

BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

RECEIVED

DEC 28 2006

PUBLIC SERVICE
COMMISSION

IN THE MATTER OF)

RATE APPLICATION BY)

CASE NO. 20060-00464

ATMOS ENERGY/KENTUCKY DIVISION)

FILING REQUIREMENTS

VOLUME 9 OF 9

FILED IN SUPPORT OR PROPOSED

CHANGE IN RATES

DECEMBER 2006

Atmos Energy
Case No. 2006-00464
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RECEIVED

DEC 28 2006

PUBLIC SERVICE
COMMISSION

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(a)

Description of Filing Requirement:

Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase;

Response:

Please see attached Schedule A.

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

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

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

Line No.	Description	Supporting Schedule Reference	Forecasted Jurisdictional Revenue Requirement
1	Rate Base	B-1	169,405,541
2	Adjusted Operating Income	C-1	8,774,577
3	Earned Rate of Return (2 / 1)	J-1.1	5.18%
4	Required Rate of Return	J-1	8.82%
5	Required Operating Income (1 x 4)	C-1	14,941,569
6	Operating Income Deficiency (5 - 2)	C-1	6,166,992
7	Gross Revenue Conversion Factor	H	1.688011
8	Revenue Deficiency (6 x 7)		10,409,950
9	Revenue Increase Requested	C-1	10,409,950
10	Adjusted Operating Revenues	C-1	226,698,846
11	Revenue Requirements (9 + 10)	C-1	237,108,796

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(b)

Description of Filing Requirement:

Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base;

Response:

Please see attached schedules.

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>
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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
Workpaper Reference No(s).

Line No.	Rate Base Component	Supporting Schedule Reference	13 Month Average	
			Base Period	Base Period
			\$	
1	Plant in Service	B-2	310,419,111	303,188,009
2	Construction Work in Progress	B-2	1,543,040	1,290,477
3	Accumulated Depreciation and Amortization	B-3	(142,373,640)	(136,784,959)
4	Property Plant and Equipment, Net		<u>169,588,510</u>	<u>167,693,527</u>
5	Cash Working Capital Allowance	B-4.2	2,518,104	2,518,104
6	Other Working Capital Allowances	B-4.1	(30,371,955)	16,689,276
7	Customer Advances For Construction	B-5	(3,605,514)	(3,676,414)
8	Deferred Inc. Taxes and Investment Tax Credits	B-5	(28,193,624)	(34,646,529)
9	Rate Base (4 Thru 7)		<u>109,935,521</u>	<u>148,577,964</u>

B.1 B

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

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

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

Witness: Tom Petersen

13 Month

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Average Forecasted Period
			\$	\$
1	Plant in Service	B-2	331,265,384	322,898,092
2	Construction Work in Progress	B-2	1,543,040	1,543,040
3	Accumulated Depreciation and Amortization	B-3	(155,401,549)	(150,189,986)
4	Property Plant and Equipment, Net		<u>177,406,875</u>	<u>174,251,145</u>
5	Cash Working Capital Allowance	B-4.2	2,605,840	2,605,840
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1	25,194,841	23,167,287
7	Customer Advances For Construction	B-5	(3,668,455)	(3,685,193)
8	Deferred Inc. Taxes and Investment Tax Credits	B-5	(26,722,048)	(26,933,538)
9	Rate Base (4 Thru 7)		<u>174,817,051</u>	<u>169,405,541</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
Worksheet Reference No(s).

Line No.	Major Property Groupings	Base Period		Base Period		Adjustments		Base Period		13 Month Average
		Company	Jurisdictional Percent	Jurisdictional Total	Jurisdictional Total	Jurisdictional	Jurisdictional	Adjusted	Jurisdictional	
				\$		\$		\$		\$
1	Intangibles	604,386	100.00%	604,386	0	604,386	0	604,386	604,386	604,386
2	Production	907,486	100.00%	907,486	0	907,486	0	907,486	907,486	907,486
3	Storage and Processing	6,700,993	100.00%	6,700,993	0	6,700,993	0	6,700,993	6,700,993	6,700,993
4	Transmission	26,766,452	100.00%	26,766,452	0	26,766,452	0	26,766,452	26,314,674	26,314,674
5	Distribution	244,943,529	100.00%	244,943,529	0	244,943,529	0	244,943,529	238,899,427	238,899,427
6	General **	30,496,265	100.00%	30,496,265	0	30,496,265	0	30,496,265	29,761,043	29,761,043
7	Total	<u>310,419,111</u>		<u>310,419,111</u>	<u>0</u>	<u>310,419,111</u>	<u>0</u>	<u>310,419,111</u>	<u>303,188,009</u>	<u>303,188,009</u>
8	CWIP without AFUDC	<u>1,543,040</u>	100.00%	<u>1,543,040</u>	0	<u>1,543,040</u>	0	<u>1,543,040</u>	<u>1,290,477</u>	<u>1,290,477</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
Plant in Service by Major Property Grouping
as of June 30, 2008

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

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

Line No.	Major Property Groupings	Forecasted		Forecasted		Forecasted		Forecasted	
		Period Total	Company	Jurisdictional Percent	Jurisdictional Total	Period Jurisdictional	Adjustments	Period Adjusted Jurisdictional	13 Month Average
		\$				\$		\$	
1	Intangibles	604,386		100.00%	604,386	0		604,386	604,386
2	Production	907,486		100.00%	907,486	0		907,486	907,486
3	Storage and Processing	6,700,993		100.00%	6,700,993	0		6,700,993	6,700,993
4	Transmission	28,683,215		100.00%	28,683,215	0		28,683,215	27,926,553
5	Distribution	262,800,729		100.00%	262,800,729	0		262,800,729	255,765,430
6	General **	<u>31,568,576</u>		100.00%	<u>31,568,576</u>	0		<u>31,568,576</u>	<u>30,993,244</u>
7	Total	<u>331,265,384</u>			<u>331,265,384</u>	<u>0</u>		<u>331,265,384</u>	<u>322,898,092</u>
8	CWIP without AFUDC	<u>1,543,040</u>		100.00%	<u>1,543,040</u>	0		<u>1,543,040</u>	<u>1,543,040</u>

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

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

Schedule B-2.1
Page 1 of 6

Witness: Tom Petersen

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

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

B.2.1 B

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

Schedule B-2.1
Page 2 of 6
Witness:

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%				
		Transmission Plant						
1	365.10	Land	26,970		26,970		26,970	26,970
2	365.20	Rights of Way	838,245		838,245		838,245	826,223
3	366.02	Structures & Improvements	214,065		214,065		214,065	214,065
4	366.03	Other Structures	69,172		69,172		69,172	69,172
5	367.00	Mains Cathodic Protection	406,111		406,111		406,111	405,764
6	367.01	Mains - Steel	22,189,190		22,189,190		22,189,190	21,799,664
7	369.00	Meas. & Reg. Equipment	185,854		185,854		185,854	185,854
8	369.01	Meas. & Reg. Equipment	2,836,844		2,836,844		2,836,844	2,786,961
9								
10		Total Production Plant - LPG	26,766,452		26,766,452	0	26,766,452	26,314,674
11								
12		Distribution Plant						
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	312,033		312,033		312,033	312,033
18	375.01	Structures & Improvements T.B.	105,699		105,699		105,699	105,699
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	10,392,599		10,392,599		10,392,599	10,029,188
22	376.01	Mains - Steel	65,393,130		65,393,130		65,393,130	64,078,064
23	376.02	Mains - Plastic	26,587,725		26,587,725		26,587,725	25,597,506
24	378.00	Meas & Reg. Sta. Equip - General	3,011,672		3,011,672		3,011,672	2,925,747
25	379.00	Meas & Reg. Sta. Equip - City Gate	1,277,515		1,277,515		1,277,515	1,250,157
26	379.05	Meas & Reg. Sta. Equip - City Gate	1,636,212		1,636,212		1,636,212	1,636,212
27	380.00	Services	76,110,916		76,110,916		76,110,916	74,128,815
28	381.00	Meters	14,146,566		14,146,566		14,146,566	13,888,851
29	382.00	Meter Installations	35,498,198		35,498,198		35,498,198	34,727,743
30	383.00	House Regulators	5,161,039		5,161,039		5,161,039	5,043,023
31	384.00	House Reg. Installations	154,276		154,276		154,276	154,276
32	385.00	Ind. Meas. & Reg. Sta. Equipment	4,708,118		4,708,118		4,708,118	4,590,562
33	386.00	Other Prop. On Cust. Prem	0		0		0	2,627
34								
35			244,943,529		244,943,529	0	244,943,529	238,899,427
36								

B.2.1 B

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

Line No.	Acct. No.	Account Title	Total Company**		Jurisd. Total**		Adjusted Jurisd.**		13 Month Average**	
			\$	100.00%	\$	Percent	\$	Percent	\$	Average**
1		General Plant**	71,393	100.00%	71,393	100.00%	71,393	100.00%	71,393	70,900
2	388.00	Land & Land Rights	65,954		65,954		65,954		65,954	65,954
3	390.01	Structures Frame	193,598		193,598		193,598		193,598	191,839
4	390.02	Structures & Improvements	774,269		774,269		774,269		774,269	774,269
5	390.03	Improvements	14,251		14,251		14,251		14,251	13,888
6	390.04	Air Conditioning Equipment	1,933,646		1,933,646		1,933,646		1,933,646	1,934,060
7	390.09	Improvement to leased Premises	2,585,327		2,585,327		2,585,327		2,585,327	2,708,532
8	391.00	Office Furniture & Equipment	1,174		1,174		1,174		1,174	1,504
9	391.02	Remittance Processing Equip	127,083		127,083		127,083		127,083	137,822
10	391.03	Office Machines	525,506		525,506		525,506		525,506	550,273
11	392.00	Transportation Equipment	19,803		19,803		19,803		19,803	24,653
12	392.01	Trucks	115,847		115,847		115,847		115,847	122,165
13	392.02	Trailers	3,903		3,903		3,903		3,903	4,071
14	393.00	Stores Equipment	1,537,043		1,537,043		1,537,043		1,537,043	1,668,225
15	394.00	Tools, Shop & Garage Equipment	3,125		3,125		3,125		3,125	3,125
16	396.00	Power Operated Equipment	233,128		233,128		233,128		233,128	247,306
17	396.03	Ditchers	271,854		271,854		271,854		271,854	278,287
18	396.04	Backhoes	37,779		37,779		37,779		37,779	43,556
19	396.05	Weiders	2,656,814		2,656,814		2,656,814		2,656,814	2,649,915
20	397.00	Communication Equipment	3,338		3,338		3,338		3,338	3,338
21	397.01	Communication Equipment - Mobile Radio	41,432		41,432		41,432		41,432	41,432
22	397.02	Communication Equipment - Fixed Radios	312,236		312,236		312,236		312,236	312,236
23	397.05	Communication Equip. - Telemetering	2,850,542		2,850,542		2,850,542		2,850,542	2,704,586
24	398.00	Miscellaneous Equipment	40,867		40,867		40,867		40,867	40,867
25	399.00	Other Tangible Property	1,136,466		1,136,466		1,136,466		1,136,466	1,022,046
26	399.01	Other Tangible Property - Servers - H/W	598,733		598,733		598,733		598,733	595,371
27	399.02	Other Tangible Property - Servers - S/W	724,910		724,910		724,910		724,910	719,035
28	399.03	Other Tangible Property - Network - H/W	56,964		56,964		56,964		56,964	56,964
29	399.04	Other Tang. Property - CPU	60,318		60,318		60,318		60,318	60,318
30	399.05	Other Tangible Property - MF - Hardware	4,284,597		4,284,597		4,284,597		4,284,597	3,811,752
31	399.06	Other Tang. Property - PC Hardware	505,645		505,645		505,645		505,645	486,027
32	399.07	Other Tang. Property - PC Software	7,277,149		7,277,149		7,277,149		7,277,149	6,994,742
33	399.08	Other Tang. Property - Mainframe S/W	133,919		133,919		133,919		133,919	134,331
34	399.09	Other Tang. Property - Application Softwai	1,297,650		1,297,650		1,297,650		1,297,650	1,297,650
35	399.24	Other Tang. Property - General Startup Cc								
36		Total General Plant	30,496,265		30,496,265		30,496,265		30,496,265	29,761,043
37		Total Plant	310,419,111		310,419,111		310,419,111		310,419,111	303,188,009
38		Total Construction Work in Progress	1,543,040		1,543,040		1,543,040		1,543,040	1,290,477
39										
40										
41										

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

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

FR 10(10)(b)2.1
Schedule B-2.1
Page 4 of 6

Witness: Tom Petersen

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

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

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

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Schedule B-2.1
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Witness:

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

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

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

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Witness:

Line No.	Acct. No.	Account Title	Base Period		Jurisd. Percent	Jurisdictional Total		Adjusted		13 Month Average
			X Original	X Forecasted Period Updated		Total	Adj.	Jurisd.	Average	
			Total Company		Total		Total		Total	
			\$		\$		\$		\$	
1		General Plant**	71,393		100.00%	71,393		71,393		71,393
2	389.00	Land & Land Rights	65,954			65,954		65,954		65,954
3	390.01	Structures - Frame	193,598			193,598		193,598		193,598
4	390.02	Structures & Improvements	774,269			774,269		774,269		774,269
5	390.03	Improvements	14,251			14,251		14,251		14,251
6	390.04	Air Conditioning Equipment	1,943,684			1,943,684		1,943,684		1,939,014
7	390.09	Improvement to Leased Premises	2,437,664			2,437,664		2,437,664		2,496,243
8	391.00	Office Furniture & Equipment	810			810		810		956
9	391.02	Remittance Processing Equip	117,019			117,019		117,019		119,984
10	391.03	Office Machines	503,573			503,573		503,573		509,135
11	392.00	Transportation Equipment	14,460			14,460		14,460		16,597
12	392.01	Trucks	108,887			108,887		108,887		111,671
13	392.02	Trailers	3,824			3,824		3,824		3,856
14	393.00	Stores Equipment	1,390,576			1,390,576		1,390,576		1,449,163
15	394.00	Tools, Shop & Garage Equipment	3,125			3,125		3,125		3,125
16	396.00	Power Operated Equipment	217,508			217,508		217,508		223,756
17	396.03	Ditchers	264,767			264,767		264,767		267,602
18	396.04	Backhoes	31,413			31,413		31,413		33,959
19	396.05	Welders	2,653,551			2,653,551		2,653,551		2,653,181
20	397.00	Communication Equipment	3,338			3,338		3,338		3,338
21	397.01	Communication Equipment - Mobile Radios	41,432			41,432		41,432		41,432
22	397.02	Communication Equipment - Fixed Radios	312,236			312,236		312,236		312,236
23	397.05	Communication Equip. - Telemetering	2,850,542			2,850,542		2,850,542		2,850,542
24	398.00	Miscellaneous Equipment	40,867			40,867		40,867		40,867
25	398.00	Other Tangible Property	1,354,885			1,354,885		1,354,885		1,255,886
26	399.01	Other Tangible Property - Servers - H/W	607,031			607,031		607,031		603,296
27	399.02	Other Tangible Property - Servers - S/W	724,910			724,910		724,910		724,910
28	399.03	Other Tangible Property - Network - H/W	56,964			56,964		56,964		56,964
29	399.04	Other Tangible Property - CPU	60,318			60,318		60,318		60,318
30	399.05	Other Tangible Property - MF Hardware	1,472,794			1,472,794		1,472,794		4,538,528
31	399.06	Other Tangible Property - PC Hardware	3,667,546			3,667,546		3,667,546		5,15,241
32	399.07	Other Tang. Property - Application Software	7,611,731			7,611,731		7,611,731		7,610,511
33	399.08	Other Tang. Property - Mainframe S/W	656,006			656,006		656,006		133,816
34	399.09	Other Tang. Property - General Startup Costs	1,297,650			1,297,650		1,297,650		1,297,650
35	399.24	Other Tang Property - General Startup Costs	31,568,576			31,568,576		31,568,576		30,993,244
36		Total General Plant	331,265,384			331,265,384		331,265,384		322,898,092
37		Total Plant								
38		Total Construction Work in Progress	1,543,040			1,543,040		1,543,040		1,543,040
39		Total Intangible and General Plant amounts include Kentucky, Div. 09								
40		general plant, 100%, plus allocations of General Office general plant								

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

Atmos Energy Corporation, KY
Case No. 2006-00464
Jurisdictional Gross Additions, 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 1 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	Transfers/Reclassifications		Ending Balance
						Amount	Explanation Of Transfers	
			\$	\$	\$	\$	\$	\$
Account 101-1000 Gas Plant in Service - General								
<u>Intangible Plant</u>								
1								
2								
3	301.00	Organization	76,480	0	0	0	0	76,480
4	302.00	Franchises & Consents	119,853	0	0	0	0	119,853
5	303.00	Misc. Intangible Plant	408,053	0	0	0	0	408,053
6								
7		Total Intangible Plant	604,386	0	0	0	0	604,386
8								
<u>Natural Gas Production Plant</u>								
9								
10	325.20	Producing Leaseholds	2,353	0	0	0	0	2,353
11	325.40	Rights of Way	83,422	0	0	0	0	83,422
12	331.00	Production Gas Wells Equipment	3,492	0	0	0	0	3,492
13	332.01	Field Lines	47,163	0	0	0	0	47,163
14	332.02	Tributary Lines	528,218	0	0	0	0	528,218
15	334.00	Field Meas. & Reg. Sta. Equip	198,469	0	0	0	0	198,469
16	336.00	Purification Equipment	44,369	0	0	0	0	44,369
17								
18		Total Natural Gas Production Plant	907,486	0	0	0	0	907,486
19								
<u>Storage Plant</u>								
20								
21	350.10	Land	261,127	0	0	0	0	261,127
22	350.20	Rights of Way	4,682	0	0	0	0	4,682
23	351.00	Structures & Improvements	4,700	0	0	0	0	4,700
24	351.02	Compression Station Equipment	159,811	0	0	0	0	159,811
25	351.03	Meas. & Reg. Sta. Structures	23,138	0	0	0	0	23,138
26	351.04	Other Structures	144,554	0	0	0	0	144,554
27	352.00	Wells	62,814	0	0	0	0	62,814
28	352.01	Well Construction	2,113,527	0	0	0	0	2,113,527
29	352.02	Well Equipment	531,954	0	0	0	0	531,954
30	352.03	Cushion Gas	1,694,833	0	0	0	0	1,694,833
31	352.10	Leaseholds	178,530	0	0	0	0	178,530
32	352.11	Storage Rights	54,614	0	0	0	0	54,614
33	353.01	Field Lines	178,501	0	0	0	0	178,501
34	353.02	Tributary Lines	209,458	0	0	0	0	209,458
35	354.00	Compressor Station Equipment	546,780	0	0	0	0	546,780
36	355.00	Meas & Reg. Equipment	288,851	0	0	0	0	288,851
37	356.00	Purification Equipment	243,119	0	0	0	0	243,119
38								
39		Total Storage Plant	6,700,993	0	0	0	0	6,700,993

Atmos Energy Corporation, KY
Case No. 2006-00464
Jurisdictional Gross Additions, Retirements, and Transfers: Div. 09 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

Date: 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		<u>Transmission Plant</u>							
2	365.10	Land	26,970	0	0	0			26,970
3	365.20	Rights of Way	812,196	26,048	0	0			838,245
4	366.02	Structures & Improvements	214,065	0	0	0			214,065
5	366.03	Other Structures	69,172	0	0	0			69,172
6	367.00	Mains - Cathodic Protection	403,856	2,255	0	0			406,111
7	367.01	Mains - Steel	21,639,420	561,247	1,477	0			22,199,190
8	369.00	Meas. & Reg. Equipment	185,854	0	0	0			185,854
9	369.01	Meas. & Reg. Equipment	2,766,368	70,475	0	0			2,836,844
10									
11		Total Transmission Plant	26,117,903	650,026	1,477	0			26,766,452
12									
13		<u>Distribution Plant</u>							
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	0			312,033
19	375.01	Structures & Improvements T.B.	105,699	0	0	0			105,699
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	962,702	2,103	0			10,392,999
23	376.01	Mains - Steel	63,074,298	2,407,841	89,009	0			65,393,130
24	376.02	Mains - Plastic	24,257,432	2,351,649	21,356	0			26,587,725
25	378.00	Meas. & Reg. Sta. Equipment General	2,760,546	270,686	25,253	5,693			3,011,672
26	379.00	Meas & Reg. Sta. Equipment City Gate	1,205,837	71,978	0	0			1,277,515
27	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	0	0	0			1,636,212
28	380.00	Services	71,835,921	5,783,320	1,508,326	0			76,110,916
29	381.00	Meters	13,775,723	370,843	0	0			14,146,566
30	382.00	Meter Installations	33,983,058	2,013,466	488,327	0			35,498,198
31	383.00	House Regulators	4,970,966	190,073	0	0			5,161,039
32	384.00	House Reg. Installations	154,276	0	0	0			154,276
33	385.00	Ind. Meas. & Reg. Sta. Equipment	4,464,370	243,748	0	0			4,708,118
34	386.00	Other Prop. on Cust. Prem	5,693	0	0	(5,693)			0
35									
36		Total Distribution Plant	232,300,298	14,787,605	2,144,373	0			244,943,529

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

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

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Schedule B-2.2
Sheet 3 of 6

Line No.	Acct. No.	Account Title	Beginning Balance **	Additions **	Retirements **	Amount	Transfers/Reclassifications		Ending Balance **
							OT Transfers *	Other Accounts Involved	
1		General Plant **							
2	389.00	Land & Land Rights	66,187	3,206	0	0	0	0	71,393
3	390.01	Structures - Frame	65,954	0	0	0	0	0	65,954
4	390.02	Structures & Improvements	182,162	11,436	0	0	0	0	193,598
5	390.03	Improvements	774,269	0	0	0	0	0	774,269
6	390.04	Air Conditioning Equipment	11,894	2,357	0	0	0	0	14,251
7	390.09	Improvement to Leased Premises	1,935,348	7,593	9,295	0	0	0	1,933,646
8	391.00	Office Furniture & Equipment	3,223,924	53,824	692,422	0	0	0	2,585,327
9	391.02	Remittance Processing Equip	2,775	0	1,601	0	0	0	1,174
10	391.03	Office Machines	179,141	0	52,058	0	0	0	127,083
11	392.00	Transportation Equipment	645,561	0	120,055	0	0	0	525,506
12	392.01	Trucks	43,313	0	23,509	0	0	0	19,803
13	392.02	Trailers	146,473	0	30,626	0	0	0	115,847
14	393.00	Stores, Shop & Garage Equipment	4,250	0	347	0	0	0	3,903
15	394.00	Tools, Shop & Garage Equipment	2,173,371	8,130	644,457	0	0	0	1,537,043
16	396.00	Power Operated Equipment	3,125	0	0	0	0	0	3,125
17	396.03	Ditchers	301,855	0	68,727	0	0	0	233,128
18	396.04	Backhoes	303,039	0	31,185	0	0	0	271,854
19	396.05	Welders	65,793	0	28,013	0	0	0	37,779
20	397.00	Communication Equipment	2,553,736	135,592	41,214	8,699	Shared Service assets were assign	0	2,656,814
21	397.01	Communication Equipment - Mobile Radios	3,338	0	0	0	0	0	3,338
22	397.02	Communication Equip. - Fixed Radios	41,432	0	0	0	0	0	41,432
23	397.05	Communication Equip. - Telemetering	312,236	0	0	0	0	0	312,236
24	398.00	Miscellaneous Equipment	2,379,905	470,637	0	0	0	0	2,850,542
25	399.00	Other Tangible Property	40,867	0	0	0	0	0	40,867
26	399.01	Other Tangible Property - Servers - HW	906,600	214,623	0	15,243	Shared Service assets were assign	0	1,136,466
27	399.02	Other Tangible Property - Servers - SW	583,295	29,492	0	(14,054)		0	598,733
28	399.03	Other Tangible Property - Network - Hardware	706,178	19,328	0	0		0	724,910
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	938,874	138,281	5,387	Shared Service assets were assign	0	4,284,597
32	399.07	Other Tang. Property - P.C. Software	421,043	80,274	858	5,185	Shared Service assets were assign	0	505,645
33	399.08	Other Tang. Property - Application Software	6,545,976	764,459	38,293	5,006	Shared Service assets were assign	0	7,277,149
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	2,739,826	1,922,205	25,466			30,496,265
37									
38		Total Plant	296,284,245	18,177,456	4,068,056	25,466			310,419,111
39									
40		CWIP without AFUDC	2,655,175						1,543,040
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
Jurisdictional Gross Additions, Retirements, and Transfers
From July 1, 2007 to June 30, 2008

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

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

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

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

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

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

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation * Of Transfers *	
1		<u>Transmission Plant</u>						
2	365.10	Land	26,970	0	0	0	0	26,970
3	365.20	Rights of Way	838,245	0	0	0	0	838,245
4	366.02	Structures & Improvements	214,065	0	0	0	0	214,065
5	366.03	Other Structures	69,172	0	0	0	0	69,172
6	367.00	Mains	406,111	0	0	0	0	406,111
7	367.01	Mains - Steel	22,433,694	1,455,214	269	0	0	23,888,640
8	369.00	Meas. & Reg. Equipment	185,854	0	0	0	0	185,854
9	369.01	Meas. & Reg. Equipment	2,868,111	186,045	0	0	0	3,054,156
10								
11		Total Production Plant - LPG	27,042,224	1,641,259	269	0	0	28,683,215
12								
13		<u>Distribution Plant</u>						
14	374.00	Land & Land Rights	98,315	0	0	0	0	98,315
15	374.01	Land	51,571	0	0	0	0	51,571
16	374.02	Land Rights	244,565	0	0	0	0	244,565
17	374.03	Land Other	2,784	0	0	0	0	2,784
18	375.00	Structures & Improvements	312,033	0	0	0	0	312,033
19	375.01	Structures & Improvements T.B.	105,699	0	0	0	0	105,699
20	375.02	Land Rights	46,591	0	0	0	0	46,591
21	375.03	Improvements	4,005	0	0	0	0	4,005
22	376.00	Mains Catholic Protection	10,507,053	681,577	382	0	0	11,188,248
23	376.01	Mains - Steel	66,092,134	4,291,514	89,009	0	0	70,294,638
24	376.02	Mains - Plastic	26,875,554	1,744,369	21,356	0	0	28,598,568
25	378.00	Meas. & Reg. Sta. Equipment General	3,038,630	197,965	25,253	0	0	3,211,342
26	379.00	Meas & Reg. Sta. Equipment - City Gate	1,277,515	0	0	0	0	1,277,515
27	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	0	0	0	0	1,636,212
28	380.00	Services	76,867,604	6,745,999	1,508,326	0	0	82,105,277
29	381.00	Meters	14,302,490	927,756	0	0	0	15,230,246
30	382.00	Meter Installations	35,767,624	2,344,374	498,327	0	0	37,613,672
31	383.00	House Regulators	5,217,924	338,470	0	0	0	5,556,394
32	384.00	House Reg Installations	154,276	0	0	0	0	154,276
33	385.00	Ind. Meas. & Reg. Sta. Equipment	4,760,011	308,767	0	0	0	5,068,778
34	386.00	Other Property on Cust Prem	0	0	0	0	0	0
35								
36		Total Distribution Plant	247,362,591	17,580,791	2,142,653	0	0	262,800,729

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

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

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

Line No.	Acct. No.	Account Title	Beginning Balance **	Additions **	Retirements **	Amount ** Of Transfers *	Transfers/Reclassifications Explanation	Other Accounts Involved	Ending Balance **
			\$	\$	\$	\$			\$
1		General Plant (see note **)	71,393	0	0	0			71,393
2	389.00	Land & Land Rights	65,954	0	0	0			65,954
3	390.01	Structures Frame	193,598	0	0	0			193,598
4	390.02	Structures & Improvements	774,269	0	0	0			774,269
5	390.03	Improvements	14,251	0	0	0			14,251
6	390.04	Air Conditioning Equipment	1,935,733	10,275	2,324	0			1,943,684
7	390.09	Improvement to Leased Premises	2,555,492	8,067	125,895	0			2,437,664
8	391.00	Office Furniture & Equipment	1,101	0	291	0			810
9	391.02	Remittance Processing Equip	124,717	0	7,698	0			117,019
10	391.03	Office Machines	520,049	0	16,476	0			503,573
11	392.00	Transportation Equipment	18,735	0	4,274	0			14,460
12	392.01	Trucks	114,455	0	5,568	0			108,887
13	392.02	Trailers	3,887	0	63	0			3,824
14	393.00	Stores Equipment	1,507,750	7,041	117,174	0			1,390,576
15	394.00	Tools, Shop & Garage Equip	3,125	0	0	0			3,125
16	396.00	Power Operated Equipment	230,004	0	12,486	0			217,508
17	396.03	Ditchers	270,437	0	5,670	0			264,767
18	396.04	Backhoes	36,506	0	5,093	0			31,413
19	396.95	Welders	2,656,814	7,041	10,303	0			2,653,551
20	397.00	Communication Equipment	3,338	0	0	0			3,338
21	397.01	Communication Equip. - Mobile Radios	41,432	0	0	0			41,432
22	397.02	Communication Equip. - Fixed Radios	312,236	0	0	0			312,236
23	397.05	Communication Equip. - Telemetering	2,850,542	0	0	0			2,850,542
24	399.00	Miscellaneous Equipment	40,867	0	0	0			40,867
25	399.01	Other Tangible Property - Servers - H/W	1,172,637	182,248	0	0			1,354,885
26	399.02	Other Tangible Property - Servers - S/W	600,134	6,896	0	0			607,031
27	399.03	Other Tangible Property - Network - H/W	724,910	0	0	0			724,910
28	399.04	Other Tangible Property - CPU	56,964	0	0	0			56,964
29	399.05	Other Tangible Property - MF Hardware	60,318	0	0	0			60,318
30	399.06	Other Tangible Property - PC Hardware	923,486	583,878	34,570	0			1,472,794
31	399.07	Other Tang. Property - PC Software	3,653,056	14,705	214	0			3,667,546
32	399.08	Other Tang. Property - Application Software	7,099,478	521,826	9,573	0			7,611,731
33	399.09	Other Tang. Property - Mainframe S/W	656,173	0	167	0			656,006
34	399.24	Other Tang. Property - Gen. Startup Costs	1,297,650	0	0	0			1,297,650
35									
36									
37		Total General Plant	30,591,492	1,334,935	357,851	0			31,568,576
38			313,209,171	20,556,986	2,500,773	0			331,265,384
39		Total Plant							
40			1,543,040						1,543,040
41									
42									

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

Atmos Energy Corporation, KY
Case No. 2006-00464
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: 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 Budget Retirements	Amount	Transfers/Reclassifications Explanation	Other Accounts Involved	Ending Balance
				Balance	Additions					
1		Account 101-1000 Gas Plant In Service - General								
2		Intangible Plant								
3	301.00	Organization	8,330	0	0	0				8,330
4	302.00	Franchises & Consents	119,853	0	0	0				119,853
5	303.00	Misc. Intangible Plant	0	0	0	0				0
6		Total Intangible Plant	128,182	0	0	0				128,182
8		Natural Gas Production Plant								
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
19		Storage Plant								
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				4,700
23	351.00	Compression Station Equipment	159,811	0	0	0				159,811
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				2,113,527
28	352.01	Well Equipment	531,954	0	0	0				531,954
29	352.02	Cushion Gas	1,694,833	0	0	0				1,694,833
30	352.03	Leaseholds	178,530	0	0	0				178,530
31	352.10	Storage Rights	54,614	0	0	0				54,614
32	352.11	Field Lines	178,501	0	0	0				178,501
33	353.01	Tributary Lines	209,458	0	0	0				209,458
34	353.02	Compressor Station Equipment	546,780	0	0	0				546,780
35	354.00	Meas & Reg. Equipment	288,851	0	0	0				288,851
36	355.00	Purification Equipment	243,119	0	0	0				243,119
37	356.00									
38		Total Storage Plant	6,700,993	0	0	0				6,700,993
39										

B.2.3 B 09

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: X Original Updated
Worksheet Reference No(s):

Line No.	Acct. No.	Account Title	Beginning Balance	Actual plus		Retirements	Transfers/Reclassifications		Ending Balance
				Additions	Budget		Amount	Explanation	
			\$	\$	\$	\$	\$	\$	
1		Transmission Plant							
2	365.10	Land & Land Rights	26,970	0	0	0		26,970	
3	365.20	Rights of Way	812,196	26,048	0	0		838,245	
4	366.02	Structures & Improvements	214,065	0	0	0		214,065	
5	366.03	Other Structures	69,172	0	0	0		69,172	
6	367.00	Mains - Cathodic Protection	403,856	2,255	0	0		406,111	
7	367.01	Mains - Steel	21,639,420	551,247	1,477	0		22,189,190	
8	369.00	Meas. & Reg. Equipment	185,854	0	0	0		185,854	
9	369.01	Meas. & Reg. Equipment	2,766,368	70,475	0	0		2,836,844	
10		Total Transmission Plant	26,117,903	650,026	1,477	0		26,766,452	
11									
12		Distribution Plant							
13		Land & Land Rights	75,823	22,492	0	0		98,315	
14	374.00	Land	51,571	0	0	0		51,571	
15	374.01	Land	145,459	99,106	0	0		244,565	
16	374.02	Land Rights	2,784	0	0	0		2,784	
17	374.03	Land Other	312,033	0	0	0		312,033	
18	375.00	Structures & Improvements	105,699	0	0	0		105,699	
19	375.01	Structures & Improvements T.B.	46,591	0	0	0		46,591	
20	375.02	Land Rights	4,005	0	0	0		4,005	
21	375.03	Improvements	9,432,000	962,702	2,103	0		10,392,599	
22	376.00	Mains - Cathodic Protection	63,074,298	2,407,841	89,009	0		65,393,130	
23	376.01	Mains - Steel	24,257,432	2,351,649	21,356	0		26,587,225	
24	376.02	Mains - Plastic	2,760,546	270,686	25,253	0	5,693 Div. 009 Other Acct. 386,	3,011,672	
25	378.00	Meas. & Reg. Sta. Equipment General	1,205,837	71,078	0	0		1,277,515	
26	379.00	Meas. & Reg. Sta. Equipment City Gate	1,636,212	0	0	0		1,636,212	
27	379.05	Meas. & Reg. Sta. Equipment T.B.	71,835,921	5,783,320	1,508,326	0		76,110,916	
28	380.00	Services	13,775,723	370,843	0	0		14,146,566	
29	381.00	Meters	33,983,058	2,013,466	498,327	0		35,488,198	
30	382.00	Meter Installations	4,970,966	190,073	0	0		5,161,039	
31	383.00	House Regulators	154,276	0	0	0		154,276	
32	384.00	House Reg. Installations	4,464,370	243,748	0	0		4,708,118	
33	385.00	Ind. Meas. & Reg. Sta. Equipment	5,693	0	0	0	(5,693) Div. 009 Other	0	
34	386.00	Other Prop. on Cust Prem.							
35		Distribution Plant	232,300,298	14,787,605	2,144,373	0		244,943,529	
36									

B.2.3 B 09

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 Budget		Retirements	Transfers/Reclassifications		Ending Balance
				Additions			Amount	Of Transfers •	
1		General Plant	68,187	3,206		0		71,393	
2	389.00	Land & Land Rights	0	0		0		0	
3	390.01	Structures Frame	182,162	11,436		0		193,598	
4	390.02	Structures & Improvements	774,269	0		0		774,269	
5	390.03	Improvements	9,771	2,357		0		12,129	
6	390.04	Air Conditioning Equipment	1,382,343	0		0		1,382,343	
7	390.09	Improvement to leased Premises	2,209,431	36,421	602,915	0		1,642,937	
8	391.00	Office Furniture & Equipment	0	0		0		0	
9	391.02	Remittance Processing Equip	95,919	0	887			95,032	
10	391.03	Office Machines	617,819	0	90,619			527,200	
11	392.00	Transportation Equipment	43,313	0	23,509			19,803	
12	392.01	Trucks	146,473	0	30,626			115,847	
13	392.02	Trailers	0	0	0			0	
14	393.00	Stores Equipment	2,119,925	8,130	636,840			1,491,215	
15	394.00	Tools, Shop & Garage Equip	0	0	0			0	
16	396.00	Power Operated Equipment	301,855	0	68,727			233,128	
17	396.03	Ditchers	303,039	0	31,185			271,854	
18	396.04	Backhoes	65,793	0	28,013			37,779	
19	396.05	Welders	1,141,094	0	0			1,141,094	
20	397.00	Communication Equipment - Mobile Radios	3,338	0	0			3,338	
21	397.01	Communication Equip. - Fixed Radios	41,432	0	0			41,432	
22	397.02	Communication Equip. - Telemetering	312,236	0	0			312,236	
23	397.05	Miscellaneous Equipment	2,189,955	321,934	0			2,511,890	
24	398.00	Other Tangible Property - Servers - HW	0	0	0			0	
25	399.00	Other Tangible Property - Servers - HW	175,990	0	0			175,990	
26	399.01	Other Tangible Property - Servers - SW	113,473	0	0			113,473	
27	399.02	Other Tangible Property - Network H/W	511,781	0	0			511,781	
28	399.03	Other Tangible Property - CPU	0	0	0			0	
29	399.04	Other Tangible Property - MF Hardware	0	652,805	0			3,355,600	
30	399.05	Other Tangible Property - PC Hardware	2,702,795	0	0			242,979	
31	399.06	Other Tangible Property - PC Software	242,979	0	0			522,254	
32	399.07	Other Tang. Property - Application Software	522,254	0	0			0	
33	399.08	Other Tangible Property - Mainframe SW	0	0	0			0	
34	399.09	Other Tang. Property - General Startup Costs	0	0	0			0	
35	399.24								
36									
37		Total General Plant	16,277,627	1,036,290	1,513,321	0		15,800,595	
38									
39		Total Plant	282,432,489	16,473,920	3,659,172	0		295,247,238	
40									
41		CWIP without AFUDC	819,314					461,362	
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

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 4 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		Retirements	Transfers/Reclassifications		Ending Balance
				Budget Additions	Budget		Amount	Involvement	
			\$	\$	\$	\$	\$	\$	
1		Account 101-1000 Gas Plant in Service - General							
2		General Plant							
3	389.00	Land & Land Rights	0						0
4	390.01	Structures - Frame	0						0
5	390.02	Structures & Improvements	0						0
6	390.03	Improvements	0						0
7	390.04	Air Conditioning Equipment	7,109,739	146,024	178,757				7,077,006
8	390.09	Improvement to leased Premises	10,439,240	114,650	1,563,061				8,990,828
9	391.00	Office Furniture & Equipment	53,365	0	30,783				22,582
10	391.02	Remittance Processing Equip	1,160,987	0	797,150				363,837
11	391.03	Office Machines	18,885	0	0				18,885
12	392.00	Transportation Equipment	0						0
13	392.01	Trucks	0						0
14	392.02	Trailers	0						0
15	393.00	Stores Equipment	6,063	0	6,669				(606)
16	394.00	Tools, Shop & Garage Equipment	33,042	0	27,895				5,147
17	396.00	Power Operated Equipment	0						0
18	396.03	Ditchers	0						0
19	396.04	Backhoes	0						0
20	396.05	Welders	0						0
21	397.00	Communication Equipment	1,841,016	2,238,882	792,568	(2,174,799)	Shared : Div 012 at	1,112,531	0
22	397.01	Communication Equipment - Mobile Radios	0						0
23	397.02	Communication Equipment - Fixed Radios	0						0
24	397.05	Communication Equip. - Telemetering	0						0
25	398.00	Miscellaneous Equipment	631,550	0	0				631,550
26	399.00	Other Tangible Property	10,196	0	0				10,196
27	399.01	Other Tangible Property - Servers - H/W	3,174,167	4,023,485	0	(27,027)	Shared : Div 012 at	7,170,625	0
28	399.02	Other Tangible Property - Servers - S/W	1,594,679	559,441	0	(270,273)		1,883,847	0
29	399.03	Other Tang. Property - Network - H/W	1,758,297	170,418	11,472			1,917,244	0
30	399.04	Other Tangible Property - CPU	1,095,465	0	0			1,095,465	0
31	399.05	Other Tang. Property - MF Hardware	1,159,964	0	0			1,159,964	0
32	399.06	Other Tang. Property - P.C. Hardware	4,943,273	2,367,037	2,291,076	(1,346,674)	Shared : Div 012 at	3,672,560	0
33	399.07	Other Tang. Property - P.C. Software	1,052,086	1,543,732	16,495	(1,296,234)	Shared : Div 012 at	1,283,089	0
34	399.08	Other Tang. Property - Application Software	32,950,561	13,123,382	662,782	(1,251,538)	Shared : Div 012 at	44,159,623	0
35	399.09	Other Tang. Property - Mainframe S/W	2,588,228	0	12,861			2,575,367	0
36	399.24	Other Tang. Property - Gen. Startup Costs	0	0	0			0	0
37									
38		Total Plant - Div 02	71,620,802	24,287,052	6,391,570	(6,366,544)		83,149,741	
39									
40		CWIP without AFUDC	26,586,897					19,570,952	

* 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 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

Date: 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		Retirements	Transfers/Reclassifications		Ending Balance
				Budget Additions	Budget		Amount	Explanation	
			\$	\$	\$	\$	\$	\$	
1		Account 101-1000 Gas Plant in Service - General							
2		General Plant							
3	389.00	Land & Land Rights	0	0	0	0		0	0
4	390.01	Structures - Frame	0	0	0	0		0	0
5	390.02	Structures & Improvements	0	0	0	0		0	0
6	390.03	Improvements	0	0	0	0		0	0
7	390.04	Air Conditioning Equipment	0	0	0	0		0	0
8	390.09	Improvement to leased Premises	3,018,160	0	0	0		3,018,160	
9	391.00	Office Furniture & Equipment	56,077	0	0	0		56,077	
10	391.02	Remittance Processing Equip	0	0	0	0		0	0
11	391.03	Office Machines	0	0	0	0		0	0
12	392.00	Transportation Equipment	0	0	0	0		0	0
13	392.01	Trucks	0	0	0	0		0	0
14	392.02	Trailers	0	0	0	0		0	0
15	393.00	Stores Equipment	0	0	0	0		0	0
16	394.00	Tools, Shop & Garage Equipment	0	0	0	0		0	0
17	395.00	Power Operated Equipment	0	0	0	0		0	0
18	396.03	Ditchers	0	0	0	0		0	0
19	396.04	Backhoes	0	0	0	0		0	0
20	396.05	Welders	0	0	0	0		0	0
21	397.00	Communication Equipment	22,021,825	2,706	0	0	2,174,799	24,199,330	
22	397.01	Communication Equipment - Mobile Radios	0	0	0	0		0	0
23	397.02	Communication Equipment - Fixed Radios	0	0	0	0		0	0
24	397.05	Communication Equip. - Telemetering	0	0	0	0		0	0
25	398.00	Miscellaneous Equipment	1,916	0	0	0		1,916	
26	399.00	Other Tangible Property	214,670	0	0	0		214,670	
27	399.01	Other Tangible Property - Servers HW	9,628,535	96,461	0	0	297,299	10,022,296	
28	399.02	Other Tangible Property - Servers S/W	6,854,583	7,164	0	0		6,861,747	
29	399.03	Other Tangible Property - Network HW	459,775	9	0	0		459,784	
30	399.04	Other Tangible Property - CPU	0	0	0	0		0	0
31	399.05	Other Tang. Property - MF Hardware	0	0	0	0		0	0
32	399.06	Other Tang. Property - P.C. Hardware	2,544,181	79,146	0	0	1,346,674	3,628,122	
33	399.07	Other Tang. Property - P.C. Software	1,557,860	2	0	0	1,296,234	2,854,096	
34	399.08	Other Tang. Property - Application Software	72,149,171	1,252,627	68,354	0	1,251,538	74,584,982	
35	399.09	Other Tang. Property - Mainframe S/W	0	0	0	0		0	0
36	399.24	Other Tang. Property - General Startup Costs	23,172,326	0	0	0		23,172,326	
37									
38									
39		Total Plant - Div 12	141,679,079	1,438,116	410,233	6,366,544		149,073,507	
40									
41		CWIP without AFUDC	0					(62,147)	

* 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 12

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 plus		Actual plus Budget Retirements	Transfers/Reclassifications		Ending Balance
				Budget Additions	\$		Amt. of Transf *	Other Accounts Involved	
1		Account 101-1000 Gas Plant in Service - General							
2									
3		Intangible Plant							
4	301.00	Organization	185,309	0	0	0			185,309
5	302.00	Franchises & Consents	0	0	0	0			0
6	303.00	Misc Intangible Plant	1,109,552	0	0	0			1,109,552
7									
8		Total Intangible Plant	1,294,861	0	0	0			1,294,861
9									
10		Distribution Plant							
11	376.01	Mains - Steel	0	0	0	0			0
12									
13									
14									
15		General Plant							
16	389.00	Land & Land Rights	0	0	0	0			0
17	390.01	Structures - Frame	179,339	0	0	0			179,339
18	390.02	Structures & Improvements	0	0	0	0			0
19	390.03	Improvements	0	0	0	0			0
20	390.04	Air Conditioning Equipment	5,771	0	0	0			5,771
21	390.09	Improvement to leased Premises	38,834	0	0	0			38,834
22	391.00	Office Furniture & Equipment	1,273,950	31,111	22,373	0			1,282,688
23	391.02	Remittance Processing Equip	0	0	0	0			0
24	391.03	Office Machines	62,133	0	26,427	0			35,706
25	392.00	Transportation Equipment	72,763	0	80,040	0			(7,276)
26	392.01	Trucks	0	0	0	0			0
27	392.02	Trailers	0	0	0	0			0
28	393.00	Stores Equipment	10,698	0	0	0			10,698
29	394.00	Tools, Shop & Garage Equipment	140,654	0	16,768	0			123,886
30	396.00	Power Operated Equipment	8,497	0	0	0			8,497
31	396.03	Ditchers	0	0	0	0			0
32	396.04	Backhoes	0	0	0	0			0

B.2.3 B 91

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 7 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 Budget		Actual plus Budget Retirements	Transfers/Reclassifications		Ending Balance
				Additions	\$		Explanator	Other Accounts Involved	
1	396.05	Welders	\$ 0	0	\$ 0	0		0	
2	397.00	Communication Equipment	227,557	51,714	0	0		279,270	
3	397.01	Communication Equipment - Mobile Radios	0	0	0	0		0	
4	397.02	Communication Equipment - Fixed Radios	0	0	0	0		0	
5	397.05	Communication Equip. - Telemetering	0	0	0	0		0	
6	398.00	Miscellaneous Equipment	426,911	404,342	0	0		831,253	
7	399.00	Other Tangible Property	76,993	0	0	0		76,993	
8	399.01	Other Tangible Property - Servers H/W	71,663	0	0	0		71,663	
9	399.02	Other Tangible Property - Servers S/W	8,273	0	0	0		8,273	
10	399.03	Other Tangible Property - Network H/W	209,965	28,459	0	0		238,424	
11	399.04	Other Tangible Property - CPU	0	0	0	0		0	
12	399.05	Other Tangible Property - MF Hardware	0	0	0	0		0	
13	399.06	Other Tangible Property - PC Hardware	1,023,206	431,120	0	0		1,454,326	
14	399.07	Other Tang. Property - P.C. Software	98,204	0	0	0		98,204	
15	399.08	Other Tang. Property - Application Software	734,003	32,346	0	0		766,349	
16	399.09	Other Tang. Property - Mainframe S/W	0	0	0	0		0	
17	399.24	Other Tang. Property - General Startup Costs	0	0	0	0		0	
18									
19		Total General Plant	4,669,414	979,092	145,608	0		5,502,898	
20									
21		Total Plant	5,964,275	979,092	145,608	0	0	6,797,759	
22									
23		CWIP without AFUDC	1,232,698					183,457	

* 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 91

Atmos Energy Corporation, KY
Case No. 2006-00464
Gross Additions, Retirements, and Transfers -- Division 09 Western Only
From July 1, 2007 to June 30, 2008

FR 1010(b)2.3
Schedule B-2.3
Sheet 8 of 14

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

Line No.	Acct. No.	Account Title	Beginning Balance \$	Test Yr Additions \$	Retirements \$	Amount \$	Transfers/Reclassifications		Ending Balance \$
							Explanation Of Transfers *	Other Accounts Involved	
1		Account 101-1000 Gas Plant in Service - General							
2		Intangible Plant							
3	301.00	Organization	8,330	0	0	0			8,330
4	302.00	Franchises & Consents	119,853	0	0	0			119,853
5	303.00	Misc. Intangible Plant	0	0	0	0			0
6		Total Intangible Plant	128,182	0	0	0			128,182
8		Natural Gas Production Plant							
9	325.20	Producing Leaseholds	2,353	0	0	0			2,353
10	325.40	Rights of Ways	83,422	0	0	0			83,422
11	331.00	Production Gas Wells Equipment	3,492	0	0	0			3,492
12	332.01	Field Lines	47,163	0	0	0			47,163
13	332.02	Tributary Lines	528,218	0	0	0			528,218
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	0	0	0			198,469
15	336.00	Purification Equipment	44,369	0	0	0			44,369
16		Total Natural Gas Production Plant	907,486	0	0	0			907,486
17									
18									
19									
20		Storage Plant							
21	350.10	Land	261,127	0	0	0			261,127
22	350.20	Rights of Way	4,682	0	0	0			4,682
23	351.00	Structures and Improvements	4,700	0	0	0			4,700
24	351.02	Compression Station Equipment	159,811	0	0	0			159,811
25	351.03	Meas. & Reg. Sta. Structures	23,138	0	0	0			23,138
26	351.04	Other Structures	144,554	0	0	0			144,554
27	352.00	Wells	62,814	0	0	0			62,814
28	352.01	Well Construction	2,113,527	0	0	0			2,113,527
29	352.02	Well Equipment	531,954	0	0	0			531,954
30	352.03	Cushion Gas	1,694,833	0	0	0			1,694,833
31	352.10	Leaseholds	178,530	0	0	0			178,530
32	352.11	Storage Rights	54,614	0	0	0			54,614
33	353.01	Field Lines	178,501	0	0	0			178,501
34	353.02	Tributary Lines	209,458	0	0	0			209,458
35	354.00	Compressor Station Equipment	546,780	0	0	0			546,780
36	355.00	Meas & Reg. Equipment	288,851	0	0	0			288,851
37	356.00	Purification Equipment	243,119	0	0	0			243,119
38		Total Storage Plant	6,700,993	0	0	0			6,700,993
39									

Western Kentucky Gas Company
Case No. 2006-00464
Gross Additions, Retirements, and Transfers - Division 09 Western Only
From July 1, 2007 to June 30, 2008

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 9 of 14

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

Line No.	Acct. No.	Account Title	Beginning Balance \$	Additions \$	Retirements \$	Amount Of Transfers * \$	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	838,245	0	0	0			838,245
4	366.02	Structures & Improvements	214,065	0	0	0			214,065
5	366.03	Other Structures	69,172	0	0	0			69,172
6	367.00	Mains - Cathodic Protection	406,111	0	0	0			406,111
7	367.01	Mains - Steel	22,433,694	1,455,214	269	0			23,888,640
8	369.00	Meas. & Reg. Equipment	185,854	0	0	0			185,854
9	369.01	Meas. & Reg. Equipment	2,868,111	186,045	0	0			3,054,156
10									
11		Total Production Plant - LPG	27,042,224	1,641,259	269	0			28,683,215
12									
13		Distribution Plant							
14	374.00	Land & Land Rights	98,315	0	0	0			98,315
15	374.01	Land	51,571	0	0	0			51,571
16	374.02	Land Rights	244,565	0	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	0			312,033
19	375.01	Structures & Improvements T. B.	105,699	0	0	0			105,699
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	10,507,053	681,577	382	0			11,188,248
23	376.01	Mains - Steel	66,092,134	4,291,514	89,009	0			70,294,638
24	376.02	Mains - Plastic	26,875,554	1,744,369	21,356	0			28,598,568
25	378.00	Meas & Reg Sta Equip - General	3,038,630	197,965	25,253	0			3,211,342
26	379.00	Meas & Reg. Sta. Equipment - City Gate	1,277,515	0	0	0			1,277,515
27	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	0	1,508,326	0			1,636,212
28	380.00	Services	76,867,604	6,745,999	0	0			82,105,277
29	381.00	Meters	14,302,490	927,756	498,327	0			15,230,246
30	382.00	Meter Installations	35,767,624	2,344,374	0	0			37,613,672
31	383.00	House Regulators	5,217,924	338,470	0	0			5,556,394
32	384.00	House Reg. Installations	154,276	0	0	0			154,276
33	385.00	Ind. Meas. & Reg. Sta. Equipment	4,760,011	308,767	0	0			5,068,778
34	386.00	Other Property on Cust Prem	0	0	0	0			0
35		Total Distribution Plant	247,362,591	17,580,791	2,142,653	0			262,800,729
36									

Western Kentucky Gas Company
Case No. 2006-00464
Gross Additions, Retirements, and Transfers - Division 09 Western Only
From July 1, 2007 to June 30, 2008

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

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

Witness:

Line No.	Acct. No.	Account Title	Beginning Balance \$	Additions \$	Retirements \$	Amount \$	Transfers/Reclassifications		Ending Balance \$
							Explanation	Other Accounts Involved	
1		General Plant	71,393	0	0	0			71,393
2	389.00	Land & Land Rights	0	0	0	0			0
3	390.01	Structures Frame	193,598	0	0	0			193,598
4	390.02	Structures & Improvements	774,269	0	0	0			774,269
5	390.03	Improvements	12,129	0	0	0			12,129
6	390.04	Air Conditioning Equipment	1,382,343	0	0	0			1,382,343
7	390.09	Improvement to leased Premises	1,615,532	0	109,621	0			1,505,911
8	391.02	Remittance Processing Equip.	0	0	0	0			0
9	391.03	Office Machines	94,992	0	161	0			94,831
10	391.00	Office Furniture & Equipment	523,081	0	16,476	0			506,605
11	392.00	Transportation Equipment	18,735	0	4,274	0			14,460
12	392.01	Trucks	114,455	0	5,568	0			108,887
13	392.02	Trailers	0	0	0	0			0
14	393.00	Stores Equipment	1,462,268	0	115,769	0			1,346,479
15	394.00	Tools, Shop & Garage Equip	0	0	0	0			0
16	396.00	Power Operated Equipment	230,004	0	12,496	0			217,508
17	396.03	Ditchers	270,437	0	5,670	0			264,767
18	396.04	Backhoes	36,506	0	5,083	0			31,413
19	396.05	Welders	1,141,094	0	0	0			1,141,094
20	397.00	Communication Equipment - Mobile Radios	3,338	0	0	0			3,338
21	397.01	Communication Equipment - Fixed Radios	41,432	0	0	0			41,432
22	397.02	Communication Equip. - Telemetering	312,236	0	0	0			312,236
23	397.05	Miscellaneous Equipment	2,511,890	0	0	0			2,511,890
24	398.00	Other Tangible Property	0	0	0	0			0
25	399.00	Other Tangible Property - Servers - HW	175,990	0	0	0			175,990
26	399.01	Other Tangible Property - Servers - S/W	113,473	0	0	0			113,473
27	399.02	Other Tangible Property - Network HW	511,781	0	0	0			511,781
28	399.03	Other Tangible Property - CPU	0	0	0	0			0
29	399.04	Other Tangible Property - MF Hardware	0	559,519	0	0			559,519
30	399.05	Other Tangible Property - PC Hardware	3,387,403	0	0	0			3,387,403
31	399.06	Other Tangible Property - PC Software	242,979	0	0	0			242,979
32	399.07	Other Tang. Property - Application Software	522,254	0	0	0			522,254
33	399.08	Other Tang. Property - Mainframe S/W	0	0	0	0			0
34	399.09	Other Tangible Property - General Start Up Costs	0	0	0	0			0
35	399.24	Other Tangible Property - General Start Up Costs	0	0	0	0			0
36		Total General Plant	15,763,610	559,519	275,149	0			16,047,980
37		Total Plant	297,905,086	19,781,570	2,418,071	0			315,268,585
38									
39									461,362

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

CWIP without AFUDC

B.2.3 F 09

Atmos Energy Corporation, KY
Case No. 2006-00464
Gross Additions, Retirements, and Transfers -- Division 02 General Office
From July 1, 2007 to June 30, 2008

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 11 of 14

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

Line No.	Acct. No.	Account Title	Beginning Balance	Test Yr. Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
							Of Transfers *	Other Accounts Involved	
			\$	\$	\$	\$			\$
1		Account 101-1000 Gas Plant in Service - General							
2		General Plant							
3	389.00	Land & Land Rights	0	0	0	0			0
4	390.01	Structures Frame	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	7,117,145	197,587	44,689	0			7,270,042
8	390.09	Improvement to Leased Premises	8,951,294	155,134	284,193	0			8,822,235
9	391.00	Office Furniture & Equipment	21,183	0	5,597	0			15,686
10	391.02	Remittance Processing Equip	327,603	0	144,936	0			182,666
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	(910)	0	1,213	0			(2,122)
15	393.00	Stores Equipment	3,879	0	5,072	0			(1,193)
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	Weiders	1,112,531	0	198,142	0			914,389
21	397.00	Communication Equipment	0	0	0	0			0
22	397.01	Communication Equipment - Mobile Radios	0	0	0	0			0
23	397.02	Communication Equip. - Fixed Radios	0	0	0	0			0
24	397.05	Communication Equip. - Telemetering	0	0	0	0			0
25	398.00	Miscellaneous Equipment	631,550	0	0	0			631,550
26	399.00	Other Tangible Property	10,196	0	0	0			10,196
27	399.01	Other Tangible Property - Servers - H/W	7,866,226	3,424,220	0	0			11,290,447
28	399.02	Other Tangible Property - Servers - S/W	1,910,789	132,624	0	0			2,043,413
29	399.03	Other Tangible Property - Network H/W	1,917,244	0	0	0			1,917,244
30	399.04	Other Tangible Property - CPU	1,095,465	0	0	0			1,095,465
31	399.05	Other Tangible Property - MF Hardware	1,159,964	0	0	0			1,159,964
32	399.06	Other Tangible Property - PC Hardware	3,566,594	(89,595)	572,769	0			2,904,230
33	399.07	Other Tang. Property - PC Software	1,340,534	282,781	4,124	0			1,619,191
34	399.08	Other Tang. Property - Application Software	46,113,543	9,618,520	165,696	0			55,566,368
35	399.09	Other Tang. Property - Mainframe Software	2,575,367	0	3,215	0			2,572,152
36	399.24	Other Tang. Property - General Start Up Costs	0	0	0	0			0
37		Total Plant - Div 02	85,739,081	13,721,272	1,429,645	0			98,030,707
38									
39		CWIP without AFUDC							
40			19,570,952						19,570,952

* 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 F 02

Atmos Energy Corporation, KY
Case No. 2006-00464
Gross Additions, Retirements, and Transfers -- Division 12 Customer Service
From July 1, 2007 to June 30, 2008

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 12 of 14

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

Line No.	Acct. No.	Account Title	Beginning Balance	Test Yr. Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
							Explanation	Other Accounts Involved	
1		Account_101-1000 Gas Plant in Service - General							
2		General Plant							
3	389.00	Land & Land Rights	0	0	0	0			0
4	390.01	Structures Frame	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	0	0	0	0			0
8	390.09	Improvement to leased Premises	3,018,160	0	0	0			3,018,160
9	391.00	Office Furniture & Equipment	56,077	0	0	0			56,077
10	391.02	Remittance Processing Equip	0	0	0	0			0
11	391.03	Office Machines	0	0	0	0			0
12	392.00	Transportation Equipment	0	0	0	0			0
13	392.01	Trucks	0	0	0	0			0
14	392.02	Trailers	0	0	0	0			0
15	393.00	Stores Equipment	0	0	0	0			0
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	0	0	0	0			0
21	397.00	Communication Equipment	24,199,330	0	0	0			24,199,330
22	397.01	Communication Equipment - Mobile Radios	0	0	0	0			0
23	397.02	Communication Equip. - Fixed Radios	0	0	0	0			0
24	397.05	Communication Equip. - Telemetering	0	0	0	0			0
25	398.00	Miscellaneous Equipment	1,916	0	0	0			1,916
26	399.00	Other Tangible Property	214,670	0	0	0			214,670
27	399.01	Other Tangible Property - Servers - HW	10,022,296	74,788	0	0			10,097,083
28	399.02	Other Tangible Property - Servers - SW	6,861,747	0	0	0			6,861,747
29	399.03	Other Tangible Property - Network HW	459,784	0	0	0			459,784
30	399.04	Other Tangible Property - CPU	0	0	0	0			0
31	399.05	Other Tangible Property - MF Hardware	0	0	0	0			0
32	399.06	Other Tangible Property - PC Hardware	3,628,122	62,306	85,470	0			3,604,958
33	399.07	Other Tang. Property - PC Software	2,854,096	0	0	0			2,854,096
34	399.08	Other Tang. Property - Application Software	74,584,982	246,360	17,088	0			74,814,253
35	399.09	Other Tang. Property - MF Software	0	0	0	0			0
36	399.24	Other Tang. Property - General Start Up Costs	23,172,326	0	0	0			23,172,326
37									
38		Total Plant - Div 12	149,073,507	383,453	102,558	0			149,354,402
39									
40		CWIP without AFUDC	(62,147)						(62,147)

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

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Atmos Energy Corporation, KY
Case No. 2006-00464
Gross Additions, Retirements, and Transfers -- Division 91 Admin. Office
From July 1, 2007 to June 30, 2008

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 13 of 14

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

Line No.	Acct. No.	Account Title	Beginning Balance	Test Yr. Additions	Retirements	Amount Of Transfers *	Transfers/Reclassifications		Ending Balance
							Explanation	Other Accounts Involved	
			\$	\$	\$	\$			\$
1		<u>Intangible Plant</u>							
2	301.00	Organization	185,309	0	0	0			185,309
3	302.00	Franchises & Consents	0	0	0	0			0
4	303.00	Misc Intangible Plant	1,109,552	0	0	0			1,109,552
5		Total Intangible Plant	1,294,861	0	0	0			1,294,861
6									
7									
8		<u>Distribution Plant</u>							
9	376.01	Mains - Steel	0	0	0	0			0
10		Total Distribution Plant	0	0	0	0			0
11									
12									
13									
14									
15		<u>Account 101-1000 Gas Plant in Service - General</u>							
16		<u>General Plant</u>							
17	389.00	Land & Land Rights	0	0	0	0			0
18	390.01	Structures Frame	179,339	0	0	0			179,339
19	390.02	Structures & Improvements	0	0	0	0			0
20	390.03	Improvements	0	0	0	0			0
21	390.04	Air Conditioning Equipment	5,771	0	0	0			5,771
22	390.09	Improvement to Leased Premises	38,834	0	0	0			38,834
23	391.00	Office Furniture & Equipment	1,281,671	0	4,068	0			1,277,604
24	391.02	Remittance Processing Equip	0	0	0	0			0
25	391.03	Office Machines	34,505	0	4,805	0			29,700
26	392.00	Transportation Equipment	(10,915)	0	14,553	0			(25,467)
27	392.01	Trucks	0	0	0	0			0
28	392.02	Trailers	0	0	0	0			0
29	393.00	Stores Equipment	10,698	0	0	0			10,698
30	394.00	Tools, Shop & Garage Equipment	123,124	0	3,049	0			120,075
31	396.00	Power Operated Equipment	8,497	0	0	0			8,497
32	396.03	Ditchers	0	0	0	0			0
33	396.04	Backhoes	0	0	0	0			0

B.2.3 F 91

Gross Additions, Retirements, and Transfers -- Division 91 Admin. Office
 From July 1, 2007 to June 30, 2008

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

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

Line No.	Acct. No.	Account Title	Beginning Balance	Test Yr. Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
							Of Transfers *	Other Accounts Involved	
1		General Plant cont'd.	\$	\$	\$	\$		\$	
2	396.05	Welders	0	0	0	0		0	298,416
3	397.00	Communication Equipment	279,270	19,145	0	0		0	0
4	397.01	Communication Equipment - Mobile Radios	0	0	0	0		0	0
5	397.02	Communication Equip. - Fixed Radios	0	0	0	0		0	0
6	397.05	Communication Equip. - Telemetering	0	0	0	0		0	0
7	398.00	Miscellaneous Equipment	831,253	0	0	0		0	831,253
8	399.00	Other Tangible Property	76,993	0	0	0		0	76,993
9	399.01	Other Tangible Property - Servers - HW	71,663	0	0	0		0	71,663
10	399.02	Other Tangible Property - Servers - SW	8,273	0	0	0		0	8,273
11	399.03	Other Tangible Property - Network HW	238,424	0	0	0		0	238,424
12	399.04	Other Tangible Property - CPU	0	0	0	0		0	0
13	399.05	Other Tangible Property - MF Hardware	0	0	0	0		0	0
14	399.06	Other Tangible Property - PC Hardware	1,454,326	69,416	0	0		0	1,523,742
15	399.07	Other Tang. Property - PC Software	98,204	0	0	0		0	98,204
16	399.08	Other Tang. Property - Application Software	766,349	21,392	0	0		0	787,741
17	399.09	Other Tang. Property - Mainframe Software	0	0	0	0		0	0
18	399.24	Other Tang. Property - General Start Up Costs	0	0	0	0		0	0
19		Total General Plant	5,496,280	109,953	26,474	26,474			5,579,759
20									
21		Total Plant - Div 091	6,791,141	109,953	26,474	26,474			6,874,620
22									
23		CWIP without AFUDC	183,457						183,457
24									

* 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
Jurisdictional Accumulated Depreciation & Amortization
13 Month Avg. - 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)3
Schedule B-3
Page 1 of 6
Witness: Tom Petersen

Line No.	Acct. No.	Account Titles	Base Period		Reserve Balances		Adjusted Jurisdiction
			Total Company Investment	Total Company	Jurisdictional Percent	Jurisdictional Total	
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	4,693		4,693	4,693
22	351.00	Structures and Improvements	4,700	1,672		1,672	1,672
23	351.02	Compression Station Equipment	159,811	116,065		116,065	116,065
24	351.03	Meas. & Reg. Sta. Structures	23,138	23,985		23,985	23,985
25	351.04	Other Structures	144,554	130,830		130,830	130,830
26	352.00	Wells \ Rights of Way	62,814	35,633		35,633	35,633
27	352.01	Well Construction	2,113,527	1,740,512		1,740,512	1,740,512
28	352.02	Well Equipment	531,954	557,582		557,582	557,582
29	352.03	Cushion Gas	1,694,833	15,237		15,237	15,237
30	352.10	Leaseholds	178,530	178,764		178,764	178,764
31	352.11	Storage Rights	54,614	51,150		51,150	51,150
32	353.01	Field Lines	178,501	183,071		183,071	183,071
33	353.02	Tributary Lines	209,458	214,822		214,822	214,822
34	354.00	Compressor Station Equipment	546,780	474,740		474,740	474,740
35	355.00	Meas & Reg. Equipment	288,851	286,074		286,074	286,074
36	356.00	Purification Equipment	243,119	244,496		244,496	244,496
37							
38		Total Storage Plant	6,700,993	4,259,326		4,259,326	0 4,259,326

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

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Witness: Tom Petersen

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

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

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

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Witness: Tom Petersen

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

Line No.	Acct No.	Account Title	Base Period	<----- Reserve Balances ----->			Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	
1		<u>General Plant **</u>					
2	389.00	Land & Land Rights	70,900	28,459		28,459	28,459
3	390.01	Structures Frame	65,954	6,345		6,345	6,345
4	390.02	Structures & Improvements	191,839	95,886		95,886	95,886
5	390.03	Improvements	774,269	79,850		79,850	79,850
6	390.04	Air Conditioning Equipment	13,888	7,148		7,148	7,148
7	390.09	Improvement to Leased Premises	1,934,060	1,437,677		1,437,677	1,437,677
8	391.00	Office Furniture & Equipment	2,708,532	1,447,111		1,447,111	1,447,111
9	391.02	Remittance Processing Equip	1,504	1,851		1,851	1,851
10	391.03	Office Machines	137,822	11,071		11,071	11,071
11	392.00	Transportation Equipment	550,273	(662,035)		(662,035)	(662,035)
12	392.01	Trucks	24,653	30,218		30,218	30,218
13	392.02	Trailers	122,165	122,848		122,848	122,848
14	393.00	Stores Equipment	4,071	2,967		2,967	2,967
15	394.00	Tools, Shop & Garage Equipment	1,668,225	191,405		191,405	191,405
16	396.00	Power Operated Equipment	3,125	3,208		3,208	3,208
17	396.03	Ditchers	247,306	(139,338)		(139,338)	(139,338)
18	396.04	Backhoes	278,287	15,074		15,074	15,074
19	396.05	Welders	43,558	2,846		2,846	2,846
20	397.00	Communication Equipment	2,649,915	1,112,383		1,112,383	1,112,383
21	397.01	Communication Equipment - Mobile Radios	3,338	(18,930)		(18,930)	(18,930)
22	397.02	Communication Equip. - Fixed Radios	41,432	6,084		6,084	6,084
23	397.05	Communication Equip. - Telemetering	312,236	86,204		86,204	86,204
24	398.00	Miscellaneous Equipment	2,704,586	919,819		919,819	919,819
25	399.00	Other Tangible Property	40,867	31,420		31,420	31,420
26	399.01	Other Tangible Property - Servers - H/W	1,022,046	691,318		691,318	691,318
27	399.02	Other Tangible Property - Servers - S/W	595,371	487,031		487,031	487,031
28	399.03	Other Tangible Property - Network Hardware	719,035	577,343		577,343	577,343
29	399.04	Other Tangible Property - CPU	56,964	61,388		61,388	61,388
30	399.05	Other Tangible Property - MF Hardware	60,318	63,364		63,364	63,364
31	399.06	Other Tangible Property - PC Hardware	3,811,752	3,314,991		3,314,991	3,314,991
32	399.07	Other Tang. Property - PC Software	486,027	346,682		346,682	346,682
33	399.08	Other Tang. Property - Application Software	6,984,742	3,780,588		3,780,588	3,780,588
34	399.09	Other Tangible Property - Mainframe S/W	134,331	148,380		148,380	148,380
35	399.24	Other Tang. Property - General Startup Costs	1,297,650	781,351		781,351	781,351
36							
37		Total General Plant	29,761,043	15,072,008		15,072,008	0 15,072,008
38							
39		Total Plant	303,188,009	136,784,959		136,784,959	0 136,784,959
40		CWIP without AFUDC	1,290,477				

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

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

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

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Witness: Tom Petersen

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

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

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

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Witness: Tom Petersen

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

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

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

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Line No.	Acct. No.	Account Title	Forecasted	Reserve Balances			Adjusted
			Total Company Investment (D)	Total Company (E)	Jurisd. Percent (F)	Jurisdictional Total (G)	Adjustments (H)
<u>General Plant **</u>							
1	389.00	Land & Land Rights	71,393	28,459		28,459	28,459
2	390.01	Structures - Frame	65,954	8,423		8,423	8,423
3	390.02	Structures & Improvements	193,598	104,536		104,536	104,536
4	390.03	Improvements	774,269	114,427		114,427	114,427
5	390.04	Air Conditioning Equipment	14,251	7,770		7,770	7,770
6	390.09	Improvement to Leased Premises	1,939,014	1,484,857		1,484,857	1,484,857
7	391.00	Office Furniture & Equipment	2,496,243	1,425,957		1,425,957	1,425,957
8	391.02	Remittance Processing Equipment	956	1,551		1,551	1,551
9	391.03	Office Machines	119,984	4,045		4,045	4,045
10	392.00	Transportation Equipment	509,135	(509,844)		(509,844)	(509,844)
11	392.01	Trucks	16,597	25,470		25,470	25,470
12	392.02	Trailers	111,671	154,672		154,672	154,672
13	393.00	Stores Equipment	3,856	3,119		3,119	3,119
14	394.00	Tools, Shop & Garage Equipment	1,449,163	72,973		72,973	72,973
15	396.00	Power Operated Equipment	3,125	3,704		3,704	3,704
16	396.03	Ditchers	223,756	(133,021)		(133,021)	(133,021)
17	396.04	Backhoes	267,602	38,654		38,654	38,654
18	396.05	Welders	33,959	(1,713)		(1,713)	(1,713)
19	397.00	Communication Equipment	2,653,181	1,297,724		1,297,724	1,297,724
20	397.01	Communication Equipment - Mobile Radios	3,338	(18,709)		(18,709)	(18,709)
21	397.02	Communication Equip. - Fixed Radios	41,432	8,828		8,828	8,828
22	397.05	Communication Equip. - Telemetry	312,236	106,882		106,882	106,882
23	398.00	Miscellaneous Equipment	2,850,542	1,192,768		1,192,768	1,192,768
24	399.00	Other Tangible Property	40,867	39,927		39,927	39,927
25	399.01	Other Tangible Property - Servers - H/W	1,255,886	852,243		852,243	852,243
26	399.02	Other Tangible Property - Servers - S/W	603,296	573,183		573,183	573,183
27	399.03	Other Tangible Property - Network - H/W	724,910	680,115		680,115	680,115
28	399.04	Other Tangible Property - CPU	56,964	83,539		83,539	83,539
29	399.05	Other Tangible Property - MF Hardware	60,318	77,441		77,441	77,441
30	399.06	Other Tangible Property - PC Hardware	4,538,528	3,909,019		3,909,019	3,909,019
31	399.07	Other Tang. Property - PC Software	515,241	447,639		447,639	447,639
32	399.08	Other Tang. Property - Application Software	7,610,511	4,689,718		4,689,718	4,689,718
33	399.09	Other Tang. Property - Mainframe Software	133,816	191,807		191,807	191,807
34	399.24	Other Tang Property - General Startup Costs	1,297,650	964,881		964,881	964,881
35							
36		Total General Plant	30,993,244	17,931,041		17,931,041	0 17,931,041
37							
38		Total Plant	322,898,092	150,189,986		150,189,986	0 150,189,986
39							
40		CWIP without AFUDC	1,543,040				

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

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

Data: Base Period Forecasted Period
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	Adjusted Jurisdiction	
1		<u>Intangible Plant</u>			100%			
2	301.00	Organization	8,330	8,330		8,330	8,330	
3	302.00	Franchises & Consents	119,853	119,853		119,853	119,853	
4	303.00	Misc. Intangible Plant	0	0		0	0	
5								
6		Total Intangible Plant	128,182	128,182		128,182	0 128,182	
7								
8		<u>Natural Gas Production Plant</u>						
9	325.20	Producing Leaseholds	2,353	0		0	0	
10	325.40	Rights of Ways	83,422	0		0	0	
11	331.00	Production Gas Wells Equipment	3,492	3,492		3,492	3,492	
12	332.01	Field Lines	47,163	47,163		47,163	47,163	
13	332.02	Tributary Lines	528,218	529,956		529,956	529,956	
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469		198,469	198,469	
15	336.00	Purification Equipment	44,369	0		0	0	
16								
17		Total Natural Gas Production Plant	907,486	779,080		779,080	0 779,080	
18								
19		<u>Storage Plant</u>					0	
20	350.10	Land	261,127	0		0	0	
21	350.20	Rights of Way	4,682	4,693		4,693	4,693	
22	351.00	Structures and Improvements	4,700	1,672		1,672	1,672	
23	351.02	Compression Station Equipment	159,811	116,065		116,065	116,065	
24	351.03	Meas. & Reg. Sta. Structures	23,138	23,985		23,985	23,985	
25	351.04	Other Structures	144,554	130,830		130,830	130,830	
26	352.00	Wells \ Rights of Way	62,814	35,633		35,633	35,633	
27	352.01	Well Construction	2,113,527	1,740,512		1,740,512	1,740,512	
28	352.02	Well Equipment	531,954	557,582		557,582	557,582	
29	352.03	Cushion Gas	1,694,833	15,237		15,237	15,237	
30	352.10	Leaseholds	178,530	178,764		178,764	178,764	
31	352.11	Storage Rights	54,614	51,150		51,150	51,150	
32	353.01	Field Lines	178,501	183,071		183,071	183,071	
33	353.02	Tributary Lines	209,458	214,822		214,822	214,822	
34	354.00	Compressor Station Equipment	546,780	474,740		474,740	474,740	
35	355.00	Meas & Reg. Equipment	288,851	286,074		286,074	286,074	
36	356.00	Purification Equipment	243,119	244,496		244,496	244,496	
37								
38		Total Storage Plant	6,700,993	4,259,326		4,259,326	0 4,259,326	

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

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

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

Data: X Base Period ___ Forecasted Period
Type of Filing: X 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 12 Alloc.		13 Mth Avg Div 02 Alloc.		13 Mth Avg Div 91 Alloc.		13 Mth Avg Div 12 Alloc.		13 Mth Avg Div 02 Alloc.		Total Company	Jurisd. Percent	Reserve Balances Adjusted
			Investment	Investment	Investment	Investment	Investment	Investment	Reserve	Reserve	Reserve	Reserve	Reserve	Reserve	Reserve	Total			
1		Intangible Plant																	
2	301.00	Organization			68,150	68,150											6,345	0	0
3	302.00	Franchises and Consents			0	0											0	0	0
4	303.00	Misc Intangible Plant			408,053	408,053											0	0	0
5		Total Intangible Plant			476,203	476,203											0	0	0
6																			
7		Distribution Plant																	
8	376.01	Mains - Steel			0	0											0	0	0
9		Total Distribution Plant			0	0											0	0	0
10																			
11		General Plant																	
12		Land & Land Rights																	
13	389.00	Structures Frame			65,954	65,954											6,345	0	0
14	390.01	Structures & Improvements			0	0											0	0	0
15	390.02	Improvements			0	0											0	0	0
16	390.03	Air Conditioning Equipment			2,122	2,122											2,137	0	0
17	390.04	Improvement to Leased Premises			14,282	551,717											18,149	0	0
18	390.09	Office Furniture & Equipment			466,237	951,502											470,031	0	0
19	391.00	Remittance Processing Equip	368,419	169,017	0	0	270,615	69,588	270,615	0	0	0	0	0	0	0	358,352	0	0
20	391.02	Office Machines	480,125	3,140	0	0	319,720	521	319,720	0	0	0	0	0	0	0	790,272	0	0
21	391.03	Transportation Equipment	1,504	0	15,136	42,607	27,783	0	27,783	0	11,435	0	0	0	0	0	1,851	0	0
22	392.00	Trucks	27,471	992	3,396	4,378	1,458	0	1,458	0	5,131	0	0	0	0	0	39,219	0	0
23	392.01	Trailers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,589	0	0
24	392.02	Stores Equipment	137	0	3,934	4,071	190	0	190	0	2,777	0	0	0	0	0	2,967	0	0
25	393.00	Tools, Shop & Garage Equipment	567	0	46,833	47,400	684	0	684	0	9,243	0	0	0	0	0	9,926	0	0
26	394.00	Power Operated Equipment	0	0	3,125	3,125	0	0	0	0	3,208	0	0	0	0	0	3,208	0	0
27	396.00	Ditchers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	396.03	Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	396.04	Welders	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396.05	Communication Equipment	107,896	1,308,309	92,616	1,508,821	42,335	401,563	42,335	0	40,428	0	0	0	0	0	484,325	0	0
1	397.00	Communication Equip. - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	397.20	Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	397.21	Communication Equip. - Telemetering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	397.22	Miscellaneous Equipment	32,841	107	237,655	270,603	19,741	15	19,741	0	48,045	0	0	0	0	0	67,801	0	0
5	398.00	Other Tangible Property	530	12,022	28,315	40,867	507	11,492	507	0	19,421	0	0	0	0	0	31,420	0	0
6	399.00	Other Tangible Property - Servers - HW	267,726	551,975	26,355	846,056	78,527	409,635	78,527	0	21,985	0	0	0	0	0	510,147	0	0
7																			
8																			

B.3.1 B 02

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

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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	Reserve Balances	
			Investment	Investment	Investment	Investment	Reserve	Reserve	Reserve	Reserve	Percent	Total		Adjusted	
General Plant (continued)															
9	399.02	Other Tangible Property - Servers - SW	94,713	384,143	3,043	481,898	29,674	330,178	4,353	364,204	0	0	0	0	0
10	399.03	Other Tangible Property - Network - H/W	97,287	25,748	84,219	207,254	17,462	10,862	71,227	99,552	0	0	0	0	0
11	399.04	Other Tangible Property - CPU	56,964	0	0	56,964	61,388	0	0	61,388	0	0	0	0	0
12	399.05	Other Tangible Property - MF Hardware	60,318	0	0	60,318	63,364	0	0	63,364	0	0	0	0	0
13	399.06	Other Tangible Property - PC Hardware	254,610	182,093	454,253	890,955	180,093	65,419	173,315	418,827	0	0	0	0	0
14	399.07	Other Tangible Property - PC Software	75,022	131,910	36,116	243,048	47,905	63,183	37,961	149,050	0	0	0	0	0
15	399.08	Other Tang. Property - Application Software	2,052,389	4,137,347	272,753	6,462,488	912,003	1,833,868	669,445	3,415,317	0	0	0	0	0
16	399.09	Other Tangible Property - Mainframe - SW	134,331	0	0	134,331	148,380	0	0	148,380	0	0	0	0	0
17	399.24	Other Tang. Property - General Startup Costs	0	1,297,650	0	1,297,650	0	781,351	0	781,351	0	0	0	0	0
18		General Plant	4,113,829	8,203,462	1,858,344	14,175,635	2,223,681	3,977,676	1,614,637	7,815,994	0	0	0	0	0
19		Total Plant	4,113,829	8,203,462	2,334,547	14,651,839	2,223,681	3,977,676	1,614,637	7,815,994	0	0	0	0	0
20															
21															

B.3.1 B 02

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

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

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Witness: Tom Petersen

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

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

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Witness: Tom Petersen

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

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

Atmos Energy Corporation, KY
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13 Month Avg. - Forecasted Period ended June 30, 2008

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

Line No.	Acct No.	Account Title	Forecasted	< ----- Reserve Balances ----- >			Adjusted Jurisdiction (I)
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	
<u>General Plant</u>							
1	389.00	Land & Land Rights	71,393	28,459		28,459	28,459
	390.01	Structures Frame	0	0		0	0
2	390.02	Structures & Improvements	193,598	104,536		104,536	104,536
3	390.03	Improvements	774,269	114,427		114,427	114,427
4	390.04	Air Conditioning Equipment	12,129	5,554		5,554	5,554
6	390.09	Improvement to Leased Premises	1,382,343	1,079,687		1,079,687	1,079,687
7	391.00	Office Furniture & Equipment	1,560,722	603,410		603,410	603,410
	391.02	Remittance Processing Equip	0	0		0	0
8	391.03	Office Machines	94,911	(20,448)		(20,448)	(20,448)
9	392.00	Transportation Equipment	514,843	(507,588)		(507,588)	(507,588)
	392.01	Trucks	16,597	25,470		25,470	25,470
10	392.02	Trailers	111,671	154,672		154,672	154,672
11	393.00	Stores Equipment	0	0		0	0
12	394.00	Tools, Shop & Garage Equipment	1,404,373	63,134		63,134	63,134
	396.00	Power Operated Equipment	0	0		0	0
13	396.03	Ditchers	223,756	(133,021)		(133,021)	(133,021)
14	396.04	Backhoes	267,602	38,654		38,654	38,654
15	396.05	Welders	33,959	(1,713)		(1,713)	(1,713)
16	397.00	Communication Equipment	1,141,094	703,626		703,626	703,626
17	397.01	Communication Equipment - Mobile Radios	3,338	(18,709)		(18,709)	(18,709)
18	397.02	Communication Equipment - Fixed Radios	41,432	8,828		8,828	8,828
19	397.05	Communication Equip. - Telemetering	312,236	106,882		106,882	106,882
20	398.00	Miscellaneous Equipment	2,511,890	1,107,139		1,107,139	1,107,139
21	399.00	Other Tangible Property	0	0		0	0
	399.01	Other Tangible Property - Servers - H/W	175,990	205,672		205,672	205,672
	399.02	Other Tangible Property - Servers - S/W	113,473	146,838		146,838	146,838
	399.03	Other Tangible Property - Network - H/W	511,781	545,999		545,999	545,999
22	399.04	Other Tangible Property - CPU	0	0		0	0
23	399.05	Other Tangible Property - MF Hardware	0	0		0	0
24	399.06	Other Tangible Property - PC Hardware	3,631,797	3,410,816		3,410,816	3,410,816
25	399.07	Other Tang. Property - PC Software	242,979	249,794		249,794	249,794
26	399.08	Other Tang. Property - Application Software	522,254	459,904		459,904	459,904
	399.09	Other Tang. Property - Mainframe S/W	0	0		0	0
32	399.24	Other Tang. Property - General Startup Costs	0	0		0	0
33							
34		Total General Plant	15,870,429	8,482,021		8,482,021	0 8,482,021
35							
36		Total Plant	307,299,074	140,740,966		140,740,966	0 140,740,966
37							
38							
39		CWIP without AFUDC	461,362				

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

Line No. (A)	Acct. No. (B)	Account Titles (C)	Forecasted Division 02 Investment (D)	Forecasted Division 12 Investment (E)	Forecasted Division 91 Investment (F)	Forecasted Total Company Investment (G)	Forecasted Division 02 Reserve (H)	Forecasted Division 12 Reserve (I)	Forecasted Division 91 Reserve (J)	Reserve Balances		Adjusted Jurisdiction (O)
										Forecasted Reev Total Co (K)	Jurisdictional Percent (L)	
1	301.00	Intangible Plant										
2	302.00	Organization			185,309	185,309						
3	303.00	Franchises & Consents			0	0						
4		Misc. Intangible Plant			1,109,552	1,109,552						
5		Total Intangible Plant			1,294,861	1,294,861						
6	376.01	Distribution Plant										
7		Mains - Steel			0	0						
8		Total Distribution Plant			0	0						
9	389.00	General Plant										
10	390.01	Land & Land Rights			179,339	179,339						
11	390.02	Structures Frame			0	0						
12	390.03	Structures & Improvements			0	0						
13	390.04	Improvements			0	0						
14	390.09	Air Conditioning Equipment			5,771	5,771						
15	391.00	Improvement to leased Premises	7,180,234	3,018,160	38,834	10,237,229	5,759,267	1,553,690	50,798	7,363,755		
16	391.02	Office Furniture & Equipment	8,880,324	56,077	1,279,638	10,216,039	6,072,967	11,875	1,376,122	7,460,963		
17	391.03	Remittance Processing Equip	18,384	0	0	18,384	29,821	0	29,821	0		
18	392.00	Office Machines	255,134	0	32,103	287,237	292,550	0	25,234	317,784		
19	392.01	Transportation Equipment	18,885	0	(18,191)	694	36,133	0	(11,244)	24,890		
20	392.02	Trucks	0	0	0	0	0	0	0	0		
21	393.00	Stores Equipment	(1,516)	0	0	0	(188)	0	0	0		
22	394.00	Tools, Shop & Garage Equipment	1,343	0	10,698	9,182	(188)	0	8,508	8,320		
23	396.00	Power Operated Equipment	0	0	121,600	122,942	5,198	0	26,017	31,215		
24	396.03	Ditchers	0	0	8,497	8,497	0	0	10,070	10,070		
25	396.04	Backhoes	0	0	0	0	0	0	0	0		
26	396.05	Welders	0	0	0	0	0	0	0	0		
27	397.00	Communication Equipment	990,598	24,199,330	286,634	25,476,561	308,482	9,432,840	135,459	9,876,781		
28	397.01	Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0		
29	397.02	Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0		
30	397.05	Communication Equip. - Telemetering	0	0	0	0	0	0	0	0		
31	398.00	Miscellaneous Equipment	631,550	1,916	831,253	1,464,719	429,080	428	172,103	601,611		
32	399.00	Other Tangible Property	10,196	214,670	76,993	301,859	11,200	235,903	71,076	318,080		
33	399.01	Other Tangible Property - Servers - HW	9,435,183	10,051,060	71,663	19,558,905	2,501,386	8,746,527	72,581	11,320,494		
34	399.02	Other Tangible Property - Servers - S/W	1,971,595	6,861,747	8,273	8,841,615	807,464	6,774,304	13,586	7,595,354		
35	399.03	Other Tangible Property - Network - HW	1,917,244	459,784	238,424	2,615,452	628,553	264,431	235,540	1,128,524		
36	399.04	Other Tangible Property - CPU	1,095,465	0	0	1,095,465	1,606,519	0	1,606,519	0		
37	399.05	Other Tangible Property - MF Hardware	1,159,964	0	0	1,159,964	1,489,243	0	1,489,243	0		
38	399.06	Other Tangible Property - PC Hardware	3,096,387	3,599,489	1,481,024	8,166,900	2,272,695	1,542,692	798,427	4,613,814		
39	399.07	Other Tang. Property - PC Software	1,467,647	2,854,095	98,204	4,419,947	1,170,832	1,586,604	130,822	2,888,258		
40	399.08	Other Tang. Property - Application Software	50,421,532	74,669,220	774,577	125,865,328	22,467,881	41,317,893	2,033,050	65,818,825		
41	399.09	Other Tang. Property - Mainframes S/W	2,573,369	0	0	2,573,369	3,688,598	0	3,688,598	0		
42	399.24	Other Tang. Property - General Startup Cost	0	23,172,326	0	23,172,326	0	17,230,016	0	17,230,016		
43												
44		Total General Plant	91,114,538	149,157,876	5,525,332	245,797,746	49,577,681	88,697,103	5,177,079	143,451,863		
45		Total Plant	91,114,538	149,157,876	6,820,193	247,092,607	49,577,681	88,697,103	5,177,079	143,451,863		
46												

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 of Filing: Original Updated Revised
Workpaper Reference No(s): _____

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Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		
			13 month average Investment (D)	Reserve (E)	12 Month Expense (F)
1		<u>Intangible Plant</u>			
2	301.00	Organization	76,480	8,330	0
3	302.00	Franchises & Consents	119,853	119,853	0
4	303.00	Misc. Intangible Plant	408,053	0	0
5					
6		Total Intangible Plant	604,386	128,182	0
7					
8		<u>Natural Gas Production Plant</u>			
9	325.20	Producing Leaseholds	2,353	0	0
10	325.40	Rights of Ways	83,422	0	0
11	331.00	Production Gas Wells Equipment	3,492	3,492	0
12	332.01	Field Lines	47,163	47,163	0
13	332.02	Tributary Lines	528,218	529,956	0
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0
15	336.00	Purification Equipment	44,369	0	0
16					
17		Total Natural Gas Production Plant	907,486	779,080	0
18					
19		<u>Storage Plant</u>			
20	350.10	Land	261,127	0	0
21	350.20	Rights of Way	4,682	4,693	43
22	351.00	Structures & Improvements	4,700	1,672	90
23	351.02	Compression Station Equipment	159,811	116,065	3,049
24	351.03	Meas. & Reg. Sta. Structures	23,138	23,985	441
25	351.04	Other Structures	144,554	130,830	2,757
26	352.00	Wells \ Rights of Way	62,814	35,633	1,682
27	352.01	Well Construction	2,113,527	1,740,512	56,611
28	352.02	Well Equipment	531,954	557,582	14,248
29	352.03	Cushion Gas	1,694,833	15,237	0
30	352.10	Leaseholds	178,530	178,764	529
31	352.11	Storage Rights	54,614	51,150	988
32	353.01	Field Lines	178,501	183,071	2,382
33	353.02	Tributary Lines	209,458	214,822	2,795
34	354.00	Compressor Station Equipment	546,780	474,740	8,160
35	355.00	Meas & Reg. Equipment	288,851	286,074	5,881
36	356.00	Purification Equipment	243,119	244,496	3,124
37					
38			6,700,993	4,259,326	102,781

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 of Filing: Original Updated Revised
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Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		
			13 month average Investment (D)	Reserve (E)	12 Month Expense (F)
1		<u>Transmission Plant</u>			
2	365.10	Land	26,970	16	0
3	365.20	Rights of Way	826,223	331,377	7,268
4	366.02	Structures & Improvements	214,065	13,509	2,941
5	366.03	Other Structures	69,172	60,525	950
6	367.00	Mains - Cathodic Protection	405,764	260,717	5,093
7	367.01	Mains - Steel	21,799,664	15,275,907	273,639
8	369.00	Meas. & Reg. Equipment	185,854	40,893	4,188
9	369.10	Meas. & Reg. Equipment	2,786,961	1,907,875	62,804
10					
11		Total Transmission Plant	26,314,674	17,890,819	356,884
12					
13		<u>Distribution Plant</u>			
14	374.00	Land & Land Rights	94,855	57,145	0
15	374.01	Land	51,571	0	0
16	374.02	Land Rights	229,318	22,177	3,808
17	374.03	Land Other	2,784	0	0
18	375.00	Structures & Improvements	312,033	25,754	6,014
19	375.01	Structures & Improvements T. B.	105,699	79,141	2,037
20	375.02	Land Rights	46,591	37,611	898
21	375.03	Improvements	4,005	176	77
22	376.00	Mains Cathodic Protection	10,029,188	1,842,869	236,913
23	376.01	Mains - Steel	64,078,064	38,182,268	1,513,672
24	376.02	Mains Plastic	25,597,506	7,946,520	604,672
25	378.00	Meas. & Reg. Sta. Equipment General	2,925,747	1,394,519	72,005
26	379.00	Meas. & Reg. Sta. Equipment City Gate	1,250,157	126,649	31,756
27	379.05	Meas. & Reg. Sta. Equipment - T. B.	1,636,212	1,196,831	41,562
28	380.00	Services	74,128,815	36,113,921	5,026,151
29	381.00	Meters	13,888,851	1,301,791	459,870
30	382.00	Meter Installations	34,727,743	5,646,466	1,050,322
31	383.00	House Regulators	5,043,023	2,561,379	142,056
32	384.00	House Reg. Installations	154,276	96,824	5,139
33	385.00	Ind. Meas. & Reg. Sta. Equipment	4,590,362	2,021,690	123,861
34	386.00	Other Property on Cust. Prem.	2,627	1,815	78
35					
36		Total Distribution Plant	238,899,427	98,655,544	9,320,890

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Type of Filing: Original Updated Revised
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Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		
			13 month average		12 Month
			Investment (D)	Reserve (E)	Expense (F)
1		<u>General Plant</u>			
2	389.00	Land & Land Rights	70,900	28,459	0
3	390.01	Structures Frame	65,954	6,345	1,662
4	390.02	Structures & Improvements	191,839	95,886	0
5	390.03	Improvements	774,269	79,850	0
6	390.04	Air Conditioning Equipment	13,888	7,148	0
7	390.09	Improvement to Leased Premises	1,934,060	1,437,677	39,908
8	391.00	Office Furniture & Equipment	2,708,532	1,447,111	146,043
9	391.02	Remittance Processing Equip	1,504	1,851	0
10	391.03	Office Machines	137,822	11,071	7,496
11	392.00	Transportation Equipment	550,273	(662,035)	48,128
12	392.01	Trucks	24,653	30,218	2,174
13	392.02	Trailers	122,165	122,848	10,771
14	393.00	Stores Equipment	4,071	2,967	281
15	394.00	Tools, Shop & Garage Equipment	1,668,225	191,405	54,428
16	396.00	Power Operated Equipment	3,125	3,208	0
17	396.03	Ditchers	247,306	(139,338)	6,820
18	396.04	Backhoes	278,287	15,074	7,674
19	396.05	Welders	43,558	2,846	1,201
20	397.00	Communication Equipment	2,649,915	1,112,383	166,524
21	397.01	Communication Equipment - Mobile Radios	3,338	(18,930)	172
22	397.02	Communication Equip. - Fixed Radios	41,432	6,084	2,134
23	397.05	Communication Equip. - Telemetering	312,236	86,204	16,078
24	398.00	Miscellaneous Equipment	2,704,586	919,819	275,405
25	399.00	Other Tangible Property	40,867	31,420	7,351
26	399.01	Other Tangible Property - Servers - H/W	1,022,046	691,318	145,726
27	399.02	Other Tangible Property - Servers - S/W	595,371	487,031	84,444
28	399.03	Other Tangible Property - Network Hardware	719,035	577,343	101,889
29	399.04	Other Tangible Property - CPU	56,964	61,388	0
30	399.05	Other Tangible Property - MF Hardware	60,318	63,364	0
31	399.06	Other Tangible Property - PC Hardware	3,811,752	3,314,991	694,036
32	399.07	Other Tang. Property - PC Software	486,027	346,682	74,743
33	399.08	Other Tang. Property - Application Software	6,984,742	3,780,588	573,178
34	399.09	Other Tangible Property - Mainframe S/W	134,331	148,380	0
35	399.24	Other Tang. Property - General Startup Costs	1,297,650	781,351	108,094
36					
37					
38		Total General Plant	29,761,043	15,072,008	2,576,360
39					
40		Total Plant	<u>303,188,009</u>	<u>136,784,959</u>	<u>12,356,915</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
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Base Period Ended March 31, 2007

Data: Base Period Forecasted Period
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Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction			Annual Accrual Rate (G)
			13 month average Investment (D)	Reserve (E)	12 Month Expense (F)	
1		<u>Intangible Plant</u>				
2	301.00	Organization	8,330	8,330	0	0.00%
3	302.00	Franchises & Consents	119,853	119,853	0	
4	303.00	Misc. Intangible Plant	0	0	0	0.00%
5						
6		Total Intangible Plant	128,182	128,182	0	
7						
8		<u>Natural Gas Production Plant</u>				
9	325.20	Producing Leaseholds	2,353	0	0	0.00%
10	325.40	Rights of Ways	83,422	0	0	0.00%
11	331.00	Production Gas Wells Equipment	3,492	3,492	0	0.00%
12	332.01	Field Lines	47,163	47,163	0	0.00%
13	332.02	Tributary Lines	528,218	529,956	0	0.00%
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0	0.00%
15	336.00	Purification Equipment	44,369	0	0	0.00%
16						
17		Total Natural Gas Production Plant	907,486	779,080	0	
18						
19		<u>Storage Plant</u>				
20	350.10	Land	261,127	0	0	0.00%
21	350.20	Rights of Way	4,682	4,693	43	0.92%
22	351.00	Structures & Improvements	4,700	1,672	90	1.93%
23	351.02	Compression Station Equipment	159,811	116,065	3,049	1.93%
24	351.03	Meas. & Reg. Sta. Structures	23,138	23,985	441	1.93%
25	351.04	Other Structures	144,554	130,830	2,757	1.93%
26	352.00	Wells \ Rights of Way	62,814	35,633	1,682	2.71%
27	352.01	Well Construction	2,113,527	1,740,512	56,611	2.71%
28	352.02	Well Equipment	531,954	557,582	14,248	2.71%
29	352.03	Cushion Gas	1,694,833	15,237	0	0.00%
30	352.10	Leaseholds	178,530	178,764	529	0.30%
31	352.11	Storage Rights	54,614	51,150	988	1.83%
32	353.01	Field Lines	178,501	183,071	2,382	1.35%
33	353.02	Tributary Lines	209,458	214,822	2,795	1.35%
34	354.00	Compressor Station Equipment	546,780	474,740	8,160	1.51%
35	355.00	Meas & Reg. Equipment	288,851	286,074	5,881	2.06%
36	356.00	Purification Equipment	243,119	244,496	3,124	1.30%
37						
38			6,700,993	4,259,326	102,781	

Atmos Energy Corporation, KY
Case No. 2006-00464
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Base Period Ended March 31, 2007

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
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Line No.	Acct. No.	Account Titles (C)	Total Company Adjusted Jurisdiction			Annual Accrual Rate (G)
			13 month average		12 Month	
(A)	(B)		Investment (D)	Reserve (E)	Expense (F)	
<u>Transmission Plant</u>						
1	365.10	Land	26,970	16	0	0.00%
2	365.20	Rights of Way	826,223	331,377	7,268	0.89%
3	366.02	Structures & Improvements	214,065	13,509	2,941	1.39%
4	366.03	Other Structures	69,172	60,525	950	1.39%
5	367.00	Mains - Cathodic Protection	405,764	260,717	5,093	1.27%
6	367.01	Mains - Steel	21,799,664	15,275,907	273,639	1.27%
7	369.00	Meas. & Reg. Equipment	185,854	40,893	4,188	2.28%
8	369.10	Meas. & Reg. Equipment	2,786,961	1,907,875	62,804	2.28%
9						
10		Total Transmission Plant	26,314,674	17,890,819	356,884	
11						
<u>Distribution Plant</u>						
13	374.00	Land & Land Rights	94,855	57,145	0	0.00%
14	374.01	Land	51,571	0	0	0.00%
15	374.02	Land Rights	229,318	22,177	3,808	1.68%
16	374.03	Land Other	2,784	0	0	0.00%
17	375.00	Structures & Improvements	312,033	25,754	6,014	1.95%
18	375.01	Structures & Improvements T. B.	105,699	79,141	2,037	1.95%
19	375.02	Land Rights	46,591	37,611	898	1.95%
20	375.03	Improvements	4,005	176	77	1.95%
21	376.00	Mains Cathodic Protection	10,029,188	1,842,869	236,913	2.39%
22	376.01	Mains - Steel	64,078,064	38,182,268	1,513,672	2.39%
23	376.02	Mains Plastic	25,597,506	7,946,520	604,672	2.39%
24	378.00	Meas. & Reg. Sta. Equipment General	2,925,747	1,394,519	72,005	2.49%
25	379.00	Meas. & Reg. Sta. Equipment City Gate	1,250,157	126,649	31,756	2.57%
26	379.05	Meas. & Reg. Sta. Equipment - T. B.	1,636,212	1,196,831	41,562	2.57%
27	380.00	Services	74,128,815	36,113,921	5,026,151	6.86%
28	381.00	Meters	13,888,851	1,301,791	459,870	3.35%
29	382.00	Meter Installations	34,727,743	5,646,466	1,050,322	3.06%
30	383.00	House Regulators	5,043,023	2,561,379	142,056	2.85%
31	384.00	House Reg. Installations	154,276	96,824	5,139	3.37%
32	385.00	Ind. Meas. & Reg. Sta. Equipment	4,590,362	2,021,690	123,861	2.73%
33	386.00	Other Property on Cust. Prem.	2,627	1,815	78	3.00%
34						
35		Total Distribution Plant	238,899,427	98,655,544	9,320,890	

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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	0	0	0	0.00%
4	390.02	Structures & Improvements	191,839	95,886	0	0.00%
5	390.03	Improvements	774,269	79,850	0	0.00%
6	390.04	Air Conditioning Equipment	11,766	5,011	0	0.00%
7	390.09	Improvement to Leased Premises	1,382,343	1,079,325	0	0.00%
8	391.00	Office Furniture & Equipment	1,757,030	656,839	122,431	7.05%
9	391.02	Remittance Processing Equip	0	0	0	0.00%
10	391.03	Office Machines	95,215	(28,147)	6,635	7.05%
11	392.00	Transportation Equipment	545,894	(668,624)	48,128	8.92%
12	392.01	Trucks	24,653	30,218	2,174	8.92%
13	392.02	Trailers	122,165	122,848	10,771	8.92%
14	393.00	Stores Equipment	0	0	0	0.00%
15	394.00	Tools, Shop & Garage Equipment	1,620,825	181,478	52,545	3.28%
16	396.00	Power Operated Equipment	0	0	0	0.00%
17	396.03	Ditchers	247,306	(139,338)	6,820	2.79%
18	396.04	Backhoes	278,287	15,074	7,674	2.79%
19	396.05	Welders	43,558	2,846	1,201	2.79%
20	397.00	Communication Equipment	1,141,094	628,057	58,760	5.21%
21	397.01	Communication Equipment - Mobile Radios	3,338	(18,930)	172	5.21%
22	397.02	Communication Equip. - Fixed Radios	41,432	6,084	2,134	5.21%
23	397.05	Communication Equip. - Telemetering	312,236	86,204	16,078	5.21%
24	398.00	Miscellaneous Equipment	2,433,983	852,018	263,184	10.94%
25	399.00	Other Tangible Property	0	0	0	0.00%
26	399.01	Other Tangible Property - Servers - H/W	175,990	181,171	24,857	14.29%
27	399.02	Other Tangible Property - Servers - S/W	113,473	122,827	16,027	14.29%
28	399.03	Other Tangible Property - Network Hardware	511,781	477,791	72,284	14.29%
29	399.04	Other Tangible Property - CPU	0	0	0	0.00%
30	399.05	Other Tangible Property - MF Hardware	0	0	0	0.00%
31	399.06	Other Tangible Property - PC Hardware	2,920,797	2,896,164	534,358	18.51%
32	399.07	Other Tang. Property - PC Software	242,979	197,633	38,065	15.85%
33	399.08	Other Tang. Property - Application Software	522,254	365,271	64,523	12.50%
34	399.09	Other Tangible Property - Mainframe S/W	0	0	0	0.00%
35	399.24	Other Tang. Property - General Startup Costs	0	0	0	0.00%
36						
37						
38		Total General Plant	15,585,408	7,256,013	1,348,819	
39						
40		Total Plant	288,536,170	128,968,965	11,129,374	

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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>General Plant</u>				
2	389.00	Land & Land Rights	0	0	0	0.00%
3	390.01	Structures Frame	0	0	0	0.00%
4	390.02	Structures & Improvements	0	0	0	0.00%
5	390.03	Improvements	0	0	0	0.00%
6	390.04	Air Conditioning Equipment	0	0	0	0.00%
7	390.09	Improvement to Leased Premises	7,084,974	5,204,140	525,972	7.43%
8	391.00	Office Furniture & Equipment	9,233,165	6,148,467	451,123	4.89%
9	391.02	Remittance Processing Equip	28,932	35,605	0	11.37%
10	391.03	Office Machines	528,284	534,295	0	2.22%
11	392.00	Transportation Equipment	18,885	28,035	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	2,635	3,647	0	10.00%
15	394.00	Tools, Shop & Garage Equipment	10,901	13,151	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	2,074,923	814,126	147,611	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	631,550	379,632	33,823	5.36%
25	399.00	Other Tangible Property	10,196	9,746	1,605	15.75%
26	399.01	Other Tangible Property - Servers - H/W	5,148,574	1,510,125	735,114	14.29%
27	399.02	Other Tangible Property - Servers - S/W	1,821,396	570,659	260,059	14.29%
28	399.03	Other Tangible Property - Network Hardware	1,870,898	335,811	267,127	14.29%
29	399.04	Other Tangible Property - CPU	1,095,465	1,180,547	0	26.26%
30	399.05	Other Tangible Property - MF Hardware	1,159,964	1,218,543	0	15.76%
31	399.06	Other Tangible Property - PC Hardware	4,896,338	3,463,330	823,362	16.83%
32	399.07	Other Tang. Property - PC Software	1,442,733	921,253	255,582	17.73%
33	399.08	Other Tang. Property - Application Software	39,469,010	17,538,527	3,241,629	8.22%
34	399.09	Other Tangible Property - Mainframe S/W	2,583,281	2,853,465	0	22.16%
35	399.24	Other Tang. Property - General Startup Costs	0	0	0	8.33%
36						
37						
38		Total General Plant	79,112,106	42,763,104	6,743,004	
39						
40		Total Plant	79,112,106	42,763,104	6,743,004	

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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>General Plant</u>				
2	389.00	Land & Land Rights	0	0	0	0.00%
3	390.01	Structures Frame	0	0	0	0.00%
4	390.02	Structures & Improvements	0	0	0	0.00%
5	390.03	Improvements	0	0	0	0.00%
6	390.04	Air Conditioning Equipment	0	0	0	0.00%
7	390.09	Improvement to Leased Premises	3,018,160	1,242,647	224,249	7.43%
8	391.00	Office Furniture & Equipment	56,077	9,312	2,742	4.89%
9	391.02	Remittance Processing Equip	0	0	0	11.37%
10	391.03	Office Machines	0	0	0	2.22%
11	392.00	Transportation Equipment	0	0	0	28.96%
12	392.01	Trucks	0	0	0	0.00%
13	392.02	Trailers	0	0	0	0.00%
14	393.00	Stores Equipment	0	0	0	10.00%
15	394.00	Tools, Shop & Garage Equipment	0	0	0	10.00%
16	396.00	Power Operated Equipment	0	0	0	0.00%
17	396.03	Ditchers	0	0	0	0.00%
18	396.04	Backhoes	0	0	0	0.00%
19	396.05	Welders	0	0	0	0.00%
20	397.00	Communication Equipment	23,362,661	7,170,767	1,663,421	7.12%
21	397.01	Communication Equipment - Mobile Radios	0	0	0	0.00%
22	397.02	Communication Equip. - Fixed Radios	0	0	0	0.00%
23	397.05	Communication Equip. - Telemetering	0	0	0	0.00%
24	398.00	Miscellaneous Equipment	1,916	275	103	5.36%
25	399.00	Other Tangible Property	214,670	205,213	33,811	15.75%
26	399.01	Other Tangible Property - Servers - H/W	9,856,698	7,314,911	1,408,522	14.29%
27	399.02	Other Tangible Property - Servers - S/W	6,859,702	5,896,027	980,251	14.29%
28	399.03	Other Tangible Property - Network Hardware	459,783	193,973	65,703	14.29%
29	399.04	Other Tangible Property - CPU	0	0	0	26.26%
30	399.05	Other Tangible Property - MF Hardware	0	0	0	15.76%
31	399.06	Other Tangible Property - PC Hardware	3,251,654	1,168,196	547,253	16.83%
32	399.07	Other Tang. Property - PC Software	2,355,544	1,128,273	417,638	17.73%
33	399.08	Other Tang. Property - Application Software	73,881,197	32,747,647	6,073,034	8.22%
34	399.09	Other Tangible Property - Mainframe S/W	0	0	0	22.16%
35	399.24	Other Tang. Property - General Startup Costs	23,172,326	13,952,692	1,930,255	8.33%
36						
37						
38		Total General Plant	146,490,389	71,029,932	13,346,983	
39						
40		Total Plant	146,490,389	71,029,932	13,346,983	

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Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction		Annual Accrual Rate	
			13 month average Investment	12 Month Reserve Expense		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<u>Intangible Plant</u>				
2	301.00	Organization	185,309	0	0	0.00%
3	302.00	Franchises & Consents	0	0	0	0.00%
4	303.00	Misc. Intangible Plant	1,109,552	0	0	0.00%
5						
6		Total Intangible Plant	1,294,861	0	0	
7						
8		<u>Distribution Plant</u>				
9	376.01	Mains - Steel	0	0	0	3.61%
10						
11		Total Distribution Plant	0	0	0	
12						
13		<u>General Plant</u>				
14	389.00	Land & Land Rights	0	0	0	0.00%
15	390.01	Structures Frame	179,339	17,253	4,519	0.00%
16	390.02	Structures & Improvements	0	0	0	0.00%
17	390.03	Improvements	0	0	0	0.00%
18	390.04	Air Conditioning Equipment	5,771	5,810	0	0.00%
19	390.09	Improvement to Leased Premises	38,834	49,348	0	7.43%
20	391.00	Office Furniture & Equipment	1,273,200	1,278,077	0	4.89%
21	391.02	Remittance Processing Equip	0	0	0	11.37%
22	391.03	Office Machines	41,158	31,094	2,342	2.22%
23	392.00	Transportation Equipment	9,235	13,953	0	28.96%
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	765	10.00%
27	394.00	Tools, Shop & Garage Equipment	127,345	25,132	5,119	10.00%
28	396.00	Power Operated Equipment	8,497	8,724	0	0.00%
29	396.03	Ditchers	0	0	0	0.00%
30	396.04	Backhoes	0	0	0	0.00%
31	396.05	Welders	0	0	0	0.00%
32	397.00	Communication Equipment	251,835	109,928	18,862	7.12%
33	397.01	Communication Equipment - Mobile Radios	0	0	0	0.00%
34	397.02	Communication Equip. - Fixed Radios	0	0	0	0.00%
35	397.05	Communication Equip. - Telemetry	0	0	0	0.00%
36	398.00	Miscellaneous Equipment	646,215	130,640	28,433	5.36%
37	399.00	Other Tangible Property	76,993	52,810	14,613	15.75%
38	399.01	Other Tangible Property - Servers - H/W	71,663	59,781	10,241	14.29%
39	399.02	Other Tangible Property - Servers - S/W	8,273	11,836	0	14.29%
40	399.03	Other Tangible Property - Network Hardware	229,003	193,677	32,725	14.29%
41	399.04	Other Tangible Property - CPU	0	0	0	26.26%
42	399.05	Other Tangible Property - MF Hardware	0	0	0	15.76%
43	399.06	Other Tangible Property - PC Hardware	1,235,175	471,267	234,436	16.83%
44	399.07	Other Tang. Property - PC Software	98,204	103,222	0	17.73%
45	399.08	Other Tang. Property - Application Software	741,652	1,820,313	0	8.22%
46	399.09	Other Tangible Property - Mainframe S/W	0	0	0	22.16%
47	399.24	Other Tang. Property - General Startup Costs	0	0	0	8.33%
48		Total General Plant	5,053,090	4,390,417	352,056	
49		Total Plant	6,347,951	4,390,417	352,056	

Atmos Energy Corporation, KY
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Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction			Annual Accrual Rate (G)
			13 Month Avg. Investment (D)	Reserve (E)	12 Month Expense (F)	
1		<u>Intangible Plant</u>				See Note
2	301.00	Organization	76,480	8,330	0	
3	302.00	Franchises & Consents	119,853	119,853	0	
4	303.00	Misc. Intangible Plant	408,053	0	0	
5						
6		Total Intangible Plant	604,386	128,182	0	
7						
8		<u>Natural Gas Production Plant</u>				
9	325.20	Producing Leaseholds	2,353	69	137	
10	325.40	Rights of Ways	83,422	955	1,888	
11	331.00	Production Gas Wells Equipment	3,492	3,492	0	
12	332.01	Field Lines	47,163	47,163	0	
13	332.02	Tributary Lines	528,218	529,956	0	
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0	
15	336.00	Purification Equipment	44,369	1,167	2,307	
16						
17		Total Natural Gas Production Plant	907,486	781,271	4,332	
18						
19		<u>Storage Plant</u>				
20	350.10	Land	261,127	0	0	
21	350.20	Rights of Way	4,682	4,757	0	
22	351.00	Structures & Improvements	4,700	2,503	28	
23	351.02	Compression Station Equipment	159,811	118,199	948	
24	351.03	Meas. & Reg. Sta. Structues	23,138	25,129	0	
25	351.04	Other Structures	144,554	132,962	857	
26	352.00	Wells \ Rights of Way	62,814	51,466	1,310	
27	352.01	Well Construction	2,113,527	1,795,052	44,077	
28	352.02	Well Equipment	531,954	583,481	0	
29	352.03	Cushion Gas	1,694,833	43,472	39,868	
30	352.10	Leaseholds	178,530	179,464	0	
31	352.11	Storage Rights	54,614	52,586	238	
32	353.01	Field Lines	178,501	186,188	0	
33	353.02	Tributary Lines	209,458	219,495	0	
34	354.00	Compressor Station Equipment	546,780	481,599	3,243	
35	355.00	Meas & Reg. Equipment	288,851	290,474	0	
36	356.00	Purification Equipment	243,119	248,386	0	
37						
38		Total Storage Plant	6,700,993	4,415,212	90,569	

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Type of Filing: ___X_ Original ___ Updated ___ Revised
Workpaper Reference No(s).

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		
			13 Month Avg. Investment (D)	Reserve (E)	12 Month Expense (F)
		<u>Transmission Plant</u>			
1	365.10	Land	26,970	16	0
2	365.20	Rights of Way	838,245	342,444	13,670
3	366.02	Structures & Improvements	214,065	17,431	4,337
4	366.03	Other Structures	69,172	63,126	1,402
5	367.00	Mains - Cathodic Protection	406,111	338,041	7,426
6	367.01	Mains - Steel	23,217,765	15,630,914	424,538
7	369.00	Meas. & Reg. Equipment	185,854	60,681	2,719
8	369.01	Meas. & Reg. Equipment	2,968,370	1,961,721	43,421
9					
10		Total Transmission Plant	27,926,553	18,414,372	497,513
11					
12		<u>Distribution Plant</u>			
13	374.00	Land & Land Rights	98,315	57,145	0
14	374.01	Land	51,571	0	0
15	374.02	Land Rights	244,565	26,362	4,496
16	374.03	Land Other	2,784	0	0
17	375.00	Structures & Improvements	312,033	34,273	9,807
18	375.01	Structures & Improvements T.B.	105,699	82,079	3,322
19	375.02	Land Rights	46,591	38,826	1,464
20	375.03	Improvements	4,005	51,331	0
21	376.00	Mains Cathodic Protection	10,874,159	2,492,227	261,172
22	376.01	Mains - Steel	68,360,296	39,831,667	1,641,854
23	376.02	Mains - Plastic	27,804,905	8,618,209	667,809
24	378.00	Meas. & Reg. Sta. Equip - General	3,132,686	1,442,340	59,449
25	379.00	Meas. & Reg. Sta. Equipment - City Gate	1,277,515	168,827	30,683
26	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	1,730,200	0
27	380.00	Services	79,748,813	39,569,257	4,122,402
28	381.00	Meters	14,802,451	2,527,504	1,179,215
29	382.00	Meter Installations	36,781,828	6,843,967	1,672,305
30	383.00	House Regulators	5,400,323	2,713,334	154,790
31	384.00	House Reg. Installations	154,276	140,951	3,080
32	385.00	Ind. Meas. & Reg. Sta. Equipment	4,926,403	2,148,899	127,085
33	386.00	Other Property on Cust Prem	0	2,511	0
34					
35		Total Distribution Plant	255,765,430	108,519,908	9,938,933

See Note

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

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

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

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction			
			13 Month Avg.		12 Month	
			Investment (D)	Reserve (E)	Expense (F)	
1		<u>General Plant*</u>				See Note
2	389.00	Land & Land Rights	71,393	28,459	0	
3	390.01	Structures Frame	65,954	8,423	1,645	
4	390.02	Structures & Improvements	193,598	104,536	18,963	
5	390.03	Improvements	774,269	114,427	75,838	
6	390.04	Air Conditioning Equipment	14,251	7,770	1,188	
7	390.09	Improvement to Leased Premises	1,939,014	1,484,857	78,238	
8	391.00	Office Furniture & Equipment	2,496,243	1,425,957	105,822	
9	391.02	Remittance Processing Equip	956	1,551	0	
10	391.03	Office Machines	119,984	4,045	6,500	
11	392.00	Transportation Equipment	509,135	(509,844)	304,248	
12	392.01	Trucks	16,597	25,470	0	
13	392.02	Trailers	111,671	154,672	0	
14	393.00	Stores Equipment	3,856	3,119	278	
15	394.00	Tools, Shop & Garage Equip	1,449,163	72,973	93,807	
16	396.00	Power Operated Equipment	3,125	3,704	0	
17	396.03	Ditchers	223,756	(133,021)	45,912	
18	396.04	Backhoes	267,602	38,654	54,909	
19	396.05	Welders	33,959	(1,713)	6,968	
20	397.00	Communication Equipment	2,653,181	1,297,724	168,724	
21	397.01	Communication Equip. - Mobile Radios	3,338	(18,709)	179	
22	397.02	Communication Equip. - Fixed Radios	41,432	8,828	2,224	
23	397.05	Communication Equip. - Telemetering	312,236	106,882	16,757	
24	398.00	Miscellaneous Equipment	2,850,542	1,192,768	121,726	
25	399.00	Other Tangible Property	40,867	39,927	5,319	
26	399.01	Other Tangible Property - Servers - H/W	1,255,886	852,243	113,204	
27	399.02	Other Tangible Property - Servers - S/W	603,296	573,183	58,326	
28	399.03	Other Tangible Property - Network - H/W	724,910	680,115	25,201	
29	399.04	Other Tangible Property - CPU	56,964	83,539	0	
30	399.05	Other Tangible Property - MF Hardware	60,318	77,441	0	
31	399.06	Other Tangible Property - PC Hardware	4,538,528	3,909,019	181,309	
32	399.07	Other Tang. Property - PC Software	515,241	447,639	34,812	
33	399.08	Other Tang. Property - Application Software	7,610,511	4,689,718	717,915	
34	399.09	Other Tang. Property - Mainframe S/W	133,816	191,807	0	
35	399.24	Other Tang. Property - General Startup Costs	1,297,650	964,881	106,838	
36						
37		Total General Plant	30,993,244	17,931,041	2,346,852	
38						
39		Total Plant	322,898,092	150,189,986	12,878,199	

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

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

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

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

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

Line No.	Working Capital Component	Description of Methodology used to Determine Jurisdictional Requirement	Worksheet Reference No.	Total Company	Jurisdictional Percent	Jurisdictional Amount
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	2,518,104	100.00%	2,518,104
2	Material & Supplies	13 Month Average Balance	B-4.1	570,438		570,438
3	Gas Stored Underground	13 Month Average Balance	B-4.1	15,356,380		15,356,380
4	Prepayments	13 Month Average Balance	B-4.1	<u>762,457</u>		<u>762,457</u>
5	Total Working Capital Requirements			<u>19,207,380</u>		<u>19,207,380</u>

B.4 B

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

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

Data: ___ Base Period ___ X ___ Forecasted Period
Type of Filing: ___ X ___ Original ___ Updated
Worksheet 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	2,605,840	100.00%	2,605,840
2	Material & Supplies	13 Month Average Balance	B-4.1	575,401		575,401
3	Gas Stored Underground	13 Month Average Balance	B-4.1	21,792,727		21,792,727
4	Prepayments	13 Month Average Balance	B-4.1	799,159		799,159
5	Total Working Capital Requirements			<u>25,773,127</u>		<u>25,773,127</u>

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

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

Witness: Tom Petersen

Data: Base Period Forecasted Period
Type of Filing: Original Updated
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	570,438	100.00%	570,438	549,816	100.00%	549,816
2	Gas Stored Underground	15,356,380	100.00%	15,356,380	(31,692,528)	100.00%	(31,692,528)
3	Prepayments	0	100.00%	0	0	100.00%	0
4	Total Other Working Capital Allowances	<u>762,457</u>	100.00%	<u>762,457</u>	<u>770,757</u>	100.00%	<u>770,757</u>
		<u>16,689,276</u>		<u>16,689,276</u>	<u>(30,371,955)</u>		<u>(30,371,955)</u>

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

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

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

Witness: Tom Petersen

Line No.	Description	13 Month Average For Period			Forecasted Test Period Ending Balance		
		Total Company	Jurisdictional Percent	Jurisdictional Amount	Total Company	Jurisdictional Percent	Jurisdictional Amount
		\$		\$			\$
1	Material & Supplies	575,401	100.00%	575,401	611,728	100.00%	611,728
2	Gas Stored Underground	21,792,727	100.00%	21,792,727	23,598,275	100.00%	23,598,275
3	Prepayments	799,159	100.00%	0	0	100.00%	0
4	Total Other Working Capital Allowances	<u>23,167,287</u>	100.00%	<u>799,159</u>	<u>984,837</u>	100.00%	<u>984,837</u>
		<u>23,167,287</u>		<u>23,167,287</u>	<u>25,194,841</u>		<u>25,194,841</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

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

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

Line No.	Description	Total Company Amount (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	0	12.50%	0
3	Storage O&M Expense	253,222	12.50%	31,653
4	Transmission O&M Expense	373,970	12.50%	46,746
5	Distribution O&M Expense	6,942,060	12.50%	867,758
6	Customer Accting. & Collection	2,446,801	12.50%	305,850
7	Customer Service & Information	281,833	12.50%	35,229
8	Sales Expense	142,396	12.50%	17,799
9	Admin. & General Expense	<u>9,704,554</u>	12.50%	<u>1,213,069</u>
10	Total O & M Expenses	<u><u>20,144,836</u></u>		<u><u>2,518,104</u></u>

B.4.2 B

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

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

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

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	0	12.50%	0
3	Storage O&M Expense	262,213	12.50%	32,777
4	Transmission O&M Expense	358,326	12.50%	44,791
5	Distribution O&M Expense	7,264,264	12.50%	908,033
6	Customer Accting. & Collection	2,130,611	12.50%	266,326
7	Customer Service & Information	252,869	12.50%	31,609
8	Sales Expense	54,694	12.50%	6,837
9	Admin. & General Expense	<u>10,523,741</u>	12.50%	<u>1,315,468</u>
10	Total O & M Expenses	<u><u>20,846,717</u></u>		<u><u>2,605,840</u></u>

B.4.2 F

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
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
DIVISION 09					
1	Account 252 - Customer Advances For Constructor	(3,618,585)	100.00%	(3,618,585)	(3,689,485)
2					
3	<u>Account 190 - Accumulated Deferred Income Taxes</u>				
4	28201 Accum Defer - Fed Income Tax	6,307,340		6,307,340	2,124,481
5					
6	28206 Accum Defer - State Income Tax	849,065		849,065	691,191
7					
8	Total Account 190	<u>7,156,406</u>		<u>7,156,406</u>	<u>2,815,671</u>
9					
10	<u>Account 282 - Accumulated Deferred Income Taxes</u>				
11	28201 Accum Defer - Fed Income Tax	(27,867,786)		(27,867,786)	(28,708,370)
12					
13	28206 Accum Defer - State Income Tax	(3,894,138)		(3,894,138)	(3,577,978)
14					
15	Total Account 282	<u>(31,761,924)</u>		<u>(31,761,924)</u>	<u>(32,286,348)</u>
16					
17	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>				
18	28201 Accum Defer - Fed Income Tax	(474,726)		(474,726)	(154,286)
19					
20	28206 Accum Defer - State Income Tax	(45,648)		(45,648)	(15,894)
21					
22	Total Account 283	<u>(520,374)</u>		<u>(520,374)</u>	<u>(170,180)</u>
23					
24	<u>Div 09 - Accumulated Deferred Income Taxes</u>	<u>(25,125,892)</u>		<u>(25,125,892)</u>	<u>(29,640,857)</u>
DIVISION 02					
25	Account 252 - Customer Advances For Constructor	0	5.20%	0	0
26					
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>				
28	28201 Accum Defer - Fed Income Tax	21,498,398		1,117,917	1,516,556
29					
30	28206 Accum Defer - State Income Tax	3,035,927		157,868	113,523
31					
32	Total Account 190	<u>24,534,325</u>		<u>1,275,785</u>	<u>1,630,080</u>
33					
34	<u>Account 282 - Accumulated Deferred Income Taxes</u>				
35	28201 Accum Defer - Fed Income Tax	(8,223,757)		(427,635)	(1,566,751)
36					
37	28206 Accum Defer - State Income Tax	(5,910,526)		(307,347)	(245,640)
38					
39	Total Account 282	<u>(14,134,283)</u>		<u>(734,983)</u>	<u>(1,812,391)</u>
40					
41	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>				
42	28201 Accum Defer - Fed Income Tax	(22,953,659)		(1,193,590)	(1,789,017)
43					
44	28206 Accum Defer - State Income Tax	(1,294,342)		(67,306)	(130,613)
45					
46	Total Account 283	<u>(24,248,000)</u>		<u>(1,260,896)</u>	<u>(1,919,630)</u>
47					
48	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>(13,847,958)</u>		<u>(720,094)</u>	<u>(2,101,941)</u>

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

Data: Base Period Forecasted Period FR 10(10)(b)5
Type of Filing: Original Updated Sched. B-5
Workpaper Reference No(s). Sheet 2 of 4

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

Line No.	Sub-Acct	Period End Admin. Office	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
DIVISION 91					
1		<u>Account 252 - Customer Advances For Constructor</u>			
2		35,541	36.78%	13,071	13,071
3		<u>Account 190 - Accumulated Deferred Income Taxes</u>			
4	28201	Accum Defer - Fed Income Tax	7,438,989	2,735,792	2,856,202
5					
6	28206	Accum Defer - State Income Tax	1,054,536	387,820	327,376
7					
8		<u>Total Account 190</u>		<u>3,123,612</u>	<u>3,183,578</u>
9					
10		<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>			
11	28001	Deferred ITC - Federal	(918,861)	(337,924)	(358,118)
12					
13		<u>Account 282 - Accumulated Deferred Income Taxes</u>			
14	28201	Accum Defer - Fed Income Tax	(3,630,385)	(1,335,125)	(580,221)
15					
16	28206	Accum Defer - State Income Tax	(507,200)	(186,530)	(298,976)
17					
18		<u>Total Account 282</u>		<u>(1,521,654)</u>	<u>(879,198)</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					
23	28206	Accum Defer - State Income Tax	(316,010)	(116,217)	(110,279)
24					
25		<u>Total Account 283</u>		<u>(955,898)</u>	<u>(1,118,926)</u>
26					
27		<u>Div 91 Accumulated Deferred Income Taxes</u>		<u>(426,847)</u>	<u>(985,055)</u>
28					
29		Total Deferred Income Tax - Jurisdictional			
30		(lines 24, 48 page 1 and lines 2, 27 page 2)	<u>(86,570,113)</u>	<u>(28,193,624)</u>	<u>(34,646,529)</u>

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

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

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

Line No.	Sub Acct	Period End Tot Company KY	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average	
DIVISION 09						
1	15560	Account 252 - Customer Advances For Construction	(3,681,526)	100.00%	(3,681,526)	(3,698,264)
2						
3		<u>Account 190 - Accumulated Deferred Income Taxes</u>				
4	28201	Accum Defer - Fed Income Tax	6,505,826		6,505,826	6,420,974
5						
6	28206	Accum Defer - State Income Tax	866,078		866,078	858,805
7						
8		Total Account 190	<u>7,371,905</u>		<u>7,371,905</u>	<u>7,279,779</u>
9						
10		<u>Account 282 - Accumulated Deferred Income Taxes</u>				
11	28201	Accum Defer - Fed Income Tax	(27,940,112)		(27,940,112)	(27,949,057)
12						
13	28206	Accum Defer - State Income Tax	(3,900,338)		(3,900,338)	(3,901,104)
14						
15		Total Account 282	<u>(31,840,450)</u>		<u>(31,840,450)</u>	<u>(31,850,161)</u>
16						
17		<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>				
18	28201	Accum Defer - Fed Income Tax	(474,726)		(474,726)	(474,726)
19						
20	28206	Accum Defer - State Income Tax	(45,648)		(45,648)	(45,648)
21						
22		Total Account 283	<u>(520,374)</u>		<u>(520,374)</u>	<u>(520,374)</u>
23						
24		<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>(24,988,919)</u>		<u>(24,988,919)</u>	<u>(25,090,756)</u>

Line No.	Sub Acct	Period End Gen. Office	Jurisdictional Percent	Period ending Balance	13-Month Average	
DIVISION 02						
25	15560	Account 252 - Customer Advances For Construction	<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	22,362,330		1,162,841	1,157,247
29						
30	28206	Accum Defer - State Income Tax	3,109,979		161,719	161,239
31						
32		Total Account 190	<u>25,472,309</u>		<u>1,324,560</u>	<u>1,318,486</u>
33						
34		<u>Account 282 - Accumulated Deferred Income Taxes</u>				
35	28201	Accum Defer - Fed Income Tax	(8,846,648)		(460,026)	(439,107)
36						
37	28206	Accum Defer - State Income Tax	(5,914,813)		(307,570)	(306,938)
38						
39		Total Account 282	<u>(14,761,461)</u>		<u>(767,596)</u>	<u>(746,045)</u>
40						
41		<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>				
42	28201	Accum Defer - Fed Income Tax	(21,751,775)		(1,131,092)	(1,172,887)
43						
44	28206	Accum Defer - State Income Tax	(1,191,323)		(61,949)	(65,531)
45						
46		Total Account 283	<u>(22,943,098)</u>		<u>(1,193,041)</u>	<u>(1,238,418)</u>
47						
48		<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>(12,232,250)</u>		<u>(636,077)</u>	<u>(665,976)</u>

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

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

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

Line No.	Sub-Acct	Period End Tot Company KY	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
DIVISION 12					
1		<u>Account 282 - Accumulated Deferred Income Taxes</u>			
2	28201	Accum Defer - Fed Income Tax	5.60%	(1,888,710)	(1,903,292)
				<u>(1,888,710)</u>	<u>(1,903,292)</u>

Line No.	Sub-Acct	Period End Gen. Office	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
DIVISION 91					
3	15560	Account 252 - Customer Advances For Construction	36.78%	13,071	13,071
4					
5		<u>Account 190 - Accumulated Deferred Income Taxes</u>			
6	28201	Accum Defer - Fed Income Tax		2,822,864	2,787,577
7					
8	28206	Accum Defer - State Income Tax		395,284	392,259
9					
10		Total Account 190		<u>3,218,148</u>	<u>3,179,835</u>
11					
12		<u>Account 282 - Accumulated Deferred Income Taxes</u>			
13	28201	Accum Defer - Fed Income Tax		(1,288,093)	(1,312,832)
14					
15	28206	Accum Defer - State Income Tax		(182,499)	(184,619)
16					
17		Total Account 282		<u>(1,470,591)</u>	<u>(1,497,451)</u>
18					
19		<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>			
20	28201	Accum Defer - Fed Income Tax		(839,681)	(839,681)
21					
22	28206	Accum Defer - State Income Tax		(116,217)	(116,217)
23		Total Account 283		<u>(955,898)</u>	<u>(955,898)</u>
24					
25		<u>Div 91 Accumulated Deferred Income Taxes</u>	791,658	<u>791,658</u>	<u>726,486</u>
26					
27		Total Deferred Income Taxes - Jurisdictional		<u>(26,722,048)</u>	<u>(26,933,538)</u>

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(c)

Description of Filing Requirement:

Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account;

Response:

See Attached.

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 Waller \ Gary Smith

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

Line No.	Description	Forecasted Return at Current Rates \$	Proposed Increase \$	Forecasted Return at Proposed Rates \$
1	Operating Revenue	226,698,846	10,409,950	237,108,796
2	Operating Expenses			
3	Purchased Gas Cost	176,628,089	0	176,628,089
4	Other O & M Expenses	20,846,717	69,153	20,915,871
5	Depreciation Expense	12,878,199	0	12,878,199
6	Taxes Other than Income	5,255,646	0	5,255,646
7				
8	State & Federal Income Taxes	2,315,617	4,173,804	6,489,421
9	Total Operating Expenses	217,924,269	4,242,957	222,167,226
10	Operating Income	8,774,577	6,166,993	14,941,570
11	Rate Base	169,405,541		169,405,541
12	Rate of Return	5.18%		8.82%

Western Kentucky Gas Company

Case No. 99-070

Adjusted Operating Income Statement

For the Twelve Months ended March 31, 2007

For the Twelve Months ended June 30, 2008

FR 10(10)(c)2
Schedule C-2
Sheet 1 of 1

Witness: Greg Waller \ Gary Smith

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

Line No.	Major Group Classification	Base Year				Forecasted				Test Year	
		Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjustments	Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Rev. & Exp. Adjusted	Rev. & Exp. Adjusted	
1	Operating Revenue	185,482,439	41,216,407	D-1		226,698,846	0			226,698,846	
2											
3	Operating Expenses	136,703,385	39,924,704	D-1		176,628,089				176,628,089	
4	Purchased Gas Cost	0	0	D-1		0				0	
5	Production O&M Expense	253,222	8,991	D-1		262,213				262,213	
6	Storage O&M Expense	373,970	(15,644)	D-1		358,326				358,326	
7	Transmission O&M Expense	6,942,060	325,404	D-1	*	7,267,464	(3,200)	F-2.2		7,264,264	
8	Distribution O&M Expense	2,446,801	(316,190)	D-1	*	2,130,611				2,130,611	
9	Customer Acctg. & Collection	281,833	(28,964)	D-1	*	252,869		F-3		252,869	
10	Customer Service & Information	142,396	(27,772)	D-1	*	114,624	(59,930)	F-3		54,694	
11	Sales Expense	9,704,554	919,187	D-1	*	10,623,741	(100,000)	F-8		10,523,741	
12	Admin. & General Expense	12,356,915	521,284	D-1	*	12,878,199		B-3.2		12,878,199	
13	Depreciation Expense	6,287,685	(1,032,039)	D-1		5,255,646				5,255,646	
14	Taxes - Other	1,963,704	276,698	D-1		2,240,402	75,215	E		2,315,617	
15	Income Taxes										
16											
17											
18	Total Operating Expenses	177,456,525	40,555,660			218,012,184	(87,915)			217,924,269	
19											
20	Net Operating Income	8,025,914	660,747			8,686,662	87,915			8,774,577	

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

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

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

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

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

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

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>	9,898	100.00	9,898	100%
2	8140	Operation Supervision & Engineering	112	100.00	112	
3	8150	Maps and Records	39,273	100.00	39,273	
4	8160	Wells Expense	31,008	100.00	31,008	
5	8170	Lines Expense	46,869	100.00	46,869	
6	8180	Compressor Station Expense	15,243	100.00	15,243	
7	8190	Compressor Station Expense Fuel & Power	18,009	100.00	18,009	
8	8200	Measuring & Regulating Station Expense	22,139	100.00	22,139	
9	8210	Purification	377	100.00	377	
10	8240	Other	49,423	100.00	49,423	
11	8250	Storage Well Royalties	232,351	100.00	232,351	
12		<u>Total Nat. Gas Storage Expense - Operation</u>				
13			662	100.00	662	
14		<u>Natural Gas Storage Expense - Maintenance</u>	0	100.00	0	
15	8310	Structure & Improvements	4,318	100.00	4,318	
16	8320	Reservoirs & Wells	15,559	100.00	15,559	
17	8340	Compressor Station Equip.	0	100.00	0	
18	8350	Measuring & Regulating Station Equip.	331	100.00	331	
19	8360	Purification Equipment	20,871	100.00	20,871	
20	840/847	Other Storage Exp. - LNG				
21		<u>Total Nat. Gas Storage Expense - Maintenance</u>				
22			39,961	100.00	39,961	
23		<u>Transmission Expense - Operation</u>	184,315	100.00	184,315	
24	8500	Operation Supervision & Engineering	76,710	100.00	76,710	
25	8560	Mains Expense	290	100.00	290	
26	8570	Measuring & Regulating Station Exp.	9	100.00	9	
27	8590	Other Exp.	301,285	100.00	301,285	
28	8600	Rents				
29		<u>Total Transmission Expense - Operation</u>				
30			2,808	100.00	2,808	
31		<u>Transmission Expense - Maintenance</u>	35,998	100.00	35,998	
32	8620	Structures and Improvements	0	100.00	0	
33	8630	Mains	33,879	100.00	33,879	
34	8640	Compressor Station Equipment	0	100.00	0	
35	8650	Measuring & Reg Station Equip.	0	100.00	0	
36	8670	Other Equipment	72,685	100.00	72,685	
37		<u>Total Transmission Expense - Maintenance</u>				

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

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

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		Purchased Gas Cost - Operation				
2	8040	Natural Gas City Gate Purchases	141,156,202	100.00	141,156,202	100%
3	8045	Transportation to City Gate	19,541,233	100.00	19,541,233	
4	8051	Other Gas Purchases / Gas Cost Adjustments	88,098,382	100.00	88,098,382	
5	8052	PGA for Commercial	41,692,553	100.00	41,692,553	
6	8053	PGA for Industrial	13,325,567	100.00	13,325,567	
7	8054	PGA for Public Authority	11,514,480	100.00	11,514,480	
8	8057	PGA for Transportation Sales	84,864	100.00	84,864	
9	8058	Unbilled PGA Costs	(18,062,200)	100.00	(18,062,200)	
10	8059	PGA Offset to Unrecovered Gas Cost	(140,300,895)	100.00	(140,300,895)	
11	8060	Exchange Gas	(21,706,065)	100.00	(21,706,065)	
12	8081	Gas Withdrawn From Storage - Debit	36,855,294	100.00	36,855,294	
13	8082	Gas Delivered to Storage	(35,545,771)	100.00	(35,545,771)	
14	8120	Gas Used for Other Utility Operations	(2,945)	100.00	(2,945)	
15	8130	Gas Used for Other Utility Operations	52,685	100.00	52,685	
16		<u>Total Purchased Gas Cost</u>	<u>136,703,385</u>		<u>136,703,385</u>	
17		<u>Distribution Expenses - Operation</u>				
18	8700	Supervision and Engineering	1,667,541	100.00	1,667,541	
19	8710	Distribution Load Dispatching	69	100.00	69	
20	8711	Odorization	1,218	100.00	1,218	
21	8720	Compressor Station Labor & Expenses	0	100.00	0	
22	8740	Mains & Services	2,721,038	100.00	2,721,038	
23	8750	Measuring and Regulating Station Exp. - Gen	136,027	100.00	136,027	
24	8760	Measuring and Regulating Station Exp. - Ind.	143,015	100.00	143,015	
25	8770	Measuring and Regulating Sta. Exp. - City Gate	110,248	100.00	110,248	
26	8780	Meters and House Regulator Expense	967,060	100.00	967,060	
27	8790	Customer Installations Expense	80,045	100.00	80,045	
28	8800	Other Expense	55,038	100.00	55,038	
29	8810	Rents	703,786	100.00	703,786	
30		<u>Total Distribution Expenses - Operation</u>	<u>6,585,088</u>		<u>6,585,088</u>	
31						

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

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

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		<u>Distribution Expenses - Maintenance</u>	269,632	100.00	269,632	100%
2	8850	Supervision and Engineering	13,394	100.00	13,394	
3	8860	Structures and Improvements	13,684	100.00	13,684	
4	8870	Mains	17,187	100.00	17,187	
5	8890	Measuring and Regulating Station Exp. - Gen	13,332	100.00	13,332	
6	8900	Measuring and Regulating Station Exp. - Ind.	13,577	100.00	13,577	
7	8910	Measuring and Regulating Sta. Exp. - City Gate Services	3,607	100.00	3,607	
8	8920	Meters and House Regulators	1,105	100.00	1,105	
9	8930	Other Equipment	8,930	100.00	8,930	
10	8940	Maintenance of Other Plant	2,523	100.00	2,523	
11	8950					
12		Total Distribution Expenses - Maintenance	356,972		356,972	
13						
14		<u>Customer Accounts Expenses - Operation</u>	3,731	100.00	3,731	
15		Supervision	709,884	100.00	709,884	
16	9010	Meter Reading Expenses	873,027	100.00	873,027	
17	9020	Customer Records & Collections	860,159	100.00	860,159	
18	9030	Uncollectible Accounts				
19	9040	Total Customer Accounts Expense	2,446,801		2,446,801	
20						
21		<u>Customer Service & Information - Operation</u>	123,067	100.00	123,067	
22		Supervision	120,465	100.00	120,465	
23	9070	Customer Assistance Expenses	23,461	100.00	23,461	
24	9080	Informational and Instructional Advertising Expenses	14,839	100.00	14,839	
25	9090	Misc Cust Serv & Informational Exp				
26	9100	Total Customer Accounts Expenses - Operation	281,833		281,833	
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 5 of 10

Data: Base Period Forecasted Period
Type of Filing: Original Updated
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	38,641	100.00	38,641	100%
3	9120	Demonstrating and Selling Expenses	103,402	100.00	103,402	
4	9130	Advertising Expenses	0	100.00	0	
5	9160	Miscellaneous Sales Expenses	352	100.00	352	
6		Total Sales Expenses	142,396		142,396	
7		<u>Administrative and General Expenses - Operation</u>				
8		Administrative and General Salaries	(16,468)	100.00	0	
9	9200	Office Supplies and Expenses	6,690,891	100.00	(16,468)	
10	9210	Administrative Expense Transferred	248,591	100.00	6,690,891	
11	9220	Outside Services Employed	8,959	100.00	248,591	
12	9230	Property Insurance	186,015	100.00	8,959	
13	9240	Injuries and Damages	2,282,944	100.00	186,015	
14	9250	Employee Pensions and Benefits	201,984	100.00	2,282,944	
15	9260	Franchise Requirements	225	100.00	201,984	
16	9270	Regulatory Commission Expense	18	100.00	225	
17	9280	Institutional/Goodwill Advertising Expenses	0	100.00	18	
18	929.0	Miscellaneous General Expense	9,603,159	100.00	0	
19	930.2	Total Administrative and General Exp. - Operation			9,603,159	
20		<u>Administrative and General Expense - Maintenance</u>				
21		Miscellaneous general expenses	84,212	100.00	84,212	
22	9302	Maintenance of general plant	17,183	100.00	17,183	
23	9320	Total Administrative and Gen. Exp. - Maintenance	101,395		101,395	
24						
25						
26						
27						
28						
29						
30		<u>Total Operation and Maintenance Expense</u>	156,848,221	100.00	156,848,221	
31		Depreciation and Amortization	12,356,915	100.00	12,356,915	
32	403-406	Taxes Other than Income Taxes	6,287,685	100.00	6,287,685	
33	4081	Provision for Federal & State Income Taxes	1,963,704	100.00	1,963,704	
34	4091-4101	TOTAL OPERATING EXPENSE (incl Gas Cost)	177,456,525	100.00	177,456,525	
35		NET OPERATING INCOME	8,025,914	100.00	8,025,914	
36						
37						
38						

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

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

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

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

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

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

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

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

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

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

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

Atmos Energy Corporation, KY

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

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 FR 10(10)(c)2.1
 Schedule C-2.1
 Sheet 9 of 10

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

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

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

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

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1) \$	Allocation Percentage (2) %	Unadjusted Jurisdiction (3) \$	Jurisdictional Method/Description (4)
1		<u>Administrative and General Expense - Maintenance</u>				
2	9320	Maintenance of General Plant	116	100.00	116	100%
3		Total Administrative and Gen. Exp. - Maintenance	116		116	
4		<u>Total Operation and Maintenance Expense</u>	<u>197,637,937</u>	100.00	<u>197,637,937</u>	
5					0	
6		Depreciation and Amortization	12,878,199	100.00	12,878,199	
7	403-406	Taxes Other than Income Taxes	5,255,646	100.00	5,255,646	
8	4081	Provision for Federal & State Income Taxes	2,240,402	100.00	2,240,402	
9	4091				0	
10		TOTAL OPERATING EXPENSE	<u>218,012,184</u>	100.00	<u>218,012,184</u>	
11					0	
12		NET OPERATING INCOME	<u>8,686,662</u>	100.00	<u>8,686,662</u>	
13						

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

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

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

Line No.	Account No.	Line & Title	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
1	4030	Op Inc & Exp-Depreciation	949,412	961,932	1,005,911	991,644	947,669	1,057,042	1,073,884	1,073,884	1,073,884	1,073,884	1,073,884	1,073,884	12,356,915
2	4050	Op Inc&Exp-Amort Util/Pia	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Op Inc&Exp-Tax Oth Than I	294,657	279,212	306,320	285,356	291,195	1,089,802	323,767	322,083	1,720,471	450,843	480,318	443,661	6,287,985
4	4081	Op Inc&Exp-Income Taxes	(148,445)	(209,948)	12,829,879	(457,975)	(92,968)	785,023	(105,909)	256,392	1,164,992	1,049,297	1,164,992	736,540	16,118,104
5	4101	Provision for deferred income taxes	(3,058,070)	(5,848,920)	(6,002,741)	(5,401,896)	(6,038,721)	(5,810,069)	(8,835,767)	(15,871,154)	(25,313,220)	(32,340,750)	(34,570,258)	(24,999,549)	(174,089,915)
6	4800-4825	Op Inc&Exp-Gas Serv Rev	(280,926)	(137,037)	(68,879)	(56,056)	(46,999)	(47,641)	(84,086)	(167,542)	(264,277)	(354,938)	(383,204)	(74,035)	(875,688)
7	4870-Forfeited discounts - Forfeited Disc	(60,318)	(69,958)	(57,548)	(51,860)	(51,941)	(51,860)	(68,153)	(108,510)	(108,496)	(81,735)	(68,500)	(74,614)	(74,035)	(875,688)
8	4880	Op Inc&Exp-Oth Op Rev-Misc	(925,183)	658,858	(722,927)	(806,234)	(742,688)	(759,558)	(772,228)	(883,635)	(883,635)	(880,592)	(843,604)	(864,730)	(8,354,560)
9	4890-4896	Op Inc&Exp-Rev/Transport	0	0	0	0	4,773	0	0	0	0	0	0	0	4,773
10	4950	Op Inc&Exp-Other Gas Rev	0	0	0	0	0	0	0	0	0	0	0	0	0
11	7520	Ng Prod-Op-Gas Wells Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
12	7560	Ng Prod-Op-Fld Meas&Reg Sta	0	0	0	0	0	0	0	0	0	0	0	0	0
13	7610	Ng Prod-Main-Supervision & Engineering	2,708,728	23,284,184	17,961,886	13,886,345	13,507,819	9,672,481	11,785,713	12,895,312	2,530,140	15,891,777	12,814,850	4,216,987	141,156,202
14	8040	Ng City Gate Pur	2,202,049	1,975,510	1,577,492	1,493,204	1,521,666	1,492,994	746,913	1,089,211	1,200,114	2,218,767	1,997,984	2,015,327	19,541,233
15	8045	Transportation to City Gate	10,530,564	3,364,871	2,151,246	1,647,608	1,651,767	1,500,867	1,386,420	3,830,595	9,282,907	18,608,442	15,389,029	18,754,385	88,098,382
16	8051	Purchased Gas Cost Adj	4,720,787	1,908,257	1,585,064	1,334,182	1,322,545	1,334,233	1,140,382	1,176,626	4,030,806	7,955,195	6,726,229	7,955,247	41,692,552
17	8052	PGA for Commercial	730,285	1,459,407	(4,468)	541,809	457,896	680,509	633,130	675,102	1,540,282	2,173,316	1,622,711	2,835,589	13,325,567
18	8053	PGA for Industrial	1,320,179	509,335	431,492	325,813	301,848	314,420	280,921	578,110	1,112,454	2,238,543	1,815,792	2,285,774	11,514,480
19	8054	PGA for Public Authority	23,994	(805,700)	761,008	183,687	20,801	20,801	5,435	5,014	5,435	451,476	125,318	(666,169)	84,864
20	8057	PGA for Transportation Sales	(15,952,695)	(3,812,357)	(854,393)	(357,374)	267,302	12,352	3,067,255	5,742,595	4,981,906	(4,381,436)	3,534,437	(10,389,792)	(18,062,200)
21	8058	Unbilled PGA Cost	(18,279,743)	(5,462,764)	(3,315,841)	(5,256,811)	(4,202,910)	(5,524,981)	(3,763,995)	(8,177,064)	(10,770,009)	(32,130,617)	(22,526,907)	(20,889,252)	(140,300,895)
22	8059	PGA Offset to Unrecovered Gas Cost	7,062,352	(13,468,601)	(11,971,985)	(5,510,394)	(6,792,714)	(2,632,670)	(5,017,482)	287,594	7,308,478	4,459,398	1,789,411	2,800,550	(21,706,065)
23	8060	Exchange Gas	6,350,185	413,804	1,736	116	8	1,492	7,846	159,907	2,096,292	9,599,502	6,368,018	11,856,388	36,855,294
24	8081	Gas withdrawn from Storage - Debit	(43,571)	(6,722,133)	(4,253,289)	(4,612,461)	(4,033,869)	(3,009,297)	(3,758,985)	(6,264,957)	(2,365,015)	(38,828)	(443,356)	0	(35,545,771)
25	8082	Prod Exp-Gas Devid To Str	(1,892)	(14,600)	283	(1,388)	761	(781)	(1,673)	(536)	(9,602)	13,389	12,167	3,257	(2,685)
26	8120	Prod Exp-Gas Used Oth Uti	0	0	0	0	0	0	0	8,401	7,539	13,399	12,167	9,913	52,665
27	8130	Prod Exp-Oth Gas Sup Expen	0	0	0	0	0	0	0	7,921	13,389	13,399	12,167	1,109	9,888
28	8140	Ng Sig Exp-Op Supervn & E	(508)	1,604	1,262	600	1,016	807	752	1,143	1,073	25	1,013	1,109	9,888
29	8150	Storage-Maps & Reco - Misc Employee Exp	12	19	15	12	16	15	4	4	4	4	4	4	112
30	8160	Ng Sig Exp-Op-Wells Expen	2,111	4,599	4,118	2,599	3,086	3,013	3,163	3,656	3,479	2,546	3,353	3,569	39,273
31	8170	Ng Sig Exp-Op-Lines Expen	2,796	3,243	3,066	2,097	2,073	2,543	2,543	2,640	2,516	2,731	2,429	2,579	31,008
32	8180	Ng Sig Exp-Op-Comp Statio	4,360	4,823	4,475	3,402	3,669	3,867	3,661	3,748	3,598	3,988	3,494	3,674	46,869
33	8190	Ng Sig Exp-Op-Comp Sla Fuel	1,492	780	1,173	938	929	912	1,491	1,491	1,491	1,491	1,565	1,520	18,009
34	8200	Ng Sig Exp-Op-Meas&Reg St	1,661	1,755	1,715	1,212	1,227	1,325	1,503	1,550	1,489	1,585	1,458	1,520	18,009
35	8210	Ng Sig Exp-Op-Purificatio	2,150	2,058	2,023	1,545	1,665	1,729	1,816	1,853	1,795	1,906	1,774	1,824	22,139
36	8240	Ng Sig Exp-Op-Other Expen	37	19	23	23	23	23	37	37	37	37	39	37	377
37	8250	Ng Sig Exp-Op-U/G Op Roya	6,049	2,350	3,700	3,133	2,685	2,950	4,800	4,493	4,493	5,562	4,715	4,493	49,423
38	8310	Ng Sig Exp-Mt-Maint Struc	86	70	60	69	83	81	38	34	34	34	34	34	662
39	8320	Ng Sig Exp-Mt-Maint Reser	0	0	0	0	0	0	0	0	0	0	0	0	0
40	8340	Ng Sig Exp-Mt-Maint Comp	410	443	410	301	327	345	344	355	340	367	329	347	4,318
41	8350	Ng Sig Exp-Mt-Maint Meas/	1,897	1,357	1,102	1,252	1,936	1,737	1,059	1,040	1,040	1,059	1,040	1,040	15,559
42	8360	Ng Sig Exp-Mt-Maint Purif	0	0	0	0	0	0	0	0	0	0	0	0	0
43	8400	Other Storage Exp	46	46	40	33	41	41	15	12	12	21	12	12	331
44	8410	Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
45	8470	Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
46	8500	Trsm-Op Opr Supervn/Eng	3,067	4,539	4,162	2,739	2,878	3,058	3,163	3,438	3,271	3,117	3,152	3,357	39,961
47	8560	Trsm-Op Mains Expenses	18,279	19,427	18,308	14,219	14,600	15,615	13,995	14,158	13,613	14,928	13,283	13,891	184,315
48	8570	Trsm-Op Meas&Reg Sta Exp	6,992	7,960	7,617	5,205	5,048	5,627	6,309	6,516	6,219	6,819	6,027	6,370	76,710
49	8590	Trsm-Op Other Expenses	32	49	38	31	42	40	10	9	10	10	10	10	290
50	8600	Trsm-Op Rents	1	1	1	1	1	1	1	1	1	1	1	1	9
51	8620	Trsm-Maint Struct & Impro	343	245	199	226	350	314	191	188	188	191	188	188	2,808
52	8630	Trsm-Maint Of Mains	3,316	3,748	3,499	2,466	2,548	2,760	2,913	3,017	2,880	3,120	2,783	2,949	35,998
53	8640	Trsm-Maint Comp St Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
54	8650	Trsm-Maint Meas&Reg Stat	3,404	3,409	3,068	2,457	2,955	2,968	2,595	2,645	2,556	2,727	2,494	2,600	33,879
55	8670	Trsm-Maint Oth Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	8700	Disur-Op Oper Supervn&En	165,032	189,007	185,960	145,720	154,993	166,453	111,063	111,291	109,974	113,723	104,446	108,878	1,687,541
57	8710	Disur-Op Distr Load Disp	(56)	16	12	(0)	21	5	8	24	23	(31)	24	24	69

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: X Original Updated
 Workpaper Reference No(s):

Line No.	Account No.	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
58	8711	129	0	104	90	116	113	91	93	90	95	88	91	1,218
59	8720	0	0	0	148,467	159,874	163,189	275,381	271,920	262,376	273,051	264,036	264,892	2,721,038
60	8740	192,989	227,270	217,592	9,573	9,305	10,444	10,910	11,064	10,557	12,203	10,189	10,812	136,027
61	8750	13,317	14,204	13,448	9,782	9,824	10,807	11,590	12,003	11,438	12,486	11,035	11,724	143,015
62	8760	13,066	15,097	14,165	10,874	10,918	12,482	7,424	6,833	7,115	7,985	6,547	6,805	110,248
63	8770	10,760	10,717	11,787	68,123	66,061	73,553	77,700	80,244	76,446	83,611	73,815	78,379	967,060
64	8780	88,537	103,070	97,522	5,411	5,309	5,911	6,554	6,811	6,481	7,060	6,246	6,649	80,045
65	8790	7,191	8,455	7,965	3,803	4,405	4,530	4,478	4,203	4,051	4,573	3,938	4,117	55,038
66	8800	4,999	5,368	6,574	43,393	42,887	42,192	66,768	68,658	68,650	69,051	72,039	68,628	703,786
67	8810	69,442	35,913	54,165	18,908	18,940	20,863	21,302	21,982	20,943	22,875	20,199	21,473	289,632
68	8820	24,330	29,810	28,007	825	818	803	1,309	1,309	1,309	1,309	1,374	1,309	13,394
69	8850	1,312	686	1,031	1,260	1,101	1,288	938	841	807	1,192	783	825	13,684
70	8860	1,762	1,470	1,417	1,198	785	1,168	1,450	1,259	1,195	2,148	1,150	1,228	17,187
71	8880	2,479	1,531	1,597	1,201	318	1,036	1,060	325	325	2,840	670	325	13,332
72	8900	4,253	486	837	1,201	1,176	1,091	978	679	674	1,683	670	676	13,577
73	8910	2,651	984	1,003	242	231	261	297	310	294	321	283	302	3,607
74	8920	319	364	363	73	70	78	93	97	93	90	90	95	1,105
75	8930	99	109	108	108	108	99	609	593	593	620	593	593	8,930
76	8940	1,106	774	631	719	1,103	995	609	593	593	620	593	182	2,523
77	8950	298	205	181	195	288	260	184	182	182	182	184	182	3,731
78	8950	455	325	264	300	465	417	254	249	249	254	249	249	3,731
79	9010	63,077	75,604	71,486	47,949	45,919	51,748	58,290	60,646	57,634	62,871	55,491	59,169	709,884
80	9020	119,364	117,063	109,909	118,453	103,687	115,749	36,939	28,039	27,481	41,506	27,093	27,744	873,027
81	9040	12,079	16,894	23,328	21,686	24,910	90,350	39,664	74,420	116,240	155,367	165,617	119,614	860,159
82	9050	0	0	0	0	0	0	0	0	0	0	0	0	0
83	9070	11,179	14,020	12,967	9,149	9,456	10,309	9,281	9,525	9,166	9,991	8,786	9,337	123,067
84	9080	11,126	14,089	12,765	8,963	9,419	10,118	8,939	9,200	8,811	9,524	8,499	9,012	120,465
85	9090	4,036	2,304	2,336	2,260	1,814	2,357	1,582	979	1,211	2,537	911	1,133	23,461
86	9100	1,880	1,732	1,630	1,468	1,429	1,614	936	701	880	1,101	649	820	14,859
87	9110	4,088	4,833	4,415	3,863	4,064	4,351	2,360	1,929	2,431	2,262	1,784	2,262	38,641
88	9120	10,213	12,141	11,235	8,948	9,152	9,949	7,214	6,678	7,288	7,331	6,138	7,113	103,402
89	9130	0	49	0	0	41	0	19	16	19	18	15	18	352
90	9160	0	0	0	0	0	0	0	0	0	0	0	0	0
91	9200	(7,872)	571	14	(1,231)	1,123	(1,532)	(1,532)	333	222	(5,960)	(131)	(81)	(16,468)
92	9210	443,404	388,235	369,516	333,021	391,060	529,966	695,080	710,422	693,916	803,401	695,844	637,027	6,690,891
93	9220	34,792	32,805	32,193	36,826	31,089	43,171	8,077	5,092	5,092	9,271	5,092	5,092	248,591
94	9230	13,733	14,350	34,507	15,059	12,191	(82,989)	351	351	351	351	351	351	8,959
95	9240	18,875	21,204	21,730	17,010	12,329	5,517	14,712	15,340	14,565	15,838	13,880	14,914	186,015
96	9250	232,790	250,151	252,965	197,667	153,265	125,707	180,988	199,141	184,054	177,472	157,990	170,755	2,282,944
97	9260	81,693	1,233	10,220	17,110	(4,476)	11,682	18,058	2,358	2,358	57,033	2,358	2,358	201,984
98	9270	91	1	11	19	(5)	13	20	3	3	64	3	3	18
99	9280	2	2	2	2	2	2	2	2	2	2	2	2	1
100	9290	0	0	0	0	0	0	0	0	0	0	0	0	0
101	9301	12,280	3,354	9,232	9,649	3,221	14,333	7,393	3,976	3,303	9,929	3,667	3,856	84,212
102	9302	4,656	(5,959)	4,538	4,325	6,059	3,495	16	16	8	19	9	9	17,183
103	9320													
104	Operating (Income)Loss*	(\$123,423)	(\$83,341)	\$392,607	(\$454,381)	(\$355,108)	\$84,385	(\$254,241)	(\$833,095)	(\$771,676)	(\$1,977,056)	(\$2,133,978)	(\$1,516,606)	(\$8,025,912)

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

Alamos Energy Corporation, KY
 Case No. 2006-00464
 Monthly Jurisdictional Operating Income by FERC Account
 For the Base Period 12 Months ended March 31, 2007, KY, Div 009 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 Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
1 4030 Op Inc & Exp-Depreciation	949,412	961,932	1,005,911	991,644	947,689	1,057,042	1,073,884	1,073,884	1,073,884	1,073,884	1,073,884	1,073,884	12,356,915
2 4060 Op Inc&Exp-Amort Ujil/Pila	0	0	0	0	0	0	0	0	0	0	0	0	0
3 4081 Op Inc&Exp-Tax Oth Than I	294,657	279,212	306,320	285,356	291,195	1,089,802	323,767	322,083	1,720,471	450,843	480,318	443,661	6,287,685
4 4091 Op Inc&Exp-Income Taxes	(148,445)	(209,848)	12,829,879	(457,975)	(92,968)	785,023	(106,909)	312,127	256,392	1,049,297	1,184,992	736,540	16,118,104
5 4101 Provision for deferred income taxes	0	0	(12,657,493)	0	0	(1,496,907)	0	0	0	0	0	0	(14,154,400)
6 4800-4825 Op Inc&Exp-Gas Serv Rev	(3,058,070)	(5,848,920)	(6,002,741)	(5,401,696)	(6,038,721)	(5,810,069)	(8,835,767)	(15,871,154)	(25,313,222)	(32,340,750)	(34,570,258)	(24,998,548)	(174,089,915)
7 4870-Forfeited discounts - Forfeited Disc	(280,926)	(137,037)	(68,879)	(68,956)	(68,956)	(47,641)	(84,086)	(167,542)	(264,277)	(354,938)	(383,204)	(275,442)	(2,167,026)
8 4880 Op Inc&Exp-Oth Op Rev-Misc	(60,318)	(69,958)	(57,548)	(51,880)	(51,941)	(68,153)	(108,510)	(108,496)	(81,735)	(68,500)	(74,614)	(74,035)	(875,888)
9 4890-4896 Op Inc&Exp-Rev/Transport	(925,183)	658,858	(722,927)	(806,234)	(742,668)	(759,558)	(772,228)	(792,059)	(883,635)	(880,592)	(843,604)	(884,730)	(8,354,580)
10 4950 Op Inc&Exp-Other Gas Rev	0	0	0	0	4,773	0	0	0	0	0	0	0	4,773
11 7520 Ng Prod-Op-Gas Wells Exp	(250)	0	0	0	0	0	0	0	0	0	0	0	(250)
12 7560 Ng Prod-Op-Fld Meas&Reg Sta	0	0	0	0	0	0	0	0	0	0	0	0	0
13 7610 Ng Prod-Main-Supervision & Engineering	2,708,728	23,284,184	17,961,886	13,886,345	13,507,819	9,672,461	11,785,713	12,895,312	2,530,140	15,891,777	12,814,850	4,216,987	141,156,202
14 8040 Ng City Gate Pur	2,202,049	1,975,510	1,577,492	1,493,204	1,521,666	1,492,994	746,913	1,099,211	1,200,114	2,218,767	1,997,984	2,015,327	19,541,233
15 8045 Transportation to City Gate	10,530,564	3,364,871	2,151,246	1,647,608	1,651,767	1,500,867	1,386,420	3,830,595	9,282,587	18,608,442	15,389,029	18,754,385	88,098,382
16 8051 Purchased Gas Cost Adj	4,720,787	1,908,257	1,985,064	1,334,182	1,322,545	1,334,233	1,140,382	1,776,626	4,030,806	7,955,195	6,726,229	7,858,247	41,692,553
17 8052 PGA for Commercial	730,285	1,459,407	(4,469)	541,809	457,896	660,509	633,130	675,102	1,540,282	2,173,316	1,622,711	2,835,589	13,325,567
18 8053 PGA for Industrial	1,320,179	509,335	431,492	325,813	301,848	314,420	280,921	578,110	1,112,454	2,238,543	1,815,792	2,285,774	11,514,480
19 8054 PGA for Public Authority	23,994	(805,700)	761,008	183,687	20,801	0	0	5,014	5,435	451,476	125,318	(886,169)	84,864
20 8057 PGA for Transportation Sales	(15,952,695)	(3,812,357)	(854,393)	(357,374)	267,302	12,352	3,067,255	5,742,595	4,981,906	(4,381,436)	3,534,437	(10,309,792)	(18,062,200)
21 8058 Unbilled PGA Cost	(18,279,743)	(5,468,764)	(3,315,841)	(5,256,811)	(4,202,910)	(2,632,670)	(3,763,995)	(9,177,064)	(10,770,009)	(32,130,617)	(22,526,907)	(20,889,252)	(140,300,895)
22 8059 PGA Offset to Unrecovered Gas Cost	7,062,352	(13,488,601)	(11,971,985)	(5,510,394)	(6,792,714)	(2,632,670)	(5,017,482)	287,591	7,308,478	4,459,398	1,789,411	2,800,550	(21,706,065)
23 8060 Exchange Gas	6,350,185	413,804	1,736	116	8	1,492	7,846	159,907	2,096,292	9,599,502	6,368,018	11,856,388	36,855,294
24 8081 Gas withdrawn from Storage - Debit	(43,571)	(6,722,133)	(4,253,289)	(4,612,461)	(4,033,869)	(3,009,297)	(3,758,995)	(6,264,957)	(2,365,015)	(38,828)	(443,356)	0	(35,545,771)
25 8082 Prod Exp-Gas Debit To Str	(1,892)	(14,600)	283	(1,388)	761	(781)	(1,673)	(536)	(9,602)	5,412	11,158	9,913	(2,945)
26 8120 Prod Exp-Gas Used Oth Util	0	0	0	0	0	0	7,921	8,401	7,539	13,399	12,167	3,257	52,885
27 8130 Prod Exp-Oth Gas Sup Expen	(508)	1,604	1,262	600	1,016	807	752	1,143	1,073	1,073	1,013	1,109	1,109
28 8140 Ng Sig Exp-Op Suprvsn & E	12	19	15	12	16	15	4	4	4	4	4	4	112
29 8150 Storage-Maps & Reco - Misc Employee Exp	2,111	4,599	4,118	2,599	3,076	3,013	3,163	3,656	3,163	2,546	3,353	3,569	39,273
30 8160 Ng Sig Exp-Op-Wells Expen	2,796	3,243	3,066	2,097	2,076	2,295	2,543	2,640	2,519	2,731	2,429	2,579	31,008
31 8170 Ng Sig Exp-Op-Lines Expen	4,560	4,475	4,475	3,402	3,669	3,667	3,661	3,748	3,598	3,898	3,494	3,674	46,869
32 8180 Ng Sig Exp-Op-Comp Statio	1,492	780	1,173	938	929	912	1,491	1,491	1,491	1,491	1,565	1,491	15,243
33 8190 Ng Sig Exp-Op-Comp Sta Fuel	1,661	1,755	1,715	1,212	1,212	1,325	1,503	1,489	1,489	1,489	1,520	1,520	18,009
34 8200 Ng Sig Exp-Op-Meas&Reg St	2,150	2,058	2,023	1,545	1,665	1,729	1,816	1,853	1,795	1,906	1,774	1,824	22,139
35 8210 Ng Sig Exp-Op-Purificatio	37	19	29	23	23	23	37	37	37	37	39	37	377
36 8240 Ng Sig Exp-Op-Other Expen	6,049	2,350	3,700	3,133	2,685	2,950	4,800	4,493	4,493	5,562	4,715	4,493	49,423
37 8250 Ng Sig Exp-Op-U/G Op Roya	86	70	60	69	83	81	34	34	34	39	34	34	662
38 8310 Ng Sig Exp-Mt-Maint Struc	0	0	0	0	0	0	0	0	0	0	0	0	0
39 8320 Ng Sig Exp-Mt-Maint Reser	410	443	410	301	327	345	344	355	340	367	329	347	4,318
40 8340 Ng Sig Exp-Mt-Maint Comp	1,897	1,357	1,102	1,252	1,936	1,737	1,059	1,040	1,040	1,059	1,040	1,040	15,559
41 8350 Ng Sig Exp-Mt-Maint Meas/	46	46	46	33	41	41	15	12	12	21	12	12	331
42 8360 Ng Sig Exp-Mt-Maint Purif	0	0	0	0	0	0	0	0	0	0	0	0	0
43 8400 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
44 8410 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
45 8470 Other Storage Exp	3,057	4,539	4,162	2,739	2,878	3,058	3,183	3,438	3,271	3,117	3,152	3,357	39,961
46 8500 Trsm-Op Opr Supervsn/Eng	18,279	19,427	18,308	14,219	14,600	15,615	13,985	14,158	13,613	14,928	13,283	13,891	184,315
47 8560 Trsm-Op Mains Expenses	6,992	7,960	7,617	5,205	5,048	5,627	6,309	6,516	6,219	6,819	6,027	6,370	76,710
48 8570 Trsm-Op Meas&Reg Sta Exp	32	49	38	31	42	40	10	9	10	10	10	10	290
49 8590 Trsm-Op Other Expenses	1	1	1	1	1	1	1	1	1	1	1	1	9
50 8600 Trsm-Op Maint	343	245	199	226	350	314	191	188	188	191	188	188	2,808
51 8620 Trsm-Maint Struct & Impro	3,316	3,748	3,499	2,466	2,548	2,760	2,913	3,017	2,880	3,120	2,783	2,949	35,998
52 8630 Trsm-Maint Of Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
53 8640 Trsm-Maint Comp St Equip	3,404	3,409	3,068	2,457	2,955	2,968	2,595	2,645	2,556	2,727	2,494	2,600	33,879
54 8650 Trsm-Maint Meas&Reg Stat	0	0	0	0	0	0	0	0	0	0	0	0	0
55 8670 Trsm-Maint Oth Equipment	165,032	189,007	185,960	145,720	154,993	166,453	111,063	111,291	109,974	113,723	104,446	109,878	1,667,541
56 8700 Distr-Op Oper Supervsn&En	(56)	117	104	90	116	113	81	93	93	95	88	91	69
57 8710 Distr-Op Distr Load Disp	129	117	104	90	116	113	81	93	93	95	88	91	1,218
58 8711 Distr-Op													

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

FR 10(10)(c)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	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
59 8720 Disir-Op Distr Comp Sta L	192,989	227,270	217,592	148,467	159,874	163,189	275,381	0	262,376	0	284,036	264,892	2,721,038
60 8740 Disir-Op Mains & Serv Exp	13,317	14,204	13,448	9,573	9,305	10,444	10,910	11,064	10,557	12,203	10,189	10,812	136,027
61 8750 Disir-Op Meas&Reg Sta-Gen	13,066	15,097	14,165	9,762	9,924	10,807	11,590	12,003	11,438	12,486	11,035	11,724	143,015
62 8760 Disir-Op Meas&Reg Sta-Ind	10,760	10,717	11,787	10,874	10,918	12,482	7,424	6,833	7,115	7,985	6,547	6,805	110,248
63 8770 Disir-Op Meas&Reg Sta-City	88,537	103,070	97,522	68,123	68,061	73,553	77,700	80,244	76,446	83,611	73,815	78,379	967,060
64 8780 Disir-Op Mtr & Hous Reg E	7,191	8,455	7,965	5,411	5,309	5,911	6,554	6,811	6,481	7,060	6,246	6,649	80,045
65 8790 Disir-Op Cust Install Exp	4,999	5,368	6,574	3,803	4,405	4,530	4,478	4,203	4,051	4,573	3,938	4,117	55,038
66 8800 Disir-Op Other Expenses	69,442	35,913	54,165	43,393	42,887	42,192	68,768	68,658	68,650	69,051	72,039	68,628	703,786
67 8810 Disir-Op Rents	24,330	29,810	28,007	18,908	18,940	20,863	21,302	21,962	20,943	22,875	20,199	21,473	269,632
68 8850 Disir-Maint Strupvn & Eng	1,312	686	1,031	825	818	803	1,309	1,309	1,309	1,309	1,374	1,309	13,394
69 8860 Disir-Maint Struct & Impr	1,762	1,470	1,417	1,260	1,101	1,288	938	841	807	1,192	783	825	13,684
70 8870 Disir-Maint Of Mains	2,479	1,531	1,597	1,198	785	1,168	1,450	1,259	1,195	2,148	1,150	1,228	17,187
71 8890 Disir-Maint Meas&Reg Sta-Gen	4,253	4,86	837	1,201	318	1,036	1,060	325	325	2,840	325	325	13,332
72 8900 Disir-Maint Meas&Reg Sta-Ind	2,651	984	1,003	1,176	1,091	1,312	978	679	674	1,683	670	676	13,577
73 8910 Disir-Maint Meas&Reg Sta-City	319	384	363	242	231	261	297	310	294	321	283	302	3,607
74 8920 Disir-Maint Of Service	99	109	108	73	70	78	93	97	93	100	90	95	1,105
75 8930 Disir-Maint Mtrs&Hous Reg	1,106	774	631	719	1,103	995	609	593	593	620	593	593	8,930
76 8940 Disir-Maint Other Equip	298	205	264	185	288	260	184	182	182	184	184	182	2,523
77 8950 Distribution-Mainte - Capitalized Utility Costs	455	325	264	300	465	417	254	249	249	254	249	249	3,731
78 9010 Cust Accis-Op Supervision	63,077	75,604	71,486	47,949	45,919	51,748	58,290	60,646	57,634	62,871	55,491	59,169	709,884
79 9020 Cust Accis-Op Meter Exp	119,364	117,063	109,909	118,453	103,667	115,749	36,939	28,039	27,481	41,506	27,093	27,744	873,027
80 9030 Cust Accis-Op Record&Coll	12,079	16,884	23,328	21,686	24,910	90,350	74,420	116,240	116,240	155,367	165,617	119,614	860,159
81 9040 Cust Accis-Op Uncoil Accts	0	0	0	0	0	0	0	0	0	0	0	0	0
82 9050 Cust Accis-Postage/Delivery Services	11,179	14,020	12,967	9,149	9,456	10,309	9,281	9,525	9,166	9,891	8,786	9,337	123,067
83 9070 Cust Serv-Op Supervision	11,126	14,089	12,765	8,963	9,419	10,118	8,939	9,200	8,811	9,524	8,499	9,012	120,465
84 9080 Cust Serv-Op Customer Assistance Exp	4,036	2,304	2,336	2,260	1,814	2,357	1,562	979	1,211	2,537	911	1,133	23,461
85 9090 Cust Serv-Op Info and Instruct Adv Exp	1,880	1,732	1,630	1,468	1,429	1,614	936	701	860	1,101	649	820	14,839
86 9100 Cust Serv-Op Misc Cust Serv & Inform Exp	4,088	4,833	4,415	3,863	4,064	4,351	2,360	1,929	2,431	2,262	1,784	2,262	38,641
87 9110 Sales-Supervision	10,213	12,141	11,235	8,948	9,152	9,949	7,214	6,678	7,268	7,331	6,138	7,113	103,402
88 9120 Sales Exp-Op Demo & Selling Exp	38	49	42	36	41	43	19	16	19	18	15	18	352
89 9130 Sales Exp-Op Demo Advertising Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
90 9160 Sales Exp-Op Misc Sales Exp	(7,872)	571	14	(1,231)	1,123	(1,926)	(1,532)	333	222	(5,960)	(131)	(81)	(16,468)
91 9200 Administrative and General Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0
92 9210 A&G-Op Office Sup & Exp	34,792	32,805	32,193	36,826	31,089	43,171	8,077	5,092	5,092	9,271	5,092	5,092	248,591
93 9220 A&G-Op Admin Exp Trsd-Cr	13,733	14,350	34,507	15,059	12,191	(82,989)	351	351	351	351	351	351	8,959
94 9230 A&G-Op Outside Serv Empld	18,875	21,204	21,730	17,010	12,329	5,517	14,712	15,340	14,585	15,838	13,980	14,914	186,015
95 9240 A&G-Op Property Insurance	232,790	250,151	252,965	197,667	153,265	125,707	180,988	199,141	184,054	177,472	157,990	170,755	2,282,944
96 9250 A&G-Op Injuries & Damages	81,693	1,233	10,220	17,110	(4,476)	11,682	18,058	2,358	2,358	57,033	2,358	2,358	201,984
97 9260 A&G-Op Empl Pen Benefits	91	2	11	19	(5)	13	20	3	3	64	3	3	225
98 9270 A&G-Op Franchise Requirmt	2	2	2	2	2	2	2	2	2	2	2	2	18
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	12,280	3,354	9,232	6,649	3,221	14,333	7,393	3,976	3,303	9,929	3,687	3,856	84,212
101 9301 A&G-Op Instl/General Adv	4,656	(5,959)	4,538	4,325	6,059	3,495	16	16	9	8	19	9	17,183
102 9302 A&G-Op Misc General Exp													
103 9320 A&G-Maint General Plant													
104 Operating (Income)Loss*	(\$567,077)	(\$471,576)	\$23,092	(\$787,402)	(\$745,168)	(\$445,551)	(\$949,321)	(\$1,543,517)	(\$1,465,591)	(\$2,780,456)	(\$2,829,822)	(\$2,153,633)	(\$14,717,053)

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

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

FR 10(10)(c)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 Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
1 4030 Op Inc & Exp-Depreciation	0	0	1	(1)	0	(1)	0	0	0	0	0	0	(3)
2 4060 Op Inc&Exp-Amort Util/Pia	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	11,301	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 8550 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 Oth Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25 8700 Disir-Op Oper Supervsn&En	4,981	37,747	55,563	4,038	4,445	82,507	18,008	18,039	18,297	19,170	16,344	19,734	288,563
26 8710 Disir-Op Disir Load Disp	0	0	0	0	0	0	0	0	0	0	0	0	0
27 8711 Disir-Op	0	0	0	0	0	0	0	0	0	0	0	0	0
28 8720 Disir-Op Disir Comp Sta L	0	0	0	0	0	0	0	0	0	0	0	0	0
29 8740 Disir-Op Mains & Serv Exp	(4)	(26,736)	399	(1,097)	(35,285)	26	746	726	(21,298)	803	710	(18,019)	(99,028)
30 8750 Disir-Op Meas&Reg Sta-Gen	0	0	0	0	0	0	0	0	0	0	0	0	0
31 8760 Disir-Op Meas&Reg Sta-Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
32 8770 Disir-Op Meas&Reg Sta-Cty	0	0	0	0	0	0	0	0	0	0	0	0	0
33 8780 Disir-Op Mtr & Hous Reg E	0	0	0	0	0	0	0	0	0	0	0	0	0
34 8790 Disir-Op Cust Install Exp	812	926	885	905	926	845	227	172	137	343	144	277	1,300
35 8800 Disir-Op Other Expenses	9,298	6,823	9,340	9,340	9,340	9,340	7,375	7,525	7,567	7,461	7,430	7,441	98,279
36 8810 Disir-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
37 8850 Disir-Maint Supervsn & Eng	0	0	0	0	0	0	0	0	0	0	0	246	3,855
38 8860 Disir-Maint Struct & Impr	455	261	746	220	490	0	311	298	308	247	273	0	0
39 8870 Disir-Maint Of Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
40 8890 Disir-Maint Meas&Reg Sta-Gen	0	0	0	0	0	0	0	0	0	0	0	0	0
41 8900 Disir-Maint Meas&Reg Sta-Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
42 8910 Disir-Maint Meas&Reg Sta-Cty	0	0	0	0	0	0	0	0	0	0	0	0	0
43 8920 Disir-Maint Of Service	0	0	0	0	0	0	0	0	0	0	0	0	0
44 8930 Disir-Maint Mtrs&Hous Reg	0	0	0	0	0	0	0	0	0	0	0	0	0
45 8940 Disir-Maint Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
46 8950 Distribution-Mantile - Capitalized Utility Costs	(881)	(881)	0	0	0	0	0	0	0	0	0	0	(655)
47 9010 Cust Accts-Op-Supervision	(184)	123,451	9,361	372,720	68,261	8,063	120,806	124,912	145,532	187,876	167,930	140,344	1,540,933
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 Uncoil&Coil	0	0	0	0	0	0	0	0	0	0	0	0	0
50 9040 Cust Accts-Op Uncoil Accts	0	0	0	0	0	0	0	0	0	0	0	0	0
51 9050 Cust Accts- 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	0	0	0	0	0	0	0	0	0	0	0	0	0
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
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	(751,167)	(454,828)	(365,131)	(746,085)	(425,249)	(198,346)	(396,338)	(401,515)	(601,605)	(289,583)	(598,157)	(392,161)	(5,520,164)
60 9200 Administrative and General Salaries	456,430	737,532	588,260	475,402	454,415	930,093	650,450	582,405	573,725	487,915	462,135	570,412	6,979,173
61 9210 A&G-Op Office Sup & Exp	(4,396,950)	(4,218,402)	(4,126,566)	(3,631,856)	(4,237,429)	(7,358,148)	(5,853,101)	(5,254,185)	(5,435,360)	(6,012,779)	(5,167,307)	(4,637,538)	(60,529,629)
62 9220 A&G-Op Admin Exp Trsid-Cr	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, KY
 Case No. 2006-00464
 Monthly Jurisdictional Operating Income by FERC Account
 For the Base Period 12 Months ended March 31, 2007, Div 02 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.	Account No.	& Title	Apr-06	actual	May-06	actual	Jun-06	actual	Jul-06	actual	Aug-06	actual	Sep-06	actual	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
63	9230	A&G-Op Outside Serv Empld	738,136	\$	566,480	527,174	617,801	678,797	699,127	935,681	847,659	842,211	844,034	853,092	863,591	863,591	842,211	844,034	853,092	863,591	9,013,793
64	9240	A&G-Op Property Insurance	32,834	\$	32,833	32,765	32,825	32,825	32,825	33,598	32,427	32,441	32,860	32,860	32,860	32,860	32,441	32,860	32,860	32,860	393,953
65	9250	A&G-Op Injures & Damages	424,297	\$	419,476	421,406	312,905	499,534	407,187	499,534	481,033	480,852	487,747	486,588	487,360	481,033	480,852	487,747	486,588	487,360	5,406,464
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	2,466,090	2,698,057	2,986,317	3,083,537	2,616,300	1,945,647	2,698,057	2,986,317	3,083,537	2,616,300	1,945,647	30,576,772
67	9270	A&G-Op Franchise Requirmt	0	\$	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	9280	A&G-Op Reg Comm Exp	0	\$	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69	9290	A&G-Duplicate charg - Uniforms Capitalized	0	\$	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	9301	A&G-Op Ins/General Adv	418,739	\$	189,228	249,639	242,329	236,210	555,659	893,202	311,694	389,570	497,828	465,990	350,111	311,694	389,570	497,828	465,990	350,111	4,803,199
71	9302	A&G-Op Misc General Exp	288,292	\$	309,217	299,031	308,810	294,919	309,938	275,135	276,032	280,966	275,571	275,361	275,472	276,032	280,966	275,571	275,361	275,472	3,468,734
72	9310	A&G-Op Rents	207,064	\$	195,326	159,625	181,713	210,348	528,877	346,585	311,791	299,451	363,908	377,396	351,127	311,791	299,451	363,908	377,396	351,127	3,530,211
73	9320	A&G-Maint General Plant																			
74		Operating (Income)Loss*		(\$2)	(\$2)	(\$5)	(\$1)	(\$3)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$13)

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

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 3,165,665

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 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 Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
1	4030 Op Inc & Exp-Depreciation													(2)
2	4060 Op Inc & Exp-Amort Utl/Pln													0
3	4081 Op Inc & Exp-Tax Oth Than I													0
4	8210 Ng Sig Exp-Op-Purificatio													0
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 Meas/													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 Sta Exp													0
18	8590 Trsm-Op Other Expenses													0
19	8600 Trsm-Op Rents													0
20	8620 Trsm-Maint Struct & Impro													0
21	8630 Trsm-Maint Of Mains													0
22	8640 Trsm-Maint Comp St Equip													0
23	8650 Trsm-Maint Meas&Reg Stat													0
24	8670 Trsm-Maint Oth Equipment													0
25	8700 Distr-Op Oper Supervsn&En	37,413	43,141	41,223	39,301	43,012	39,329	50,601	48,812	45,953	50,090	47,245	48,113	534,234
26	8710 Distr-Op Distr Load Disp													0
27	8711 Distr-Op													0
28	8720 Distr-Op Distr Comp Sta L													0
29	8740 Distr-Op Mains & Serv Exp	801	(160)					538	548	667	450	512	421	3,776
30	8750 Distr-Op Meas&Reg Sta-Gen													0
31	8760 Distr-Op Meas&Reg Sta-Ind													0
32	8770 Distr-Op Meas&Reg Sta-Cty													0
33	8780 Distr-Op Mtr & House Reg E													0
34	8790 Distr-Op Cust Install Exp	20,677	23,919	22,778	22,076	23,834	21,713	26,982	26,982	25,844	28,120	24,706	26,982	294,612
35	8800 Distr-Op Other Expenses													0
36	8810 Distr-Op Rents			57	82			49	58	54	54	52	53	459
37	8850 Distr-Maint Suprvsn & Eng													0
38	8860 Distr-Maint Struct & Impr													0
39	8870 Distr-Maint Of Mains													0
40	8890 Distr-Maint Meas&Reg Sta-Gen													0
41	8900 Distr-Maint Meas&Reg Sta-Ind													0
42	8910 Distr-Maint Meas&Reg Sta-Cty													0
43	8920 Distr-Maint Of Service													0
44	8930 Distr-Maint Mtrs&Hous Reg													0
45	8940 Distr-Maint Other Equip													0
46	8950 Distribution-Mainte - Capitalized Utility Costs													0
47	9010 Cust Accs-Op-Supervision	5,870	6,751	6,457	6,164	6,751	6,163	7,659	7,659	7,336	7,982	7,013	7,659	83,465
48	9020 Cust Accs-Op Meter Exp													0
49	9030 Cust Accs-Op Record&Coll	1,134,706	1,299,016	1,289,940	1,135,193	1,237,508	1,128,520	1,504,132	1,504,138	1,440,853	1,567,421	1,377,570	1,504,141	16,123,138
50	9040 Cust Accs-Op Uncol Accs													0
51	9050 Cust Accs- 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													0
55	9100 Cust Serv-Op Misc Cust Serv & Inform Exp	710	147	17		18	90	731	861	801	805	779	788	5,747
56	9110 Sales-Supervision													0
57	9120 Sales Exp-Op Demo & Selling Exp													0

Alamos Energy Corporation, KY
 Case No. 2006-00464
 Monthly Jurisdictional Operating Income by FERC Account
 For the Base Period 12 Months ended March 31, 2007, Div 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	Apr-06	actual	May-06	actual	Jun-06	actual	Jul-06	actual	Aug-06	actual	Sep-06	actual	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total	
																						\$
58	9130 Sales Exp-Op Demo Advertising Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	9160 Sales Exp-Op Misc Sales Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	9200 Administrative and General Salaries	12,462	14,331	13,708	14,331	13,085	13,085	13,084	13,085	17,256	17,256	17,256	17,256	17,256	17,256	17,256	17,256	17,256	17,256	17,256	17,256	17,256
61	9210 A&G-Op Office Sup & Exp	1,562,385	538,046	397,931	813,213	268,305	813,213	813,385	434,997	462,592	462,592	462,592	462,592	462,592	462,592	462,592	462,592	462,592	462,592	462,592	462,592	462,592
62	9220 A&G-Op Admin Exp Trsd-Cr	(3,407,447)	(2,574,060)	(2,352,044)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	(2,011,495)	
63	9230 A&G-Op Outside Serv Empld	73,918	38,632	10,908	1,961	4,445	1,961	1,146	1,403	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654
64	9240 A&G-Op Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	9250 A&G-Op Injuries & Damages	20	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	9260 A&G-Op Empl Pen Benefits	340,092	391,820	394,171	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909	353,909
67	9270 A&G-Op Franchise Requirmt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	9280 A&G-Op Reg Comm Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69	9290 A&G-Duplicate charg - Uniforms Capitalized	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	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	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156
72	9310 A&G-Op Rents	124,237	124,237	80,686	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780
73	9320 A&G-Maint General Plant	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156	94,156
		124,237	124,237	80,686	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780	74,780
		\$0	(\$2)	(\$2)	\$1	\$2	(\$1)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
		\$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								

74 Operating (Income)Loss*

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

Allocated to Kentucky

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

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

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

Line No.	& Title	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Total
1	4030 Op Inc & Exp-Depreciation	1	1	1	0	0	0	0	0	0	0	0	0	3
2	4060 Op Inc&Exp-Amort Util/Pia	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081 Op Inc&Exp-Tax Oth Than I	0	1	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 Pufif	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 & Impr	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8630 Trsm-Maint Of Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
22	8640 Trsm-Maint Comp St Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
23	8650 Trsm-Maint Meas&Reg Stat	0	0	0	0	0	0	0	0	0	0	0	0	0
24	8670 Trsm-Maint Oth Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25	8700 Distr-Op Oper Supervsn&En	150,713	177,222	126,449	169,890	161,928	164,396	356,355	334,687	341,518	370,662	317,699	322,218	2,993,736
26	8710 Distr-Op Distr Load Disp	1,202	1,382	1,322	1,262	1,382	1,262	2,549	2,549	2,433	2,668	2,320	2,552	22,884
27	8711 Distr-Op	0	0	0	0	0	0	0	0	0	0	0	0	0
28	8720 Distr-Op Distr Comp Sta L	0	0	0	0	0	0	0	0	0	0	0	0	0
29	8740 Distr-Op Mains & Serv Exp	3,876	3,975	4,385	3,985	4,153	3,950	(238,122)	(212,922)	(202,290)	(237,220)	(212,651)	(203,045)	(1,281,925)
30	8750 Distr-Op Meas&Reg Sta-Gen	5,178	1,772	2,084	1,822	2,075	2,684	5,566	5,043	5,913	5,229	5,188	5,439	47,893
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-Cty	0	0	0	0	0	0	24	23	20	23	20	21	131
33	8780 Distr-Op Mtr & Hous Reg E	0	0	649	(216)	0	0	68	68	65	71	62	68	894
34	8790 Distr-Op Cust Install Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
35	8800 Distr-Op Other Expenses	1,754	1,810	1,706	1,810	1,688	1,598	3,814	3,763	3,603	4,248	3,324	3,744	32,862
36	8810 Distr-Op Rents	20,046	14,021	17,686	16,238	14,471	14,925	(86,492)	(84,635)	(74,986)	(66,219)	(75,725)	(58,002)	(348,672)
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	27	0	33	51	0	154	153	149	160	141	154	1,022
40	8890 Distr-Maint Meas&Reg Sta-Gen	0	0	0	0	0	0	40	40	38	42	36	40	235
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-Cty	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	140	140	134	147	128	141	830
44	8930 Distr-Maint Mtrs&Hous Reg	2,568	2,953	2,825	2,686	2,953	2,697	5,247	5,247	5,009	5,493	4,777	5,254	47,719
45	8940 Distr-Maint Other Equip	0	0	36	0	0	0	(248)	(222)	(211)	(247)	(222)	(212)	(1,326)
46	8950 Distribution-Mainte - Capitalized Utility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
47	9010 Cust Accs-Op-Supervision	0	0	0	0	0	0	226	226	216	236	206	226	1,336
48	9020 Cust Accs-Op Meter Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
49	9030 Cust Accs-Op Record&Coll	183,221	186,755	194,321	195,468	177,045	218,043	301,578	411,210	293,313	320,836	311,580	288,942	3,062,311
50	9040 Cust Accs-Op Uncol Accts	0	0	0	0	0	0	102,810	246,703	427,179	488,912	409,617	309,918	1,985,138
51	9050 Cust Accs- 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	614	706	675	645	110	277	1,098	1,098	1,048	1,150	1,000	1,100	9,520
54	9090 Cust Serv-Op info and Instruct Adv Exp	0	0	0	0	0	0	5,183	5,180	4,951	5,422	4,719	5,189	63,707
55	9100 Cust Serv-Op Misc Cust Serv & Inform Exp	61	2,599	2,452	64	1,085	3,688	3,457	2,337	1,837	3,614	6,647	2,229	30,070
56	9110 Sales-Supervision	1,527	4,548	1,365	1,105	2,305	5,113	11,397	8,444	7,052	11,929	19,551	8,128	82,463
57	9120 Sales Exp-Op Demo & Selling Exp	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

Line No.	Account 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
		actual	actual	actual	actual	actual	actual							
58	9130 Sales Exp-Op Demo Advertising Exp	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116	\$ 29	\$ 16	\$ 31	\$ 57	\$ 19	\$ 287
59	9160 Sales Exp-Op Misc Sales Exp	0	0	0	0	0	0	5	1	1	10	1	4	26
60	9200 Administrative and General Salaries	(2)	548	4,040	271	668	3,479	2,746	2,668	4,036	4,859	4,333	1,430	29,177
61	9210 A&G-Op Office Sup & Exp	(523,147)	(531,121)	(448,852)	(564,347)	(481,507)	(238,048)	8,720	7,799	5,089	5,135	5,017	8,033	(2,757,230)
62	9220 A&G-Op Admin Exp Trsfld-Cr	865	5,971	0	9,430	10,193	10,392	15,559	21,661	15,162	16,513	17,022	16,003	136,770
63	9230 A&G-Op Outside Serv Empld	29,968	(20,673)	20,506	17,148	17,879	21,453	183,190	183,771	183,846	194,974	195,630	194,900	1,222,592
64	9240 A&G-Op Property Insurance	85,943	69,729	72,172	73,134	(232,612)	218,327	(48,043)	(48,448)	(52,125)	(54,580)	(66,073)	(58,305)	(40,882)
65	9250 A&G-Op Injuries & Damages	34,935	21,132	63,898	9,186	(25,376)	(57,258)	73,002	70,341	117,769	147,971	128,544	27,981	612,126
66	9260 A&G-Op Empl Pen Benefits	0	0	0	0	0	87,005	0	0	0	0	0	0	87,005
67	9270 A&G-Op Franchise Requirmt	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 - Uniforms Capitalized	0	0	0	0	0	0	0	0	0	0	0	0	0
70	9301 A&G-Op Insl/General Adv	0	0	0	0	0	0	11,128	31,886	11,600	100,312	5,983	41,717	222,155
71	9302 A&G-Op Misc General Exp	3,904	3,904	3,904	3,904	3,904	0	0	0	0	0	0	0	0
72	9310 A&G-Op Rents	(22,809)	8,792	8,792	8,792	8,771	13,262	9,898	7,586	10,051	10,977	8,053	17,221	89,385
73	9320 A&G-Maint General Plant													
74	Operating (Income)Loss*	(\$19,582)	(\$43,946)	\$80,416	(\$47,679)	(\$336,834)	\$510,431	\$731,317	\$1,006,649	\$1,112,537	\$1,343,690	\$1,097,201	\$943,322	\$6,375,518

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

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

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

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

Line No. & Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
1 4030 Op Inc & Exp-Depreciation	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	12,878,199
2 4060 Op Inc&Exp-Amort Util/Pfla	436,630	436,319	430,889	429,480	439,424	439,023	441,476	440,010	440,326	439,868	440,423	439,777	5,255,646
3 4081 Op Inc&Exp-Tax Oth Than I	(296,207)	(288,595)	(254,156)	(169,816)	199,752	642,454	883,981	998,369	605,482	235,060	(81,386)	(234,536)	2,240,402
4 4091 Op Inc&Exp-Income Taxes	(6,156,516)	(6,126,551)	(6,355,901)	(10,049,753)	(18,609,672)	(29,683,021)	(37,066,616)	(37,174,455)	(26,911,070)	(18,857,117)	(10,900,906)	(6,726,245)	(214,617,822)
5 4101 Provision for deferred income taxes	(47,343)	(47,730)	(49,598)	(78,001)	(151,044)	(235,748)	(308,653)	(308,509)	(223,088)	(158,543)	(88,449)	(53,756)	(1,750,462)
6 4800-4825 Op Inc&Exp-Gas Serv Rev	(49,125)	(53,141)	(61,917)	(108,510)	(108,496)	(81,735)	(68,500)	(74,614)	(74,035)	(64,877)	(71,650)	(58,637)	(865,237)
7 4870-Forfeited discounts - Forfeited Disc	(675,435)	(727,142)	(720,506)	(774,076)	(793,933)	(886,231)	(883,769)	(844,166)	(885,323)	(751,659)	(787,209)	(735,876)	(9,465,325)
8 4880 Op Inc&Exp-Oth Op Rev-Misc	0	0	0	0	0	0	0	0	0	0	0	0	0
9 4890-4896 Op Inc&Exp-Rev/Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
10 4950 Op Inc&Exp-Other Gas Rev	0	0	0	0	0	0	0	0	0	0	0	0	0
11 7520 Ng Prod-Op-Gas Wells Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
12 7560 Ng Prod-Op-Fld Meas&Reg Sta	0	0	0	0	0	0	0	0	0	0	0	0	0
13 7610 Ng Prod-Maintenance Supervision and Engr	15,927,302	14,079,020	11,208,337	14,012,716	15,738,388	3,066,732	18,726,942	14,000,711	4,919,855	16,070,173	1,711,849	9,282,908	138,444,933
14 8040 Prod Exp-Ng City Gate Pur	1,712,670	1,586,013	1,730,065	888,049	1,341,559	1,454,634	2,614,606	2,182,873	2,207,861	2,224,706	818,104	7,546,500	26,307,639
15 8045 Transportation to City Gate	1,889,767	1,721,615	1,739,188	1,648,396	4,675,140	11,251,237	21,928,272	16,813,099	20,546,080	10,029,714	7,613,178	36,088,621	135,944,306
16 8051 Ng Purchased Gas Cost Adj	1,530,275	1,378,471	1,546,094	1,355,866	2,168,326	4,885,659	9,374,437	7,348,661	8,608,982	4,746,561	3,189,986	16,178,306	62,311,625
17 8052 Purchased Gas Cost for Commercial	621,442	477,259	765,391	752,765	823,945	1,866,945	2,561,046	1,772,874	3,106,486	1,517,072	1,151,082	2,502,713	17,919,018
18 8053 Purchased Gas Cost for Industrial	373,699	314,403	364,346	334,003	705,568	1,348,383	2,637,909	1,983,822	2,504,144	1,310,886	927,890	4,524,300	17,329,353
19 8054 Purchased Gas Cost for Public Authorities	210,685	216,681	216,681	3,646,838	6,119	6,988	532,021	136,915	(751,722)	9,662	(278,544)	82,228	(24,368)
20 8057 Purchased Gas Cost for Transportation Sales	(409,899)	278,606	(4,380,638)	14,313	7,008,686	6,038,468	(5,163,104)	3,861,507	(11,294,735)	(2,056,323)	(4,185,169)	(54,670,461)	(56,931,274)
21 8059 Unbilled PGA Cost	(6,029,435)	(4,380,638)	(6,402,285)	(4,475,232)	(9,979,897)	(13,054,112)	(37,862,864)	(24,611,502)	(22,884,900)	(15,972,800)	(8,479,808)	(2,645,336)	(216,778,803)
22 8059 PGA Offset to Unrecovered Gas Cost	(6,320,289)	(7,079,955)	(3,050,708)	(5,965,575)	350,997	8,858,460	5,254,975	1,955,000	3,088,100	(2,471,165)	1,136,859	24,202,933	19,939,631
23 8060 Exchange Gas	133	9	1,729	9,329	195,162	2,540,873	11,312,097	6,957,302	12,989,085	4,195,855	4,812,996	21,762,314	64,776,883
24 8081 Gas withdrawn from storage - Debit	(5,290,381)	(4,204,448)	(3,487,138)	(4,469,287)	(7,646,214)	(2,866,587)	(45,755)	(484,384)	10,861	(4,046,770)	4,024	(6,484)	(32,690,283)
25 8082 Prod Exp-Gas Deliv To Str	(1,591)	794	(905)	(1,990)	(654)	9,138	15,789	12,191	3,568	5,998	1,322	1,075	68,780
26 8120 Prod Exp-Gas Used Oth Uti	0	0	0	9,418	10,254	1,110	1,110	1,043	1,153	(1,185)	1,195	1,075	9,506
27 8130 Prod Exp-Oth Gas Sup Expen	994	1,132	976	793	4	4	4	4	4	4	4	4	46
28 8140 Ng Sig Exp-Op Suprsvn & E	4	4	4	4	4	4	4	4	4	4	4	4	39,245
29 8150 Storage-Maps & Reco - Misc Employee Exp	3,447	3,661	3,269	3,293	3,765	3,585	2,635	3,443	3,694	1,118	3,834	3,499	31,348
30 8160 Ng Sig Exp-Op-Wells Expen	2,559	2,646	2,370	2,641	2,718	2,591	2,817	2,494	2,668	2,544	2,769	2,631	44,950
31 8170 Ng Sig Exp-Op-Lines Expen	3,697	3,771	3,446	3,795	3,856	3,703	4,016	3,586	3,796	3,734	3,920	3,631	48,555
32 8180 Ng Sig Exp-Op-Comp Statio	1,580	1,580	1,580	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	18,548
33 8190 Ng Sig Exp-Op-Comp Sta Fu	1,524	1,566	1,432	1,555	1,901	1,841	1,958	1,877	1,877	1,856	1,950	1,815	22,378
34 8200 Ng Sig Exp-Op-Meas&Reg St	1,851	1,883	1,758	1,874	37	37	37	39	39	37	38	40	458
35 8210 Ng Sig Exp-Op-Purificatio	39	39	39	39	37	37	37	39	39	37	38	40	38
36 8240 Ng Sig Exp-Op-Other Expen	4,841	4,760	4,769	4,871	4,556	4,556	5,651	4,780	4,556	6,664	4,839	4,577	59,419
37 8250 Ng Sig Exp-Op-UJG Op Roya	40	36	36	37	38	35	35	35	35	35	42	35	442
38 8310 Ng Sig Exp-Mt-Maint Struc	0	0	0	0	0	0	0	0	0	0	0	0	0
39 8320 Ng Sig Exp-Mt-Maint Reser	346	355	323	357	365	350	378	338	359	350	371	343	4,234
40 8340 Ng Sig Exp-Mt-Maint Comp	1,059	1,040	1,059	1,085	1,066	1,066	1,066	1,066	1,066	1,201	1,066	1,066	12,926
41 8350 Ng Sig Exp-Mt-Maint Meas/	0	0	0	0	0	0	0	0	0	0	0	0	0
42 8360 Ng Sig Exp-Mt-Maint Purif	13	12	13	16	12	12	12	12	12	12	12	12	177
43 8400 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
44 8410 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
45 8470 Other Storage Exp	3,291	3,444	3,071	3,311	3,541	3,372	3,218	3,237	3,474	2,434	3,607	3,290	39,290
46 8500 Trism-Op Opr Suprsvn/Eng	14,260	14,401	13,210	14,490	14,554	14,000	15,367	13,621	14,335	14,244	14,850	13,749	171,079
47 8560 Trism-Op Mains Expenses	6,346	6,550	5,886	6,548	6,705	6,402	7,028	6,183	6,585	6,847	6,847	6,259	77,773
48 8570 Trism-Op Meas&Reg Sta Exp	1	1	1	1	1	1	1	1	1	1	1	1	10
49 8590 Trism-Op Other Expenses	1	1	1	1	1	1	1	1	1	1	1	1	11
50 8600 Trism-Op Rents	191	188	191	191	192	192	192	192	192	192	192	192	2,331
51 8620 Trism-Maint Struct & Impro	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

Line No. & Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
52 8630 Trsm-Maint Of Mains	\$ 2,928	\$ 3,019	\$ 2,720	\$ 3,026	\$ 3,106	\$ 2,966	\$ 3,218	\$ 2,957	\$ 3,050	\$ 2,936	\$ 3,158	\$ 2,900	\$ 35,884
53 8640 Trsm-Maint Comp St Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
54 8650 Trsm-Maint Meas&Reg Stat	2,603	2,647	2,466	2,686	2,720	2,629	2,808	2,560	2,683	2,696	2,754	2,586	31,837
55 8670 Trsm-Maint Oih Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56 8700 Distr-Op Oper Supervis&En	111,482	112,619	104,822	115,044	114,478	113,163	117,151	107,187	113,458	105,210	116,420	109,789	1,340,824
57 8710 Distr-Op Distr Load Disp	21	25	25	8	24	24	(32)	25	24	(83)	26	24	109
58 8711 Distr-Op	92	93	88	94	95	93	98	91	94	97	96	91	1,121
59 8720 Distr-Op Distr Comp Sta F	0	0	0	0	0	0	0	0	0	0	0	0	0
60 8740 Distr-Op Mains & Serv Exp	278,902	272,111	259,813	283,589	279,122	269,360	280,488	270,721	272,410	257,714	281,584	267,111	3,272,945
61 8750 Distr-Op Meas&Reg Sta-Gen	10,831	11,101	9,968	11,330	11,392	10,876	12,581	10,461	11,185	12,110	11,595	10,624	134,054
62 8760 Distr-Op Meas&Reg Sta-Ind	11,632	12,013	10,768	12,042	12,359	11,785	12,879	11,330	12,131	11,718	12,575	11,509	142,742
63 8770 Distr-Op Meas&Reg Sta-City	7,408	7,101	6,817	7,663	7,016	7,307	8,206	6,708	7,010	8,237	7,221	6,944	87,637
64 8780 Distr-Op Mir & Hous Reg E	78,486	80,718	72,283	80,722	82,614	78,752	86,226	75,777	81,085	77,584	84,189	76,924	955,361
65 8790 Distr-Op Cust Install Exp	6,588	6,818	6,085	6,813	7,014	6,679	7,284	6,414	6,882	7,141	7,141	6,518	80,797
66 8800 Distr-Op Other Expenses	4,470	4,188	4,123	4,632	4,322	4,168	4,708	4,042	4,249	4,433	4,361	4,085	51,779
67 8810 Distr-Op Rents	72,768	72,735	72,880	69,727	69,611	69,602	70,014	73,027	69,582	71,043	73,945	69,901	884,835
68 8850 Distr-Maint Suprvisn & Eng	21,358	22,030	19,745	22,139	22,638	21,581	23,598	20,742	22,222	21,277	23,054	21,075	281,457
69 8860 Distr-Maint Struct & Impr	1,388	1,390	1,390	1,327	1,327	1,327	1,327	1,327	1,327	1,340	1,411	1,334	16,280
70 8870 Distr-Maint Of Mains	921	876	801	971	866	831	1,227	804	852	1,373	881	816	11,219
71 8890 Distr-Maint Meas&Reg Sta-Gen	1,278	1,280	1,117	1,504	1,297	1,232	2,211	1,181	1,271	2,827	1,321	1,201	17,700
72 8900 Distr-Maint Meas&Reg Sta-Ind	545	337	340	1,086	333	333	333	333	333	5,187	334	334	12,406
73 8910 Distr-Maint Meas&Reg Sta-City	785	691	687	1,004	697	691	1,726	687	694	2,642	699	689	11,693
74 8920 Distr-Maint Of Service	299	310	275	309	319	303	331	291	313	296	325	296	3,665
75 8930 Distr-Maint Mfns&Hous Reg	95	98	89	97	99	95	102	93	93	93	102	93	1,153
76 8940 Distr-Maint Other Equip	605	593	604	624	608	608	636	608	608	716	608	608	7,429
77 8950 Distr-Maint - Other Plant	187	184	187	188	186	186	188	188	186	204	188	186	2,257
78 9010 Cust Accts-Op-Supervision	254	249	254	260	255	255	260	255	255	288	255	255	3,098
79 9020 Cust Accts-Op Meter Exp	58,643	60,738	54,022	60,616	62,463	59,401	64,872	56,985	61,254	57,997	63,627	57,937	718,554
80 9030 Cust Accts-Op Record&Coll	43,534	34,590	33,381	38,016	28,790	28,222	42,617	27,785	28,543	37,987	29,346	28,282	401,092
81 9040 Cust Accts-Op Uncol Accts	27,299	27,542	28,608	44,984	87,001	135,731	177,584	177,521	128,355	91,300	50,943	31,000	1,007,867
82 9050 Cust Accts- Postage/Delivery Services	0	0	0	0	0	0	0	0	0	0	0	0	0
83 9070 Cust Accts-Op Supervision	9,275	9,586	8,627	9,641	9,808	9,444	10,201	9,021	9,660	9,243	10,005	9,195	113,705
84 9080 Cust Serv-Op Customer Assistance Exp	8,938	9,254	8,327	9,285	9,472	9,077	9,822	8,726	8,927	8,897	9,654	8,870	109,644
85 9090 Cust Serv-Op Info and Instruct Adv Exp	1,240	1,264	1,186	1,622	1,003	1,242	2,601	934	1,161	4,039	1,161	1,095	18,547
86 9100 Cust Serv-Op Misc Cust Serv & Inform Exp	841	920	860	959	719	902	1,128	665	840	1,507	840	789	10,973
87 9110 Sales-Supervision	2,262	2,543	2,374	2,419	1,977	2,491	2,318	1,828	2,318	2,664	2,318	2,174	27,688
88 9120 Sales Exp-Op Demo & Selling Exp	7,077	7,649	6,980	7,447	6,863	7,490	7,540	6,298	7,327	7,675	7,469	6,901	86,718
89 9130 Sales Exp-Op Demo Advertising Exp	0	0	0	0	0	0	18	15	18	20	18	17	218
90 9160 Sales Exp-Op Misc Sales Exp	18	20	19	19	16	19	0	0	0	0	0	0	0
91 9200 A&G-Op Admin & Gen Salari	(590)	(147)	(149)	(1,570)	341	228	(6,109)	(134)	(83)	(11,400)	(146)	(156)	(19,915)
92 9210 A&G-Op Office Sup & Exp	609,394	613,260	568,660	715,208	731,443	714,285	826,848	716,078	658,910	602,623	650,834	603,916	8,008,458
93 9220 A&G-Op Admin Exp Trsd-Cr	10,176	7,191	7,189	8,279	5,219	5,219	9,503	5,219	5,219	8,391	5,331	5,331	82,267
94 9230 A&G-Op Outside Serv Empld	351	353	360	360	360	360	360	360	360	360	360	360	4,295
95 9240 A&G-Op Property Insurance	14,755	15,294	13,598	15,303	15,810	15,009	16,359	14,355	15,452	14,615	16,046	14,595	181,191
96 9250 A&G-Op Injunes & Damages	165,065	170,925	152,411	187,946	205,064	189,526	183,284	162,222	176,820	163,851	179,724	163,393	2,100,230
97 9260 A&G-Op Empl Pen Benefits	6,489	2,358	2,352	18,509	2,417	2,417	58,459	2,417	2,417	108,148	2,417	2,417	210,816
98 9270 A&G-Op Franchise Requirement	7	3	3	21	3	3	65	3	3	120	3	3	235
99 9280 A&G-Op Reg Comm Exp	0	0	0	2	2	2	0	0	0	0	0	0	9
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 Insl/Goodwill Adv	0	0	0	0	0	0	0	0	0	0	0	0	0
102 9302 A&G-Op Misc General Exp	3,192	2,822	3,597	7,578	4,075	3,386	10,177	3,779	3,953	6,522	3,237	3,730	56,049

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

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

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

Line No.	Account No.	Workpaper Reference No(s)	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
103	9320	A&G-Maint General Plant	\$ 7	\$ 6	\$ 8	\$ 16	\$ 9	\$ 8	\$ 20	\$ 9	\$ 9	\$ 9	\$ 7	\$ 9	\$ 116
104		Operating (Income) Loss*	\$129,553	\$87,621	\$4,620	(\$132,223)	(\$710,448)	(\$1,502,059)	(\$1,930,664)	(\$2,110,980)	(\$1,473,066)	(\$757,009)	(\$276,008)	(\$15,970)	(\$8,686,653)

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

Line No. & Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
1 4030 Op Inc & Exp-Depreciation	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	1,073,183	12,878,199
2 4060 Op Inc&Exp-Amort Util/PIA	436,630	438,319	430,889	429,480	439,424	439,023	441,476	440,010	440,326	439,868	440,423	439,777	5,259,646
3 4081 Op Inc&Exp-Tax Oth Than I	(296,207)	(288,595)	(254,156)	(169,816)	199,752	642,454	883,981	998,369	605,482	235,060	(81,386)	(234,536)	2,240,402
4 4091 Op Inc&Exp-Income Taxes	(6,156,516)	(6,126,551)	(6,355,901)	(10,049,753)	(18,609,672)	(29,683,021)	(37,066,616)	(37,174,455)	(26,911,070)	(18,857,117)	(10,900,906)	(6,726,245)	(214,617,822)
5 4101 Provision for deferred income taxes	(47,343)	(47,730)	(49,598)	(78,001)	(151,044)	(235,748)	(308,653)	(308,509)	(223,088)	(158,543)	(88,449)	(53,756)	(1,750,462)
6 4800-4825 Op Inc&Exp-Gas Serv Rev	(49,125)	(53,141)	(61,917)	(108,510)	(108,496)	(81,735)	(68,500)	(74,035)	(54,877)	(54,877)	(71,650)	(58,637)	(865,237)
7 4870-Forfeited discounts - Forfeited Disc	(675,435)	(727,142)	(720,506)	(774,076)	(793,933)	(886,231)	(883,769)	(844,166)	(885,323)	(751,659)	(787,209)	(735,876)	(9,465,325)
8 4880 Op Inc&Exp-Oth Op Rev-Misc													0
9 4890-4896 Op Inc&Exp-Rev/Transport													0
10 4950 Op Inc&Exp-Other Gas Rev													0
11 7520 Ng Prod-Op-Gas Wells Exp													0
12 7550 Ng Prod-Op-Fld Meas&Reg Sta													0
13 7610 Ng Prod-Maintenance Supervision and Engr	15,927,302	14,079,020	11,208,337	14,012,716	15,738,388	3,066,732	18,726,942	14,000,711	4,619,855	16,070,173	1,711,849	9,282,908	138,444,933
14 8040 Prod Exp-Ng City Gate Pur	1,712,670	1,586,013	1,730,065	888,049	1,341,559	1,454,634	2,614,606	2,182,873	2,207,861	2,224,706	818,104	7,546,500	26,307,639
15 8045 Transportation to City Gate	1,889,767	1,721,615	1,739,188	1,648,396	4,675,140	11,251,237	21,928,272	16,813,099	20,546,080	10,029,714	7,613,178	36,088,621	135,944,306
16 8051 Ng Purchased Gas Cost Adj	1,530,275	1,378,471	1,546,094	1,355,866	2,168,326	4,885,659	9,374,437	7,348,661	8,608,982	4,746,561	3,189,986	16,178,306	62,311,625
17 8052 Purchased Gas Cost for Commercial	621,442	477,259	765,391	752,765	823,945	1,866,945	2,661,046	1,772,874	3,106,486	1,517,072	1,151,082	2,502,713	17,919,018
18 8053 Purchased Gas Cost for Industrial	373,699	314,403	364,346	334,003	705,568	1,348,383	2,637,909	1,983,822	2,504,144	1,310,886	978,890	4,524,300	17,329,353
19 8054 Purchased Gas Cost for Public Authorities	210,685	21,681	0	0	6,119	6,588	532,021	136,915	(751,722)	9,662	(278,544)	82,228	(24,368)
20 8057 Purchased Gas Cost for Transportation Sale:	(409,899)	278,606	(6,402,285)	(4,475,232)	(9,979,891)	(13,054,112)	(37,862,864)	(24,611,502)	(22,884,900)	(15,972,800)	(8,479,808)	(62,645,336)	(216,778,803)
21 8058 Unbilled PGA Cost	(6,029,435)	(4,380,638)	(6,402,285)	(5,965,575)	350,997	8,858,460	5,254,975	1,955,000	3,068,100	(2,471,165)	1,136,859	24,202,933	19,939,631
22 8059 PGA Offset to Unrecovered Gas Cost	(6,320,289)	(7,079,955)	(3,050,708)	(5,965,575)	9,329	2,540,873	11,312,097	6,957,302	12,989,085	4,195,855	4,812,996	21,762,314	64,776,883
23 8060 Exchange Gas	133	9	9	9	1,729	(2,866,587)	(45,755)	(484,384)	10,861	(335)	4,024	(6,484)	10,649
24 8081 Gas withdrawn from storage - Debit	(5,290,381)	(4,204,448)	(3,487,138)	(4,469,287)	(7,646,214)	(2,866,587)	(6,378)	12,191	10,861	(335)	1,322	1,075	68,780
25 8082 Prod Exp-Gas Deliv To Str	(1,591)	794	(905)	(1,990)	(654)	(11,638)	15,789	13,293	3,568	5,998	1,195	1,075	9,506
26 8120 Prod Exp-Gas Used Oth Uli	0	0	0	0	0	0	0	0	0	0	0	0	0
27 8130 Prod Exp-Oth Gas Sup Expen	994	1,132	976	793	4	1,110	38	1,043	1,153	(1,185)	4	4	46
28 8140 Ng Sig Exp-Op Suprvisn & E	4	4	4	4	4	4	4	4	4	4	4	4	39,245
29 8150 Storage-Maps & Reco - Misc Employee Exp	3,447	3,661	3,269	3,293	3,765	3,585	2,635	3,443	3,694	1,118	3,834	3,499	31,348
30 8160 Ng Sig Exp-Op-Wells Expen	2,559	2,646	2,370	2,641	2,718	2,591	2,817	2,484	2,668	2,544	2,769	3,920	44,950
31 8170 Ng Sig Exp-Op-Lines Expen	3,687	3,771	3,446	3,795	3,556	3,703	4,016	3,586	3,796	3,734	3,920	3,631	44,950
32 8180 Ng Sig Exp-Op-Comp Statio	1,560	1,580	1,583	1,511	1,511	1,511	1,511	1,511	1,511	1,525	1,606	1,518	18,535
33 8190 Ng Sig Exp-Op-Comp Sta Fu	1,524	1,566	1,432	1,555	1,592	1,530	1,641	1,493	1,568	1,514	1,631	1,502	18,548
34 8200 Ng Sig Exp-Op-Meas&Reg St	1,851	1,883	1,758	1,874	1,901	1,841	1,958	1,815	1,877	1,856	1,950	1,815	22,378
35 8210 Ng Sig Exp-Op-Purificatio	39	39	39	39	37	37	37	37	39	37	38	40	38
36 8240 Ng Sig Exp-Op-Other Expen	4,841	4,760	4,769	4,871	4,556	4,556	5,651	4,760	4,556	6,664	4,839	4,577	59,419
37 8250 Ng Sig Exp-Op-U/G Op Roya	40	36	36	37	38	35	40	35	35	42	35	35	442
38 8310 Ng Sig Exp-Mt-Maint Struc	0	0	0	0	0	0	0	0	0	0	0	0	0
39 8320 Ng Sig Exp-Mt-Maint Reser	346	355	323	357	365	350	378	338	359	350	371	343	4,234
40 8340 Ng Sig Exp-Mt-Maint Comp	1,059	1,040	1,059	1,085	1,066	1,066	1,066	1,066	1,066	1,201	1,066	1,066	12,926
41 8350 Ng Sig Exp-Mt-Maint Meas/	13	12	13	13	16	12	21	12	12	30	12	12	177
42 8360 Ng Sig Exp-Mt-Maint Purif	0	0	0	0	0	0	0	0	0	0	0	0	0
43 8400 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
44 8410 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
45 8470 Other Storage Exp	3,291	3,444	3,071	3,311	3,541	3,372	3,218	3,237	3,474	2,434	3,607	3,290	39,290
46 8500 Trism-Op Opr Suprvisn/Eng	14,260	14,401	13,210	14,490	14,554	14,000	15,367	13,621	14,335	14,244	14,850	13,749	171,079
47 8560 Trism-Op Meas&Reg Sta Exp	6,346	6,550	5,886	6,548	6,705	6,402	7,028	6,163	6,585	6,434	6,847	6,259	77,773
48 8570 Trism-Op Meas&Reg Sta Exp	10	10	10	11	11	10	10	10	10	10	10	10	11
49 8590 Trism-Op Other Expenses	191	188	188	191	192	192	196	192	192	217	192	192	2,331
50 8600 Trism-Maint Struct & Impro	2,928	3,019	2,720	3,026	3,106	2,966	3,218	2,857	3,050	2,936	3,158	2,900	35,884
51 8620 Trism-Maint Of Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
52 8630 Trism-Maint Comp St Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
53 8640 Trism-Maint Comp St Exp	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, KY
Case No. 2006-00464

Monthly Jurisdictional Operating Income by FERC Account
For the Forecasted Period 12 Months ended June 30, 2008 Div 009 Only

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

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

Line No.	& Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
54	8650 Trsm-Maint Meas&Reg Stat	2,603	2,647	2,466	2,686	2,720	2,629	2,808	2,560	2,663	2,696	2,754	2,586	31,837
55	8670 Trsm-Maint Oth Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	8700 Distr-Op Oper Supervsn&En	111,482	112,619	104,822	115,044	114,478	113,163	117,151	107,187	113,458	105,210	116,420	109,789	1,340,824
57	8710 Distr-Op Dist Load Disp	21	25	25	8	24	24	(32)	25	24	(83)	26	24	109
58	8711 Distr-Op	92	93	88	94	95	93	98	91	94	97	96	91	1,121
59	8720 Distr-Op Dist Comp Sta F	0	0	0	0	0	0	0	0	0	0	0	0	0
60	8740 Distr-Op Mains & Serv Exp	278,902	272,111	259,813	283,589	279,122	269,380	280,488	270,721	272,410	267,714	281,584	267,111	3,272,945
61	8750 Distr-Op Meas&Reg Sta-Gen	10,831	11,101	9,968	11,330	11,392	10,876	12,581	10,461	11,185	12,110	11,595	10,624	134,054
62	8760 Distr-Op Meas&Reg Sta-Gen	11,632	12,013	10,768	12,042	12,359	11,785	12,879	11,330	12,131	11,718	12,575	11,509	142,742
63	8770 Distr-Op Meas&Reg Sta-City	7,408	7,101	6,817	7,663	7,016	7,307	8,206	6,708	7,010	8,237	7,221	6,944	87,637
64	8780 Distr-Op Mtr & Hous Reg E	6,588	80,718	72,283	80,722	82,614	78,752	86,226	75,777	81,085	77,584	84,189	76,924	955,361
65	8790 Distr-Op Cust Install Exp	4,470	4,188	4,123	4,632	4,322	4,168	4,708	4,042	4,249	4,433	4,361	4,085	6,518
66	8800 Distr-Op Other Expenses	72,768	72,735	72,880	69,727	69,611	69,602	70,014	73,027	69,582	71,043	73,945	69,901	854,835
67	8810 Distr-Op Rents	21,358	22,030	19,745	22,139	22,638	21,581	23,598	20,742	22,222	21,277	23,054	21,075	261,457
68	8850 Distr-Maint Struct & Impr	1,388	1,388	1,390	1,327	1,327	1,327	1,227	804	852	1,340	1,411	1,334	16,280
69	8860 Distr-Maint Struct & Impr	876	876	801	971	866	831	1,227	804	852	1,340	1,411	1,334	16,280
70	8870 Distr-Maint Of Mains	1,278	1,260	1,117	1,504	1,297	1,232	2,211	1,181	1,271	2,827	1,321	1,201	17,700
71	8890 Distr-Maint Meas&Reg Sta-Gen	545	337	340	1,086	333	333	2,911	1,881	333	5,187	334	334	12,406
72	8900 Distr-Maint Meas&Reg Sta-Ind	785	691	687	1,004	697	687	1,726	687	694	2,842	699	689	11,693
73	8910 Distr-Maint Meas&Reg Sta-City	299	310	275	309	319	303	331	291	313	296	325	296	3,665
74	8920 Distr-Maint Of Service	95	98	89	97	99	95	102	93	98	93	102	93	1,153
75	8930 Distr-Maint Mtrs&Hous Reg	605	593	604	624	608	608	636	608	608	716	608	608	7,429
76	8940 Distr-Maint Other Equip	187	184	187	186	186	186	188	188	186	204	188	186	2,257
77	8950 Distr-Maint - Other Plant	254	249	254	260	255	255	260	255	255	288	255	255	3,098
78	9010 Cust Accts-Op-Supervision	58,643	60,738	54,022	60,616	62,463	59,401	64,872	56,985	61,254	57,997	63,627	57,937	718,554
79	9020 Cust Accts-Op Meter Exp	43,534	34,590	33,381	38,016	28,790	28,222	42,617	27,785	28,543	37,987	29,346	28,282	401,092
80	9030 Cust Accts-Op Record&Coll	27,299	27,542	28,608	44,984	87,001	135,731	177,584	177,521	128,355	91,300	50,943	31,000	1,007,867
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	9,275	9,586	8,627	9,641	9,808	9,444	10,201	9,021	9,660	9,243	10,005	9,195	113,705
83	9070 Cust Accts-Op Supervision	6,938	9,254	8,327	9,285	9,472	9,077	9,822	8,726	9,322	8,897	9,654	8,870	109,844
84	9080 Cust Serv-Op Customer Assistance Exp	1,240	1,264	1,186	1,003	1,242	1,242	2,601	934	1,161	1,161	1,161	1,095	18,547
85	9090 Cust Serv-Op Info and Instruct Adv Exp	841	920	860	959	719	902	1,128	665	840	1,507	840	789	10,973
86	9100 Cust Serv-Op Misc Cust Serv & Inform Exp	2,262	2,543	2,374	2,419	1,977	2,491	2,318	1,828	2,318	2,664	2,318	2,174	27,688
87	9110 Sales-Supervision	7,077	7,649	6,980	7,447	6,863	7,490	7,540	6,298	7,327	7,675	7,469	6,901	86,718
88	9120 Sales Exp-Op Demo & Selling Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
89	9130 Sales Exp-Op Demo Advertising Exp	18	20	19	19	16	19	18	15	18	20	18	17	218
90	9160 Sales Exp-Op Misc Sales Exp	(590)	(147)	(149)	(1,570)	341	228	(6,109)	(134)	(83)	(11,400)	(146)	(156)	(19,915)
91	9200 A&G-Op Admin & Gen Salari	0	0	0	0	0	0	0	0	0	0	0	0	0
92	9210 A&G-Op Admin Exp	10,176	7,191	7,189	8,279	5,219	5,219	9,503	5,219	5,219	8,391	5,331	5,331	82,267
93	9220 A&G-Op Outside Serv Empld	351	351	353	360	360	360	360	360	360	360	360	360	4,295
94	9240 A&G-Op Property Insurance	14,755	15,294	13,598	15,303	15,810	15,009	16,359	14,355	15,452	14,615	16,046	14,595	181,191
95	9250 A&G-Op Injuries & Damages	165,065	170,925	152,411	187,946	205,064	189,526	183,284	162,222	176,820	163,851	179,724	163,393	2,100,230
97	9260 A&G-Op Empl Pen Benefits	6,489	2,358	2,352	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	210,816
98	9270 A&G-Op Franchise Requirmt	7	3	3	21	3	3	65	3	3	3	3	3	235
99	9280 A&G-Op Reg Comm Exp	0	0	0	2	2	2	0	0	0	0	0	0	9
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 Insl/Goodwill Adv	3,192	2,822	3,597	7,578	4,075	3,386	10,177	3,779	3,953	6,522	3,237	3,730	56,049
102	9302 A&G-Op Misc General Exp	0	0	0	0	0	0	0	0	0	0	0	0	116
103	9320 A&G-Maint General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating (Income)/Loss*		(\$479,840)	(\$525,639)	(\$564,040)	(\$847,431)	(\$1,441,891)	(\$2,216,344)	(\$2,757,532)	(\$2,827,056)	(\$2,128,976)	(\$1,359,632)	(\$926,842)	(\$619,886)	(\$16,695,111)

Notes: 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 Test Period 12 Months ended June 30, 2008, Div 02 only

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

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

Line No. & Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
1 4030 Op Inc & Exp-Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
2 4060 Op Inc&Exp-Amort Util/Pla	0	0	0	0	0	0	0	0	0	0	0	0	0
3													
4													
5 8210 Ng Stg Exp-Op-Purificatio	987	1,068	1,042	1,098	1,013	1,008	996	1,036	1,076	1,031	1,168	1,153	12,677
6 8240 Ng Stg Exp-Op-Other Expen	0	0	0	0	0	0	0	0	0	0	0	0	0
7 8250 Ng Stg Exp-Op-U/G Op Roya	0	0	0	0	0	0	0	0	0	0	0	0	0
8 8310 Ng Stg Exp-Mt-Maint Struc	0	0	0	0	0	0	0	0	0	0	0	0	0
9 8320 Ng Stg Exp-Mt-Maint Reser	0	0	0	0	0	0	0	0	0	0	0	0	0
10 8340 Ng Stg Exp-Mt-Maint Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
11 8350 Ng Stg Exp-Mt-Maint Meas/	0	0	0	0	0	0	0	0	0	0	0	0	0
12 8360 Ng Stg Exp-Mt-Maint Purif	0	0	0	0	0	0	0	0	0	0	0	0	0
13 8400 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
14 8410 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
15 8470 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
16 8500 Trsm-Op Otr Suprvsn/Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
17 8560 Trsm-Op Mains Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
18 8570 Trsm-Op Meas&Reg Sta Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
19 8590 Trsm-Op Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
20 8600 Trsm-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
21 8620 Trsm-Maint Struct & Impro	0	0	0	0	0	0	0	0	0	0	0	0	0
22 8630 Trsm-Maint Of Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
23 8640 Trsm-Maint Comp Sl Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
24 8650 Trsm-Maint Meas&Reg Stat	0	0	0	0	0	0	0	0	0	0	0	0	0
25 8670 Trsm-Maint Oth Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
26 8700 Distr-Op Oper Supervsn&En	17,765	20,013	18,260	18,508	18,539	18,800	19,704	16,797	20,279	19,286	21,463	20,759	230,171
27 8710 Distr-Op Distr Load Disp	0	0	0	0	0	0	0	0	0	0	0	0	0
28 8711 Distr-Op	0	0	0	0	0	0	0	0	0	0	0	0	0
29 8720 Distr-Op Distr Comp Sta L	752	760	(21,138)	765	745	(21,830)	824	728	(18,469)	725	815	(21,665)	(76,990)
30 8740 Distr-Op Mains & Serv Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
31 8750 Distr-Op Meas&Reg Sta-Gen	0	0	0	0	0	0	0	0	0	0	0	0	0
32 8760 Distr-Op Meas&Reg Sta-Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
33 8770 Distr-Op Meas&Reg Sta-Cty	0	0	0	0	0	0	0	0	0	0	0	0	0
34 8780 Distr-Op Mir & Hous Reg E	163	225	40	235	178	141	355	149	286	148	279	148	2,348
35 8790 Distr-Op Cust Install Exp	1,068	1,118	986	1,115	1,106	1,062	1,153	1,021	1,114	1,064	1,164	1,072	13,043
36 8800 Distr-Op Other Expenses	7,384	7,486	7,401	7,559	7,713	7,756	7,647	7,616	7,627	7,611	7,677	7,612	91,088
37 8810 Distr-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
38 8850 Distr-Maint Suprvsn & Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
39 8860 Distr-Maint Struct & Impr	261	259	260	319	306	315	253	279	252	329	255	268	3,357
40 8870 Distr-Maint Of Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
41 8890 Distr-Maint Meas&Reg Sta-Gen	0	0	0	0	0	0	0	0	0	0	0	0	0
42 8900 Distr-Maint Meas&Reg Sta-Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
43 8910 Distr-Maint Meas&Reg Sta-City	0	0	0	0	0	0	0	0	0	0	0	0	0
44 8920 Distr-Maint Of Service	0	0	0	0	0	0	0	0	0	0	0	0	0
45 8930 Distr-Maint Mtrs&Hous Reg	0	0	0	0	0	0	0	0	0	0	0	0	0
46 8940 Distr-Maint Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
47 8950 Distribution-Mainte - Capitalized Utility Co:	22	39	(11)	42	26	75	19	117	56	18	53	18	372
48 9010 Cust Accis-Op-Supervision	123	129	112	128	128	128	134	117	128	122	133	122	1,498
49 9020 Cust Accis-Op Meter Exp	123,997	112,904	122,876	124,189	128,367	149,479	193,004	172,437	144,244	120,915	121,485	117,528	1,631,423
50 9030 Cust Accis-Op Record&Coil	0	0	0	0	0	0	0	0	0	0	0	0	0
51 9040 Cust Accis-Op Uncol Accis	0	0	0	0	0	0	0	0	0	0	0	0	0
52 9050 Cust Accis- Postage/Delivery Services	37	33	37	36	39	38	36	39	39	39	42	37	452
53 9050 Cust Accis- Postage/Delivery Services	0	0	0	0	0	0	0	0	0	0	0	0	0

Almos Energy Corporation, KY
Case No. 2006-00464
Monthly Jurisdictional Operating Income by FERC Account
For the Test Period 12 Months ended June 30, 2008, Div 02 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
Worksheet Reference No(s): _____

Line No. & Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
54 9070 Cust Serv-Op Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
55 9080 Cust Serv-Op Customer Assistance Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
56 9090 Cust Serv-Op Info and Instruct Adv Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
57 9100 Cust Serv-Op Misc Cust Serv & Inform E	681	700	668	705	588	654	638	662	654	666	616	702	7,935
58 9110 Sales-Supervision	104	104	107	112	104	103	120	102	117	107	114	114	1,308
59 9120 Sales Exp-Op Demo & Selling Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
60 9130 Sales Exp-Op Demo Advertising Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
61 9160 Sales Exp-Op Misc Sales Exp	(401,596)	(298,875)	(606,230)	(382,844)	(388,198)	(491,800)	(272,341)	(591,738)	(378,520)	(490,498)	(277,184)	(489,816)	(5,069,642)
62 9200 Administrative and General Salaries	579,158	517,481	577,333	666,598	596,829	587,935	510,236	473,548	584,526	595,286	444,670	615,967	6,749,566
63 9210 A&G-Op Office Sup & Exp	(4,631,228)	(4,680,393)	(4,367,943)	(6,033,832)	(5,419,977)	(5,603,810)	(6,199,518)	(5,327,766)	(4,788,118)	(4,495,705)	(4,876,820)	(4,670,818)	(61,099,927)
64 9220 A&G-Op Admin Exp Trsfld-Cr	832,376	841,012	831,348	959,073	868,861	863,266	865,135	874,419	885,181	895,909	860,574	863,709	10,441,862
65 9230 A&G-Op Outside Serv Empld	33,838	33,838	33,838	34,438	33,238	33,252	33,682	33,682	33,682	33,682	33,715	33,715	404,597
66 9240 A&G-Op Property Insurance	501,548	501,932	500,779	510,618	493,147	492,954	500,036	498,830	499,633	499,208	500,489	499,697	5,998,873
67 9250 A&G-Op Injuries & Damages	2,034,476	2,068,965	1,972,226	2,534,773	2,731,676	2,963,769	3,168,523	2,687,742	2,001,516	1,885,613	2,126,827	2,060,955	28,237,060
68 9260 A&G-Op Empl Pen Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
69 9270 A&G-Op Franchise Requirmt	0	0	0	0	0	0	0	0	0	0	0	0	0
70 9280 A&G-Op Reg Comm Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
71 9290 A&G-Duplicate chrg - Uniforms Capitaliz	0	0	0	0	0	0	0	0	0	0	0	0	0
72 9301 A&G-Op Insi/General Adv	312,298	260,036	335,049	915,532	319,486	399,309	510,273	477,639	358,863	304,231	277,041	292,784	4,762,541
73 9302 A&G-Op Misc General Exp	275,013	280,374	275,128	282,013	282,933	287,980	282,460	282,245	282,359	282,274	282,645	283,988	3,379,412
74 9310 A&G-Op Rents	310,774	330,794	317,833	355,250	319,585	305,912	373,006	386,831	359,906	337,368	469,216	378,381	4,244,854
75 9320 A&G-Maint General Plant													
76 Operating (Income) Loss*	(\$0)	\$0	(\$0)	(\$3,569)	(\$3,569)	(\$3,569)	(\$3,569)	(\$3,569)	(\$3,569)	(\$3,569)	(\$3,569)	(\$3,569)	(\$32,125)

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

80													
81													
82													
83	247,142.37	249,614.07	233,921.49	318,502.99	288,211.48	297,843.90	328,072.92	283,462.54	254,937.88	240,420.45	259,706.53	249,440.20	3,251,277
84 Allocated to Kentucky													

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

FR 10(10)(c)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	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
1 4030 Op Inc & Exp-Depreciation	0	(1)	0	0	(1)	0	0	0	0	0	0	0	0
2 4060 Op Inc&Exp-Amort Util/Pln	0	0	0	0	0	0	0	0	0	0	0	0	0
3 8210 Ng Sig Exp-Op-Purificatio	0	0	0	0	0	0	0	0	0	0	0	0	0
4 8240 Ng Sig Exp-Op-Other Expen	0	0	0	0	0	0	0	0	0	0	0	0	0
5 8250 Ng Sig Exp-Op-U/G Op Roya	0	0	0	0	0	0	0	0	0	0	0	0	0
6 8310 Ng Sig Exp-Mt-Maint Struc	0	0	0	0	0	0	0	0	0	0	0	0	0
7 8320 Ng Sig Exp-Mt-Maint Reser	0	0	0	0	0	0	0	0	0	0	0	0	0
8 8340 Ng Sig Exp-Mt-Maint Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
9 8350 Ng Sig Exp-Mt-Maint Meas/	0	0	0	0	0	0	0	0	0	0	0	0	0
10 8360 Ng Sig Exp-Mt-Maint Purif	0	0	0	0	0	0	0	0	0	0	0	0	0
11 8400 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
12 8410 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
13 8470 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
14 8500 Trsm-Op Opr Suprvsn/Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
15 8560 Trsm-Op Mains Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
16 8570 Trsm-Op Meas&Reg Sta Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
17 8590 Trsm-Op Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
18 8600 Trsm-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
19 8620 Trsm-Maint Struct & Impro	0	0	0	0	0	0	0	0	0	0	0	0	0
20 8630 Trsm-Maint Of Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
21 8640 Trsm-Maint Comp St Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
22 8650 Trsm-Maint Meas&Reg Stat	0	0	0	0	0	0	0	0	0	0	0	0	0
23 8670 Trsm-Maint Oth Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
24 8700 Distr-Op Oper Supervsn&En	49,123	50,053	44,580	52,344	50,510	47,560	51,840	48,863	49,794	47,525	52,799	47,848	592,840
25 8710 Distr-Op Distr Load Disp	0	0	0	0	0	0	0	0	0	0	0	0	0
26 8711 Distr-Op	0	0	0	0	0	0	0	0	0	0	0	0	0
27 8720 Distr-Op Distr Comp Sta L	0	0	0	0	0	0	0	0	0	0	0	0	0
28 8740 Distr-Op Mains & Serv Exp	493	501	453	555	565	687	465	528	435	585	475	486	6,227
29 8750 Distr-Op Meas&Reg Sta-Gen	0	0	0	0	0	0	0	0	0	0	0	0	0
30 8760 Distr-Op Meas&Reg Sta-Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
31 8770 Distr-Op Meas&Reg Sta-City	0	0	0	0	0	0	0	0	0	0	0	0	0
32 8780 Distr-Op Mir & Hous Reg E	26,982	28,120	24,706	27,926	27,926	26,748	29,104	25,571	27,926	26,748	29,104	26,748	327,611
33 8790 Distr-Op Cust Install Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
34 8800 Distr-Op Other Expenses	50	49	51	50	59	55	56	54	54	53	57	51	639
35 8810 Distr-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
36 8850 Distr-Maint Suprvsn & Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
37 8860 Distr-Maint Struct & Impr	0	0	0	0	0	0	0	0	0	0	0	0	0
38 8870 Distr-Maint Of Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
39 8890 Distr-Maint Meas&Reg Sta-Gen	0	0	0	0	0	0	0	0	0	0	0	0	0
40 8900 Distr-Maint Meas&Reg Sta-Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
41 8910 Distr-Maint Meas&Reg Sta-City	0	0	0	0	0	0	0	0	0	0	0	0	0
42 8920 Distr-Maint Of Service	0	0	0	0	0	0	0	0	0	0	0	0	0
43 8930 Distr-Maint Mirs&Hous Reg	0	0	0	0	0	0	0	0	0	0	0	0	0
44 8940 Distr-Maint Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
45 8950 Distribution-Mainte - Capitalized Utility Costs	7,659	7,982	7,013	7,927	7,927	7,593	8,261	7,259	7,927	7,593	8,261	7,593	92,996
46 9010 Cust Accts-Op-Supervision	1,504,131	1,567,417	1,377,563	1,556,597	1,556,603	1,491,103	1,622,101	1,425,605	1,556,607	1,491,102	1,622,097	1,491,099	18,262,026
47 9020 Cust Accts-Op Meter Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
48 9030 Cust Accts-Op Record&Coil	0	0	0	0	0	0	0	0	0	0	0	0	0
49 9040 Cust Accts-Op Uncoil Accts	0	0	0	0	0	0	0	0	0	0	0	0	0
50 9050 Cust Accts-Op Postage/Delivery Services	0	0	0	0	0	0	0	0	0	0	0	0	0
51 9070 Cust Serv-Op Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
52 9080 Cust Serv-Op Customer Assistance Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
53 9090 Cust Serv-Op Info and Instruct Adv Exp	0	0	0	0	0	0	0	0	0	0	0	0	0

Almos Energy Corporation, KY
Case No. 2006-00484
Monthly Jurisdictional Operating Income by FERC Account
For the Base Period 12 Months ended June 30, 2008, Div 12 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
Worksheet Reference No(s):

Line No.	Account No. & Title	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
54	9100 Cust Serv-Op Misc Cust Serv & Inform Exp	739	730	754	749	883	821	826	798	808	794	851	758	9,510
55	9110 Sales-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
56	9120 Sales Exp-Op Demo & Selling Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
57	9130 Sales Exp-Op Demo Advertising Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
58	9160 Sales Exp-Op Misc Sales Exp	16,921	17,924	15,693	17,853	17,641	16,751	18,250	16,250	17,703	16,787	18,330	17,011	207,114
59	9200 Administrative and General Salaries	389,038	437,776	336,911	446,241	474,549	637,261	775,473	833,316	610,710	486,975	652,740	416,915	6,497,904
60	9210 A&G-Op Office Sup & Exp	(2,634,316)	(2,718,481)	(2,382,466)	(2,841,844)	(2,787,895)	(2,813,381)	(3,139,760)	(3,088,118)	(2,885,086)	(2,659,750)	(3,064,336)	(2,603,227)	(33,618,660)
61	9220 A&G-Op Admin Exp Trsfld-Cr	812	559	663	1,438	1,695	2,031	1,769	3,620	3,912	3,350	789	805	21,441
62	9230 A&G-Op Outside Serv Empld	0	0	0	0	0	0	0	0	0	0	0	0	0
63	9240 A&G-Op Property Insurance	34	35	31	35	35	34	37	32	35	34	37	34	411
64	9250 A&G-Op Injuries & Damages	486,855	509,845	446,417	500,923	503,511	482,243	525,799	460,031	502,056	480,699	524,617	482,244	5,905,241
65	9260 A&G-Op Empl Pen Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
66	9270 A&G-Op Franchise Requirmt	0	0	0	0	0	0	0	0	0	0	0	0	0
67	9280 A&G-Op Reg Comm Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
68	9290 A&G-Duplicate chrg - Uniforms Capitalized	0	0	0	0	0	0	0	0	0	0	0	0	0
69	9301 A&G-Op Inst/General Adv	21	19	31	26	48	56	31	58	52	45	19	33	437
70	9302 A&G-Op Misc General Exp	85,572	85,091	86,304	87,265	94,081	90,913	91,171	89,768	90,260	89,549	92,489	87,700	1,070,163
71	9310 A&G-Op Rents	65,888	12,380	41,296	141,915	51,860	9,525	14,579	176,365	16,807	7,912	61,671	23,902	624,100
72	9320 A&G-Maint General Plant													
73	Operating (Income)Loss*	147,522	152,235	133,418	159,143	156,122	157,549	175,827	172,935	161,565	148,946	171,603	145,781	1,882,645
	Allocated to Kentucky													

*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 June 30, 2008, Div 91 only

FR 10(10)(c)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	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
1 4030 Op Inc & Exp-Depreciation													0
2 4060 Op Inc&Exp-Amort Util/Pia													0
3 8210 Ng Sig Exp-Op-Purificatio	0	0	0	0	0	0	0	0	0	0	0	0	0
4 8240 Ng Sig Exp-Op-Other Expen	0	0	0	0	0	0	0	0	0	0	0	0	0
5 8250 Ng Sig Exp-Op-U/G Op Roya	0	0	0	0	0	0	0	0	0	0	0	0	0
6 8310 Ng Sig Exp-Mt-Maint Struc	0	0	0	0	0	0	0	0	0	0	0	0	0
7 8320 Ng Sig Exp-Mt-Maint Reser	0	0	0	0	0	0	0	0	0	0	0	0	0
8 8340 Ng Sig Exp-Mt-Maint Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
9 8350 Ng Sig Exp-Mt-Maint Meas/	0	0	0	0	0	0	0	0	0	0	0	0	0
10 8360 Ng Sig Exp-Mt-Maint Purif	0	0	0	0	0	0	0	0	0	0	0	0	0
11 8400 Other Storage Exp	(15)	(16)	(14)	(16)	(16)	(17)	(15)	(15)	(16)	(16)	(17)	(15)	(187)
12 8410 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
13 8470 Other Storage Exp	232	218	231	258	246	217	250	223	232	236	223	234	2,800
14 8500 Trsm-Op Opr Suprvsn/Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
15 8560 Trsm-Op Mains Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
16 8570 Trsm-Op Meas&Reg Sta Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
17 8590 Trsm-Op Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
18 8600 Trsm-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
19 8620 Trsm-Maint Struct & Impro	0	0	0	0	0	0	0	0	0	0	0	0	0
20 8630 Trsm-Maint OI Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
21 8640 Trsm-Maint Comp St Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
22 8650 Trsm-Maint Meas&Reg Stat	0	0	0	0	0	0	0	0	0	0	0	0	0
23 8670 Trsm-Maint Oth Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
24 8700 Distr-Op Oper Supervsn&En	320,369	307,653	302,473	366,558	344,349	351,291	381,283	326,819	331,569	321,598	322,249	310,166	3,986,377
25 8710 Distr-Op Distr Load Disp	2,552	2,668	2,320	2,638	2,638	2,518	2,762	2,402	2,642	2,522	2,762	2,522	30,945
26 8711 Distr-Op	0	0	0	0	0	0	0	0	0	0	0	0	0
27 8720 Distr-Op Distr Comp Sta L	(236,402)	(212,828)	(208,065)	(244,058)	(218,228)	(207,331)	(243,132)	(217,951)	(208,104)	(244,129)	(219,648)	(208,652)	(2,668,530)
28 8740 Distr-Op Mains & Serv Exp	5,093	5,206	4,712	5,737	5,200	5,988	5,392	5,347	5,607	5,088	5,155	5,643	64,168
29 8750 Distr-Op Meas&Reg Sta-Gen	0	0	0	0	0	0	0	0	0	0	0	0	0
30 8760 Distr-Op Meas&Reg Sta-Ind	22	21	22	24	23	20	24	21	22	22	21	22	264
31 8770 Distr-Op Meas&Reg Sta-Cty	68	71	62	70	70	67	73	64	70	67	73	67	822
32 8780 Distr-Op Mir & Hour Reg E	0	0	0	0	0	0	0	0	0	0	0	0	0
33 8790 Distr-Op Cust Install Exp	3,605	3,710	3,308	3,941	3,889	3,723	4,388	3,436	3,869	3,576	3,881	3,559	44,885
34 8800 Distr-Op Other Expenses	(89,751)	(92,288)	(90,600)	(86,654)	(86,751)	(76,861)	(67,874)	(77,618)	(59,453)	(75,117)	(85,951)	(83,948)	(974,865)
35 8810 Distr-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
36 8850 Distr-Maint Suprvsn & Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
37 8860 Distr-Maint Struct & Impr	154	160	141	159	159	154	166	146	159	153	166	152	1,868
38 8870 Distr-Maint Of Mains	40	42	36	41	41	39	43	37	41	39	43	39	462
39 8890 Distr-Maint Meas&Reg Sta-Gen	0	0	0	0	0	0	0	0	0	0	0	0	0
40 8900 Distr-Maint Meas&Reg Sta-Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
41 8910 Distr-Maint Meas&Reg Sta-Cty	141	147	128	145	145	139	152	132	146	139	152	139	1,705
42 8920 Distr-Maint Of Service	5,254	5,493	4,777	5,431	5,431	5,184	5,685	4,944	5,438	5,191	5,685	5,191	63,704
43 8930 Distr-Maint Mirs&Hour Reg	(246)	(222)	(217)	(254)	(228)	(216)	(254)	(227)	(217)	(217)	(229)	(218)	(2,781)
44 8940 Distr-Maint Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
45 8950 Distribution-Mainte - Capitalized Utility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
46 9010 Cust Accs-Op-Supervision	226	236	206	234	234	223	245	213	234	223	245	223	2,742
47 9020 Cust Accs-Op Meter Exp	341,114	321,334	303,913	309,234	421,606	300,757	328,978	319,475	296,282	328,401	337,713	320,358	3,929,165
48 9030 Cust Accs-Op Records&Coll	70,405	70,842	71,104	106,151	254,721	441,063	504,802	422,929	319,990	172,840	90,916	72,653	2,598,416
49 9040 Cust Accs-Op Uncoil Accs	0	0	0	0	0	0	0	0	0	0	0	0	0
50 9050 Cust Accs- Postage/Delivery Services	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, KY
Case No. 2006-00464
Monthly Jurisdictional Operating Income by FERC Account
For the Base Period 12 Months ended June 30, 2008, Div 91 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	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
47 9020 Cust Accis-Op Meter Exp	226	236	206	234	234	223	245	213	234	223	245	223	2,742
48 9030 Cust Accis-Op Record&Coll	341,114	321,334	303,913	309,234	421,606	300,757	328,978	319,475	296,282	328,401	337,713	320,358	3,929,165
49 9040 Cust Accis-Op Uncool Accis	70,405	70,842	71,104	106,151	254,721	441,063	504,802	422,929	319,990	172,840	90,916	72,653	2,598,416
50 9050 Cust Accis- Postage/Delivery Services	0	0	0	0	0	0	0	0	0	0	0	0	0
51 9070 Cust Serv-Op Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
52 9080 Cust Serv-Op Customer Assistance Exp	1,100	1,150	1,000	1,137	1,137	1,085	1,190	1,035	1,138	1,086	1,190	1,086	13,332
53 9090 Cust Serv-Op Inio and Instruct Adv Exp	5,187	5,422	4,716	5,364	5,361	5,124	5,612	4,884	5,370	5,125	5,610	5,128	62,902
54 9100 Cust Serv-Op Misc Cust Serv & Inform Exp	5,890	2,543	7,075	3,543	2,395	1,883	3,704	6,813	2,285	5,218	2,882	1,722	45,965
55 9110 Sales-Supervision	17,700	9,027	20,614	11,701	8,674	7,247	12,248	20,057	8,350	15,923	10,005	6,763	148,330
56 9120 Sales Exp-Op Demo & Selling Exp	7	6	7	7	7	6	7	6	7	7	6	7	80
57 9130 Sales Exp-Op Demo Advertising Exp	50	22	60	30	20	16	32	58	19	44	25	15	391
58 9160 Sales Exp-Op Misc Sales Exp	1	1	1	1	3	1	10	1	4	1	1	1	26
59 9200 Administrative and General Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0
60 9210 A&G-Op Office Sup & Exp	1,192	1,604	1,051	2,815	2,735	4,137	5,083	4,441	1,466	1,082	1,058	1,078	27,741
61 9220 A&G-Op Admin Exp Trsfld-Cr	8,395	7,943	8,397	8,938	7,994	5,217	5,263	5,143	8,234	8,114	8,604	8,142	90,382
62 9230 A&G-Op Outside Serv Empld	19,101	17,892	17,994	15,948	22,202	15,541	16,925	17,448	16,403	19,728	17,371	20,794	217,346
63 9240 A&G-Op Property Insurance	198,083	196,989	197,794	187,769	188,366	188,442	199,848	200,521	199,772	199,734	200,511	200,765	2,358,595
64 9250 A&G-Op Injuries & Damages	(61,164)	(56,560)	(68,163)	(49,138)	(49,551)	(53,564)	(55,628)	(67,940)	(59,661)	(63,635)	(56,496)	(64,483)	(705,982)
65 9260 A&G-Op Empl Pen Benefits	19,843	33,291	16,366	74,808	72,080	120,739	151,613	131,796	28,682	16,271	14,025	16,107	695,600
66 9270 A&G-Op Franchise Requirmt	0	0	0	0	0	0	0	0	0	0	0	0	0
67 9280 A&G-Op Reg Comm Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
68 9290 A&G-Duplicate charg - Uniforms Capitalized	0	0	0	0	0	0	0	0	0	0	0	0	0
69 9301 A&G-Op Inst/General Adv	0	0	0	0	0	0	0	0	0	0	0	0	0
70 9302 A&G-Op Misc General Exp	6,461	6,000	9,156	11,406	32,684	11,890	102,819	6,143	42,760	7,354	11,473	6,724	254,869
71 9310 A&G-Op Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
72 9320 A&G-Maint General Plant	9,578	7,920	7,920	10,146	7,775	10,302	11,251	8,255	17,651	16,082	8,118	8,118	123,114
73 Operating (Income)Loss*	\$654,284	\$645,697	\$618,522	\$752,113	\$1,035,411	\$1,145,025	\$1,382,942	\$1,129,036	\$970,971	\$752,712	\$687,834	\$640,122	\$10,414,671

36.776%

Oct. 2006 alloc. process via account 922 begins.	214,730	211,411	201,321	237,562	287,109	258,892	322,949	259,681	239,407	213,256	219,525	208,695	2,874,536
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*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(d)

Description of Filing Requirement:

Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors;

Response:

See Attached.

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)(d) SCHEDULE D

Operating Income Summary

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
D-1	4	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	2	Detailed Adjustments
D-2.2	1	Detailed Adjustments
D-2.3	1	Detailed Adjustments

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

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

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

Line No. & Title	ACCOUNT No.	Base Period	Title of Adjustment			Total ADJUST.	
			D-2 1 ADJ 1	D-2 1 ADJ 2	D-2 1 ADJ 3		
SALE of Gas							
1	480 Gas Rev - Residential	104,764,918	24,743,787			24,743,787	
2	480 Gas Rev - Commercial	46,133,974	11,138,614			11,138,614	
3	480 Gas Rev - Industrial	11,238,996	1,805,378			1,805,378	
4	480 Gas Rev - Public Authority & Other	11,952,030	2,840,125			2,840,125	
5	480 Unbilled	0	0			0	
6							
7	Total SALE of Gas	174,089,918	40,527,904	0	0	0	40,527,904
8							
Other Operating Income							
10	Forfeited discounts	2,167,026		(416,564)			(5,678)
11	488 MISC. Service Revenues	875,688		(5,678)			1,110,745
12	489 Revenue From Transporting Gas to OtherS	8,354,580		1,110,745			0
13	495 Other Gas Service Revenue	(4,773)		0			
14							
15	Total Other Operating Income	11,392,521	0	688,503	0	0	688,503
16							
17	Total Operating Revenue	185,482,439	40,527,904	688,503	0	0	41,216,407
18							
Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	136,703,385			39,924,704		39,924,704
21							
22	Total Other Gas Supply Expenses - Operation	136,703,385	0	0	39,924,704	0	39,924,704
23							
24	Total Plant Revenue	48,779,054	40,527,904	688,503	(39,924,704)	0	1,291,703
25							
26	Blended Effective Tax Rate	40.36%	16,358,075	277,897	(16,114,609)	0	521,364
27							
28	NET Operating Income Impact		24,169,829	410,606	(23,810,096)	0	770,339

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

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

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

Line No. & Title	ACCOUNT No	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2 2 ADJ 1	D-2 2 ADJ 2	D-2 2 ADJ 3	D-2 2 ADJ 4	D-2 2 ADJ 5	
1	752 natural Gas OP. gas wells Exp	0	0	0	0	0	0	0
2	766 Production Maintenance Field Measurement	0	0	0	0	0	0	0
3	798 Other Explorator	0	0	0	0	0	0	0
4	807 Purchased Gas Expense	0	0	0	0	0	0	0
5	814 Storage Supervision & Engineering	9,898	264	(464)	(192)	0	0	(392)
6	815 Maps and records	112	0	0	(65)	0	0	(65)
7	816 Storage Wells Expense	39,273	669	0	(697)	0	0	(28)
8	817 Storage Lines Expense	31,008	470	109	(239)	0	0	340
9	818 Storage Compressor Station	46,869	569	167	(2,656)	0	0	(1,919)
10	819 Storage Compressor Station Fuel	15,243	0	3,293	0	0	0	3,293
11	820 Storage Measuring & Regulating	18,009	230	531	(223)	0	0	538
12	821 Storage Purification	22,139	220	921	(902)	0	0	239
13	824 Storage Other Expense	377	0	81	0	0	0	81
14	825 Storage Royalties	49,423	0	9,823	173	0	0	9,996
15	831 Storage Maintenance Structure	662	0	0	(220)	0	0	(220)
16	832 Storage Maintenance Res	0	0	0	0	0	0	0
17	834 Storage Maintenance Compressor	4,318	56	0	(141)	0	0	(84)
18	835 Storage Maintenance Meas/Reg	15,559	1	0	(2,634)	0	0	(2,633)
19	836 Storage Maintenance Purification	0	0	0	0	0	0	0
20	840 Other Storage Expense	331	0	0	(154)	0	0	(154)
21	841 Storage Operation	0	0	0	0	0	0	0
22	847 Storage Maintenance	0	0	0	0	0	0	0
23	850 Trsm Supervision & Engineering	39,961	636	0	(1,307)	0	0	(671)
24	856 Trsm Mains Expense	184,315	2,071	2,567	(17,873)	0	0	(13,236)
25	857 Trsm Measuring & Regulating	76,710	1,129	899	(965)	0	0	1,063
26	859 Trsm Other Exp	290	0	0	(170)	0	0	(170)
27	860 Rents	9	0	2	0	0	0	2
28	862 Trsm Structure & Improvements	2,808	0	0	(477)	0	0	(477)
29	863 Trsm Maint of Mains	35,998	515	0	(629)	0	0	(114)
30	864 Trsm Maint Comp Sta Equip	0	0	0	0	0	0	0
31	865 Trsm Maint Meas/Reg Sta	33,879	334	0	(2,375)	0	0	(2,041)
32	867 Trsm Maint Other Eq	0	0	0	0	0	0	0
33	870 Dist Supervision & Engineering	1,667,541	16,020	3,936	(346,673)	0	0	(326,716)
34	871 Dist Load Dispatching	69	1	48	(9)	0	0	40
35	8711 Odorization	1,218	9	0	(107)	0	0	(98)
36	872 Dist Comp Sta	0	0	0	0	0	0	0
37	874 Dist Mair/Ser Exp	2,721,038	18,403	16,622	516,882	0	0	551,907
38	875 Dist Meas/Reg Sta-Gen	136,027	1,941	148	(4,062)	0	0	(1,973)
39	876 Dist Meas/Reg Sta-Ind	143,015	2,133	0	(2,407)	0	0	(274)
40	877 Dist Meas/Reg Sta-Cty	110,248	844	2,091	(25,545)	0	0	(22,610)
41	878 Dist Mtr/House Reg	967,060	14,349	3,322	(29,370)	0	0	(11,700)
42	879 Dist Cust Install	80,045	1,245	0	(493)	0	0	752
43	880 Dist Other Exp	55,038	550	58	(3,868)	0	0	(3,260)
44	881 Dist Rents	703,786	0	151,423	(375)	0	0	151,048
45	885 Dist Maint Super/Eng	269,632	3,988	0	(12,163)	0	0	(8,175)
46	886 Dist Maint Struc/Improv	13,394	0	2,889	(3)	0	0	2,886

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

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

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

Line No. & Title	ACCOUNT No.	Base Period	Title of Adjustment					GRAND
			D-2 2 ADJ 1	D-2 2 ADJ 2	D-2 2 ADJ 3	D-2 2 ADJ 4	D-2 2 ADJ 5	Total ADJUST.
1	887 Dist Maint of Mains	13,684	128	0	(2,593)	0	0	(2,465)
2	889 Dist Maint Meas/Reg Sta-Gen	17,187	240	0	273	0	0	513
3	890 Dist Maint Meas/Reg Sta-Ind	13,332	0	0	(926)	0	0	(926)
4	891 Dist Maint Meas/Reg Sta-Cty	13,577	21	0	(1,904)	0	0	(1,884)
5	892 Dist Maint of Ser	3,607	58	0	0	0	0	58
6	893 Dist Maint Mtr/House Reg	1,105	15	33	0	0	0	48
7	894 Dist Maint Other Eq	8,930	0	0	(1,501)	0	0	(1,501)
8	895 Maintenance of Other Plant	2,523	0	91	(357)	0	0	(266)
9	901 Cust Accts Supervision	3,731	0	0	(634)	0	0	(634)
10	902 Cust Accts Mtr Exp	709,884	11,370	12	(2,712)	0	0	8,670
11	903 Cust Accts Records/Collections	873,027	2,072	1,019	(475,026)	0	0	(471,935)
12	904 Cust Accts Uncoil Accts	860,159	0	0	0	147,709	0	147,709
13	907 Cust Accts Supervision	123,067	1,671	0	(11,032)	0	0	(9,362)
14	908 Customer Assistance Expenses	120,465	1,593	0	(12,414)	0	0	(10,821)
15	909 Cust Ser Supervision	23,461	0	0	(4,915)	0	0	(4,915)
16	910 Cust Ser Assist Exp	14,839	0	0	(3,867)	0	0	(3,867)
17	911 Cust Ser Info Adv Exp	38,641	0	0	(10,953)	0	0	(10,953)
18	912 Demonstrating and Selling Expenses	103,402	681	0	(17,366)	0	0	(16,685)
19	913 Advertising Expenses	0	0	0	0	0	0	0
20	916 Sales Promo Demo/Selling	352	0	0	(134)	0	0	(134)
21	921 Adm Gen Office Supply	(16,468)	0	0	(3,447)	0	0	(3,447)
22	922 Administrative Expense Transferred	6,690,891	591,567	(201,320)	921,448	0	5,890	1,317,585
23	923 Adm Gen Outside Services Empl	248,591	0	0	(166,324)	0	0	(166,324)
24	924 Property insurance	8,959	0	0	(4,665)	0	0	(4,665)
25	925 Adm Gen Injuries/Damages	186,015	(4,294)	0	(530)	0	0	(4,824)
26	926 Adm Gen Empl Perv/Ben	2,282,944	(46,915)	0	(135,799)	0	0	(182,715)
27	927 Adm Gen Franchise Req	201,984	0	0	8,833	0	0	8,833
28	928 Adm Gen Reg Comm Exp	225	0	0	10	0	0	10
29	929 Uniforms capitalized	18	0	0	(10)	0	0	(10)
30	9301 Adm Gen Goodwill Adv	0	0	0	0	0	0	0
31	9302 Adm Gen Gen Exp	84,212	0	0	(28,164)	0	0	(28,164)
32	932 Adm Gen Maint Gen Plant	17,183	0	0	(17,067)	0	0	(17,067)
33	Total	20,144,836	624,852	(1,698)	88,287	147,709	5,890	865,039
34	Labor and Benefits	7,438,058	33,285					33,285
35	Rent, Maintenance and Utilities	924,098		199,621				199,621
36	Other O&M	4,231,629			(833,162)			(833,162)
37	Bad Debt	860,159				147,709		147,709
38	Costs allocated from SSU and general office	6,690,891	591,567	(201,320)	921,448		5,890	1,317,585
39	Total	20,144,836	624,852	(1,698)	88,287	147,709	5,890	865,039
40	Blended Effective Tax Rate	40.36%	(252,206)	685	(35,635)	(59,619)	(2,377)	(349,151)
41	NET Operating Income Impact		372,646	(1,013)	52,652	88,090	3,513	515,887

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

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

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

Line No. & Title	ACCOUNT No	Base Period	Title of Adjustment		Total ADJUST.
			D-2 3 ADJ 1	D-2 3 ADJ 2	
1	403 DEPRECIATION Expense	12,356,915	521,284		521,284
2	404 Amortization Expense	0			0
3	406 AMORT - Gas Plant AQUIST.	0			0
4					
5	Total DEPRECIATION and Amortization	<u>12,356,915</u>	<u>521,284</u>		<u>521,284</u>
6					
7	Blended Effective Tax Rate	40.36%	<u>210,403</u>		<u>210,403</u>
8					
9	NET Operating Income Impact		<u>310,881</u>		<u>310,881</u>
10					
11					
12					
13					
14	408 Taxes, Other than Income	<u>6,287,685</u>		<u>(1,032,039)</u>	<u>(1,032,039)</u>
15					
16	Blended Effective Tax Rate	40.36%		<u>(416,557)</u>	<u>(416,557)</u>
17					
18	NET Operating Income Impact			<u>(615,482)</u>	<u>(615,482)</u>

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

FR 10(10)(d)2.1
 Schedule D-2.1
 Sheet 1 of 2
 Witness: Greg Waller \ Gary Smith

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

LN	Purpose and Description	Reference Supporting Workpapers	Amount
1	ADJ1		\$129,508,705
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather		104,764,918
3	in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test		\$24,743,787
4	year, and changes in gas costs between the periods.		23.6%
5	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather		\$57,272,588
6	in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test		46,133,974
7	year, and changes in gas costs between the periods.		\$11,138,614
8			24.1%
9	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes, increases and reductions,		\$13,044,375
10	new plants and closings, shifts to transportation service from base period to test year and changes in gas costs between the periods.		11,238,996
11			\$1,805,378
12			16.1%
13	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of volumes due to warmer		\$14,792,155
14	weather in base period, continued efficiency gains in this market lowering the average normalized use per customer in the		11,952,030
15	test year, and changes in gas costs between the periods.		\$2,840,125
16			23.8%
17	SALE of Gas - Unbilled - no adjustment.		\$0
18			0
19			\$0
20			0.0%
21			
22			
23	ADJ2		\$865,237
24	Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge revenues for the base		870,915
25	period.		(\$5,678)
26			-0.7%
27	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable changes in demand for		\$9,465,325
28	existing industries and account for migration to transportation service from sales services.		8,354,580
29			\$1,110,745
30			13.3%
31	Other gas service revenues - No adjustment		\$0
32			0
33			\$0
34			0.0%
35	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late payment fees from the		\$1,750,462
36	base period to the test year.		2,167,026
37			(\$416,564)
38			-19.2%
39			

Western Kentucky Gas Company
Case No. 2006-00464
Detailed Adjustments
For the 12 Months ended June 30, 2008

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

FR 10(10)(d)2.1
Schedule D-2.1
Sheet 2 of 2
Witness:

LN NO	Purpose and Description	Reference Supporting Workpapers	Amount
1	ADJ3		
2	Gas Purchase Costs - The purpose of this Adjustment is to reflect the increase in purchase quantities for sales service,		\$176,628,089
3	due to warmer than normal weather during the base period and to reflect changes in gas costs per Mcf in the test year.	Forecasted Base Adjustment	136,703,385 \$39,924,704 29.2%
4			
5			
6			
7			
8			
9	Summary of revenue adjustments.	Base Revenues Base Gas Costs Base Gross Profit	185,482,439 136,703,385 48,779,054
11		Test Revenues Test Gas costs Test Gross Profit	226,698,846 176,628,089 50,070,757
12			
13			
14			
15			

Almos Energy Corporation, KY
Case No. 2006-00464
Detailed Adjustments

For the 12 Months ended June 30, 2008

FR 10(10)(d)2.2
Schedule D-2.2
Sheet 1 of 1
Witness: Greg Waller \ Gary Smith

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

Reference Supporting
Workpapers

LN	Purpose and Description	Amount
1	ADJ.1	8,627,551
2	Labor and Benefits - The purpose of this adjustment is to account for increasing labor and benefits expense due to normal merit increases and a slightly lower forecasted labor capitalization rate versus the base period.	8,002,700
3		\$624,852
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp insurance.	7.8%
5	This adjustment pertains to labor and benefits for Kentucky operations and the appropriate allocated amount of the Division General Office.	
6		
7	ADJ.2	752,583
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance and utilities.	754,281
9	Unlike other O&M categories that are likely to increase with normal inflation, our building rents are driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion of this O&M category was projected by reviewing actual lease amounts and contributes to this category being virtually flat from base to test period.	(\$1,698)
10		-0.2%
11	This adjustment pertains to expenses for Kentucky operations and the appropriate allocated amount of the Division General Office.	
12		
13	ADJ.3	5,487,933
14	Other O&M - The purpose of this adjustment is to account for projected increases in O&M expenses other than labor, benefits, rent, and bad debt.	5,399,646
15	A standard inflation factor of 2.5%, consistent with the Congressional Budget Office's forecast for inflation, was used to forecast other O&M for the test period using the approved FY07 budget as a starting point.	\$88,287
16		1.6%
17	This adjustment pertains to expenses for Kentucky operations and the appropriate allocated amount of the Division General Office.	
18		
19	ADJ.4	1,007,867
20	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible accounts.	860,159
21	The projection is made by calculating 0.50% of residential, commercial and public authority revenues from the revenue projection.	\$147,709
22		14.7%
23		
24		
25	ADJ.5	5,133,922
26	Costs allocated from the Shared Services Unit - The purpose of this adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the Shared Services Unit.	5,128,032
27		\$5,890
28		0.1%
29		
30		
31		
32	Summary of O & M adjustments.	21,009,856
33		20,144,818
34		\$865,039
		4.3%

Atmos Energy Corporation, KY
Case No. 2006-00464
Detailed Adjustments

For the 12 Months ended June 30, 2008

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

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

LN	NO Purpose and Description	Reference Supporting Workpapers	Amount
1	<u>ADJ1</u>		
2	Depreciation Expense - The purpose of this adjustment is to reflect the increased level of depreciable plant investment and results of the depreciation studies.	Forecasted Base	\$12,878,199 12,356,915
3		Adjustment	\$521,284
4			4.2%
5			
6	<u>ADJ2</u>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated changes in Taxes, Other than Income Taxes	Forecasted	\$5,255,646
8	The key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending sales tax audit and a significant increase in property taxes based on our State Property Tax Bill for 2006. These items are discussed in more detail in the testimony of Gregory Waller.	Base Adjustment	6,287,685 (\$1,032,039)
9			-16.4%
10			

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(e)

Description of Filing Requirement:

Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes;

Response:

See attached

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: X Original Updated
 Workpaper Reference No(s):

Line No.	Description	Base Period		Adjustments	Test Period		Sched. Ref.
		Unadjusted (1)	Adjusted (2)		Fully Adjusted (3)	Ref.	
1	Operating Income before Income Tax & Interest	\$ 9,989,618	\$ 1,100,576	1,100,576	11,090,194	C-2	
2	Interest Deduction	5,005,619	347,597		5,353,215	*	
3	Taxable Income	4,984,000	752,979		5,736,979		
4	Composite Tax Rate (state & federal)	40.363%	40.363%	40.363%	40.363%	**	
5	State & Federal Income Tax	<u>2,011,692</u>	<u>303,925</u>		<u>2,315,617</u>		
<i>* Interest Expense Calculation:</i>							
6	13 Month Average Rate Base	148,534,675			169,405,541	B-1	
7	Weighted cost of Debt	<u>3.37%</u>			<u>3.16%</u>	J-1.1	
8	Interest Expense	<u>5,005,619</u>			<u>5,353,215</u>		
<i>** Composite Tax Rate Calculation: 8.25% + 35%(100% - 8.25%) = 40.363%</i>							
9	State Tax Rate	8.25%					
10	Federal Tax Rate	35.00%					

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(f)

Description of Filing Requirement:

Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases;

Response:

See Attached.

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

FR 10(10)(f)
 Schedule F-1
 Page 1 of 6
 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		Jurisdictional %	Jurisdiction
			Utility			
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	225			225
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	425			425
13	Various	Dawson Springs C of C	100			100
14	Various	Downtown Owensboro	330			330
15	Various	Downtown Redevelopment	250			250
16	Various	Economic Development Authority of Madisonville	1,000			1,000
17	Various	Economic Development Council Hopkinsville	3,000			3,000
18	Various	Franklin Industrial Auth	1,000			1,000
19	Various	Franklin Simpson Co C of C	725			725
20	Various	Garrard County C of C	300			300
21	Various	Glasgow Barren Co C of C	1,250			1,250
22	Various	Grand Rivers C oc C	100			100
Total			19,702			19,702

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

Data: Base Period Forecasted Period Schedule F-1
 Type of Filing: Original Updated Revised Page 2 of 6
 Workpaper Reference No(s). WPF-1 and WPF-1A Witness: G. Waller

Line No.	Account No.	Social Organization/Service Club	Total		Jurisdictional %	Jurisdiction
			Utility			
23	Various	Greater Owensboro C of C	6,750		100%	6,750
24	Various	Hart County C of C	100			100
25	Various	Hart Co C of C	200			200
26	Various	HBA of Owensboro	380			380
27	Various	Heart of Danville	125			125
28	Various	Henderson C of C	500			500
29	Various	Home Builders Assoc	380			380
30	Various	Hopkins Co Home Builders	255			255
31	Various	Hopkinsville Christian Co C of C	1,517			1,517
32	Various	Kentucky Chamber	10,000			10,000
33	Various	Kentucky Gas Assoc	2,650			2,650
34	Various	Logan Co C of C	300			300
35	Various	Logan Co Economic Dev Council	200			200
36	Various	Logan Co Home Builders	350			350
37	Various	Madisonville Hopkins Co C of C	475			475
38	Various	Marion Co C of C	400			400
39	Various	Marshall Co C of C	500			500
40	Various	Mayfield Graves Co C of C	850			850
41	Various	Various Under \$100	359			359
42	Various	McRae, Thomas - NCEES	100			100
43	Various	Mercer C of C	473			473
44	Various	Ohio Co C of C	300			300
Total			27,164			27,164

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 3 of 6
 Workpaper Reference No(s). WPF-1 and WPF-1A Witness: G. Waller

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
45	Various	Paducah Area C of C	640	100%	640
46	Various	Princeton Caldwell Co C of C	500		500
47	Various	Purchase Partnership for Progress	2,500		2,500
48	Various	Shelby Co C of C	550		550
49	Various	Taylor Co C of C	100		100
50	Various	Three Rivers Home Builders	240		240
51	Various	United Way	200		200
52	Various	University of Missouri - Financial Reaserch Institute	7,500		7,500
53	Various	Western Kentucky Constr Assoc	450		450
54	Various	Wyndalls Enterprise	243		243
55	Various	AGA	29,503		29,503
56	Various	Campbellsville Taylor Co C of C	100		100
57	Various	Community Creations Inc	395		395
58	Various	Springfield Washington Co C of C	125		125
59	Various	SHRM	200		200
60	Various	Campbell Club	664		664
Total			43,910		43,910
Total For Pages 1 Through 3			90,775		90,775

Atmos Energy Corp. KY
Case No. 2006-00464
SOCIAL and Service CLUB DUES
For the Twelve Months ended June 30, 2008

Data: Base Period X Forecasted Period Schedule F-1
 Type of Filing: X Original Updated Revised Page 4 of 6
 Workpaper Reference No(s): WPF-1 and WPF-1A Witness: G. Waller

Line No.	Account No.	Social Organization/Service Club	Total		Jurisdictional %	Jurisdiction
			Utility			
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	225			225
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	425			425
13	Various	Dawson Springs C of C	100			100
14	Various	Downtown Owensboro	330			330
15	Various	Downtown Redevelopment	250			250
16	Various	Economic Development Authority of Madisonville	1,000			1,000
17	Various	Economic Development Council Hopkinsville	3,000			3,000
18	Various	Franklin Industrial Auth	1,000			1,000
19	Various	Franklin Simpson Co C of C	725			725
20	Various	Garrard County C of C	300			300
21	Various	Glasgow Barren Co C of C	1,250			1,250
22	Various	Grand Rivers C of C	100			100
Total			19,702			19,702

Atmos Energy Corp, KY
Case No. 2006-00464
SOCIAL and Service CLUB DUES
For the Twelve Months ended June 30, 2008

Schedule F-1
 Page 5 of 6
 Witness: G. Waller

Data: Base Period X 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		Jurisdictional %	Jurisdiction
			Utility			
23	Various	Greater Owensboro C of C	6,750		100%	6,750
24	Various	Hart County C of C	100			100
25	Various	Hart Co C of C	200			200
26	Various	HBA of Owensboro	380			380
27	Various	Heart of Danville	125			125
28	Various	Henderson C of C	500			500
29	Various	Home Builders Assoc	380			380
30	Various	Hopkins Co Home Builders	255			255
31	Various	Hopkinsville Christian Co C of C	1,517			1,517
32	Various	Kentucky Chamber	10,000			10,000
33	Various	Kentucky Gas Assoc	2,650			2,650
34	Various	Logan Co C of C	300			300
35	Various	Logan Co Economic Dev Council	200			200
36	Various	Logan Co Home Builders	350			350
37	Various	Madisonville Hopkins Co C of C	475			475
38	Various	Marion Co C of C	400			400
39	Various	Marshall Co C of C	500			500
40	Various	Mayfield Graves Co C of C	850			850
41	Various	Various Under \$100	286			286
42	Various	McRae, Thomas - NCEES	100			100
43	Various	Mercer C of C	473			473
44	Various	Ohio Co C of C	300			300
Total			27,091			27,091

Atmos Energy Corp, KY
Case No. 2006-00464
SOCIAL and Service CLUB DUES
For the Twelve Months ended June 30, 2008

Data: Base Period Forecasted Period Schedule F-1
 Type of Filing: Original Updated Revised Page 6 of 6
 Workpaper Reference No(s). WPF-1 and WPF-1A Witness: G. Waller

Line No.	Account No.	Social Organization/Service Club	Total		Jurisdictional %	Jurisdiction
			Utility			
45	Various	Paducah Area C of C	640		100%	640
46	Various	Princeton Caldwell Co C of C	500			500
47	Various	Purchase Partnership for Progress	2,500			2,500
48	Various	Shelby Co C of C	550			550
49	Various	Taylor Co C of C	100			100
50	Various	Three Rivers Home Builders	240			240
51	Various	United Way	200			200
52	Various	Western Kentucky Constr Assoc	450			450
53	Various	AGA	29,503			29,503
54	Various	Campbellsville Taylor Co C of C	100			100
55	Various	Community Creations Inc	395			395
56	Various	Springfield Washington Co C of C	125			125
57	Various	SHRM	200			200
58	Various	Campbell Club	664			664
Total			36,167			36,167

Total For Pages 4 Through 6 82,960

Atmos Energy Corp, KY

Case No. 2006-00464

CHARITABLE CONTRIBUTIONS

For the Twelve Months ended March 31, 2007

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s). WPF-2.1

FR 10(10)(f)

Schedule F-2.1

Page 1 of 2

Witness: G. Waller

Line No.	Account No.	Charitable Organization *	Total		Jurisdiction
			Utility	Jurisdictional %	
1	Various	Education	117,931	100%	117,931
2	Various	United Way Agencies	20,088		20,088
3	Various	Health	19,691		19,691
4	Various	Museums & Arts	27,840		27,840
5	Various	Youth Clubs & Centers	15,905		15,905
6	Various	Community Welfare	34,569		34,569
7	Various	Donations	12,195		12,195
8	Various	Salvation Army	30,000		30,000
		Total	278,220		278,220

Atmos Energy Corp, KY

Case No. 2006-00464

CHARITABLE CONTRIBUTIONS

For the Twelve Months ended June 30, 2008

Data: Base Period X Forecasted Period

Schedule F-2.1

Type of Filing: X Original Updated Revised

Page 2 of 2

Workpaper Reference No(s). WPF-2.1

Witness: G. Waller

Line No.	Account No.	Charitable Organization *	Total		Jurisdictional %	Jurisdiction
			Utility			
1	Various	Education	15,842		<u>100%</u>	15,842
2	Various	United Way Agencies	13,202			13,202
3	Various	Health	18,594			18,594
4	Various	Museums & Arts	23,563			23,563
5	Various	Youth Clubs & Centers	11,685			11,685
6	Various	Community Welfare	29,534			29,534
7	Various	Donations	18,286			18,286
8	Various	Salvation Army	30,000			30,000
		Total	<u>160,706</u>			<u>160,706</u>

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

Atmos Energy Corp, KY

Case No. 2006-00464

INITIATION FEES/COUNTRY CLUB Expenses *

For the TwelveMonths ended March 31, 2007

For the TwelveMonths ended June 30, 2008

FR 10(10)(f)

Schedule F-2.2

Page 1 of 1

Witness: G. Waller

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

Line No.	Account No.	Payee Organization	Base Period		Forecasted Period	
			Total Utility	Jurisdictional % Jurisdiction	Total Utility	Jurisdictional % Jurisdiction
1.	Various	Owensboro Country Club (dues)	588	100%	600	100%
2	Various	OCC - Expenses	2,602		2,600	
3		Total	<u>3,190</u>	<u>3,190</u>	<u>3,200</u>	<u>3,200</u>

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

Atmos Energy Corp, KY

Case No. 2006-00464

Employee PARTY, OUTING, and GIFT EXP.

For the TwelveMonths ended March 31, 2007

For the TwelveMonths ended June 30, 2008

FR 10(10)(f)
Schedule F-2.3
Page 1 of 1
Witness: G. Waller

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

Line No.	Account No.	Employee Expenditures	Base Period		Forecasted Period		
			Total Utility	Jurisdictional % Jurisdiction	Total Utility	Jurisd % Jurisdiction	
1.	Various	Employee Awards	94,913	100%	94,913	100%	72,474
2.	Various	Employee Activities	12,429	100%	12,429	100%	12,040
3.		Total	<u>107,342</u>	<u>100%</u>	<u>107,342</u>	<u>100%</u>	<u>84,514</u>

Atmos Energy Corp. KY
Case No. 2006-00464

Customer Service and Informational SALES and General ADVERTISING Expense
For the Twelve Months ended March 31, 2007
For the Twelve Months ended June 30, 2008

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

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

Line Account No.	Description of Expenses	Base Period			Forecasted Period		
		Total Utility	Juris. %	Jurisdiction	Total Utility	Juris. %	Jurisdiction
	Customer Service and Informational Expenses		100%				
1.	907 Supervision	123,067	(1)	123,067	113,705	(1)	113,705
2.	908 Customer Assistance	120,465		120,465	109,644		109,644
3.	909 Informational Advertising	23,461	(1)	23,461	18,547	(1)	18,547
4.	910 Miscellaneous Customer Service and Inf	14,839	(1)	14,839	10,973	(1)	10,973
	SALES Expense						
5.	911 Supervision	38,641		38,641	27,688		27,688
6.	912 Demonstration and Selling	103,402	(1)	103,402	86,718	(1)	86,718
7.	913 Advertising	0		0	0		0
8.	916 Miscellaneous Sales Expense	352		352	218		218
9.	930.1 General Advertising Expense	0		0	0		0

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

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: x Base Period x Forecasted Period
 Type of Filing: X 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)	Case (E)			
Base Period								
1.	Newspaper	22,925	0	0	0	22,925		
2.	Magazine/bill stuffer & Other	39,415	0	35,375	0	74,790		
3.	Television	0	0	0	0	0		
4.	Radio	0	0	0	0	0		
5.	Direct Mail					0		
6.	Sales Aids					0		
7.	American Gas Association					0		
8.	Total	62,339	0	35,375	0	97,714		
9.	Amount Assigned to KY Retail							
Forecasted Period								
1.	Newspaper	21,975	0	0	0	21,975		
2.	Magazine/bill stuffer & Other	37,955	0	35,487	0	73,442		
3.	Television	0	0	0	0	0		
4.	Radio	0	0	0	0	0		
5.	Direct Mail					0		
6.	Sales Aids					0		
7.	American Gas Association					0		
8.	Total	59,930	0	35,487	0	95,417		
9.	Amount Assigned to KY Retail							

Case No. 2006-00464
PROFESSIONAL Service Expenses
 For the Twelve Months ended March 31, 2007
 For the Twelve Months ended June 30, 2008

FR 10(10)(f)
 Schedule F-5
 Page 1 of 1
 Witness: G. Waller

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

Line No.	Description	Expense Breakdown			Total Company Unadjusted	Jurisdictional Adjustments	Base Period Jurisdictional Adjusted	Forecasted Period Jurisdictional Adjusted	
		Rate Case	Annual Audit	Other					
1	Other Consultant			460,028	460,028	100%	460,028	(39,606)	420,422
5	Total	0	0	460,028	460,028	100%	460,028	(39,606)	420,422

Note: Rate Case related expenses are shown separately on Schedule F-6. This amount includes allocated costs from Shared Services.

Atmos Energy Corp. KY

Case No. 2006-00464

Projected Rate Case Expense

For the Twelve Months ended March 31, 2007

For the Twelve Months ended June 30, 2008

FR 10(10)(f)

Schedule F-6

Page 1 of 1

Witness: G. Waller

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): WPF-6

Consulting

Class Cost Study - Deloitte & Touche
Depreciation Study - DSR
Cost of Capital - C.H. Guernsey

\$125,000
20,000
35,000

sub-total \$ 180,000

Legal Fees

(J. Hughes/R. Hutchinson)

90,000

Employee Expense

(airfare, lodging, meals, etc.)

70,000

Miscellaneous Expense

(printing, advertising, etc.)

30,000

Total Projected Rate Case Expense

\$ 370,000

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

Atmos Energy Corp, KY

Case No. 2006-00464

CIVIC, POLITICAL and RELATED ACTIVITIES

For the TwelveMonths ended March 31,2007

For the TwelveMonths ended June 30, 2008

FR 10(10)(f)

Schedule F-7

Page 1 of 1

Witness: G. Waller

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

Line No.	Item (A)	Forecasted Period	
		Base Period Amount (B)	Forecasted Period Amount (C)
1.	Donations (1)	0	0
2.	Civic Duties (2)	0	0
3.	Political Activities	85,822	88,190
4.	Other	0	0
5.	Total	85,822	88,190

(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 Twelve Months ended March 31, 2007

For the Twelve Months ended June 30, 2008

FR 10(10)(f)

Schedule F-8

Page 1 of 1

Witness: G. Waller

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

Line No.	Item (A)	Forecasted Period	
		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.

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(g)

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employees benefits, payroll taxes straight time and overtime hours, and executive compensation by title;

Response:

See Attached.

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

For the Base Period Twelve Months ended March 31, 2007
 For the Forecasted Test Period Twelve Months ended June 30, 2008

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

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s): WPG-2G PageS 1 THROUGH 7

Line No.	Description	Total Company		Jurisdictional %	Base Period		Forecasted Period	
		Unadjusted \$	Adjusted \$		Jurisdictional Unadjusted \$	Adjustments \$	Jurisdictional ADJUSTED \$	ADJUSTED \$
1	<u>Payroll Costs</u>							
2	Labor	11,779,699		100.00%	11,779,699	345,550	12,125,249	
3								
4	<u>Employee Benefits</u>							
5	PENSION & RETIREMENT Income PLAN	912,186		100.00%	912,186	26,758	938,944	
6	FAS 106	1,885,966		100.00%	1,885,966	55,324	1,941,290	
7	Employee INSURANCE PLANS	2,007,701		100.00%	2,007,701	255,576	2,263,276	
8	ESOP PLAN Contributions	446,353		100.00%	446,353	13,093	459,446	
9								
10	Total Employee BENEFITS	5,252,205		100.00%	5,252,205	350,751	5,602,956	
9	<u>Payroll Taxes</u>							
10	F.I.C.A.	884,011		100.00%	884,011	25,932	909,943	
11	Federal Unemployment	13,595		100.00%	13,595	399	13,993	
12	State Unemployment	9,829		100.00%	9,829	288	10,117	
13	Total Payroll Taxes	907,434			907,434	26,619	934,053	
14	Total Payroll Costs	17,939,338			17,939,338	722,920	18,662,258	

Atmos Energy Corporation, KY
 Case No. 2006-00464
 Executive Compensation

For the Base Period Twelve Months ended March 31, 2007
 For the Forecasted Test Period Twelve Months ended June 30, 2008

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

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

Line No.	Description	Base Period			Operating Expenses			Forecasted Period		
		Company Unadjusted \$	Jurisdictional %	Jurisdictional Unadjusted \$	Base Period Jurisdictional Unadjusted \$	Adjustments \$	Jurisdictional Adjusted \$			
1	Includes & Officers									
2	Gross Payroll	2,051,303	100.00%	2,051,303	2,051,303	71,796	2,123,098			
3	Salary	1,875,855	100.00%	1,875,855	1,875,855	(446,394)	1,429,461			
4	Other Allowances and Compensation	3,927,158		3,927,158	3,927,158	(374,599)	3,552,559			
5	Total Salary and Compensation									
6	Employee Benefits	54,914	100.00%	54,914	54,914	1,922	56,836			
7	Pensions	322,844	100.00%	322,844	322,844	11,300	334,144			
8	Other Benefits	377,758		377,758	377,758	13,222	390,980			
9	Total Employee Benefits									
10	Payroll Taxes	51,291	100.00%	51,291	51,291	559	51,850			
11	F.I.C.A.	448	100.00%	448	448	0	448			
12	Federal Unemployment	1,361	100.00%	1,361	1,361	0	1,361			
13	State Unemployment	53,100		53,100	53,100	559	53,659			
14	Total Payroll Taxes									
15	Total Compensation	<u>4,358,016</u>		<u>4,358,016</u>	<u>4,358,016</u>	<u>(360,818)</u>	<u>3,997,198</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 6 titles.
 These costs are total costs for Atmos Energy Corporation, a portion of which are allocated to Kentucky.

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(h)

Description of Filing Requirement:

Computation of gross revenue conversion factor for forecasted period;

Response:

See attached

Atmos Energy Corporation, KY

Case No. 2006-00464

Computation of Gross Revenue Conversion Factor

For the Twelve Months ended June 30, 2008

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

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

Line No.	Description	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>8.25%</u>
6	Income BEFORE Federal Income Tax	91.140505%
7	Federal Income Tax @ 35%	<u>31.899200%</u>
8	Operating Income Percentage	59.241305%
9	Gross Revenue Conversion Factor	
10	(100 % DIVIDED by Income AFTER Income Tax)	<u>1.688011</u>

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(i)

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period;

Response:

See Attached.

Atmos Energy Corporation, KY
Case No. 2006-00464

Comparative Income Statement

For the Base Period Twelve Months March 31, 2007

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

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

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

Most Recent Five Calendar Years

Four Forecasted Fiscal Years

	2001	2002	2003	2004	2005	Base 3/31/2007	Test 6/30/2008	2008	2009	2010	2011
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME STATEMENT											
Operating Revenues											
Gas service revenue	193,128	132,220	173,795	186,635	232,804	174,090	214,618	211,651	199,898	186,181	173,820
Transportation	8,090	8,588	8,346	9,325	9,281	8,355	9,465	9,467	9,472	9,472	9,472
Other revenue	2,504	2,124	2,504	2,688	2,367	3,038	2,616	2,591	2,494	2,381	2,279
Total Operating Revenues	203,722	142,932	184,645	198,648	244,452	185,482	226,699	223,709	211,864	198,034	185,571
Purchase gas	152,692	90,235	133,082	145,838	191,519	136,703	176,628	173,817	162,567	149,347	137,482
Gross Profit	51,030	52,697	51,563	52,810	52,933	48,779	50,071	49,892	49,297	48,686	48,089
Operating Expenses											
Direct O&M	14,258	14,507	13,903	14,021	16,754	13,454	13,001	13,097	13,649	14,233	14,633
Allocated O&M	5,426	5,197	4,252	4,518	3,982	6,691	8,009	8,249	8,496	8,751	9,014
Depreciation & amortization	9,010	8,699	8,647	9,613	9,980	12,357	12,878	12,764	13,567	14,424	15,339
Taxes - other than income	2,418	2,609	2,676	2,640	3,214	6,288	5,256	5,381	5,475	5,578	5,688
Total Operating Expenses	31,112	31,012	29,478	30,792	33,930	38,790	39,144	39,490	41,187	42,986	44,674
Operating income(loss)	19,918	21,685	22,085	22,018	19,003	9,989	10,927	10,402	8,110	5,700	3,415
Other income											
Merchandising	176	80	147	97	293	1,605	1,703	1,583	1,612	1,642	1,673
Interest and dividends	518	396	316	352	488	0	0	0	0	0	0
Other non-operating inc/exp	1,084	902	665	584	424	(674)	(655)	(672)	(683)	(694)	(705)
Performance based rates	0	0	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0	0	0
Total other income	1,778	1,378	1,128	1,033	1,205	931	1,048	911	929	948	968
Interest Charges											
Total interest charges	6,695	6,758	5,746	5,348	6,027	6,105	5,901	6,032	5,957	6,446	6,379
Income Before Taxes	15,001	16,305	17,467	17,703	14,181	4,816	6,074	5,281	3,082	202	(1,996)
Provision for income taxes	5,745	6,155	6,714	6,839	5,529	1,964	2,240	2,165	1,263	83	(818)
Net Income	9,256	10,150	10,753	10,864	8,652	2,852	3,834	3,116	1,818	119	(1,178)

Note: Depreciation and Amortization and Taxes, Other than Income that are allocated to Kentucky from Shared Services are reflected in Direct O&M for the years 2001-2005.
For the Base Period, Test Period and forecasted years, those amounts are shown in Depreciation and Amortization and Taxes, Other than Income.

Atmos Energy Corporation, KY
Case No. 2006-00464
Revenue Statistics
For the Twelve Months ended March 31, 2007
For the Twelve Months ended June 30, 2008

FR10(10)(f)2
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	Most Recent Five Calendar Years					Forecasted Period 6/30/2008	Three Projected Calendar Years			
		2005	2004	2003	2002	2001		Base Period 3/31/2007	2008	2009	2010
1	Revenue by Customer Class (1):										
2	Residential	133,767,759	112,516,760	103,636,979	80,755,898	113,722,984	106,931,944	131,259,167	129,269,064	121,595,515	112,721,851
3	Commercial	61,882,765	47,821,161	42,815,583	32,094,960	46,730,020	46,133,974	57,272,588	56,591,815	53,692,521	50,264,240
4	Industrial	21,396,536	13,270,542	15,802,889	11,057,030	20,523,444	11,238,996	13,044,375	12,880,769	12,302,129	11,635,885
5	Public Authority & Other	15,756,927	13,026,596	11,539,412	8,312,255	12,151,356	11,952,030	14,792,155	14,635,329	13,937,271	13,074,634
6	Unbilled						0	0	0	0	0
7	Total	232,803,987	186,635,059	173,794,863	132,220,143	193,127,804	176,256,944	216,366,284	213,376,978	201,527,436	187,696,611
8	Number of Customer by Class:										
9	Residential	156,105	161,069	160,742	160,059	162,446	153,815	153,815	153,815	153,815	153,815
10	Commercial	18,052	18,356	18,350	18,313	18,764	17,591	17,591	17,591	17,591	17,591
11	Industrial	239	435	408	409	398	228	228	228	228	228
12	Public Authority & Other	1,637	1,655	1,676	1,662	1,658	1,626	1,626	1,626	1,626	1,626
13	Total	176,033	181,515	181,176	180,443	183,266	173,259	173,259	173,259	173,259	173,259
14	Average Revenue per Class:										
15	Residential	857	699	645	505	700	695	853	840	791	733
16	Commercial	3,428	2,605	2,333	1,753	2,490	2,623	3,256	3,217	3,052	2,857
17	Industrial	89,525	30,507	38,733	27,034	51,566	49,240	57,150	56,433	53,898	50,979
18	Public Authority & Other	9,625	7,871	6,885	5,001	7,329	7,352	9,099	9,003	8,573	8,043

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

Atmos Energy Corporation, KY
Case No. 2006-00464
SALES STATISTICS

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

FR10(10)(0)3

Schedule I

Sheet 3 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	Most Recent Five Calendar Years					Forecasted				
		2005	2004	2003	2002	2001	Base Period 3/31/2007	Forecasted Period 6/30/2008	Three Projected Calendar Years		
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	2008	2009	2010	
1	Revenue by Customer Class (1):										
2	Residential	11,111,864	10,903,743	11,868,266	11,422,798	11,534,527	10,485,305	10,075,515	9,972,613	9,651,310	9,329,945
3	Commercial	5,361,904	4,893,900	5,126,894	4,879,804	5,010,939	4,781,091	4,655,373	4,631,409	4,544,565	4,457,774
4	Industrial	2,267,857	1,764,332	2,297,337	2,246,818	2,712,600	1,236,173	1,236,173	1,236,173	1,236,173	1,236,173
5	Public Authority & Other	1,478,635	1,461,868	1,484,292	1,392,370	1,387,443	1,295,753	1,267,988	1,263,530	1,247,479	1,231,426
6	Unbilled										
7	Total	20,220,260	19,023,843	20,776,789	19,941,790	20,645,509	17,798,322	17,235,049	17,103,725	16,679,527	16,255,318
8											
9											
10	Number of Customer by Class:										
11	Residential	156,105	161,069	160,742	160,059	162,446	153,815	153,815	153,815	153,815	153,815
12	Commercial	18,052	18,356	18,350	18,313	18,764	17,591	17,591	17,591	17,591	17,591
13	Industrial	239	435	408	409	398	228	228	228	228	228
14	Public Authority & Other	1,637	1,655	1,676	1,662	1,658	1,626	1,626	1,626	1,626	1,626
15	Total	176,033	181,515	181,176	180,443	183,266	173,259	173,259	173,259	173,259	173,259
16											
17											
18	Average Revenue per Class:										
19	Residential	71	68	74	71	71	68	66	65	63	61
20	Commercial	297	267	279	266	267	272	265	263	258	253
21	Industrial	9,489	4,056	5,631	5,493	6,816	5,416	5,416	5,416	5,416	5,416
22	Public Authority & Other	903	883	886	838	837	797	780	777	767	757

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

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(j)

Description of Filing Requirement:

Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure

Response:

See attached

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
 Workpaper Reference No(s): _____

Schedule J-1
 Sheet 1 of 1

Witness: L. Sherwood

Line No.	CLASS of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent OF Total (C)	Cost Rate (D) %	WEIGHTED Cost (E) %
<u>Proposed Capital Structure</u>						
1	LONG-TERM DEBT	J-3	2,183,125	55.29%	6.10%	3.37%
2	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
3	COMMON EQUITY		<u>1,765,565</u>	<u>44.71%</u>	<u>11.75%</u>	<u>5.25%</u>
4	Total Capital		<u><u>3,948,690</u></u>	<u>100.00%</u>		<u>8.62%</u>
<u>Capital Structure with Short-Term Debt</u>						
5	SHORT-TERM DEBT	J-3	252,050	6.00%	6.12%	0.37%
6	LONG-TERM DEBT	J-3	2,183,125	51.97%	6.10%	3.17%
7	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
8	COMMON EQUITY		<u>1,765,565</u>	<u>42.03%</u>	<u>11.75%</u>	<u>4.94%</u>
9	Total Capital		<u><u>4,200,740</u></u>	<u>100.00%</u>		<u>8.48%</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
 Worksheet 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)
1	Average SHORT-TERM DEBT	252,050	5.580%	14,064	
2	COMMITMENT FEE (2)			496	
3	COMMITMENT FEE (3)			<u>860</u>	
4	Total SHORT-TERM DEBT	<u>252,050</u>		<u>15,420</u>	<u>6.12%</u>

NOTES:

- (1) Interest Rate is the forecasted average rate for 2007.
- (2) Commitment fees associated with \$900 million line of credit totalling .050% on the unused portion.
- (3) Arrangement and administration fee for \$900 million line of credit equals .09% of total line. (\$900,000,000 X 0.09%) amortized over a one year period including miscellaneous expenses.

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 _____
Workpaper Reference No(s). _____

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

Line No.	ISSUE (A)	13 Mth Avg. Amount OUTSTANDING (B)	Interest Rate (C)	EFFECTIVE ANNUAL Cost (D)	COMPOSITE Interest Rate (E=D/B)
1	First Mortgage Bonds	\$8,269,231	10.43%	\$862,481	
2	Unsecured Note	1,151,654	10.00%	115,165	
3	Unsecured Note	1,151,654	10.00%	115,165	
4	Debentures	150,000,000	6.75%	10,125,000	
5	7.375% Sr Note 2001-2011	350,000,000	7.38%	25,812,500	
6	5.125% Sr Note 2003-2013	250,000,000	5.13%	12,812,500	
7	Medium Term Notes	10,000,000	6.67%	667,000	
8	Medium Term Notes	10,000,000	6.27%	627,000	
9	Unsecured Notes	300,000,000	6.02%	18,062,500	
10	Unsecured Notes	400,000,000	4.00%	16,000,000	
11	Unsecured Notes	500,000,000	4.95%	24,750,000	
12	Unsecured Notes	200,000,000	5.95%	11,900,000	
13	Columbus IDB	921,702	7.90%	72,814	
14	Wells Fargo Equipmt Lease	1,959,088	5.65%	110,688	
15	US Bancorp	2,745,072	5.59%	153,450	
16	Pulaski	192,308	8.00%	15,385	
17	Evansville	64,663	7.00%	4,526	
18	Amortization of debt discount			11,064,648	
19	Unamortized Debt Discount	(3,330,494)		0	
20	Total LONG-TERM DEBT	<u><u>\$2,183,124,878</u></u>		<u><u>133,270,823</u></u>	<u><u>6.10%</u></u>

Atmos Energy Corporation, KY
 Case No. 2006-00464
 EMBEDDED Cost of PREFERRED STOCK

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

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

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
Workpaper Reference No(s): _____

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

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

Line No.	CLASS of Capital	Workpaper Reference (A)	Base Period				Forecasted Period			
			Amount	Percent of Total	Cost Rate	WEIGHTED Cost	Amount	Percent of Total	Cost Rate	WEIGHTED Cost
			(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(I) %
7	LONG-TERM DEBT		2,183,125	55.29%	6.10%	3.37%	2,179,529	51.85%	6.10%	3.16%
8	Total DEBT		2,183,125	55.29%		3.37%	2,179,529	51.85%		3.16%
9	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
10	COMMON EQUITY		1,765,565	44.71%	4.54%	2.03%	2,024,314	48.15%	4.20%	2.02%
11	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	Total Capital		3,948,690	100.00%		5.40%	4,203,843	100.00%		5.18%

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

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

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

Line No.	CLASS of Capital	Workpaper Reference (A)	Base Period				Forecasted Period			
			Amount	Percent of Total	Cost Rate	WEIGHTED Cost	Amount	Percent of Total	Cost Rate	WEIGHTED Cost
			(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(I) %
1	SHORT-TERM DEBT		252,050	6.00%	6.12%	0.37%	182,917	4.17%	6.32%	0.26%
2	LONG-TERM DEBT		<u>2,183,125</u>	<u>51.97%</u>	6.10%	<u>3.17%</u>	<u>2,179,529</u>	<u>49.68%</u>	6.10%	<u>3.03%</u>
3	Total DEBT		2,435,175	57.97%		3.54%	2,362,446	53.85%		3.29%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		1,765,565	42.03%	11.75%	4.94%	2,024,314	46.15%	11.75%	5.42%
6	Other Capital		<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
7	Total Capital		<u>4,200,740</u>	<u>100.00%</u>		<u>8.48%</u>	<u>4,386,760</u>	<u>100.00%</u>		<u>8.71%</u>

Line No.	CLASS of Capital	Workpaper Reference (A)	Base Period				Forecasted Period			
			Amount	Percent of Total	Cost Rate	WEIGHTED Cost	Amount	Percent of Total	Cost Rate	WEIGHTED Cost
			(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(I) %
8	SHORT-TERM DEBT		252,050	6.00%	6.12%	0.37%	182,917	4.17%	6.32%	0.26%
9	LONG-TERM DEBT		<u>2,183,125</u>	<u>51.97%</u>	6.10%	<u>3.17%</u>	<u>2,179,529</u>	<u>49.68%</u>	6.10%	<u>3.03%</u>
10	Total DEBT		2,435,175	57.97%		3.54%	2,362,446	53.85%		3.29%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		1,765,565	42.03%	4.44%	1.87%	2,024,314	46.15%	4.10%	1.89%
13	Other Capital		<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
14	Total Capital		<u>4,200,740</u>	<u>100.00%</u>		<u>5.40%</u>	<u>4,386,760</u>	<u>100.00%</u>		<u>5.18%</u>

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

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

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

ISSUE (A)	Amount OUTSTANDING (B)	Interest Rate (C)	EFFECTIVE ANNUAL Cost (D)	COMPOSITE Interest Rate (E=D/B)
1 Average SHORT-TERM DEBT (1)	182,917	5.58%	10,207	
2 COMMITMENT FEE (2)			496	
3 COMMITMENT FEE (3)			860	
4 Total SHORT-TERM DEBT	<u>182,917</u>		<u>11,563</u>	<u>6.32%</u>

- NOTES:
- (1) Interest Rate is the forecasted average rate for 2007.
 - (2) Commitment fees associated with \$900 million line of credit totalling .10% on the unused portion.
 - (3) Arrangement and administration fee for \$900 million line of credit equals .096% of total line.
 (\$900,000,000 X 0.096%) amortized over a one year period including miscellaneous expenses.

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

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

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

Line No.	ISSUE (A)	13 Mth Average Amount OUTSTANDING (B)	Interest Rate (C)	EFFECTIVE ANNUAL Cost (D)	COMPOSITE Interest Rate (E=D/B)
1	First Mortgage Bonds	\$6,730,769	10.43%	\$702,019	
2	Unsecured Note	1,151,654	10.00%	115,165	
3	Unsecured Note	1,151,654	10.00%	115,165	
4	Debentures	150,000,000	6.75%	10,125,000	
5	7.375% Sr Note 2001-2011	350,000,000	7.38%	25,812,500	
6	5.125% Sr Note 2003-2013	250,000,000	5.13%	12,812,500	
7	Medium Term Notes	10,000,000	6.670%	667,000	
8	Medium Term Notes	10,000,000	6.270%	627,000	
9	Unsecured Notes	300,000,000	6.02%	18,060,000	
10	Unsecured Notes	400,000,000	4.00%	16,000,000	
11	Unsecured Notes	500,000,000	4.95%	24,750,000	
12	Unsecured Notes	200,000,000	5.95%	11,900,000	
13	Columbus IDB	760,530	7.90%	60,082	
14	Wells Fargo Equipmt Lease	978,435	5.65%	55,282	
15	US Bancorp	1,462,137	5.59%	81,733	
16	Pulaski	69,231	8.00%	5,538	
17					
18	Amortization of debt discount			11,074,648	
19	Unamortized Debt Discount	(2,775,329)			
20	Total LONG-TERM DEBT	<u>\$2,179,529,081</u>		<u>\$132,963,633</u>	<u>6.10%</u>
21					
22					

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(k)

Description of Filing Requirement:

Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period;

Response:

See Attached.

Atmos Energy Corporation, KY
Case No. 2006-00464

Comparative Financial Data

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

Schedule K
Sheet 2 of 4

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

Description	Forecasted Period	Base Period	Most Recent Calendar Years - as Reported									
			2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
1 Capital structure:												
(based on year-end accounts):												
3 Short-term debt (\$000)												
4 Long-term debt (\$000)												
5 Preferred stock (\$000)												
6 Common equity (\$000)												
7 Total	N/A	N/A	(91,281)	(75,756)	10,160	(36,433)	19,454	93,143	150,400	108,492	116,638	102,462
	168,967	119,779	(91,281)	(75,756)	10,160	(36,433)	19,454	93,143	150,400	108,492	116,638	102,462
8 Condensed Income Statement data: (\$000)												
9 Operating Revenues	226,699	185,482	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)	215,772	175,493	225,319	177,120	162,563	122,886	183,335	146,285	96,307	91,216	136,132	144,076
11 State Income Tax (current)			0							0		
12 Federal Income Tax (current)			4,673	6,048	5,858	3,704	5,605	4,239	1,872	1,872	1,403	0
13 Federal and State Income Tax - net	2,240	1,964	4,673	6,048	5,858	3,704	5,605	4,239	1,872	1,403	0	0
14 Investment tax credits	0	0	986	301	853	812	611	0	0	0	0	0
15 Operating Income	8,686	8,026	13,474	15,179	15,371	15,530	14,171	15,230	5,169	8,006	15,045	12,442
16 AFUDC	0	0	69	66	44	0	0	0	564	0	153	56
17 Other income net	1,048	931	1,206	1,033	1,128	1,378	1,779	91	2,880	539	216	83
18 Income available for fixed charges	9,734	8,957	14,749	16,278	16,543	16,908	15,950	15,321	8,613	8,545	15,414	12,581
19 Interest charges	5,901	6,105	6,027	5,348	6,562	6,758	6,695	7,393	6,975	5,333	134	292
20 Net Income	3,834	2,852	8,722	10,930	9,981	10,150	9,255	7,928	1,638	3,212	15,280	12,289
21 Preferred dividends accrual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22 Earnings available for common equity	3,834	2,852	8,722	10,930	9,981	10,150	9,255	7,928	1,638	3,212	15,280	12,289
23 AFUDC - % of Net Income	0.00%	0.00%	0.79%	0.60%	0.44%	0.00%	0.00%	0.00%	34.43%	0.00%	1.00%	0.46%
24 AFUDC - % of earnings available for common equity	0.00%	0.00%	0.79%	0.60%	0.44%	0.00%	0.00%	0.00%	34.43%	0.00%	1.00%	0.46%

Atmos Energy Corporation, KY
Case No. 2006-00464
Comparative Financial Data

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

Schedule K
Sheet 3 of 4

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

Line No.	Description	Forecasted Period	Base Period	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
1	Costs of Capital (1)												
2	Embedded cost of short-term debt (%)	0.00%	6.12%	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 (%)	6.10%	6.10%	5.60%	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	N/A
5	Fixed Charge Coverage: (1)												
6	Pre-Tax Interest Coverage	2.03	1.79	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)	2.03	1.79	2.64	3.11	2.78	2.60	2.90	2.28	1.74	3.45	2.14	3.04
8	After Tax Interest Coverage	1.65	1.47	1.99	2.28	2.10	1.97	2.08	1.82	1.34	2.29	1.63	2.27
9	SEC Coverage	1.74	1.76	2.54	2.95	2.84	2.46	2.43	2.20	1.53	2.94	1.95	2.81
10	After Tax Interest Coverage (Excluding AFUDC)	1.65	1.47	2.02	2.32	2.13	2.01	2.19	1.82	1.48	2.55	1.71	2.30
11	Indenture Provision Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	After Tax Fixed Charge Coverage	3.12	2.75	1.92	2.16	1.99	1.85	1.80	1.70	1.24	2.13	3.06	4.58
13	Stock and Bond Ratings: (1)												
14	Moody's Bond Rating	N/A	Baa3	Baa3	Baa3	A3							
15	S&P Bond Rating	N/A	BBB	BBB	BBB	A-							
16	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	Common Stock Related Data: (1)												
19	Shares Outstanding Year End (000)	N/A	N/A	80,539	62,800	51,476	41,676	40,792	31,952	31,248	30,398	29,642	29,242
20	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	N/A	79,012	54,416	46,496	41,250	38,247	31,594	30,819	30,081	29,422	28,994
21	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	1.72	1.58	1.54	1.45	1.47	1.14	0.58	1.84	0.81	1.42
22	Dividends Paid Per Share (\$)	N/A	N/A	1.24	1.22	1.20	1.18	1.16	1.14	1.10	1.06	1.01	0.98
23	Dividends Declared Per Share (\$)	N/A	N/A	1.24	1.22	1.20	1.18	1.16	1.14	1.10	1.06	1.01	0.98
24	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	72%	77%	78%	81%	79%	100%	190%	58%	125%	69%
25	Market Price - High (Low)	N/A	N/A	27,430	24,990	23,630	22,100	26,250	25,000	32,250	30,440	24,750	23,000
26	1st Quarter - High (\$)	N/A	N/A	24,850	24,150	20,700	19,460	19,310	20,000	28,380	24,630	22,625	18,000
27	1st Quarter - Low (\$)	N/A	N/A	29,090	26,860	24,200	24,200	25,250	20,190	32,690	30,310	26,250	23,000
28	2nd Quarter - High (\$)	N/A	N/A	26,190	24,320	20,950	20,260	21,500	15,560	23,060	26,310	22,125	21,000
29	2nd Quarter - Low (\$)	N/A	N/A	28,870	26,050	25,450	24,460	24,460	20,560	26,310	31,060	25,500	31,000
30	3rd Quarter - High (\$)	N/A	N/A	25,940	23,680	21,430	21,250	21,450	14,750	24,000	28,810	22,500	22,750
31	3rd Quarter - Low (\$)	N/A	N/A	29,760	25,860	25,070	22,750	23,640	23,250	26,380	30,880	27,875	30,625
32	4th Quarter - High (\$)	N/A	N/A	28,230	24,610	23,200	18,370	19,790	18,500	23,880	25,750	24,500	20,875
33	4th Quarter - Low (\$)	N/A	N/A	19,900	16,050	16,660	13,750	14,310	12,280	12,090	12,210	11,040	11,270
34	Book Amount Per Share (Year-end) (\$)												

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

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(I)

Description of Filing Requirement:

Narrative description and explanation of all proposed tariff changes;

Response:

A narrative description and explanation of all proposed tariff changes is provided in the testimony of Mr. Gary L. Smith, Vice President – Marketing & Regulatory Affairs.

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(m)

Description of Filing Requirement:

Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes; and

Response:

The revenue summary for both the base and forecasted periods is provided in the attached Exhibit FR 10(10)(m) and in the testimony of Mr. Gary L. Smith.

Amnos 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	Sep-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)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)							
2		\$ 12,747	\$ 4,943	\$ 3,546	\$ 2,977	\$ 2,996	\$ 3,055	\$ 4,923	\$ 9,606	\$ 15,239	\$ 20,572	\$ 21,902	\$ 15,726	\$ 118,233
3	Residential Sales	5,502	2,478	2,109	1,838	1,826	1,862	2,459	4,196	6,312	8,227	8,790	6,464	52,065
4	Commercial Sales	374	2,147	819	583	503	513	903	987	2,065	1,267	1,447	1,076	12,684
5	Industrial Sales	1,475	590	510	395	372	380	551	1,082	1,696	2,274	2,431	1,733	13,489
6	Public Authority Sales	(17,040)	(4,309)	(981)	(391)	341	-	-	-	-	-	-	-	(22,380)
7	Unbilled													
8	Total Sales	3,058	5,849	6,003	5,402	6,039	5,810	8,836	15,871	25,313	32,341	34,570	24,999	174,090
9	Transportation	925	(659)	723	806	743	760	772	792	884	881	844	885	8,355
10	Other Revenue	341	207	126	108	94	116	177	238	284	339	362	282	2,674
11	Total Operating Revenues	4,324	5,397	6,852	6,316	6,876	6,686	9,785	16,901	26,481	33,560	35,776	26,165	185,118
12	Purchase Gas Costs	1,371	2,609	4,070	3,674	4,023	3,822	6,514	12,616	20,951	27,064	29,237	20,751	136,703
13	Gross Profit	2,953	2,788	2,782	2,642	2,853	2,864	3,271	4,285	5,529	6,496	6,539	5,414	48,415
14	Mcf by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)							
15		851	362	232	176	191	173	383	887	1,476	2,034	2,057	1,444	10,266
16	Residential Sales	383	208	176	146	152	160	216	406	630	832	843	610	4,760
17	Commercial Sales	(101)	177	94	68	59	93	103	114	241	144	156	115	1,262
18	Industrial Sales	107	59	46	35	34	36	53	111	177	239	241	171	1,309
19	Public Authority Sales	(1,027)	(409)	(97)	(24)	40	(7)	-	-	-	-	-	-	(1,524)
20	Unbilled													
21	Total Sales	213	397	451	401	476	455	753	1,518	2,524	3,249	3,297	2,339	16,073
22	Transportation	2,789	2,360	2,171	1,869	1,886	2,396	2,184	2,145	2,435	2,449	2,314	2,428	27,427
23	Total Deliveries	3,002	2,757	2,622	2,270	2,362	2,851	2,937	3,662	4,960	5,698	5,611	4,767	43,500

Atmos Energy Corporation
Case No. 2006-00464
REVENUE STATISTICS - Total Company
For the TEST YEAR ending June 30, 2008

Line No.	Description	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Revenue by Customer Class (000's)													
2	Residential Sales	\$ 3,179	\$ 3,217	\$ 3,346	\$ 5,526	\$ 11,150	\$ 17,698	\$ 23,396	\$ 23,366	\$ 16,780	\$ 11,764	\$ 6,344	\$ 3,742	\$ 129,509
3	Commercial Sales	1,912	1,921	1,987	2,825	4,952	7,423	9,470	9,490	6,999	5,160	3,115	2,019	57,273
4	Industrial Sales	697	618	634	1,053	1,210	2,537	1,550	1,670	1,240	597	712	526	13,044
5	Public Authority Sales	368	370	389	645	1,298	2,025	2,651	2,648	1,892	1,336	730	439	14,792
6	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Sales	6,157	6,127	6,356	10,050	18,610	29,683	37,067	37,174	26,911	18,857	10,901	6,726	214,618
8	Transportation	675	727	721	774	794	886	884	844	885	752	787	736	9,465
9	Other Revenue	96	101	112	187	260	317	377	383	297	213	160	112	2,616
10	Total Operating Revenues	6,928	6,955	7,188	11,010	19,663	30,887	38,328	38,402	28,094	19,822	11,848	7,575	226,699
11	Purchase Gas Costs	4,214	4,193	4,428	7,745	15,397	25,395	31,893	31,942	22,734	15,563	8,424	4,699	176,628
12	Gross Profit	2,714	2,762	2,759	3,265	4,266	5,492	6,435	6,459	5,360	4,259	3,424	2,875	50,071
13														
14	Mcf by Customer Class (000's)													
15	Residential Sales	182	182	195	383	870	1,438	1,927	1,921	1,351	921	470	235	10,076
16	Commercial Sales	139	138	145	218	402	619	795	796	578	420	251	153	4,655
17	Industrial Sales	69	59	60	103	114	241	144	156	115	55	71	52	1,236
18	Public Authority Sales	30	30	31	54	111	175	230	229	163	114	64	37	1,268
19	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Sales	420	409	431	758	1,497	2,473	3,096	3,102	2,207	1,510	855	477	17,235
21	Transportation	1,924	2,065	2,043	2,184	2,145	2,435	2,449	2,314	2,428	2,095	2,250	2,058	25,701
22	Total Deliveries	2,344	2,474	2,474	2,941	3,642	4,909	5,546	5,416	4,635	3,605	3,105	2,535	43,625

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(10)(n)

Description of Filing Requirement:

Typical bill comparison under present and proposed rates for all customer classes.

Response:

A typical bill comparison, in accordance with this filing requirement is provided on the attached Exhibit FR 10(10)(n).

Atmos Energy Corporation
Case No. 2006-00464
TYPICAL BILL COMPARISON UNDER PRESENT
AND PROPOSED RATES FOR ALL CUSTOMER CLASSES

Line No.	Description	Average Monthly Usage, Mcf (1)	Average Bill (2) Under Present Rates	Average Bill (2) Under Proposed Rates	Increase / Decrease
		(a)	(b)	(c)	(d)
1	Residential	5.5	\$62.37	\$66.33	\$3.96
2					
3	Commercial	21.9	\$237.19	\$247.01	\$9.81
4					
5	Industrial	252.1	\$2,463.96	\$2,460.15	-\$3.81
6					
7	Public Authority	65.0	\$661.19	\$663.30	\$2.12

(1) Based on total annual Mcf requirements by class, divided by average number of customers, as projected for the test year ending June 30, 2007.

(2) The basis for gas costs in both present and proposed rates is based on the Company's Gas Cost Adjustment for November 2006, approved by the Commission in Case 2006-00428.

The impact on each customer's average bill will vary according to individual consumption and service type. The above calculations relate to firm sales service customers (G-1).

Atmos Energy Kentucky
Case No. 2006-00464
Forecasted Test Period Filing Requirements

FR 10(11)(a-c)

Description of Filing Requirement:

A request for waiver of any of the provisions of these filing requirements must set forth the specific reasons for the request. The commission shall grant the request for waiver upon good cause shown by the utility. In determining whether good cause has been shown, the commission may consider:

- a. Whether other information which the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;
- b. Whether the information which is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information which it maintains; and
- c. The expense to the utility in providing the information which is the subject of the waiver request.

Response:

Atmos filed in its last case, Case No. 99-070, fiscal year, rather than calendar year data. It was determined in discussions with the staff that it would be more efficient for the Company to provide fiscal year data versus calendar year data, where calendar year data may be requested. Atmos' fiscal year runs October to September. Atmos maintains its budgets and managerial data by fiscal year, thus it is more efficient for the Company to prepare and submit the requested information in fiscal year format. This will also provide more information for Commission's review because the Company is providing an additional fiscal year of data versus the calendar data requested by filing requirement. For example, where a filing requirement may request three (3) years of calendar data, Atmos has provided four (4) years of fiscal data. Because the Staff agreed to the use of that information in the prior case, Atmos has filed its information in this manner in this case..

Pursuant to this filing requirement, Atmos specifically requests a waiver, to the extent that it is necessary, pertaining to its response to any of the filing requirements and subparts, including but not limited to the following:

FR 10(9)(b) FR 10(9)(u)1
FR 10(9)(f) FR 10(10)(k)
FR10(9)(g) FRI 0(10)(1)
FR 10(9)(h)