            | 101,817           |
| 29       | 399.04    | Other Tangible Property - CPU                | 56,964                              | 57,361             | 0                 |
| 30       | 399.05    | Other Tangible Property - MF Hardware        | 60,318                              | 60,805             | 0                 |
| 31       | 399.06    | Other Tangible Property - PC Hardware        | 3,658,570                           | 3,188,486          | 665,092           |
| 32       | 399.07    | Other Tang. Property - PC Software           | 487,880                             | 343,304            | 81,946            |
| 33       | 399.08    | Other Tang. Property - Application Software  | 7,061,879                           | 3,717,660          | 577,400           |
| 34       | 399.09    | Other Tangible Property - Mainframe S/W      | 134,331                             | 140,289            | 0                 |
| 35       | 399.24    | Other Tang. Property - General Startup Costs | 1,297,650                           | 782,375            | 108,094           |
|          | 108.00    | RWIP Sub-Accts 04881and 04882                |                                     | 3,733,930          | 0                 |
| 36       |           |  |                                     |                    |                   |
| 37       |           |  |                                     |                    |                   |
| 38       |           | Total General Plant                          | 29,500,462                          | 18,280,468         | 2,636,584         |
| 39       |           |  |                                     |                    |                   |
| 40       |           | Total Plant                                  | <u>302,233,576</u>                  | <u>139,244,226</u> | <u>12,376,881</u> |

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

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

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

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Witness: Tom Petersen

| Line No.<br>(A) | Acct. No.<br>(B) | Account Titles<br>(C)               | Total Company Adjusted Jurisdiction   |                |                            | Annual Accrual Rate<br>(G) |
|-----------------|------------------|-------------------------------------|---------------------------------------|----------------|----------------------------|----------------------------|
|                 |                  |                                     | 13 month average<br>Investment<br>(D) | Reserve<br>(E) | 12 Month<br>Expense<br>(F) |                            |
| 1               |                  | <u>Intangible Plant</u>             |                                       |                |                            |                            |
| 2               | 301.00           | Organization                        | 8,330                                 | 8,330          | 0                          | 0.00%                      |
| 3               | 302.00           | Franchises & Consents               | 119,853                               | 119,853        | 0                          | 0.00%                      |
| 4               | 303.00           | Misc. Intangible Plant              | 0                                     | 0              | 0                          | 0.00%                      |
| 5               |                  |                                     |                                       |                |                            |                            |
| 6               |                  | Total Intangible Plant              | 128,182                               | 128,182        | 0                          |                            |
| 7               |                  |                                     |                                       |                |                            |                            |
| 8               |                  | <u>Natural Gas Production Plant</u> |                                       |                |                            |                            |
| 9               | 325.20           | Producing Leaseholds                | 2,353                                 | 0              | 0                          | 0.00%                      |
| 10              | 325.40           | Rights of Ways                      | 83,422                                | 0              | 0                          | 0.00%                      |
| 11              | 331.00           | Production Gas Wells Equipment      | 3,492                                 | 3,492          | 0                          | 0.00%                      |
| 12              | 332.01           | Field Lines                         | 47,163                                | 47,163         | 0                          | 0.00%                      |
| 13              | 332.02           | Tributary Lines                     | 528,218                               | 529,956        | 0                          | 0.00%                      |
| 14              | 334.00           | Field Meas. & Reg. Sta. Equip       | 198,469                               | 198,469        | 0                          | 0.00%                      |
| 15              | 336.00           | Purification Equipment              | 44,369                                | 0              | 0                          | 0.00%                      |
| 16              |                  |                                     |                                       |                |                            |                            |
| 17              |                  | Total Natural Gas Production Plant  | 907,486                               | 779,080        | 0                          |                            |
| 18              |                  |                                     |                                       |                |                            |                            |
| 19              |                  | <u>Storage Plant</u>                |                                       |                |                            |                            |
| 20              | 350.10           | Land                                | 261,127                               | 0              | 0                          | 0.00%                      |
| 21              | 350.20           | Rights of Way                       | 4,682                                 | 4,682          | 43                         | 0.92%                      |
| 22              | 351.00           | Sturctures & Improvements           | 5,204                                 | 1,916          | 99                         | 1.93%                      |
| 23              | 351.02           | Compression Station Equipment       | 159,307                               | 115,822        | 3,039                      | 1.93%                      |
| 24              | 351.03           | Meas. & Reg. Sta. Structues         | 23,138                                | 23,985         | 0                          | 1.93%                      |
| 25              | 351.04           | Other Structures                    | 144,554                               | 130,830        | 2,757                      | 1.93%                      |
| 26              | 352.00           | Wells \ Rights of Way               | 85,227                                | 57,261         | 2,283                      | 2.71%                      |
| 27              | 352.01           | Well Construction                   | 2,095,316                             | 1,721,742      | 56,119                     | 2.71%                      |
| 28              | 352.02           | Well Equipment                      | 527,753                               | 554,723        | 0                          | 2.71%                      |
| 29              | 352.03           | Cushion Gas                         | 1,694,833                             | 8,963          | 0                          | 0.00%                      |
| 30              | 352.10           | Leaseholds                          | 178,530                               | 178,619        | 0                          | 0.30%                      |
| 31              | 352.11           | Storage Rights                      | 54,614                                | 51,150         | 988                        | 1.83%                      |
| 32              | 353.01           | Field Lines                         | 178,501                               | 183,071        | 0                          | 1.35%                      |
| 33              | 353.02           | Tributary Lines                     | 209,458                               | 214,822        | 0                          | 1.35%                      |
| 34              | 354.00           | Compressor Station Equipment        | 685,278                               | 478,818        | 10,227                     | 1.51%                      |
| 35              | 355.00           | Meas & Reg. Equipment               | 274,583                               | 271,469        | 5,590                      | 2.06%                      |
| 36              | 356.00           | Purification Equipment              | 219,036                               | 219,223        | 0                          | 1.30%                      |
| 37              |                  |                                     |                                       |                |                            |                            |
| 38              |                  |                                     | 6,801,140                             | 4,217,097      | 81,144                     |                            |



Atmos Energy Corporation, KY  
Case No. 2006-00464

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

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

| Line No.<br>(A)           | Acct. No.<br>(B) | Account Titles<br>(C)                 | Total Company Adjusted Jurisdiction |                |                | Annual Accrual Rate<br>(G) |
|---------------------------|------------------|---------------------------------------|-------------------------------------|----------------|----------------|----------------------------|
|                           |                  |                                       | 13 month average                    |                | 12 Month       |                            |
|                           |                  |                                       | Investment<br>(D)                   | Reserve<br>(E) | Expense<br>(F) |                            |
| <u>Transmission Plant</u> |                  |                                       |                                     |                |                |                            |
| 1                         | 365.10           | Land                                  | 26,970                              | 16             | 0              | 0.00%                      |
| 2                         | 365.20           | Rights of Way                         | 827,001                             | 331,407        | 7,274          | 0.89%                      |
| 3                         | 366.02           | Structures & Improvements             | 141,682                             | 10,446         | 1,946          | 1.39%                      |
| 4                         | 366.03           | Other Structures                      | 68,319                              | 59,675         | 939            | 1.39%                      |
| 5                         | 367.00           | Mains - Cathodic Protection           | 404,588                             | 259,540        | 5,078          | 1.27%                      |
| 6                         | 367.01           | Mains - Steel                         | 21,719,252                          | 15,274,145     | 272,608        | 1.27%                      |
| 7                         | 369.00           | Meas. & Reg. Equipment                | 224,799                             | 70,363         | 5,065          | 2.28%                      |
| 8                         | 369.10           | Meas. & Reg. Equipment                | 2,727,424                           | 1,878,086      | 61,458         | 2.28%                      |
| 9                         |                  |                                       |                                     |                |                |                            |
| 10                        |                  | Total Transmission Plant              | 26,140,036                          | 17,883,678     | 354,369        |                            |
| 11                        |                  |                                       |                                     |                |                |                            |
| <u>Distribution Plant</u> |                  |                                       |                                     |                |                |                            |
| 13                        | 374.00           | Land & Land Rights                    | 94,855                              | 57,145         | 0              | 0.00%                      |
| 14                        | 374.01           | Land                                  | 51,571                              | 0              | 0              | 0.00%                      |
| 15                        | 374.02           | Land Rights                           | 229,318                             | 22,246         | 3,807          | 1.68%                      |
| 16                        | 374.03           | Land Other                            | 2,784                               | 0              | 0              | 0.00%                      |
| 17                        | 375.00           | Structures & Improvements             | 312,460                             | 26,117         | 6,022          | 1.95%                      |
| 18                        | 375.01           | Structures & Improvements T. B.       | 105,271                             | 78,765         | 2,029          | 1.95%                      |
| 19                        | 375.02           | Land Rights                           | 46,591                              | 37,611         | 898            | 1.95%                      |
| 20                        | 375.03           | Improvements                          | 4,005                               | 176            | 77             | 1.95%                      |
| 21                        | 376.00           | Mains Cathodic Protection             | 9,944,790                           | 1,755,090      | 234,901        | 2.39%                      |
| 22                        | 376.01           | Mains - Steel                         | 63,681,394                          | 38,050,571     | 1,504,184      | 2.39%                      |
| 23                        | 376.02           | Mains Plastic                         | 25,403,787                          | 7,918,757      | 600,049        | 2.39%                      |
| 24                        | 378.00           | Meas. & Reg. Sta. Equipment General   | 2,886,690                           | 1,370,105      | 71,038         | 2.49%                      |
| 25                        | 379.00           | Meas. & Reg. Sta. Equipment City Gate | 1,266,552                           | 132,117        | 32,170         | 2.57%                      |
| 26                        | 379.05           | Meas. & Reg. Sta. Equipment - T. B.   | 1,628,759                           | 1,190,981      | 41,370         | 2.57%                      |
| 27                        | 380.00           | Services                              | 74,090,932                          | 36,056,596     | 5,023,190      | 6.86%                      |
| 28                        | 381.00           | Meters                                | 13,866,226                          | 1,105,520      | 459,085        | 3.35%                      |
| 29                        | 382.00           | Meter Installations                   | 34,946,905                          | 5,478,620      | 1,056,868      | 3.06%                      |
| 30                        | 383.00           | House Regulators                      | 5,007,395                           | 2,560,484      | 141,042        | 2.85%                      |
| 31                        | 384.00           | House Reg. Installations              | 154,276                             | 96,824         | 5,138          | 3.37%                      |
| 32                        | 385.00           | Ind. Meas. & Reg. Sta. Equipment      | 4,552,875                           | 2,016,857      | 122,840        | 2.73%                      |
| 33                        | 386.00           | Other Property on Cust. Prem.         | 2,627                               | 1,139          | 78             | 3.00%                      |
| 34                        |                  |                                       |                                     |                |                |                            |
| 35                        |                  | Total Distribution Plant              | 238,280,065                         | 97,955,720     | 9,304,784      |                            |

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

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

| Line No. | Acct. No. | Account Titles                               | Total Company Adjusted Jurisdiction |             | Annual Accrual Rate |        |
|----------|-----------|--|-------------------------------------|-------------|---------------------|--------|
|          |           |  | 13 month average                    | 12 Month    |                     |        |
| (A)      | (B)       | (C)  | Investment (D)                      | Reserve (E) | Expense (F)         | (G)    |
| 1        |           | General Plant                                |                                     |             |                     |        |
| 2        | 389.00    | Land & Land Rights                           | 70,900                              | 28,459      | 0                   | 0.00%  |
| 3        | 390.01    | Structures Frame                             | 46,334                              | 299         | 0                   | 0.00%  |
| 4        | 390.02    | Structures & Improvements                    | 189,753                             | 94,890      | 3,976               | 2.12%  |
| 5        | 390.03    | Improvements                                 | 765,561                             | 76,944      | 16,040              | 2.12%  |
| 6        | 390.04    | Air Conditioning Equipment                   | 10,859                              | 5,078       | 228                 | 2.12%  |
| 7        | 390.09    | Improvement to Leased Premises               | 1,379,810                           | 1,095,409   | 68,184              | 5.00%  |
| 8        | 391.00    | Office Furniture & Equipment                 | 1,768,820                           | 665,356     | 123,243             | 7.05%  |
| 9        | 391.02    | Remittance Processing Equip                  | 0                                   | 0           | 0                   | 0.00%  |
| 10       | 391.03    | Office Machines                              | 95,200                              | (28,165)    | 6,633               | 7.05%  |
| 11       | 392.00    | Transportation Equipment                     | 548,112                             | (666,658)   | 48,320              | 8.92%  |
| 12       | 392.01    | Trucks                                       | 25,229                              | 30,201      | 0                   | 8.92%  |
| 13       | 392.02    | Trailers                                     | 122,146                             | 122,463     | 0                   | 8.92%  |
| 14       | 393.00    | Stores Equipment                             | 0                                   | 0           | 0                   | 0.00%  |
| 15       | 394.00    | Tools, Shop & Garage Equipment               | 1,645,897                           | 196,467     | 53,354              | 3.28%  |
| 16       | 396.00    | Power Operated Equipment                     | 0                                   | 0           | 0                   | 0.00%  |
| 17       | 396.03    | Ditchers                                     | 250,958                             | (137,709)   | 6,920               | 2.79%  |
| 18       | 396.04    | Backhoes                                     | 279,051                             | 15,810      | 7,694               | 2.79%  |
| 19       | 396.05    | Welders                                      | 42,615                              | 1,870       | 1,175               | 2.79%  |
| 20       | 397.00    | Communication Equipment                      | 858,028                             | 343,148     | 44,180              | 5.21%  |
| 21       | 397.01    | Communication Equipment - Mobile Radios      | 2,970                               | (19,302)    | 153                 | 5.21%  |
| 22       | 397.02    | Communication Equip. - Fixed Radios          | 29,555                              | (5,870)     | 1,522               | 5.21%  |
| 23       | 397.05    | Communication Equip. - Telemetry             | 241,309                             | 14,815      | 12,425              | 5.21%  |
| 24       | 398.00    | Miscellaneous Equipment                      | 2,447,025                           | 854,288     | 264,573             | 10.94% |
| 25       | 399.00    | Other Tangible Property                      | 0                                   | 0           | 0                   | 0.00%  |
| 26       | 399.01    | Other Tangible Property - Servers - H/W      | 175,990                             | 175,515     | 24,855              | 14.29% |
| 27       | 399.02    | Other Tangible Property - Servers - S/W      | 113,473                             | 118,461     | 0                   | 14.29% |
| 28       | 399.03    | Other Tangible Property - Network Hardware   | 511,781                             | 477,593     | 72,278              | 14.29% |
| 29       | 399.04    | Other Tangible Property - CPU                | 0                                   | 0           | 0                   | 0.00%  |
| 30       | 399.05    | Other Tangible Property - MF Hardware        | 0                                   | 0           | 0                   | 0.00%  |
| 31       | 399.06    | Other Tangible Property - PC Hardware        | 2,782,299                           | 2,780,469   | 508,980             | 18.51% |
| 32       | 399.07    | Other Tang. Property - PC Software           | 240,087                             | 194,683     | 37,609              | 15.85% |
| 33       | 399.08    | Other Tang. Property - Application Software  | 468,054                             | 310,225     | 57,822              | 12.50% |
| 34       | 399.09    | Other Tangible Property - Mainframe S/W      | 0                                   | 0           | 0                   | 0.00%  |
| 35       | 399.24    | Other Tang. Property - General Startup Costs | 0                                   | 0           | 0                   | 0.00%  |
| 36       |           |  |                                     |             |                     |        |
| 37       |           |  |                                     |             |                     |        |
| 38       |           | Total General Plant                          | 15,111,816                          | 6,744,739   | 1,360,164           |        |
| 39       |           |  |                                     |             |                     |        |
| 40       | 108       | RWIP Sub-Accts 04881 and 04882               |                                     | 3,756,030   |                     |        |
| 39       |           |  |                                     |             |                     |        |
| 40       |           | Total Plant                                  | 287,368,727                         | 131,464,526 | 11,100,461          |        |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account, Div 002 only  
Base Period Ended March 31, 2007

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
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| Line No.<br>(A) | Acct. No.<br>(B) | Account Titles<br>(C)                        | Total Company Adjusted Jurisdiction |                |                | Annual Accrual Rate<br>(G) |
|-----------------|------------------|--|-------------------------------------|----------------|----------------|----------------------------|
|                 |                  |  | 13 month average                    |                | 12 Month       |                            |
|                 |                  |  | Investment<br>(D)                   | Reserve<br>(E) | Expense<br>(F) |                            |
| 1               |                  | <u>General Plant</u>                         |                                     |                |                |                            |
| 2               | 389.00           | Land & Land Rights                           | 0                                   | 0              | 0              | 0.00%                      |
| 3               | 390.01           | Structures Frame                             | 302,198                             | 1,999          | 22,435         | 7.43%                      |
| 4               | 390.02           | Structures & Improvements                    | 0                                   | 0              | 0              | 0.00%                      |
| 5               | 390.03           | Improvements                                 | 0                                   | 0              | 0              | 0.00%                      |
| 6               | 390.04           | Air Conditioning Equipment                   | 0                                   | 0              | 0              | 0.00%                      |
| 7               | 390.09           | Improvement to Leased Premises               | 7,068,330                           | 5,196,646      | 524,750        | 7.43%                      |
| 8               | 391.00           | Office Furniture & Equipment                 | 9,319,791                           | 6,190,396      | 455,367        | 4.89%                      |
| 9               | 391.02           | Remittance Processing Equip                  | 29,686                              | 35,472         | 0              | 11.37%                     |
| 10              | 391.03           | Office Machines                              | 547,794                             | 550,648        | 0              | 2.22%                      |
| 11              | 392.00           | Transportation Equipment                     | 18,885                              | 26,562         | 0              | 28.96%                     |
| 12              | 392.01           | Trucks                                       | 0                                   | 0              | 0              | 0.00%                      |
| 13              | 392.02           | Trailers                                     | 0                                   | 0              | 0              | 0.00%                      |
| 14              | 393.00           | Stores Equipment                             | 2,798                               | 3,672          | 0              | 10.00%                     |
| 15              | 394.00           | Tools, Shop & Garage Equipment               | 11,584                              | 13,540         | 0              | 10.00%                     |
| 16              | 396.00           | Power Operated Equipment                     | 0                                   | 0              | 0              | 0.00%                      |
| 17              | 396.03           | Ditchers                                     | 0                                   | 0              | 0              | 0.00%                      |
| 18              | 396.04           | Backhoes                                     | 0                                   | 0              | 0              | 0.00%                      |
| 19              | 396.05           | Welders                                      | 0                                   | 0              | 0              | 0.00%                      |
| 20              | 397.00           | Communication Equipment                      | 2,193,125                           | 693,187        | 156,023        | 7.12%                      |
| 21              | 397.01           | Communication Equipment - Mobile Radios      | 0                                   | 0              | 0              | 0.00%                      |
| 22              | 397.02           | Communication Equip. - Fixed Radios          | 0                                   | 0              | 0              | 0.00%                      |
| 23              | 397.05           | Communication Equip. - Telemetry             | 0                                   | 0              | 0              | 0.00%                      |
| 24              | 398.00           | Miscellaneous Equipment                      | 631,557                             | 382,340        | 33,824         | 5.36%                      |
| 25              | 399.00           | Other Tangible Property                      | 10,196                              | 9,650          | 1,605          | 15.75%                     |
| 26              | 399.01           | Other Tangible Property - Servers - H/W      | 5,565,002                           | 1,518,156      | 794,592        | 14.29%                     |
| 27              | 399.02           | Other Tangible Property - Servers - S/W      | 1,993,830                           | 575,422        | 284,687        | 14.29%                     |
| 28              | 399.03           | Other Tangible Property - Network Hardware   | 1,879,019                           | 333,799        | 268,293        | 14.29%                     |
| 29              | 399.04           | Other Tangible Property - CPU                | 1,095,465                           | 1,103,098      | 0              | 26.26%                     |
| 30              | 399.05           | Other Tangible Property - MF Hardware        | 1,159,964                           | 1,169,325      | 0              | 15.76%                     |
| 31              | 399.06           | Other Tangible Property - PC Hardware        | 4,810,655                           | 3,218,716      | 808,974        | 16.83%                     |
| 32              | 399.07           | Other Tang. Property - PC Software           | 1,469,379                           | 900,083        | 260,309        | 17.73%                     |
| 33              | 399.08           | Other Tang. Property - Application Software  | 42,175,769                          | 17,469,407     | 3,464,028      | 8.22%                      |
| 34              | 399.09           | Other Tangible Property - Mainframe S/W      | 2,583,282                           | 2,697,858      | 0              | 22.16%                     |
| 35              | 399.24           | Other Tang. Property - General Startup Costs | 0                                   | 0              | 0              | 8.33%                      |
| 36              |                  |  |                                     |                |                |                            |
| 37              |                  |  |                                     |                |                |                            |
| 38              |                  | Total General Plant                          | 82,868,309                          | 42,089,977     | 7,074,886      |                            |
| 39              |                  |  |                                     |                |                |                            |
| 40              | 108              | RWIP Sub-Accts 04881 and 04882               |                                     | (5,464)        |                |                            |
| 41              |                  |  |                                     |                |                |                            |
| 42              |                  | Total Plant                                  | 82,868,309                          | 42,084,513     | 7,074,886      |                            |

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

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

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| Line No.<br>(A) | Acct. No.<br>(B) | Account Titles<br>(C)                        | Total Company Adjusted Jurisdiction |                |                | Annual Accrual Rate<br>(G) |
|-----------------|------------------|--|-------------------------------------|----------------|----------------|----------------------------|
|                 |                  |  | 13 month average                    |                | 12 Month       |                            |
|                 |                  |  | Investment<br>(D)                   | Reserve<br>(E) | Expense<br>(F) |                            |
| 1               |                  | General Plant                                |                                     |                |                |                            |
| 2               | 389.00           | Land & Land Rights                           | 0                                   | 0              | 0              | 0.00%                      |
| 3               | 390.01           | Structures Frame                             | 0                                   | 0              | 0              | 0.00%                      |
| 4               | 390.02           | Structures & Improvements                    | 0                                   | 0              | 0              | 0.00%                      |
| 5               | 390.03           | Improvements                                 | 0                                   | 0              | 0              | 0.00%                      |
| 6               | 390.04           | Air Conditioning Equipment                   | 0                                   | 0              | 0              | 0.00%                      |
| 7               | 390.09           | Improvement to Leased Premises               | 3,018,160                           | 1,243,869      | 224,249        | 7.43%                      |
| 8               | 391.00           | Office Furniture & Equipment                 | 56,077                              | 9,366          | 2,742          | 4.89%                      |
| 9               | 391.02           | Remittance Processing Equip                  | 0                                   | 0              | 0              | 11.37%                     |
| 10              | 391.03           | Office Machines                              | 0                                   | 0              | 0              | 2.22%                      |
| 11              | 392.00           | Transportation Equipment                     | 0                                   | 0              | 0              | 28.96%                     |
| 12              | 392.01           | Trucks                                       | 0                                   | 0              | 0              | 0.00%                      |
| 13              | 392.02           | Trailers                                     | 0                                   | 0              | 0              | 0.00%                      |
| 14              | 393.00           | Stores Equipment                             | 0                                   | 0              | 0              | 10.00%                     |
| 15              | 394.00           | Tools, Shop & Garage Equipment               | 0                                   | 0              | 0              | 10.00%                     |
| 16              | 396.00           | Power Operated Equipment                     | 0                                   | 0              | 0              | 0.00%                      |
| 17              | 396.03           | Ditchers                                     | 0                                   | 0              | 0              | 0.00%                      |
| 18              | 396.04           | Backhoes                                     | 0                                   | 0              | 0              | 0.00%                      |
| 19              | 396.05           | Welders                                      | 0                                   | 0              | 0              | 0.00%                      |
| 20              | 397.00           | Communication Equipment                      | 23,349,653                          | 7,223,380      | 1,662,495      | 7.12%                      |
| 21              | 397.01           | Communication Equipment - Mobile Radios      | 0                                   | 0              | 0              | 0.00%                      |
| 22              | 397.02           | Communication Equip. - Fixed Radios          | 0                                   | 0              | 0              | 0.00%                      |
| 23              | 397.05           | Communication Equip. - Telemetry             | 0                                   | 0              | 0              | 0.00%                      |
| 24              | 398.00           | Miscellaneous Equipment                      | 1,916                               | 282            | 103            | 5.36%                      |
| 25              | 399.00           | Other Tangible Property                      | 214,670                             | 203,194        | 33,810         | 15.75%                     |
| 26              | 399.01           | Other Tangible Property - Servers - H/W      | 9,812,831                           | 7,328,132      | 1,402,254      | 14.29%                     |
| 27              | 399.02           | Other Tangible Property - Servers - S/W      | 6,859,659                           | 5,898,659      | 980,245        | 14.29%                     |
| 28              | 399.03           | Other Tangible Property - Network Hardware   | 459,784                             | 195,003        | 65,703         | 14.29%                     |
| 29              | 399.04           | Other Tangible Property - CPU                | 0                                   | 0              | 0              | 26.26%                     |
| 30              | 399.05           | Other Tangible Property - MF Hardware        | 0                                   | 0              | 0              | 15.76%                     |
| 31              | 399.06           | Other Tangible Property - PC Hardware        | 3,241,436                           | 1,178,449      | 545,534        | 16.83%                     |
| 32              | 399.07           | Other Tang. Property - PC Software           | 2,355,445                           | 1,154,000      | 417,620        | 17.73%                     |
| 33              | 399.08           | Other Tang. Property - Application Software  | 73,741,792                          | 32,919,967     | 6,061,575      | 8.22%                      |
| 34              | 399.09           | Other Tangible Property - Mainframe S/W      | 0                                   | 0              | 0              | 22.16%                     |
| 35              | 399.24           | Other Tang. Property - General Startup Costs | 23,172,326                          | 13,970,990     | 1,930,255      | 8.33%                      |
| 36              |                  |  |                                     |                |                |                            |
| 37              |                  |  |                                     |                |                |                            |
| 38              |                  | Total General Plant                          | 146,283,748                         | 71,325,292     | 13,326,586     |                            |
| 39              |                  |  |                                     |                |                |                            |
| 40              |                  | Total Plant                                  | 146,283,748                         | 71,325,292     | 13,326,586     |                            |

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

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Witness: Tom Petersen

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

| Line No. | Acct. No. | Account Titles                               | Total Company Adjusted Jurisdiction |           | Annual Accrual Rate |                  |
|----------|-----------|--|-------------------------------------|-----------|---------------------|------------------|
|          |           |  | 13 month average Investment         | Reserve   |                     | 12 Month Expense |
| (A)      | (B)       | (C)  | (D)                                 | (E)       | (F)                 | (G)              |
| 1        |           | <u>Intangible Plant</u>                      |                                     |           |                     |                  |
| 2        | 301.00    | Organization                                 | 185,309                             | 0         | 0                   | 0.00%            |
| 3        | 302.00    | Franchises & Consents                        | 0                                   | 0         | 0                   | 0.00%            |
| 4        | 303.00    | Misc. Intangible Plant                       | 1,109,552                           | 0         | 0                   | 0.00%            |
| 5        |           |  |                                     |           |                     |                  |
| 6        |           | Total Intangible Plant                       | 1,294,861                           | 0         | 0                   |                  |
| 7        |           |  |                                     |           |                     |                  |
| 8        |           | <u>Distribution Plant</u>                    |                                     |           |                     |                  |
| 9        | 376.01    | Mains - Steel                                | 0                                   | 3         | 0                   | 3.61%            |
| 10       |           |  |                                     |           |                     |                  |
| 11       |           | Total Distribution Plant                     | 0                                   | 3         | 0                   |                  |
| 12       |           |  |                                     |           |                     |                  |
| 13       |           | <u>General Plant</u>                         |                                     |           |                     |                  |
| 14       | 389.00    | Land & Land Rights                           | 0                                   | 0         | 0                   | 0.00%            |
| 15       | 390.01    | Structures Frame                             | 179,339                             | 17,253    | 4,472               | 2.52%            |
| 16       | 390.02    | Structures & Improvements                    | 0                                   | 0         | 0                   | 0.00%            |
| 17       | 390.03    | Improvements                                 | 0                                   | 0         | 0                   | 0.00%            |
| 18       | 390.04    | Air Conditioning Equipment                   | 5,771                               | 5,771     | 144                 | 2.52%            |
| 19       | 390.09    | Improvement to Leased Premises               | 38,834                              | 49,085    | 0                   | 2.52%            |
| 20       | 391.00    | Office Furniture & Equipment                 | 1,330,820                           | 1,318,993 | 74,926              | 5.69%            |
| 21       | 391.02    | Remittance Processing Equip                  | 0                                   | 0         | 0                   | 0.00%            |
| 22       | 391.03    | Office Machines                              | 41,805                              | 24,872    | 2,354               | 5.69%            |
| 23       | 392.00    | Transportation Equipment                     | 11,194                              | 16,232    | 0                   | 0.00%            |
| 24       | 392.01    | Trucks                                       | 0                                   | 0         | 0                   | 0.00%            |
| 25       | 392.02    | Trailers                                     | 0                                   | 0         | 0                   | 0.00%            |
| 26       | 393.00    | Stores Equipment                             | 10,698                              | 7,552     | 757                 | 7.15%            |
| 27       | 394.00    | Tools, Shop & Garage Equipment               | 130,871                             | 23,277    | 5,206               | 4.02%            |
| 28       | 396.00    | Power Operated Equipment                     | 8,497                               | 8,592     | 0                   | 11.11%           |
| 29       | 396.03    | Ditchers                                     | 0                                   | 0         | 0                   | 0.00%            |
| 30       | 396.04    | Backhoes                                     | 0                                   | 0         | 0                   | 0.00%            |
| 31       | 396.05    | Welders                                      | 0                                   | 0         | 0                   | 0.00%            |
| 32       | 397.00    | Communication Equipment                      | 276,511                             | 119,824   | 20,492              | 7.49%            |
| 33       | 397.01    | Communication Equipment - Mobile Radios      | 1,270                               | 965       | 0                   | 0.00%            |
| 34       | 397.02    | Communication Equip. - Fixed Radios          | 0                                   | 0         | 0                   | 0.00%            |
| 35       | 397.05    | Communication Equip. - Telemetering          | 0                                   | 0         | 0                   | 0.00%            |
| 36       | 398.00    | Miscellaneous Equipment                      | 657,558                             | 133,010   | 28,628              | 4.40%            |
| 37       | 399.00    | Other Tangible Property                      | 76,993                              | 52,810    | 14,459              | 18.98%           |
| 38       | 399.01    | Other Tangible Property - Servers - H/W      | 71,663                              | 59,781    | 10,133              | 14.29%           |
| 39       | 399.02    | Other Tangible Property - Servers - S/W      | 8,273                               | 11,517    | 0                   | 14.29%           |
| 40       | 399.03    | Other Tangible Property - Network Hardware   | 229,003                             | 194,040   | 32,380              | 14.29%           |
| 41       | 399.04    | Other Tangible Property - CPU                | 0                                   | 0         | 0                   | 0.00%            |
| 42       | 399.05    | Other Tangible Property - MF Hardware        | 0                                   | 0         | 0                   | 0.00%            |
| 43       | 399.06    | Other Tangible Property - PC Hardware        | 1,208,918                           | 474,900   | 227,035             | 18.98%           |
| 44       | 399.07    | Other Tang. Property - PC Software           | 107,353                             | 101,131   | 20,161              | 18.98%           |
| 45       | 399.08    | Other Tang. Property - Application Software  | 737,281                             | 1,782,414 | 0                   | 18.98%           |
| 46       | 399.09    | Other Tangible Property - Mainframe S/W      | 0                                   | 0         | 0                   | 0.00%            |
| 47       | 399.24    | Other Tang. Property - General Startup Costs | 0                                   | 0         | 0                   | 0.00%            |
| 48       |           | Total General Plant                          | 5,132,652                           | 4,402,019 | 441,145             |                  |
|          | 108       | RWIP Sub-Accts 04881and 04882                |                                     | (59,322)  | 0                   |                  |
| 49       |           | Total Plant                                  | 6,427,513                           | 4,342,700 | 441,145             |                  |

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

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

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

| Line No. | Working Capital Component          | Description of Methodology used to Determine Jurisdictional Requirement | Workpaper Reference No. | Total Company     | Jurisdictional Percent | Jurisdictional Amount |
|----------|------------------------------------|---|-------------------------|-------------------|------------------------|-----------------------|
|          |                                    |   |                         |                   |                        |                       |
| 1        | Cash Working Capital               | 1 / 8 O & M Method  | B-4.2                   | 2,504,548         | 100.00%                | 2,504,548             |
| 2        | Material & Supplies                | 13 Month Average Balance  | B-4.1                   | 640,939           |                        | 640,939               |
| 3        | Gas Stored Underground             | 13 Month Average Balance  | B-4.1                   | 16,869,680        |                        | 16,869,680            |
| 4        | Prepayments                        | 13 Month Average Balance  | B-4.1                   | 757,119           |                        | 757,119               |
| 5        | Total Working Capital Requirements |   |                         | <u>20,772,285</u> |                        | <u>20,772,285</u>     |

Atmos Energy Corporation, KY  
Case No. 2006-00464

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

FR 10(10)(b)4.1  
Schedule B-4.1  
Sheet 1 of 2  
Witness: Tom Petersen

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

| Line No. | Description                            | 13 Month Average For Period |                        |                       | Base Period End Balance |                        |                       |
|----------|--|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
|          |  | Total Company               | Jurisdictional Percent | Jurisdictional Amount | Total Company           | Jurisdictional Percent | Jurisdictional Amount |
|          |  | \$                          |                        | \$                    |                         | \$                     |                       |
| 1        | Material & Supplies                    | 640,939                     | 100.00%                | 640,939               | 706,925                 | 100.00%                | 706,925               |
| 2        | Gas Stored Underground                 | 16,869,680                  | 100.00%                | 16,869,680            | (14,706,997)            | 100.00%                | (14,706,997)          |
| 3        | Prepayments                            | 757,119                     | 100.00%                | 0                     | 0                       | 100.00%                | 0                     |
| 4        | Total Other Working Capital Allowances | 18,267,738                  | 100.00%                | 757,119               | 715,005                 | 100.00%                | 715,005               |
|          |  | <u>18,267,738</u>           |                        | <u>18,267,738</u>     | <u>(13,285,067)</u>     |                        | <u>(13,285,067)</u>   |

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

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

| Data: <input checked="" type="checkbox"/> Base Period <input type="checkbox"/> Forecasted Period |                                | Type of Filing: <input type="checkbox"/> Original <input checked="" type="checkbox"/> Updated <input type="checkbox"/> Revised |                                | Jurisdictional<br>Amount<br>(3) |
|--|--------------------------------|--|--------------------------------|---------------------------------|
| Worksheet Reference No(s).   |                                | Worksheet Reference No(s).   |                                |                                 |
| Line<br>No.  | Description                    | Total<br>Company<br>(1)  | 1 / 8 Method<br>Percent<br>(2) |                                 |
| 1  | Cash Working Capital           |  |                                |                                 |
| 2  | Production O&M Expense         | (152)  | 12.50%                         | (19)                            |
| 3  | Storage O&M Expense            | 199,404  | 12.50%                         | 24,926                          |
| 4  | Transmission O&M Expense       | 376,885  | 12.50%                         | 47,111                          |
| 5  | Distribution O&M Expense       | 6,308,711  | 12.50%                         | 788,589                         |
| 6  | Customer Accting. & Collection | 2,167,494  | 12.50%                         | 270,937                         |
| 7  | Customer Service & Information | 219,181  | 12.50%                         | 27,398                          |
| 8  | Sales Expense                  | 197,804  | 12.50%                         | 24,726                          |
| 9  | Admin. & General Expense       | <u>10,567,053</u>  | 12.50%                         | <u>1,320,882</u>                |
| 10   | Total O & M Expenses           | <u>20,036,380</u>  |                                | <u>2,504,548</u>                |



Atmos Energy Corporation, KY  
Case No. 2006-00464

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

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

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

| Line No.           | Sub-Acct   | Period End Tot Company KY | Jurisdictional Percent | Jurisdictional Period ending Balance | Jurisdictional 13-Month Average |
|--------------------|--|---------------------------|------------------------|--------------------------------------|---------------------------------|
| <b>DIVISION 09</b> |  |                           |                        |                                      |                                 |
| 1                  | Account 252 - Customer Advances For Constructor                | <u>(3,556,471)</u>        | 100.00%                | <u>(3,556,471)</u>                   | <u>(3,571,295)</u>              |
| 2                  |  |                           |                        |                                      |                                 |
| 3                  | <u>Account 190 - Accumulated Deferred Income Taxes</u>         |                           |                        |                                      |                                 |
| 4                  | 28201 Accum Defer - Fed Income Tax                             | 5,853,574                 |                        | 5,853,574                            | 2,108,575                       |
| 5                  |  |                           |                        |                                      |                                 |
| 6                  | 28206 Accum Defer - State Income Tax                           | 810,171                   |                        | 810,171                              | 687,519                         |
| 7                  |  |                           |                        |                                      |                                 |
| 8                  | Total Account 190  | <u>6,663,745</u>          |                        | <u>6,663,745</u>                     | <u>2,796,094</u>                |
| 9                  |  |                           |                        |                                      |                                 |
| 10                 | <u>Account 282 - Accumulated Deferred Income Taxes</u>         |                           |                        |                                      |                                 |
| 11                 | 28201 Accum Defer - Fed Income Tax                             | (31,298,492)              |                        | (31,298,492)                         | (29,193,801)                    |
| 12                 |  |                           |                        |                                      |                                 |
| 13                 | 28206 Accum Defer - State Income Tax                           | (4,457,227)               |                        | (4,457,227)                          | (3,646,016)                     |
| 14                 |  |                           |                        |                                      |                                 |
| 15                 | Total Account 282  | <u>(35,755,719)</u>       |                        | <u>(35,755,719)</u>                  | <u>(32,839,817)</u>             |
| 16                 |  |                           |                        |                                      |                                 |
| 17                 | <u>Account 283 - Accumulated Deferred Income Taxes - Other</u> |                           |                        |                                      |                                 |
| 18                 | 28201 Accum Defer - Fed Income Tax                             | (94,080)                  |                        | (94,080)                             | (37,164)                        |
| 19                 |  |                           |                        |                                      |                                 |
| 20                 | 28206 Accum Defer - State Income Tax                           | (13,021)                  |                        | (13,021)                             | (5,855)                         |
| 21                 |  |                           |                        |                                      |                                 |
| 22                 | Total Account 283  | <u>(107,101)</u>          |                        | <u>(107,101)</u>                     | <u>(43,019)</u>                 |
| 23                 |  |                           |                        |                                      |                                 |
| 24                 | <u>Div 09 - Accumulated Deferred Income Taxes</u>              | <u>(29,199,075)</u>       |                        | <u>(29,199,075)</u>                  | <u>(30,086,742)</u>             |
|                    |  |                           |                        | Jurisdictional                       | Jurisdictional                  |
| Line No.           |  | Period End Gen. Office    | Percent                | Period ending Balance                | 13-Month Average                |
| <b>DIVISION 02</b> |  |                           |                        |                                      |                                 |
| 25                 | Account 252 - Customer Advances For Constructor                | <u>0</u>                  | 5.20%                  | <u>0</u>                             | <u>0</u>                        |
| 26                 |  |                           |                        |                                      |                                 |
| 27                 | <u>Account 190 - Accumulated Deferred Income Taxes</u>         |                           |                        |                                      |                                 |
| 28                 | 28201 Accum Defer - Fed Income Tax                             | 22,644,968                |                        | 1,177,538                            | 1,533,332                       |
| 29                 |  |                           |                        |                                      |                                 |
| 30                 | 28206 Accum Defer - State Income Tax                           | 3,134,205                 |                        | 162,979                              | 114,961                         |
| 31                 |  |                           |                        |                                      |                                 |
| 32                 | Total Account 190  | <u>25,779,173</u>         |                        | <u>1,340,517</u>                     | <u>1,648,294</u>                |
| 33                 |  |                           |                        |                                      |                                 |
| 34                 | <u>Account 282 - Accumulated Deferred Income Taxes</u>         |                           |                        |                                      |                                 |
| 35                 | 28201 Accum Defer - Fed Income Tax                             | (42,564,394)              |                        | (2,213,348)                          | (2,117,355)                     |
| 36                 |  |                           |                        |                                      |                                 |
| 37                 | 28206 Accum Defer - State Income Tax                           | (5,951,184)               |                        | (309,462)                            | (246,046)                       |
| 38                 |  |                           |                        |                                      |                                 |
| 39                 | Total Account 282  | <u>(48,515,578)</u>       |                        | <u>(2,522,810)</u>                   | <u>(2,363,401)</u>              |
| 40                 |  |                           |                        |                                      |                                 |
| 41                 | <u>Account 283 - Accumulated Deferred Income Taxes - Other</u> |                           |                        |                                      |                                 |
| 42                 | 28201 Accum Defer - Fed Income Tax                             | (22,413,810)              |                        | (1,165,518)                          | (1,766,589)                     |
| 43                 |  |                           |                        |                                      |                                 |
| 44                 | 28206 Accum Defer - State Income Tax                           | (1,317,925)               |                        | (68,532)                             | (129,458)                       |
| 45                 |  |                           |                        |                                      |                                 |
| 46                 | Total Account 283  | <u>(23,731,735)</u>       |                        | <u>(1,234,050)</u>                   | <u>(1,896,047)</u>              |
| 47                 |  |                           |                        |                                      |                                 |
| 48                 | <u>Div 02 Accumulated Deferred Income Taxes</u>                | <u>(46,468,140)</u>       |                        | <u>(2,416,343)</u>                   | <u>(2,611,154)</u>              |

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

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

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

| Line No.           | Sub-Acct | Period End Tot Company CSC                             | Jurisdictional Percent | Jurisdictional Period ending Balance | Jurisdictional 13-Month Average |
|--------------------|----------|--|------------------------|--------------------------------------|---------------------------------|
| <b>DIVISION 12</b> |          |  |                        |                                      |                                 |
| 1                  |          | <u>Account 282 - Accumulated Deferred Income Taxes</u> |                        |                                      |                                 |
| 2                  | 28201    | Accum Defer - Fed Income Tax                           | 0                      | 5.60%                                | 0                               |
|                    |          |  |                        | <u>0</u>                             | <u>0</u>                        |

| Line No.           |       | Period End Admin. Office   | Jurisdictional Percent | Jurisdictional Period ending Balance | Jurisdictional 13-Month Average |
|--------------------|-------|--|------------------------|--------------------------------------|---------------------------------|
| <b>DIVISION 91</b> |       |  |                        |                                      |                                 |
| 1                  |       | <u>Account 252 - Customer Advances For Constructor</u>           |                        |                                      |                                 |
| 2                  |       |  |                        |                                      |                                 |
| 3                  |       | <u>Account 190 - Accumulated Deferred Income Taxes</u>           |                        |                                      |                                 |
| 4                  | 28201 | Accum Defer - Fed Income Tax                                     | 7,911,707              | 36.78%                               | 13,071                          |
| 5                  |       |  |                        | <u>13,071</u>                        | <u>13,071</u>                   |
| 6                  | 28206 | Accum Defer - State Income Tax                                   | 1,095,029              | 2,909,640                            | 2,918,069                       |
| 7                  |       |  |                        | 402,712                              | 332,675                         |
| 8                  |       | Total Account 190  | <u>9,006,736</u>       | <u>3,312,352</u>                     | <u>3,250,743</u>                |
| 9                  |       |  |                        |                                      |                                 |
| 10                 |       | <u>Account 255 - Accumulated Deferred Investment Tax Credits</u> |                        |                                      |                                 |
| 11                 | 28001 | Deferred ITC - Federal   | <u>(798,176)</u>       | <u>(293,540)</u>                     | <u>(335,844)</u>                |
| 12                 |       |  |                        |                                      |                                 |
| 13                 |       | <u>Account 282 - Accumulated Deferred Income Taxes</u>           |                        |                                      |                                 |
| 14                 | 28201 | Accum Defer - Fed Income Tax                                     | (3,799,706)            | (1,397,395)                          | (600,069)                       |
| 15                 |       |  |                        | (193,408)                            | (301,389)                       |
| 16                 | 28206 | Accum Defer - State Income Tax                                   | (525,903)              | (1,590,803)                          | (901,458)                       |
| 17                 |       |  |                        | <u>(1,590,803)</u>                   | <u>(901,458)</u>                |
| 18                 |       | Total Account 282  | <u>(4,325,609)</u>     | <u>(1,590,803)</u>                   | <u>(901,458)</u>                |
| 19                 |       |  |                        |                                      |                                 |
| 20                 |       | <u>Account 283 - Accumulated Deferred Income Taxes - Other</u>   |                        |                                      |                                 |
| 21                 | 28201 | Accum Defer - Fed Income Tax                                     | (2,283,207)            | (839,681)                            | (1,008,647)                     |
| 22                 |       |  |                        | (116,217)                            | (110,279)                       |
| 23                 | 28206 | Accum Defer - State Income Tax                                   | (316,010)              | (955,898)                            | (1,118,926)                     |
| 24                 |       |  |                        | <u>(955,898)</u>                     | <u>(1,118,926)</u>              |
| 25                 |       | Total Account 283  | <u>(2,599,217)</u>     | <u>(955,898)</u>                     | <u>(1,118,926)</u>              |
| 26                 |       |  |                        |                                      |                                 |
| 27                 |       | Div 91 Accumulated Deferred Income Taxes                         | <u>1,283,734</u>       | <u>472,111</u>                       | <u>894,515</u>                  |
| 28                 |       |  |                        |                                      |                                 |
| 29                 |       | Total Deferred Income Tax - Jurisdictional                       |                        |                                      |                                 |
| 30                 |       | (lines 24, 48 page 1 and lines 2, 27 page 2)                     | <u>(74,383,481)</u>    | <u>(31,143,307)</u>                  | <u>(31,803,381)</u>             |

Atmos Energy Corporation, KY  
Case No. 99-070  
Base Period the Twelve Months Ended March 31, 2007  
Forecasted Test Period the Twelve Months Ended June 30, 2008

**FR 10(10)(c)                      SCHEDULE C**

**Operating Income Summary**

| <u>Schedule</u> | <u>Sheets</u> | <u>Description</u>                                      |
|-----------------|---------------|---|
| C-1             | 1             | Operating Income Summary                                |
| C-2             | 1             | Adjusted Operating Income                               |
| C-2.1           | 10            | Operating Revenue and Expenses by FERC Account          |
| C-2.2           | 4             | Monthly Jurisdictional Operating Income by FERC Account |

Atmos Energy Corporation, KY  
 Case No. 2006-00464

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

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

| Line No. | Description                  | Base Return at Current Rates |
|----------|------------------------------|------------------------------|
| 1        | Operating Revenue            | 191,976,194                  |
| 2        | Operating Expenses           |                              |
| 3        | Purchased Gas Cost           | 141,343,697                  |
| 4        | Other O & M Expenses         | 20,036,380                   |
| 5        | Depreciation Expense         | 11,958,952                   |
| 6        | Taxes Other than Income      | 4,485,156                    |
| 7        |                              |                              |
| 8        | State & Federal Income Taxes | 3,557,085                    |
| 9        | Total Operating Expenses     | <u>181,381,270</u>           |
| 10       | Operating Income             | <u><u>10,594,924</u></u>     |
| 11       | Rate Base                    | 154,434,609                  |
| 12       | Rate of Return               | <u>6.86%</u>                 |

Western Kentucky Gas Co  
Case No. 99-070

Adjusted Operating Income \$  
For the Twelve Months ended Mar  
For the Twelve Months ended Jun

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

| Line No. | Major Group Classification     | Base Year Revenue & Expenses |
|----------|--------------------------------|------------------------------|
| 1        | Operating Revenue              | 191,976,194                  |
| 2        |                                |                              |
| 3        | Operating Expenses             | 141,343,697                  |
| 4        | Purchased Gas Cost             | (152)                        |
| 5        | Production O&M Expense         | 199,404                      |
| 6        | Storage O&M Expense            | 376,885                      |
| 7        | Transmission O&M Expense       | 6,308,711                    |
| 8        | Distribution O&M Expense       | 2,167,494                    |
| 9        | Customer Accting. & Collection | 219,181                      |
| 10       | Customer Service & Information | 197,804                      |
| 11       | Sales Expense                  | 10,567,053                   |
| 12       | Admin. & General Expense       | 11,958,952                   |
| 13       | Depreciation Expense           | 4,485,156                    |
| 14       | Taxes - Other                  | 3,718,453                    |
| 15       | Income Taxes                   |                              |
| 16       |                                |                              |
| 17       |                                |                              |
| 18       | Total Operating Expenses       | 181,542,638                  |
| 19       |                                |                              |
| 20       | Net Operating Income           | <u>10,433,556</u>            |

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

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

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

| Line No. | Account No. (S) | Account Title                                | Unadjusted Total Utility (1) | Allocation Percentage (2) | Unadjusted Jurisdiction (3) | Jurisdictional Method/Description (4) |
|----------|-----------------|--|------------------------------|---------------------------|-----------------------------|---------------------------------------|
|          |                 |  | \$                           | %                         | \$                          |                                       |
|          |                 | <u>OPERATING REVENUE</u>                     |                              |                           |                             |                                       |
| 1        |                 | <u>Sales of Gas</u>                          |                              |                           |                             |                                       |
| 2        |                 | Residential                                  | 112,235,478                  | 100.00                    | 112,235,478                 | 100%                                  |
| 3        | 4800            | Commercial                                   | 47,620,698                   | 100.00                    | 47,620,698                  |                                       |
| 4        | 4811            | Industrial                                   | 9,043,093                    | 100.00                    | 9,043,093                   |                                       |
| 5        | 4812            | Other - Public Authority                     | 11,855,230                   | 100.00                    | 11,855,230                  |                                       |
| 6        | 4820            | Unbilled*                                    | 0                            | 100.00                    | 0                           |                                       |
| 7        | 48XX            | Total Sales of Gas                           | 180,754,499                  |                           | 180,754,499                 |                                       |
| 8        |                 |  |                              |                           |                             |                                       |
| 9        |                 | <u>Other Operating Income</u>                |                              |                           |                             |                                       |
| 10       |                 | Forfeited Discounts                          | 1,691,355                    | 100.00                    | 1,691,355                   |                                       |
| 11       | 4870            | Misc. Service Revenues                       | 858,301                      | 100.00                    | 858,301                     |                                       |
| 12       | 4880            | Revenue From Transportation of Gas of Others | 8,689,830                    | 100.00                    | 8,689,830                   |                                       |
| 13       | 4895-4896       | Other Gas Revenue                            | (17,791)                     | 100.00                    | (17,791)                    |                                       |
| 14       | 4950            | Total Other Operating Income                 | 11,221,695                   | 100.00                    | 11,221,695                  |                                       |
| 15       |                 |  |                              |                           |                             |                                       |
| 16       |                 | <u>TOTAL OPERATING REVENUE</u>               | <u>191,976,194</u>           |                           | <u>191,976,194</u>          |                                       |
| 17       |                 |  |                              |                           |                             |                                       |
| 18       |                 | <u>OPERATING EXPENSES</u>                    |                              |                           |                             |                                       |
| 19       |                 | <u>Production Expense - Operation</u>        |                              |                           |                             |                                       |
| 20       |                 | Natural Gas Op. Gas Wells Exp                | (250)                        | 100.00                    | (250)                       |                                       |
| 21       | 7520            | Ng. Field Meas. & Reg. Station               | 83                           | 100.00                    | 83                          |                                       |
| 22       | 7560            | Total Production Expense - Operation         | (167)                        |                           | (167)                       |                                       |
| 23       |                 |  |                              |                           |                             |                                       |
| 24       |                 | <u>Production Expense - Maintenance</u>      |                              |                           |                             |                                       |
| 25       |                 | Ng Main. Supervision & Engineering           | 15                           | 100.00                    | 15                          |                                       |
| 26       | 7610            |  | 15                           | 100.00                    | 15                          |                                       |
| 27       |                 |  |                              |                           |                             |                                       |

Atmos Energy Corporation, KY  
Case No. 2006-00464

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

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

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

| Line No. | Account No. (S) | Account Title                                       | Unadjusted Total Utility (1) | Allocation Percentage (2) | Unadjusted Jurisdiction (3) | Jurisdictional Method/Description (4) |
|----------|-----------------|---|------------------------------|---------------------------|-----------------------------|---------------------------------------|
| 1        |                 | <u>Natural Gas Storage Expense - Operation</u>      |                              |                           |                             |                                       |
| 2        | 8140            | Operation Supervision & Engineering                 | 8,898                        | 100.00                    | 8,898                       | 100%                                  |
| 3        | 8150            | Maps and Records                                    | 0                            | 100.00                    | 0                           |                                       |
| 4        | 8160            | Wells Expense                                       | 37,472                       | 100.00                    | 37,472                      |                                       |
| 5        | 8170            | Lines Expense                                       | 32,852                       | 100.00                    | 32,852                      |                                       |
| 6        | 8180            | Compressor Station Expense                          | 40,001                       | 100.00                    | 40,001                      |                                       |
| 7        | 8190            | Compressor Station Expense Fuel & Power             | 6,138                        | 100.00                    | 6,138                       |                                       |
| 8        | 8200            | Measuring & Regulating Station Expense              | 16,574                       | 100.00                    | 16,574                      |                                       |
| 9        | 8210            | Purification  | 18,324                       | 100.00                    | 18,324                      |                                       |
| 10       | 8240            | Other   | 202                          | 100.00                    | 202                         |                                       |
| 11       | 8250            | Storage Well Royalties                              | 28,109                       | 100.00                    | 28,109                      |                                       |
| 12       |                 | <u>Total Nat. Gas Storage Expense - Operation</u>   | <u>188,570</u>               |                           | <u>188,570</u>              |                                       |
| 13       |                 |   |                              |                           |                             |                                       |
| 14       |                 | <u>Natural Gas Storage Expense - Maintenance</u>    |                              |                           |                             |                                       |
| 15       | 8310            | Structure & Improvements                            | 326                          | 100.00                    | 326                         |                                       |
| 16       | 8320            | Reservoirs & Wells                                  | 0                            | 100.00                    | 0                           |                                       |
| 17       | 8340            | Compressor Station Equip.                           | 3,504                        | 100.00                    | 3,504                       |                                       |
| 18       | 8350            | Measuring & Regulating Station Equip.               | 6,424                        | 100.00                    | 6,424                       |                                       |
| 19       | 8360            | Purification Equipment                              | 0                            | 100.00                    | 0                           |                                       |
| 20       | 840/847         | Other Storage Exp. - LNG                            | 580                          | 100.00                    | 580                         |                                       |
| 21       |                 | <u>Total Nat. Gas Storage Expense - Maintenance</u> | <u>10,834</u>                |                           | <u>10,834</u>               |                                       |
| 22       |                 |   |                              |                           |                             |                                       |
| 23       |                 | <u>Transmission Expense - Operation</u>             |                              |                           |                             |                                       |
| 24       | 8500            | Operation Supervision & Engineering                 | 43,790                       | 100.00                    | 43,790                      |                                       |
| 25       | 8560            | Mains Expense                                       | 209,881                      | 100.00                    | 209,881                     |                                       |
| 26       | 8570            | Measuring & Regulating Station Exp.                 | 86,049                       | 100.00                    | 86,049                      |                                       |
| 27       | 8590            | Other Exp.  | 0                            | 100.00                    | 0                           |                                       |
| 28       | 8600            | Rents   | 6                            | 100.00                    | 6                           |                                       |
| 29       |                 | <u>Total Transmission Expense - Operation</u>       | <u>339,726</u>               |                           | <u>339,726</u>              |                                       |
| 30       |                 |   |                              |                           |                             |                                       |
| 31       |                 | <u>Transmission Expense - Maintenance</u>           |                              |                           |                             |                                       |
| 32       | 8620            | Structures and Improvements                         | 0                            | 100.00                    | 0                           |                                       |
| 33       | 8630            | Mains   | 19,281                       | 100.00                    | 19,281                      |                                       |
| 34       | 8640            | Compressor Station Equipment                        | 0                            | 100.00                    | 0                           |                                       |
| 35       | 8650            | Measuring & Reg Station Equip.                      | 17,878                       | 100.00                    | 17,878                      |                                       |
| 36       | 8670            | Other Equipment                                     | 0                            | 100.00                    | 0                           |                                       |
| 37       |                 | <u>Total Transmission Expense - Maintenance</u>     | <u>37,159</u>                |                           | <u>37,159</u>               |                                       |

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

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

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

| Line No. | Account No. (S) | Account Title                                  | Unadjusted Total Utility (1) | Allocation Percentage (2) | Unadjusted Jurisdiction (3) | Jurisdictional Method/Description (4) |
|----------|-----------------|--|------------------------------|---------------------------|-----------------------------|---------------------------------------|
|          |                 | <u>Purchased Gas Cost - Operation</u>          |                              |                           |                             |                                       |
| 1        | 8001            | Intercompany Gas W                             | 1,784,480                    | 100.00                    | 1,784,480                   |                                       |
| 2        | 8040            | Natural Gas City Gate Purchases                | 124,238,916                  | 100.00                    | 124,238,916                 |                                       |
| 3        | 8045            | Transportation to City Gate                    | 22,412,054                   | 100.00                    | 22,412,054                  |                                       |
| 4        | 8051            | Other Gas Purchases / Gas Cost Adjustments     | 92,588,017                   | 100.00                    | 92,588,017                  |                                       |
| 5        | 8052            | PGA for Commercial                             | 43,453,725                   | 100.00                    | 43,453,725                  |                                       |
| 6        | 8053            | PGA for Industrial                             | 11,162,292                   | 100.00                    | 11,162,292                  |                                       |
| 7        | 8054            | PGA for Public Authority                       | 11,468,433                   | 100.00                    | 11,468,433                  |                                       |
| 8        | 8057            | PGA for Transportation Sales                   | 208,233                      | 100.00                    | 208,233                     |                                       |
| 9        | 8058            | Unbilled PGA Costs                             | (17,508,203)                 | 100.00                    | (17,508,203)                |                                       |
| 10       | 8059            | PGA Offset to Unrecovered Gas Cost             | (155,173,983)                | 100.00                    | (155,173,983)               |                                       |
| 11       | 8060            | Exchange Gas                                   | 6,258,271                    | 100.00                    | 6,258,271                   |                                       |
| 12       | 8081            | Gas Withdrawn From Storage - Debit             | 34,438,751                   | 100.00                    | 34,438,751                  |                                       |
| 13       | 8082            | Gas Delivered to Storage                       | (33,958,489)                 | 100.00                    | (33,958,489)                |                                       |
| 14       | 8120            | Gas Used for Other Utility Operations          | (41,779)                     | 100.00                    | (41,779)                    |                                       |
| 15       | 8130            | Gas Used for Other Utility Operations          | 12,978                       | 100.00                    | 12,978                      |                                       |
| 16       |                 | <u>Total Purchased Gas Cost</u>                | <u>141,343,697</u>           |                           | <u>141,343,697</u>          |                                       |
| 17       |                 |  |                              |                           |                             |                                       |
| 18       |                 | <u>Distribution Expenses - Operation</u>       |                              |                           |                             |                                       |
| 19       | 8700            | Supervision and Engineering                    | 1,595,967                    | 100.00                    | 1,595,967                   |                                       |
| 20       | 8710            | Distribution Load Dispatching                  | 613                          | 100.00                    | 613                         |                                       |
| 21       | 8711            | Odorization                                    | 884                          | 100.00                    | 884                         |                                       |
| 22       | 8720            | Compressor Station Labor & Expenses            | 0                            | 100.00                    | 0                           |                                       |
| 23       | 8740            | Mains & Services                               | 2,368,670                    | 100.00                    | 2,368,670                   |                                       |
| 24       | 8750            | Measuring and Regulating Station Exp. - Gen    | 142,757                      | 100.00                    | 142,757                     |                                       |
| 25       | 8760            | Measuring and Regulating Station Exp. - Ind.   | 152,784                      | 100.00                    | 152,784                     |                                       |
| 26       | 8770            | Measuring and Regulating Sta. Exp. - City Gate | 128,795                      | 100.00                    | 128,795                     |                                       |
| 27       | 8780            | Meters and House Regulator Expense             | 982,756                      | 100.00                    | 982,756                     |                                       |
| 28       | 8790            | Customer Installations Expense                 | 74,423                       | 100.00                    | 74,423                      |                                       |
| 29       | 8800            | Other Expense                                  | 62,506                       | 100.00                    | 62,506                      |                                       |
| 30       | 8810            | Rents  | 443,830                      | 100.00                    | 443,830                     |                                       |
| 31       |                 | <u>Total Distribution Expenses - Operation</u> | <u>5,953,985</u>             |                           | <u>5,953,985</u>            |                                       |



Atmos Energy Corporation, KY  
Case No. 2006-00464

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

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

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

| Line No.                                   | Account No. (S) | Account Title   | Unadjusted Total Utility (1) | Allocation Percentage (2) | Unadjusted Jurisdiction (3) | Jurisdictional Method/Description (4) |
|--|-----------------|---|------------------------------|---------------------------|-----------------------------|---------------------------------------|
| <u>Distribution Expenses - Maintenance</u> |                 |   |                              |                           |                             |                                       |
| 1  | 8850            | Supervision and Engineering                           | 272,944                      | 100.00                    | 272,944                     | 100%                                  |
| 2  | 8860            | Structures and Improvements                           | 11,881                       | 100.00                    | 11,881                      |                                       |
| 3  | 8870            | Mains   | 10,939                       | 100.00                    | 10,939                      |                                       |
| 4  | 8890            | Measuring and Regulating Station Exp. - Gen           | 25,576                       | 100.00                    | 25,576                      |                                       |
| 5  | 8900            | Measuring and Regulating Station Exp. - Ind.          | 8,876                        | 100.00                    | 8,876                       |                                       |
| 6  | 8910            | Measuring and Regulating Sta. Exp. - City Gate        | 5,507                        | 100.00                    | 5,507                       |                                       |
| 7  | 8920            | Services  | 4,521                        | 100.00                    | 4,521                       |                                       |
| 8  | 8930            | Meters and House Regulators                           | 3,959                        | 100.00                    | 3,959                       |                                       |
| 9  | 8940            | Other Equipment                                       | 10,523                       | 100.00                    | 10,523                      |                                       |
| 10   | 8950            | Maintenance of Other Plant                            | 0                            | 100.00                    | 0                           |                                       |
| 11   |                 |   |                              |                           |                             |                                       |
| 12   |                 |   |                              |                           |                             |                                       |
| 13   |                 | Total Distribution Expenses - Maintenance             | 354,726                      |                           | 354,726                     |                                       |
| 14   |                 |   |                              |                           |                             |                                       |
| 15   |                 | <u>Customer Accounts Expenses - Operation</u>         |                              |                           |                             |                                       |
| 16   | 9010            | Supervision   | 2,519                        | 100.00                    | 2,519                       |                                       |
| 17   | 9020            | Meter Reading Expenses                                | 756,277                      | 100.00                    | 756,277                     |                                       |
| 18   | 9030            | Customer Records & Collections                        | 884,585                      | 100.00                    | 884,585                     |                                       |
| 19   | 9040            | Uncollectible Accounts                                | 524,113                      | 100.00                    | 524,113                     |                                       |
| 20   |                 | Total Customer Accounts Expense                       | 2,167,494                    |                           | 2,167,494                   |                                       |
| 21   |                 |   |                              |                           |                             |                                       |
| 22   |                 | <u>Customer Service &amp; Information - Operation</u> |                              |                           |                             |                                       |
| 23   | 9070            | Supervision   | 85,266                       | 100.00                    | 85,266                      |                                       |
| 24   | 9080            | Customer Assistance Expenses                          | 94,441                       | 100.00                    | 94,441                      |                                       |
| 25   | 9090            | Informational and Instructional Advertising Expenses  | 30,974                       | 100.00                    | 30,974                      |                                       |
| 26   | 9100            | Misc Cust Serv & Informational Exp                    | 8,500                        | 100.00                    | 8,500                       |                                       |
| 27   |                 | Total Customer Accounts Expenses - Operation          | 219,181                      |                           | 219,181                     |                                       |

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

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Sheet 5 of 10

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

| Line No. | Account No. (S) | Account Title   | Unadjusted Total Utility (1) | Allocation Percentage (2) | Unadjusted Jurisdiction (3) | Jurisdictional Method/Description (4) |
|----------|-----------------|---|------------------------------|---------------------------|-----------------------------|---------------------------------------|
| 1        |                 | <u>Sales Expense</u>                                    |                              |                           |                             |                                       |
| 2        | 9110            | Supervision   | 25,227                       | 100.00                    | 25,227                      | <u>100%</u>                           |
| 3        | 9120            | Demonstrating and Selling Expenses                      | 172,030                      | 100.00                    | 172,030                     |                                       |
| 4        | 9130            | Advertising Expenses                                    | (192)                        | 100.00                    | (192)                       |                                       |
| 5        | 9160            | Miscellaneous Sales Expenses                            | 739                          | 100.00                    | 739                         |                                       |
| 6        |                 | Total Sales Expenses                                    | <u>197,804</u>               |                           | <u>197,804</u>              |                                       |
| 7        |                 |   |                              |                           |                             |                                       |
| 8        |                 | <u>Administrative and General Expenses - Operation</u>  |                              |                           |                             |                                       |
| 9        | 9200            | Administrative and General Salaries                     |                              | 100.00                    | 0                           |                                       |
| 10       | 9210            | Office Supplies and Expenses                            | (672)                        | 100.00                    | (672)                       |                                       |
| 11       | 9220            | Administrative Expense Transferred                      | 7,353,805                    | 100.00                    | 7,353,805                   |                                       |
| 12       | 9230            | Outside Services Employed                               | 203,564                      | 100.00                    | 203,564                     |                                       |
| 13       | 9240            | Property Insurance                                      | 309,146                      | 100.00                    | 309,146                     |                                       |
| 14       | 9250            | Injuries and Damages                                    | 20,223                       | 100.00                    | 20,223                      |                                       |
| 15       | 9260            | Employee Pensions and Benefits                          | 2,450,856                    | 100.00                    | 2,450,856                   |                                       |
| 16       | 9270            | Franchise Requirements                                  | 142,889                      | 100.00                    | 142,889                     |                                       |
| 17       | 9280            | Regulatory Commission Expense                           | 0                            | 100.00                    | 0                           |                                       |
| 18       | 929.0           | Institutional/Goodwill Advertising Expenses             | 0                            | 100.00                    | 0                           |                                       |
| 19       | 930.2           | Miscellaneous General Expense                           | 0                            | 100.00                    | 0                           |                                       |
| 20       |                 | Total Administrative and General Exp. - Operation       | <u>10,479,811</u>            |                           | <u>10,479,811</u>           |                                       |
| 21       |                 |   |                              |                           |                             |                                       |
| 22       |                 | <u>Administrative and General Expense - Maintenance</u> |                              |                           |                             |                                       |
| 23       | 9302            | Miscellaneous general expenses                          | 72,052                       | 100.00                    | 72,052                      |                                       |
| 24       | 9320            | Maintenance of general plant                            | 15,190                       | 100.00                    | 15,190                      |                                       |
| 25       |                 | Total Administrative and Gen. Exp. - Maintenance        | <u>87,242</u>                |                           | <u>87,242</u>               |                                       |
| 26       |                 |   |                              |                           |                             |                                       |
| 27       |                 |   |                              |                           |                             |                                       |
| 28       |                 |   |                              |                           |                             |                                       |
| 29       |                 |   |                              |                           |                             |                                       |
| 30       |                 | <u>Total Operation and Maintenance Expense</u>          | <u>161,380,062</u>           | 100.00                    | <u>161,380,062</u>          |                                       |
| 31       |                 |   |                              |                           |                             |                                       |
| 32       | 403-406         | Depreciation and Amortization                           | 11,958,952                   | 100.00                    | 11,958,952                  |                                       |
| 33       | 4081            | Taxes Other than Income Taxes                           | 4,485,156                    | 100.00                    | 4,485,156                   |                                       |
| 34       | 4091-4101       | Provision for Federal & State Income Taxes              | 3,718,453                    | 100.00                    | 3,718,453                   |                                       |
| 35       |                 |   |                              |                           | 0                           |                                       |
| 36       |                 | TOTAL OPERATING EXPENSE (incl Gas Cost)                 | <u>181,542,623</u>           | 100.00                    | <u>181,542,623</u>          |                                       |
| 37       |                 |   |                              |                           | 0                           |                                       |
| 38       |                 | NET OPERATING INCOME                                    | <u>10,433,571</u>            | 100.00                    | <u>10,433,571</u>           |                                       |

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

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

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

Table with columns: Line No. & Title, Apr-06, May-06, Jun-06, Jul-06, Aug-06, Sep-06, Oct-06, Nov-06, Dec-06, Jan-07, Feb-07, Mar-07, Total. Rows include various FERC accounts like 1 4030 Op Inc & Exp-Depreciation, 2 4060 Op Inc&Exp-Amort Util/Pla, etc.

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

| Line No. | Account No.             | Date:   | X | Base Period | Original | Forecasted Period | Updated                   |             |          |             |               |               |               |               |               |                |        |        | Total |
|----------|-------------------------|---|---|-------------|----------|-------------------|---------------------------|-------------|----------|-------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|--------|-------|
|          |                         |   |   |             |          |                   | X                         |             |          |             |               |               |               |               |               |                |        |        |       |
|          |                         |   |   |             |          |                   | Workpaper Reference No(s) | Apr-06      | May-06   | Jun-06      | Jul-06        | Aug-06        | Sep-06        | Oct-06        | Nov-06        | Dec-06         | Jan-07 | Feb-07 |       |
| 57       | 8710                    | Distr-Op Distr Load Disp                        |   | 18          | 36       | 18                | 17                        | 493         | (129)    | 36          | 0             | 0             | 0             | 0             | 18            | 613            |        |        |       |
| 58       | 8711                    | Distr-Op  |   | 1,434       | (500)    | 0                 | 0                         | 0           | 0        | 0           | 0             | 0             | 0             | 0             | 0             | 884            |        |        |       |
| 59       | 8720                    | Distr-Op Distr Comp Sta L                       |   | 221,879     | 224,109  | 198,671           | 178,646                   | 176,646     | 185,415  | 170,904     | 192,763       | 196,348       | 200,845       | 193,054       | 205,706       | 2,368,670      |        |        |       |
| 60       | 8740                    | Distr-Op Mains & Serv Exp                       |   | 11,968      | 11,968   | 15,527            | 10,113                    | 10,512      | 9,674    | 10,512      | 13,050        | 10,512        | 10,512        | 13,183        | 11,178        | 142,757        |        |        |       |
| 61       | 8750                    | Distr-Op Meas&Reg Sta-Gen                       |   | 13,172      | 14,500   | 13,185            | 12,058                    | 12,058      | 14,937   | 20,337      | 10,362        | 11,820        | 11,192        | 17,722        | 9,127         | 152,784        |        |        |       |
| 62       | 8760                    | Distr-Op Meas&Reg Sta-Ind                       |   | 5,414       | 31,434   | 7,485             | 19,016                    | 19,016      | 12,303   | 7,771       | 13,061        | 9,392         | 2,854         | 7,493         | 3,967         | 128,795        |        |        |       |
| 63       | 8770                    | Distr-Op Meas&Reg Sta-City                      |   | 77,040      | 97,276   | 104,486           | 62,899                    | 62,899      | 62,411   | 71,634      | 89,974        | 94,514        | 89,553        | 91,555        | 72,003        | 982,756        |        |        |       |
| 64       | 8780                    | Distr-Op Mir & Hous Reg E                       |   | 8,916       | 8,266    | 5,840             | 2,578                     | 2,578       | 7,804    | 7,672       | 6,217         | 3,255         | 7,053         | 6,546         | 2,226         | 74,423         |        |        |       |
| 65       | 8790                    | Distr-Op Cust Install Exp                       |   | 4,864       | 3,837    | 6,734             | 3,651                     | 3,651       | 3,867    | 4,595       | 7,74          | 19,467        | 10,404        | 1,686         | 2,134         | 62,500         |        |        |       |
| 66       | 8800                    | Distr-Op Other Expenses                         |   | 67,546      | 33,314   | 55,395            | 38,353                    | 38,353      | 40,238   | 37,984      | 33,242        | 40,057        | 19,745        | 30,355        | 24,147        | 443,830        |        |        |       |
| 67       | 8810                    | Distr-Op Rents                                  |   | 25,571      | 28,351   | 31,512            | 22,522                    | 22,522      | 9,367    | 16,839      | 23,645        | 23,749        | 25,546        | 21,890        | 20,096        | 272,944        |        |        |       |
| 68       | 8850                    | Distr-Maint Supervn & Eng                       |   | 1,179       | 1,460    | 857               | 1,617                     | 1,617       | 807      | 1,694       | 1,431         | 605           | 1,145         | 588           | 739           | 11,881         |        |        |       |
| 69       | 8860                    | Distr-Maint Struct & Impr                       |   | (540)       | 2,760    | (95)              | 341                       | 341         | 1,684    | 1,431       | 1,927         | 834           | 215           | 461           | 1,057         | 10,939         |        |        |       |
| 70       | 8870                    | Distr-Maint Of Mains                            |   | 4,053       | 2,317    | 5,794             | 3,058                     | 3,058       | 1,469    | 1,469       | 1,565         | 3,142         | 652           | 161           | 844           | 25,576         |        |        |       |
| 71       | 8890                    | Distr-Maint Meas&Reg Sta-Gen                    |   | 758         | (171)    | 3,239             | 3,388                     | 3,388       | 924      | 2,069       | 1,565         | 3,142         | 652           | 161           | 512           | 8,876          |        |        |       |
| 72       | 8900                    | Distr-Maint Meas&Reg Sta-Ind                    |   | 1,250       | 5        | 809               | 0                         | 0           | 625      | 1,830       | 30            | 458           | 0             | 0             | 500           | 5,507          |        |        |       |
| 73       | 8910                    | Distr-Maint Meas&Reg Sta-City                   |   | (1,861)     | 3,128    | 111               | 9                         | 9           | 95       | 164         | (217)         | 191           | 543           | 782           | 891           | 4,521          |        |        |       |
| 74       | 8920                    | Distr-Maint Of Service                          |   | 12          | 258      | 113               | (39)                      | (39)        | 29       | 189         | 189           | 2,730         | 1,414         | (759)         | 0             | 3,959          |        |        |       |
| 75       | 8930                    | Distr-Maint Mtrs&Hous Reg                       |   | 479         | 911      | 1,431             | 288                       | 288         | 439      | 1,978       | 1,211         | 675           | 1,717         | 141           | 928           | 10,523         |        |        |       |
| 76       | 8940                    | Distr-Maint Other Equip                         |   | 0           | 0        | 0                 | 0                         | 0           | 0        | 0           | 0             | 0             | 0             | 0             | 0             | 0              |        |        |       |
| 77       | 8950                    | Distribution-Mainte - Capitalized Utility Costs |   | 263         | 0        | 90                | 0                         | 0           | 1,124    | 489         | 105           | 281           | 71            | 0             | 61            | 2,519          |        |        |       |
| 78       | 9010                    | Cust Accts-Op-Supervision                       |   | 68,007      | 42,074   | 64,980            | 44,961                    | 44,961      | 41,536   | 46,177      | 62,741        | 67,039        | 69,546        | 79,742        | 80,401        | 756,277        |        |        |       |
| 79       | 9020                    | Cust Accts-Op Meter Exp                         |   | 125,895     | 125,895  | 119,796           | 107,727                   | 107,727     | 86,467   | 128,680     | 3,025         | 6,069         | 16,338        | 19,287        | 20,252        | 684,585        |        |        |       |
| 80       | 9030                    | Cust Accts-Op Record&Coil                       |   | 12,079      | 16,884   | 23,328            | 21,686                    | 21,686      | 24,910   | 90,350      | 0             | 0             | 0             | 159,416       | 115,725       | 524,113        |        |        |       |
| 81       | 9040                    | Cust Accts-Op Uncol Accts                       |   | 0           | 0        | 0                 | 0                         | 0           | 0        | 0           | 0             | 0             | 0             | 0             | 0             | 0              |        |        |       |
| 82       | 9050                    | Cust Accts- Postage/Delivery Services           |   | 12,184      | 12,718   | 13,531            | 11,642                    | 11,642      | 7,281    | 7,010       | 3,028         | 2,546         | 4,657         | 2,337         | 5,586         | 85,266         |        |        |       |
| 83       | 9070                    | Cust Serv-Op Supervision                        |   | 11,000      | 12,888   | 11,825            | 11,841                    | 11,841      | 2,490    | 5,761       | 8,825         | 8,116         | 8,282         | 4,044         | 5,687         | 94,441         |        |        |       |
| 84       | 9080                    | Cust Serv-Op Customer Assistance Exp            |   | 1,471       | 1,969    | 3,663             | 5,318                     | 5,318       | 1,260    | 1,506       | 1,410         | 2,331         | 1,111         | 7,063         | 3,499         | 30,974         |        |        |       |
| 85       | 9090                    | Cust Serv-Op Info and Instruct Adv Exp          |   | 61          | 1,743    | 2,976             | 63                        | 63          | 661      | 2,937       | 0             | 0             | 59            | 59            | 0             | 8,500          |        |        |       |
| 86       | 9100                    | Cust Serv-Op Misc Cust Serv & Inform Exp        |   | 2,698       | 6,826    | 1,461             | 1,400                     | 1,400       | 3,256    | 3,354       | 2,433         | 2,087         | 548           | 689           | 247           | 25,227         |        |        |       |
| 87       | 9110                    | Sales-Supervision                               |   | 14,185      | 12,475   | 12,732            | 10,452                    | 10,452      | 8,551    | 8,826       | 10,291        | 18,185        | 18,216        | 15,338        | 18,620        | 172,090        |        |        |       |
| 88       | 9120                    | Sales Exp-Op Demo & Selling Exp                 |   | 0           | (473)    | 8                 | 0                         | 0           | 0        | 116         | 165           | 66            | 0             | 0             | 0             | (192)          |        |        |       |
| 89       | 9130                    | Sales Exp-Op Demo Advertising Exp               |   | 41          | 0        | 8                 | 237                       | 237         | 65       | 57          | 67            | 66            | 0             | 0             | 198           | 739            |        |        |       |
| 90       | 9160                    | Sales Exp-Op Misc Sales Exp                     |   | 0           | 0        | 0                 | 0                         | 0           | 0        | 0           | 0             | 0             | 0             | 0             | 0             | 0              |        |        |       |
| 91       | 9200                    | Administrative and General Salaries             |   | (1,394)     | (1,185)  | 781               | (831)                     | (831)       | 687      | 635         | 424           | 0             | 0             | 0             | 211           | (672)          |        |        |       |
| 92       | 9210                    | A&G-Op Office Sup & Exp                         |   | 443,404     | 388,235  | 369,516           | 333,021                   | 333,021     | 391,060  | 529,966     | 740,993       | 780,985       | 913,189       | 949,729       | 714,083       | 7,353,805      |        |        |       |
| 93       | 9220                    | A&G-Op Admin Exp Trsfid-Cr                      |   | 28,840      | 25,380   | 36,346            | 23,102                    | 23,102      | 39,739   | 50,147      | 0             | 0             | 0             | 0             | 0             | 203,564        |        |        |       |
| 94       | 9230                    | A&G-Op Outside Serv Empld                       |   | 14,590      | 14,117   | 37,217            | 13,802                    | 13,802      | 11,571   | 12,619      | 0             | 0             | 185,014       | 26,023        | (28,562)      | 309,146        |        |        |       |
| 95       | 9240                    | A&G-Op Property Insurance                       |   | 17,062      | 20,263   | 15,573            | 19,834                    | 19,834      | 17,378   | (87,910)    | 15,651        | 32,963        | (94,229)      | 224,286       | 491           | 20,223         |        |        |       |
| 96       | 9250                    | A&G-Op Injuries & Damages                       |   | 233,219     | 251,082  | 256,584           | 196,149                   | 196,149     | 148,385  | 117,191     | 169,146       | 189,797       | 189,797       | 195,747       | 185,693       | 2,450,856      |        |        |       |
| 97       | 9260                    | A&G-Op Empl Pen Benefits                        |   | 74,856      | 204      | 565               | 22,525                    | 22,525      | 0        | 729         | 9,486         | 622           | 0             | 0             | 0             | 142,889        |        |        |       |
| 98       | 9270                    | A&G-Op Franchise Requirmt                       |   | 0           | 0        | 0                 | 0                         | 0           | 0        | 0           | 0             | 0             | 0             | 0             | 0             | 0              |        |        |       |
| 99       | 9280                    | A&G-Op Reg Comm Exp                             |   | 0           | 0        | 0                 | 0                         | 0           | 0        | 0           | 0             | 0             | 0             | 0             | 0             | 0              |        |        |       |
| 100      | 9290                    | A&G-Duplicate charg - Uniforms Capitalized      |   | 0           | 0        | 0                 | 0                         | 0           | 0        | 0           | 0             | 0             | 0             | 0             | 0             | 0              |        |        |       |
| 101      | 9301                    | A&G-Op Ins/General Adv                          |   | 9,927       | 4,723    | 7,769             | 10,058                    | 10,058      | 3,250    | 12,462      | 5,800         | 350           | (4,054)       | 16,109        | 4,922         | 72,052         |        |        |       |
| 102      | 9302                    | A&G-Op Misc General Exp                         |   | 6,489       | (10,542) | 4,811             | 4,811                     | 4,811       | 4,811    | 4,811       | 0             | 0             | 0             | 0             | 0             | 15,190         |        |        |       |
| 103      | 9320                    | A&G-Maint General Plant                         |   |             |          |                   |                           |             |          |             |               |               |               |               |               |                |        |        |       |
| 104      | Operating (Income)Loss* |   |   |             |          |                   | \$392,607                 | (\$454,380) | \$84,332 | (\$580,531) | (\$1,090,814) | (\$1,652,906) | (\$2,591,259) | (\$1,431,304) | (\$2,347,421) | (\$10,433,553) |        |        |       |

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

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

| Line No. & Title                                 | Forecasted Period |              |              |             |             |             |              |              |              |              |              |              | Total         |
|--|-------------------|--------------|--------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
|  | Apr-06            | May-06       | Jun-06       | Jul-06      | Aug-06      | Sep-06      | Oct-06       | Nov-06       | Dec-06       | Jan-07       | Feb-07       | Mar-07       |               |
| 1 4030 Op Inc & Ex                               | 949,412           | 961,932      | 1,005,911    | 991,644     | 947,669     | 1,057,042   | 1,006,730    | 1,007,101    | 1,007,876    | 1,013,813    | 1,006,525    | 1,003,297    | 11,958,952    |
| 2 4060 Op Inc&Exp                                | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0            | 0            | 0             |
| 3 4081 Op Inc&Exp                                | 294,657           | 279,212      | 306,320      | 285,356     | 291,195     | 1,089,802   | 322,896      | 312,816      | 302,089      | 343,111      | 350,377      | 307,325      | 4,485,156     |
| 4 4091 Op Inc&Exp                                | (148,445)         | (209,848)    | 12,829,879   | (457,975)   | (92,968)    | 785,023     | 222,844      | 484,387      | (163,277)    | 1,535,874    | 676,887      | (819,443)    | 14,642,738    |
| 5 4101 Provision fo                              | 0                 | 0            | (12,657,493) | (5,401,696) | (6,088,721) | (5,810,069) | (12,509,123) | (19,931,961) | (27,560,930) | (36,771,001) | (27,828,474) | (23,992,474) | (180,754,496) |
| 6 4800-4825 Op Inc                               | (3,058,070)       | (5,848,920)  | (6,002,741)  | (56,556)    | (46,999)    | (47,641)    | (39,686)     | (87,604)     | (143,292)    | (224,900)    | (255,883)    | (302,453)    | (1,691,355)   |
| 7 4870-Forfeited dis                             | (290,926)         | (137,037)    | (68,879)     | (51,880)    | (51,941)    | (68,153)    | (130,600)    | (103,465)    | (73,203)     | (68,838)     | (65,239)     | (57,158)     | (858,301)     |
| 8 4880 Op Inc&Exp                                | (60,318)          | (69,958)     | (57,548)     | (806,234)   | (742,688)   | (759,558)   | (600,252)    | (822,065)    | (795,050)    | (926,256)    | (1,065,656)  | (982,819)    | (8,689,830)   |
| 9 4890-4896 Op Inc                               | (925,183)         | 658,858      | (722,927)    | (806,234)   | (742,688)   | (759,558)   | (600,252)    | (822,065)    | (795,050)    | (926,256)    | (1,065,656)  | (982,819)    | (8,689,830)   |
| 10 4950 Op Inc&Exp                               | 0                 | 0            | 0            | 0           | 4,773       | 0           | 0            | 0            | 13,940       | 0            | (922)        | 0            | 17,791        |
| 11 7520 Ng Prod-Of                               | (250)             | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0            | 0            | (250)         |
| 12 7590 Other Expe                               | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0            | 0            | 83            |
| 13 7840 Ng Prod-Mk                               | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 15           | 0            | 0            | 15            |
| 8001 Ng Well-Head Purchases, Intra Co. Transfers | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0            | 0            | 0             |
| 14 8040 Ng City Gat                              | 2,708,728         | 23,284,184   | 17,961,886   | 13,886,345  | 13,507,819  | 9,672,461   | 5,478,993    | 7,684,063    | 3,993,909    | (105,380)    | 1,499,730    | 538,820      | 1,784,480     |
| 15 8045 Transportal                              | 2,202,049         | 1,975,510    | 1,577,492    | 1,493,204   | 1,521,666   | 1,492,994   | 1,497,100    | 2,008,382    | 2,118,647    | 2,213,756    | 11,418,947   | 7,455,887    | 124,238,916   |
| 16 8051 Purchased                                | 10,530,564        | 3,364,871    | 2,151,246    | 1,647,608   | 1,651,767   | 1,500,867   | 3,175,669    | 8,218,378    | 12,537,861   | 13,984,912   | 19,502,450   | 14,321,824   | 22,412,054    |
| 17 8052 PGA for Ind                              | 4,720,787         | 1,908,257    | 1,585,054    | 1,334,182   | 1,322,545   | 1,334,233   | 2,210,379    | 3,521,620    | 5,280,033    | 5,860,115    | 8,396,432    | 5,950,078    | 92,588,017    |
| 18 8053 PGA for Ind                              | 730,285           | 1,459,407    | (4,469)      | 541,809     | 457,896     | 660,509     | 571,123      | 807,761      | 1,640,038    | 1,230,114    | 1,097,732    | 1,130,087    | 43,463,725    |
| 19 8054 PGA for Pul                              | 1,320,179         | 509,335      | 431,482      | 325,813     | 301,648     | 314,420     | 566,891      | 1,034,355    | 1,415,422    | 1,597,643    | 2,094,043    | 1,557,192    | 11,162,292    |
| 20 8057 PGA for Tr                               | 23,994            | (605,700)    | 761,008      | 183,687     | 20,801      | 0           | 3,529        | 8,640        | 0            | 425          | 10,961       | 888          | 208,233       |
| 21 8058 Unbilled PG                              | (15,952,695)      | (3,812,357)  | (854,393)    | (357,374)   | 267,302     | 12,352      | 3,295,655    | 2,671,052    | 1,710,011    | 7,847,041    | (8,293,405)  | (4,041,392)  | (17,508,203)  |
| 22 8059 PGA Offset                               | (18,279,743)      | (5,462,764)  | (3,315,841)  | (5,256,811) | (4,202,910) | (5,524,981) | (4,298,501)  | (11,115,569) | (14,477,402) | (23,096,688) | (28,097,757) | (32,045,016) | (155,173,983) |
| 23 8060 Exchange C                               | 7,062,352         | (13,486,601) | (11,971,965) | (5,510,394) | (6,792,714) | (2,632,670) | 2,448,794    | 3,293,893    | 4,710,388    | 10,578,947   | 7,302,550    | 11,257,711   | 6,268,271     |
| 24 8081 Gas withdra                              | 6,350,185         | 413,804      | 1,736        | 116         | 8           | 1,492       | 152,788      | 881,689      | 4,363,927    | 5,197,603    | 6,338,740    | 10,736,663   | 34,438,751    |
| 25 8082 Prod Exp-G                               | (43,571)          | (6,722,133)  | (4,253,289)  | (4,612,461) | (4,033,869) | (3,009,297) | (5,279,173)  | (2,752,458)  | (590,778)    | (1,973,924)  | (7,710,726)  | (6,810)      | (83,958,489)  |
| 26 8120 Prod Exp-G                               | (1,892)           | (14,600)     | 283          | (1,388)     | 761         | (781)       | (462)        | 8,047        | (9,485)      | 1,602        | (8,407)      | (15,457)     | (41,779)      |
| 27 8130 Prod Exp-O                               | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | (8,445)      | 0            | 19,724       | 1,699        | 0            | 12,978        |
| 28 8140 Ng S 8140                                | 1,682             | 1,922        | 1,145        | 1,250       | 2,242       | 1,210       | (45)         | 1,249        | (865)        | 259          | (1,290)      | 139          | 8,898         |
| 29 8150 Stor 8150                                | -                 | -            | -            | -           | -           | -           | -            | -            | 0            | 0            | 0            | 0            | 0             |
| 30 8160 Ng S 8160                                | 6,642             | 4,085        | 4,372        | 3,114       | 4,446       | 1,075       | 768          | 2,305        | 3,081        | 2,339        | 3,660        | 1,585        | 37,472        |
| 31 8170 Ng S 8170                                | 648               | 3,468        | 3,107        | 4,893       | 1,919       | 1,939       | 1,939        | 1,594        | 4,140        | 2,498        | 5,139        | 1,568        | 32,852        |
| 32 8180 Ng S 8180                                | 3,649             | 2,820        | 2,770        | 4,008       | 2,627       | 1,295       | 4,986        | 1,490        | 1,836        | 7,364        | 1,941        | 4,715        | 40,001        |
| 33 8190 Ng S 8190                                | 1,547             | 395          | 67           | 2,826       | 346         | 56          | 56           | 56           | 59           | 68           | 60           | 55           | 6,138         |
| 34 8200 Ng S 8200                                | 1,922             | 1,514        | 940          | 1,838       | 1,833       | 373         | 884          | 1,137        | 1,183        | 807          | 2,566        | 1,577        | 16,574        |
| 35 8210 Ng S 8210                                | 1,658             | 156          | 281          | 1,975       | 1,057       | (377)       | 449          | 1,120        | 3,384        | 694          | 5,934        | 1,993        | 18,324        |
| 36 8240 Ng S 8240                                | 58                | 30           | 26           | 26          | 20          | 42          | 0            | 0            | 0            | 0            | 0            | 0            | 202           |
| 37 8250 Ng S 8250                                | 5,603             | 2,785        | 3,550        | 2,526       | 974         | 1,859       | 665          | 1,256        | 1,343        | 2,985        | 1,853        | 2,710        | 28,109        |
| 38 8310 Ng S 8310                                | -                 | -            | -            | -           | 326         | -           | -            | -            | -            | -            | -            | -            | 326           |
| 39 8320 Ng S 8320                                | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0            | 0            | 0             |
| 40 8340 Ng S 8340                                | 68                | 393          | (118)        | -           | -           | 231         | (33)         | 1,334        | (330)        | 1,635        | (644)        | 968          | 3,504         |
| 41 8350 Ng S 8350                                | -                 | 110          | 6,314        | -           | -           | -           | -            | -            | -            | -            | -            | -            | 6,424         |
| 42 8360 Ng S 8360                                | 10                | -            | 18           | 24          | 0           | 3           | 317          | 0            | 32           | 55           | 121          | 0            | 580           |
| 44 8410 Othe 8410                                | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0            | 0            | 0             |
| 45 8470 Othe 8470                                | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0            | 0            | 0             |
| 46 8500 Trsr 8500                                | 4,245             | 4,979        | 3,501        | 3,793       | 2,998       | 4,251       | 3,992        | 2,637        | 3,387        | 2,494        | 5,240        | 2,283        | 43,790        |
| 47 8560 Trsr 8560                                | 22,192            | 17,585       | 12,938       | 19,173      | 14,330      | 18,072      | 27,036       | 13,473       | 16,144       | 16,924       | 16,712       | 15,602       | 208,881       |
| 48 8570 Trsr 8570                                | 5,548             | 9,100        | 6,704        | 7,151       | 5,247       | 7,036       | 6,277        | 7,420        | 7,104        | 13,174       | 2,835        | 8,453        | 86,049        |
| 49 8590 Trsr 8590                                | -                 | -            | -            | -           | -           | -           | -            | -            | -            | -            | -            | -            | 0             |
| 50 8600 Trsr 8600                                | -                 | -            | -            | -           | -           | -           | -            | -            | -            | -            | -            | -            | 6             |
| 51 8620 Trsr 8620                                | -                 | -            | -            | -           | -           | -           | -            | -            | -            | -            | -            | -            | 0             |
| 52 8630 Trsr 8630                                | 4,991             | 1,608        | (584)        | 152         | 3,248       | 3,874       | 3,438        | 105          | 1,275        | 267          | (321)        | 1,228        | 19,281        |
| 53 8640 Trsr 8640                                | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0            | 0            | 0             |
| 54 8650 Trsr 8650                                | 3,024             | 4,655        | 2,592        | 1,771       | 2,608       | 2,779       | 89           | 192          | 168          | 0            | 0            | 0            | 17,878        |
| 55 8670 Trsr 8670                                | 0                 | 0            | 0            | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0            | 0            | 0             |
| 56 8700 Distr 8700                               | 153,532           | 228,817      | 207,550      | 116,827     | 161,514     | 173,706     | 49,052       | 97,839       | 74,857       | 109,746      | 106,869      | 115,658      | 1,595,967     |
| 57 8710 Distr 8710                               | 18                | 18           | 96           | (6)         | 36          | 18          | 17           | 493          | (129)        | 36           | 0            | 18           | 613           |

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

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

| Line No. | Account No.        | Title | Forecasted Period |            |           |             |             |          |             |               |               |               |               |               | Total          |
|----------|--------------------|-------|-------------------|------------|-----------|-------------|-------------|----------|-------------|---------------|---------------|---------------|---------------|---------------|----------------|
|          |                    |       | Actual            | Actual     | Actual    | Actual      | Actual      | Actual   | Actual      | Actual        | Actual        | Actual        | Actual        | Actual        |                |
|          |                    |       | Apr-06            | May-06     | Jun-06    | Jul-06      | Aug-06      | Sep-06   | Oct-06      | Nov-06        | Dec-06        | Jan-07        | Feb-07        | Mar-07        |                |
| 58       | 8711               | Distr | 1,434             | (50)       | 198,671   | 178,646     | 185,415     | 170,904  | 192,763     | 196,348       | 200,845       | 199,064       | 194,330       | 205,706       | 884            |
| 59       | 8720               | Distr | 0                 | 0          | 0         | 0           | 0           | 0        | 0           | 0             | 0             | 0             | 0             | 0             | 0              |
| 60       | 8740               | Distr | 221,879           | 224,109    | 185,415   | 178,646     | 185,415     | 170,904  | 192,763     | 196,348       | 200,845       | 199,064       | 194,330       | 205,706       | 2,368,670      |
| 61       | 8750               | Distr | 11,387            | 15,527     | 15,527    | 10,113      | 9,674       | 12,858   | 13,050      | 10,512        | 22,335        | 13,183        | 972           | 11,178        | 142,757        |
| 62       | 8760               | Distr | 13,172            | 14,500     | 13,185    | 12,058      | 14,937      | 20,337   | 10,362      | 11,820        | 11,192        | 17,722        | 4,372         | 9,127         | 152,784        |
| 63       | 8770               | Distr | 5,414             | 31,434     | 7,485     | 19,016      | 12,303      | 7,771    | 13,061      | 9,392         | 2,854         | 7,493         | 8,605         | 3,967         | 126,795        |
| 64       | 8780               | Distr | 77,040            | 97,276     | 104,486   | 62,889      | 62,411      | 71,634   | 89,974      | 94,514        | 89,553        | 91,555        | 69,411        | 72,003        | 982,756        |
| 65       | 8790               | Distr | 8,916             | 8,266      | 5,840     | 2,578       | 7,804       | 7,672    | 6,217       | 3,255         | 7,053         | 8,546         | 6,050         | 2,226         | 74,423         |
| 66       | 8800               | Distr | 4,864             | 3,837      | 6,734     | 3,651       | 3,667       | 4,595    | 3,242       | 40,057        | 19,745        | 1,686         | 2,134         | 493           | 62,506         |
| 67       | 8810               | Distr | 67,546            | 33,314     | 55,395    | 38,353      | 40,238      | 37,984   | 33,242      | 23,749        | 25,546        | 30,355        | 24,147        | 23,454        | 443,830        |
| 68       | 8850               | Distr | 25,571            | 28,351     | 31,512    | 22,522      | 9,367       | 16,839   | 25,645      | 23,749        | 25,546        | 21,890        | 20,086        | 21,856        | 272,944        |
| 69       | 8860               | Distr | 1,179             | 1,460      | 857       | 1,617       | 807         | 1,213    | 605         | 1,145         | 1,021         | 588           | 650           | 739           | 11,881         |
| 70       | 8870               | Distr | (940)             | 2,760      | (95)      | 341         | 1,694       | 1,431    | 1,927       | 834           | 215           | 461           | 854           | 1,057         | 10,939         |
| 71       | 8890               | Distr | 4,053             | 2,317      | 5,734     | 3,068       | 1,469       | 2,069    | 1,565       | 3,142         | 652           | 161           | 844           | 512           | 25,576         |
| 72       | 8900               | Distr | 758               | (171)      | 809       | 3,388       | 924         | 1,830    | 0           | 238           | 0             | 0             | 500           | 0             | 8,876          |
| 73       | 8910               | Distr | 1,250             | 5          | 111       | 9           | 95          | 164      | (217)       | 191           | 543           | 782           | 685           | 891           | 5,507          |
| 74       | 8920               | Distr | (1,861)           | 3,128      | 113       | (99)        | 29          | 12       | 189         | 2,730         | 1,414         | (759)         | 0             | 0             | 4,521          |
| 75       | 8930               | Distr | 12                | 258        | 113       | 288         | 439         | 1,978    | 1,211       | 675           | 1,717         | 141           | 325           | 928           | 3,959          |
| 76       | 8940               | Distr | 479               | 911        | 1,431     | 288         | 439         | 1,978    | 1,211       | 675           | 1,717         | 141           | 325           | 928           | 10,523         |
| 77       | 8950               | Distr | -                 | -          | -         | -           | -           | -        | -           | -             | -             | -             | -             | -             | 0              |
| 78       | 9010               | Cust  | 263               | 25         | 90        | -           | 1,124       | 499      | 105         | 281           | 71            | 0             | 0             | 61            | 2,519          |
| 79       | 9020               | Cust  | 68,007            | 42,074     | 64,980    | 44,961      | 41,536      | 46,177   | 62,741      | 87,039        | 69,546        | 79,742        | 69,073        | 80,401        | 756,277        |
| 80       | 9030               | Cust  | 125,895           | 125,655    | 119,796   | 107,727     | 86,467      | 128,660  | 3,025       | 6,069         | 16,338        | 19,287        | 20,252        | 125,394       | 684,565        |
| 81       | 9040               | Cust  | 12,079            | 16,884     | 23,328    | 21,686      | 24,910      | 90,350   | 0           | 85,699        | 116,014       | 159,416       | 115,725       | (141,978)     | 524,113        |
| 82       | 9050               | Cust  | 12,184            | 12,718     | 13,531    | 11,642      | 7,281       | 7,010    | 3,028       | 2,546         | 4,657         | 2,337         | 5,586         | 2,746         | 85,266         |
| 83       | 9070               | Cust  | 11,000            | 12,898     | 11,825    | 11,841      | 2,490       | 5,761    | 8,825       | 8,116         | 8,282         | 4,044         | 5,687         | 3,672         | 94,441         |
| 84       | 9080               | Cust  | 1,471             | 1,969      | 3,663     | 5,318       | 1,260       | 1,506    | 1,410       | 2,331         | 1,111         | 7,063         | 3,523         | 349           | 30,974         |
| 85       | 9090               | Cust  | 61                | 1,743      | 2,976     | 63          | 661         | 2,937    | 0           | 0             | 0             | 59            | 0             | 0             | 8,500          |
| 86       | 9100               | Cust  | 2,698             | 6,826      | 1,461     | 1,400       | 3,256       | 3,354    | 2,433       | 2,087         | 548           | 699           | 247           | 218           | 25,227         |
| 87       | 9110               | Sale  | 14,185            | 12,475     | 12,732    | 10,452      | 8,551       | 8,826    | 10,291      | 18,185        | 18,216        | 15,338        | 24,159        | 18,620        | 172,030        |
| 88       | 9120               | Sale  | -                 | (473)      | 8         | 237         | 65          | 57       | 116         | 66            | 0             | 0             | 0             | 198           | (192)          |
| 89       | 9130               | Sale  | 41                | -          | -         | -           | -           | -        | -           | -             | -             | -             | -             | -             | 739            |
| 90       | 9160               | Sale  | -                 | -          | -         | -           | -           | -        | -           | -             | -             | -             | -             | -             | 0              |
| 91       | 9200               | Adm   | (1,394)           | (1,185)    | 781       | (831)       | 687         | 635      | 424         | 0             | 0             | 0             | 211           | 0             | (672)          |
| 92       | 9210               | A&G   | 443,404           | 386,235    | 369,516   | 333,021     | 391,060     | 529,966  | 740,993     | 780,895       | 913,189       | 949,729       | 799,625       | 714,083       | 7,353,806      |
| 93       | 9220               | A&G   | 28,840            | 25,390     | 36,346    | 23,102      | 39,739      | 50,147   | 0           | 0             | 0             | 26,023        | 22,755        | (28,562)      | 203,564        |
| 94       | 9230               | A&G   | 14,590            | 14,117     | 37,217    | 13,802      | 11,571      | 12,619   | 15,651      | 32,963        | 185,014       | 64,229        | 224,286       | 491           | 309,146        |
| 95       | 9240               | A&G   | 17,062            | 20,263     | 15,573    | 19,834      | 17,378      | (87,910) | 15,651      | 32,963        | (161,139)     | 195,747       | 298,660       | 185,693       | 2,450,856      |
| 96       | 9250               | A&G   | 233,219           | 251,082    | 256,584   | 196,149     | 148,385     | 117,191  | 169,146     | 209,003       | 189,797       | 195,747       | 33,902        | 0             | 142,889        |
| 97       | 9260               | A&G   | 74,856            | 204        | 565       | 22,525      | -           | 729      | 9,486       | 622           | 0             | 0             | 0             | 0             | 0              |
| 98       | 9270               | A&G   | -                 | -          | -         | -           | -           | -        | -           | -             | -             | -             | -             | -             | 0              |
| 99       | 9280               | A&G   | -                 | -          | -         | -           | -           | -        | -           | -             | -             | -             | -             | -             | 0              |
| 100      | 9290               | A&G   | -                 | -          | -         | -           | -           | -        | -           | -             | -             | -             | -             | -             | 0              |
| 101      | 9301               | A&G   | 9,927             | 4,723      | 7,769     | 10,058      | 3,250       | 12,462   | 5,800       | 350           | (4,054)       | 16,109        | 736           | 4,922         | 72,052         |
| 102      | 9302               | A&G   | 6,499             | (10,542)   | 4,811     | 4,811       | 4,811       | 4,800    | 0           | 0             | 0             | 0             | 0             | 0             | 15,190         |
| 103      | 9320               | A&G   | -                 | -          | -         | -           | -           | -        | -           | -             | -             | -             | -             | -             | 0              |
| 104      | Operating (Income) |       | (\$123,425)       | (\$83,347) | \$392,607 | (\$454,380) | (\$355,108) | \$84,332 | (\$580,531) | (\$1,090,814) | (\$1,852,906) | (\$2,591,255) | (\$1,431,304) | (\$2,347,421) | (\$10,433,552) |

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

Atmos Energy Corporation, KY  
 Case No. 2006-00464  
 Monthly Jurisdictional Operating Income by FERC Account  
 For the Base Period 12 Months ended March 31, 2007, Div 02 only

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

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

| Line No. & Title  | actual      |             |             |             |             |             |             |             |             |             |             |             | Total        |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
|   | Apr-06      | May-06      | Jun-06      | Jul-06      | Aug-06      | Sep-06      | Oct-06      | Nov-06      | Dec-06      | Jan-07      | Feb-07      | Mar-07      |              |
| 1 4030 Op Inc & Exp-Depreciation                        |             |             |             |             |             | (2)         |             |             |             |             |             |             | (3)          |
| 2 4060 Op Inc&Exp-Amort Util/Pia                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 3 4081 Op Inc&Exp-Tax Oth Than I                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 4 8210 Ng Sig Exp-Op-Purificatio                        |             |             | 11,301      |             |             |             |             |             |             |             |             |             | 11,301       |
| 5 8240 Ng Sig Exp-Op-Other Expen                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 6 8250 Ng Sig Exp-Op-U/G Op Roya                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 7 8310 Ng Sig Exp-Mt-Maint Struc                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 8 8320 Ng Sig Exp-Mt-Maint Reser                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 9 8340 Ng Sig Exp-Mt-Maint Comp                         |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 10 8350 Ng Sig Exp-Mt-Maint Measr                       |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 11 8360 Ng Sig Exp-Mt-Maint Purif                       |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 12 8400 Other Storage Exp                               |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 13 8410 Other Storage Exp                               |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 14 8470 Other Storage Exp                               |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 15 8500 Trsm-Op Opr Suprvsn/Eng                         |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 16 8560 Trsm-Op Mains Expenses                          |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 17 8570 Trsm-Op Meas&Reg Sla Exp                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 18 8590 Trsm-Op Other Expenses                          |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 19 8600 Trsm-Op Rents                                   |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 20 8620 Trsm-Maint Struct & Impr                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 21 8630 Trsm-Maint Of Mains                             |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 22 8640 Trsm-Maint Comp St Equip                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 23 8650 Trsm-Maint Meas&Reg Slat                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 24 8670 Trsm-Maint Oth Equipment                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 25 8700 Disir-Op Oper Supervis&En                       | 4,661       | 37,747      | 55,553      | 4,038       | 4,445       | 82,507      | 4,387       | 4,413       | 4,200       | 4,712       | 4,072       | 4,400       | 215,155      |
| 26 8710 Disir-Op Disir Load Disp                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 27 8711 Disir-Op  |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 28 8720 Disir-Op Disir Comp Sla L                       |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 29 8740 Disir-Op Mains & Serv Exp                       | (4)         | (26,735)    | 399         | (1,097)     | (35,285)    | 26          | (23)        | (29,054)    | (26)        | (152)       | (20,051)    | (10,867)    | (122,870)    |
| 30 8750 Disir-Op Meas&Reg Sla-Gen                       |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 31 8760 Disir-Op Meas&Reg Sla-Ind                       |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 32 8770 Disir-Op Meas&Reg Sla-Cy                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 33 8780 Disir-Op Mir. & Hous Reg E                      |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 34 8790 Disir-Op Cust Install Exp                       |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 35 8800 Disir-Op Other Expenses                         | 812         | 926         | 885         | 905         | 926         | 845         | 358         | (145)       | 6,748       | (2,249)     | 255         | 255         | 4,489        |
| 36 8810 Disir-Op Rents                                  | 9,298       | 6,823       | 9,340       | 9,340       | 9,340       | 9,340       | 9,340       | 9,340       | 9,340       | 9,416       | 27,306      | 9,416       | 127,639      |
| 37 8850 Disir-Maint Suprvsn & Eng                       |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 38 8860 Disir-Maint Struct & Impr                       |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 39 8870 Disir-Maint Of Mains                            | 455         | 261         | 746         | 220         | 480         | 0           |             |             | (141)       |             |             |             | 2,031        |
| 40 8890 Disir-Maint Meas&Reg Sla-Gen                    |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 41 8900 Disir-Maint Meas&Reg Sla-Ind                    |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 42 8910 Disir-Maint Meas&Reg Sla-City                   |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 43 8920 Disir-Maint Of Service                          |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 44 8930 Disir-Maint Mir&Hous Reg                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 45 8940 Disir-Maint Other Equip                         |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 46 8950 Distribution-Mainte - Capitalized Utility Costs |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 47 9010 Cust Accis-Op Supervision                       | (881)       |             |             |             |             |             |             |             |             |             |             |             | (881)        |
| 48 9020 Cust Accis-Op Meter Exp                         | (184)       |             |             |             |             |             |             |             |             |             |             |             | (192)        |
| 49 9030 Cust Accis-Op Record&Coil                       | 71,677      | 123,451     | 9,361       | 372,720     | 668,261     | 8,063       | 17,096      | 55,125      | 132,447     | 287,942     | 258,227     | 57,944      | 1,462,314    |
| 50 9040 Cust Accis-Op Uncoil Accis                      |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 51 9050 Cust Accis-Op Postage/Delivery Services         |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 52 9070 Cust Serv-Op Supervision                        |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 53 9080 Cust Serv-Op Customer Assistance Exp            |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 54 9090 Cust Serv-Op Info and Instruct Adv Exp          |             |             |             |             |             |             |             |             |             | 370,000     | (370,000)   |             | 0            |
| 55 9100 Cust Serv-Op Misc Cust Serv & Inform Exp        |             |             |             |             |             |             |             |             |             |             |             | 50          | 50           |
| 56 9110 Sales-Supervision                               |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 57 9120 Sales Exp-Op Demo & Selling Exp                 |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 58 9130 Sales Exp-Op Demo Advertising Exp               |             |             |             |             |             |             |             |             |             |             |             |             | 0            |
| 59 9160 Sales Exp-Op Misc Sales Exp                     |             |             |             |             |             |             |             |             |             |             |             |             | 90           |
| 60 9200 Administrative and General Salaries             | (751,167)   | (454,828)   | (365,131)   | (746,085)   | (425,249)   | (198,346)   | (479,739)   | (686,503)   | (541,430)   | (301,788)   | (325,692)   | (346,518)   | (5,602,466)  |
| 61 9210 A&G-Op Office Sup & Exp                         | 456,430     | 737,532     | 588,280     | 475,402     | 454,415     | 930,093     | 658,865     | 493,165     | 687,672     | 687,672     | 623,594     | 530,403     | 7,132,209    |
| 62 9220 A&G-Op Admin Exp Trifid-Cr                      | (4,396,950) | (4,218,402) | (4,126,556) | (3,831,855) | (4,237,429) | (7,358,148) | (4,298,787) | (4,874,763) | (5,930,053) | (6,046,195) | (5,950,928) | (4,267,916) | (59,537,982) |

Almos Energy Corporation, KY  
Case No. 2006-00464  
Monthly Jurisdictional Operating Income by FERC Account  
For the Base Period 12 Months ended March 31, 2007, Div 02 only

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

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

| Line No. | Account No. | Description                                | Actual    |           |           |           |           |           |           |           |           |           |             |             | Total       |
|----------|-------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|          |             |  | Apr-06    | May-06    | Jun-06    | Jul-06    | Aug-06    | Sep-06    | Oct-06    | Nov-06    | Dec-06    | Jan-07    | Feb-07      | Mar-07      |             |
| 63       | 9230        | A&G-Op Outside Serv Emplid                 | 738,136   | 566,480   | 527,174   | 617,801   | 678,797   | 699,127   | 569,047   | 586,684   | 726,892   | 738,260   | 796,426     | 116,443     | 7,331,267   |
| 64       | 9240        | A&G-Op Property Insurance                  | 32,834    | 32,833    | 32,765    | 32,825    | 32,825    | 32,825    | 36,784    | 32,983    | 74,063    | 18,245    | 15,092      | 16,633      | 390,717     |
| 65       | 9250        | A&G-Op Injuries & Damages                  | 424,297   | 419,476   | 421,406   | 312,906   | 469,534   | 407,187   | 383,037   | 943,468   | 668,284   | 813,727   | (343,023)   | 1,476,720   | 6,427,019   |
| 66       | 9260        | A&G-Op Empl Pen Benefits                   | 2,496,469 | 2,080,663 | 2,126,198 | 2,020,027 | 2,204,459 | 3,994,009 | 2,296,795 | 2,929,115 | 3,747,052 | 2,421,397 | 3,304,854   | 2,047,069   | 31,688,107  |
| 67       | 9270        | A&G-Op Franchise Requirement               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0           | 0           |             |
| 68       | 9280        | A&G-Op Reg Comm Exp                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 34        | 0         | 0           | 0           | 34          |
| 69       | 9290        | A&G-Duplicate charg - Uniforms Capitalized | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| 70       | 9301        | A&G-Op Instl/General Adv                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| 71       | 9302        | A&G-Op Misc General Exp                    | 418,739   | 189,228   | 249,639   | 242,329   | 239,210   | 555,659   | 227,168   | 336,078   | 295,135   | 569,679   | 504,385     | 1,085,085   | 4,912,334   |
| 72       | 9310        | A&G-Op Rents                               | 288,292   | 309,217   | 299,031   | 308,810   | 294,919   | 309,938   | 270,918   | 276,401   | 288,421   | 287,868   | 362,955     | 243,830     | 3,540,600   |
| 73       | 9320        | A&G-Maint General Plant                    | 207,064   | 195,326   | 159,625   | 181,713   | 210,348   | 526,877   | 304,754   | 333,582   | 222,655   | 341,213   | 312,518     | 290,960     | 3,286,645   |
| 74       |             | Operating (Income)Loss*                    | (\$2)     | (\$2)     | (\$5)     | (\$1)     | (\$3)     | (\$0)     | \$0       | \$399,999 | \$199,999 | \$200,002 | (\$600,000) | \$1,253,907 | \$1,253,994 |

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation. (13)

Allocated to Kentucky 225,581 216,420 211,708 196,589 217,397 377,502 309,824 279,777 289,260 318,704 275,311 247,592 3,166,665



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

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

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

| Line No. & Title  | Apr-06    | May-06    | Jun-06    | Jul-06    | Aug-06    | Sep-06    | Oct-06    | Nov-06    | Dec-06    | Jan-07    | Feb-07    | Mar-07    | Total      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 1 4030 Op Inc & Exp-Depreciation                        | 0         | (1)       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | (2)        |
| 2 4060 Op Inc&Exp-Amort Utili/Plia                      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 3 4081 Op Inc&Exp-Tax Oth Than I                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 4 8210 Ng Sig Exp-Op-Purificatio                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 5 8240 Ng Sig Exp-Op-Other Expen                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 6 8250 Ng Sig Exp-Op-U/G Op Roya                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 7 8310 Ng Sig Exp-Mt-Maint Struc                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 8 8320 Ng Sig Exp-Mt-Maint Reser                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 9 8340 Ng Sig Exp-Mt-Maint Comp                         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 10 8350 Ng Sig Exp-Mt-Maint Meas/                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 11 8360 Ng Sig Exp-Mt-Maint Purif                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 12 8400 Other Storage Exp                               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 13 8410 Other Storage Exp                               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 14 8470 Other Storage Exp                               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 15 8500 Trsm-Op Opr Suprvsn/Eng                         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 16 8560 Trsm-Op Mains Expenses                          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 17 8570 Trsm-Op Meas&Reg Sta Exp                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 18 8590 Trsm-Op Other Expenses                          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 19 8600 Trsm-Op Rents                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 20 8620 Trsm-Maint Struct & Impro                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 21 8630 Trsm-Maint Of Mains                             | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 22 8640 Trsm-Maint Comp St Equip                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 23 8650 Trsm-Maint Meas&Reg Slat                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 24 8670 Trsm-Maint Oln Equipment                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 25 8700 Trsm-Op Oper Supervsn&En                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 26 8710 Distr-Op Distr Load Disp                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 27 8711 Distr-Op  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 28 8720 Distr-Op Distr Comp Sta L                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 29 8740 Distr-Op Mains & Serv Exp                       | 801       | (160)     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 641        |
| 30 8750 Distr-Op Meas&Reg Sta-Gen                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 31 8760 Distr-Op Meas&Reg Sta-Ind                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 32 8770 Distr-Op Meas&Reg Sta-City                      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 33 8780 Distr-Op Mtr & Hous Reg E                       | 20,677    | 23,919    | 22,778    | 22,076    | 23,834    | 21,713    | 23,756    | 23,834    | 22,917    | 25,158    | 21,726    | 23,748    | 276,136    |
| 34 8790 Distr-Op Cust Install Exp                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 154        |
| 35 8800 Distr-Op Other Expenses                         | 0         | 0         | 57        | 82        | 0         | 0         | 0         | 15        | 0         | 0         | 0         | 0         | 303        |
| 36 8810 Distr-Op Rents                                  | 0         | 0         | 0         | 0         | 0         | 0         | 303       | 0         | 0         | 0         | 0         | 0         | 0          |
| 37 8850 Distr-Maint Suprvsn & Eng                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 38 8860 Distr-Maint Struct & Impr                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 39 8870 Distr-Maint Of Mains                            | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 40 8890 Distr-Maint Meas&Reg Sta-Gen                    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 41 8900 Distr-Maint Meas&Reg Sta-Ind                    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 42 8910 Distr-Maint Meas&Reg Sta-City                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 43 8920 Distr-Maint Of Service                          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 44 8930 Distr-Maint Mtrs&Hous Reg                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 45 8940 Distr-Maint Other Equip                         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 46 8950 Distribution-Mainte - Capitalized Utility Costs | 5,870     | 6,751     | 6,457     | 6,164     | 6,751     | 6,163     | 6,691     | 6,731     | 6,406     | 7,016     | 6,108     | 6,708     | 77,816     |
| 47 9010 Cust Accts-Op-Supervision                       | 1,134,706 | 1,299,016 | 1,289,940 | 1,135,193 | 1,237,508 | 1,128,520 | 1,215,665 | 1,169,395 | 1,176,687 | 1,286,868 | 1,095,019 | 1,139,206 | 14,307,723 |
| 48 9020 Cust Accts-Op Meter Exp                         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 49 9030 Cust Accts-Op Uncol Accts                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 50 9040 Cust Accts-Op Delivery Services                 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 51 9050 Cust Accts-Op Postage/Delivery Services         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 52 9070 Cust Serv-Op Supervision                        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 53 9080 Cust Serv-Op Customer Assistance Exp            | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 54 9090 Cust Serv-Op Info and Instruct Adv Exp          | 710       | 147       | 17        | 0         | 0         | 18        | 177       | 775       | 2,238     | 3,062     | 2,980     | 1,961     | 12,175     |
| 55 9100 Cust Serv-Op Misc Cust Serv & Inform Exp        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 56 9110 Sales-Supervision                               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| 57 9120 Sales Exp-Op Demo & Selling Exp                 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |

Altmos Energy Corporation, KY  
Case No. 2006-00464

Monthly Jurisdictional Operating Income by FERC Account  
For the Base Period 12 Months ended March 31, 2007, Div 12 only

FR 10(10)(c)2.2  
Schedule C-2.2

Witness: Greg Waller \ Gary Smith

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

| Line No. & Title                                    | actual      |             |             |             |             |             |             |             |             |             |             |             | Total        |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
|   | Apr-06      | May-06      | Jun-06      | Jul-06      | Aug-06      | Sep-06      | Oct-06      | Nov-06      | Dec-06      | Jan-07      | Feb-07      | Mar-07      |              |
| 58 9130 Sales Exp-Op Demo Advertising Exp           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            |
| 59 9160 Sales Exp-Op Misc Sales Exp                 | 12,462      | 14,331      | 13,708      | 13,085      | 14,331      | 13,084      | 14,212      | 14,300      | 13,608      | 14,904      | 12,960      | 14,256      | 165,241      |
| 60 9200 Administrative and General Salaries         | 1,562,385   | 538,046     | 397,931     | 268,305     | 813,213     | 813,385     | 511,454     | 534,468     | 711,371     | 633,522     | 633,878     | 616,881     | 8,034,959    |
| 61 9210 A&G-Op Office Sup & Exp                     | (3,407,447) | (2,574,060) | (2,352,044) | (2,011,495) | (2,689,233) | (2,514,461) | (2,414,171) | (2,538,602) | (2,605,589) | (2,771,791) | (2,558,379) | (2,550,972) | (30,999,254) |
| 62 9220 A&G-Op Admin Exp Trsd-Cr                    | 73,918      | 38,632      | 10,908      | 4,445       | 1,961       | 1,146       | 26,041      | 49,031      | 109,783     | 78,058      | 147,054     | 122,844     | 663,821      |
| 63 9230 A&G-Op Outside Serv Empld                   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 13,016      | 8,171       | 10,593      | 31,780       |
| 64 9240 A&G-Op Property Insurance                   | 20          | 23          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 43           |
| 65 9250 A&G-Op Injuries & Damages                   | 340,092     | 391,820     | 394,171     | 353,909     | 389,672     | 385,970     | 413,391     | 398,943     | 401,327     | 438,212     | 369,414     | 394,498     | 4,671,419    |
| 66 9260 A&G-Op Empl Pen Benefits                    | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            |
| 67 9270 A&G-Op Franchise Requirmit                  | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            |
| 68 9280 A&G-Op Reg Comm Exp                         | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            |
| 69 9290 A&G-Duplicate charg - Unifforms Capitalized | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            |
| 70 9301 A&G-Op Inst/General Adv                     | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            |
| 71 9302 A&G-Op Misc General Exp                     | 94,156      | 94,156      | 94,156      | 94,156      | 94,156      | 94,156      | 94,156      | 146,458     | 41,855      | 94,156      | 94,156      | 94,156      | 1,129,873    |
| 72 9310 A&G-Op Rents                                | 124,237     | 124,237     | 80,696      | 74,780      | 74,780      | 10,904      | 65,488      | 157,499     | 81,954      | 143,288     | 131,130     | 86,850      | 1,155,823    |
| 73 9320 A&G-Maint General Plant                     |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 74 Operating (Income)Loss*                          | \$0         | (\$2)       | (\$2)       | \$1         | \$2         | (\$1)       | \$0         | (\$1)       | \$1         | \$0         | \$0         | \$0         | (\$2)        |

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

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

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

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

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

| Line No. & Title  | Apr-06  | May-06  | Jun-06  | Jul-06  | Aug-06  | Sep-06  | Oct-06  | Nov-06  | Dec-06   | Jan-07  | Feb-07  | Mar-07  | Total     |
|---|---------|---------|---------|---------|---------|---------|---------|---------|----------|---------|---------|---------|-----------|
| 1 4030 Op Inc & Exp-Depreciation                        | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 2 4060 Op Inc&Exp-Amort Ubl/Pla                         | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | (1,500)   |
| 3 4081 Op Inc&Exp-Tax Oth Than I                        | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 21        |
| 4 7350 Misc production expenses                         | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 475       |
| 5 8140 Storage - Operation                              | 0       | 0       | 0       | 0       | 0       | 0       | 28      | 73      | 66       | 75      | 100     | 106     | 347       |
| 6 8170 Lines - Expenses                                 | 0       | 0       | 0       | 0       | 0       | 0       | 64      | 55      | 60       | 48      | 65      | 55      | 347       |
| 7 8180 Compressor station                               | 0       | 0       | 0       | 0       | 0       | 0       | 6       | 6,061   | 2,455    | 4,330   | 1,088   | 3,650   | 18,390    |
| 8 8190 Compressor station fuel and power                | 0       | 0       | 0       | 0       | 0       | 0       | 497     | 44      | 44       | 44      | 45      | 44      | 718       |
| 9 8200 Measuring and regulating station expenses        | 0       | 0       | 0       | 0       | 0       | 0       | 97      | 170     | 1,117    | 805     | 1,308   | 1,050   | 4,547     |
| 10 8210 Storage-Purificati                              | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 11 8230 Gas losses                                      | 0       | 0       | 0       | 0       | 0       | 0       | 19      | 34      | 55       | 75      | 71      | 111     | 365       |
| 12 8240 Ng Sig Exp-Op-Other Expen                       | 0       | 0       | 0       | 0       | 0       | 0       | 801     | 1,640   | 4,887    | 4,965   | 5,117   | 6,648   | 24,058    |
| 13 8250 Ng Sig Exp-Op-U/G Op Roya                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 14 8310 Ng Sig Exp-Mt-Maint Struc                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 15 8320 Ng Sig Exp-Mt-Maint Reser                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 16 8340 Ng Sig Exp-Mt-Maint Comp                        | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 17 8350 Ng Sig Exp-Mt-Maint Meas/                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 18 8360 Ng Sig Exp-Mt-Maint Purif                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 19 8400 Other Storage Exp                               | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 20 8410 Other Storage Exp                               | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 21 8470 Other Storage Exp                               | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 22 8500 Trsm-Op Opr Suprvsn/Eng                         | 0       | 0       | 0       | 0       | 0       | 0       | 328     | (564)   | 768      | (549)   | 890     | 2,500   | 3,373     |
| 23 8560 Trsm-Op Meas&Reg Sla Exp                        | 0       | 0       | 0       | 0       | 0       | 0       | 169     | 138     | 164      | 173     | 132     | 121     | 897       |
| 24 8570 Trsm-Op Meas&Reg Sla Exp                        | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 25 8590 Trsm-Op Other Expenses                          | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 26 8600 Trsm-Op Rents                                   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 27 8620 Trsm-Maint Struct & Impro                       | 0       | 0       | 0       | 0       | 0       | 0       | 1,971   | 2,243   | 505      | 1,631   | 3,379   | 2,148   | 11,877    |
| 28 8630 Trsm-Maint Of Mains                             | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 29 8640 Trsm-Maint Comp Sl Equip                        | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 30 8650 Trsm-Maint Meas&Reg Stat                        | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 31 8670 Trsm-Maint Oth Equipment                        | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 32 8700 Trsm-Maint Oth Equipment                        | 150,713 | 177,222 | 126,449 | 169,890 | 161,928 | 164,396 | 251,335 | 298,496 | 323,530  | 301,244 | 269,483 | 402,915 | 2,797,601 |
| 33 8710 Distr-Op Distr Load Disp                        | 1,202   | 1,382   | 1,322   | 1,262   | 1,382   | 1,262   | 1,361   | 1,350   | 1,318    | 508     | (446)   | 251     | 12,154    |
| 34 8711 Distr-Op  | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 35 8720 Distr-Op Distr Comp Sla L                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 36 8740 Distr-Op Mains & Serv Exp                       | 3,876   | 3,975   | 4,385   | 3,985   | 4,153   | 3,950   | 4,849   | 11,445  | 12,252   | 10,557  | 41,816  | 39,066  | 144,309   |
| 37 8750 Distr-Op Meas&Reg Sla-Gen                       | 5,178   | 1,772   | 2,084   | 1,822   | 2,075   | 2,684   | 2,645   | 1,848   | 2,135    | 7,063   | 3,666   | 3,404   | 36,376    |
| 38 8760 Distr-Op Meas&Reg Sla-Ind                       | 0       | 0       | 0       | 0       | 0       | 0       | 677     | (246)   | 0        | 70      | 2,593   | 1,535   | 4,629     |
| 39 8770 Distr-Op Meas&Reg Sla-Cty                       | 0       | 0       | 0       | 0       | 0       | 0       | 253     | 516     | 313      | 899     | 81      | 0       | 2,062     |
| 40 8780 Distr-Op Meas&Reg Sla-Cty                       | 0       | 0       | 649     | (216)   | 0       | 0       | 12,238  | 25,341  | (21,410) | 1,405   | 1,328   | (1,373) | 17,962    |
| 41 8790 Distr-Op Mtr & Hous Reg E                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 42 8800 Distr-Op Cust Install Exp                       | 1,754   | 1,810   | 1,706   | 1,810   | 1,688   | 1,598   | 5,643   | 6,512   | 5,988    | 6,190   | 7,088   | 5,405   | 47,192    |
| 43 8810 Distr-Op Rents                                  | 20,046  | 14,021  | 17,686  | 16,238  | 14,471  | 14,925  | 35,288  | 50,753  | 29,509   | 56,889  | 56,574  | 55,466  | 381,866   |
| 44 8850 Distr-Maint Suprvsn & Eng                       | 0       | 0       | 0       | 0       | 0       | 0       | 5,652   | 7,211   | 5,192    | 7,087   | 5,096   | 7,737   | 37,975    |
| 45 8860 Distr-Maint Struct & Impr                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 46 8870 Distr-Maint Of Mains                            | 0       | 27      | 0       | 33      | 51      | 51      | 258     | 2,401   | 255      | 670     | 268     | 267     | 4,230     |
| 47 8890 Distr-Maint Meas&Reg Sla-Gen                    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 48 8900 Distr-Maint Meas&Reg Sla-Ind                    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 49 8910 Distr-Maint Meas&Reg Sla-Cty                    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 50 8920 Distr-Maint Of Service                          | 0       | 0       | 0       | 0       | 0       | 0       | 6,940   | 2,191   | 3,192    | 8,335   | 4,737   | 6,389   | 48,476    |
| 51 8930 Distr-Maint Mtrs&Hous Reg                       | 2,568   | 2,953   | 2,825   | 2,696   | 2,953   | 2,697   | 0       | 0       | 0        | 0       | 0       | 0       | 36        |
| 52 8940 Distr-Maint Other Equip                         | 0       | 0       | 36      | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 53 8950 Distribution-Mainte - Capitalized Utility Costs | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0       | 0       | 0       | 0         |
| 54 9010 Cust Accis-Op Supervision                       | 0       | 0       | 0       | 0       | 0       | 0       | 1,445   | 7       | 4,000    | 4,217   | 3,374   | 714     | 18,432    |
| 55 9020 Cust Accis-Op Meter Exp                         | 0       | 0       | 0       | 0       | 0       | 0       | 3,693   | 1,634   | 4,800    | 4,217   | 3,374   | 197,341 | 2,942,146 |
| 56 9030 Cust Accis-Op Record&Coil                       | 183,221 | 186,755 | 194,321 | 195,468 | 177,045 | 218,043 | 355,680 | 311,341 | 303,130  | 315,375 | 304,426 | 197,341 | 2,942,146 |
| 57 9040 Cust Accis-Op Uncool Accts                      | 0       | 0       | 0       | 0       | 0       | 0       | 53,461  | 0       | 0        | 0       | 0       | 0       | 53,337    |

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

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

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

| Line No. & Title                                   | actual<br>Apr-06 | actual<br>May-06 | actual<br>Jun-06 | actual<br>Jul-06 | actual<br>Aug-06 | actual<br>Sep-06 | actual<br>Oct-06 | actual<br>Nov-06 | actual<br>Dec-06 | actual<br>Jan-07 | actual<br>Feb-07 | actual<br>Mar-07 | Total       |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 58 9050 Cust Accts- Postage/Delivery Services      | 0                | 0                | 0                | 0                | 0                | 0                | 5,608            | 5,580            | 5,314            | 5,846            | 6,070            | 12,098           | 40,516      |
| 59 9070 Cust Serv-Op Supervision                   | 614              | 706              | 675              | 645              | 110              | 277              | (134)            | 2,001            | 953              | 1,147            | 854              | 1,145            | 8,973       |
| 60 9080 Cust Serv-Op Customer Assistance Exp       | 0                | 0                | 0                | 0                | 0                | 33,064           | 11,561           | 7,418            | 13,051           | 21,225           | 16,119           | 19,874           | 122,312     |
| 61 9090 Cust Serv-Op Info and Instruct Adv Exp     | 61               | 2,599            | 2,452            | 64               | 1,085            | 3,688            | 755              | 4,474            | 417              | 2,180            | 1,266            | 3,008            | 22,049      |
| 62 9100 Cust Serv-Op Misc Cust Serv & Inform Exp   | 1,527            | 4,548            | 1,365            | 1,105            | 2,305            | 5,113            | 12,774           | 2,572            | 2,431            | 3,971            | 2,125            | 4,300            | 44,136      |
| 63 9110 Sales-Supervision                          | 0                | 0                | 0                | 0                | 0                | 0                | 1,412            | 2,005            | 2,611            | 1,606            | 1,532            | 5,843            | 15,009      |
| 64 9120 Sales Exp-Op Demo & Selling Exp            | 0                | 0                | 0                | 0                | 0                | 116              | 301              | 313              | 116              | 233              | 0                | 108              | 1,039       |
| 65 9130 Sales Exp-Op Demo Advertising Exp          | 0                | 0                | 0                | 0                | 0                | 5                | 4,651            | 0                | 0                | 0                | 0                | 0                | 619         |
| 66 9160 Sales Exp-Op Misc Sales Exp                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 4,651       |
| 67 9200 Administrative and General Salaries        | (2)              | 548              | 4,040            | 271              | 668              | 3,479            | 198              | (1,122)          | 8,060            | (137)            | 3,568            | 3,888            | 23,459      |
| 68 9210 A&G-Op Office Sup & Exp                    | (523,147)        | (531,121)        | (448,852)        | (564,347)        | (491,507)        | (238,049)        | (974,349)        | (972,764)        | (1,175,958)      | (1,228,481)      | (886,194)        | (901,680)        | (8,936,439) |
| 69 9220 A&G-Op Admin Exp Trsfld-Cr                 | 5,471            | 865              | 5,971            | -                | 9,431            | 10,193           | 40,276           | 31,823           | 47,588           | 22,199           | 33,184           | 8,666            | 215,667     |
| 70 9230 A&G-Op Outside Serv Empld                  | 29,703           | 29,968           | (20,674)         | 20,506           | 17,148           | 17,879           | (20,715)         | (14,029)         | (143,093)        | (38,450)         | (32,236)         | 17,441           | (136,552)   |
| 71 9240 A&G-Op Property Insurance                  | 73,766           | 85,943           | 69,730           | 72,172           | 73,134           | (232,612)        | 123,739          | 83,913           | 97,785           | 97,413           | 79,752           | 107,222          | 731,957     |
| 72 9250 A&G-Op Injuries & Damages                  | 26,808           | 34,935           | 21,132           | 63,897           | 9,185            | (25,375)         | 24,123           | 69,341           | 391,568          | 341,527          | (26,075)         | (48,356)         | 882,700     |
| 73 9260 A&G-Op Empl Pen Benefits                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0           |
| 74 9270 A&G-Op Franchise Requirmt                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0           |
| 75 9280 A&G-Op Reg Comm Exp                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 23,575           | 41,419           | 3,599            | 59,291           | 7,638            | 135,522     |
| 76 9290 A&G-Duplicate charg - Uniforms Capitalized | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0           |
| 77 9301 A&G-Op Inst/General Adv                    | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0           |
| 78 9302 A&G-Op Misc General Exp                    | 3,904            | 3,903            | 3,904            | 3,904            | 3,904            | 3,904            | 6,633            | 6,133            | 11,108           | 17,168           | 12,748           | 6,418            | 89,631      |
| 79 9310 A&G-Op Rents                               | 0                | 0                | 0                | 0                | 0                | 0                | 3,209            | 3,209            | 3,209            | 3,288            | 3,609            | 3,380            | 19,904      |
| 80 9320 A&G-Maint General Plant                    | 12,734           | (22,809)         | 8,792            | 8,792            | 8,792            | 8,771            | 13,250           | 13,639           | 13,107           | 13,560           | 13,618           | 13,618           | 106,064     |
| 81 Operating (Income)Loss*                         | (\$3)            | \$2              | (\$2)            | (\$3)            | \$1              | \$8              | (\$1)            | \$1              | \$1              | \$0              | \$0              | \$37             | \$41        |

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.  
36.776%  
October 2006 allocation process via account 922 begins.

(\$19,661)      \$0      \$0      \$0      \$59      (\$19,601)

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Monthly Taxes Other by Sub-Account  
For the Base Period 12 Months ended March 31, 2007

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

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

| line & Title                           | Account No. 4081 |                  |                  |                  |                  |                  |                  |                |                |                |                |                | Total            |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|
|  | actual<br>Apr-06 | actual<br>May-06 | actual<br>Jun-06 | actual<br>Jul-06 | actual<br>Aug-06 | actual<br>Sep-06 | actual<br>Oct-06 | Nov-06         | Dec-06         | Jan-07         | Feb-07         | Mar-07         |                  |
| 1 FICA                                 | \$ 35,949        | \$ 19,030        | \$ 45,345        | \$ 20,291        | \$ 27,434        | \$ 24,597        | \$ 37,821        | \$ 30,783      | \$ 22,874      | \$ 44,881      | \$ 27,129      | \$ 29,816      | \$ 365,948       |
| 2 FUTA                                 | (44)             | 4                | 19               | 32               | 31               | 38               | 15               | 1,682          | 1,119          | 5,640          | 1,873          | 223            | 10,631           |
| 3 SUTA                                 | (39)             | (2)              | 13               | 40               | 19               | 26               | 980              | (669)          | (349)          | 2,987          | 1,876          | 141            | 5,031            |
| 4 Ad Valorem - Accrual                 | 216,804          | 216,804          | 216,804          | 216,804          | 216,804          | 216,804          | 219,304          | 219,304        | 219,304        | 219,304        | 219,304        | 219,304        | 2,616,648        |
| 5 Taxes Property and Other             | 27,645           | 27,645           | 27,645           | 33,470           | 33,470           | 33,470           | 33,470           | 33,470         | 33,470         | 33,470         | 33,470         | 33,470         | 384,162          |
| 6 Public Service Commission Assessment | 14,341           | 10,286           | 16,494           | 9,649            | 8,907            | 10,104           | 11,839           | 8,602          | 7,750          | 11,865         | 10,507         | 8,812          | 129,157          |
| 7 Allocation for taxes other CSC       | -                | 5,444            | 0                | 5,071            | 4,532            | 4,762            | 6,875            | 7,039          | 6,971          | 8,496          | 5,823          | 6,066          | 61,080           |
| 9 Allocation from taxes other Div. 091 | 0                | 0                | 0                | 0                | 0                | 0                | 12,594           | 12,606         | 10,949         | 16,460         | 12,915         | 9,494          | 75,018           |
| 10 Dot Transmission                    | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0              | 0              | 0              | 37,481         | 0              | 37,481           |
| <b>Total</b>                           | <b>294,657</b>   | <b>279,212</b>   | <b>306,320</b>   | <b>285,356</b>   | <b>291,195</b>   | <b>1,089,802</b> | <b>322,896</b>   | <b>312,816</b> | <b>302,089</b> | <b>343,111</b> | <b>350,377</b> | <b>307,325</b> | <b>4,485,156</b> |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Base Period the Twelve Months Ended March 31, 2007  
Forecasted Test Period the Twelve Months Ended June 30, 2008

FR 10(10)(e) SCHEDULE E

Income Tax Calculation

| <u>Schedule</u> | <u>Sheets</u> | <u>Description</u>     |
|-----------------|---------------|------------------------|
| E               | 1             | Income Tax Calculation |

Atmos Energy Corporation, KY  
Case No. 2006-00464

Computation of State & Federal Income Tax

For the Base Period ended 3/31/07 & Test Period ended 6/30/08  
FR 10(10)(e)  
Schedule E  
Sheet 1 of 1  
Witness: Jim Cagle

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

| Line No. | Description   | Base Period Unadjusted | Sched. Ref. |
|----------|---|------------------------|-------------|
| 1        | Operating Income before Income Tax & Interest                                     | 14,152,009             | C-2         |
| 2        | Interest Deduction  | 5,158,116              | *           |
| 3        | Taxable Income  | 8,993,893              |             |
| 4        | Composite Tax Rate (state & federal)  | 39.550%                | **          |
| 5        | <b>State &amp; Federal Income Tax</b>   | <u>3,557,085</u>       |             |
| 6        | * Interest Expense Calculation:<br>13 Month Average Rate Base                     | 154,434,609            | B-1         |
| 7        | Weighted cost of Debt   | 3.34%                  | J-1.1       |
| 8        | Interest Expense  | <u>5,158,116</u>       |             |
| 9        | 2007 * Composite Tax Rate Calculation: $7.00\% + 35\%(100\% - 7.00\%) = 39.550\%$ |                        |             |
| 10       | State Tax Rate  | 7.00%                  |             |
| 11       | Federal Tax Rate  | 35.00%                 |             |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
Base Period the Twelve Months Ended March 31, 2007  
Forecasted Test Period the Twelve Months Ended June 30, 2008

FR 10(10)(f)

SCHEDULE F

| <u>Schedule</u> | <u>Sheets</u> | <u>Description</u>                       |
|-----------------|---------------|--|
| F-1             | 6             | Social and Service Club Dues             |
| F-2.1           | 2             | Charitable Contributions                 |
| F-2.2           | 1             | Initiation Fees/Country Club Expenses    |
| F-2.3           | 1             | Employee Party, Outing and Gift Expenses |
| F-3             | 1             | Sales and Advertising Expenses           |
| F-4             | 1             | Advertising                              |
| F-5             | 1             | Professional Service Expenses            |
| F-6             | 1             | Projected Rate Case Expense              |
| F-7             | 1             | Civic, Political and Related Activities  |
| F-8             | 1             | Expense Reports                          |



**Atmos Energy Corp, KY  
Case No. 2006-00464**

**CHARITABLE CONTRIBUTIONS**

For the Twelve Months ended March 31, 2007

FR 10(10)(f)  
Schedule F-2.1  
Page 1 of 2  
Witness: G. Waller

Data:   X   Base Period            Forecasted Period  
Type of Filing:   X   Original            Updated            Revised  
Workpaper Reference No(s). WPF-2.1

| Line No. | Account No. | Charitable Organization * | Total          |  | Jurisdictional % |
|----------|-------------|---------------------------|----------------|--|------------------|
|          |             |                           | Utility        |  |                  |
| 1        | Various     | Education                 | 145,461        |  | <u>100%</u>      |
| 2        | Various     | United Way Agencies       | 30,248         |  |                  |
| 3        | Various     | Health                    | 20,904         |  |                  |
| 4        | Various     | Museums & Arts            | 22,146         |  |                  |
| 5        | Various     | Youth Clubs & Centers     | 15,497         |  |                  |
| 6        | Various     | Community Welfare         | 53,828         |  |                  |
| 7        | Various     | American Red Cross        | 300            |  |                  |
| 8        | Various     | Donations                 | 793            |  |                  |
| 9        | Various     | Salvation Army            | 41,574         |  |                  |
|          |             | Total                     | <u>330,751</u> |  |                  |

**Note: These items are not included in O&M and therefore not part of revenue requirements.**

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| <u>Jurisdiction</u> |
|---------------------|
| 145,461             |
| 30,248              |
| 20,904              |
| 22,146              |
| 15,497              |
| 53,828              |
| 793                 |
| <u>41,574</u>       |
| <u>330,751</u>      |



**Atmos Energy Corp, KY**  
**Case No. 2006-00464**  
**Customer Service and Informational SALES and General ADVERTISING Expense**  
**For the TwelveMonths ended March 31, 2007**  
**For the TwelveMonths ended June 30, 2008**

Data: x Base Period x Forecasted Period  
 Type of Filing: X Original      Updated      Revised  
 Workpaper Reference No(s):                       
 FR 10(10)(f)  
 Schedule F-3  
 Page 1 of 1  
 Witness: G. Waller

| Line Account No. Number | Description of Expenses                     | Base Period   |                       |
|-------------------------|---|---------------|-----------------------|
|                         |   | Total Utility | Juris. % Jurisdiction |
|                         | Customer Service and Informational Expenses |               | 100%                  |
| 1. 907                  | Supervision                                 | 85,266 (1)    | 85,266                |
| 2. 908                  | Customer Assistance                         | 94,441        | 94,441                |
| 3. 909                  | Informational Advertising                   | 30,974 (1)    | 30,974                |
| 4. 910                  | Miscellaneous Customer Service and Infr     | 8,500 (1)     | 8,500                 |
|                         | SALES Expense                               |               |                       |
| 5. 911                  | Supervision                                 | 25,227        | 25,227                |
| 6. 912                  | Demonstration and Selling                   | 172,030 (1)   | 172,030               |
| 7. 913                  | Advertising                                 | (192)         | (192)                 |
| 8. 916                  | Miscellaneous Sales Expense                 | 739           | 739                   |
| 9. 930.1                | General Advertising Expense                 | 0             | 0                     |

(1) Included in these accounts are advertising and promotional advertising expenses which are considered Non-recoverable and will be Excl From O & M for ratemaking and Therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Adv

**Atmos Energy Corp, KY**  
**Case No. 2006-00464**

**ADVERTISING**

**For the Twelve Months ended March 31, 2007**  
**For the Twelve Months ended June 30, 2008**

FR 10(10)(f)  
 Schedule F-4  
 Page 1 of 1  
 Witness: G. Waller

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

| Line No. | Item (A)                      | Sales or                    |                               | Safety or                  |   | Rate Case (E) | Other (F) | Total (G) |
|----------|-------------------------------|-----------------------------|-------------------------------|----------------------------|---|---------------|-----------|-----------|
|          |                               | Promotional Advertising (B) | Institutional Advertising (C) | Req by Law Advertising (D) |   |               |           |           |
| 1.       | Newspaper                     | 13,052                      | 0                             | 0                          | 0 |               |           | 13,052    |
| 2.       | Magazine/bill stuffer & Other | 35,693                      | 0                             | 2,878                      | 0 |               |           | 38,571    |
| 3.       | Television                    | 0                           | 0                             | 0                          | 0 |               |           | 0         |
| 4.       | Radio                         |                             |                               |                            |   |               |           | 0         |
| 5.       | Direct Mail                   |                             |                               |                            |   |               |           | 0         |
| 6.       | Sales Aids                    |                             |                               |                            |   |               | 0         | 0         |
| 7.       | American Gas Association      |                             |                               |                            |   |               | 0         | 0         |
| 8.       | Total                         | 48,745                      | 0                             | 2,878                      | 0 |               |           | 51,623    |
| 9.       | Amount Assigned to KY Retail  |                             |                               |                            |   |               |           |           |



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

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

FR 10(10)(f)  
Schedule F-6  
Page 1 of 1  
Witness: G. Waller

|  |           |                   |
|--|-----------|-------------------|
| <b>Consulting</b>                        | \$ 69,985 |                   |
| Class Cost Study - Deloitte & Touche     | 8,200     |                   |
| Depreciation Study - DSR                 | 0         |                   |
| Cost of Capital - C.H. Guernsey          |           |                   |
| sub-total                                | \$ 78,185 |                   |
| <b>Legal Fees</b>                        |           | 43,987            |
| (J. Hughes/R. Hutchinson)                |           |                   |
| <b>Employee Expense</b>                  |           | 2,987             |
| (airfare, lodging, meals, etc.)          |           |                   |
| <b>Miscellaneous Expense</b>             |           | 54,350            |
| (printing, advertising, etc.)            |           |                   |
| <b>Total Projected Rate Case Expense</b> |           | <u>\$ 179,508</u> |



**Atmos Energy Corp, KY**  
**Case No. 2006-00464**  
**CIVIC, POLITICAL and RELATED ACTIVITIES**  
**For the Twelve Months ended March 31, 2007**

Data:   x   Base Period        Forecasted Period        FR 10(10)(f)  
 Type of Filing:   x   Original        Updated        Revised        Schedule F-7  
 Workpaper Reference No(s). WPF-7 and WPF-7A Page 1 of 1  
 Witness: G. Waller

| Line No. | Item (A)             | Base Period Amount (B) |
|----------|----------------------|------------------------|
| 1.       | Donations (1)        | 0                      |
| 2.       | Civic Duties (2)     | 0                      |
| 3.       | Political Activities | 72,877                 |
| 4.       | Other                | 0                      |
| 5.       | Total                | 72,877                 |

(1) These donations represent Economic Development Contributions, all Other civic donations are Included on Schedule F-2.1, Charitable Contributions.

(2) All civic Memberships are Included on Schedule F-1, Social and Service Club Dues.

**Atmos Energy Corp, KY**  
**Case No. 2006-00464**

**EXPENSE REPORTS**

For the TwelveMonths ended March 31,2007  
 For the TwelveMonths ended June 30, 2008

FR 10(10)(f)  
 Schedule F-8  
 Page 1 of 1  
 Witness: G. Waller

Data:  Base Period  x  Forecasted Period  
 Type of Filing:  X  Original  Updated  Revised  
 Workpaper Reference No(s). WPF-7 and WPF-7A

| Line No. | Item (A)        | Base Period Amount (B) | Forecasted Period Amount (C) |
|----------|-----------------|------------------------|------------------------------|
| 1.       | Expense reports | 100,000                | 100,000                      |
| 2.       |                 | 0                      | 0                            |
| 3.       |                 | 0                      | 0                            |
| 4.       |                 | 0                      | 0                            |
| 5.       | Total           | 100,000                | 100,000                      |

**NOTE: This amount will be Excluded From O & M and Therefore, Excluded From the Revenue Requirements.**



Almos Energy Corporation, KY  
 Case No. 2006-00464

Accumulated Depreciation & Amortization - Divisions 02, 12, 91 Allocated  
 13 Month Avg. - Base Period ended March 31, 2007

WP Sched. B-3  
 WP Sched. B-3  
 Witness: Tom Petersen

Date:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(S): WPB-3

| Line No. | Acct. No. | Account Titles     | 13 Month Avg                |                             |                             | 13 Month Avg                |                              |                              | 13 Month Avg       |                      |                      | Reserve Balances     |                    |                      |
|----------|-----------|--------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|--------------------|----------------------|----------------------|----------------------|--------------------|----------------------|
|          |           |                    | Div 02 Allocated Investment | Div 12 Allocated Investment | Div 91 Allocated Investment | Div 02 Allocated Investment | Div 012 Allocated Investment | Div 091 Allocated Investment | Total Alloc Reserv | Div 002 Alloc Reserv | Div 012 Alloc Reserv | Div 091 Alloc Reserv | Total Alloc Reserv | Jurisdictional Total |
| 50       |           | Total Plant        | 4,309,152                   | 8,191,890                   | 2,363,807                   | 14,864,849                  | 2,168,395                    | 3,994,216                    | 1,597,087          | 7,779,698            | 7,779,698            | 0                    | 7,779,698          |                      |
| 51       |           | CWIP without AFUDC | 794,119                     | (1,340)                     | 294,016                     | 1,086,795                   |                              |                              |                    |                      |                      |                      |                    |                      |
| 52       |           |                    |                             |                             |                             |                             |                              |                              |                    |                      |                      |                      |                    |                      |

Almos Energy Corporation, KY  
 Computation of 13 Month Average Plant Balances  
 worksheet B-2 Base 03

WP Sched B-2

| Line No. | Acct. No. | Account Title                          | Depr Rate Existing | Actual Mar-06 | Actual Apr-06 | Actual May-06 | Actual Jun-06 | Actual Jul-06 | Actual Aug-06 | Actual Sep-06 | Actual Oct-06 | Actual Nov-06 | Actual Dec-06 | Actual Jan-07 | Actual Feb-07 | Actual Mar-07 | 13 Mo. Avg Mar-07 |
|----------|-----------|--|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| 1        |           | Account 101-1000 Gas Plant in Service- |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 2        |           | Intangible Plant                       |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 3        | 301.00    | Organization                           | 0.00%              | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330             |
| 4        | 302.00    | Franchises & Consents                  | 0.00%              | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853           |
| 5        | 303.00    | Misc. Intangible Plant                 |                    | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                 |
| 6        |           | Total Intangible Plant                 |                    | 128,182       | 128,182       | 128,182       | 128,182       | 128,182       | 128,182       | 128,182       | 128,182       | 128,182       | 128,182       | 128,182       | 128,182       | 128,182       | 128,182           |
| 7        |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 8        |           | Natural Gas Production Plant           |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 9        | 325.20    | Producing Leaseholds                   | 0.00%              | 2,353         | 2,353         | 2,353         | 2,353         | 2,353         | 2,353         | 2,353         | 2,353         | 2,353         | 2,353         | 2,353         | 2,353         | 2,353         | 2,353             |
| 10       | 325.40    | Rights of Ways                         | 0.00%              | 83,422        | 83,422        | 83,422        | 83,422        | 83,422        | 83,422        | 83,422        | 83,422        | 83,422        | 83,422        | 83,422        | 83,422        | 83,422        | 83,422            |
| 11       | 331.00    | Production Gas Wells Equipment         | 0.00%              | 3,492         | 3,492         | 3,492         | 3,492         | 3,492         | 3,492         | 3,492         | 3,492         | 3,492         | 3,492         | 3,492         | 3,492         | 3,492         | 3,492             |
| 12       | 332.01    | Field Lines                            | 0.00%              | 47,163        | 47,163        | 47,163        | 47,163        | 47,163        | 47,163        | 47,163        | 47,163        | 47,163        | 47,163        | 47,163        | 47,163        | 47,163        | 47,163            |
| 13       | 332.02    | Tributary Lines                        | 0.00%              | 528,218       | 528,218       | 528,218       | 528,218       | 528,218       | 528,218       | 528,218       | 528,218       | 528,218       | 528,218       | 528,218       | 528,218       | 528,218       | 528,218           |
| 14       | 334.00    | Field Meas. & Reg. Sta. Equip          | 0.00%              | 198,469       | 198,469       | 198,469       | 198,469       | 198,469       | 198,469       | 198,469       | 198,469       | 198,469       | 198,469       | 198,469       | 198,469       | 198,469       | 198,469           |
| 15       | 336.00    | Purification Equipment                 | 0.00%              | 44,369        | 44,369        | 44,369        | 44,369        | 44,369        | 44,369        | 44,369        | 44,369        | 44,369        | 44,369        | 44,369        | 44,369        | 44,369        | 44,369            |
| 16       |           | Total Natural Gas Production Plant     |                    | 907,486       | 907,486       | 907,486       | 907,486       | 907,486       | 907,486       | 907,486       | 907,486       | 907,486       | 907,486       | 907,486       | 907,486       | 907,486       | 907,486           |
| 17       |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 18       |           | Storage Plant                          |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 19       | 350.10    | Land                                   | 0.92%              | 261,127       | 261,127       | 261,127       | 261,127       | 261,127       | 261,127       | 261,127       | 261,127       | 261,127       | 261,127       | 261,127       | 261,127       | 261,127       | 261,127           |
| 20       | 350.20    | Rights of Way                          | 1.93%              | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682             |
| 21       | 351.00    | Structures and Improvements            | 1.93%              | 4,700         | 4,700         | 4,700         | 4,700         | 4,700         | 4,700         | 4,700         | 4,700         | 4,700         | 4,700         | 4,700         | 4,700         | 4,700         | 4,700             |
| 22       | 351.02    | Compressor Station Equipment           | 1.93%              | 159,811       | 159,811       | 159,811       | 159,811       | 159,811       | 159,811       | 159,811       | 159,811       | 159,811       | 159,811       | 159,811       | 159,811       | 159,811       | 159,811           |
| 23       | 351.03    | Meas. & Reg. Sta. Structures           | 1.93%              | 23,138        | 23,138        | 23,138        | 23,138        | 23,138        | 23,138        | 23,138        | 23,138        | 23,138        | 23,138        | 23,138        | 23,138        | 23,138        | 23,138            |
| 24       | 351.04    | Other Structures                       | 1.93%              | 144,554       | 144,554       | 144,554       | 144,554       | 144,554       | 144,554       | 144,554       | 144,554       | 144,554       | 144,554       | 144,554       | 144,554       | 144,554       | 144,554           |
| 25       | 352.00    | Wells (Rights of Way)                  | 2.71%              | 62,814        | 62,814        | 62,814        | 62,814        | 62,814        | 62,814        | 62,814        | 62,814        | 62,814        | 62,814        | 62,814        | 62,814        | 62,814        | 62,814            |
| 26       | 352.01    | Well Construction                      | 2.71%              | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527     | 2,113,527         |
| 27       | 352.02    | Well Equipment                         | 2.71%              | 531,954       | 531,954       | 531,954       | 531,954       | 531,954       | 531,954       | 531,954       | 531,954       | 531,954       | 531,954       | 531,954       | 531,954       | 531,954       | 531,954           |
| 28       | 352.03    | Cushion Gas                            | 0.00%              | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833     | 1,694,833         |
| 29       | 352.04    | Leaseholds                             | 0.30%              | 178,530       | 178,530       | 178,530       | 178,530       | 178,530       | 178,530       | 178,530       | 178,530       | 178,530       | 178,530       | 178,530       | 178,530       | 178,530       | 178,530           |
| 30       | 352.10    | Storage Rights                         | 1.83%              | 54,614        | 54,614        | 54,614        | 54,614        | 54,614        | 54,614        | 54,614        | 54,614        | 54,614        | 54,614        | 54,614        | 54,614        | 54,614        | 54,614            |
| 31       | 352.11    | Field Lines                            | 1.35%              | 178,501       | 178,501       | 178,501       | 178,501       | 178,501       | 178,501       | 178,501       | 178,501       | 178,501       | 178,501       | 178,501       | 178,501       | 178,501       | 178,501           |
| 32       | 353.01    | Tributary Lines                        | 1.35%              | 209,458       | 209,458       | 209,458       | 209,458       | 209,458       | 209,458       | 209,458       | 209,458       | 209,458       | 209,458       | 209,458       | 209,458       | 209,458       | 209,458           |
| 33       | 354.00    | Compressor Station Equipment           | 1.51%              | 546,780       | 546,780       | 546,780       | 546,780       | 546,780       | 546,780       | 546,780       | 546,780       | 546,780       | 546,780       | 546,780       | 546,780       | 546,780       | 546,780           |
| 34       | 355.00    | Meas. & Reg. Equipment                 | 2.06%              | 288,851       | 288,851       | 288,851       | 288,851       | 288,851       | 288,851       | 288,851       | 288,851       | 288,851       | 288,851       | 288,851       | 288,851       | 288,851       | 288,851           |
| 35       | 356.00    | Purification Equipment                 | 1.30%              | 243,119       | 243,119       | 243,119       | 243,119       | 243,119       | 243,119       | 243,119       | 243,119       | 243,119       | 243,119       | 243,119       | 243,119       | 243,119       | 243,119           |
| 36       |           | Total Storage Plant                    |                    | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993     | 6,700,993         |
| 37       |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 38       |           | Transmission Plant                     |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 39       | 365.10    | Land                                   | 0.00%              | 26,970        | 26,970        | 26,970        | 26,970        | 26,970        | 26,970        | 26,970        | 26,970        | 26,970        | 26,970        | 26,970        | 26,970        | 26,970        | 26,970            |
| 40       | 365.20    | Rights of Way                          | 0.89%              | 812,196       | 812,196       | 812,196       | 812,196       | 812,196       | 812,196       | 812,196       | 812,196       | 812,196       | 812,196       | 812,196       | 812,196       | 812,196       | 812,196           |
| 41       | 365.02    | Structures & Improvements              | 1.39%              | 214,065       | 214,065       | 214,065       | 214,065       | 214,065       | 214,065       | 214,065       | 214,065       | 214,065       | 214,065       | 214,065       | 214,065       | 214,065       | 214,065           |
| 42       | 365.03    | Other Structures                       | 1.39%              | 69,172        | 69,172        | 69,172        | 69,172        | 69,172        | 69,172        | 69,172        | 69,172        | 69,172        | 69,172        | 69,172        | 69,172        | 69,172        | 69,172            |
| 43       | 367.00    | Mans - Cathodic Protection             | 1.27%              | 403,856       | 403,856       | 403,856       | 403,856       | 403,856       | 403,856       | 403,856       | 403,856       | 403,856       | 403,856       | 403,856       | 403,856       | 403,856       | 403,856           |
| 44       | 369.00    | Mans - Steel                           | 1.27%              | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420    | 21,639,420        |
| 45       | 369.00    | Meas. & Reg. Equipment                 | 2.28%              | 185,854       | 185,854       | 185,854       | 185,854       | 185,854       | 185,854       | 185,854       | 185,854       | 185,854       | 185,854       | 185,854       | 185,854       | 185,854       | 185,854           |
| 46       | 369.01    | Meas. & Reg. Equipment                 | 2.28%              | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368     | 2,766,368         |
| 47       |           | Total Transmission Plant               |                    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903    | 26,117,903        |
| 48       |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 49       |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 50       |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 51       |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 52       |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |



WP Sched B-2

Atmos Energy Corporation, KY  
Computation of 13 Month Average Plant Balances  
worksheet B-2 Base 09

| Line No. | Acct. No. | Account Title                                | Depr Rate Existing | Actual Mar-06 | Actual Apr-06 | Actual May-06 | Actual Jun-06 | Actual Jul-06 | Actual Aug-06 | Actual Sep-06 | Actual Oct-06 | Actual Nov-06 | Actual Dec-06 | Actual Jan-07 | Actual Feb-07 | Actual Mar-07 | 13 Mo. Avg Mar-07 |
|----------|-----------|--|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| 102      | 399.00    | Other Tangible Property                      |                    | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                 |
| 103      | 399.01    | Other Tangible Property - Servers - HW       | 14.29%             | 175,990       | 175,990       | 175,990       | 175,990       | 175,990       | 175,990       | 175,990       | 175,990       | 175,990       | 175,990       | 175,990       | 175,990       | 175,990       | 175,990           |
| 104      | 399.02    | Other Tangible Property - Servers - SW       | 14.29%             | 113,473       | 113,473       | 113,473       | 113,473       | 113,473       | 113,473       | 113,473       | 113,473       | 113,473       | 113,473       | 113,473       | 113,473       | 113,473       | 113,473           |
| 105      | 399.03    | Other Tangible Property - Network - HW       | 14.29%             | 511,781       | 511,781       | 511,781       | 511,781       | 511,781       | 511,781       | 511,781       | 511,781       | 511,781       | 511,781       | 511,781       | 511,781       | 511,781       | 511,781           |
| 106      | 399.04    | Other Tangible Property - CPU                | 0.00%              | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                 |
| 107      | 399.05    | Other Tangible Property - MF Hardware        | 0.00%              | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                 |
| 108      | 399.06    | Other Tangible Property - PC Hardware        | 18.51%             | 2,702,795     | 2,702,795     | 2,716,608     | 2,783,909     | 2,783,909     | 2,783,909     | 2,813,709     | 2,813,709     | 2,813,709     | 2,813,709     | 2,813,709     | 2,813,709     | 2,813,709     | 2,813,709         |
| 109      | 399.07    | Other Tangible Property - PC Software        | 15.85%             | 242,979       | 242,979       | 242,979       | 242,979       | 242,979       | 242,979       | 242,979       | 242,979       | 242,979       | 242,979       | 242,979       | 242,979       | 242,979       | 242,979           |
| 110      | 399.08    | Other Tang. Property - Application Software  | 12.50%             | 522,254       | 522,254       | 522,254       | 522,254       | 522,254       | 522,254       | 522,254       | 522,254       | 522,254       | 522,254       | 522,254       | 522,254       | 522,254       | 522,254           |
| 111      | 399.09    | Other Tangible Property - Mainframe S/W      |                    | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                 |
| 112      | 399.24    | Other Tang. Property - General Startup Costs |                    | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                 |
| 113      |           |  |                    | 16,277,627    | 16,291,137    | 15,124,502    | 15,272,750    | 15,273,066    | 15,278,293    | 15,399,278    | 15,396,447    | 15,470,563    | 14,116,214    | 14,187,493    | 14,187,493    | 14,181,731    | 15,111,816        |
| 114      |           |  |                    | 282,432,489   | 283,016,415   | 282,759,208   | 285,202,621   | 285,842,822   | 286,058,339   | 288,632,910   | 289,082,763   | 289,410,057   | 289,876,903   | 290,934,177   | 290,774,048   | 291,773,692   | 287,368,727       |
| 115      |           | Total General Plant                          |                    | 2,293,758     | 2,356,053     | 2,472,081     | 969,637       | 1,232,977     | 1,191,016     | 2,139,559     | 1,716,359     | 2,040,862     | 2,508,729     | 2,599,143     | 2,961,461     | 2,613,627     | 2,083,482         |
| 116      |           | Total Gas Plant in Service                   |                    | 819,314       | 1,173,501     | 903,810       | 829,010       | 1,017,206     | 2,075,068     | 461,362       | 1,304,126     | 2,033,790     | 1,054,334     | 1,470,142     | 1,402,596     | 1,225,844     | 1,213,854         |
| 117      |           | CWIP with AFUDC                              |                    | 3,113,072     | 3,529,554     | 3,375,891     | 1,788,647     | 2,250,183     | 3,256,084     | 2,600,920     | 3,020,485     | 4,074,652     | 3,573,063     | 4,069,285     | 4,364,057     | 3,839,471     | 3,297,336         |
| 118      |           | CWIP without AFUDC                           |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 119      |           | Total CWIP                                   |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 120      |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |
| 121      |           |  |                    |               |               |               |               |               |               |               |               |               |               |               |               |               |                   |

| KY Div 09     | KY Div 09    | KY Div 09    | KY Div 09 |
|---------------|--------------|--------------|-----------|
| Plant Balance | Additions    | Retirements  |           |
| Mar-07        | 10/06 - 3/07 | 10/06 - 3/07 |           |
| Projected     | Budgeted     | Projected    |           |
| 8,330         | 0            | 0            | 0         |
| 119,853       | 0            | 0            | 0         |
| 0             | 0            | 0            | 0         |
| 128,182       | 0            | 0            | 0         |
| 2,353         | 0            | 0            | 0         |
| 83,422        | 0            | 0            | 0         |
| 3,492         | 0            | 0            | 0         |
| 47,163        | 0            | 0            | 0         |
| 528,218       | 0            | 0            | 0         |
| 198,469       | 0            | 0            | 0         |
| 44,369        | 0            | 0            | 0         |
| 907,486       | 0            | 0            | 0         |
| 261,127       | 0            | 0            | 0         |
| 4,682         | 0            | 0            | 0         |
| 4,700         | 0            | 0            | 0         |
| 159,811       | 0            | 0            | 0         |
| 23,138        | 0            | 0            | 0         |
| 144,554       | 0            | 0            | 0         |
| 62,814        | 0            | 0            | 0         |
| 2,113,527     | 0            | 0            | 0         |
| 531,954       | 0            | 0            | 0         |
| 1,694,833     | 0            | 0            | 0         |
| 178,530       | 0            | 0            | 0         |
| 54,614        | 0            | 0            | 0         |
| 178,501       | 0            | 0            | 0         |
| 209,458       | 0            | 0            | 0         |
| 546,780       | 0            | 0            | 0         |
| 288,851       | 0            | 0            | 0         |
| 243,119       | 0            | 0            | 0         |
| 6,700,993     | 0            | 0            | 0         |
| 26,970        | 0            | 0            | 0         |
| 838,245       | 0            | 0            | 0         |
| 214,065       | 0            | 0            | 0         |
| 69,172        | 0            | 0            | 0         |
| 406,111       | 0            | 0            | 0         |
| 22,189,190    | 551,247      | (134)        | (134)     |
| 185,854       | 0            | 0            | 0         |
| 2,836,844     | 70,475       | 0            | 0         |
| 26,766,452    | 621,723      | (134)        | (134)     |



| Plant Balance | KY Div 09    |              | KY Div 09    |              | KY Div 09    |              |
|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
|               | 10/06 - 3/07 | 10/06 - 3/07 | 10/06 - 3/07 | 10/06 - 3/07 | 10/06 - 3/07 | 10/06 - 3/07 |
| Projected     | Budgeted     | Projected    | Budgeted     | Retirements  | Retirements  | Projected    |
| 98,315        | 0            | 0            | 0            | 0            | 0            | 0            |
| 51,571        | 0            | 0            | 0            | 0            | 0            | 0            |
| 244,565       | 0            | 0            | 0            | 0            | 0            | 0            |
| 2,784         | 0            | 0            | 0            | 0            | 0            | 0            |
| 312,033       | 0            | 0            | 0            | 0            | 0            | 0            |
| 105,699       | 0            | 0            | 0            | 0            | 0            | 0            |
| 46,591        | 0            | 0            | 0            | 0            | 0            | 0            |
| 4,005         | 0            | 0            | 0            | 0            | 0            | 0            |
| 10,392,599    | 258,187      | (191)        |              |              |              |              |
| 65,393,130    | 1,625,661    | (44,504)     |              |              |              |              |
| 26,587,725    | 660,781      | (10,678)     |              |              |              |              |
| 3,011,672     | 74,991       | (12,627)     |              |              |              |              |
| 1,277,515     | 0            | 0            |              |              |              |              |
| 1,636,212     | 0            | 0            |              |              |              |              |
| 76,110,916    | 2,555,440    | (754,163)    |              |              |              |              |
| 14,146,566    | 351,442      | 0            |              |              |              |              |
| 35,498,198    | 888,068      | (249,163)    |              |              |              |              |
| 5,161,039     | 128,215      | 0            |              |              |              |              |
| 154,276       | 0            | 0            |              |              |              |              |
| 4,708,118     | 116,963      | 0            |              |              |              |              |
| 0             | 0            | 0            |              |              |              |              |
| 244,943,529   | 6,659,748    | (1,071,326)  |              |              |              |              |
| 71,393        | 0            | 0            |              |              |              |              |
| 0             | 0            | 0            |              |              |              |              |
| 193,598       | 0            | 0            |              |              |              |              |
| 774,269       | 0            | 0            |              |              |              |              |
| 12,129        | 0            | 0            |              |              |              |              |
| 1,382,343     | 0            | 0            |              |              |              |              |
| 1,642,937     | 0            | (54,810)     |              |              |              |              |
| 0             | 0            | 0            |              |              |              |              |
| 95,032        | 0            | (81)         |              |              |              |              |
| 527,200       | 0            | (8,238)      |              |              |              |              |
| 19,803        | 0            | (2,137)      |              |              |              |              |
| 115,847       | 0            | (2,784)      |              |              |              |              |
| 0             | 0            | 0            |              |              |              |              |
| 1,491,215     | 0            | (57,895)     |              |              |              |              |
| 0             | 0            | 0            |              |              |              |              |
| 233,128       | 0            | (6,248)      |              |              |              |              |
| 271,854       | 0            | (2,835)      |              |              |              |              |
| 37,779        | 0            | (2,547)      |              |              |              |              |
| 1,141,084     | 0            | 0            |              |              |              |              |
| 3,338         | 0            | 0            |              |              |              |              |
| 41,432        | 0            | 0            |              |              |              |              |
| 312,235       | 0            | 0            |              |              |              |              |
| 2,511,890     | 0            | 0            |              |              |              |              |

| KY Div 09     | KY Div 09    | KY Div 09    | KY Div 09 |
|---------------|--------------|--------------|-----------|
| Plant Balance | Additions    | Retirements  |           |
| Mar-07        | 10/06 - 3/07 | 10/06 - 3/07 | Projected |
| 0             | 0            | 0            | 0         |
| 175,990       | 0            | 0            | 0         |
| 113,473       | 0            | 0            | 0         |
| 511,781       | 0            | 0            | 0         |
| 0             | 0            | 0            | 0         |
| 3,355,600     | 541,891      | 0            | 0         |
| 242,979       | 0            | 0            | 0         |
| 522,254       | 0            | 0            | 0         |
| 0             | 0            | 0            | 0         |
| 0             | 0            | 0            | 0         |
| 15,800,595    | 541,891      | (137,575)    |           |
| 295,247,237   | 7,823,362    | (1,209,035)  |           |



Western Kentucky Gas Company  
Computation of 13 Months Average Plant Balances  
Worksheet B-2 Base: 12

WP Sched B-2

Base Period 3/31/05 - 2/28/07

| Line No.            | Acct. No. | Account Title                                  | Current Dpr. Rates | Actual      |             |             |             |             |             |             |             |             |             |             |             | 13 Mo. Avg Mar-07 | Div 12 Additions |                  | Div 12 Reverts |                     |
|---------------------|-----------|--|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|------------------|------------------|----------------|---------------------|
|                     |           |  |                    | Mar-05      | Apr-05      | May-05      | Jun-05      | Jul-05      | Aug-05      | Sep-05      | Oct-05      | Nov-05      | Dec-05      | Jan-06      | Feb-06      |                   | Mar-06           | Mar-07 Projected |                | 10/06-3/07 Budgeted |
| 1                   | 389.00    | General Plant                                  |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 2                   | 389.00    | Land   |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 3                   | 389.00    | Structures & Improvements                      |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 4                   | 389.00    | Structures & Improvements                      |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 5                   | 389.00    | Improvements                                   |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 6                   | 389.00    | Improvements                                   | 7.43%              | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160   | 3,018,160         | 3,018,160        | 3,018,160        | 0              |                     |
| 7                   | 389.00    | Air Conditioning Equipment                     | 4.89%              | 56,077      | 56,077      | 56,077      | 56,077      | 56,077      | 56,077      | 56,077      | 56,077      | 56,077      | 56,077      | 56,077      | 56,077      | 56,077            | 56,077           | 56,077           | 0              |                     |
| 8                   | 389.00    | Improvement to leased Premises                 |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 9                   | 381.02    | Office Furniture & Equipment                   |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 10                  | 382.00    | Refrigeration Processing Equip                 |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 11                  | 382.01    | Office Machines                                |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 12                  | 382.00    | Transportation Equipment                       |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 13                  | 382.00    | Trucks   |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 14                  | 382.00    | Trailers                                       |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 15                  | 383.00    | Stores Equipment                               |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 16                  | 384.00    | Tools, Shop & Garage Equipment                 |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 17                  | 386.00    | Power Operated Equipment                       |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 18                  | 386.03    | Ditchers                                       |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 19                  | 386.04    | Backhoes                                       |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 20                  | 387.00    | Welders  |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 21                  | 387.01    | Communication Equipment - Mobile Radios        | 7.12%              | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531  | 22,024,531        | 22,024,531       | 22,024,531       | 0              |                     |
| 22                  | 387.02    | Communication Equipment - Fixed Radios         |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 23                  | 387.05    | Communication Equip. - Telemetering            |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 24                  | 388.00    | Miscellaneous Equipment                        | 5.36%              | 1,916       | 1,916       | 1,916       | 1,916       | 1,916       | 1,916       | 1,916       | 1,916       | 1,916       | 1,916       | 1,916       | 1,916       | 1,916             | 1,916            | 1,916            | 0              |                     |
| 25                  | 389.00    | Other Tangible Property - Servers HW           | 15.75%             | 214,670     | 214,670     | 214,670     | 214,670     | 214,670     | 214,670     | 214,670     | 214,670     | 214,670     | 214,670     | 214,670     | 214,670     | 214,670           | 214,670          | 214,670          | 0              |                     |
| 26                  | 389.01    | Other Tangible Property - Servers HW           | 14.28%             | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028   | 9,630,028         | 9,630,028        | 9,630,028        | 0              |                     |
| 27                  | 389.02    | Other Tangible Property - Network HW           | 14.28%             | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272   | 6,855,272         | 6,855,272        | 6,855,272        | 0              |                     |
| 28                  | 389.03    | Other Tangible Property - CPU                  | 14.23%             | 459,784     | 459,784     | 459,784     | 459,784     | 459,784     | 459,784     | 459,784     | 459,784     | 459,784     | 459,784     | 459,784     | 459,784     | 459,784           | 459,784          | 459,784          | 0              |                     |
| 29                  | 389.04    | Other Tangible Property - Network HW           |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 30                  | 389.04    | Other Tangible Property - CPU                  |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 31                  | 389.05    | Other Tangible Property - MF Hardware          | 16.81%             | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208   | 2,544,208         | 2,544,208        | 2,544,208        | 0              |                     |
| 32                  | 389.05    | Other Tangible Property - P.C. Hardware        | 17.73%             | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862   | 1,557,862         | 1,557,862        | 1,557,862        | 0              |                     |
| 33                  | 389.07    | Other Tangible Property - P.C. Software        | 8.22%              | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289  | 73,033,289        | 73,033,289       | 73,033,289       | 0              |                     |
| 34                  | 389.08    | Other Tangible Property - Application Software |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 35                  | 389.09    | Other Tangible Property - Mainframe SW         |                    |             |             |             |             |             |             |             |             |             |             |             |             |                   |                  |                  |                |                     |
| 36                  | 389.24    | Other Tangible Property - Gen. Stamp Costs     | 8.33%              | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326  | 23,172,326        | 23,172,326       | 23,172,326       | 0              |                     |
| Total General Plant |           |  |                    | 141,679,079 | 142,568,123 | 142,568,123 | 142,568,123 | 142,568,123 | 142,568,123 | 142,568,123 | 142,568,123 | 142,568,123 | 142,568,123 | 142,568,123 | 142,568,123 | 142,568,123       | 142,568,123      | 142,568,123      | 142,568,123    | 0                   |

Western Kentucky Gas Company  
Computation of 13 Month Average Plant Balances  
workpaper B-2 Base 91

Base Period 4/30/06 - 3/31/07 WP Sched 1

| Line No. | Acct. No. | Account Title                           | Depr. Rates | Actual Mar-06 | Actual Apr-06 | Actual May-06 | Actual Jun-06 | Actual Jul-06 | Actual Aug-06 | Actual* Sep-06 | Actual Oct-06 | Actual Nov-06 | Actual Dec-06 | Actual Jan-07 | Actual Feb-07 | Actual** Mar-07 | 13 Mo. Avg Mar-07 |
|----------|-----------|---|-------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|-----------------|-------------------|
|          |           | <b>Intangible Plant</b>                 |             |               |               |               |               |               |               |                |               |               |               |               |               |                 |                   |
|          | 301.00    | Organization                            | 0.00%       | 185,309       | 185,309       | 185,309       | 185,309       | 185,309       | 185,309       | 185,309        | 185,309       | 185,309       | 185,309       | 185,309       | 185,309       | 185,309         | 185,309           |
|          | 302.00    | Franchises & Consents                   |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
|          | 303.00    | Misc Intangible Plant                   | 0.00%       | 1,109,552     | 1,109,552     | 1,109,552     | 1,109,552     | 1,109,552     | 1,109,552     | 1,109,552      | 1,109,552     | 1,109,552     | 1,109,552     | 1,109,552     | 1,109,552     | 1,109,552       | 1,109,552         |
|          |           | Total Intangible Plant                  |             | 1,294,861     | 1,294,861     | 1,294,861     | 1,294,861     | 1,294,861     | 1,294,861     | 1,294,861      | 1,294,861     | 1,294,861     | 1,294,861     | 1,294,861     | 1,294,861     | 1,294,861       | 1,294,861         |
|          |           | <b>Distribution Plant</b>               |             |               |               |               |               |               |               |                |               |               |               |               |               |                 |                   |
|          | 376.01    | Mains - Steel *                         | 3.61%       | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
|          |           | Total Distribution Plant                |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
|          |           | <b>General Plant</b>                    |             |               |               |               |               |               |               |                |               |               |               |               |               |                 |                   |
| 1        | 389.00    | Land                                    |             | 179,339       | 179,339       | 179,339       | 179,339       | 179,339       | 179,339       | 179,339        | 179,339       | 179,339       | 179,339       | 179,339       | 179,339       | 179,339         | 179,339           |
| 2        | 390.01    | Structures - Frame                      | 2.52%       | 5,771         | 5,771         | 5,771         | 5,771         | 5,771         | 5,771         | 5,771          | 5,771         | 5,771         | 5,771         | 5,771         | 5,771         | 5,771           | 5,771             |
| 3        | 390.02    | Improvements                            |             | 38,834        | 38,834        | 38,834        | 38,834        | 38,834        | 38,834        | 38,834         | 38,834        | 38,834        | 38,834        | 38,834        | 38,834        | 38,834          | 38,834            |
| 4        | 390.03    | Air Conditioning Equipment              | 2.52%       | 1,273,950     | 1,273,950     | 1,253,611     | 1,254,717     | 1,254,717     | 1,254,717     | 1,284,722      | 1,407,993     | 1,407,993     | 1,407,993     | 1,407,993     | 1,407,993     | 1,410,313       | 1,330,820         |
| 5        | 390.04    | Improvement to leased Premises          | 5.69%       | 62,133        | 62,133        | 38,109        | 38,109        | 38,109        | 38,109        | 38,109         | 38,109        | 38,109        | 38,109        | 38,109        | 38,109        | 38,109          | 41,805            |
| 6        | 390.09    | Office Furniture & Equipment            |             | 72,763        | 72,763        | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 11,194            |
| 7        | 391.00    | Remittance Processing Equip             |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
| 8        | 391.02    | Office Machines                         | 5.69%       | 10,698        | 10,698        | 10,698        | 10,698        | 10,698        | 10,698        | 10,698         | 10,698        | 10,698        | 10,698        | 10,698        | 10,698        | 10,698          | 10,698            |
| 9        | 391.03    | Transportation Equipment                |             | 140,654       | 140,654       | 125,410       | 125,410       | 125,410       | 125,410       | 125,410        | 132,161       | 132,161       | 132,161       | 132,161       | 132,161       | 132,161         | 130,871           |
| 10       | 392.00    | WKG Trucks                              | 4.02%       | 8,497         | 8,497         | 8,497         | 8,497         | 8,497         | 8,497         | 8,497          | 8,497         | 8,497         | 8,497         | 8,497         | 8,497         | 8,497           | 8,497             |
| 11       | 392.01    | WKG Trailers                            | 11.11%      | 227,557       | 227,557       | 228,797       | 228,797       | 228,797       | 228,797       | 254,958        | 341,566       | 2,752         | 2,752         | 2,752         | 2,752         | 2,752           | 2,752             |
| 12       | 392.02    | Stores Equipment                        | 7.49%       | 426,911       | 426,911       | 426,911       | 433,765       | 433,765       | 433,765       | 831,253        | 849,786       | 856,657       | 856,657       | 856,657       | 856,657       | 856,657         | 858,559           |
| 13       | 393.00    | Tools, Shop & Garage Equipment          | 4.40%       | 426,911       | 426,911       | 426,911       | 433,765       | 433,765       | 433,765       | 831,253        | 849,786       | 856,657       | 856,657       | 856,657       | 856,657       | 856,657         | 858,559           |
| 14       | 394.00    | Power Operated Equipment                |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
| 15       | 396.00    | Ditchers                                |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
| 16       | 396.03    | Backhoes                                |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
| 17       | 396.04    | Welders                                 |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
| 18       | 397.00    | Communication Equipment - Mobile Radios |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
| 19       | 397.01    | Communication Equipment - Fixed Radios  |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
| 20       | 397.02    | Communication Equip. - Telemetering     |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
| 21       | 397.05    | Miscellaneous Equipment                 |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |
| 21       | 398.00    |   |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0               | 0                 |

Western Kentucky Gas Company  
 Computation of 13 Month Average Plant Balances  
 worksheet B-2 Base 91

| Line No. | Acct. No. | Account Title                               | Depr. Rates | WP Sched I    |               |               |               |               |               |                |               |               |               |               |               | 13 Mo. Avg Mar-07 |               |
|----------|-----------|---|-------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|-------------------|---------------|
|          |           |   |             | Actual Mar-06 | Actual Apr-06 | Actual May-06 | Actual Jun-06 | Actual Jul-06 | Actual Aug-06 | Actual* Sep-06 | Actual Oct-06 | Actual Nov-06 | Actual Dec-06 | Actual Jan-07 | Actual Feb-07 |                   | Actual Mar-07 |
| 22       | 399.01    | Other Tangible Property                     | 18.98%      | \$ 76,993     | \$ 76,993     | \$ 76,993     | \$ 76,993     | \$ 76,993     | \$ 76,993     | \$ 76,993      | \$ 76,993     | \$ 76,993     | \$ 76,993     | \$ 76,993     | \$ 76,993     | \$ 76,993         | \$ 76,993     |
| 23       | 399.01    | Other Tangible Property - Servers HW        | 14.29%      | 71,663        | 71,663        | 71,663        | 71,663        | 71,663        | 71,663        | 71,663         | 71,663        | 71,663        | 71,663        | 71,663        | 71,663        | 71,663            | 71,663        |
| 24       | 399.02    | Other Tangible Property - Servers SW        | 14.29%      | 8,273         | 8,273         | 8,273         | 8,273         | 8,273         | 8,273         | 8,273          | 8,273         | 8,273         | 8,273         | 8,273         | 8,273         | 8,273             | 8,273         |
| 25       | 399.03    | Other Tangible Property - Network HW        | 14.29%      | 209,965       | 209,965       | 209,965       | 209,965       | 234,104       | 234,104       | 238,424        | 238,424       | 238,424       | 238,424       | 238,424       | 238,424       | 238,424           | 229,003       |
| 26       | 399.04    | Other Tangible Property - CPU               |             |               |               |               |               |               |               |                |               |               |               |               |               |                   | 0             |
| 27       | 399.05    | Other Tang. Property - MF Hardware          | 18.98%      | 1,023,206     | 1,023,206     | 1,023,206     | 1,033,191     | 1,036,800     | 1,036,800     | 1,366,179      | 1,389,300     | 1,389,300     | 1,348,506     | 1,348,506     | 1,348,506     | 1,348,506         | 1,208,918     |
| 28       | 399.06    | Other Tang. Property - P. C. Hardware       | 18.98%      | 98,204        | 98,204        | 98,204        | 98,204        | 98,204        | 98,204        | 98,204         | 98,204        | 101,568       | 126,257       | 126,257       | 126,257       | 126,257           | 107,353       |
| 29       | 399.07    | Other Tang. Property - P. C. Software       |             | 734,003       | 734,003       | 734,003       | 734,003       | 738,421       | 738,421       | 739,165        | 739,165       | 739,165       | 739,165       | 739,165       | 739,165       | 739,165           | 737,281       |
| 30       | 399.08    | Other Tang. Property - Application Software |             |               |               |               |               |               |               |                |               |               |               |               |               |                   | 0             |
| 31       | 399.09    | Other Tang. Property - Mainframe SW         |             |               |               |               |               |               |               |                |               |               |               |               |               |                   | 0             |
| 32       | 399.24    | Other Tang. Property - Gen. Startup Costs   |             |               |               |               |               |               |               |                |               |               |               |               |               |                   | 0             |
| 33       |           | Total General Plant                         |             | 4,669,414     | 4,669,414     | 4,538,284     | 4,556,228     | 4,588,394     | 4,588,394     | 5,376,512      | 5,640,912     | 5,640,912     | 5,613,540     | 5,610,310     | 5,610,310     | 5,614,261         | 5,132,652     |
| 34       |           |   |             |               |               |               |               |               |               |                |               |               |               |               |               |                   |               |
| 35       |           | Total Gas Plant in Service                  |             | 5,964,275     | 5,964,275     | 5,833,144     | 5,851,089     | 5,883,255     | 5,883,255     | 6,671,373      | 6,935,773     | 6,935,773     | 6,908,401     | 6,905,171     | 6,905,171     | 6,909,122         | 6,427,513     |
| 36       |           |   |             |               |               |               |               |               |               |                |               |               |               |               |               |                   |               |
| 37       |           | CWIP with AFUDC                             |             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0             | 0             | 0             | 0                 | 0             |
| 38       |           | CWIP without AFUDC                          |             | 1,232,698     | 1,528,796     | 1,567,824     | 1,177,580     | 1,381,912     | 1,601,700     | 183,457        | 312,904       | 312,904       | 246,799       | 194,769       | 261,935       | 593,749           | 108,970       |
| 39       |           | Total CWIP                                  |             | 1,232,698     | 1,528,796     | 1,567,824     | 1,177,580     | 1,381,912     | 1,601,700     | 183,457        | 312,904       | 312,904       | 246,799       | 194,769       | 261,935       | 593,749           | 108,970       |
| 40       |           |   |             |               |               |               |               |               |               |                |               |               |               |               |               |                   | 799,469       |

\* Division 91, an Administrative Div., March 2006 had a balance of \$13,826.62 in Acct. 376.01, Mains-Steel. In April 2006 business this was transferred to correct Division. March 2007, \$13,094 was placed in Div. 91 Acct. 376.01. This has been transferred in April, 2007 business to the correct Division.

\*\* September 2006 original model Acct 399.01 and Acct 399.08 showed a balance of \$10,022,296 and \$74,653,336 respectively. The balances as they appear on this worksheet are correct.

| Mar-07<br>Projected | Div 91                   |                           | Retirements<br>10/06 - 3/07<br>Projected |
|---------------------|--------------------------|---------------------------|--|
|                     | 10/06 - 3/07<br>Budgeted | 10/06 - 3/07<br>Projected |  |
| 185,309             | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 1,109,552           | 0                        | 0                         | 0  |
| 1,294,861           | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 179,339             | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 5,771               | 0                        | 0                         | 0  |
| 38,834              | 0                        | 0                         | 0  |
| 1,282,688           | 0                        | (2,034)                   | 0  |
| 0                   | 0                        | 0                         | 0  |
| 35,706              | 0                        | (2,402)                   | 0  |
| (7,276)             | 0                        | (7,276)                   | 0  |
| 0                   | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 10,698              | 0                        | 0                         | 0  |
| 123,886             | 0                        | (1,524)                   | 0  |
| 8,497               | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 279,270             | 24,312                   | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 0                   | 0                        | 0                         | 0  |
| 831,253             | 0                        | 0                         | 0  |

1B-2

| Mar-07<br>Projected | Div 91<br>Additions      |                           | Div 91<br>Retirements    |                           |
|---------------------|--------------------------|---------------------------|--------------------------|---------------------------|
|                     | 10/06 - 3/07<br>Budgeted | 10/06 - 3/07<br>Projected | 10/06 - 3/07<br>Budgeted | 10/06 - 3/07<br>Projected |
| 76,993              | 0                        | 0                         | 0                        | 0                         |
| 71,663              | 0                        | 0                         | 0                        | 0                         |
| 8,273               | 0                        | 0                         | 0                        | 0                         |
| 238,424             | 0                        | 0                         | 0                        | 0                         |
| 0                   | 0                        | 0                         | 0                        | 0                         |
| 1,454,326           | 88,147                   | 0                         | 0                        | 0                         |
| 98,204              | 0                        | 0                         | 0                        | 0                         |
| 766,349             | 27,164                   | 0                         | 0                        | 0                         |
| 0                   | 0                        | 0                         | 0                        | 0                         |
| 0                   | 0                        | 0                         | 0                        | 0                         |
| <u>5,502,898</u>    | <u>139,623</u>           | <u>(13,237)</u>           | <u>(13,237)</u>          | <u>(13,237)</u>           |
| 6,797,759           | 139,623                  | (13,237)                  | (13,237)                 | (13,237)                  |



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

Base Period March 1, 2006 - Feb. 29, 2007

WPK Sched. B-3.1

| Line No. | Acct. No. | Account Title                           | Current Rates | Actual \$     |               |               |               |               |               |               |               |               |               |               |               | Projected Provision Base Period | Reserve Balance 3/07 Projected | Retirements |               |
|----------|-----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------------------|--------------------------------|-------------|---------------|
|          |           |   |               | Actual Mar-06 | Actual Apr-06 | Actual May-06 | Actual Jun-06 | Actual Jul-06 | Actual Aug-06 | Actual Sep-06 | Actual Oct-06 | Actual Nov-06 | Actual Dec-06 | Actual Jan-07 | Actual Feb-07 |                                 |                                |             | Actual Mar-07 |
| 1        | 301.00    | Account 101-1000 Gas Plant In Service-- |               | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330         | 8,330                           | 0                              | 8,330       | 0             |
| 2        | 302.00    | Intangible Plant                        |               | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853                         | 0                              | 119,853     | 0             |
| 3        | 303.00    | Franchises & Consents                   |               | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                               | 0                              | 0           | 0             |
| 4        | 303.00    | Misc. Intangible Plant                  |               | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                               | 0                              | 0           | 0             |
| 5        | 303.00    | Total Intangible Plant                  |               | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853       | 119,853                         | 0                              | 119,853     | 0             |
| 6        | 325.20    | Natural Gas Production Plant            |               | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                               | 0                              | 0           | 0             |
| 7        | 325.20    | Producing Leaseholds                    | 0.92%         | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                               | 0                              | 0           | 0             |
| 8        | 325.20    | Rights of Way                           | 1.95%         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682                           | 43                             | 4,725       | 0             |
| 9        | 325.20    | Production Gas Wells Equipment          | 1.39%         | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537                         | 100                            | 117,958     | 0             |
| 10       | 331.00    | Compressor Station Equipment            | 1.39%         | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762                          | 447                            | 24,209      | 0             |
| 11       | 332.01    | Mess. & Reg. Sta. Structures            | 1.35%         | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658                         | 2,790                          | 132,225     | 0             |
| 12       | 332.02    | Field Lines                             | 1.35%         | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782                          | 2,310                          | 37,091      | 0             |
| 13       | 334.00    | Field Meters & Reg. Sta. Equip          | 2.71%         | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874                       | 14,302                         | 1,788,657   | 0             |
| 14       | 334.00    | Field Meters & Reg. Sta. Equip          | 2.71%         | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374                         | 3,302                          | 564,676     | 0             |
| 15       | 335.00    | Purification Equipment                  | 0.06%         | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304                          | 536                            | 23,840      | 0             |
| 16       | 335.00    | Total Natural Gas Production Plant      | 0.06%         | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130     | 1,777,130                       | 19,980                         | 1,797,110   | 0             |
| 17       | 350.10    | Storage Plant                           | 0.89%         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682         | 4,682                           | 0                              | 4,725       | 0             |
| 18       | 350.20    | Rights of Way                           | 1.95%         | 1,627         | 1,627         | 1,627         | 1,627         | 1,627         | 1,627         | 1,627         | 1,627         | 1,627         | 1,627         | 1,627         | 1,627         | 1,627                           | 100                            | 1,727       | 0             |
| 19       | 350.20    | Structures & Improvements               | 1.39%         | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537       | 114,537                         | 3,075                          | 117,958     | 0             |
| 20       | 351.00    | Compressor Station Equipment            | 1.39%         | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762        | 23,762                          | 447                            | 24,209      | 0             |
| 21       | 351.00    | Mess. & Reg. Sta. Structures            | 1.35%         | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658       | 129,658                         | 2,790                          | 132,225     | 0             |
| 22       | 351.00    | Field Lines                             | 1.35%         | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782        | 34,782                          | 2,310                          | 37,091      | 0             |
| 23       | 352.01    | Well Construction                       | 2.71%         | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874     | 1,716,874                       | 14,302                         | 1,788,657   | 0             |
| 24       | 352.02    | Well Equipment                          | 2.71%         | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374       | 550,374                         | 3,302                          | 564,676     | 0             |
| 25       | 352.03    | Crush Gas                               | 0.06%         | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304        | 23,304                          | 536                            | 23,840      | 0             |
| 26       | 352.03    | Leaseholds                              | 0.89%         | 178,619       | 178,619       | 178,619       | 178,619       | 178,619       | 178,619       | 178,619       | 178,619       | 178,619       | 178,619       | 178,619       | 178,619       | 178,619                         | 999                            | 181,519     | 0             |
| 27       | 352.10    | Storage Rights                          | 1.83%         | 50,550        | 50,550        | 50,550        | 50,550        | 50,550        | 50,550        | 50,550        | 50,550        | 50,550        | 50,550        | 50,550        | 50,550        | 50,550                          | 2,828                          | 53,378      | 0             |
| 28       | 352.11    | Field Lines                             | 1.35%         | 181,866       | 181,866       | 181,866       | 181,866       | 181,866       | 181,866       | 181,866       | 181,866       | 181,866       | 181,866       | 181,866       | 181,866       | 181,866                         | 10,348                         | 192,214     | 0             |
| 29       | 352.11    | Field Lines                             | 1.35%         | 213,408       | 213,408       | 213,408       | 213,408       | 213,408       | 213,408       | 213,408       | 213,408       | 213,408       | 213,408       | 213,408       | 213,408       | 213,408                         | 5,696                          | 219,104     | 0             |
| 30       | 353.02    | Compressor Station Equipment            | 1.51%         | 470,611       | 470,611       | 470,611       | 470,611       | 470,611       | 470,611       | 470,611       | 470,611       | 470,611       | 470,611       | 470,611       | 470,611       | 470,611                         | 2,947                          | 473,558     | 0             |
| 31       | 353.02    | Mess. & Reg. Sta. Equipment             | 2.06%         | 283,098       | 283,098       | 283,098       | 283,098       | 283,098       | 283,098       | 283,098       | 283,098       | 283,098       | 283,098       | 283,098       | 283,098       | 283,098                         | 105,473                        | 4,197,096   | 0             |
| 32       | 353.02    | Purification Equipment                  | 1.30%         | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982                       | 124,639                        | 4,368,621   | 0             |
| 33       | 356.00    | Total Storage Plant                     | 1.30%         | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982     | 4,243,982                       | 124,639                        | 4,368,621   | 0             |
| 34       | 365.10    | Transmission Plant                      | 0.00%         | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                               | 0                              | 0           | 0             |
| 35       | 365.20    | Land                                    | 0.89%         | 327,698       | 327,698       | 327,698       | 327,698       | 327,698       | 327,698       | 327,698       | 327,698       | 327,698       | 327,698       | 327,698       | 327,698       | 327,698                         | 7,960                          | 335,658     | 0             |
| 36       | 365.20    | Structures & Improvements               | 1.39%         | 12,021        | 12,021        | 12,021        | 12,021        | 12,021        | 12,021        | 12,021        | 12,021        | 12,021        | 12,021        | 12,021        | 12,021        | 12,021                          | 100                            | 12,141      | 0             |
| 37       | 366.04    | Other Structures                        | 1.39%         | 60,044        | 60,044        | 60,044        | 60,044        | 60,044        | 60,044        | 60,044        | 60,044        | 60,044        | 60,044        | 60,044        | 60,044        | 60,044                          | 5,138                          | 65,182      | 0             |
| 38       | 367.00    | Mains - Steel                           | 1.27%         | 258,140       | 258,140       | 258,140       | 258,140       | 258,140       | 258,140       | 258,140       | 258,140       | 258,140       | 258,140       | 258,140       | 258,140       | 258,140                         | 2,735                          | 260,875     | 0             |
| 39       | 367.01    | Mains - Cast Iron                       | 2.28%         | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349    | 15,140,349                      | 62,185                         | 15,202,534  | 0             |
| 40       | 367.01    | Mess. & Reg. Sta. Equipment             | 2.28%         | 39,774        | 39,774        | 39,774        | 39,774        | 39,774        | 39,774        | 39,774        | 39,774        | 39,774        | 39,774        | 39,774        | 39,774        | 39,774                          | 358,563                        | 40,172,548  | 0             |
| 41       | 369.01    | Mess. & Reg. Sta. Equipment             | 2.28%         | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212     | 1,876,212                       | 18,065,651                     | 1,894,274   | 0             |
| 42       | 374.00    | Total Transmission Plant                | 1.77%         | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254    | 17,713,254                      | 18,464,314                     | 17,907,172  | 0             |
| 43       | 374.01    | Land & Land Rights                      | 0.00%         | 57,145        | 57,145        | 57,145        | 57,145        | 57,145        | 57,145        | 57,145        | 57,145        | 57,145        | 57,145        | 57,145        | 57,145        | 57,145                          | 0                              | 57,145      | 0             |
| 44       | 374.02    | Land Rights                             | 1.68%         | 20,427        | 20,427        | 20,427        | 20,427        | 20,427        | 20,427        | 20,427        | 20,427        | 20,427        | 20,427        | 20,427        | 20,427        | 20,427                          | 3,853                          | 24,280      | 0             |
| 45       | 374.03    | Land Other                              | 0.00%         | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0                               | 0                              | 0           | 0             |
| 46       | 374.04    | Structures & Improvements               | 1.85%         | 22,712        | 22,712        | 22,712        | 22,712        | 22,712        | 22,712        | 22,712        | 22,712        | 22,712        | 22,712        | 22,712        | 22,712        | 22,712                          | 6,093                          | 28,805      | 0             |
| 47       | 375.00    | Structures & Improvements T.B.          | 1.95%         | 78,010        | 78,202        | 78,202        | 78,202        | 78,202        | 78,202        | 78,202        | 78,202        | 78,202        | 78,202        | 78,202        | 78,202        | 78,202                          | 9,099                          | 87,291      | 0             |
| 48       | 375.01    | Land Rights                             | 1.95%         | 37,157        | 37,157        | 37,157        | 37,157        | 37,157        | 37,157        | 37,157        | 37,157        | 37,157        | 37,157        | 37,157        | 37,157        | 37,157                          | 209                            | 38,066      | 0             |
| 49       | 375.02    | Mains - Steel                           | 1.95%         | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218     | 1,728,218                       | 78                             | 1,728,296   | 0             |
| 50       | 375.03    | Imp. - Steel                            | 2.39%         | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204    | 37,420,204                      | 1,765,090                      | 39,185,294  | 0             |
| 51       | 375.04    | Mess. & Reg. Sta. Equipment             | 2.39%         | 7,595,194     | 7,595,19      |               |               |               |               |               |               |               |               |               |               |                                 |                                |             |               |

WP Sched. B-3.1

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

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

| Line No. | Acct. No. | Account Title    | Current Rates | Actual |        |        |        |        |        |        |        |        |        |        |        |        | Projected Provision Base Period | Reserve Balance Mar-07 | Retirements |                    |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |      |
|----------|-----------|------------------|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------------------------|------------------------|-------------|--------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|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|          |           |                  |               | Mar-06 | Apr-06 | May-06 | Jun-06 | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-07 | Mar-07 |                                 |                        |             | 13 Mo. Avg. Mar-07 |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |      |
| 79       | 390.01    | Structural Frame | 2.12%         | 94,944 | 0      | 95,957 | 96,304 | 96,650 | 96,996 | 97,338 | 97,680 | 97,996 | 98,304 | 98,611 | 98,918 | 99,226 | 99,534                          | 99,842                 | 100,150     | 100,458            | 100,766 | 101,074 | 101,382 | 101,690 | 102,000 | 102,310 | 102,620 | 102,930 | 103,240 | 103,550 | 103,860 | 104,170 | 104,480 | 104,790 | 105,100 | 105,410 | 105,720 | 106,030 | 106,340 | 106,650 | 106,960 | 107,270 | 107,580 | 107,890 | 108,200 | 108,510 | 108,820 | 109,130 | 109,440 | 109,750 | 110,060 | 110,370 | 110,680 | 110,990 | 111,300 | 111,610 | 111,920 | 112,230 | 112,540 | 112,850 | 113,160 | 113,470 | 113,780 | 114,090 | 114,400 | 114,710 | 115,020 | 115,330 | 115,640 | 115,950 | 116,260 | 116,570 | 116,880 | 117,190 | 117,500 | 117,810 | 118,120 | 118,430 | 118,740 | 119,050 | 119,360 | 119,670 | 120,000 | 120,310 | 120,620 | 120,930 | 121,240 | 121,550 | 121,860 | 122,170 | 122,480 | 122,790 | 123,100 | 123,410 | 123,720 | 124,030 | 124,340 | 124,650 | 124,960 | 125,270 | 125,580 | 125,890 | 126,200 | 126,510 | 126,820 | 127,130 | 127,440 | 127,750 | 128,060 | 128,370 | 128,680 | 128,990 | 129,300 | 129,610 | 129,920 | 130,230 | 130,540 | 130,850 | 131,160 | 131,470 | 131,780 | 132,090 | 132,400 | 132,710 | 133,020 | 133,330 | 133,640 | 133,950 | 134,260 | 134,570 | 134,880 | 135,190 | 135,500 | 135,810 | 136,120 | 136,430 | 136,740 | 137,050 | 137,360 | 137,670 | 137,980 | 138,290 | 138,600 | 138,910 | 139,220 | 139,530 | 139,840 | 140,150 | 140,460 | 140,770 | 141,080 | 141,390 | 141,700 | 142,010 | 142,320 | 142,630 | 142,940 | 143,250 | 143,560 | 143,870 | 144,180 | 144,490 | 144,800 | 145,110 | 145,420 | 145,730 | 146,040 | 146,350 | 146,660 | 146,970 | 147,280 | 147,590 | 147,900 | 148,210 | 148,520 | 148,830 | 149,140 | 149,450 | 149,760 | 150,070 | 150,380 | 150,690 | 151,000 | 151,310 | 151,620 | 151,930 | 152,240 | 152,550 | 152,860 | 153,170 | 153,480 | 153,790 | 154,100 | 154,410 | 154,720 | 155,030 | 155,340 | 155,650 | 155,960 | 156,270 | 156,580 | 156,890 | 157,200 | 157,510 | 157,820 | 158,130 | 158,440 | 158,750 | 159,060 | 159,370 | 159,680 | 160,000 | 160,310 | 160,620 | 160,930 | 161,240 | 161,550 | 161,860 | 162,170 | 162,480 | 162,790 | 163,100 | 163,410 | 163,720 | 164,030 | 164,340 | 164,650 | 164,960 | 165,270 | 165,580 | 165,890 | 166,200 | 166,510 | 166,820 | 167,130 | 167,440 | 167,750 | 168,060 | 168,370 | 168,680 | 168,990 | 169,300 | 169,610 | 169,920 | 170,230 | 170,540 | 170,850 | 171,160 | 171,470 | 171,780 | 172,090 | 172,400 | 172,710 | 173,020 | 173,330 | 173,640 | 173,950 | 174,260 | 174,570 | 174,880 | 175,190 | 175,500 | 175,810 | 176,120 | 176,430 | 176,740 | 177,050 | 177,360 | 177,670 | 177,980 | 178,290 | 178,600 | 178,910 | 179,220 | 179,530 | 179,840 | 180,150 | 180,460 | 180,770 | 181,080 | 181,390 | 181,700 | 182,010 | 182,320 | 182,630 | 182,940 | 183,250 | 183,560 | 183,870 | 184,180 | 184,490 | 184,800 | 185,110 | 185,420 | 185,730 | 186,040 | 186,350 | 186,660 | 186,970 | 187,280 | 187,590 | 187,900 | 188,210 | 188,520 | 188,830 | 189,140 | 189,450 | 189,760 | 190,070 | 190,380 | 190,690 | 191,000 | 191,310 | 191,620 | 191,930 | 192,240 | 192,550 | 192,860 | 193,170 | 193,480 | 193,790 | 194,100 | 194,410 | 194,720 | 195,030 | 195,340 | 195,650 | 195,960 | 196,270 | 196,580 | 196,890 | 197,200 | 197,510 | 197,820 | 198,130 | 198,440 | 198,750 | 199,060 | 199,370 | 199,680 | 200,000 | 200,310 | 200,620 | 200,930 | 201,240 | 201,550 | 201,860 | 202,170 | 202,480 | 202,790 | 203,100 | 203,410 | 203,720 | 204,030 | 204,340 | 204,650 | 204,960 | 205,270 | 205,580 | 205,890 | 206,200 | 206,510 | 206,820 | 207,130 | 207,440 | 207,750 | 208,060 | 208,370 | 208,680 | 208,990 | 209,300 | 209,610 | 209,920 | 210,230 | 210,540 | 210,850 | 211,160 | 211,470 | 211,780 | 212,090 | 212,400 | 212,710 | 213,020 | 213,330 | 213,640 | 213,950 | 214,260 | 214,570 | 214,880 | 215,190 | 215,500 | 215,810 | 216,120 | 216,430 | 216,740 | 217,050 | 217,360 | 217,670 | 217,980 | 218,290 | 218,600 | 218,910 | 219,220 | 219,530 | 219,840 | 220,150 | 220,460 | 220,770 | 221,080 | 221,390 | 221,700 | 222,010 | 222,320 | 222,630 | 222,940 | 223,250 | 223,560 | 223,870 | 224,180 | 224,490 | 224,800 | 225,110 | 225,420 | 225,730 | 226,040 | 226,350 | 226,660 | 226,970 | 227,280 | 227,590 | 227,900 | 228,210 | 228,520 | 228,830 | 229,140 | 229,450 | 229,760 | 230,070 | 230,380 | 230,690 | 231,000 | 231,310 | 231,620 | 231,930 | 232,240 | 232,550 | 232,860 | 233,170 | 233,480 | 233,790 | 234,100 | 234,410 | 234,720 | 235,030 | 235,340 | 235,650 | 235,960 | 236,270 | 236,580 | 236,890 | 237,200 | 237,510 | 237,820 | 238,130 | 238,440 | 238,750 | 239,060 | 239,370 | 239,680 | 240,000 | 240,310 | 240,620 | 240,930 | 241,240 | 241,550 | 241,860 | 242,170 | 242,480 | 242,790 | 243,100 | 243,410 | 243,720 | 244,030 | 244,340 | 244,650 | 244,960 | 245,270 | 245,580 | 245,890 | 246,200 | 246,510 | 246,820 | 247,130 | 247,440 | 247,750 | 248,060 | 248,370 | 248,680 | 248,990 | 249,300 | 249,610 | 249,920 | 250,230 | 250,540 | 250,850 | 251,160 | 251,470 | 251,780 | 252,090 | 252,400 | 252,710 | 253,020 | 253,330 | 253,640 | 253,950 | 254,260 | 254,570 | 254,880 | 255,190 | 255,500 | 255,810 | 256,120 | 256,430 | 256,740 | 257,050 | 257,360 | 257,670 | 257,980 | 258,290 | 258,600 | 258,910 | 259,220 | 259,530 | 259,840 | 260,150 | 260,460 | 260,770 | 261,080 | 261,390 | 261,700 | 262,010 | 262,320 | 262,630 | 262,940 | 263,250 | 263,560 | 263,870 | 264,180 | 264,490 | 264,800 | 265,110 | 265,420 | 265,730 | 266,040 | 266,350 | 266,660 | 266,970 | 267,280 | 267,590 | 267,900 | 268,210 | 268,520 | 268,830 | 269,140 | 269,450 | 269,760 | 270,070 | 270,380 | 270,690 | 271,000 | 271,310 | 271,620 | 271,930 | 272,240 | 272,550 | 272,860 | 273,170 | 273,480 | 273,790 | 274,100 | 274,410 | 274,720 | 275,030 | 275,340 | 275,650 | 275,960 | 276,270 | 276,580 | 276,890 | 277,200 | 277,510 | 277,820 | 278,130 | 278,440 | 278,750 | 279,060 | 279,370 | 279,680 | 280,000 | 280,310 | 280,620 | 280,930 | 281,240 | 281,550 | 281,860 | 282,170 | 282,480 | 282,790 | 283,100 | 283,410 | 283,720 | 284,030 | 284,340 | 284,650 | 284,960 | 285,270 | 285,580 | 285,890 | 286,200 | 286,510 | 286,820 | 287,130 | 287,440 | 287,750 | 288,060 | 288,370 | 288,680 | 288,990 | 289,300 | 289,610 | 289,920 | 290,230 | 290,540 | 290,850 | 291,160 | 291,470 | 291,780 | 292,090 | 292,400 | 292,710 | 293,020 | 293,330 | 293,640 | 293,950 | 294,260 | 294,570 | 294,880 | 295,190 | 295,500 | 295,810 | 296,120 | 296,430 | 296,740 | 297,050 | 297,360 | 297,670 | 297,980 | 298,290 | 298,600 | 298,910 | 299,220 | 299,530 | 299,840 | 300,150 | 300,460 | 300,770 | 301,080 | 301,390 | 301,700 | 302,010 | 302,320 | 302,630 | 302,940 | 303,250 | 303,560 | 303,870 | 304,180 | 304,490 | 304,800 | 305,110 | 305,420 | 305,730 | 306,040 | 306,350 | 306,660 | 306,970 | 307,280 | 307,590 | 307,900 | 308,210 | 308,520 | 308,830 | 309,140 | 309,450 | 309,760 | 310,070 | 310,380 | 310,690 | 311,000 | 311,310 | 311,620 | 311,930 | 312,240 | 312,550 | 312,860 | 313,170 | 313,480 | 313,790 | 314,100 | 314,410 | 314,720 | 315,030 | 315,340 | 315,650 | 315,960 | 316,270 | 316,580 | 316,890 | 317,200 | 317,510 | 317,820 | 318,130 | 318,440 | 318,750 | 319,060 | 319,370 | 319,680 | 320,000 | 320,310 | 320,620 | 320,930 | 321,240 | 321,550 | 321,860 | 322,170 | 322,480 | 322,790 | 323,100 | 323,410 | 323,720 | 324,030 | 324,340 | 324,650 | 324,960 | 325,270 | 325,580 | 325,890 | 326,200 | 326,510 | 326,820 | 327,130 | 327,440 | 327,750 | 328,060 | 328,370 | 328,680 | 328,990 | 329,300 | 329,610 | 329,920 | 330,230 | 330,540 | 330,850 | 331,160 | 331,470 | 331,780 | 332,090 | 332,400 | 332,710 | 333,020 | 333,330 | 333,640 | 333,950 | 334,260 | 334,570 | 334,880 | 335,190 | 335,500 | 335,810 | 336,120 | 336,430 | 336,740 | 337,050 | 337,360 | 337,670 | 337,980 | 338,290 | 338,600 | 338,910 | 339,220 | 339,530 | 339,840 | 340,150 | 340,460 | 340,770 | 341,080 | 341,390 | 341,700 | 342,010 | 342,320 | 342,630 | 342,940 | 343,250 | 343,560 | 343,870 | 344,180 | 344,490 | 344,800 | 345,110 | 345,420 | 345,730 | 346,040 | 346,350 | 346,660 | 346,970 | 347,280 | 347,590 | 347,900 | 348,210 | 348,520 | 348,830 | 349,140 | 349,450 | 349,760 | 350,070 | 350,380 | 350,690 | 351,000 | 351,310 | 351,620 | 351,930 | 352,240 | 352,550 | 352,860 | 353,170 | 353,480 | 353,790 | 354,100 | 354,410 | 354,720 | 355,030 | 355,340 | 355,650 | 355,960 | 356,270 | 356,580 | 356,890 | 357,200 | 357,510 | 357,820 | 358,130 | 358,440 | 358,750 | 359,060 | 359,370 | 359,680 | 360,000 | 360,310 | 360,620 | 360,930 | 361,240 | 361,550 | 361,860 | 362,170 | 362,480 | 362,790 | 363,100 | 363,410 | 363,720 | 364,030 | 364,340 | 364,650 | 364,960 | 365,270 | 365,580 | 365,890 | 366,200 | 366,510 | 366,820 | 367,130 | 367,440 | 367,750 | 368,060 | 368,370 | 368,680 | 368,990 | 369,300 | 369,610 | 369,920 | 370,230 | 370,540 | 370,850 | 371,160 | 371,470 | 371,780 | 372,090 | 372,400 | 372,710 | 373,020 | 373,330 | 373,640 | 373,950 | 374,260 | 374,570 | 374,880 | 375,190 | 375,500 | 375,810 | 376,120 | 376,430 | 376,740 | 377,050 | 377,360 | 377,670 | 377,980 | 378,290 | 378, |

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

Base Period 03/06 - 2/07

| Line No. | Acct. No. | Account Title                            | Rate   | WP Sched. B-3.1 |               |               |               |               |               |               |               |               |               |               |               |               | Refinements |                    |                           |
|----------|-----------|--|--------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|--------------------|---------------------------|
|          |           |  |        | Actual Mar-06   | Actual Apr-06 | Actual May-06 | Actual Jun-06 | Actual Jul-06 | Actual Aug-06 | Actual Sep-06 | Actual Oct-06 | Actual Nov-06 | Actual Dec-06 | Actual Jan-07 | Actual Feb-07 | Actual Mar-07 |             | 13 Mo. Avg. Mar-07 | Projected Balance Forward |
| 1        | 399.00    | General Plant                            |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 2        | 399.00    | Structures & Improvements                | 7.43%  |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 3        | 399.02    | Improvements                             |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 4        | 399.03    | Air Conditioning Equipment               |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 5        | 399.04    | Improvement to Inland Premises           |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 6        | 399.05    | Office Furniture & Equipment             | 4.63%  |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 7        | 399.06    | Remittance Processing Equipment          | 11.37% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 8        | 399.07    | Office Machines                          | 2.22%  |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 9        | 391.02    | Transmission Equipment                   | 23.85% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 10       | 391.03    | Trucks                                   |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 11       | 392.01    | Tools, Shop. & Garage Equip.             | 10.00% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 12       | 394.00    | Power Operated Equipment                 | 10.00% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 13       | 396.00    | Ditchers                                 |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 14       | 396.01    | Shovels                                  |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 15       | 397.01    | Communication Equip. - Fixed Radios      | 7.12%  |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 16       | 397.02    | Communication Equip. - Mobile Radios     |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 17       | 397.03    | Communication Equip. - Teletelms         |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 18       | 397.04    | Miscellaneous Equipment                  | 5.35%  |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 19       | 398.00    | Other Transable Property - Servers - HI  | 15.75% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 20       | 398.01    | Other Transable Property - Servers - SA  | 14.25% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 21       | 398.02    | Other Transable Property - Network - HI  | 14.25% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 22       | 398.03    | Other Transable Property - Network - HI  | 25.25% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 23       | 398.04    | Other Transable Property - MF Hardware   | 15.75% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 24       | 398.05    | Other Transable Property - P.C. Soft     | 17.75% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 25       | 398.06    | Other Trans. Property - Application Soft | 8.22%  |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 26       | 398.07    | Other Trans. Property - Start Up Costs   | 22.16% |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 27       | 398.08    | Other Trans. Property - Start Up Costs   | 8.33%  |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 28       | 399.24    | RWIP Sub-Accts 0468 and 0482             |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 29       | 1.080     | Total General Plant                      |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 30       |           |  |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |
| 31       |           |  |        |                 |               |               |               |               |               |               |               |               |               |               |               |               |             |                    |                           |

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

WP Sched. B-3.1

| Line No. | Acct. No. | Account Title                                  | Rates  | Actual     |            |            |            |            |            |            |            |            |            |            |            | Projected Provision | Reserve Balance Mar-07 | Retirements |        |   |   |   |   |   |   |   |  |  |
|----------|-----------|--|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------------|------------------------|-------------|--------|---|---|---|---|---|---|---|--|--|
|          |           |  |        | Mar-06     | Apr-06     | May-06     | Jun-06     | Jul-06     | Aug-06     | Sep-06     | Oct-06     | Nov-06     | Dec-06     | Jan-07     | Feb-07     |                     |                        |             | Mar-07 |   |   |   |   |   |   |   |  |  |
| 1        | 389.00    | General Plant                                  |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 2        | 389.01    | Land & Land Rights                             |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 3        | 390.01    | Structures - Frame                             |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 4        | 390.02    | Structures & Improvements                      |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 5        | 390.03    | Improvements                                   | 7.43%  | 1,136,052  | 1,142,438  | 1,161,847  | 1,181,256  | 1,200,665  | 1,222,128  | 1,242,565  | 1,262,969  | 1,303,707  | 1,324,076  | 1,344,446  | 1,364,815  | 1,243,869           | 224,249                | 2,742       | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 7        | 390.04    | Air Conditioning Equipment                     | 4.89%  | 7,850      | 8,160      | 8,423      | 8,666      | 8,909      | 9,139      | 9,376      | 9,613      | 10,066     | 10,322     | 10,568     | 10,795     | 9,366               | 0                      | 0           | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 8        | 391.00    | Improvement to leased Premises                 |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 9        | 391.01    | Office Furniture & Equipment                   | 11.37% |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 10       | 391.02    | Remittance Processing Equipment                | 2.22%  |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 11       | 391.03    | Office Machines                                | 28.96% |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 12       | 392.00    | Transportation Equipment                       |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 13       | 392.01    | Trucks   |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 14       | 393.00    | Trailers                                       | 10.00% |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 15       | 393.01    | Stores Equipment                               | 10.00% |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 16       | 394.00    | Tools, Shop, & Garage Equip.                   |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 17       | 394.01    | Power Operated Equipment                       |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 18       | 395.00    | Ditchers                                       |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 19       | 395.01    | Backhoes                                       |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 20       | 396.00    | Welders  |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 21       | 397.00    | Communication Equip. - Mobile Radios           | 7.12%  | 6,316,249  | 6,440,807  | 6,577,052  | 6,713,298  | 6,849,543  | 7,076,278  | 7,233,686  | 7,390,844  | 7,704,633  | 7,861,285  | 8,017,936  | 8,174,587  | 7,223,380           | 1,662,495              | 0           | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 22       | 397.01    | Communication Equip. - Fixed Radios            |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 23       | 397.02    | Communication Equip. - Telemetering            |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 24       | 398.00    | Miscellaneous Equipment                        | 5.36%  |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 25       | 398.01    | Other Tangible Property - Servers - H          | 15.75% | 222        | 226        | 236        | 245        | 255        | 269        | 281        | 293        | 305        | 316        | 340        | 352        | 282                 | 103                    | 0           | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 26       | 398.02    | Other Tangible Property - Servers - S          | 14.29% | 188,559    | 191,266    | 194,001    | 196,693    | 199,336    | 202,228    | 204,985    | 207,639    | 211,494    | 211,628    | 211,762    | 211,896    | 203,194             | 33,810                 | 0           | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 27       | 398.03    | Other Tangible Property - Network - H          | 14.29% | 6,630,864  | 6,701,263  | 6,815,813  | 6,930,362  | 7,044,912  | 7,196,967  | 7,324,750  | 7,452,286  | 7,706,896  | 7,834,201  | 7,961,217  | 8,086,179  | 8,211,132           | 7,328,132              | 1,402,254   | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 28       | 399.00    | Other Tangible Property - Network - S          | 14.29% | 5,411,662  | 5,472,882  | 5,554,718  | 5,636,554  | 5,718,545  | 5,815,699  | 5,904,716  | 5,980,638  | 6,159,346  | 6,243,598  | 6,314,326  | 6,384,570  | 6,455,003           | 5,696,659              | 880,245     | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 29       | 399.01    | Other Tangible Property - PC Hardware          | 26.26% | 160,922    | 165,983    | 171,482    | 176,942    | 182,421    | 188,860    | 194,819    | 200,766    | 206,701    | 212,637    | 218,573    | 224,509    | 230,445             | 195,003                | 65,703      | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 30       | 399.02    | Other Tangible Property - MF Hardware          | 15.76% |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 31       | 399.03    | Other Tangible Property - PC Software          | 16.83% | 959,957    | 1,008,221  | 1,042,483  | 1,078,020  | 1,113,556  | 1,262,807  | 1,326,527  | 1,389,989  | 1,453,415  | 1,516,841  | 1,580,267  | 1,643,693  | 1,178,449           | 545,534                | 0           | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 32       | 399.04    | Other Tangible Property - Application Software | 17.73% | 913,738    | 934,136    | 955,591    | 979,026    | 1,001,471  | 1,127,258  | 1,170,147  | 1,212,999  | 1,296,554  | 1,341,331  | 1,384,109  | 1,426,869  | 1,154,000           | 417,620                | 0           | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 33       | 399.05    | Other Tang. Property - Application Software    | 8.22%  | 29,641,160 | 30,134,562 | 30,655,269 | 31,175,633 | 31,696,006 | 32,363,604 | 32,940,603 | 33,515,355 | 34,090,454 | 35,167,364 | 35,740,802 | 36,314,249 | 32,919,967          | 6,061,575              | 0           | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 34       | 399.06    | Other Tang. Property - Start Up Costs          | 22.16% | 12,976,157 | 13,139,352 | 13,303,035 | 13,466,718 | 13,630,401 | 13,802,185 | 13,969,919 | 14,137,524 | 14,472,185 | 14,659,516 | 14,806,846 | 14,974,177 | 13,970,990          | 1,930,255              | 0           | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 35       | 399.07    | Other Tang. Property - Start Up Costs          | 8.33%  |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 36       | 399.08    | Other Tang. Property - Start Up Costs          |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 37       | 399.09    | Other Tang. Property - Start Up Costs          |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 38       | 399.10    | Other Tang. Property - Start Up Costs          |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 39       | 399.24    | RWIP Sub-Accts 04881 and 04882                 |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |
| 40       | 108       | Total General Plant                            |        | 64,343,210 | 65,339,335 | 66,440,919 | 67,543,413 | 68,646,519 | 70,267,421 | 71,522,383 | 72,771,113 | 73,602,162 | 74,842,309 | 76,080,039 | 77,303,955 | 78,525,917          | 71,325,292             | 13,326,586  | 0      | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |
| 41       | 31        |  |        |            |            |            |            |            |            |            |            |            |            |            |            |                     |                        |             |        |   |   |   |   |   |   |   |  |  |

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

WP Sched. B-3.1

Retirements

| Line No. | Acct. No. | Account Title                          | Current Rates | Actual    |           |           |           |           |           |           |           |           |           |           |           | 13 Mo. Avg Mar-07 | Projected Provision Base Period | Reserve Balance Mar-07 | Projected |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------|-----------|--|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------|---------------------------------|------------------------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|--------|--|--|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----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|          |           |  |               | Mar-06    | Apr-06    | May-06    | Jun-06    | Jul-06    | Aug-06    | Sep-06    | Oct-06    | Nov-06    | Dec-06    | Jan-07    | Feb-07    |                   |                                 |                        |           | Mar-07 |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 301.00   |           | Intangible Plant                       |               |           |           |           |           |           |           |           |           |           |           |           |           |                   |                                 |                        |           | 302.00 |  | Organization                           |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           | 303.00 |  | Franchisees & Consents                 |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           | 303.00 |  | Misc Intangible Plant                  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  | Total Intangible Plant                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 376.01 |  | Distribution Plant                     | 3.61%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Mains - Street                         |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Total Distribution Plant               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 389.00 |  | General Plant                          |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.01 |  | Land & Land Rights                     |        | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software    |  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs |  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882 |  | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30 |  | Total General Plant |  | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884 | 4,661,601 | 31 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 302.00   |           | Organization                           |               |           |           |           |           |           |           |           |           |           |           |           |           |                   |                                 |                        |           | 303.00 |  | Franchisees & Consents                 |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           | 303.00 |  | Misc Intangible Plant                  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  | Total Intangible Plant                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 376.01 |  | Distribution Plant                     | 3.61%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Mains - Street                         |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Total Distribution Plant               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 389.00 |  | General Plant                          |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.01 |  | Land & Land Rights                     |        | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs |  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882        |  | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant            |  | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31 |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 303.00   |           | Franchisees & Consents                 |               |           |           |           |           |           |           |           |           |           |           |           |           |                   |                                 |                        |           | 303.00 |  | Misc Intangible Plant                  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  | Total Intangible Plant                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 376.01 |  | Distribution Plant                     | 3.61%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Mains - Street                         |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Total Distribution Plant               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 389.00 |  | General Plant                          |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.01 |  | Land & Land Rights                     |        | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882        |  | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                   |  | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 303.00   |           | Misc Intangible Plant                  |               |           |           |           |           |           |           |           |           |           |           |           |           |                   |                                 |                        |           |        |  | Total Intangible Plant                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 376.01 |  | Distribution Plant                     | 3.61%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Mains - Street                         |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Total Distribution Plant               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 389.00 |  | General Plant                          |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.01 |  | Land & Land Rights                     |        | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                   |  | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|          |           | Total Intangible Plant                 |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 376.01 |  | Distribution Plant                     | 3.61%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Mains - Street                         |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Total Distribution Plant               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 389.00 |  | General Plant                          |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.01 |  | Land & Land Rights                     |        | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 376.01   |           | Distribution Plant                     | 3.61%         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         |        |  | Mains - Street                         |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         |        |  | Total Distribution Plant               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 389.00 |  | General Plant                          |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.01 |  | Land & Land Rights                     |        | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|          |           | Mains - Street                         |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         |        |  | Total Distribution Plant               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 389.00 |  | General Plant                          |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.01 |  | Land & Land Rights                     |        | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|          |           | Total Distribution Plant               |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 389.00 |  | General Plant                          |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.01 |  | Land & Land Rights                     |        | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 389.00   |           | General Plant                          |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 390.01 |  | Land & Land Rights                     |        | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 390.01   |           | Land & Land Rights                     |               | 14,994    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 390.02 |  | Structures - Frame                     | 2.52%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 390.02   |           | Structures - Frame                     | 2.52%         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 390.03 |  | Structures & Improvements              |        | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 390.03   |           | Structures & Improvements              |               | 5,771     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 390.04 |  | Improvements                           | 2.52%  | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 390.04   |           | Improvements                           | 2.52%         | 49,085    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 390.05 |  | Air Conditioning Equipment             | 5.69%  | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 390.05   |           | Air Conditioning Equipment             | 5.69%         | 1,273,950 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 391.00 |  | Improvements to Leased Premises        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 391.00   |           | Improvements to Leased Premises        |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 391.01 |  | Office Furniture & Equipment           |        | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 391.01   |           | Office Furniture & Equipment           |               | 50,913    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 391.02 |  | Remittance Processing Equipment        |        | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 391.02   |           | Remittance Processing Equipment        |               | 77,892    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 392.00 |  | Office Machines                        |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 392.00   |           | Office Machines                        |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 392.01 |  | Transportation Equipment               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 392.01   |           | Transportation Equipment               |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 392.02 |  | Trucks                                 |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 392.02   |           | Trucks                                 |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 393.00 |  | Stores Equipment                       | 7.15%  | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 393.00   |           | Stores Equipment                       | 7.15%         | 7,169     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 394.00 |  | Tools, Shop, & Garage Equip.           | 4.02%  | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 394.00   |           | Tools, Shop, & Garage Equip.           | 4.02%         | 35,887    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 395.00 |  | Power Op Equipment                     | 11.11% | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 395.00   |           | Power Op Equipment                     | 11.11%        | 8,418     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 396.00 |  | Ditchers                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 396.00   |           | Ditchers                               |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 396.01 |  | Backhoes                               |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 396.01   |           | Backhoes                               |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 397.00 |  | Welders                                |        | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 397.00   |           | Welders                                |               | 100,633   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 397.01 |  | Communication Equip. - Mobile Radios   | 7.48%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 397.01   |           | Communication Equip. - Mobile Radios   | 7.48%         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 397.02 |  | Communication Equip. - Fixed Radios    |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 397.02   |           | Communication Equip. - Fixed Radios    |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 397.03 |  | Communication Equip. - Telemetering    | 4.40%  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 397.03   |           | Communication Equip. - Telemetering    | 4.40%         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 398.00 |  | Miscellaneous Equipment                | 18.98% | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 398.00   |           | Miscellaneous Equipment                | 18.98%        | 116,238   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.00 |  | Other Tangible Property - Sensors - HR | 14.25% | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.00   |           | Other Tangible Property - Sensors - HR | 14.25%        | 46,721    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.01 |  | Other Tangible Property - Sensors - SA | 14.25% | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.01   |           | Other Tangible Property - Sensors - SA | 14.25%        | 54,660    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.02 |  | Other Tangible Property - Network - H  | 14.25% | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.02   |           | Other Tangible Property - Network - H  | 14.25%        | 11,517    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.03 |  | Other Tangible Property - CE Hardware  |        | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.03   |           | Other Tangible Property - CE Hardware  |               | 177,263   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.04 |  | Other Tangible Property - PC Software  | 18.98% | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.04   |           | Other Tangible Property - PC Software  | 18.98%        | 354,434   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.05 |  | Other Tang. Property - P.C. Software   | 18.98% | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.05   |           | Other Tang. Property - P.C. Software   | 18.98%        | 98,204    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.06 |  | Other Tang. Property - Application Sof | 18.98% | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.06   |           | Other Tang. Property - Application Sof | 18.98%        | 1,782,414 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.07 |  | Other Tang. Property - MF Software     |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.07   |           | Other Tang. Property - MF Software     |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.08 |  | Other Tang. Property - Start Up Costs  |        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.08   |           | Other Tang. Property - Start Up Costs  |               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0                 | 0                               | 0                      | 0         | 399.24 |  | RWIP Sub-Accts 04881 and 04882         |        | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)  | (58,884)  | (58,884) | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 399.24   |           | RWIP Sub-Accts 04881 and 04882         |               | (61,785)  | (59,885)  | (59,705)  | (59,705)  | (59,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (57,804)  | (59,322)          | (58,884)                        | (58,884)               | (192,027) | 30     |  | Total General Plant                    |        | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795 | 4,342,688 | 588,884  | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 30       |           | Total General Plant                    |               | 4,141,375 | 4,170,200 | 4,052,354 | 4,089,659 | 4,114,227 | 4,139,755 | 4,213,351 | 4,402,112 | 4,441,674 | 4,422,961 | 4,452,747 | 4,497,589 | 4,526,795         | 4,342,688                       | 588,884                | 4,661,601 | 31     |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 31       |           |  |               |           |           |           |           |           |           |           |           |           |           |           |           |                   |                                 |                        |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |  |        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                       |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |        |  |                                |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |    |  |                     |  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |         |           |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Atmos Energy Corporation, KY

Case No. 99-070

workpaper Computation of Depreciation Expense - Div. 09 KY Only

Base Period Ending 03-31-07

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

WP Sched. B-3.2

| Line No. (A) | Acct. No. (B) | Account Titles (C)                 | Total Company Adjusted Jurisdiction |             | Annual Accrual Rate (G) | Reserve Computation | 12 Month Expense 98.83% (F) |
|--------------|---------------|------------------------------------|-------------------------------------|-------------|-------------------------|---------------------|-----------------------------|
|              |               |                                    | 13 Month Avg. Investment (D)        | Reserve (E) |                         |                     |                             |
| 1            |               | Intangible Plant                   |                                     |             |                         |                     |                             |
| 2            | 301.00        | Organization                       | 8,330                               | 8,330       | 0.00%                   | 0                   | 0                           |
| 3            | 302.00        | Franchises & Consents              | 119,853                             | 119,853     | 0.00%                   | 0                   | 0                           |
| 3            | 303.00        | Misc. Intangible Plant             | 0                                   | 0           |                         | 0                   | 0                           |
| 4            |               | Total Intangible Plant             | 128,182                             | 128,182     |                         | 0                   | 0                           |
| 5            |               |                                    |                                     |             |                         |                     |                             |
| 6            |               |                                    |                                     |             |                         |                     |                             |
| 7            |               | Natural Gas Production Plant       |                                     |             |                         |                     |                             |
| 8            | 325.20        | Producing Leaseholds               | 2,353                               | 0           | 0.00%                   | 0                   | 0                           |
| 9            | 325.40        | Rights of Ways                     | 83,422                              | 0           | 0.00%                   | 0                   | 0                           |
| 10           | 331.00        | Production Gas Wells Equipment     | 3,492                               | 3,492       | 0.00%                   | 0                   | 0                           |
| 11           | 332.10        | Field Lines                        | 47,163                              | 47,163      | 0.00%                   | 0                   | 0                           |
| 12           | 332.20        | Tributary Lines                    | 528,218                             | 529,956     | 0.00%                   | 0                   | 0                           |
| 13           | 334.00        | Field Meas. & Reg. Sta. Equip      | 198,469                             | 198,469     | 0.00%                   | 0                   | 0                           |
| 14           | 336.00        | Purification Equipment             | 44,369                              | 0           | 0.00%                   | 0                   | 0                           |
| 15           |               |                                    |                                     |             |                         |                     |                             |
| 16           |               | Total Natural Gas Production Plant | 907,486                             | 779,080     |                         | 0                   | 0                           |
| 17           |               |                                    |                                     |             |                         |                     |                             |
| 18           |               | Storage Plant                      |                                     |             |                         |                     |                             |
| 19           | 350.10        | Land                               | 261,127                             | 0           | 0.00%                   | 0                   | 0                           |
| 20           | 350.20        | Rights of Way                      | 4,682                               | 4,682       | 0.92%                   | 43                  | 43                          |
| 21           | 351.00        | Structures & Improvements          | 5,204                               | 1,916       | 1.93%                   | 100                 | 99                          |
| 22           | 351.02        | Compression Station Equipment      | 159,307                             | 115,822     | 1.93%                   | 3,075               | 3,039                       |
| 23           | 351.03        | Meas. & Reg. Sta. Structures       | 23,138                              | 23,985      | 1.93%                   | 0                   | 0                           |
| 24           | 351.04        | Other Structures                   | 144,554                             | 130,830     | 1.93%                   | 2,790               | 2,757                       |
| 25           | 352.01        | Wells \ Rights of Way              | 85,227                              | 57,261      | 2.71%                   | 2,310               | 2,283                       |
| 26           | 352.02        | Well Construction                  | 2,095,316                           | 1,721,742   | 2.71%                   | 56,783              | 56,119                      |
| 27           | 352.03        | Well Equipment                     | 527,753                             | 554,723     | 2.71%                   | 0                   | 0                           |
| 28           | 352.04        | Cushion Gas                        | 1,694,833                           | 8,963       | 0.00%                   | 0                   | 0                           |
| 29           | 352.10        | Leaseholds                         | 178,530                             | 178,619     | 0.30%                   | 0                   | 0                           |
| 30           | 352.11        | Storage Rights                     | 54,614                              | 51,150      | 1.83%                   | 999                 | 988                         |
| 31           | 353.10        | Field Lines                        | 178,501                             | 183,071     | 1.35%                   | 0                   | 0                           |
| 32           | 353.20        | Tributary Lines                    | 209,458                             | 214,822     | 1.35%                   | 0                   | 0                           |
| 33           | 354.00        | Compressor Station Equipment       | 685,278                             | 478,818     | 1.51%                   | 10,348              | 10,227                      |
| 34           | 355.00        | Meas & Reg. Equipment              | 274,583                             | 271,469     | 2.06%                   | 5,656               | 5,590                       |
| 35           | 356.00        | Purification Equipment             | 219,036                             | 219,223     | 1.30%                   | 0                   | 0                           |
| 36           |               |                                    | 6,801,140                           | 4,217,097   |                         | 82,104              | 81,144                      |

Atmos Energy Corporation, KY  
Case No. 99-070  
workpaper Computation of Depreciation Expense - Div. 09 KY Only  
Base Period Ending 03-31-07

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

| Line No. (A)              | Acct. No. (B) | Account Titles (C)                     | Total Company Adjusted Jurisdiction |             |             | Annual Accrual Rate (G) | Reserve Computation (F) | 98.83% 12 Month Expense (F) |
|---------------------------|---------------|--|-------------------------------------|-------------|-------------|-------------------------|-------------------------|-----------------------------|
|                           |               |  | 13 Month Avg. Investment (D)        | Reserve (E) | Reserve (E) |                         |                         |                             |
| <u>Transmission Plant</u> |               |  |                                     |             |             |                         |                         |                             |
| 33                        | 365.10        | Land                                   | 26,970                              | 16          | 0.00%       | 0                       | 0                       | 0                           |
| 34                        | 365.20        | Rights of Way                          | 827,001                             | 331,407     | 0.89%       | 7,360                   | 7,274                   | 7,274                       |
| 35                        | 366.20        | Structures & Improvements              | 141,682                             | 10,446      | 1.39%       | 1,969                   | 1,946                   | 1,946                       |
| 36                        | 366.30        | Other Structures                       | 68,319                              | 59,675      | 1.39%       | 950                     | 939                     | 939                         |
| 37                        | 367.00        | Mains - Cathodic Protection            | 404,588                             | 259,540     | 1.27%       | 5,138                   | 5,078                   | 5,078                       |
|                           | 367.01        | Mains - Steel                          | 21,719,252                          | 15,274,145  | 1.27%       | 275,835                 | 272,608                 | 272,608                     |
|                           | 369.00        | Meas. & Reg. Equipment                 | 224,799                             | 70,363      | 2.28%       | 5,125                   | 5,065                   | 5,065                       |
|                           | 369.01        | Meas. & Reg. Equipment                 | 2,727,424                           | 1,878,086   | 2.28%       | 62,185                  | 61,458                  | 61,458                      |
| 38                        |               |  |                                     |             |             |                         |                         |                             |
| 39                        |               |  |                                     |             |             |                         |                         |                             |
| 40                        |               | Total Transmission Plant               | 26,140,036                          | 17,883,678  |             | 358,563                 | 354,369                 | 354,369                     |
| 41                        |               |  |                                     |             |             |                         |                         |                             |
| 42                        |               |  |                                     |             |             |                         |                         |                             |
| <u>Distribution Plant</u> |               |  |                                     |             |             |                         |                         |                             |
| 43                        | 374.00        | Land & Land Rights                     | 94,855                              | 57,145      | 0.00%       | 0                       | 0                       | 0                           |
| 44                        | 374.01        | Land                                   | 51,571                              | 0           | 0.00%       | 0                       | 0                       | 0                           |
| 45                        | 374.02        | Land Rights                            | 229,318                             | 22,246      | 1.68%       | 3,853                   | 3,807                   | 3,807                       |
|                           | 374.03        | Land Other                             | 2,784                               | 0           |             | 0                       | 0                       | 0                           |
|                           | 375.00        | Structures & Improvements              | 312,460                             | 26,117      | 1.95%       | 6,093                   | 6,022                   | 6,022                       |
|                           | 375.10        | Structures & Improvements T.B.         | 105,271                             | 78,765      | 1.95%       | 2,053                   | 2,029                   | 2,029                       |
| 46                        |               |  | 46,591                              | 37,611      | 1.95%       | 909                     | 898                     | 898                         |
| 47                        | 375.02        | Land Rights                            | 4,005                               | 176         | 1.95%       | 78                      | 77                      | 77                          |
| 48                        | 375.03        | Improvements                           | 9,944,790                           | 1,755,090   | 2.39%       | 237,680                 | 234,901                 | 234,901                     |
| 50                        | 376.00        | Mains Cathodic Protection              | 63,681,394                          | 38,050,571  | 2.39%       | 1,521,985               | 1,504,184               | 1,504,184                   |
|                           | 376.01        | Mains - Steel                          | 25,403,787                          | 7,918,757   | 2.39%       | 607,151                 | 600,049                 | 600,049                     |
|                           | 376.02        | Mains - Plastic                        | 2,886,690                           | 1,370,105   | 2.49%       | 71,879                  | 71,038                  | 71,038                      |
| 51                        | 378.00        | Meas. & Reg. Sta. Equipment General    | 1,266,552                           | 132,117     | 2.57%       | 32,550                  | 32,170                  | 32,170                      |
| 52                        | 379.00        | Meas & Reg. Sta. Equipment - City Gate | 1,628,759                           | 1,190,981   | 2.57%       | 41,859                  | 41,370                  | 41,370                      |
| 53                        | 379.05        | Meas & Reg. Sta. Equipment - T.B.      | 74,090,932                          | 36,056,596  | 6.86%       | 5,082,638               | 5,023,190               | 5,023,190                   |
| 54                        | 380.00        | Services                               | 13,866,226                          | 1,105,520   | 3.35%       | 464,519                 | 459,085                 | 459,085                     |
| 55                        | 381.00        | Meters                                 | 34,946,905                          | 5,478,620   | 3.06%       | 1,069,375               | 1,056,868               | 1,056,868                   |
| 56                        | 382.00        | Meter Installaitons                    | 5,007,395                           | 2,560,484   | 2.85%       | 142,711                 | 141,042                 | 141,042                     |
| 57                        | 383.00        | House Regulators                       | 154,276                             | 96,824      | 3.37%       | 5,199                   | 5,138                   | 5,138                       |
| 58                        | 384.00        | House Reg. Installations               |                                     |             |             |                         |                         |                             |
| 59                        | 385.00        | Ind. Meas. & Reg. Sta. Equipment       | 4,552,875                           | 2,016,857   | 2.73%       | 124,293                 | 122,840                 | 122,840                     |
| 60                        | 386.00        | Other Property on Cust Prem            | 2,627                               | 1,139       | 3.00%       | 79                      | 78                      | 78                          |
| 61                        |               |  |                                     |             |             |                         |                         |                             |
|                           |               |  | 238,280,065                         | 97,955,720  |             | 9,414,903               | 9,304,784               | 9,304,784                   |

Atmos Energy Corporation, KY  
Case No. 99-070  
workpaper Computation of Depreciation Expense - Div. 09 KY Only  
Base Period Ending 03-31-07

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

| Line No.<br>(A) | Acct. No.<br>(B) | Account Titles<br>(C)                        | Total Company Adjusted Jurisdiction |                | Annual Accrual Rate<br>(G) | Reserve Computation<br>(H) | 98.83%<br>12 Month Expense<br>(F) |
|-----------------|------------------|--|-------------------------------------|----------------|----------------------------|----------------------------|-----------------------------------|
|                 |                  |  | 13 Month Avg. Investment<br>(D)     | Reserve<br>(E) |                            |                            |                                   |
|                 |                  | General Plant                                |                                     |                |                            |                            |                                   |
| 389.00          |                  | Land & Land Rights                           | 70,900                              | 28,459         | 0.00%                      | 0                          | 0                                 |
| 390.01          |                  | Structures Frame                             | 46,334                              | 299            |                            | 0                          | 0                                 |
| 390.02          |                  | Structures & Improvements                    | 189,753                             | 94,890         | 2.12%                      | 4,023                      | 3,976                             |
| 390.03          |                  | Improvements                                 | 765,561                             | 76,944         | 2.12%                      | 16,230                     | 16,040                            |
| 390.04          |                  | Air Conditioning Equipment                   | 10,859                              | 5,078          | 2.12%                      | 230                        | 228                               |
| 390.09          |                  | Improvement to leased Premises               | 1,379,810                           | 1,095,409      | 5.00%                      | 68,991                     | 68,184                            |
| 391.00          |                  | Office Furniture & Equipment                 | 1,768,820                           | 665,356        | 7.05%                      | 124,702                    | 123,243                           |
| 391.02          |                  | Remittance Processing Equip                  | 0                                   | 0              |                            | 0                          | 0                                 |
| 391.03          |                  | Office Machines                              | 95,200                              | (28,165)       | 7.05%                      | 6,712                      | 6,633                             |
| 392.00          |                  | Transportation Equipment                     | 548,112                             | (666,658)      | 8.92%                      | 48,892                     | 48,320                            |
| 392.01          |                  | Trucks                                       | 25,229                              | 30,201         | 8.92%                      | 0                          | 0                                 |
| 392.20          |                  | Trailers                                     | 122,146                             | 122,463        | 8.92%                      | 0                          | 0                                 |
| 393.00          |                  | Stores Equipment                             | 0                                   | 0              |                            | 0                          | 0                                 |
| 394.00          |                  | Tools, Shop & Garage Equipment               | 1,645,897                           | 196,467        | 3.28%                      | 53,985                     | 53,354                            |
| 396.00          |                  | Power Operated Equipment                     | 0                                   | 0              |                            | 0                          | 0                                 |
| 396.03          |                  | Ditchers                                     | 250,958                             | (137,709)      | 2.79%                      | 7,002                      | 6,920                             |
| 396.04          |                  | Backhoes                                     | 279,051                             | 15,810         | 2.79%                      | 7,786                      | 7,694                             |
| 396.05          |                  | Welders                                      | 42,615                              | 1,870          | 2.79%                      | 1,189                      | 1,175                             |
| 397.00          |                  | Communication Equipment                      | 858,028                             | 343,148        | 5.21%                      | 44,703                     | 44,180                            |
| 397.01          |                  | Communication Equipment - Mobile Radios      | 2,970                               | (19,302)       | 5.21%                      | 155                        | 153                               |
| 397.02          |                  | Communication Equip. - Fixed Radios          | 29,555                              | (6,870)        | 5.21%                      | 1,540                      | 1,522                             |
| 397.05          |                  | Communication Equip. - Telemetering          | 241,309                             | 14,815         | 5.21%                      | 12,572                     | 12,425                            |
| 398.00          |                  | Miscellaneous Equipment                      | 2,447,025                           | 854,288        | 10.94%                     | 267,705                    | 264,573                           |
| 399.00          |                  | Other Tangible Property                      | 0                                   | 0              |                            | 0                          | 0                                 |
| 399.01          |                  | Other Tangible Property - Servers - HW       | 175,990                             | 175,515        | 14.29%                     | 25,149                     | 24,855                            |
| 399.02          |                  | Other Tangible Property - Servers - SW       | 113,473                             | 118,461        | 14.29%                     | 0                          | 0                                 |
| 399.03          |                  | Other Tangible Property - Network - HW       | 511,781                             | 477,593        | 14.29%                     | 73,134                     | 72,278                            |
| 399.04          |                  | Other Tangible Property - CPU                | 0                                   | 0              |                            | 0                          | 0                                 |
| 399.05          |                  | Other Tangible Property - MF Hardware        | 0                                   | 0              |                            | 0                          | 0                                 |
| 399.06          |                  | Other Tangible Property - PC Hardware        | 2,782,299                           | 2,780,469      | 18.51%                     | 515,004                    | 508,980                           |
| 399.07          |                  | Other Tang. Property - PC Software           | 240,087                             | 194,683        | 15.85%                     | 38,054                     | 37,609                            |
| 399.08          |                  | Other Tang. Property - Application Software  | 468,054                             | 310,225        | 12.50%                     | 58,507                     | 57,822                            |
| 399.09          |                  | Other Tangible Property - Mainframe SW       | 0                                   | 0              |                            | 0                          | 0                                 |
| 399.24          |                  | Other Tang. Property - General Startup Costs | 0                                   | 0              |                            | 0                          | 0                                 |
| 108.00          |                  | RWIP Sub-Accts 04881 and 04882               |                                     | 3,756,030      |                            |                            |                                   |
|                 |                  | Total General Plant                          | 15,111,816                          | 10,500,770     |                            | 1,376,261                  | 1,360,164                         |
|                 |                  | Total Plant                                  | 287,368,727                         | 131,464,526    |                            | 11,231,832                 | 11,100,461                        |

Composite depreciation rate 3.91%



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

| Line No. (A) | Acct. No. (B) | Account Titles (C)                           | Total Company Adjusted Jurisdiction<br>13 Month Avg. Investment (D) | Reserve (E) | Annual Accrual Rate (G) | Reserve Computation (F) | 12 Month Expense 99.92% (H) |
|--------------|---------------|--|---|-------------|-------------------------|-------------------------|-----------------------------|
| 1            |               | General Plant                                | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 2            | 389.00        | Land & Land Rights                           |   | 1,999       | 7.43%                   | 22,453                  | 22,435                      |
| 3            | 390.01        | Structures Frame                             | 302,198   |             | 0 0.00%                 | 0                       | 0                           |
| 4            | 390.02        | Structures & Improvements                    | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 5            | 390.03        | Improvements                                 | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 6            | 390.04        | Air Conditioning Equipment                   | 7,068,330   | 5,196,646   | 7.43%                   | 525,177                 | 524,750                     |
| 7            | 390.09        | Improvement to leased Premises               | 9,319,791   | 6,190,396   | 4.89%                   | 455,738                 | 455,367                     |
| 8            | 391.00        | Office Furniture & Equipment                 | 29,686  | 35,472      | 11.37%                  | 0                       | 0                           |
| 9            | 391.02        | Remittance Processing Equip                  | 547,794   | 550,648     | 2.22%                   | 0                       | 0                           |
| 10           | 391.03        | Office Machines                              | 18,885  | 26,562      | 28.96%                  | 0                       | 0                           |
| 11           | 392.00        | Transportation Equipment                     | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 12           | 392.01        | Trucks                                       | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 13           | 392.20        | Trailers                                     | 2,798   | 3,672       | 10.00%                  | 0                       | 0                           |
| 14           | 393.00        | Stores Equipment                             | 11,584  | 13,540      | 10.00%                  | 0                       | 0                           |
| 15           | 394.00        | Tools, Shop & Garage Equipment               | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 16           | 396.00        | Power Operated Equipment                     | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 17           | 396.03        | Ditchers                                     | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 18           | 396.04        | Backhoes                                     | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 19           | 396.05        | Welders                                      | 2,193,125   | 693,187     | 7.12%                   | 156,150                 | 156,023                     |
| 20           | 397.00        | Communication Equipment - Mobile Radios      | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 21           | 397.01        | Communication Equip. - Fixed Radios          | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 22           | 397.02        | Communication Equip. - Telemetering          | 0   |             | 0 0.00%                 | 0                       | 0                           |
| 23           | 397.05        | Miscellaneous Equipment                      | 631,557   | 382,340     | 5.36%                   | 33,851                  | 33,824                      |
| 24           | 398.00        | Other Tangible Property                      | 10,196  | 9,650       | 15.75%                  | 1,606                   | 1,605                       |
| 25           | 399.00        | Other Tangible Property - Servers - HW       | 5,565,002   | 1,518,156   | 14.29%                  | 795,239                 | 794,592                     |
| 26           | 399.01        | Other Tangible Property - Servers - SW       | 1,993,830   | 575,422     | 14.29%                  | 284,918                 | 284,687                     |
| 27           | 399.02        | Other Tangible Property - Network - HW       | 1,879,019   | 333,799     | 14.29%                  | 268,512                 | 268,293                     |
| 28           | 399.03        | Other Tangible Property - CPU                | 1,095,465   | 1,103,098   | 26.26%                  | 0                       | 0                           |
| 29           | 399.04        | Other Tangible Property - MF Hardware        | 1,159,964   | 1,169,325   | 15.76%                  | 0                       | 0                           |
| 30           | 399.05        | Other Tangible Property - PC Hardware        | 4,810,655   | 3,218,716   | 16.83%                  | 809,633                 | 808,974                     |
| 31           | 399.06        | Other Tangible Property - PC Software        | 1,469,379   | 900,083     | 17.73%                  | 260,521                 | 260,309                     |
| 32           | 399.07        | Other Tang. Property - Application Software  | 42,175,769  | 17,469,407  | 8.22%                   | 3,466,848               | 3,464,028                   |
| 33           | 399.08        | Other Tang. Property - Mainframe SW          | 2,583,282   | 2,697,858   | 22.16%                  | 0                       | 0                           |
| 34           | 399.09        | Other Tang. Property - General Startup Costs | 0   |             | 0 8.33%                 | 0                       | 0                           |
| 35           | 399.24        |  |   |             |                         |                         |                             |
| 36           |               |  |   |             |                         |                         |                             |

108.00 RWIP Sub-Accts 04881 and 04882

(5,464)

Total General Plant

82,868,309

42,084,513

7,080,647 7,074,886

Total Plant

82,868,309

42,084,513

7,080,647 7,074,886

Composite depreciation rate

8.54%

Atmos Energy Corporation, KY  
Case No. 99-070  
workpaper Computation of Depreciation Expense - Div. 12 Customer Service  
Base Period Ending 03-31-07

WP Sched. B-3.2

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

| Line No. (A) | Acct. No. (B) | Account Titles (C)                           | Total Company<br>13 Month Avg.<br>Investment (D) | Adjusted Jurisdiction<br>Reserve (E) | Annual<br>Accrual<br>Rate (G) | Reserve<br>Computation (F) | 12 Month<br>Expense<br>100.00% (H) |
|--------------|---------------|--|--|--------------------------------------|-------------------------------|----------------------------|------------------------------------|
|              |               | General Plant                                |  |                                      |                               |                            |                                    |
| 1            |               | Land & Land Rights                           | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 2            | 389.00        | Structures Frame                             | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 3            | 390.01        | Structures & Improvements                    | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 4            | 390.02        | Improvements                                 | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 5            | 390.03        | Air Conditioning Equipment                   | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 6            | 390.04        | Improvement to leased Premises               | 3,018,160  | 1,243,869                            | 7.43%                         | 224,249                    | 224,249                            |
| 7            | 390.09        | Office Furniture & Equipment                 | 56,077   | 9,366                                | 4.89%                         | 2,742                      | 2,742                              |
| 8            | 391.00        | Remittance Processing Equip                  | 0  | 0                                    | 11.37%                        | 0                          | 0                                  |
| 9            | 391.02        | Office Machines                              | 0  | 0                                    | 2.22%                         | 0                          | 0                                  |
| 10           | 391.03        | Transportation Equipment                     | 0  | 0                                    | 28.96%                        | 0                          | 0                                  |
| 11           | 392.00        | Trucks                                       | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 12           | 392.01        | Trailers                                     | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 13           | 392.20        | Stores Equipment                             | 0  | 0                                    | 10.00%                        | 0                          | 0                                  |
| 14           | 393.00        | Tools, Shop & Garage Equipment               | 0  | 0                                    | 10.00%                        | 0                          | 0                                  |
| 15           | 394.00        | Power Operated Equipment                     | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 16           | 396.00        | Ditchers                                     | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 17           | 396.03        | Welders                                      | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 18           | 396.04        | Backhoes                                     | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 19           | 396.05        | Communication Equipment - Mobile Radios      | 23,349,653                                       | 7,223,380                            | 7.12%                         | 1,662,495                  | 1,662,495                          |
| 20           | 397.00        | Communication Equip. - Fixed Radios          | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 21           | 397.01        | Communication Equip. - Telemetering          | 0  | 0                                    | 0.00%                         | 0                          | 0                                  |
| 22           | 397.02        | Miscellaneous Equipment                      | 1,916  | 262                                  | 5.36%                         | 103                        | 103                                |
| 23           | 397.05        | Other Tangible Property - Servers - HW       | 214,670  | 203,194                              | 15.75%                        | 33,810                     | 33,810                             |
| 24           | 398.00        | Other Tangible Property - Servers - HW       | 9,812,831  | 7,328,132                            | 14.29%                        | 1,402,254                  | 1,402,254                          |
| 25           | 399.01        | Other Tangible Property - Servers - SW       | 6,859,659  | 5,898,659                            | 14.29%                        | 980,245                    | 980,245                            |
| 26           | 399.02        | Other Tangible Property - Network - HW       | 459,784  | 195,003                              | 14.29%                        | 65,703                     | 65,703                             |
| 27           | 399.03        | Other Tangible Property - CPU                | 0  | 0                                    | 26.26%                        | 0                          | 0                                  |
| 28           | 399.04        | Other Tangible Property - MF Hardware        | 0  | 0                                    | 15.76%                        | 0                          | 0                                  |
| 29           | 399.05        | Other Tangible Property - PC Hardware        | 3,241,436  | 1,178,449                            | 16.83%                        | 545,534                    | 545,534                            |
| 30           | 399.06        | Other Tang. Property - Application Software  | 2,355,445  | 1,154,000                            | 17.73%                        | 417,620                    | 417,620                            |
| 31           | 399.07        | Other Tang. Property - Mainframe SW          | 73,741,792                                       | 32,919,967                           | 8.22%                         | 6,061,575                  | 6,061,575                          |
| 32           | 399.08        | Other Tang. Property - General Startup Costs | 0  | 0                                    | 22.16%                        | 0                          | 0                                  |
| 33           | 399.09        |  | 23,172,326                                       | 13,970,990                           | 8.33%                         | 1,930,255                  | 1,930,255                          |
| 34           | 399.24        |  |  |                                      |                               |                            |                                    |
| 35           |               |  |  |                                      |                               |                            |                                    |
| 36           |               |  |  |                                      |                               |                            |                                    |
|              |               | Total General Plant                          | 146,283,748                                      | 71,325,292                           |                               | 13,326,586                 | 13,326,586                         |
|              |               | Total Plant                                  | 146,283,748                                      | 71,325,292                           |                               | 13,326,586                 | 13,326,586                         |

Composite depreciation rate

9.11%

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

| Line No. (A) | Acct. No. (B) | Account Titles (C)                      | Total Company Adjusted Jurisdiction<br>13 Month Avg. Investment (D) | Reserve (E) | Annual Accrual Rate (G) | Reserve Computation (F) | 12 Month Expense 98.95% (H) |
|--------------|---------------|---|---|-------------|-------------------------|-------------------------|-----------------------------|
|              |               | <u>Intangible Plant</u>                 |   |             |                         |                         |                             |
|              | 301.00        | Organization                            | 185,309   | 0           | 0.00%                   | 0                       | 0                           |
|              | 302.00        | Franchises & Consents                   | 0   | 0           | 0.00%                   | 0                       | 0                           |
|              | 303.00        | Misc Intangible Plant                   | 1,109,552   | 0           | 0.00%                   | 0                       | 0                           |
|              |               | <b>Total Intangible Plant</b>           | <b>1,294,861</b>  | <b>0</b>    |                         | <b>0</b>                | <b>0</b>                    |
|              |               | <u>Distribution Plant</u>               |   |             |                         |                         |                             |
|              | 376.01        | Mains - Steel                           | 0   | 3           | 3.61%                   | 0                       | 0                           |
|              |               | <b>Total Distribution Plant</b>         | <b>0</b>  | <b>3</b>    |                         | <b>0</b>                | <b>0</b>                    |
|              |               | <u>General Plant</u>                    |   |             |                         |                         |                             |
| 1            |               | Land & Land Rights                      | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 2            | 389.00        | Structures Frame                        | 179,339   | 17,253      | 2.52%                   | 4,519                   | 4,472                       |
| 3            | 390.01        | Structures & Improvements               | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 4            | 390.02        | Improvements                            | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 5            | 390.03        | Air Conditioning Equipment              | 5,771   | 5,771       | 2.52%                   | 145                     | 144                         |
| 6            | 390.04        | Improvement to leased Premises          | 38,834  | 49,085      | 2.52%                   | 0                       | 0                           |
| 7            | 390.09        | Office Furniture & Equipment            | 1,330,820   | 1,318,993   | 5.69%                   | 75,724                  | 74,926                      |
| 8            | 391.00        | Remittance Processing Equip             | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 9            | 391.02        | Office Machines                         | 41,805  | 24,872      | 5.69%                   | 2,379                   | 2,354                       |
| 10           | 391.03        | Transportation Equipment                | 11,194  | 16,232      | 0.00%                   | 0                       | 0                           |
| 11           | 392.00        | Trucks                                  | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 12           | 392.01        | Trailers                                | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 13           | 392.20        | Stores Equipment                        | 10,698  | 7,552       | 7.15%                   | 765                     | 757                         |
| 14           | 393.00        | Tools, Shop & Garage Equipment          | 130,871   | 23,277      | 4.02%                   | 5,261                   | 5,206                       |
| 15           | 394.00        | Power Operated Equipment                | 8,497   | 8,592       | 11.11%                  | 0                       | 0                           |
| 16           | 396.00        | Ditchers                                | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 17           | 396.03        | Backhoes                                | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 18           | 396.04        | Welders                                 | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 19           | 396.05        | Communication Equipment - Mobile Radios | 276,511   | 119,824     | 7.49%                   | 20,711                  | 20,492                      |
| 20           | 397.00        | Communication Equip. - Fixed Radios     | 1,270   | 965         | 0.00%                   | 0                       | 0                           |
| 21           | 397.01        | Communication Equip. - Telemetering     | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 22           | 397.02        | Miscellaneous Equipment                 | 0   | 0           | 0.00%                   | 0                       | 0                           |
| 23           | 397.05        |   | 657,558   | 133,010     | 4.40%                   | 28,933                  | 28,628                      |
| 24           | 398.00        |   |   |             |                         |                         |                             |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
workpaper Deferred Credits and Accumulated Deferred Income Taxes  
as of March 31, 2007

WP Sched. B-5  
Sheet 1 of 2

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

| Line No.                 | Sub Acct   | actual Mar-06 | actual Apr-06 | actual May-06 | actual Jun-06 | actual Jul-06 | actual Aug-06 | actual Sep-06 | actual Oct-06 | actual Nov-06 | actual Dec-06 | actual Jan-07 | actual Feb-07 | actual Mar-07 |
|--------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1                        | Account 252 - Customer Advances For Construction                     | (3,606,252)   | (3,630,918)   | (3,644,546)   | (3,720,819)   | (3,639,921)   | (3,613,311)   | (3,537,105)   | (3,459,395)   | (3,510,983)   | (3,491,805)   | (3,498,393)   | (3,516,921)   | (3,556,471)   |
| 1                        | Account 190 - Deferred Income Taxes                                  | (1,716,165)   | (1,716,165)   | (1,716,165)   | (1,716,165)   | (1,716,165)   | (1,716,165)   | 6,663,745     | 6,663,745     | 6,663,745     | 6,663,745     | 6,663,745     | 6,663,745     | 6,663,745     |
| 2                        | Account 292 - Deferred Income Taxes-Depreciation<br>Accum Depr - Fed | (35,319,572)  | (35,319,572)  | (22,606,978)  | (22,606,978)  | (22,606,978)  | (28,571,175)  | (28,571,175)  | (28,571,175)  | (28,571,175)  | (29,575,915)  | (29,575,915)  | (29,575,915)  | (31,298,492)  |
| 3                        | 0102 Accum Depr - State  | (3,119,365)   | (3,119,365)   | (3,174,466)   | (3,174,466)   | (3,174,466)   | (3,954,429)   | (3,954,429)   | (3,954,429)   | (3,954,429)   | (4,065,401)   | (4,065,401)   | (4,065,401)   | (4,457,227)   |
| 4                        | 0103 Other - Fed   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 5                        | 0000 Other   | 31,743        | 31,743        | 31,743        | 31,743        | 31,743        | 31,743        | (107,101)     | (107,101)     | (107,101)     | (107,101)     | (107,101)     | (107,101)     | (107,101)     |
| Division 09 Deferred Tax |  | (40,123,359)  | (40,123,359)  | (27,465,866)  | (27,465,866)  | (27,465,866)  | (25,968,960)  | (25,968,960)  | (25,968,960)  | (27,084,672)  | (27,084,672)  | (27,084,672)  | (27,084,672)  | (29,199,075)  |

| Line No.                 | Sub Acct   | actual Mar-06 | actual Apr-06 | actual May-06 | actual Jun-06 | actual Jul-06 | actual Aug-06 | actual Sep-06 | actual Oct-06 | actual Nov-06 | actual Dec-06 | actual Jan-07 | actual Feb-07 | actual Mar-07 |
|--------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 6                        | Account 252 - Customer Advances For Construction                     | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 1                        | Account 190 - Deferred Income Taxes                                  | 38,603,207    | 38,603,207    | 38,603,207    | 38,603,207    | 38,603,207    | 38,603,207    | 25,779,173    | 25,779,173    | 25,779,173    | 25,779,173    | 25,779,173    | 25,779,173    | 25,779,173    |
| 7                        | Account 292 - Deferred Income Taxes-Depreciation<br>Accum Depr - Fed | (38,041,164)  | (38,041,164)  | (38,270,953)  | (38,270,953)  | (38,270,953)  | (38,270,953)  | (42,997,950)  | (42,997,950)  | (42,997,950)  | (42,948,048)  | (42,948,048)  | (42,948,048)  | (42,564,394)  |
| 8                        | 0102 Accum Depr - State  | (3,308,874)   | (3,308,874)   | (3,308,874)   | (3,308,874)   | (3,308,874)   | (3,308,874)   | (5,951,184)   | (5,951,184)   | (5,951,184)   | (5,951,184)   | (5,951,184)   | (5,951,184)   | (5,951,184)   |
| 9                        | 0103 Other - Fed   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 10                       | 0000 Other   | (52,234,633)  | (52,536,591)  | (52,575,525)  | (52,704,839)  | (52,855,169)  | (21,473,340)  | (21,827,463)  | (22,367,099)  | (22,883,627)  | (22,775,067)  | (22,775,067)  | (23,128,000)  | (23,731,735)  |
| Division 02 Deferred Tax |  | (54,981,464)  | (55,283,422)  | (55,665,214)  | (55,552,145)  | (55,681,459)  | (44,643,301)  | (44,997,444)  | (45,537,960)  | (46,003,886)  | (46,248,059)  | (46,248,059)  | (46,248,059)  | (46,468,140)  |

Atmos Energy Corporation, KY  
Case No. 2006-00464

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

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

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

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

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

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

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

| Line No.   | CLASS of Capital | Worksheet Reference (A) | Amount (B)<br>\$000     | Percent OF Total (C) | Cost Rate (D)<br>% | WEIGHTED Cost (E)<br>% |
|--|------------------|-------------------------|-------------------------|----------------------|--------------------|------------------------|
| <b><u>Proposed Capital Structure</u></b>             |                  |                         |                         |                      |                    |                        |
| 1  | LONG-TERM DEBT   | J-3                     | 2,183,121               | 55.14%               | 6.06%              | 3.34%                  |
| 2  | PREFERRED STOCK  | J-4                     | 0                       | 0.00%                | 0.00%              | 0.00%                  |
| 3  | COMMON EQUITY    |                         | <u>1,775,931</u>        | <u>44.86%</u>        | 11.75%             | <u>5.27%</u>           |
| 4  | Total Capital    |                         | <u><u>3,959,052</u></u> | <u>100.00%</u>       |                    | <u>8.61%</u>           |
| <b><u>Capital Structure with Short-Term Debt</u></b> |                  |                         |                         |                      |                    |                        |
| 5  | SHORT-TERM DEBT  | J-3                     | 208,154                 | 5.00%                | 6.19%              | 0.31%                  |
| 6  | LONG-TERM DEBT   | J-3                     | 2,183,121               | 52.39%               | 6.06%              | 3.18%                  |
| 7  | PREFERRED STOCK  | J-4                     | 0                       | 0.00%                | 0.00%              | 0.00%                  |
| 8  | COMMON EQUITY    |                         | <u>1,775,931</u>        | <u>42.62%</u>        | 11.75%             | <u>5.01%</u>           |
| 9  | Total Capital    |                         | <u><u>4,167,206</u></u> | <u>100.00%</u>       |                    | <u>8.50%</u>           |

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

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

| Line No.   | CLASS of Capital | Workpaper Reference (A) | Amount (B)<br>\$000     | Percent OF Total (C) | Cost Rate (D)<br>% | WEIGHTED Cost (E)<br>% |
|--|------------------|-------------------------|-------------------------|----------------------|--------------------|------------------------|
| <b><u>Proposed Capital Structure</u></b>             |                  |                         |                         |                      |                    |                        |
| 1  | LONG-TERM DEBT   | J-3                     | 2,183,121               | 55.14%               | 6.06%              | 3.34%                  |
| 2  | PREFERRED STOCK  | J-4                     | 0                       | 0.00%                | 0.00%              | 0.00%                  |
| 3  | COMMON EQUITY    |                         | <u>1,775,931</u>        | <u>44.86%</u>        | 11.75%             | <u>5.27%</u>           |
| 4  | Total Capital    |                         | <u><u>3,959,052</u></u> | <u>100.00%</u>       |                    | <u>8.61%</u>           |
| <b><u>Capital Structure with Short-Term Debt</u></b> |                  |                         |                         |                      |                    |                        |
| 5  | SHORT-TERM DEBT  | J-3                     | 208,154                 | 5.00%                | 6.19%              | 0.31%                  |
| 6  | LONG-TERM DEBT   | J-3                     | 2,183,121               | 52.39%               | 6.06%              | 3.18%                  |
| 7  | PREFERRED STOCK  | J-4                     | 0                       | 0.00%                | 0.00%              | 0.00%                  |
| 8  | COMMON EQUITY    |                         | <u>1,775,931</u>        | <u>42.62%</u>        | 11.75%             | <u>5.01%</u>           |
| 9  | Total Capital    |                         | <u><u>4,167,206</u></u> | <u>100.00%</u>       |                    | <u>8.50%</u>           |



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

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

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

| Line No. | ISSUE (A)               | Amount OUTSTANDING (B) | (1) Interest Rate (C) | EFFECTIVE ANNUAL Cost (D) |       | COMPOSITE Interest Rate (E=D/B) |
|----------|-------------------------|------------------------|-----------------------|---------------------------|-------|---------------------------------|
|          |                         |                        |                       | \$000                     | \$000 |                                 |
| 1        | Average SHORT-TERM DEBT | 208,154                | 5.568%                | 11,591                    |       |                                 |
| 2        | COMMITMENT FEE (2)      |                        |                       | 411                       |       |                                 |
| 3        | COMMITMENT FEE (3)      |                        |                       | 889                       |       |                                 |
| 4        | Total SHORT-TERM DEBT   | <u>208,154</u>         |                       | <u>12,891</u>             |       | <u>6.19%</u>                    |

NOTES:

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

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

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

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

| Line No. | ISSUE (A)               | Amount OUTSTANDING (B) | Interest Rate (1) (C) | EFFECTIVE ANNUAL Cost (D) | COMPOSITE Interest Rate (E=D/B) |
|----------|-------------------------|------------------------|-----------------------|---------------------------|---------------------------------|
|          |                         |                        |                       |                           |                                 |
| 1        | Average SHORT-TERM DEBT | 208,154                | 5.568%                | 11,591                    |                                 |
| 2        | COMMITMENT FEE (2)      |                        |                       | 411                       |                                 |
| 3        | COMMITMENT FEE (3)      |                        |                       | 889                       |                                 |
| 4        | Total SHORT-TERM DEBT   | <u>208,154</u>         |                       | <u>12,891</u>             | <u>6.19%</u>                    |

NOTES:

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

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

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

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

| Line No. | ISSUE<br>(A)                  | 13 Mth Avg.<br>Amount<br>OUTSTANDING<br>(B) | Interest<br>Rate<br>(C) | EFFECTIVE<br>ANNUAL<br>Cost<br>(D) | COMPOSITE<br>Interest<br>Rate<br>(E=D/B) |
|----------|-------------------------------|---|-------------------------|------------------------------------|--|
| 1        | First Mortgage Bonds          | \$8,269,231                                 | 10.43%                  | \$862,481                          |  |
| 2        | Unsecured Note                | 1,151,654                                   | 10.00%                  | 115,165                            |  |
| 3        | Unsecured Note                | 1,151,654                                   | 10.00%                  | 115,165                            |  |
| 4        | Debentures                    | 150,000,000                                 | 6.75%                   | 10,125,000                         |  |
| 5        | 7.375% Sr Note 2001-2011      | 350,000,000                                 | 7.38%                   | 25,812,500                         |  |
| 6        | 5.125% Sr Note 2003-2013      | 250,000,000                                 | 5.13%                   | 12,812,500                         |  |
| 7        | Medium Term Notes             | 10,000,000                                  | 6.67%                   | 667,000                            |  |
| 8        | Medium Term Notes             | 10,000,000                                  | 6.27%                   | 627,000                            |  |
| 9        | Unsecured Notes               | 300,000,000                                 | 5.74%                   | 17,205,000                         |  |
| 10       | Unsecured Notes               | 400,000,000                                 | 4.00%                   | 16,000,000                         |  |
| 11       | Unsecured Notes               | 500,000,000                                 | 4.95%                   | 24,750,000                         |  |
| 12       | Unsecured Notes               | 200,000,000                                 | 5.95%                   | 11,900,000                         |  |
| 13       | Columbus IDB                  | 921,702                                     | 7.90%                   | 72,814                             |  |
| 14       | Wells Fargo Equipmt Lease     | 1,959,088                                   | 5.65%                   | 110,688                            |  |
| 15       | US Bancorp                    | 2,745,072                                   | 5.29%                   | 145,214                            |  |
| 16       | Pulaski                       | 188,462                                     | 8.00%                   | 15,077                             |  |
| 17       | Evansville                    | 64,663                                      | 7.00%                   | 0                                  |  |
| 18       | Amortization of debt discount |   |                         | 11,103,566                         |  |
| 19       | Unamortized Debt Discount     | (3,330,494)                                 |                         | 0                                  |  |
| 20       | Total LONG-TERM DEBT          | <u>\$2,183,121,032</u>                      |                         | <u>132,304,840</u>                 | <u>6.06%</u>                             |

Atmos Energy Corporation, KY  
Case No. 2006-00464

EMBEDDED Cost of PREFERRED STOCK

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

Schedule J-4  
 Sheet 1 of 1  
 Witness: L. Sherwood

| Line No. | Dividend Rate, TYPE, PAR Amount | Date ISSUED (A) | Amount OUTSTANDING (B) | PREMIUM OR DISCOUNT (C) | ISSUE Expense (D) | Gain or LOSS ON REAcquired STOCK (E) | NET PROCEEDS (F=B+C-D+E) | Cost Rate AT ISSUE (G) | ANNUALIZED DividendS (H=GXB) |
|----------|---------------------------------|-----------------|------------------------|-------------------------|-------------------|--------------------------------------|--------------------------|------------------------|------------------------------|
|----------|---------------------------------|-----------------|------------------------|-------------------------|-------------------|--------------------------------------|--------------------------|------------------------|------------------------------|

Atmos Energy Corporation has no PREFERRED STOCK OUTSTANDING at this time.

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

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

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

| Line No. | CLASS of Capital | Workpaper Reference<br>(A) | Base Period            |                              |                       | WEIGHTED Cost<br>(E)<br>% |
|----------|------------------|----------------------------|------------------------|------------------------------|-----------------------|---------------------------|
|          |                  |                            | Amount<br>(B)<br>\$000 | Percent of Total<br>(C)<br>% | Cost Rate<br>(D)<br>% |                           |
| 1        | LONG-TERM DEBT   |                            | 2,183,121              | 55.14%                       | 6.06%                 | 3.34%                     |
| 2        | Total DEBT       |                            | 2,183,121              | 55.14%                       |                       | 3.34%                     |
| 3        | PREFERRED STOCK  |                            | 0                      | 0.00%                        | 0.00%                 | 0.00%                     |
| 4        | COMMON EQUITY    |                            | 1,775,931              | 44.86%                       | 11.75%                | 5.27%                     |
| 5        | Other Capital    |                            | 0                      | 0.00%                        | 0.00%                 | 0.00%                     |
| 6        | Total Capital    |                            | <u>3,959,052</u>       | <u>100.00%</u>               |                       | <u>8.61%</u>              |

| Line No. | CLASS of Capital | Workpaper Reference<br>(A) | Base Period            |                              |                       | WEIGHTED Cost<br>(E)<br>% |
|----------|------------------|----------------------------|------------------------|------------------------------|-----------------------|---------------------------|
|          |                  |                            | Amount<br>(B)<br>\$000 | Percent of Total<br>(C)<br>% | Cost Rate<br>(D)<br>% |                           |
| 7        | LONG-TERM DEBT   |                            | 2,183,121              | 55.14%                       | 6.06%                 | 3.34%                     |
| 8        | Total DEBT       |                            | 2,183,121              | 55.14%                       |                       | 3.34%                     |
| 9        | PREFERRED STOCK  |                            | 0                      | 0.00%                        | 0.00%                 | 0.00%                     |
| 10       | COMMON EQUITY    |                            | 1,775,931              | 44.86%                       | 7.61%                 | 3.41%                     |
| 11       | Other Capital    |                            | 0                      | 0.00%                        | 0.00%                 | 0.00%                     |
| 12       | Total Capital    |                            | <u>3,959,052</u>       | <u>100.00%</u>               |                       | <u>6.76%</u>              |

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

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

| Line No. | CLASS of Capital | Workpaper Reference<br>(A) | Base Period            |                              |                       | WEIGHTED Cost<br>(E)<br>% |
|----------|------------------|----------------------------|------------------------|------------------------------|-----------------------|---------------------------|
|          |                  |                            | Amount<br>(B)<br>\$000 | Percent of Total<br>(C)<br>% | Cost Rate<br>(D)<br>% |                           |
| 1        | SHORT-TERM DEBT  |                            | 208,154                | 5.00%                        | 6.19%                 | 0.31%                     |
| 2        | LONG-TERM DEBT   |                            | <u>2,183,121</u>       | <u>52.39%</u>                | 6.06%                 | <u>3.17%</u>              |
| 3        | Total DEBT       |                            | 2,391,275              | 57.39%                       |                       | 3.48%                     |
| 4        | PREFERRED STOCK  |                            | 0                      | 0.00%                        | 0.00%                 | 0.00%                     |
| 5        | COMMON EQUITY    |                            | 1,775,931              | 42.62%                       | 11.75%                | 5.01%                     |
| 6        | Other Capital    |                            | <u>0</u>               | <u>0.00%</u>                 | 0.00%                 | <u>0.00%</u>              |
| 7        | Total Capital    |                            | <u>4,167,206</u>       | <u>100.01%</u>               |                       | <u>8.49%</u>              |

| Line No. | CLASS of Capital | Workpaper Reference<br>(A) | Base Period            |                              |                       | WEIGHTED Cost<br>(E)<br>% |
|----------|------------------|----------------------------|------------------------|------------------------------|-----------------------|---------------------------|
|          |                  |                            | Amount<br>(B)<br>\$000 | Percent of Total<br>(C)<br>% | Cost Rate<br>(D)<br>% |                           |
| 8        | SHORT-TERM DEBT  |                            | 208,154                | 5.00%                        | 6.19%                 | 0.31%                     |
| 9        | LONG-TERM DEBT   |                            | <u>2,183,121</u>       | <u>52.39%</u>                | 6.06%                 | <u>3.17%</u>              |
| 10       | Total DEBT       |                            | 2,391,275              | 57.39%                       |                       | 3.48%                     |
| 11       | PREFERRED STOCK  |                            | 0                      | 0.00%                        | 0.00%                 | 0.00%                     |
| 12       | COMMON EQUITY    |                            | 1,775,931              | 42.62%                       | 7.68%                 | 3.27%                     |
| 13       | Other Capital    |                            | <u>0</u>               | <u>0.00%</u>                 | 0.00%                 | <u>0.00%</u>              |
| 14       | Total Capital    |                            | <u>4,167,206</u>       | <u>100.01%</u>               |                       | <u>6.76%</u>              |

**Atmos Energy Corp, KY**  
**Case No. 2006-00464**  
**SOCIAL and Service CLUB DUES**  
**For the Twelve Months ended March 31, 2007**

FR 10(10)(f)  
 Schedule F-1  
 Page 1 of 3  
 Witness: G. Waller

Data:   x   Base Period        Forecasted Period  
 Type of Filing:   X   Original        Updated        Revised  
 Workpaper Reference No(s): WPF-1 and WPF-1A

| Line No. | Account No. | Social Organization/Service Club               | Total Utility | Jurisdictional % | Jurisdiction |
|----------|-------------|--|---------------|------------------|--------------|
| 1        | Various     | Anderson County C of C                         | 150           | 100%             | 150          |
| 2        | Various     | Associated Industries of KY                    | 1,200         |                  | 1,200        |
| 3        | Various     | Audobon Area Home Builders Assoc               | 280           |                  | 280          |
| 4        | Various     | Bowling Green C of C                           | 7,500         |                  | 7,500        |
| 5        | Various     | Breckenridge County C of C                     | 125           |                  | 125          |
| 6        | Various     | Builders Assoc of Bowling Green                | 355           |                  | 355          |
| 7        | Various     | Cadiz Trigg County C of C                      | 450           |                  | 450          |
| 8        | Various     | Cladwell Lyon Partnership                      | 500           |                  | 500          |
| 9        | Various     | C of C of Cave City                            | 112           |                  | 112          |
| 10       | Various     | C of C of Stanford                             | 175           |                  | 175          |
| 11       | Various     | C of C of Greenville                           | 275           |                  | 275          |
| 12       | Various     | Crittenden County C of C                       | 325           |                  | 325          |
| 13       | Various     | Dawson Springs C of C                          | 100           |                  | 100          |
| 14       | Various     | Downtown Redevelopment                         | 250           |                  | 250          |
| 15       | Various     | Economic Development Authority of Madisonville | 1,000         |                  | 1,000        |
| 16       | Various     | Economic Development Council Hopkinsville      | 3,000         |                  | 3,000        |
| 17       | Various     | Franklin Industrial Auth                       | 1,000         |                  | 1,000        |
| 18       | Various     | Franklin Simpson Co C of C                     | 725           |                  | 725          |
| 19       | Various     | Garrard County C of C                          | 300           |                  | 300          |
| 20       | Various     | Glasgow Barren Co C of C                       | 3,750         |                  | 3,750        |
| 21       | Various     | Grand Rivers C of C                            | 100           |                  | 100          |
| 22       | Various     | Greater Paducah Area C of C                    | 6,250         |                  | 6,250        |
| Total    |             |  | 27,922        |                  | 27,922       |

Atmos Energy Corp, KY  
Case No. 2006-00464

SOCIAL and Service CLUB DUES  
For the Twelve Months ended March 31, 2007

Data: x Base Period          Forecasted Period          Schedule F-1  
 Type of Filing: X Original          Updated          Revised          Page 2 of 3  
 Workpaper Reference No(s): WPF-1 and WPF-1A Witness: G. Waller

| Line No. | Account No. | Social Organization/Service Club                      | Total Utility | Jurisdictional % | Jurisdiction |
|----------|-------------|---|---------------|------------------|--------------|
| 23       | Various     | Greater Paducah Area C of C                           | 6,250         | <u>100%</u>      | 6,250        |
| 24       | Various     | Hart Co C of C  | 200           |                  | 200          |
| 25       | Various     | Henderson C of C                                      | 850           |                  | 850          |
| 26       | Various     | Home Builders Assoc                                   | 380           |                  | 380          |
| 27       | Various     | Hopkins Co Home Builders                              | 255           |                  | 255          |
| 28       | Various     | Hopkinsville Christian Co C of C                      | 1,517         |                  | 1,517        |
| 29       | Various     | Kentucky Gas Assoc                                    | 2,500         |                  | 2,500        |
| 30       | Various     | Logan Co C of C                                       | 100           |                  | 100          |
| 31       | Various     | Logan Co Home Builders                                | 300           |                  | 300          |
| 32       | Various     | Madisonville Hopkins Co C of C                        | 505           |                  | 505          |
| 33       | Various     | Marshall Co C of C                                    | 500           |                  | 500          |
| 34       | Various     | Mayfield Graves Co C of C                             | 850           |                  | 850          |
| 35       | Various     | Various Under \$100                                   | 388           |                  | 388          |
| 36       | Various     | Ohio Co C of C  | 300           |                  | 300          |
| 37       | Various     | Paducah Area C of C                                   | 640           |                  | 640          |
| 38       | Various     | Princeton Caldwell Co C of C                          | 500           |                  | 500          |
| 39       | Various     | Purchase Partnership for Progress                     | 2,500         |                  | 2,500        |
| 40       | Various     | Shelby Co C of C                                      | 600           |                  | 600          |
| 41       | Various     | Taylor Co C of C                                      | 100           |                  | 100          |
| 42       | Various     | Three Rivers Home Builders                            | 240           |                  | 240          |
| 43       | Various     | United Way  | 200           |                  | 200          |
| 44       | Various     | University of Missouri - Financial Reaserch Institute | 7,500         |                  | 7,500        |
| Total    |             |   | 27,175        |                  | 27,175       |



**Atmos Energy Corp, KY**  
**Case No. 2005-00464**  
**SOCIAL and Service CLUB DUES**  
**For the Twelve Months ended March 31, 2007**

Data:   x   Base Period        Forecasted Period  
 Type of Filing:   x   Original        Updated        Revised  
 Workpaper Reference No(s). WPF-1 and WPF-1A

Schedule F-1  
 Page 3 of 3  
 Witness: G. Waller

| Line No.                    | Account No. | Social Organization/Service Club | Total Utility | Jurisdictional % | Jurisdiction |
|-----------------------------|-------------|----------------------------------|---------------|------------------|--------------|
| 45                          | Various     | Western Kentucky Constr Assoc    | 450           |                  | 450          |
| 46                          | Various     | Wyndalls Enterprise              | 243           |                  | 243          |
| 47                          | Various     | AGA                              | 8,840         | 100%             | 8,840        |
| 48                          | Various     | Partnership for Progress         | 4,975         |                  | 4,975        |
| 49                          | Various     | Commerce Center                  | 250           |                  | 250          |
| 50                          | Various     | Hancock County C of C            | 125           |                  | 125          |
| 51                          | Various     | Eagle Ambassador                 | 250           |                  | 250          |
| 52                          | Various     | Mercer Co C of C                 | 473           |                  | 473          |
| 53                          | Various     | Darville Boyle Co C of C         | 257           |                  | 257          |
| 54                          | Various     | Madisonville Area                | 300           |                  | 300          |
| 55                          | Various     | Chamber of Commerce              | 250           |                  | 250          |
| Total                       |             |                                  | 16,413        |                  | 16,413       |
| Total For Pages 1 Through 3 |             |                                  | 71,510        |                  | 71,510       |

**Atmos Energy Corp, KY**  
**Case No. 2006-00464**  
**INITIATION FEES/COUNTRY CLUB EXPENSES \***  
**For the Twelve Months ended March 31, 2007**

Data:   x   Base Period   x   Forecasted Period FR 10(10)(f)  
 Type of Filing:   X   Original        Updated        Revised Schedule F-2.2  
 Workpaper Reference No(s). WPF-1 and WPF-1A Page 1 of 1  
Witness: G. Waller

| Line No. | Account No. | Payee Organization     | Base Period   |               |
|----------|-------------|------------------------|---------------|---------------|
|          |             |                        | Utility       | Total         |
| 1.       | Various     | Owensboro Country Club | 0             | 0             |
|          | (dues)      |                        |               |               |
| 2        | Various     | OCC - Expenses         | 12,847        | 12,847        |
| 3        | Total       |                        | <u>12,847</u> | <u>12,847</u> |

**NOTE: Country Club dues will be Excluded From O & M and Therefore, Excluded From the Revenue Requirements. A/C 870.**

Atmos Energy C , KY  
Case No. 2006-00464

Employee PARTY, OUTING, and GIFT EXP.  
For the TwelveMonths ended March 31, 2007

Data:  Base Period  Forecasted Period FR 10(10)(f)  
Type of Filing:  Original  Updated Revis<sub>x</sub> Page 1 of 1 Schedule F-2.3  
Workpaper Reference No(s): \_\_\_\_\_ Witness: G. Waller

| Line No. | Account No. | Employee Expenditures | Base Period   |                                     |
|----------|-------------|-----------------------|---------------|-------------------------------------|
|          |             |                       | Utility       | Total Jurisdictional % Jurisdiction |
| 1.       | Various     | Employee Awards       | 77,292        | 100% 77,292                         |
| 2.       | Various     | Employee Activities   | 10,923        | 100% 10,923                         |
| 3.       |             | Total                 | <u>88,215</u> | <u>100%</u> <u>88,215</u>           |

Atmos Energy Corporation, KY  
Case No. 2006-00464  
PAYROLL Costs

For the Base Period Twelve Months ended March 31, 2007

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  
Worksheet Reference No(s). WPG-2G Pages 1 THROUGH 7  
Schedule G-1  
Sheet 1 of 1  
Witness: Greg Waller

| Line No. | Description                      | Total Company Unadjusted \$ | Jurisdictional % | Base Period Jurisdictional Unadjusted \$ |
|----------|----------------------------------|-----------------------------|------------------|--|
| 1        | <u>Payroll Costs</u>             |                             |                  |  |
| 2        | Labor                            | 12,076,056                  | 100.00%          | 12,076,056                               |
| 3        |                                  |                             |                  |  |
| 4        | <u>Employee Benefits</u>         |                             |                  |  |
| 5        | PENSION & RETIREMENT Income PLAN | 1,285,510                   | 100.00%          | 1,285,510                                |
| 6        | FAS 106                          | 1,727,966                   | 100.00%          | 1,727,966                                |
| 7        | Employee INSURANCE PLANS         | 2,470,063                   | 100.00%          | 2,470,063                                |
| 8        | ESOP PLAN Contributions          | 245,656                     | 100.00%          | 245,656                                  |
| 9        |                                  |                             |                  | 0  |
| 10       | Total Employee BENEFITS          | 5,729,195                   | 100.00%          | 5,729,195                                |
| 9        | <u>Payroll Taxes</u>             |                             |                  |  |
| 10       | F.I.C.A.                         | 865,349                     | 100.00%          | 865,349                                  |
| 11       | Federal Unemployment             | 11,458                      | 100.00%          | 11,458                                   |
| 12       | State Unemployment               | 13,172                      | 100.00%          | 13,172                                   |
| 13       | Total Payroll Taxes              | 889,979                     |                  | 889,979                                  |
| 14       | Total Payroll Costs              | 18,695,230                  |                  | 18,695,230                               |

Atmos Energy Corporation, KY  
Case No. 2006-00464

Payroll Analysis by Employee Classifications/Payroll Distribution Total Company  
For the Base Period Twelve Months ended March 31, 2007

Date: X Base Period X Forecasted Period  
Type of Filing: X Original Updated  
Worksheet Reference No(s): WPG-2G Pages 1 Thru 7

Schedule G-2  
Sheet 1 of 1  
Witness: Greg Walter

| Line No. | Description  | Most Recent Five Fiscal Years* |            |            |            |            | Base Period |
|----------|--|--------------------------------|------------|------------|------------|------------|-------------|
|          |  | 2002                           | 2003       | 2004       | 2005       | 2006       |             |
| 1        | Total Company  |                                |            |            |            |            |             |
| 2        | Man Hours  | 523,208                        | 517,701    | 502,162    | 504,271    | 485,246    | 476,613     |
| 3        | Straight Time Hours  | 13,894                         | 7,285      | 7,222      | 9,180      | 14,349     | 18,271      |
| 4        | OverTime Hours   | 537,102                        | 524,986    | 509,385    | 513,451    | 499,595    | 494,984     |
| 5        | Total Manhours   | 2,659%                         | 1,497%     | 1,438%     | 1,820%     | 2,957%     | 3,834%      |
| 6        | Ratio of OverTime Hours to Straight-Time Hours                 | -1.05%                         | -3.00%     | -0.86%     | 0.42%      | -3.77%     | -1.78%      |
| 7        | Labor Dollars  | 11,620,944                     | 11,743,458 | 11,624,450 | 12,346,401 | 11,430,341 | 11,462,665  |
| 8        | Straight-Time Dollars  | 390,973                        | 214,826    | 215,820    | 285,862    | 436,139    | 613,392     |
| 9        | OverTime Dollars   | 12,011,917                     | 11,958,284 | 11,840,210 | 12,832,263 | 11,866,480 | 12,076,057  |
| 10       | Total Labor Dollars  | 3,364%                         | 1,829%     | 1,857%     | 2,315%     | 3,816%     | 5,351%      |
| 11       | Ratio of OverTime Dollars to Straight-Time Dollars             | 2.62%                          | 4.875,874  | 4,529,073  | 5,470,031  | 5,717,565  | 5,668,119   |
| 12       | O&M Labor Dollars  | 4,751,606                      | 4,875,874  | 4,529,073  | 5,470,031  | 5,717,565  | 5,668,119   |
| 13       | Ratio of O&M of Labor Dollars to Total Labor Dollars           | 39,557%                        | 40,774%    | 38,251%    | 43,302%    | 48,182%    | 46,937%     |
| 14       | Employee Benefits  | 3,357,491                      | 4,251,109  | 4,705,652  | 4,629,593  | 5,353,433  | 5,729,195   |
| 15       | Total Employee Benefits  | 1,420,854                      | 1,680,909  | 1,519,145  | 2,110,013  | 2,475,484  | 2,422,925   |
| 16       | Employee Benefits Expensed                                     | 42,319%                        | 39,540%    | 32,282%    | 45,677%    | 46,241%    | 42,281%     |
| 17       | Ratio of Employee Benefits Expensed to Total Employee Benefits | -1.80%                         | 19.93%     | 1,073,802  | 1,128,585  | 915,056    | 889,978     |
| 18       | Payroll Taxes  | 911,775                        | 895,374    | 1,073,802  | 1,128,585  | 915,056    | 889,978     |
| 19       | Total Payroll Taxes  | 359,546                        | 389,083    | 355,731    | 407,956    | 446,606    | 398,766     |
| 20       | Payroll Taxes Expensed   | 29,434%                        | 43,455%    | 33,128%    | 38,148%    | 48,806%    | 44,806%     |
| 21       | Ratio of Payroll Taxes Expensed to Total Payroll Taxes         | -1.62%                         | 0.00%      | 236        | 236        | 231        | 230         |
| 22       | Expensed to Total Payroll Taxes                                | 3,27%                          | -3,27%     | 238        | 235        | 228        | 230         |
| 23       | Employee Levels  |                                |            |            |            |            |             |
| 24       | Average Employee Levels  | 247                            | 243        | 236        | 236        | 231        | 230         |
| 25       | Year and Employee Levels                                       | 245                            | 237        | 238        | 235        | 228        | 230         |
| 26       | Year and Employee Levels                                       |                                |            |            |            |            |             |

**Atmos Energy Corporation, KY**  
**Case No. 2006-00464**

Comparative Income Statement  
 For the Base Period Twelve Months March 31, 2007

FR10(9)(b)1  
 FR10(10)(i)1

Data:  Base Period Forecasted Period Schedule I  
 Type of Filing:  Original  Updated  Revised Sheet 1 of 3  
 Worksheet Reference No(s): Witness: D. Meziere, G. Waller and G. Smith

Most Recent Five Calendar Years

|                                 | 2001           | 2002           | 2003*          | 2004           | 2005           | 2006           | Actual<br>Base<br>3/31/2007 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------------------|
|                                 | \$             | \$             | \$             | \$             | \$             | \$             | \$                          |
| <b>INCOME STATEMENT</b>         |                |                |                |                |                |                |                             |
| Operating Revenues              |                |                |                |                |                |                |                             |
| Gas service revenue             | 193,128        | 132,220        | 173,795        | 186,635        | 232,804        | 196,379        | 180,754                     |
| Transportation                  | 8,090          | 8,588          | 8,346          | 9,325          | 9,281          | 8,881          | 8,690                       |
| Other revenue                   | 2,504          | 2,124          | 2,504          | 2,688          | 2,367          | 2,817          | 2,532                       |
| <b>Total Operating Revenues</b> | <b>203,722</b> | <b>142,932</b> | <b>184,645</b> | <b>198,648</b> | <b>244,452</b> | <b>208,077</b> | <b>191,976</b>              |
| Purchase gas                    | 152,692        | 90,235         | 133,082        | 145,836        | 191,519        | 158,804        | 141,344                     |
| Gross Profit                    | 51,030         | 52,697         | 51,563         | 52,810         | 52,933         | 49,473         | 50,632                      |
| Operating Expenses              |                |                |                |                |                |                |                             |
| Direct O&M                      | 14,258         | 14,507         | 13,903         | 14,021         | 16,754         | 15,153         | 13,845                      |
| Allocated O&M                   | 5,426          | 5,197          | 4,252          | 4,518          | 3,982          | 5,956          | 7,354                       |
| Depreciation & amortization     | 9,010          | 8,699          | 8,647          | 9,613          | 9,980          | 10,716         | 10,866                      |
| Taxes - other than income       | 2,418          | 2,609          | 2,676          | 2,640          | 3,214          | 4,318          | 4,415                       |
| <b>Total Operating Expenses</b> | <b>31,112</b>  | <b>31,012</b>  | <b>29,478</b>  | <b>30,792</b>  | <b>33,930</b>  | <b>36,143</b>  | <b>36,480</b>               |
| <b>Operating income(loss)</b>   | <b>19,918</b>  | <b>21,685</b>  | <b>22,085</b>  | <b>22,018</b>  | <b>19,003</b>  | <b>13,330</b>  | <b>14,152</b>               |
| Other income                    |                |                |                |                |                |                |                             |
| Merchandising                   | 176            | 80             | 147            | 97             | 293            | 234            | 206                         |
| Interest and dividends          | 518            | 396            | 316            | 352            | 488            | 487            | 473                         |
| Other non-operating inc/exp     | 1,084          | 902            | 665            | 584            | 424            | 1,011          | 1,099                       |
| Performance based rates         | 0              | 0              | 0              | 0              | 0              | 0              | 0                           |
| Other Income                    | 0              | 0              | 0              | 0              | 0              | 0              | 0                           |
| <b>Total other income</b>       | <b>1,778</b>   | <b>1,378</b>   | <b>1,128</b>   | <b>1,033</b>   | <b>1,205</b>   | <b>1,732</b>   | <b>1,778</b>                |
| Interest Charges                |                |                |                |                |                |                |                             |
| Total interest charges          | 6,695          | 6,758          | 6,562          | 5,348          | 6,027          | 6,678          | 6,568                       |
| <b>Income Before Taxes</b>      | <b>15,001</b>  | <b>16,305</b>  | <b>16,651</b>  | <b>17,703</b>  | <b>14,181</b>  | <b>8,384</b>   | <b>9,362</b>                |
| Provision for income taxes      | 5,745          | 6,155          | 6,714          | 6,839          | 5,529          | 3,198          | 3,718                       |
| <b>Net Income</b>               | <b>9,256</b>   | <b>10,150</b>  | <b>9,937</b>   | <b>10,864</b>  | <b>8,652</b>   | <b>5,186</b>   | <b>5,644</b>                |

Note: Depreciation and Amortization and Taxes, Other than Income that are allocated to Kentucky from Shared Services are reflected in Direct O&M for the y  
 For the Base Period and forecasted years, these amounts are shown in Depreciation and Amortization and Taxes, Other than Income.

\* 2003 amounts changed to match FERC Report

Atmos Energy Corporation, KY  
Case No. 2006-00464

Revenue Statistics

For the Twelve Months ended March 31, 2007

FR10(10){0}3

Schedule I

Sheet 2 of 3

Witness: D. Meziere, G. Waller and G. Smith

Data:  Base Period  Forecasted Period

Type of Filing:  Original  Updated

Workpaper Reference No(s):

| Line No. | Description                    | Actual Base 3/31/2007 | Most Recent Five Calendar Years |             |             |             |             |
|----------|--------------------------------|-----------------------|---------------------------------|-------------|-------------|-------------|-------------|
|          |                                |                       | 2005                            | 2004        | 2003        | 2002        | 2001        |
|          |                                |                       | \$                              | \$          | \$          | \$          | \$          |
| 1        | Revenue by Customer Class (1): |                       |                                 |             |             |             |             |
| 2        | Residential                    | 112,235,476           | 133,767,759                     | 112,516,760 | 103,636,979 | 80,755,898  | 113,722,984 |
| 3        | Commercial                     | 47,620,697            | 61,882,765                      | 47,821,161  | 42,815,583  | 32,094,960  | 46,730,020  |
| 4        | Industrial                     | 9,043,092             | 21,396,536                      | 13,270,542  | 15,802,889  | 11,057,030  | 20,523,444  |
| 5        | Public Authority & O           | 11,855,229            | 15,756,927                      | 13,026,596  | 11,539,412  | 8,312,255   | 12,151,356  |
| 6        | Unbilled                       |                       |                                 |             |             |             |             |
| 7        | Total                          | 180,754,494           | 232,803,987                     | 186,635,059 | 173,794,863 | 132,220,143 | 193,127,804 |
| 8        | Number of Customer by Class:   |                       |                                 |             |             |             |             |
| 9        | Residential                    | 158,025               | 156,105                         | 161,069     | 160,742     | 160,059     | 162,446     |
| 10       | Commercial                     | 18,203                | 18,052                          | 18,356      | 18,350      | 18,313      | 18,764      |
| 11       | Industrial                     | 228                   | 239                             | 435         | 408         | 409         | 398         |
| 12       | Public Authority & O           | 1,593                 | 1,637                           | 1,655       | 1,676       | 1,662       | 1,658       |
| 13       | Total                          | 178,049               | 176,033                         | 181,515     | 181,176     | 180,443     | 183,266     |
| 14       | Average Revenue per Class:     |                       |                                 |             |             |             |             |
| 15       | Residential                    | 710                   | 857                             | 699         | 645         | 505         | 700         |
| 16       | Commercial                     | 2,616                 | 3,428                           | 2,605       | 2,333       | 1,753       | 2,490       |
| 17       | Industrial                     | 39,663                | 89,525                          | 30,507      | 36,733      | 27,034      | 51,566      |
| 18       | Public Authority & O           | 7,442                 | 9,625                           | 7,871       | 6,885       | 5,001       | 7,329       |

(1) Unbilled Revenue is included in the appropriate customer class.

Atmos Energy Corporation, KY  
Case No. 2006-00484  
**SALES STATISTICS**  
For the Twelve Months ended March 31, 2007

Data: X Base Period Forecasted Period  
TYPE OF FILING: X ORIGINAL Updated  
Worksheet Reference NO(S): \_\_\_\_\_  
FR10(10)(i)3  
Schedule I  
Sheet 3 of 3  
Witness: D. Meziere and G. Smith

| Line No. | Description                    | Most Recent Six Calendar Years |            |            |            |            |            |
|----------|--------------------------------|--------------------------------|------------|------------|------------|------------|------------|
|          |                                | 2006                           | 2005       | 2004       | 2003       | 2002       | 2001       |
|          | Actual                         | Mcf                            | Mcf        | Mcf        | Mcf        | Mcf        | Mcf        |
| 1        | Revenue by Customer Class (1): |                                |            |            |            |            |            |
| 2        | Residential                    | 9,795,529                      | 11,111,864 | 10,903,743 | 11,868,266 | 11,422,798 | 11,534,527 |
| 3        | Commercial                     | 4,461,848                      | 5,361,904  | 4,893,900  | 5,126,894  | 4,879,804  | 5,010,939  |
| 4        | Industrial                     | 757,109                        | 2,257,857  | 1,764,332  | 2,297,337  | 2,245,818  | 2,712,600  |
| 5        | Public Authority & Other       | 1,174,925                      | 1,478,635  | 1,461,868  | 1,484,292  | 1,392,370  | 1,387,443  |
| 6        | Unbilled                       |                                |            |            |            |            |            |
| 7        |                                |                                |            |            |            |            |            |
| 8        | Total                          | 16,189,411                     | 20,220,260 | 19,023,843 | 20,776,789 | 19,941,790 | 20,645,509 |
| 9        |                                |                                |            |            |            |            |            |
| 10       | Number of Customer by Class:   |                                |            |            |            |            |            |
| 11       | Residential                    | 158,025                        | 156,105    | 161,069    | 160,742    | 160,059    | 162,446    |
| 12       | Commercial                     | 18,203                         | 18,052     | 18,356     | 18,350     | 18,313     | 18,764     |
| 13       | Industrial                     | 228                            | 239        | 435        | 408        | 409        | 398        |
| 14       | Public Authority & Other       | 1,593                          | 1,637      | 1,655      | 1,676      | 1,662      | 1,658      |
| 15       |                                |                                |            |            |            |            |            |
| 16       | Total                          | 178,049                        | 176,033    | 181,516    | 181,176    | 180,443    | 183,266    |
| 17       |                                |                                |            |            |            |            |            |
| 18       | Average Revenue per Class:     |                                |            |            |            |            |            |
| 19       | Residential                    | 62                             | 71         | 68         | 74         | 71         | 71         |
| 20       | Commercial                     | 245                            | 297        | 267        | 279        | 266        | 267        |
| 21       | Industrial                     | 3,321                          | 2,972      | 4,056      | 5,631      | 5,493      | 6,816      |
| 22       | Public Authority & Other       | 738                            | 903        | 883        | 886        | 838        | 837        |

(1) Unbilled Revenue is included in the appropriate customer class.





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

Schedule K  
Sheet 2 of 4

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

| Description   | Most Recent Calendar Years - as Reported |         |          |          |         |          |         |         |         |         |         |         |
|---|--|---------|----------|----------|---------|----------|---------|---------|---------|---------|---------|---------|
|   | Base Period                              | 2005    | 2004     | 2003     | 2002    | 2001     | 2000    | 1999    | 1998    | 1997    | 1996    |         |
| 1 Capital structure:  |  |         |          |          |         |          |         |         |         |         |         |         |
| (based on year-end accounts)  |  |         |          |          |         |          |         |         |         |         |         |         |
| 3 Short-term debt (\$000)   |  | 24,432  | (91,281) | (75,756) | 10,169  | (36,433) | 19,454  | 93,143  | 150,400 | 108,492 | 116,638 | 102,462 |
| 4 Long-term debt (\$000)  |  | 24,432  | (91,281) | (75,756) | 10,169  | (36,433) | 19,454  | 93,143  | 150,400 | 108,492 | 116,638 | 102,462 |
| 5 Preferred stock (\$000)   |  |         |          |          |         |          |         |         |         |         |         |         |
| 6 Common equity (\$000)   |  |         |          |          |         |          |         |         |         |         |         |         |
| 7 Total   |  |         |          |          |         |          |         |         |         |         |         |         |
| 8 Condensed Income Statement data: (\$000)                                  |  |         |          |          |         |          |         |         |         |         |         |         |
| 9 Operating Revenues  |  | 191,976 | 244,452  | 198,648  | 184,645 | 142,932  | 203,722 | 165,754 | 103,348 | 100,625 | 151,177 | 156,518 |
| 10 Operating Expenses (excludes Federal and State Taxes, includes gas cost) |  | 177,824 | 225,319  | 177,129  | 162,563 | 122,866  | 183,335 | 146,285 | 96,307  | 91,216  | 136,132 | 144,076 |
| 11 State Income Tax (current)   |  |         | 4,673    | 6,048    | 5,858   | 3,704    | 5,605   | 4,239   | 1,872   | 1,403   | 0       | 0       |
| 12 Federal Income Tax (current)   |  | 3,718   | 4,873    | 6,048    | 5,858   | 3,704    | 5,605   | 4,239   | 1,872   | 1,403   | 0       | 0       |
| 13 Federal and State Income Tax - net                                       |  | 0       | 986      | 301      | 853     | 812      | 611     | 0       | 0       | 0       | 0       | 0       |
| 14 Investment tax credits   |  | 10,434  | 13,474   | 15,179   | 15,371  | 15,500   | 14,171  | 15,230  | 5,169   | 8,006   | 15,045  | 12,442  |
| 15 Operating Income   |  | 87      | 69       | 66       | 44      | 0        | 0       | 564     | 0       | 153     | 56      | 83      |
| 16 AFUDC  |  | 1,778   | 1,205    | 1,033    | 1,128   | 1,378    | 1,779   | 91      | 2,880   | 539     | 216     | 83      |
| 17 Other Income net   |  | 12,299  | 14,749   | 16,278   | 16,543  | 16,908   | 15,950  | 15,321  | 8,613   | 8,545   | 15,414  | 12,581  |
| 18 Income available for fixed charges                                       |  | 6,588   | 6,096    | 5,414    | 6,606   | 6,758    | 6,695   | 7,393   | 6,975   | 5,333   | 134     | 292     |
| 19 Interest charges *   |  | 5,731   | 8,653    | 10,864   | 8,937   | 10,150   | 9,255   | 7,928   | 1,638   | 3,212   | 15,280  | 12,289  |
| 20 Net Income   |  | N/A     | N/A      | N/A      | N/A     | N/A      | N/A     | N/A     | N/A     | N/A     | N/A     | N/A     |
| 21 Preferred dividends accrual  |  | 5,731   | 8,653    | 10,864   | 8,937   | 10,150   | 9,255   | 7,928   | 1,638   | 3,212   | 15,280  | 12,289  |
| 22 Earnings available for common equity                                     |  | 1.52%   | 0.80%    | 0.61%    | 0.44%   | 0.00%    | 0.00%   | 0.00%   | 34.43%  | 0.00%   | 1.00%   | 0.46%   |
| 23 AFUDC - % of Net Income  |  | 1.52%   | 0.80%    | 0.61%    | 0.44%   | 0.00%    | 0.00%   | 0.00%   | 34.43%  | 0.00%   | 1.00%   | 0.46%   |
| 24 AFUDC - % of earnings available for common equity                        |  | 1.52%   | 0.80%    | 0.61%    | 0.44%   | 0.00%    | 0.00%   | 0.00%   | 34.43%  | 0.00%   | 1.00%   | 0.46%   |

\*Amounts changed to match FERC Reports

Amos Energy Corporation, KY  
Case No. 2006-00464

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

Schedule K  
Sheet 3 of 4

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

| Line No. | Description                                   | Base Period | 2005   | 2004   | 2003   | 2002   | 2001   | 2000   | 1999   | 1998   | 1997   | 1996   |
|----------|---|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1        | Costs of Capital (1)                          |             |        |        |        |        |        |        |        |        |        |        |
| 2        | Embedded cost of short-term debt (%)          | 6.19%       | 3.30%  | 1.10%  | 1.70%  | 2.90%  | 5.80%  | 6.40%  | 5.70%  | 6.20%  | 6.10%  | 6.30%  |
| 3        | Embedded cost of long-term debt (%)           | 6.06%       | 5.80%  | 6.90%  | 6.80%  | 7.80%  | 7.80%  | 8.10%  | 8.20%  | 8.10%  | 9.00%  | 9.00%  |
| 4        | Embedded cost of preferred stock (%)          | N/A         | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    |
| 5        | Fixed Charge Coverage: (1)                    |             |        |        |        |        |        |        |        |        |        |        |
| 6        | Pre-Tax Interest Coverage                     | 2.44        | 2.59   | 3.05   | 2.75   | 2.55   | 2.75   | 2.28   | 1.58   | 3.09   | 2.04   | 3.00   |
| 7        | Pre-Tax Interest Coverage (Excluding AFUDC)   | 2.43        | 2.64   | 3.11   | 2.78   | 2.80   | 2.90   | 2.28   | 1.74   | 3.45   | 2.14   | 3.04   |
| 8        | SEC Coverage                                  | 1.87        | 1.99   | 2.28   | 2.10   | 1.97   | 2.08   | 1.82   | 1.34   | 2.29   | 1.63   | 2.27   |
| 9        | After Tax Interest Coverage (Excluding AFUDC) | 2.41        | 2.54   | 2.95   | 2.84   | 2.46   | 2.43   | 2.20   | 1.53   | 2.94   | 1.85   | 2.81   |
| 10       | Indenture Provision Coverage                  | 1.86        | 2.02   | 2.32   | 2.13   | 2.01   | 2.19   | 1.82   | 1.48   | 2.55   | 1.71   | 2.30   |
| 11       | After Tax Fixed Charge Coverage               | N/A         | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    |
| 12       | Stock and Bond Ratings: (1)                   | 3.75        | 1.92   | 2.16   | 1.99   | 1.85   | 1.80   | 1.70   | 1.24   | 2.13   | 3.06   | 4.58   |
| 13       | Moody's Bond Rating                           | Baa3        | Baa3   | Baa3   | A3     |        |        |        |        |        |        |        |
| 14       | S&P Bond Rating                               | BBB         | BBB    | BBB    | A-     |        |        |        |        |        |        |        |
| 15       | Moody's Preferred Stock Rating                | N/A         | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    |
| 16       | S&P Preferred Stock Rating                    | N/A         | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    |
| 17       | Common Stock Related Data: (1)                |             |        |        |        |        |        |        |        |        |        |        |
| 18       | Shares Outstanding - Year End (000)           | N/A         | 80,539 | 62,800 | 51,476 | 41,676 | 40,792 | 31,952 | 31,248 | 30,398 | 29,642 | 29,242 |
| 19       | Average (Monthly) (000)                       | N/A         | 79,012 | 64,416 | 46,496 | 41,250 | 38,247 | 31,594 | 30,819 | 30,031 | 29,422 | 28,994 |
| 20       | Earnings Per Share - Weighted Avg. (\$)       | N/A         | 1.72   | 1.58   | 1.54   | 1.46   | 1.47   | 1.14   | 0.58   | 1.84   | 0.81   | 1.42   |
| 21       | Dividends Paid Per Share (\$)                 | N/A         | 1.24   | 1.22   | 1.20   | 1.18   | 1.16   | 1.14   | 1.10   | 1.06   | 1.01   | 0.98   |
| 22       | Dividends Declared Per Share (\$)             | N/A         | 1.24   | 1.22   | 1.20   | 1.18   | 1.16   | 1.14   | 1.10   | 1.06   | 1.01   | 0.98   |
| 23       | Dividend Payout Ratio (Declared Basis) (%)    | N/A         | 72%    | 77%    | 78%    | 81%    | 79%    | 100%   | 190%   | 58%    | 125%   | 69%    |
| 24       | Market Price - High (Low)                     | N/A         | 27.430 | 24.980 | 23.650 | 22.100 | 26.250 | 25.000 | 32.250 | 30.440 | 24.750 | 23.000 |
| 25       | 1st Quarter - High (\$)                       | N/A         | 24.850 | 24.150 | 20.700 | 19.460 | 19.310 | 20.000 | 28.380 | 24.630 | 22.625 | 18.000 |
| 26       | 2nd Quarter - Low (\$)                        | N/A         | 29.090 | 26.860 | 24.200 | 24.200 | 25.250 | 20.190 | 32.680 | 30.310 | 25.250 | 23.000 |
| 27       | 3rd Quarter - High (\$)                       | N/A         | 26.190 | 24.320 | 20.950 | 20.260 | 21.500 | 16.560 | 23.060 | 26.310 | 22.125 | 21.000 |
| 28       | 4th Quarter - Low (\$)                        | N/A         | 28.870 | 26.050 | 25.450 | 24.460 | 24.460 | 20.560 | 26.310 | 31.050 | 25.500 | 31.000 |
| 29       | 1st Quarter - High (\$)                       | N/A         | 25.940 | 23.660 | 21.430 | 21.250 | 21.450 | 14.750 | 24.000 | 28.810 | 22.500 | 22.750 |
| 30       | 2nd Quarter - Low (\$)                        | N/A         | 29.760 | 25.860 | 25.070 | 22.750 | 23.640 | 23.260 | 26.380 | 30.880 | 27.875 | 30.625 |
| 31       | 3rd Quarter - High (\$)                       | N/A         | 28.230 | 24.610 | 23.200 | 18.370 | 19.790 | 18.500 | 23.880 | 25.750 | 24.500 | 20.875 |
| 32       | 4th Quarter - Low (\$)                        | N/A         | 19.90  | 18.05  | 16.66  | 13.75  | 14.31  | 12.28  | 12.09  | 12.21  | 11.04  | 11.27  |
| 33       | Book Amount Per Share (Year-end) (\$)         |             |        |        |        |        |        |        |        |        |        |        |

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

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

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

Schedule K  
Sheet 4 of 4

| Line No. | Description                              | Base Period | Most Recent Calendar Years - as Reported |        |        |        |        |        |        |        |        |        |  |  |  |  |  |  |  |  |
|----------|--|-------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|--|--|--|--|--|--|--|
|          |  |             | 2005                                     | 2004   | 2003   | 2002   | 2001   | 2000   | 1999   | 1998   | 1997   | 1996   |  |  |  |  |  |  |  |  |
| 1        | Rate of Return Measures (1)              |             |  |        |        |        |        |        |        |        |        |        |  |  |  |  |  |  |  |  |
| 2        | Return On Common Equity (Average)        | N/A         | 9.0%                                     | 9.1%   | 9.9%   | 9.9%   | 10.4%  | 9.3%   | 4.7%   | 15.8%  | 7.3%   | 13.0%  |  |  |  |  |  |  |  |  |
| 3        | Return On Total Capital (Average)        | 42.7%       | 7.8%                                     | 3.9%   | 6.8%   | 5.0%   | 5.1%   | 5.9%   | 4.5%   | 4.4%   | 3.1%   | 6.2%   |  |  |  |  |  |  |  |  |
| 4        | Return On Net Plant in Service (Average) | 6.2%        | 6.3%                                     | 2.9%   | 5.6%   | 4.3%   | 4.3%   | 5.2%   | 3.9%   | 3.4%   | 2.3%   | 4.9%   |  |  |  |  |  |  |  |  |
| 5        | Other Financial and Operating Data:      |             |  |        |        |        |        |        |        |        |        |        |  |  |  |  |  |  |  |  |
| 6        | Mix of Sales: (MMcf)                     |             |  |        |        |        |        |        |        |        |        |        |  |  |  |  |  |  |  |  |
| 7        | Residential                              | 10,485      | 11,112                                   | 10,904 | 11,868 | 11,423 | 11,535 | 12,689 | 12,199 | 11,241 | 13,481 | 14,019 |  |  |  |  |  |  |  |  |
| 8        | Commercial                               | 4,781       | 5,362                                    | 4,894  | 5,127  | 4,890  | 5,011  | 5,885  | 5,178  | 4,992  | 5,902  | 6,202  |  |  |  |  |  |  |  |  |
| 9        | Industrial                               | 1,236       | 2,268                                    | 1,764  | 2,297  | 2,247  | 2,713  | 3,212  | 2,799  | 3,166  | 5,261  | 9,406  |  |  |  |  |  |  |  |  |
| 10       | Public authority & Other Sales           | 1,296       | 1,479                                    | 1,462  | 1,484  | 1,392  | 1,387  | 1,445  | 1,387  | 1,319  | 1,637  | 1,650  |  |  |  |  |  |  |  |  |
| 11       | Unbilled                                 | 0           |  |        |        |        |        |        |        |        |        |        |  |  |  |  |  |  |  |  |
| 12       | Total Mix of Sales                       | 17,798      | 20,221                                   | 19,024 | 20,776 | 19,942 | 20,646 | 23,031 | 21,563 | 20,718 | 26,181 | 31,277 |  |  |  |  |  |  |  |  |
| 13       | Mix of Fuel: (MMcf)                      |             |  |        |        |        |        |        |        |        |        |        |  |  |  |  |  |  |  |  |
| 14       | Other                                    | 0           | 0  | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |  |  |  |  |  |  |  |  |
| 15       | Total MIX of Fuel (2)                    | 18,136      | 19,589                                   | 19,599 | 23,593 | 20,532 | 23,185 | 20,368 | 20,213 | 22,598 | 21,966 | 23,256 |  |  |  |  |  |  |  |  |
| 16       | Composite Depreciation Rate              | 3.91%       | 3.74%                                    | 3.67%  | 3.51%  | 3.83%  | 3.21%  | 4.04%  | 3.67%  | 3.53%  | 4.51%  | 4.56%  |  |  |  |  |  |  |  |  |

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

**SCHEDULE M**  
**BASE RATE UPDATE**

Alamos Energy Corporation  
Case No. 2006-00464  
REVENUE STATISTICS - Total Company  
For the BASE PERIOD ending March 31, 2007

| Line No. | Description                       | Apr-06    | May-06   | Jun-06   | Jul-06   | Aug-06   | Sept-06  | Oct-06   | Nov-06    | Dec-06    | Jan-07    | Feb-07    | Mar-07    | Total      |
|----------|-----------------------------------|-----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|------------|
|          |                                   | (a)       | (b)      | (c)      | (d)      | (e)      | (f)      | (g)      | (h)       | (i)       | (j)       | (k)       | (l)       | (m)        |
| 1        | Revenue by Customer Class (000's) |           |          |          |          |          |          |          |           |           |           |           |           |            |
| 2        | Residential Sales                 | \$ 12,747 | \$ 4,943 | \$ 3,546 | \$ 2,977 | \$ 2,996 | \$ 2,819 | \$ 4,732 | \$ 10,300 | \$ 15,516 | \$ 17,795 | \$ 23,230 | \$ 17,577 | \$ 119,179 |
| 3        | Commercial Sales                  | 5,502     | 2,478    | 2,109    | 1,858    | 1,826    | 1,884    | 2,826    | 4,258     | 6,360     | 7,273     | 9,795     | 7,108     | 55,255     |
| 4        | Industrial Sales                  | 374       | 2,147    | 819      | 583      | 503      | 748      | 629      | 888       | 1,780     | 1,345     | 2,112     | 1,232     | 13,159     |
| 5        | Public Authority Sales            | 1,473     | 590      | 510      | 395      | 372      | 385      | 668      | 1,177     | 1,655     | 1,893     | 2,363     | 1,791     | 13,252     |
| 6        | Unbilled                          | (17,040)  | (4,309)  | (981)    | (391)    | 341      | (25)     | 3,654    | 3,309     | 2,272     | 8,465     | (9,670)   | (3,715)   | (18,090)   |
| 7        | Total Sales                       | 3,058     | 5,849    | 6,003    | 5,402    | 6,039    | 5,811    | 12,509   | 19,932    | 27,561    | 36,771    | 27,828    | 23,993    | 180,755    |
| 8        | Transportation                    | 925       | (659)    | 723      | 806      | 743      | 760      | 800      | 822       | 795       | 926       | 1,066     | 983       | 8,690      |
| 9        | Other Revenue                     | 341       | 207      | 126      | 108      | 94       | 116      | 171      | 191       | 202       | 294       | 522       | 359       | 2,531      |
| 10       | Total Operating Revenues          | 4,324     | 5,397    | 6,852    | 6,316    | 6,876    | 6,687    | 13,480   | 20,945    | 28,558    | 37,991    | 29,216    | 25,355    | 191,976    |
| 11       | Purchase Gas Costs                | 1,371     | 2,609    | 4,070    | 3,674    | 4,023    | 3,822    | 9,873    | 16,281    | 22,574    | 30,572    | 23,642    | 18,903    | 141,344    |
| 12       | Gross Profit                      | 2,953     | 2,788    | 2,782    | 2,642    | 2,853    | 2,865    | 3,607    | 4,664     | 5,984     | 7,419     | 5,574     | 6,432     | 50,632     |
| 13       | Met by Customer Class (000's)     |           |          |          |          |          |          |          |           |           |           |           |           |            |
| 14       | Residential Sales                 | 851       | 362      | 232      | 176      | 191      | 173      | 368      | 956       | 1,428     | 1,992     | 2,272     | 1,669     | 10,250     |
| 15       | Commercial Sales                  | 383       | 208      | 176      | 146      | 152      | 160      | 263      | 402       | 602       | 674       | 980       | 700       | 4,846      |
| 16       | Industrial Sales                  | (101)     | 177      | 94       | 68       | 59       | 95       | 76       | 104       | 203       | 185       | 253       | 188       | 1,579      |
| 17       | Public Authority Sales            | 307       | 59       | 46       | 35       | 34       | 56       | 66       | 118       | 163       | 182       | 244       | 181       | 1,269      |
| 18       | Unbilled                          | (1,027)   | (409)    | (97)     | (24)     | 40       | (7)      | (33)     | 295       | 190       | 938       | (965)     | (459)     | (1,536)    |
| 19       | Total Sales                       | 213       | 397      | 451      | 401      | 476      | 455      | 740      | 1,855     | 2,584     | 3,571     | 2,786     | 2,259     | 16,188     |
| 20       | Transportation                    | 2,789     | 2,360    | 2,171    | 1,869    | 1,886    | 2,396    | 2,489    | 2,964     | 2,039     | 2,672     | 2,677     | 2,290     | 27,902     |
| 21       | Total Deliveries                  | 3,002     | 2,757    | 2,622    | 2,270    | 2,362    | 2,851    | 3,229    | 4,119     | 4,623     | 6,243     | 5,463     | 4,549     | 44,090     |

Please note September 2006, Revenue by Customer Class, previously had Budget numbers. The September 2006 has been updated with actual on this worksheet.

For the Base Period Twelve Months ended March 31, 2007

Schedule G-3  
Sheet 1 of 1  
Witness: Greg Waller

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

| Line No. | Description                       | Base Period           |                  | Operating Expenses                       |  |
|----------|-----------------------------------|-----------------------|------------------|--|--|
|          |                                   | Company Unadjusted \$ | Jurisdictional % | Base Period Jurisdictional Unadjusted \$ |  |
| 1        | <u>Includes 8 Officers</u>        |                       |                  |  |  |
| 2        | <u>Gross Payroll</u>              |                       |                  |  |  |
| 3        | Salary                            | 1,822,940             | 100.00%          | 1,822,940                                |  |
| 4        | Other Allowances and Compensation | 1,944,297             | 100.00%          | 1,944,297                                |  |
| 5        | Total Salary and Compensation     | <u>3,767,237</u>      |                  | <u>3,767,237</u>                         |  |
| 6        | <u>Employee Benefits</u>          |                       |                  |  |  |
| 7        | Pensions                          | 52,251                | 100.00%          | 52,251                                   |  |
| 8        | Other Benefits                    | 307,187               | 100.00%          | 307,187                                  |  |
| 9        | Total Employee Benefits           | <u>359,437</u>        |                  | <u>359,437</u>                           |  |
| 10       | <u>Payroll Taxes</u>              |                       |                  |  |  |
| 11       | F.I.C.A.                          | 58,960                | 100.00%          | 58,960                                   |  |
| 12       | Federal Unemployment              | 336                   | 100.00%          | 336                                      |  |
| 13       | State Unemployment                | 448                   | 100.00%          | 448                                      |  |
| 14       | Total Payroll Taxes               | <u>59,744</u>         |                  | <u>59,744</u>                            |  |
| 15       | Total Compensation                | <u>4,186,418</u>      |                  | <u>4,186,418</u>                         |  |

NOTE: This schedule contains confidential information, detail of these numbers are available upon request.

Positions included on this schedule are:  
Chairman, President and Chief Executive Officer  
Senior Vice President, Chief Financial Officer  
Senior Vice President, Utility Operations  
Senior Vice President, Nonutility Operations  
Senior Vice President, General Counsel  
Senior Vice President, Human Resources  
The SVP, Utility Operations and SVP, Nonutility Operations retired and were replaced during the base period, resulting in 8 individuals included across 1  
These costs are total costs for Atmos Energy Corporation, a portion of which are allocated to Kentucky.