

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

<u>Schedule</u>	<u>Description</u>	<u>Filing Requirement</u>
A	<u>Summary</u>	FR 10(10)(a)
B	<u>Rate Base</u>	FR 10(10)(b)
C	<u>Operating Income (Revenues & Expenses)</u>	FR 10(10)(c)
D	<u>Adjustments to Operating Income by Account</u>	FR 10(10)(d)
E	<u>Income Tax Calculation</u>	FR 10(10)(e)
F	<u>Rule F Compliance Adjustments</u>	FR 10(10)(f)
G	<u>Payroll Analysis</u>	FR 10(10)(g)
H	<u>Gross Revenue Conversion Factor</u>	FR 10(10)(h)
I	<u>Comparative Income Statements</u>	FR 10(10)(i)
J	<u>Cost of Capital</u>	FR 10(10)(j)
K	<u>Comparative Financial Data</u>	FR 10(10)(k)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

Fiscal Year 2009 Allocation Factors

Line No.	Description	Kentucky/ Mid-States Division	Kentucky Jurisdictional	Kentucky Composite
	<u>Rate Base, Dep. Exp., & Taxes Other</u>			
1	Shared Services			
2	General Office (Div 002)	14.59%	34.13%	4.98%
3	Customer Support (Div 012)	14.89%	37.06%	5.52%
4	Kentucky/Mid-States			
5	Mid-States General Office (Div 091)	100%	34.13%	34.13%
6				
7	<u>Operation and Maintenance Expense</u>			
8	Shared Services			
9	General Office (Div 002)			5.23%
10	Customer Support (Div 012)			5.41%
11	Kentucky/Mid-States			
12	Mid-States General Office (Div 091)			34.13%
13				
14	<u>Depreciation Expense O&M Factor</u>			
15	Shared Services			
16	General Office (Div 002)			100%
17	Customer Support (Div 012)			100%
18	Kentucky/Mid-States			
19	Mid-States General Office (Div 091)			97.87%
20	Kentucky Direct (Div 009)			98.09%
21				
22	Kentucky Composite Tax			38.90%
23				
24	Rate of Return			11.00%
25				
26	STDRATE			5.01%
27				
28	LTD RATE			6.87%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

Schedule	Pages	Description
A	1	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Overall Financial Summary
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(a)
 Schedule A
 Witness: C. Felan

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)
1	Rate Base	B-1	\$ 180,645,233	\$ 184,697,058
2	Adjusted Operating Income	C-1	\$ 10,666,900	\$ 10,864,662
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	5.90%	5.88%
4	Required Rate of Return	J-1	8.81%	9.00%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 15,914,845	\$ 16,622,735
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 5,247,945	\$ 5,758,073
7	Gross Revenue Conversion Factor	H	1.64743	1.64743
8	Revenue Deficiency (line 6 times line 7)		\$ 8,645,632	\$ 9,486,033
9	Revenue Increase Requested	C-1		\$ 9,486,033
10	Adjusted Operating Revenues	C-1		\$ 199,729,497
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 209,215,530

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

FR 10(10)(b) SCHEDULE B

Rate Base

Schedule	Pages	Description
B-1	2	Rate Base Summary
B-2	14	Plant in Service by Account and Sub Account
B-3	14	Accumulated Depreciation & Amortization
B-3.1	7	Depreciation Expense
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	2	Deferred Credits & Accumulated Deferred Income Taxes
B-6	2	Customer Advances For Construction

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Jurisdictional Rate Base Summary
 as of December 31, 2009

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

FR 10(10)(b)1
 Schedule B-1
 Witness: C. Felan

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 343,428,362	\$ 336,057,553
2	Construction Work in Progress	B-2 B	4,976,625	4,571,202
3	Accumulated Depreciation and Amortization	B-3 B	(152,974,498)	(149,069,249)
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		<u>\$ 195,430,488</u>	<u>\$ 191,559,507</u>
5	Cash Working Capital Allowance	B-4.2 B	\$ 2,842,593	\$ 2,842,593
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	32,953,172	22,606,948
7	Customer Advances For Construction	B-6 B	(2,685,695)	(2,685,695)
8	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	<u>(32,993,458)</u>	<u>(33,678,120)</u>
9	Rate Base (Sum line 4 Thru 8)		<u><u>\$ 195,547,100</u></u>	<u><u>\$ 180,645,233</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Jurisdictional Rate Base Summary
 as of March 31, 2011

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

FR 10(10)(b)1
 Schedule B-1
 Witness: C. Felan

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 366,682,755	\$ 358,380,789
2	Construction Work in Progress	B-2 F	4,976,625	4,976,625
3	Accumulated Depreciation and Amortization	B-3 F	(163,563,748)	(159,224,051)
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		<u>\$ 208,095,631</u>	<u>\$ 204,133,363</u>
5	Cash Working Capital Allowance	B-4.2 F	\$ 2,845,572	\$ 2,845,572
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 F	(8,197,878)	12,883,032
7	Customer Advances For Construction	B-6 F	(2,704,621)	(1,864,402)
8	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(34,107,922)</u>	<u>(33,300,508)</u>
9	Rate Base (Sum Line 4 Thru 8)		<u><u>\$ 165,930,782</u></u>	<u><u>\$ 184,697,058</u></u>

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2009

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

FR 10(10)(b)2
 Schedule B-2 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4	30300	Misc Intangible Plant	-	-	-	100%	100%	-	-	100%	100%	-
5												
6		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
7												
8		<u>Natural Gas Production Plant</u>										
9	32520	Producing Leaseholds	\$ 2,353	\$ -	\$ 2,353	100%	100%	\$ 2,353	\$ 2,353	100%	100%	\$ 2,352.50
10	32540	Rights of Ways	83,422	-	83,422	100%	100%	83,422	83,422	100%	100%	83,422
11	33100	Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492	3,492	100%	100%	3,492
12	33201	Field Lines	47,163	-	47,163	100%	100%	47,163	47,163	100%	100%	47,163
13	33202	Tributary Lines	528,218	-	528,218	100%	100%	528,218	528,218	100%	100%	528,218
14	33400	Field Meas. & Reg. Sta. Equip	192,384	-	192,384	100%	100%	192,384	192,384	100%	100%	192,384
15	33600	Purification Equipment	44,369	-	44,369	100%	100%	44,369	44,369	100%	100%	44,369
16												
17		Total Natural Gas Production Plant	\$ 901,402	\$ -	\$ 901,402			\$ 901,402	\$ 901,402			\$ 901,402
18												
19		<u>Storage Plant</u>										
20	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,126.69
21	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
22	35100	Structures and Improvements	11,250	-	11,250	100%	100%	11,250	11,250	100%	100%	11,250
23	35102	Compression Station Equipment	153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
24	35103	Meas. & Reg. Sta. Structures	23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
25	35104	Other Structures	137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
26	35200	Wells \ Rights of Way	354,174	-	354,174	100%	100%	354,174	354,174	100%	100%	354,174
27	35201	Well Construction	1,876,783	-	1,876,783	100%	100%	1,876,783	1,876,783	100%	100%	1,876,783
28	35202	Well Equipment	477,339	-	477,339	100%	100%	477,339	477,339	100%	100%	477,339
29	35203	Cushion Gas	1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
30	35210	Leaseholds	178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
31	35211	Storage Rights	54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
32	35301	Field Lines	178,501	-	178,501	100%	100%	178,501	178,501	100%	100%	178,501
33	35302	Tributary Lines	209,458	-	209,458	100%	100%	209,458	209,458	100%	100%	209,458
34	35400	Compressor Station Equipment	927,898	-	927,898	100%	100%	927,898	927,898	100%	100%	927,898
35	35500	Meas & Reg. Equipment	242,482	-	242,482	100%	100%	242,482	242,482	100%	100%	242,482
36	35600	Purification Equipment	164,849	-	164,849	100%	100%	164,849	164,849	100%	100%	164,849
37												
38		Total Storage Plant	\$ 6,950,361	\$ -	\$ 6,950,361			\$ 6,950,361	\$ 6,950,361			\$ 6,950,361

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Plant In Service by Accounts and SubAccounts
 as of December 31, 2009

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

FR 10(10)(b)2
 Schedule B-2 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
39												
40		<u>Transmission Plant</u>										
41	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970.37
42	36520	Rights of Way	867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
43	36602	Structures & Improvements	44,243	-	44,243	100%	100%	44,243	44,243	100%	100%	44,243
44	36603	Other Structures	60,940	-	60,940	100%	100%	60,940	60,940	100%	100%	60,940
45	36700	Mains Cathodic Protection	403,219	-	403,219	100%	100%	403,219	403,219	100%	100%	403,219
46	36701	Mains - Steel	28,825,014	-	28,825,014	100%	100%	28,825,014	26,959,932	100%	100%	26,959,932
47	36900	Meas. & Reg. Equipment	595,357	-	595,357	100%	100%	595,357	595,357	100%	100%	595,357
48	36901	Meas. & Reg. Equipment	2,205,200	-	2,205,200	100%	100%	2,205,200	2,277,466	100%	100%	2,277,466
49												
50		Total Production Plant - LPG	\$ 33,028,717	\$ -	\$ 33,028,717			\$ 33,028,717	\$ 31,235,900			\$ 31,235,900
51												
52		<u>Distribution Plant</u>										
53	37400	Land & Land Rights	\$ 98,318	\$ -	\$ 98,318.21	100%	100%	\$ 98,318	\$ 98,638	100%	100%	\$ 98,638.43
54	37401	Land	37,326	-	37,326	100%	100%	37,326	37,326	100%	100%	37,326
55	37402	Land Rights	244,548	-	244,548	100%	100%	244,548	244,548	100%	100%	244,548
56	37403	Land Other	2,784	-	2,784	100%	100%	2,784	2,784	100%	100%	2,784
57	37500	Structures & Improvements	321,845	-	321,845	100%	100%	321,845	321,845	100%	100%	321,845
58	37501	Structures & Improvements T.B.	99,504	-	99,504	100%	100%	99,504	101,372	100%	100%	101,372
59	37502	Land Rights	46,591	-	46,591	100%	100%	46,591	46,591	100%	100%	46,591
60	37503	Improvements	4,005	-	4,005	100%	100%	4,005	4,005	100%	100%	4,005
61	37600	Mains Cathodic Protection	10,408,014	-	10,408,014	100%	100%	10,408,014	10,357,586	100%	100%	10,357,586
62	37601	Mains - Steel	68,198,253	-	68,198,253	100%	100%	68,198,253	67,277,426	100%	100%	67,277,426
63	37602	Mains - Plastic	29,893,389	-	29,893,389	100%	100%	29,893,389	29,402,993	100%	100%	29,402,993
64	37800	Meas & Reg. Sta. Equip - General	3,411,543	-	3,411,543	100%	100%	3,411,543	3,466,873	100%	100%	3,466,873
65	37900	Meas & Reg. Sta. Equip - City Gate	1,585,762	-	1,585,762	100%	100%	1,585,762	1,580,321	100%	100%	1,580,321
66	37905	Meas & Reg. Sta. Equipment T.B.	1,408,286	-	1,408,286	100%	100%	1,408,286	1,470,357	100%	100%	1,470,357
67	38000	Services	84,196,778	-	84,196,778	100%	100%	84,196,778	82,691,199	100%	100%	82,691,199
68	38100	Meters	14,850,926	-	14,850,926	100%	100%	14,850,926	14,382,704	100%	100%	14,382,704
69	38200	Meter Installaitons	44,295,728	-	44,295,728	100%	100%	44,295,728	43,159,022	100%	100%	43,159,022
70	38300	House Regulators	5,284,845	-	5,284,845	100%	100%	5,284,845	5,201,202	100%	100%	5,201,202
71	38400	House Reg. Installations	154,276	-	154,276	100%	100%	154,276	154,276	100%	100%	154,276
72	38500	Ind. Meas. & Reg. Sta. Equipment	4,729,439	-	4,729,439	100%	100%	4,729,439	4,723,327	100%	100%	4,723,327
73	38600	Other Prop. On Cust. Prem	-	-	-	100%	100%	-	-	100%	100%	-
74												
75		Total Distribution Plant	\$ 269,272,163	\$ -	\$ 269,272,163			\$ 269,272,163	\$ 264,724,398			\$ 264,724,398

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2009

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

FR 10(10)(b)2
 Schedule B-2 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
76												
77		General Plant **										
78	38900	Land & Land Rights	\$ 90,075	\$ -	\$ 90,075.47	100%	100%	\$ 90,075	\$ 90,075	100%	100%	\$ 90,075.47
79	39000	Structures & Improvements	673,825	-	673,825	100%	100%	673,825	590,768	100%	100%	590,768
80	39001	Structures-Frame	-	-	-	100%	100%	-	-	100%	100%	-
81	39002	Structures-Brick	181,144	-	181,144	100%	100%	181,144	181,144	100%	100%	181,144
82	39003	Improvements	727,533	-	727,533	100%	100%	727,533	727,533	100%	100%	727,533
83	39004	Air Conditioning Equipment	7,461	-	7,461	100%	100%	7,461	7,461	100%	100%	7,461
84	39009	Improvement to leased Premises	1,312,279	-	1,312,279	100%	100%	1,312,279	1,312,774	100%	100%	1,312,774
85	39100	Office Furniture & Equipment	1,198,184	-	1,198,184	100%	100%	1,198,184	1,464,912	100%	100%	1,464,912
86	39102	Remittance Processing Equip	-	-	-	100%	100%	-	-	100%	100%	-
87	39103	Office Machines	-	-	-	100%	100%	-	29,539	100%	100%	29,539
88	39200	Transportation Equipment	187,214	-	187,214	100%	100%	187,214	287,622	100%	100%	287,622
89	39201	Trucks	21,941	-	21,941	100%	100%	21,941	21,941	100%	100%	21,941
90	39202	Trailers	31,808	-	31,808	100%	100%	31,808	65,460	100%	100%	65,460
91	39300	Stores Equipment	-	-	-	100%	100%	-	-	100%	100%	-
92	39400	Tools, Shop & Garage Equipment	1,623,266	-	1,623,266	100%	100%	1,623,266	1,592,008	100%	100%	1,592,008
93	39600	Power Operated Equipment	-	-	-	100%	100%	-	-	100%	100%	-
94	39603	Ditchers	194,161	-	194,161	100%	100%	194,161	194,161	100%	100%	194,161
95	39604	Backhoes	148,407	-	148,407	100%	100%	148,407	148,407	100%	100%	148,407
96	39605	Welders	38,343	-	38,343	100%	100%	38,343	38,343	100%	100%	38,343
97	39700	Communication Equipment	159,834	-	159,834	100%	100%	159,834	164,344	100%	100%	164,344
98	39701	Communication Equipment - Mobile Radios	-	-	-	100%	100%	-	-	100%	100%	-
99	39702	Communication Equipment - Fixed Radios	-	-	-	100%	100%	-	-	100%	100%	-
100	39705	Communication Equip. - Telemetering	66,316	-	66,316	100%	100%	66,316	66,316	100%	100%	66,316
101	39800	Miscellaneous Equipment	3,116,489	-	3,116,489	100%	100%	3,116,489	3,106,452	100%	100%	3,106,452
102	39900	Other Tangible Property	-	-	-	100%	100%	-	-	100%	100%	-
103	39901	Other Tangible Property - Servers - H/W	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
104	39902	Other Tangible Property - Servers - S/W	113,473	-	113,473	100%	100%	113,473	113,473	100%	100%	113,473
105	39903	Other Tangible Property - Network - H/W	511,781	-	511,781	100%	100%	511,781	511,781	100%	100%	511,781
106	39904	Other Tang. Property - CPU	-	-	-	100%	100%	-	-	100%	100%	-
107	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
108	39906	Other Tang. Property - PC Hardware	3,459,329	-	3,459,329	100%	100%	3,459,329	3,540,873	100%	100%	3,540,873
109	39907	Other Tang. Property - PC Software	233,579	-	233,579	100%	100%	233,579	233,579	100%	100%	233,579
110	39908	Other Tang. Property - Mainframe S/W	346,104	-	346,104	100%	100%	346,104	346,104	100%	100%	346,104
111	39909	Other Tang. Property - Application Software	-	-	-	100%	100%	-	-	100%	100%	-
112	39924	Other Tang. Property - General Startup Costs	-	-	-	100%	100%	-	-	100%	100%	-
113												
114		Total General Plant	\$ 14,618,537	\$ -	\$ 14,618,537			\$ 14,618,537	\$ 15,011,059			\$ 15,011,059
115												
116		Total Plant	\$ 324,899,361	\$ -	\$ 324,899,361			\$ 324,899,361	\$ 318,951,302			\$ 318,951,302
117												
118		CWIP With out AFUDC	\$ 4,155,688	\$ -	\$ 4,155,688	100%	100%	\$ 4,155,688	\$ 3,820,848	100%	100%	\$ 3,820,848

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2009

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

FR 10(10)(b)2
 Schedule B-2 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
119												
120		Kentucky-Mid-States General Office (Division 091)										
121												
122		<u>Intangible Plant</u>										
123	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	34.13%	\$ 63,243	\$ 185,309	100%	34.13%	\$ 63,243
124	30200	Franchises & Consents	-	-	-	100%	34.13%	-	-	100%	34.13%	-
125	30300	Misc Intangible Plant	1,109,552	-	1,109,552	100%	34.13%	378,671	1,109,552	100%	34.13%	378,671
126												
127		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 441,914	\$ 1,294,861			\$ 441,914
128												
129		<u>Distribution Plant</u>										
130	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
131	35010	Land	-	-	-	100%	34.13%	-	-	100%	34.13%	-
132	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
133	37403	Land Other	-	-	-	100%	34.13%	-	-	100%	34.13%	-
134	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
135	37501	Structures & Improvements T.B.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
136	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
137	37503	Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
138	36700	Mains Cathodic Protection	-	-	-	100%	34.13%	-	-	100%	34.13%	-
139	36701	Mains - Steel	-	-	-	100%	34.13%	-	-	100%	34.13%	-
140	37602	Mains - Plastic	-	-	-	100%	34.13%	-	-	100%	34.13%	-
141	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	34.13%	-	-	100%	34.13%	-
142	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	34.13%	-	-	100%	34.13%	-
143	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
144	38000	Services	-	-	-	100%	34.13%	-	-	100%	34.13%	-
145	38100	Meters	-	-	-	100%	34.13%	-	-	100%	34.13%	-
146	38200	Meter Installations	-	-	-	100%	34.13%	-	-	100%	34.13%	-
147	38300	House Regulators	-	-	-	100%	34.13%	-	-	100%	34.13%	-
148	38400	House Reg. Installations	-	-	-	100%	34.13%	-	-	100%	34.13%	-
149	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	34.13%	-	-	100%	34.13%	-
150	38600	Other Prop. On Cust. Prem	-	-	-	100%	34.13%	-	-	100%	34.13%	-
151												
152		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2009

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

FR 10(10)(b)2
 Schedule B-2 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
153												
154		<u>General Plant</u>										
155	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
156	39001	Structures Frame	179,339	-	179,339	100%	34.13%	61,205	179,339	100%	34.13%	61,205
157	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
158	39900	Land & Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
159	39004	Air Conditioning Equipment	5,771	-	5,771	100%	34.13%	1,970	5,771	100%	34.13%	1,970
160	39009	Improvement to leased Premises	38,834	-	38,834	100%	34.13%	13,253	38,834	100%	34.13%	13,253
161	39100	Office Furniture & Equipment	64,961	-	64,961	100%	34.13%	22,170	64,961	100%	34.13%	22,170
162	39102	Remittance Processing Equip	-	-	-	100%	34.13%	-	-	100%	34.13%	-
163	39103	Office Machines	-	-	-	100%	34.13%	-	-	100%	34.13%	-
164	39200	Transportation Equipment	-	-	-	100%	34.13%	-	-	100%	34.13%	-
165	39201	Trucks	-	-	-	100%	34.13%	-	-	100%	34.13%	-
166	39202	Trailers	-	-	-	100%	34.13%	-	-	100%	34.13%	-
167	39300	Stores Equipment	4,161	-	4,161	100%	34.13%	1,420	4,161	100%	34.13%	1,420
168	39400	Tools, Shop & Garage Equipment	144,619	-	144,619	100%	34.13%	49,356	144,619	100%	34.13%	49,356
169	39600	Power Operated Equipment	8,497	-	8,497	100%	34.13%	2,900	8,497	100%	34.13%	2,900
170	39603	Ditchers	-	-	-	100%	34.13%	-	-	100%	34.13%	-
171	39604	Backhoes	-	-	-	100%	34.13%	-	-	100%	34.13%	-
172	39605	Welders	-	-	-	100%	34.13%	-	-	100%	34.13%	-
173	39700	Communication Equipment	318,820	-	318,820	100%	34.13%	108,808	320,544	100%	34.13%	109,396
174	39701	Communication Equipment - Mobile Radios	-	-	-	100%	34.13%	-	-	100%	34.13%	-
175	39702	Communication Equipment - Fixed Radios	-	-	-	100%	34.13%	-	-	100%	34.13%	-
176	39705	Communication Equip. - Telemetering	-	-	-	100%	34.13%	-	-	100%	34.13%	-
177	39800	Miscellaneous Equipment	858,921	-	858,921	100%	34.13%	293,135	858,921	100%	34.13%	293,135
178	39900	Other Tangible Property	76,993	-	76,993	100%	34.13%	26,276	76,993	100%	34.13%	26,276
179	39901	Other Tangible Property - Servers - H/W	71,663	-	71,663	100%	34.13%	24,457	71,663	100%	34.13%	24,457
180	39902	Other Tangible Property - Servers - S/W	8,273	-	8,273	100%	34.13%	2,823	8,273	100%	34.13%	2,823
181	39903	Other Tangible Property - Network - H/W	1,838,227	-	1,838,227	100%	34.13%	627,355	588,985	100%	34.13%	201,010
182	39904	Other Tang. Property - CPU	-	-	-	100%	34.13%	-	-	100%	34.13%	-
183	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	34.13%	-	-	100%	34.13%	-
184	39906	Other Tang. Property - PC Hardware	1,125,050	-	1,125,050	100%	34.13%	383,960	1,214,603	100%	34.13%	414,523
185	39907	Other Tang. Property - PC Software	126,257	-	126,257	100%	34.13%	43,089	126,257	100%	34.13%	43,089
186	39908	Other Tang. Property - Mainframe S/W	832,939	-	832,939	100%	34.13%	284,268	758,815	100%	34.13%	258,970
187	39909	Other Tang. Property - Application Software	-	-	-	100%	34.13%	-	-	100%	34.13%	-
188	39924	Other Tang. Property - General Startup Costs	-	-	-	100%	34.13%	-	-	100%	34.13%	-
189												
190		Total General Plant	\$ 5,703,325	\$ -	\$ 5,703,325			\$ 1,946,446	\$ 4,471,235			\$ 1,525,955
191												
192		Total Plant	\$ 6,998,186	\$ -	\$ 6,998,186			\$ 2,388,360	\$ 5,766,096			\$ 1,967,869
193												
194		CWIP With out AFUDC	\$ (146,395)	\$ -	\$ (146,395)	100%	34.13%	\$ (49,962)	\$ (41,763)	100%	34.13%	\$ (14,253)

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Plant In Service by Accounts and SubAccounts
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Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 10(10)(b)2
 Schedule B-2 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
195												
196		Shared Services General Office (Division 002)										
197												
198		General Plant										
199	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.59%	34.13%	\$ -	\$ -	14.59%	34.13%	\$ -
200	39001	Structures Frame	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
201	36602	Structures & Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
202	37503	Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
203	39004	Air Conditioning Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
204	39009	Improvement to leased Premises	8,389,965	-	8,389,965	14.59%	34.13%	417,763	8,290,234	14.59%	34.13%	412,797
205	39100	Office Furniture & Equipment	11,212,387	-	11,212,387	14.59%	34.13%	558,300	11,409,459	14.59%	34.13%	588,113
206	39102	Remittance Processing Equip	25,380	-	25,380	14.59%	34.13%	1,284	25,380	14.59%	34.13%	1,284
207	39103	Office Machines	48,493	-	48,493	14.59%	34.13%	2,415	48,493	14.59%	34.13%	2,415
208	39200	Transportation Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
209	39201	Trucks	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
210	39202	Trailers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
211	39300	Stores Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
212	39400	Tools, Shop & Garage Equipment	30,160	-	30,160	14.59%	34.13%	1,502	8,341	14.59%	34.13%	415
213	39600	Power Operated Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
214	39603	Ditchers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
215	39604	Backhoes	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
216	39605	Welders	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
217	39700	Communication Equipment	1,549,944	-	1,549,944	14.59%	34.13%	77,177	1,546,399	14.59%	34.13%	77,000
218	39701	Communication Equipment - Mobile Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
219	39702	Communication Equipment - Fixed Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
220	39705	Communication Equip. - Telemetering	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
221	39800	Miscellaneous Equipment	212,276	-	212,276	14.59%	34.13%	10,570	212,276	14.59%	34.13%	10,570
222	39900	Other Tangible Property	18,263	-	18,263	14.59%	34.13%	909	18,263	14.59%	34.13%	909
223	39901	Other Tangible Property - Servers - H/W	16,033,572	-	16,033,572	14.59%	34.13%	798,362	14,821,635	14.59%	34.13%	738,016
224	39902	Other Tangible Property - Servers - S/W	11,610,193	-	11,610,193	14.59%	34.13%	578,108	8,849,922	14.59%	34.13%	440,665
225	39903	Other Tangible Property - Network - H/W	2,180,210	-	2,180,210	14.59%	34.13%	108,560	2,169,096	14.59%	34.13%	108,006
226	39904	Other Tang. Property - CPU	1,095,465	-	1,095,465	14.59%	34.13%	54,547	1,095,465	14.59%	34.13%	54,547
227	39905	Other Tangible Property - MF - Hardware	1,159,964	-	1,159,964	14.59%	34.13%	57,758	1,159,964	14.59%	34.13%	57,758
228	39906	Other Tang. Property - PC Hardware	4,767,022	-	4,767,022	14.59%	34.13%	237,365	4,714,005	14.59%	34.13%	234,725
229	39907	Other Tang. Property - PC Software	1,561,213	-	1,561,213	14.59%	34.13%	77,738	1,531,827	14.59%	34.13%	76,285
230	39908	Other Tang. Property - Mainframe S/W	78,366,784	-	78,366,784	14.59%	34.13%	3,902,129	67,493,023	14.59%	34.13%	3,360,690
231	39909	Other Tang. Property - Application Software	2,575,367	-	2,575,367	14.59%	34.13%	128,236	2,575,367	14.59%	34.13%	128,236
232	39924	Other Tang. Property - General Startup Costs	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
233												
234		Total General Plant	\$ 140,838,657	\$ -	\$ 140,838,657			\$ 7,012,701	\$ 125,968,950			\$ 6,272,391
235												
236		CWIP With out AFUDC	\$ 15,099,624	\$ -	\$ 15,099,624	14.59%	34.13%	\$ 751,857.85	\$ 14,038,950	14.59%	34.13%	\$ 699,043.53

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Plant in Service by Accounts and SubAccounts
 as of December 31, 2009

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

FR 10(10)(b)2
 Schedule B-2 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
237												
238		Shared Services Customer Support (Division 012)										
239												
240		General Plant										
241	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.89%	37.06%	\$ -	\$ -	14.89%	37.06%	\$ -
242	39001	Structures Frame	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
243	36602	Structures & Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
244	37503	Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
245	39004	Air Conditioning Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
246	39009	Improvement to leased Premises	3,373,622	-	3,373,621.54	14.89%	37.06%	186,186	3,373,622	14.89%	37.06%	186,186
247	39100	Office Furniture & Equipment	266,278	-	266,275.58	14.89%	37.06%	14,695	266,276	14.89%	37.06%	14,695
248	39102	Remittance Processing Equip	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
249	39103	Office Machines	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
250	39200	Transportation Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
251	39201	Trucks	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
252	39202	Trailers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
253	39300	Stores Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
254	39400	Tools, Shop & Garage Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
255	39600	Power Operated Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
256	39603	Ditchers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
257	39604	Backhoes	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
258	39605	Welders	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
259	39700	Communication Equipment	24,204,191	-	24,204,190.55	14.89%	37.06%	1,335,799	24,204,191	14.89%	37.06%	1,335,799
260	39701	Communication Equipment - Mobile Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
261	39702	Communication Equipment - Fixed Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
262	39705	Communication Equip. - Telemetering	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
263	39800	Miscellaneous Equipment	2,007	-	2,007.28	14.89%	37.06%	111	2,007	14.89%	37.06%	111
264	39900	Other Tangible Property	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
265	39901	Other Tangible Property - Servers - H/W	10,743,200	-	10,743,200.34	14.89%	37.06%	592,904	10,650,841	14.89%	37.06%	587,807
266	39902	Other Tangible Property - Servers - S/W	8,097,748	-	8,097,747.67	14.89%	37.06%	446,905	7,401,937	14.89%	37.06%	408,504
267	39903	Other Tangible Property - Network - H/W	459,785	-	459,784.59	14.89%	37.06%	25,375	459,785	14.89%	37.06%	25,375
268	39904	Other Tang. Property - CPU	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
269	39905	Other Tangible Property - MF - Hardware	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
270	39906	Other Tang. Property - PC Hardware	3,949,165	-	3,949,165.00	14.89%	37.06%	217,950	3,908,604	14.89%	37.06%	215,711
271	39907	Other Tang. Property - PC Software	3,227,094	-	3,227,093.98	14.89%	37.06%	178,099	3,226,708	14.89%	37.06%	178,078
272	39908	Other Tang. Property - Mainframe S/W	87,899,502	-	87,899,501.78	14.89%	37.06%	4,851,064	83,982,205	14.89%	37.06%	4,634,874
273	39909	Other Tang. Property - Application Software	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
274	39924	Other Tang. Property - General Startup Costs	23,172,326	-	23,172,325.96	14.89%	37.06%	1,278,852	23,172,326	14.89%	37.06%	1,278,852
275												
276		Total General Plant	\$ 165,394,914	\$ -	\$ 165,394,914			\$ 9,127,940	\$ 160,648,501			\$ 8,865,992
277												
278		CWIP With out AFUDC	\$ 2,156,987	\$ -	\$ 2,156,987	14.89%	37.06%	\$ 119,041.43	\$ 1,187,994	14.89%	37.06%	\$ 65,563.89
279												
280		Total Plant (Div 009, 091, 002, 012)	\$ 638,129,117	\$ -	\$ 638,129,117			\$ 343,428,362	\$ 611,334,848			\$ 336,057,553
281												
282		Total CWIP Witout AFUDC (Div 009, 091, 002, 012)	\$ 21,265,903		\$ 21,265,903			\$ 4,976,625	\$ 19,006,028			\$ 4,571,202

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Plant In Service by Accounts and SubAccounts
 as of March 31, 2011

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

FR 10(10)(b)2
 Schedule B-2 F
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	March 31, 2011			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	\$ 8,329.72	
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	119,853	
4	30300	Misc Intangible Plant	-	-	-	100%	100%	-	-	100%	-	
5												
6		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182		\$ 128,182	
7												
8		<u>Natural Gas Production Plant</u>										
9	32520	Producing Leaseholds	\$ 2,353	\$ -	\$ 2,352.50	100%	100%	\$ 2,353	\$ 2,353	100%	\$ 2,352.50	
10	32540	Rights of Ways	83,422	-	83,422	100%	100%	83,422	83,422	100%	83,422	
11	33100	Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492	3,492	100%	3,492	
12	33201	Field Lines	47,163	-	47,163	100%	100%	47,163	47,163	100%	47,163	
13	33202	Tributary Lines	528,218	-	528,218	100%	100%	528,218	528,218	100%	528,218	
14	33400	Field Meas. & Reg. Sta. Equip	192,384	-	192,384	100%	100%	192,384	192,384	100%	192,384	
15	33600	Purification Equipment	44,369	-	44,369	100%	100%	44,369	44,369	100%	44,369	
16												
17		Total Natural Gas Production Plant	\$ 901,402	\$ -	\$ 901,402			\$ 901,402	\$ 901,402		\$ 901,402	
18												
19		<u>Storage Plant</u>										
20	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,126.69	100%	\$ 261,126.69	
21	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	4,682	
22	35100	Structures and Improvements	11,250	-	11,250	100%	100%	11,250	11,250	100%	11,250	
23	35102	Compression Station Equipment	153,261	-	153,261	100%	100%	153,261	153,261	100%	153,261	
24	35103	Meas. & Reg. Sta. Structures	23,138	-	23,138	100%	100%	23,138	23,138	100%	23,138	
25	35104	Other Structures	137,443	-	137,443	100%	100%	137,443	137,443	100%	137,443	
26	35200	Wells \ Rights of Way	354,174	-	354,174	100%	100%	354,174	354,174	100%	354,174	
27	35201	Well Construction	1,876,783	-	1,876,783	100%	100%	1,876,783	1,876,783	100%	1,876,783	
28	35202	Well Equipment	477,339	-	477,339	100%	100%	477,339	477,339	100%	477,339	
29	35203	Cushion Gas	1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	1,694,833	
30	35210	Leaseholds	178,530	-	178,530	100%	100%	178,530	178,530	100%	178,530	
31	35211	Storage Rights	54,614	-	54,614	100%	100%	54,614	54,614	100%	54,614	
32	35301	Field Lines	178,501	-	178,501	100%	100%	178,501	178,501	100%	178,501	
33	35302	Tributary Lines	209,458	-	209,458	100%	100%	209,458	209,458	100%	209,458	
34	35400	Compressor Station Equipment	927,898	-	927,898	100%	100%	927,898	927,898	100%	927,898	
35	35500	Meas & Reg. Equipment	242,482	-	242,482	100%	100%	242,482	242,482	100%	242,482	
36	35600	Purification Equipment	164,849	-	164,849	100%	100%	164,849	164,849	100%	164,849	
37												
38		Total Storage Plant	\$ 6,950,361	\$ -	\$ 6,950,361			\$ 6,950,361	\$ 6,950,361		\$ 6,950,361	

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Line No.	Acct. No.	Account / SubAccount Titles	March 31, 2011			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
39												
40		<u>Transmission Plant</u>										
41	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970.37
42	36520	Rights of Way	867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
43	36602	Structures & Improvements	44,243	-	44,243	100%	100%	44,243	44,243	100%	100%	44,243
44	36603	Other Structures	60,940	-	60,940	100%	100%	60,940	60,940	100%	100%	60,940
45	36700	Mains Cathodic Protection	403,219	-	403,219	100%	100%	403,219	403,219	100%	100%	403,219
46	36701	Mains - Steel	36,073,757	-	36,073,757	100%	100%	36,073,757	33,483,557	100%	100%	33,483,557
47	36900	Meas. & Reg. Equipment	595,357	-	595,357	100%	100%	595,357	595,357	100%	100%	595,357
48	36901	Meas. & Reg. Equipment	1,957,976	-	1,957,976	100%	100%	1,957,976	2,056,866	100%	100%	2,056,866
49												
50		Total Production Plant - LPG	\$ 40,030,236	\$ -	\$ 40,030,236			\$ 40,030,236	\$ 37,538,925			\$ 37,538,925
51												
52		<u>Distribution Plant</u>										
53	37400	Land & Land Rights	\$ 98,323	\$ -	\$ 98,323.21	100%	100%	\$ 98,323	\$ 98,321	100%	100%	\$ 98,321.41
54	37401	Land	37,326	-	37,326	100%	100%	37,326	37,326	100%	100%	37,326
55	37402	Land Rights	244,548	-	244,548	100%	100%	244,548	244,548	100%	100%	244,548
56	37403	Land Other	2,784	-	2,784	100%	100%	2,784	2,784	100%	100%	2,784
57	37500	Structures & Improvements	321,845	-	321,845	100%	100%	321,845	321,845	100%	100%	321,845
58	37501	Structures & Improvements T.B.	93,498	-	93,498	100%	100%	93,498	95,901	100%	100%	95,901
59	37502	Land Rights	46,591	-	46,591	100%	100%	46,591	46,591	100%	100%	46,591
60	37503	Improvements	4,005	-	4,005	100%	100%	4,005	4,005	100%	100%	4,005
61	37600	Mains Cathodic Protection	10,615,947	-	10,615,947	100%	100%	10,615,947	10,548,266	100%	100%	10,548,266
62	37601	Mains - Steel	71,115,156	-	71,115,156	100%	100%	71,115,156	70,075,715	100%	100%	70,075,715
63	37602	Mains - Plastic	31,709,952	-	31,709,952	100%	100%	31,709,952	31,056,673	100%	100%	31,056,673
64	37800	Meas & Reg. Sta. Equip - General	3,165,128	-	3,165,128	100%	100%	3,165,128	3,257,718	100%	100%	3,257,718
65	37900	Meas & Reg. Sta. Equip - City Gate	1,594,415	-	1,594,415	100%	100%	1,594,415	1,591,303	100%	100%	1,591,303
66	37905	Meas & Reg. Sta. Equipment T.b.	1,195,937	-	1,195,937	100%	100%	1,195,937	1,280,877	100%	100%	1,280,877
67	38000	Services	88,942,007	-	88,942,007	100%	100%	88,942,007	87,270,653	100%	100%	87,270,653
68	38100	Meters	16,277,457	-	16,277,457	100%	100%	16,277,457	15,764,425	100%	100%	15,764,425
69	38200	Meter Installations	48,050,997	-	48,050,997	100%	100%	48,050,997	46,738,905	100%	100%	46,738,905
70	38300	House Regulators	5,540,302	-	5,540,302	100%	100%	5,540,302	5,448,430	100%	100%	5,448,430
71	38400	House Reg. Installations	154,276	-	154,276	100%	100%	154,276	154,276	100%	100%	154,276
72	38500	Ind. Meas. & Reg. Sta. Equipment	4,744,367	-	4,744,367	100%	100%	4,744,367	4,738,998	100%	100%	4,738,998
73	38600	Other Prop. On Cust. Prem	-	-	-	100%	100%	-	-	100%	100%	-
74												
75		Total Distribution Plant	\$ 283,954,862	\$ -	\$ 283,954,862			\$ 283,954,862	\$ 278,775,562			\$ 278,775,562

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Line No.	Acct. No.	Account / SubAccount Titles	March 31, 2011 Ending Balance	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	
76												
77		General Plant										
78	38900	Land & Land Rights	\$ 90,075	\$ -	\$ 90,075.47	100%	100%	\$ 90,075	\$ 90,075	100%	100%	\$ 90,075.47
79	39000	Structures & Improvements	959,905	-	959,905	100%	100%	959,905	857,020	100%	100%	857,020
80	39001	Structures Frame	-	-	-	100%	100%	-	-	100%	100%	-
81	39002	Structures-Brick	181,144	-	181,144	100%	100%	181,144	181,144	100%	100%	181,144
82	39003	Improvements	727,533	-	727,533	100%	100%	727,533	727,533	100%	100%	727,533
83	39004	Air Conditioning Equipment	7,461	-	7,461	100%	100%	7,461	7,461	100%	100%	7,461
84	39009	Improvement to leased Premises	1,311,304	-	1,311,304	100%	100%	1,311,304	1,311,694	100%	100%	1,311,694
85	39100	Office Furniture & Equipment	1,028,041	-	1,028,041	100%	100%	1,028,041	1,167,541	100%	100%	1,167,541
86	39102	Remittance Processing Equip	-	-	-	100%	100%	-	-	100%	100%	-
87	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-
88	39200	Transportation Equipment	-	-	-	100%	100%	-	48,511	100%	100%	48,511
89	39201	Trucks	21,941	-	21,941	100%	100%	21,941	21,941	100%	100%	21,941
90	39202	Trailers	-	-	-	100%	100%	-	2,163	100%	100%	2,163
91	39300	Stores Equipment	-	-	-	100%	100%	-	-	100%	100%	-
92	39400	Tools, Shop & Garage Equipment	1,716,804	-	1,716,804	100%	100%	1,716,804	1,683,916	100%	100%	1,683,916
93	39600	Power Operated Equipment	-	-	-	100%	100%	-	-	100%	100%	-
94	39603	Ditchers	194,161	-	194,161	100%	100%	194,161	194,161	100%	100%	194,161
95	39604	Backhoes	148,407	-	148,407	100%	100%	148,407	148,407	100%	100%	148,407
96	39605	Welders	38,343	-	38,343	100%	100%	38,343	38,343	100%	100%	38,343
97	39700	Communication Equipment	144,405	-	144,405	100%	100%	144,405	150,577	100%	100%	150,577
98	39701	Communication Equipment - Mobile Radios	-	-	-	100%	100%	-	-	100%	100%	-
99	39702	Communication Equipment - Fixed Radios	-	-	-	100%	100%	-	-	100%	100%	-
100	39705	Communication Equip. - Telemetering	66,316	-	66,316	100%	100%	66,316	66,316	100%	100%	66,316
101	39800	Miscellaneous Equipment	3,157,178	-	3,157,178	100%	100%	3,157,178	3,144,238	100%	100%	3,144,238
102	39900	Other Tangible Property	-	-	-	100%	100%	-	-	100%	100%	-
103	39901	Other Tangible Property - Servers - H/W	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
104	39902	Other Tangible Property - Servers - S/W	113,473	-	113,473	100%	100%	113,473	113,473	100%	100%	113,473
105	39903	Other Tangible Property - Network - H/W	511,781	-	511,781	100%	100%	511,781	511,781	100%	100%	511,781
106	39904	Other Tang. Property - CPU	-	-	-	100%	100%	-	-	100%	100%	-
107	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
108	39906	Other Tang. Property - PC Hardware	3,180,364	-	3,180,364	100%	100%	3,180,364	3,291,950	100%	100%	3,291,950
109	39907	Other Tang. Property - PC Software	233,579	-	233,579	100%	100%	233,579	233,579	100%	100%	233,579
110	39908	Other Tang. Property - Mainframe S/W	346,104	-	346,104	100%	100%	346,104	346,104	100%	100%	346,104
111	39909	Other Tang. Property - Application Software	-	-	-	100%	100%	-	-	100%	100%	-
112	39924	Other Tang. Property - General Startup Costs	-	-	-	100%	100%	-	-	100%	100%	-
113												
114		Total General Plant	\$ 14,354,310	\$ -	\$ 14,354,310			\$ 14,354,310	\$ 14,513,918			\$ 14,513,918
115												
116		Total Plant	\$ 346,319,353	\$ -	\$ 346,319,353			\$ 346,319,353	\$ 338,808,350			\$ 338,808,350
117												
118		CWIP With out AFUDC	\$ 4,155,688	\$ -	\$ 4,155,688	100%	100%	\$ 4,155,688	\$ 4,155,688	100%	100%	\$ 4,155,688

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Line No.	Acct. No.	Account / SubAccount Titles	March 31, 2011			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
119												
120		Kentucky-Mid-States General Office (Division 091)										
121												
122		<u>Intangible Plant</u>										
123	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	34.13%	\$ 63,243	\$ 185,309	100%	34.13%	\$ 63,243
124	30200	Franchises & Consents	-	-	-	100%	34.13%	-	-	100%	34.13%	-
125	30300	Misc Intangible Plant	1,109,552	-	1,109,552	100%	34.13%	378,671	1,109,552	100%	34.13%	378,671
126												
127		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 441,914	\$ 1,294,861			\$ 441,914
128												
129		<u>Distribution Plant</u>										
130	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
131	35010	Land	-	-	-	100%	34.13%	-	-	100%	34.13%	-
132	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
133	37403	Land Other	-	-	-	100%	34.13%	-	-	100%	34.13%	-
134	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
135	37501	Structures & Improvements T.B.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
136	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
137	37503	Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
138	36700	Mains Cathodic Protection	-	-	-	100%	34.13%	-	-	100%	34.13%	-
139	36701	Mains - Steel	-	-	-	100%	34.13%	-	-	100%	34.13%	-
140	37602	Mains - Plastic	-	-	-	100%	34.13%	-	-	100%	34.13%	-
141	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	34.13%	-	-	100%	34.13%	-
142	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	34.13%	-	-	100%	34.13%	-
143	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
144	38000	Services	-	-	-	100%	34.13%	-	-	100%	34.13%	-
145	38100	Meters	-	-	-	100%	34.13%	-	-	100%	34.13%	-
146	38200	Meter Installaitons	-	-	-	100%	34.13%	-	-	100%	34.13%	-
147	38300	House Regulators	-	-	-	100%	34.13%	-	-	100%	34.13%	-
148	38400	House Reg. Installations	-	-	-	100%	34.13%	-	-	100%	34.13%	-
149	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	34.13%	-	-	100%	34.13%	-
150	38600	Other Prop. On Cust. Prem	-	-	-	100%	34.13%	-	-	100%	34.13%	-
151												
152		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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Line No.	Acct. No.	Account / SubAccount Titles	March 31, 2011 Ending Balance	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
153											
154		General Plant **									
155	37400	Land & Land Rights	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
156	39001	Structures Frame	179,339	179,339	100%	34.13%	61,205	179,339	100%	34.13%	61,205
157	36602	Structures & Improvements	-	-	100%	34.13%	-	-	100%	34.13%	-
158	38900	Land & Land Rights	1,700,000	1,700,000	100%	34.13%	580,181	915,385	100%	34.13%	312,405
159	39004	Air Conditioning Equipment	5,771	5,771	100%	34.13%	1,970	5,771	100%	34.13%	1,970
160	39009	Improvement to leased Premises	38,834	38,834	100%	34.13%	13,253	38,834	100%	34.13%	13,253
161	39100	Office Furniture & Equipment	64,961	64,961	100%	34.13%	22,170	64,961	100%	34.13%	22,170
162	39102	Remittance Processing Equip	-	-	100%	34.13%	-	-	100%	34.13%	-
163	39103	Office Machines	-	-	100%	34.13%	-	-	100%	34.13%	-
164	39200	Transportation Equipment	-	-	100%	34.13%	-	-	100%	34.13%	-
165	39201	Trucks	-	-	100%	34.13%	-	-	100%	34.13%	-
166	39202	Trailers	-	-	100%	34.13%	-	-	100%	34.13%	-
167	39300	Stores Equipment	4,161	4,161	100%	34.13%	1,420	4,161	100%	34.13%	1,420
168	39400	Tools, Shop & Garage Equipment	144,619	144,619	100%	34.13%	49,356	144,619	100%	34.13%	49,356
169	39600	Power Operated Equipment	8,497	8,497	100%	34.13%	2,900	8,497	100%	34.13%	2,900
170	39603	Ditchers	-	-	100%	34.13%	-	-	100%	34.13%	-
171	39604	Backhoes	-	-	100%	34.13%	-	-	100%	34.13%	-
172	39605	Welders	-	-	100%	34.13%	-	-	100%	34.13%	-
173	39700	Communication Equipment	312,924	312,924	100%	34.13%	106,795	315,282	100%	34.13%	107,600
174	39701	Communication Equipment - Mobile Radios	-	-	100%	34.13%	-	-	100%	34.13%	-
175	39702	Communication Equipment - Fixed Radios	-	-	100%	34.13%	-	-	100%	34.13%	-
176	39705	Communication Equip. - Telemetering	-	-	100%	34.13%	-	-	100%	34.13%	-
177	39800	Miscellaneous Equipment	858,921	858,921	100%	34.13%	293,135	858,921	100%	34.13%	293,135
178	39900	Other Tangible Property	76,993	76,993	100%	34.13%	26,276	76,993	100%	34.13%	26,276
179	39901	Other Tangible Property - Servers - H/W	71,663	71,663	100%	34.13%	24,457	71,663	100%	34.13%	24,457
180	39902	Other Tangible Property - Servers - S/W	8,273	8,273	100%	34.13%	2,823	8,273	100%	34.13%	2,823
181	39903	Other Tangible Property - Network - H/W	2,883,598	2,883,598	100%	34.13%	984,122	2,427,726	100%	34.13%	828,541
182	39904	Other Tang. Property - CPU	-	-	100%	34.13%	-	-	100%	34.13%	-
183	39905	Other Tangible Property - MF - Hardware	-	-	100%	34.13%	-	-	100%	34.13%	-
184	39906	Other Tang. Property - PC Hardware	1,010,444	1,010,444	100%	34.13%	344,847	1,058,517	100%	34.13%	361,254
185	39907	Other Tang. Property - PC Software	126,257	126,257	100%	34.13%	43,089	126,257	100%	34.13%	43,089
186	39908	Other Tang. Property - Mainframe S/W	894,763	894,763	100%	34.13%	305,367	867,803	100%	34.13%	296,166
187	39909	Other Tang. Property - Application Software	-	-	100%	34.13%	-	-	100%	34.13%	-
188	39924	Other Tang. Property - General Startup Costs	-	-	100%	34.13%	-	-	100%	34.13%	-
189											
190		Total General Plant	\$ 8,390,017	\$ -			\$ 2,863,368	\$ 7,173,001			\$ 2,448,021
191											
192		Total Plant	\$ 9,684,878	\$ -			\$ 3,305,281	\$ 8,467,862			\$ 2,889,935
193											
194		CWIP With out AFUDC	\$ (146,395)	\$ -	100%	34.13%	\$ (49,962.20)	\$ (146,395)	100%	34.13%	\$ (49,962.20)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Plant In Service by Accounts and SubAccounts
 as of March 31, 2011

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

FR 10(10)(b)2
 Schedule B-2 F
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	March 31, 2011 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
195												
196		Shared Services General Office (Division 002)										
197												
198		General Plant										
199	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.59%	34.13%	\$ -	\$ -	14.59%	34.13%	\$ -
200	39001	Structures Frame	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
201	36602	Structures & Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
202	37503	Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
203	39004	Air Conditioning Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
204	39009	Improvement to leased Premises	8,489,778	-	8,489,778	14.59%	34.13%	422,733	8,449,425	14.59%	34.13%	420,723
205	39100	Office Furniture & Equipment	10,724,788	-	10,724,788	14.59%	34.13%	534,021	10,919,843	14.59%	34.13%	543,733
206	39102	Remittance Processing Equip	25,380	-	25,380	14.59%	34.13%	1,264	25,380	14.59%	34.13%	1,264
207	39103	Office Machines	48,493	-	48,493	14.59%	34.13%	2,415	48,493	14.59%	34.13%	2,415
208	39200	Transportation Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
209	39201	Trucks	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
210	39202	Trailers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
211	39300	Stores Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
212	39400	Tools, Shop & Garage Equipment	49,604	-	49,604	14.59%	34.13%	2,470	41,743	14.59%	34.13%	2,079
213	39600	Power Operated Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
214	39603	Ditchers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
215	39604	Backhoes	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
216	39605	Welders	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
217	39700	Communication Equipment	1,553,584	-	1,553,584	14.59%	34.13%	77,358	1,552,112	14.59%	34.13%	77,285
218	39701	Communication Equipment - Mobile Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
219	39702	Communication Equipment - Fixed Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
220	39705	Communication Equip. - Telemetry	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
221	39800	Miscellaneous Equipment	212,276	-	212,276	14.59%	34.13%	10,570	212,276	14.59%	34.13%	10,570
222	39900	Other Tangible Property	18,263	-	18,263	14.59%	34.13%	909	18,263	14.59%	34.13%	909
223	39901	Other Tangible Property - Servers - H/W	17,267,549	-	17,267,549	14.59%	34.13%	859,806	16,768,664	14.59%	34.13%	834,965
224	39902	Other Tangible Property - Servers - S/W	14,182,179	-	14,182,179	14.59%	34.13%	706,175	13,142,349	14.59%	34.13%	654,399
225	39903	Other Tangible Property - Network - H/W	2,191,809	-	2,191,809	14.59%	34.13%	109,137	2,187,119	14.59%	34.13%	108,904
226	39904	Other Tang. Property - CPU	1,095,465	-	1,095,465	14.59%	34.13%	54,547	1,095,465	14.59%	34.13%	54,547
227	39905	Other Tangible Property - MF - Hardware	1,159,964	-	1,159,964	14.59%	34.13%	57,758	1,159,964	14.59%	34.13%	57,758
228	39906	Other Tang. Property - PC Hardware	4,853,042	-	4,853,042	14.59%	34.13%	241,648	4,818,265	14.59%	34.13%	239,917
229	39907	Other Tang. Property - PC Software	1,589,184	-	1,589,184	14.59%	34.13%	79,130	1,577,875	14.59%	34.13%	78,567
230	39908	Other Tang. Property - Mainframe S/W	89,653,850	-	89,653,850	14.59%	34.13%	4,464,148	85,090,596	14.59%	34.13%	4,236,929
231	39909	Other Tang. Property - Application Software	2,575,367	-	2,575,367	14.59%	34.13%	128,236	2,575,367	14.59%	34.13%	128,236
232	39924	Other Tang. Property - General Startup Costs	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
233												
234		Total General Plant	\$ 155,890,576	\$ -	\$ 155,890,576			\$ 7,752,324	\$ 149,683,201			\$ 7,453,198
235												
236		CWIP With out AFUDC	\$ 15,099,624	\$ -	\$ 15,099,624	14.59%	34.13%	\$ 751,857.85	\$ 15,099,624	14.59%	34.13%	\$ 751,857.85

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2011

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

FR 10(10)(b)2
 Schedule B-2 F
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	March 31, 2011		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
237												
238		Shared Services Customer Support (Division 012)										
239												
240		General Plant										
241	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.89%	37.06%	\$ -	\$ -	14.89%	37.06%	\$ -
242	39001	Structures Frame	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
243	36602	Structures & Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
244	37503	Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
245	39004	Air Conditioning Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
246	39009	Improvement to leased Premises	3,373,622	-	3,373,621.54	14.89%	37.06%	186,186	3,373,622	14.89%	37.06%	186,186
247	39100	Office Furniture & Equipment	266,276	-	266,275.56	14.89%	37.06%	14,695	266,276	14.89%	37.06%	14,695
248	39102	Remittance Processing Equip	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
249	39103	Office Machines	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
250	39200	Transportation Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
251	39201	Trucks	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
252	39202	Trailers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
253	39300	Stores Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
254	39400	Tools, Shop & Garage Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
255	39600	Power Operated Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
256	39603	Ditchers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
257	39604	Backhoes	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
258	39605	Welders	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
259	39700	Communication Equipment	24,204,191	-	24,204,190.55	14.89%	37.06%	1,335,799	24,204,191	14.89%	37.06%	1,335,799
260	39701	Communication Equipment - Mobile Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
261	39702	Communication Equipment - Fixed Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
262	39705	Communication Equip. - Telemetering	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
263	39800	Miscellaneous Equipment	2,007	-	2,007.28	14.89%	37.06%	111	2,007	14.89%	37.06%	111
264	39900	Other Tangible Property	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
265	39901	Other Tangible Property - Servers - H/W	10,747,586	-	10,747,586.20	14.89%	37.06%	593,148	10,745,700	14.89%	37.06%	593,042
266	39902	Other Tangible Property - Servers - S/W	8,716,890	-	8,716,890.20	14.89%	37.06%	481,074	8,450,616	14.89%	37.06%	466,379
267	39903	Other Tangible Property - Network - H/W	459,785	-	459,784.59	14.89%	37.06%	25,375	459,785	14.89%	37.06%	25,375
268	39904	Other Tang. Property - CPU	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
269	39905	Other Tangible Property - MF - Hardware	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
270	39906	Other Tang. Property - PC Hardware	3,949,165	-	3,949,165.00	14.89%	37.06%	217,950	3,949,165	14.89%	37.06%	217,950
271	39907	Other Tang. Property - PC Software	3,227,094	-	3,227,093.98	14.89%	37.06%	178,099	3,227,094	14.89%	37.06%	178,099
272	39908	Other Tang. Property - Mainframe S/W	90,498,675	-	90,498,674.53	14.89%	37.06%	4,994,510	89,380,851	14.89%	37.06%	4,932,818
273	39909	Other Tang. Property - Application Software	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
274	39924	Other Tang. Property - General Startup Costs	23,172,326	-	23,172,325.96	14.89%	37.06%	1,278,852	23,172,326	14.89%	37.06%	1,278,852
275												
276		Total General Plant	\$ 168,617,615	\$ -	\$ 168,617,615			\$ 9,305,797	\$ 167,231,631			\$ 9,229,306
277												
278		CWIP With out AFUDC	\$ 2,156,987	\$ -	\$ 2,156,987	14.89%	37.06%	\$ 119,041.43	\$ 2,156,987	14.89%	37.06%	\$ 119,041.43
279												
280		Total Plant (Div 009, 091, 002, 012)	\$ 680,312,422	\$ -	\$ 680,312,422			\$ 386,882,755	\$ 664,191,044			\$ 358,380,789
281												
282		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 21,265,903	\$ -	\$ 21,265,903			\$ 4,976,625	\$ 21,265,903			\$ 4,976,625

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2009

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

FR 10(10)(b)3
 Schedule B-3 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4	30300	Misc Intangible Plant	-	-	-	100%	100%	-	-	100%	100%	-
5												
6		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
7												
8		<u>Natural Gas Production Plant</u>										
9	32520	Producing Leaseholds	\$ 335	\$ -	\$ 335	100%	100%	\$ 335	\$ 266	100%	100%	\$ 266
10	32540	Rights of Ways	4,617	-	4,617	100%	100%	4,617	3,662	100%	100%	3,662
11	33100	Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492	3,492	100%	100%	3,492
12	33201	Field Lines	47,163	-	47,163	100%	100%	47,163	47,163	100%	100%	47,163
13	33202	Tributary Lines	529,956	-	529,956	100%	100%	529,956	529,956	100%	100%	529,956
14	33400	Field Meas. & Reg. Sta. Equip	189,625	-	189,625	100%	100%	189,625	189,625	100%	100%	189,625
15	33600	Purification Equipment	5,640	-	5,640	100%	100%	5,640	4,473	100%	100%	4,473
16												
17		Total Natural Gas Production Plant	\$ 780,829	\$ -	\$ 780,829			\$ 780,829	\$ 778,637			\$ 778,637
18												
19		<u>Storage Plant</u>										
20	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
21	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
22	35100	Structures and Improvements	5,121	-	5,121	100%	100%	5,121	5,087	100%	100%	5,087
23	35102	Compression Station Equipment	117,648	-	117,648	100%	100%	117,648	117,188	100%	100%	117,188
24	35103	Meas. & Reg. Sta. Structures	24,295	-	24,295	100%	100%	24,295	24,295	100%	100%	24,295
25	35104	Other Structures	141,034	-	141,034	100%	100%	141,034	141,034	100%	100%	141,034
26	35200	Wells \ Rights of Way	335,610	-	335,610	100%	100%	335,610	331,874	100%	100%	331,874
27	35201	Well Construction	1,622,786	-	1,622,786	100%	100%	1,622,786	1,602,986	100%	100%	1,602,986
28	35202	Well Equipment	553,493	-	553,493	100%	100%	553,493	551,171	100%	100%	551,171
29	35203	Cushion Gas	97,481	-	97,481	100%	100%	97,481	77,313	100%	100%	77,313
30	35210	Leaseholds	178,619	-	178,619	100%	100%	178,619	178,619	100%	100%	178,619
31	35211	Storage Rights	52,563	-	52,563	100%	100%	52,563	52,443	100%	100%	52,443
32	35301	Field Lines	187,383	-	187,383	100%	100%	187,383	187,362	100%	100%	187,362
33	35302	Tributary Lines	219,881	-	219,881	100%	100%	219,881	219,857	100%	100%	219,857
34	35400	Compressor Station Equipment	464,202	-	464,202	100%	100%	464,202	461,364	100%	100%	461,364
35	35500	Meas & Reg. Equipment	240,651	-	240,651	100%	100%	240,651	240,558	100%	100%	240,558
36	35600	Purification Equipment	164,063	-	164,063	100%	100%	164,063	163,376	100%	100%	163,376
37												
38		Total Storage Plant	\$ 4,409,514	\$ -	\$ 4,409,514			\$ 4,409,514	\$ 4,359,211			\$ 4,359,211

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2009

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

FR 10(10)(b)3
 Schedule B-3 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
39												
40		<u>Transmission Plant</u>										
41	36510	Land	\$ 16	\$ -	\$ 16	100%	100%	\$ 16	\$ 16	100%	100%	\$ 16
42	36520	Rights of Way	371,875	-	371,875	100%	100%	371,875	364,724	100%	100%	364,724
43	36602	Structures & Improvements	11,561	-	11,561	100%	100%	11,561	11,107	100%	100%	11,107
44	36603	Other Structures	55,324	-	55,324	100%	100%	55,324	54,700	100%	100%	54,700
45	36700	Mains Cathodic Protection	269,079	-	269,079	100%	100%	269,079	265,671	100%	100%	265,671
46	36701	Mains - Steel	16,147,553	-	16,147,553	100%	100%	16,147,553	16,049,524	100%	100%	16,049,524
47	36900	Meas. & Reg. Equipment	265,166	-	265,166	100%	100%	265,166	260,760	100%	100%	260,760
48	36901	Meas. & Reg. Equipment	1,582,868	-	1,582,868	100%	100%	1,582,868	1,638,583	100%	100%	1,638,583
49												
50		Total Production Plant - LPG	\$ 18,703,441	\$ -	\$ 18,703,441			\$ 18,703,441	\$ 18,645,086			\$ 18,645,086
51												
52		<u>Distribution Plant</u>										
53	37400	Land & Land Rights	\$ 57,145	\$ -	\$ 57,145	100%	100%	\$ 57,145	\$ 57,145	100%	100%	\$ 57,145
54	37401	Land	(7,250)	-	(7,250)	100%	100%	(7,250)	(7,250)	100%	100%	(7,250)
55	37402	Land Rights	36,686	-	36,686	100%	100%	36,686	34,412	100%	100%	34,412
56	37403	Land Other	-	-	-	100%	100%	-	-	100%	100%	-
57	37500	Structures & Improvements	56,572	-	56,572	100%	100%	56,572	51,455	100%	100%	51,455
58	37501	Structures & Improvements T.B.	82,385	-	82,385	100%	100%	82,385	82,694	100%	100%	82,694
59	37502	Land Rights	41,949	-	41,949	100%	100%	41,949	41,208	100%	100%	41,208
60	37503	Improvements	549	-	549	100%	100%	549	486	100%	100%	486
61	37600	Mains Cathodic Protection	2,015,428	-	2,015,428	100%	100%	2,015,428	1,968,104	100%	100%	1,968,104
62	37601	Mains - Steel	40,460,511	-	40,460,511	100%	100%	40,460,511	39,783,700	100%	100%	39,783,700
63	37602	Mains - Plastic	9,856,975	-	9,856,975	100%	100%	9,856,975	9,522,347	100%	100%	9,522,347
64	37800	Meas & Reg. Sta. Equip - General	1,387,210	-	1,387,210	100%	100%	1,387,210	1,383,441	100%	100%	1,383,441
65	37900	Meas & Reg. Sta. Equip - City Gate	268,302	-	268,302	100%	100%	268,302	249,051	100%	100%	249,051
66	37905	Meas & Reg. Sta. Equipment T.b.	1,095,980	-	1,095,980	100%	100%	1,095,980	1,140,554	100%	100%	1,140,554
67	38000	Services	45,123,326	-	45,123,326	100%	100%	45,123,326	43,609,646	100%	100%	43,609,646
68	38100	Meters	3,160,302	-	3,160,302	100%	100%	3,160,302	2,575,961	100%	100%	2,575,961
69	38200	Meter Installaitons	9,454,401	-	9,454,401	100%	100%	9,454,401	8,826,209	100%	100%	8,826,209
70	38300	House Regulators	3,016,921	-	3,016,921	100%	100%	3,016,921	2,941,225	100%	100%	2,941,225
71	38400	House Reg. Installations	108,688	-	108,688	100%	100%	108,688	107,129	100%	100%	107,129
72	38500	Ind. Meas. & Reg. Sta. Equipment	2,366,899	-	2,366,899	100%	100%	2,366,899	2,305,281	100%	100%	2,305,281
73	38600	Other Prop. On Cust. Prem	-	-	-	100%	100%	-	-	100%	100%	-
74												
75		Total Distribution Plant	\$ 118,582,978	\$ -	\$ 118,582,978			\$ 118,582,978	\$ 114,672,797			\$ 114,672,797

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 Kentucky Jurisdiction Case No. 2009-00354
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2009

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

FR 10(10)(b)3
 Schedule B-3 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
76												
77		General Plant										
78	38900	Land & Land Rights	\$ 28,459	\$ -	\$ 28,459	100%	100%	\$ 28,459	\$ 28,459	100%	100%	\$ 28,459
79	39000	Structures Frame	109,940	-	109,940	100%	100%	109,940	80,321	100%	100%	80,321
80	39001	Structures & Improvements	-	-	-	100%	100%	-	-	100%	100%	-
81	39002	Improvements	125,994	-	125,994	100%	100%	125,994	117,018	100%	100%	117,018
82	39003	Air Conditioning Equipment	245,737	-	245,737	100%	100%	245,737	209,688	100%	100%	209,688
83	39004	Improvement to leased Premises	6,057	-	6,057	100%	100%	6,057	5,687	100%	100%	5,687
84	39009	Office Furniture & Equipment	1,175,044	-	1,175,044	100%	100%	1,175,044	1,160,141	100%	100%	1,160,141
85	39100	Remittance Processing Equip	(720,593)	-	(720,593)	100%	100%	(720,593)	12,632	100%	100%	12,632
86	39102	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-
87	39103	Transportation Equipment	(107,750)	-	(107,750)	100%	100%	(107,750)	(78,458)	100%	100%	(78,458)
88	39200	Trucks	(427,072)	-	(427,072)	100%	100%	(427,072)	(403,284)	100%	100%	(403,284)
89	39201	Trailers	26,913	-	26,913	100%	100%	26,913	26,913	100%	100%	26,913
90	39202	Stores Equipment	47,329	-	47,329	100%	100%	47,329	80,980	100%	100%	80,980
91	39300	Tools, Shop & Garage Equipment	-	-	-	100%	100%	-	-	100%	100%	-
92	39400	Power Operated Equipment	247,218	-	247,218	100%	100%	247,218	203,910	100%	100%	203,910
93	39600	Ditchers	-	-	-	100%	100%	-	-	100%	100%	-
94	39603	Backhoes	(97,272)	-	(97,272)	100%	100%	(97,272)	(117,425)	100%	100%	(117,425)
95	39604	Welders	6,259	-	6,259	100%	100%	6,259	(9,965)	100%	100%	(9,965)
96	39605	Communication Equipment	14,001	-	14,001	100%	100%	14,001	10,021	100%	100%	10,021
97	39700	Communication Equipment - Mobile Radio	(293,269)	-	(293,269)	100%	100%	(293,269)	(293,223)	100%	100%	(293,223)
98	39701	Communication Equipment - Fixed Radios	(22,087)	-	(22,087)	100%	100%	(22,087)	(22,087)	100%	100%	(22,087)
99	39702	Communication Equip. - Telemetering	(34,136)	-	(34,136)	100%	100%	(34,136)	(34,136)	100%	100%	(34,136)
100	39705	Miscellaneous Equipment	(140,869)	-	(140,869)	100%	100%	(140,869)	(142,670)	100%	100%	(142,670)
101	39800	Other Tangible Property	1,238,679	-	1,238,679	100%	100%	1,238,679	1,194,000	100%	100%	1,194,000
102	39900	Other Tangible Property - Servers - H/W	-	-	-	100%	100%	-	-	100%	100%	-
103	39901	Other Tangible Property - Servers - S/W	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
104	39902	Other Tangible Property - Network - H/W	118,461	-	118,461	100%	100%	118,461	118,461	100%	100%	118,461
105	39903	Other Tang. Property - CPU	511,781	-	511,781	100%	100%	511,781	511,781	100%	100%	511,781
106	39904	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
107	39905	Other Tang. Property - PC Hardware	-	-	-	100%	100%	-	-	100%	100%	-
108	39906	Other Tang. Property - PC Software	2,641,651	-	2,641,651	100%	100%	2,641,651	2,712,393	100%	100%	2,712,393
109	39907	Other Tang. Property - Mainframe S/W	233,579	-	233,579	100%	100%	233,579	233,579	100%	100%	233,579
110	39908	Other Tang. Property - Application Software	347,064	-	347,064	100%	100%	347,064	326,386	100%	100%	326,386
111	39909	Other Tang. Property - General Startup Cc	-	-	-	100%	100%	-	-	100%	100%	-
112		Retirement Work in Progress	(6,599,945)	-	(6,599,945)	100%	100%	(6,599,945)	(6,363,442)	100%	100%	(6,363,442)
113												
114		Total General Plant	\$ (1,142,836)	\$ -	\$ (1,142,836)			\$ (1,142,836)	\$ (256,326)			\$ (256,326)
115												
116		Total Plant	\$ 141,462,108	\$ -	\$ 141,462,108			\$ 141,462,108	\$ 138,327,587			\$ 138,327,587
117												
118												

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119												
120		Kentucky-Mid-States General Office (Division 091)										
121												
122		<u>Intangible Plant</u>										
123	30100	Organization	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
124	30200	Franchises & Consents	-	-	-	100%	34.13%	-	-	100%	34.13%	-
125	30300	Misc Intangible Plant	-	-	-	100%	34.13%	-	-	100%	34.13%	-
126												
127		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
128												
129		<u>Distribution Plant</u>										
130	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
131	35010	Land	-	-	-	100%	34.13%	-	-	100%	34.13%	-
132	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
133	37403	Land Other	-	-	-	100%	34.13%	-	-	100%	34.13%	-
134	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
135	37501	Structures & Improvements T.B.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
136	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
137	37503	Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
138	36700	Mains Cathodic Protection	-	-	-	100%	34.13%	-	-	100%	34.13%	-
139	36701	Mains - Steel	-	-	-	100%	34.13%	-	-	100%	34.13%	-
140	37602	Mains - Plastic	-	-	-	100%	34.13%	-	-	100%	34.13%	-
141	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	34.13%	-	-	100%	34.13%	-
142	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	34.13%	-	-	100%	34.13%	-
143	37905	Meas & Reg. Sta. Equipment T.B.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
144	38000	Services	-	-	-	100%	34.13%	-	-	100%	34.13%	-
145	38100	Meters	-	-	-	100%	34.13%	-	-	100%	34.13%	-
146	38200	Meter Installaitons	-	-	-	100%	34.13%	-	-	100%	34.13%	-
147	38300	House Regulators	-	-	-	100%	34.13%	-	-	100%	34.13%	-
148	38400	House Reg. Installations	-	-	-	100%	34.13%	-	-	100%	34.13%	-
149	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	34.13%	-	-	100%	34.13%	-
150	38600	Other Prop. On Cust. Prem	-	-	-	100%	34.13%	-	-	100%	34.13%	-
151												
152		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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153												
154		General Plant										
155	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
156	39001	Structures Frame	31,524	-	31,524	100%	34.13%	10,759	29,521	100%	34.13%	10,075
157	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
158	37503	Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
159	39004	Air Conditioning Equipment	5,771	-	5,771	100%	34.13%	1,970	5,771	100%	34.13%	1,970
160	39009	Improvement to leased Premises	49,085	-	49,085	100%	34.13%	16,752	49,085	100%	34.13%	16,752
161	39100	Office Furniture & Equipment	65,003	-	65,003	100%	34.13%	22,184	63,736	100%	34.13%	21,752
162	39101	Office Furniture	(1,133)	-	(1,133)	100%	34.13%	(387)	(1,133)	100%	34.13%	(387)
163	39103	Office Machines	(21,667)	-	(21,667)	100%	34.13%	(7,395)	(21,667)	100%	34.13%	(7,395)
164	39200	Transportation Equipment	7,658	-	7,658	100%	34.13%	2,613	7,658	100%	34.13%	2,613
165	39201	Trucks	-	-	-	100%	34.13%	-	-	100%	34.13%	-
166	39202	Trailers	-	-	-	100%	34.13%	-	-	100%	34.13%	-
167	39300	Stores Equipment	2,219	-	2,219	100%	34.13%	757	2,068	100%	34.13%	706
168	39400	Tools, Shop & Garage Equipment	36,243	-	36,243	100%	34.13%	12,369	33,096	100%	34.13%	11,295
169	39600	Power Operated Equipment	8,715	-	8,715	100%	34.13%	2,974	8,715	100%	34.13%	2,974
170	39603	Ditchers	-	-	-	100%	34.13%	-	-	100%	34.13%	-
171	39604	Backhoes	-	-	-	100%	34.13%	-	-	100%	34.13%	-
172	39605	Welders	-	-	-	100%	34.13%	-	-	100%	34.13%	-
173	39700	Communication Equipment	196,659	-	196,659	100%	34.13%	67,116	188,434	100%	34.13%	64,309
174	39701	Communication Equipment - Mobile Radio	-	-	-	100%	34.13%	-	-	100%	34.13%	-
175	39702	Communication Equipment - Fixed Radios	-	-	-	100%	34.13%	-	-	100%	34.13%	-
176	39705	Communication Equip. - Telemetering	-	-	-	100%	34.13%	-	-	100%	34.13%	-
177	39800	Miscellaneous Equipment	258,785	-	258,785	100%	34.13%	88,319	232,878	100%	34.13%	79,477
178	39900	Other Tangible Property	76,993	-	76,993	100%	34.13%	26,276	76,993	100%	34.13%	26,276
179	39901	Other Tangible Property - Servers - H/W	71,663	-	71,663	100%	34.13%	24,457	71,663	100%	34.13%	24,457
180	39902	Other Tangible Property - Servers - S/W	11,517	-	11,517	100%	34.13%	3,931	11,517	100%	34.13%	3,931
181	39903	Other Tangible Property - Network - H/W	278,732	-	278,732	100%	34.13%	95,127	252,481	100%	34.13%	86,167
182	39904	Other Tang. Property - CPU	-	-	-	100%	34.13%	-	-	100%	34.13%	-
183	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	34.13%	-	-	100%	34.13%	-
184	39906	Other Tang. Property - PC Hardware	1,097,899	-	1,097,899	100%	34.13%	374,694	1,033,858	100%	34.13%	352,838
185	39907	Other Tang. Property - PC Software	126,257	-	126,257	100%	34.13%	43,089	126,257	100%	34.13%	43,089
186	39908	Other Tang. Property - Mainframe S/W	1,782,414	-	1,782,414	100%	34.13%	608,307	1,782,414	100%	34.13%	608,307
187	39909	Other Tang. Property - Application Software	-	-	-	100%	34.13%	-	-	100%	34.13%	-
188	39924	Other Tang. Property - General Startup Costs	-	-	-	100%	34.13%	-	-	100%	34.13%	-
189		Retirement Work In Progress	51,656	-	-	100%	34.13%	-	51,990	100%	34.13%	17,743
190												
191		Total General Plant	\$ 4,135,995	\$ -	\$ 4,084,339			\$ 1,393,914	\$ 4,005,335			\$ 1,366,952
192												
193		Total Plant	\$ 4,135,995	\$ -	\$ 4,084,339			\$ 1,393,914	\$ 4,005,335			\$ 1,366,952

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194												
195		Shared Services General Office (Division 002)										
196												
197		<u>General Plant</u>										
198	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.59%	34.13%	\$ -	\$ -	14.59%	34.13%	\$ -
199	39000	Structures & Improvements	21,224	-	21,224	14.59%	34.13%	1,057	21,224	14.59%	34.13%	1,057
200	36602	Structures & Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
201	37503	Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
202	39004	Air Conditioning Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
203	39009	Improvement to leased Premises	6,974,732	-	6,974,732	14.59%	34.13%	347,294	6,605,164	14.59%	34.13%	328,892
204	39100	Office Furniture & Equipment	6,723,032	-	6,723,032	14.59%	34.13%	334,761	6,779,694	14.59%	34.13%	337,582
205	39102	Remittance Processing Equip	31,240	-	31,240	14.59%	34.13%	1,556	31,238	14.59%	34.13%	1,555
206	39103	Office Machines	51,375	-	51,375	14.59%	34.13%	2,558	51,373	14.59%	34.13%	2,558
207	39200	Transportation Equipment	7,675	-	7,675	14.59%	34.13%	382	7,675	14.59%	34.13%	382
208	39201	Trucks	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
209	39202	Trailers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
210	39300	Stores Equipment	758	-	758	14.59%	34.13%	38	758	14.59%	34.13%	38
211	39400	Tools, Shop & Garage Equipment	2,612	-	2,612	14.59%	34.13%	130	2,014	14.59%	34.13%	100
212	39600	Power Operated Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
213	39603	Ditchers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
214	39604	Backhoes	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
215	39605	Welders	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
216	39700	Communication Equipment	514,233	-	514,233	14.59%	34.13%	25,605	449,832	14.59%	34.13%	22,399
217	39701	Communication Equipment - Mobile Radio	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
218	39702	Communication Equipment - Fixed Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
219	39705	Communication Equip. - Telemetering	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
220	39800	Miscellaneous Equipment	45,734	-	45,734	14.59%	34.13%	2,277	37,343	14.59%	34.13%	1,859
221	39900	Other Tangible Property	2,318	-	2,318	14.59%	34.13%	115	1,782	14.59%	34.13%	89
222	39901	Other Tangible Property - Servers - H/W	5,266,421	-	5,266,421	14.59%	34.13%	262,232	4,699,999	14.59%	34.13%	234,028
223	39902	Other Tangible Property - Servers - S/W	2,007,990	-	2,007,990	14.59%	34.13%	99,984	1,779,228	14.59%	34.13%	88,593
224	39903	Other Tangible Property - Network - H/W	1,134,779	-	1,134,779	14.59%	34.13%	56,504	1,027,886	14.59%	34.13%	51,182
225	39904	Other Tang. Property - CPU	1,110,347	-	1,110,347	14.59%	34.13%	55,288	1,110,150	14.59%	34.13%	55,278
226	39905	Other Tangible Property - MF - Hardware	1,173,931	-	1,173,931	14.59%	34.13%	58,454	1,173,806	14.59%	34.13%	58,447
227	39906	Other Tang. Property - PC Hardware	3,984,171	-	3,984,171	14.59%	34.13%	198,384	3,638,296	14.59%	34.13%	181,162
228	39907	Other Tang. Property - PC Software	1,448,109	-	1,448,109	14.59%	34.13%	72,106	1,378,585	14.59%	34.13%	68,643
229	39908	Other Tang. Property - Mainframe S/W	35,015,171	-	35,015,171	14.59%	34.13%	1,743,516	31,385,834	14.59%	34.13%	1,562,800
230	39909	Other Tang. Property - Application Software	2,715,013	-	2,715,013	14.59%	34.13%	135,189	2,710,951	14.59%	34.13%	134,987
231	39924	Other Tang. Property - General Startup Co	0	-	0	14.59%	34.13%	0	0	14.59%	34.13%	0
232		Retirement Work in Progress	(5,607)	-	(5,607)	14.59%	34.13%	(279)	(6,972)	14.59%	34.13%	(347)
233												
234		Total General Plant	\$ 68,225,258	\$ -	\$ 68,225,258			\$ 3,397,151	\$ 62,885,838			\$ 3,131,284

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235													
236		Shared Services Customer Support (Division 012)											
237													
238		<u>General Plant</u>											
239	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.89%	37.06%	\$ -	\$ -	14.89%	37.06%	\$ -	
240	39001	Structures Frame	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
241	36602	Structures & Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
242	37503	Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
243	39004	Air Conditioning Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
244	39009	Improvement to leased Premises	2,078,435	-	2,078,435.16	14.89%	37.06%	114,706	1,925,992	14.89%	37.06%	106,293	
245	39100	Office Furniture & Equipment	38,256	-	38,255.94	14.89%	37.06%	2,111	35,215	14.89%	37.06%	1,943	
246	39102	Remittance Processing Equip	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
247	39103	Office Machines	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
248	39200	Transportation Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
249	39201	Trucks	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
250	39202	Trailers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
251	39300	Stores Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
252	39400	Tools, Shop & Garage Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
253	39600	Power Operated Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
254	39603	Ditchers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
255	39604	Backhoes	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
256	39605	Welders	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
257	39700	Communication Equipment	12,902,842	-	12,902,841.90	14.89%	37.06%	712,092	11,884,884	14.89%	37.06%	655,912	
258	39701	Communication Equipment - Mobile Radio	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
259	39702	Communication Equipment - Fixed Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
260	39705	Communication Equip. - Telemetering	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
261	39800	Miscellaneous Equipment	735	-	735.20	14.89%	37.06%	41	654	14.89%	37.06%	36	
262	39900	Other Tangible Property	(1,031)	-	(1,030.78)	14.89%	37.06%	(57)	(1,031)	14.89%	37.06%	(57)	
263	39901	Other Tangible Property - Servers - H/W	10,638,506	-	10,638,506.31	14.89%	37.06%	587,126	10,258,096	14.89%	37.06%	566,132	
264	39902	Other Tangible Property - Servers - S/W	7,230,445	-	7,230,445.45	14.89%	37.06%	399,039	7,068,824	14.89%	37.06%	390,120	
265	39903	Other Tangible Property - Network - H/W	369,271	-	369,270.53	14.89%	37.06%	20,380	347,510	14.89%	37.06%	19,179	
266	39904	Other Tang. Property - CPU	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
267	39905	Other Tangible Property - MF - Hardware	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
268	39906	Other Tang. Property - PC Hardware	2,894,188	-	2,894,187.69	14.89%	37.06%	159,727	2,594,992	14.89%	37.06%	143,214	
269	39907	Other Tang. Property - PC Software	2,473,348	-	2,473,348.40	14.89%	37.06%	136,501	2,321,951	14.89%	37.06%	128,146	
270	39908	Other Tang. Property - Mainframe S/W	59,873,769	-	59,873,769.00	14.89%	37.06%	3,304,359	55,169,720	14.89%	37.06%	3,044,748	
271	39909	Other Tang. Property - Application Softwa	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
272	39924	Other Tang. Property - General Startup Cc	23,289,178	-	23,289,177.77	14.89%	37.06%	1,285,301	21,521,766	14.89%	37.06%	1,187,760	
273		Retirement Work in Progress	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-	
274													
275		Total General Plant	\$ 121,787,943	\$ -	\$ 121,787,943			\$ 6,721,325	\$ 113,128,573			\$ 6,243,426	
276													
277		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 335,611,304	\$ -	\$ 335,559,648			\$ 152,974,498	\$ 318,347,334			\$ 149,069,249	

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4	30300	Misc Intangible Plant	-	-	-	100%	100%	-	-	100%	100%	-
5												
6		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
7												
8		<u>Natural Gas Production Plant</u>										
9	32520	Producing Leaseholds	\$ 508	\$ -	\$ 508	100%	100%	\$ 508	\$ 439	100%	100%	\$ 439
10	32540	Rights of Ways	7,005	-	7,005	100%	100%	7,005	6,050	100%	100%	6,050
11	33100	Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492	3,492	100%	100%	3,492
12	33201	Field Lines	47,163	-	47,163	100%	100%	47,163	47,163	100%	100%	47,163
13	33202	Tributary Lines	529,956	-	529,956	100%	100%	529,956	529,956	100%	100%	529,956
14	33400	Field Meas. & Reg. Sta. Equip	189,625	-	189,625	100%	100%	189,625	189,625	100%	100%	189,625
15	33600	Purification Equipment	8,557	-	8,557	100%	100%	8,557	7,391	100%	100%	7,391
16												
17		Total Natural Gas Production Plant	\$ 786,307	\$ -	\$ 786,307			\$ 786,307	\$ 784,116			\$ 784,116
18												
19		<u>Storage Plant</u>										
20	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
21	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
22	35100	Structures and Improvements	5,206	-	5,206	100%	100%	5,206	5,172	100%	100%	5,172
23	35102	Compression Station Equipment	118,797	-	118,797	100%	100%	118,797	118,337	100%	100%	118,337
24	35103	Meas. & Reg. Sta. Structures	24,295	-	24,295	100%	100%	24,295	24,295	100%	100%	24,295
25	35104	Other Structures	141,034	-	141,034	100%	100%	141,034	141,034	100%	100%	141,034
26	35200	Wells \ Rights of Way	344,952	-	344,952	100%	100%	344,952	341,215	100%	100%	341,215
27	35201	Well Construction	1,672,286	-	1,672,286	100%	100%	1,672,286	1,652,486	100%	100%	1,652,486
28	35202	Well Equipment	553,493	-	553,493	100%	100%	553,493	553,493	100%	100%	553,493
29	35203	Cushion Gas	147,902	-	147,902	100%	100%	147,902	127,734	100%	100%	127,734
30	35210	Leaseholds	178,619	-	178,619	100%	100%	178,619	178,619	100%	100%	178,619
31	35211	Storage Rights	52,864	-	52,864	100%	100%	52,864	52,744	100%	100%	52,744
32	35301	Field Lines	187,383	-	187,383	100%	100%	187,383	187,383	100%	100%	187,383
33	35302	Tributary Lines	219,881	-	219,881	100%	100%	219,881	219,881	100%	100%	219,881
34	35400	Compressor Station Equipment	471,162	-	471,162	100%	100%	471,162	468,378	100%	100%	468,378
35	35500	Meas & Reg. Equipment	241,015	-	241,015	100%	100%	241,015	240,870	100%	100%	240,870
36	35600	Purification Equipment	164,956	-	164,956	100%	100%	164,956	164,915	100%	100%	164,915
37												
38		Total Storage Plant	\$ 4,528,527	\$ -	\$ 4,528,527			\$ 4,528,527	\$ 4,481,238			\$ 4,481,238

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39												
40		<u>Transmission Plant</u>										
41	36510	Land	\$ 16	\$ -	\$ 16	100%	100%	\$ 16	\$ 16	100%	100%	\$ 16
42	36520	Rights of Way	389,773	-	389,773	100%	100%	389,773	382,614	100%	100%	382,614
43	36602	Structures & Improvements	12,694	-	12,694	100%	100%	12,694	12,241	100%	100%	12,241
44	36603	Other Structures	56,886	-	56,886	100%	100%	56,886	56,261	100%	100%	56,261
45	36700	Mains Cathodic Protection	277,597	-	277,597	100%	100%	277,597	274,189	100%	100%	274,189
46	36701	Mains - Steel	16,419,031	-	16,419,031	100%	100%	16,419,031	16,295,550	100%	100%	16,295,550
47	36900	Meas. & Reg. Equipment	276,180	-	276,180	100%	100%	276,180	271,774	100%	100%	271,774
48	36901	Meas. & Reg. Equipment	1,374,305	-	1,374,305	100%	100%	1,374,305	1,458,137	100%	100%	1,458,137
49												
50		Total Production Plant - LPG	\$ 18,806,482	\$ -	\$ 18,806,482			\$ 18,806,482	\$ 18,750,783			\$ 18,750,783
51												
52		<u>Distribution Plant</u>										
53	37400	Land & Land Rights	\$ 57,145	\$ -	\$ 57,145	100%	100%	\$ 57,145	\$ 57,145	100%	100%	\$ 57,145
54	37401	Land	(7,250)	-	(7,250)	100%	100%	(7,250)	(7,250)	100%	100%	(7,250)
55	37402	Land Rights	42,372	-	42,372	100%	100%	42,372	40,097	100%	100%	40,097
56	37403	Land Other	-	-	-	100%	100%	-	-	100%	100%	-
57	37500	Structures & Improvements	69,365	-	69,365	100%	100%	69,365	64,248	100%	100%	64,248
58	37501	Structures & Improvements T.B.	80,223	-	80,223	100%	100%	80,223	81,109	100%	100%	81,109
59	37502	Land Rights	43,801	-	43,801	100%	100%	43,801	43,060	100%	100%	43,060
60	37503	Improvements	709	-	709	100%	100%	709	645	100%	100%	645
61	37600	Mains Cathodic Protection	2,137,968	-	2,137,968	100%	100%	2,137,968	2,088,342	100%	100%	2,088,342
62	37601	Mains - Steel	42,199,660	-	42,199,660	100%	100%	42,199,660	41,495,937	100%	100%	41,495,937
63	37602	Mains - Plastic	10,730,306	-	10,730,306	100%	100%	10,730,306	10,375,985	100%	100%	10,375,985
64	37800	Meas & Reg. Sta. Equip - General	1,367,842	-	1,367,842	100%	100%	1,367,842	1,376,143	100%	100%	1,376,143
65	37900	Meas & Reg. Sta. Equip - City Gate	316,600	-	316,600	100%	100%	316,600	297,255	100%	100%	297,255
66	37905	Meas & Reg. Sta. Equipment T.b.	923,398	-	923,398	100%	100%	923,398	993,004	100%	100%	993,004
67	38000	Services	49,024,345	-	49,024,345	100%	100%	49,024,345	47,438,241	100%	100%	47,438,241
68	38100	Meters	4,728,101	-	4,728,101	100%	100%	4,728,101	4,087,072	100%	100%	4,087,072
69	38200	Meter Installations	11,207,799	-	11,207,799	100%	100%	11,207,799	10,485,132	100%	100%	10,485,132
70	38300	House Regulators	3,213,108	-	3,213,108	100%	100%	3,213,108	3,133,737	100%	100%	3,133,737
71	38400	House Reg. Installations	112,583	-	112,583	100%	100%	112,583	111,025	100%	100%	111,025
72	38500	Ind. Meas. & Reg. Sta. Equipment	2,521,439	-	2,521,439	100%	100%	2,521,439	2,459,576	100%	100%	2,459,576
73	38600	Other Prop. On Cust. Prem	-	-	-	100%	100%	-	-	100%	100%	-
74												
75		Total Distribution Plant	\$ 128,769,513	\$ -	\$ 128,769,513			\$ 128,769,513	\$ 124,620,502			\$ 124,620,502

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
76												
77		<u>General Plant</u>										
78	38900	Land & Land Rights	\$ 28,459	\$ -	\$ 28,459	100%	100%	\$ 28,459	\$ 28,459	100%	100%	\$ 28,459
79	39000	Structures Frame	211,057	-	211,057	100%	100%	211,057	167,180	100%	100%	167,180
80	39001	Structures & Improvements	-	-	-	100%	100%	-	-	100%	100%	-
81	39002	Improvements	148,433	-	148,433	100%	100%	148,433	139,457	100%	100%	139,457
82	39003	Air Conditioning Equipment	335,861	-	335,861	100%	100%	335,861	299,811	100%	100%	299,811
83	39004	Improvement to leased Premises	6,981	-	6,981	100%	100%	6,981	6,511	100%	100%	6,511
84	39009	Office Furniture & Equipment	1,212,767	-	1,212,767	100%	100%	1,212,767	1,197,680	100%	100%	1,197,680
85	39100	Remittance Processing Equip	(2,569,414)	-	(2,569,414)	100%	100%	(2,569,414)	(1,829,796)	100%	100%	(1,829,796)
86	39102	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-
87	39103	Transportation Equipment	(107,750)	-	(107,750)	100%	100%	(107,750)	(107,750)	100%	100%	(107,750)
88	39200	Trucks	(557,381)	-	(557,381)	100%	100%	(557,381)	(517,107)	100%	100%	(517,107)
89	39201	Trailers	26,913	-	26,913	100%	100%	26,913	26,913	100%	100%	26,913
90	39202	Stores Equipment	15,520	-	15,520	100%	100%	15,520	17,683	100%	100%	17,683
91	39300	Tools, Shop & Garage Equipment	-	-	-	100%	100%	-	-	100%	100%	-
92	39400	Power Operated Equipment	367,055	-	367,055	100%	100%	367,055	318,358	100%	100%	318,358
93	39600	Ditchers	-	-	-	100%	100%	-	-	100%	100%	-
94	39603	Backhoes	(46,887)	-	(46,887)	100%	100%	(46,887)	(67,041)	100%	100%	(67,041)
95	39604	Welders	44,771	-	44,771	100%	100%	44,771	29,366	100%	100%	29,366
96	39605	Communication Equipment	23,951	-	23,951	100%	100%	23,951	19,971	100%	100%	19,971
97	39700	Communication Equipment - Mobile Radio	(298,338)	-	(298,338)	100%	100%	(298,338)	(296,218)	100%	100%	(296,218)
98	39701	Communication Equipment - Fixed Radios	(22,087)	-	(22,087)	100%	100%	(22,087)	(22,087)	100%	100%	(22,087)
99	39702	Communication Equip. - Telemetering	(34,136)	-	(34,136)	100%	100%	(34,136)	(34,136)	100%	100%	(34,136)
100	39705	Miscellaneous Equipment	(136,368)	-	(136,368)	100%	100%	(136,368)	(138,169)	100%	100%	(138,169)
101	39800	Other Tangible Property	1,363,839	-	1,363,839	100%	100%	1,363,839	1,313,548	100%	100%	1,313,548
102	39900	Other Tangible Property - Servers - H/W	-	-	-	100%	100%	-	-	100%	100%	-
103	39901	Other Tangible Property - Servers - S/W	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
104	39902	Other Tangible Property - Network - H/W	118,461	-	118,461	100%	100%	118,461	118,461	100%	100%	118,461
105	39903	Other Tang. Property - CPU	511,781	-	511,781	100%	100%	511,781	511,781	100%	100%	511,781
106	39904	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
107	39905	Other Tang. Property - PC Hardware	-	-	-	100%	100%	-	-	100%	100%	-
108	39906	Other Tang. Property - PC Software	2,388,071	-	2,388,071	100%	100%	2,388,071	2,489,692	100%	100%	2,489,692
109	39907	Other Tang. Property - Mainframe S/W	233,579	-	233,579	100%	100%	233,579	233,579	100%	100%	233,579
110	39908	Other Tang. Property - Application Software	347,064	-	347,064	100%	100%	347,064	347,064	100%	100%	347,064
111	39909	Other Tang. Property - General Startup Cc	-	-	-	100%	100%	-	-	100%	100%	-
112		Retirement Work in Progress	(6,599,945)	-	(6,599,945)	100%	100%	(6,599,945)	(6,599,945)	100%	100%	(6,599,945)
113												
114		Total General Plant	\$ (2,811,753)	\$ -	\$ (2,811,753)			\$ (2,811,753)	\$ (2,170,641)			\$ (2,170,641)
115								\$150,207,260	\$146,594,180			\$ 146,594,180
116		Total Plant	\$ 150,207,260	\$ -	\$ 150,207,260							
117												
118												

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119												
120		Kentucky-Mid-States General Office (Division 091)										
121												
122		<u>Intangible Plant</u>										
123	30100	Organization	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
124	30200	Franchises & Consents	-	-	-	100%	34.13%	-	-	100%	34.13%	-
125	30300	Misc Intangible Plant	-	-	-	100%	34.13%	-	-	100%	34.13%	-
126												
127		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
128												
129		<u>Distribution Plant</u>										
130	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
131	35010	Land	-	-	-	100%	34.13%	-	-	100%	34.13%	-
132	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
133	37403	Land Other	-	-	-	100%	34.13%	-	-	100%	34.13%	-
134	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
135	37501	Structures & Improvements T.B.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
136	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
137	37503	Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
138	36700	Mains Cathodic Protection	-	-	-	100%	34.13%	-	-	100%	34.13%	-
139	36701	Mains - Steel	-	-	-	100%	34.13%	-	-	100%	34.13%	-
140	37602	Mains - Plastic	-	-	-	100%	34.13%	-	-	100%	34.13%	-
141	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	34.13%	-	-	100%	34.13%	-
142	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	34.13%	-	-	100%	34.13%	-
143	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
144	38000	Services	-	-	-	100%	34.13%	-	-	100%	34.13%	-
145	38100	Meters	-	-	-	100%	34.13%	-	-	100%	34.13%	-
146	38200	Meter Installaitons	-	-	-	100%	34.13%	-	-	100%	34.13%	-
147	38300	House Regulators	-	-	-	100%	34.13%	-	-	100%	34.13%	-
148	38400	House Reg. Installations	-	-	-	100%	34.13%	-	-	100%	34.13%	-
149	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	34.13%	-	-	100%	34.13%	-
150	38600	Other Prop. On Cust. Prem	-	-	-	100%	34.13%	-	-	100%	34.13%	-
151												
152		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2011

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 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
153												
154		General Plant										
155	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
156	39001	Structures Frame	36,478	-	36,478	100%	34.13%	12,449	34,497	100%	34.13%	11,773
157	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
158	37503	Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
159	39004	Air Conditioning Equipment	5,771	-	5,771	100%	34.13%	1,970	5,771	100%	34.13%	1,970
160	39009	Improvement to leased Premises	49,085	-	49,085	100%	34.13%	16,752	49,085	100%	34.13%	16,752
161	39100	Office Furniture & Equipment	65,003	-	65,003	100%	34.13%	22,184	65,003	100%	34.13%	22,184
162	39101	Office Furniture	(1,133)	-	(1,133)	100%	34.13%	(387)	(1,133)	100%	34.13%	(387)
163	39103	Office Machines	(21,667)	-	(21,667)	100%	34.13%	(7,395)	(21,667)	100%	34.13%	(7,395)
164	39200	Transportation Equipment	7,658	-	7,658	100%	34.13%	2,613	7,658	100%	34.13%	2,613
165	39201	Trucks	-	-	-	100%	34.13%	-	-	100%	34.13%	-
166	39202	Trailers	-	-	-	100%	34.13%	-	-	100%	34.13%	-
167	39300	Stores Equipment	2,596	-	2,596	100%	34.13%	886	2,445	100%	34.13%	835
168	39400	Tools, Shop & Garage Equipment	44,161	-	44,161	100%	34.13%	15,071	40,994	100%	34.13%	13,991
169	39600	Power Operated Equipment	8,715	-	8,715	100%	34.13%	2,974	8,715	100%	34.13%	2,974
170	39603	Ditchers	-	-	-	100%	34.13%	-	-	100%	34.13%	-
171	39604	Backhoes	-	-	-	100%	34.13%	-	-	100%	34.13%	-
172	39605	Welders	-	-	-	100%	34.13%	-	-	100%	34.13%	-
173	39700	Communication Equipment	214,883	-	214,883	100%	34.13%	73,329	207,622	100%	34.13%	70,858
174	39701	Communication Equipment - Mobile Radio	-	-	-	100%	34.13%	-	-	100%	34.13%	-
175	39702	Communication Equipment - Fixed Radios	-	-	-	100%	34.13%	-	-	100%	34.13%	-
176	39705	Communication Equip. - Telemetering	-	-	-	100%	34.13%	-	-	100%	34.13%	-
177	39800	Miscellaneous Equipment	325,137	-	325,137	100%	34.13%	110,964	298,596	100%	34.13%	101,906
178	39900	Other Tangible Property	76,993	-	76,993	100%	34.13%	26,276	76,993	100%	34.13%	26,276
179	39901	Other Tangible Property - Servers - H/W	71,663	-	71,663	100%	34.13%	24,457	71,663	100%	34.13%	24,457
180	39902	Other Tangible Property - Servers - S/W	11,517	-	11,517	100%	34.13%	3,931	11,517	100%	34.13%	3,931
181	39903	Other Tangible Property - Network - H/W	536,872	-	536,872	100%	34.13%	183,225	423,120	100%	34.13%	144,403
182	39904	Other Tang. Property - CPU	-	-	-	100%	34.13%	-	-	100%	34.13%	-
183	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	34.13%	-	-	100%	34.13%	-
184	39906	Other Tang. Property - PC Hardware	1,068,990	-	1,068,990	100%	34.13%	364,828	1,090,103	100%	34.13%	372,033
185	39907	Other Tang. Property - PC Software	126,257	-	126,257	100%	34.13%	43,089	126,257	100%	34.13%	43,089
186	39908	Other Tang. Property - Mainframe S/W	1,782,414	-	1,782,414	100%	34.13%	608,307	1,782,414	100%	34.13%	608,307
187	39909	Other Tang. Property - Application Softwar	-	-	-	100%	34.13%	-	-	100%	34.13%	-
188	39924	Other Tang. Property - General Startup Cc	-	-	-	100%	34.13%	-	-	100%	34.13%	-
189		Retirement Work in Progress	51,656	-	-	100%	34.13%	-	51,656	100%	34.13%	17,629
190												
191		Total General Plant	\$ 4,463,030	\$ -	\$ 4,411,374			\$ 1,505,526	\$ 4,331,309			\$ 1,478,201
192												
193		Total Plant	\$ 4,463,030	\$ -	\$ 4,411,374			\$ 1,505,526	\$ 4,331,309			\$ 1,478,201

Atmos Energy Corporation, Kentucky/Mid-States Division
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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
194												
195		Shared Services General Office (Division 002)										
196												
197		<u>General Plant</u>										
198	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.59%	34.13%	\$ -	\$ -	14.59%	34.13%	\$ -
199	39000	Structures & Improvements	21,224	-	21,224	14.59%	34.13%	1,057	21,224	14.59%	34.13%	1,057
200	36602	Structures & Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
201	37503	Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
202	39004	Air Conditioning Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
203	39009	Improvement to leased Premises	7,934,378	-	7,934,378	14.59%	34.13%	395,078	7,549,530	14.59%	34.13%	375,915
204	39100	Office Furniture & Equipment	6,531,447	-	6,531,447	14.59%	34.13%	325,221	6,609,235	14.59%	34.13%	329,095
205	39102	Remittance Processing Equip	31,240	-	31,240	14.59%	34.13%	1,556	31,240	14.59%	34.13%	1,556
206	39103	Office Machines	51,375	-	51,375	14.59%	34.13%	2,558	51,375	14.59%	34.13%	2,558
207	39200	Transportation Equipment	7,675	-	7,675	14.59%	34.13%	382	7,675	14.59%	34.13%	382
208	39201	Trucks	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
209	39202	Trailers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
210	39300	Stores Equipment	758	-	758	14.59%	34.13%	38	758	14.59%	34.13%	38
211	39400	Tools, Shop & Garage Equipment	7,513	-	7,513	14.59%	34.13%	374	5,341	14.59%	34.13%	266
212	39600	Power Operated Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
213	39603	Ditchers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
214	39604	Backhoes	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
215	39605	Welders	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
216	39700	Communication Equipment	678,125	-	678,125	14.59%	34.13%	33,766	612,535	14.59%	34.13%	30,500
217	39701	Communication Equipment - Mobile Radio	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
218	39702	Communication Equipment - Fixed Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
219	39705	Communication Equip. - Telemetering	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
220	39800	Miscellaneous Equipment	67,359	-	67,359	14.59%	34.13%	3,354	58,709	14.59%	34.13%	2,923
221	39900	Other Tangible Property	3,382	-	3,382	14.59%	34.13%	168	2,956	14.59%	34.13%	147
222	39901	Other Tangible Property - Servers - H/W	6,709,259	-	6,709,259	14.59%	34.13%	334,075	6,122,773	14.59%	34.13%	304,872
223	39902	Other Tangible Property - Servers - S/W	2,648,385	-	2,648,385	14.59%	34.13%	131,871	2,381,010	14.59%	34.13%	118,558
224	39903	Other Tangible Property - Network - H/W	1,388,856	-	1,388,856	14.59%	34.13%	69,156	1,287,108	14.59%	34.13%	64,089
225	39904	Other Tang. Property - CPU	1,110,347	-	1,110,347	14.59%	34.13%	55,288	1,110,347	14.59%	34.13%	55,288
226	39905	Other Tangible Property - MF - Hardware	1,173,931	-	1,173,931	14.59%	34.13%	58,454	1,173,931	14.59%	34.13%	58,454
227	39906	Other Tang. Property - PC Hardware	4,877,086	-	4,877,086	14.59%	34.13%	242,845	4,518,526	14.59%	34.13%	224,992
228	39907	Other Tang. Property - PC Software	1,589,855	-	1,589,855	14.59%	34.13%	79,164	1,548,834	14.59%	34.13%	77,121
229	39908	Other Tang. Property - Mainframe S/W	46,628,300	-	46,628,300	14.59%	34.13%	2,321,770	41,846,325	14.59%	34.13%	2,083,660
230	39909	Other Tang. Property - Application Softwa	2,715,013	-	2,715,013	14.59%	34.13%	135,189	2,715,013	14.59%	34.13%	135,189
231	39924	Other Tang. Property - General Startup Cc	0	-	0	14.59%	34.13%	0	0	14.59%	34.13%	0
232		Retirement Work in Progress	(5,607)	-	(5,607)	14.59%	34.13%	(279)	(5,607)	14.59%	34.13%	(279)
233												
234		Total General Plant	\$ 84,169,902	\$ -	\$ 84,169,902			\$ 4,191,085	\$ 77,648,837			\$ 3,866,380

Atmos Energy Corporation, Kentucky/Mid-States Division
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 as of March 31, 2011

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 Workpaper Reference No(s): _____

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
235												
236		Shared Services Customer Support (Division 012)										
237												
238		General Plant										
239	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.89%	37.06%	\$ -	\$ -	14.89%	37.06%	\$ -
240	39001	Structures Frame	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
241	36602	Structures & Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
242	37503	Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
243	39004	Air Conditioning Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
244	39009	Improvement to leased Premises	2,462,185	-	2,462,184.61	14.89%	37.06%	135,885	2,308,685	14.89%	37.06%	127,413
245	39100	Office Furniture & Equipment	45,346	-	45,345.52	14.89%	37.06%	2,503	42,510	14.89%	37.06%	2,346
246	39102	Remittance Processing Equip	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
247	39103	Office Machines	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
248	39200	Transportation Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
249	39201	Trucks	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
250	39202	Trailers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
251	39300	Stores Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
252	39400	Tools, Shop & Garage Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
253	39600	Power Operated Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
254	39603	Ditchers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
255	39604	Backhoes	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
256	39605	Welders	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
257	39700	Communication Equipment	15,459,410	-	15,459,409.53	14.89%	37.06%	853,186	14,436,782	14.89%	37.06%	796,748
258	39701	Communication Equipment - Mobile Radio	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
259	39702	Communication Equipment - Fixed Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
260	39705	Communication Equip. - Telemetering	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
261	39800	Miscellaneous Equipment	940	-	939.70	14.89%	37.06%	52	858	14.89%	37.06%	47
262	39900	Other Tangible Property	(1,031)	-	(1,030.78)	14.89%	37.06%	(57)	(1,031)	14.89%	37.06%	(57)
263	39901	Other Tangible Property - Servers - H/W	10,762,950	-	10,762,949.65	14.89%	37.06%	593,994	10,762,950	14.89%	37.06%	593,994
264	39902	Other Tangible Property - Servers - S/W	7,648,871	-	7,648,870.65	14.89%	37.06%	422,132	7,478,760	14.89%	37.06%	412,743
265	39903	Other Tangible Property - Network - H/W	422,720	-	422,720.49	14.89%	37.06%	23,329	401,341	14.89%	37.06%	22,149
266	39904	Other Tang. Property - CPU	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
267	39905	Other Tangible Property - MF - Hardware	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
268	39906	Other Tang. Property - PC Hardware	3,627,745	-	3,627,745.09	14.89%	37.06%	200,211	3,334,322	14.89%	37.06%	184,017
269	39907	Other Tang. Property - PC Software	2,837,203	-	2,837,203.24	14.89%	37.06%	156,582	2,691,661	14.89%	37.06%	148,549
270	39908	Other Tang. Property - Mainframe S/W	72,238,663	-	72,238,663.23	14.89%	37.06%	3,986,762	67,260,747	14.89%	37.06%	3,712,037
271	39909	Other Tang. Property - Application Softwar	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
272	39924	Other Tang. Property - General Startup Cc	23,289,178	-	23,289,177.77	14.89%	37.06%	1,285,301	23,289,178	14.89%	37.06%	1,285,301
273		Retirement Work in Progress	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
274												
275		Total General Plant	\$ 138,794,179	\$ -	\$ 138,794,179			\$ 7,659,879	\$ 132,006,763			\$ 7,285,289
276												
277		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 377,634,370	\$ -	\$ 377,582,714			\$ 163,563,748	\$ 360,581,089			\$ 159,224,051

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

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 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End March 31, 2011	O&M Expense Factor	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)							
1		<u>Intangible Plant</u>					
2	30100	Organization	\$ -	98%	100%	100%	\$ -
3	30200	Franchises & Consents	-	98%	100%	100%	-
4	30300	Misc Intangible Plant	-	98%	100%	100%	-
5							
6		Total Intangible Plant	\$ -				\$ -
7							
8		<u>Natural Gas Production Plant</u>					
9	32520	Producing Leaseholds	\$ 139	98%	100%	100%	\$ 136
10	32540	Rights of Ways	1,910	98%	100%	100%	1,874
11	33100	Production Gas Wells Equipment	-	98%	100%	100%	-
12	33201	Field Lines	-	98%	100%	100%	-
13	33202	Tributary Lines	-	98%	100%	100%	-
14	33400	Field Meas. & Reg. Sta. Equip	-	98%	100%	100%	-
15	33600	Purification Equipment	2,334	98%	100%	100%	2,289
16							
17		Total Natural Gas Production Plant	\$ 4,383				\$ 4,299
18							
19		<u>Storage Plant</u>					
20	35010	Land	\$ -	98%	100%	100%	\$ -
21	35020	Rights of Way	-	98%	100%	100%	-
22	35100	Structures and Improvements	68	98%	100%	100%	66
23	35102	Compression Station Equipment	920	98%	100%	100%	902
24	35103	Meas. & Reg. Sta. Structures	-	98%	100%	100%	-
25	35104	Other Structures	-	98%	100%	100%	-
26	35200	Wells \ Rights of Way	7,473	98%	100%	100%	7,330
27	35201	Well Construction	39,600	98%	100%	100%	38,843
28	35202	Well Equipment	-	98%	100%	100%	-
29	35203	Cushion Gas	40,337	98%	100%	100%	39,566
30	35210	Leaseholds	-	98%	100%	100%	-
31	35211	Storage Rights	240	98%	100%	100%	236
32	35301	Field Lines	-	98%	100%	100%	-
33	35302	Tributary Lines	-	98%	100%	100%	-
34	35400	Compressor Station Equipment	5,567	98%	100%	100%	5,461
35	35500	Meas & Reg. Equipment	291	98%	100%	100%	285
36	35600	Purification Equipment	357	98%	100%	100%	350
37							
38		Total Storage Plant	\$ 94,853				\$ 93,040
39							
40		<u>Transmission Plant</u>					
41	36510	Land	\$ -	98%	100%	100%	\$ -
42	36520	Rights of Way	14,318	98%	100%	100%	14,045
43	36602	Structures & Improvements	907	98%	100%	100%	890
44	36603	Other Structures	1,249	98%	100%	100%	1,225
45	36700	Mains Cathodic Protection	6,814	98%	100%	100%	6,684
46	36701	Mains - Steel	562,224	98%	100%	100%	551,479
47	36900	Meas. & Reg. Equipment	8,811	98%	100%	100%	8,643
48	36901	Meas. & Reg. Equipment	30,564	98%	100%	100%	29,979
49							
50		Total Production Plant - LPG	\$ 624,888				\$ 612,946
51							
52		<u>Distribution Plant</u>					
53	37400	Land & Land Rights	\$ -	98%	100%	100%	\$ -
54	37401	Land	-	98%	100%	100%	-
55	37402	Land Rights	4,549	98%	100%	100%	4,462

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

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 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End March 31, 2011	O&M Expense Factor	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
56	37403	Land Other	-	98%	100%	100%	-
57	37500	Structures & Improvements	10,235	98%	100%	100%	10,039
58	37501	Structures & Improvements T.B.	3,056	98%	100%	100%	2,998
59	37502	Land Rights	1,482	98%	100%	100%	1,453
60	37503	Improvements	127	98%	100%	100%	125
61	37600	Mains Cathodic Protection	239,318	98%	100%	100%	234,744
62	37601	Mains - Steel	1,588,752	98%	100%	100%	1,558,389
63	37602	Mains - Plastic	703,751	98%	100%	100%	690,301
64	37800	Meas & Reg. Sta. Equip - General	62,696	98%	100%	100%	61,498
65	37900	Meas & Reg. Sta. Equip - City Gate	38,662	98%	100%	100%	37,923
66	37905	Meas & Reg. Sta. Equipment T.b.	31,297	98%	100%	100%	30,699
67	38000	Services	3,842,494	98%	100%	100%	3,769,058
68	38100	Meters	1,267,167	98%	100%	100%	1,242,950
69	38200	Meter Installaitons	2,144,860	98%	100%	100%	2,103,869
70	38300	House Regulators	157,782	98%	100%	100%	154,767
71	38400	House Reg. Installations	3,116	98%	100%	100%	3,057
72	38500	Ind. Meas. & Reg. Sta. Equipment	123,676	98%	100%	100%	121,313
73	38600	Other Prop. On Cust. Prem	-	98%	100%	100%	-
74							
75		Total Distribution Plant	\$ 10,223,021				\$10,027,645
76							
77		General Plant					
78	38900	Land & Land Rights	\$ -	98%	100%	100%	\$ -
79	39000	Structures Frame	84,081	98%	100%	100%	82,474
80	39001	Structures & Improvements	-	98%	100%	100%	-
81	39002	Improvements	17,951	98%	100%	100%	17,608
82	39003	Air Conditioning Equipment	72,099	98%	100%	100%	70,721
83	39004	Improvement to leased Premises	739	98%	100%	100%	725
84	39009	Office Furniture & Equipment	30,957	98%	100%	100%	30,365
85	39100	Remittance Processing Equip	73,344	98%	100%	100%	71,942
86	39102	Office Machines	-	98%	100%	100%	-
87	39103	Transportation Equipment	-	98%	100%	100%	-
88	39200	Trucks	31,422	98%	100%	100%	30,821
89	39201	Trailers	-	98%	100%	100%	-
90	39202	Stores Equipment	-	98%	100%	100%	-
91	39300	Tools, Shop & Garage Equipment	-	98%	100%	100%	-
92	39400	Power Operated Equipment	111,462	98%	100%	100%	109,332
93	39600	Ditchers	-	98%	100%	100%	-
94	39603	Backhoes	40,308	98%	100%	100%	39,537
95	39604	Welders	30,809	98%	100%	100%	30,221
96	39605	Communication Equipment	7,960	98%	100%	100%	7,808
97	39700	Communication Equipment - Mobile Radio	8,204	98%	100%	100%	8,047
98	39701	Communication Equipment - Fixed Radios	-	98%	100%	100%	-
99	39702	Communication Equip. - Telemetering	-	98%	100%	100%	-
100	39705	Miscellaneous Equipment	3,601	98%	100%	100%	3,532
101	39800	Other Tangible Property	133,899	98%	100%	100%	131,340
102	39900	Other Tangible Property - Servers - H/W	-	98%	100%	100%	-
103	39901	Other Tangible Property - Servers - S/W	-	98%	100%	100%	-
104	39902	Other Tangible Property - Network - H/W	-	98%	100%	100%	-
105	39903	Other Tang. Property - CPU	-	98%	100%	100%	-
106	39904	Other Tangible Property - MF - Hardware	-	98%	100%	100%	-
107	39905	Other Tang. Property - PC Hardware	-	98%	100%	100%	-
108	39906	Other Tang. Property - PC Software	20,138	98%	100%	100%	19,753
109	39907	Other Tang. Property - Mainframe S/W	-	98%	100%	100%	-
110	39908	Other Tang. Property - Application Softwai	-	98%	100%	100%	-
111	39909	Other Tang. Property - General Startup Cc	-	98%	100%	100%	-
112							
113							

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(b)3.1
 Schedule B-3.1
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End March 31, 2011	O&M Expense Factor	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
114		Total General Plant	\$ 666,974				\$ 654,227
115							
116		Total Plant	\$ 11,614,118				\$11,392,157
117							
118							
119							
120		Kentucky-Mid-States General Office (Division 091)					
121							
122		<u>Intangible Plant</u>					
123	30100	Organization	\$ -	97.87%	100%	34.13%	\$ -
124	30200	Franchises & Consents	-	97.87%	100%	34.13%	-
125	30300	Misc Intangible Plant	-	97.87%	100%	34.13%	-
126							
127		Total Intangible Plant	\$ -				\$ -
128							
129		<u>Distribution Plant</u>					
130	37400	Land & Land Rights	\$ -	97.87%	100%	34.13%	\$ -
131	35010	Land	-	97.87%	100%	34.13%	-
132	37402	Land Rights	-	97.87%	100%	34.13%	-
133	37403	Land Other	-	97.87%	100%	34.13%	-
134	36602	Structures & Improvements	-	97.87%	100%	34.13%	-
135	37501	Structures & Improvements T.B.	-	97.87%	100%	34.13%	-
136	37402	Land Rights	-	97.87%	100%	34.13%	-
137	37503	Improvements	-	97.87%	100%	34.13%	-
138	36700	Mains Cathodic Protection	-	97.87%	100%	34.13%	-
139	36701	Mains - Steel	-	97.87%	100%	34.13%	-
140	37602	Mains - Plastic	-	97.87%	100%	34.13%	-
141	37800	Meas & Reg. Sta. Equip - General	-	97.87%	100%	34.13%	-
142	37900	Meas & Reg. Sta. Equip - City Gate	-	97.87%	100%	34.13%	-
143	37905	Meas & Reg. Sta. Equipment T.b.	-	97.87%	100%	34.13%	-
144	38000	Services	-	97.87%	100%	34.13%	-
145	38100	Meters	-	97.87%	100%	34.13%	-
146	38200	Meter Installaitons	-	97.87%	100%	34.13%	-
147	38300	House Regulators	-	97.87%	100%	34.13%	-
148	38400	House Reg. Installations	-	97.87%	100%	34.13%	-
149	38500	Ind. Meas. & Reg. Sta. Equipment	-	97.87%	100%	34.13%	-
150	38600	Other Prop. On Cust. Prem	-	97.87%	100%	34.13%	-
151							
152		Total Distribution Plant	\$ -				\$ -
153							
154		<u>General Plant</u>					
155	37400	Land & Land Rights	\$ -	97.87%	100%	34.13%	\$ -
156	39001	Structures Frame	3,963	97.87%	100%	34.13%	1,324
157	36602	Structures & Improvements	-	97.87%	100%	34.13%	-
158	38900	Land & Land Rights	-	97.87%	100%	34.13%	-
159	39004	Air Conditioning Equipment	-	97.87%	100%	34.13%	-
160	39009	Improvement to leased Premises	-	97.87%	100%	34.13%	-
161	39100	Office Furniture & Equipment	-	97.87%	100%	34.13%	-
162	39101	Office Furniture	-	97.87%	100%	34.13%	-
163	39103	Office Machines	-	97.87%	100%	34.13%	-
164	39200	Transportation Equipment	-	97.87%	100%	34.13%	-
165	39201	Trucks	-	97.87%	100%	34.13%	-
166	39202	Trailers	-	97.87%	100%	34.13%	-
167	39300	Stores Equipment	302	97.87%	100%	34.13%	101
168	39400	Tools, Shop & Garage Equipment	6,334	97.87%	100%	34.13%	2,116
169	39600	Power Operated Equipment	-	97.87%	100%	34.13%	-
170	39603	Ditchers	-	97.87%	100%	34.13%	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(b)3.1
 Schedule B-3.1
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End March 31, 2011	O&M Expense Factor	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
171	39604	Backhoes	-	97.87%	100%	34.13%	-
172	39605	Welders	-	97.87%	100%	34.13%	-
173	39700	Communication Equipment	19,244	97.87%	100%	34.13%	6,428
174	39701	Communication Equipment - Mobile Radio	-	97.87%	100%	34.13%	-
175	39702	Communication Equipment - Fixed Radios	-	97.87%	100%	34.13%	-
176	39705	Communication Equip. - Telemetering	-	97.87%	100%	34.13%	-
177	39800	Miscellaneous Equipment	53,081	97.87%	100%	34.13%	17,731
178	39900	Other Tangible Property	-	97.87%	100%	34.13%	-
179	39901	Other Tangible Property - Servers - H/W	-	97.87%	100%	34.13%	-
180	39902	Other Tangible Property - Servers - S/W	-	97.87%	100%	34.13%	-
181	39903	Other Tangible Property - Network - H/W	215,076	97.87%	100%	34.13%	71,842
182	39904	Other Tang. Property - CPU	-	97.87%	100%	34.13%	-
183	39905	Other Tangible Property - MF - Hardware	-	97.87%	100%	34.13%	-
184	39906	Other Tang. Property - PC Hardware	-	97.87%	100%	34.13%	-
185	39907	Other Tang. Property - PC Software	-	97.87%	100%	34.13%	-
186	39908	Other Tang. Property - Mainframe S/W	-	97.87%	100%	34.13%	-
187	39909	Other Tang. Property - Application Softwa	-	97.87%	100%	34.13%	-
188	39924	Other Tang. Property - General Startup Ct	-	97.87%	100%	34.13%	-
189							
190							
191		Total General Plant	\$ 298,002				\$ 99,541
192							
193		Total Depreciation Expense	\$ 298,002				\$ 99,541
194							
195		Shared Services General Office (Division 002)					
196							
197		<u>General Plant</u>					
198	37400	Land & Land Rights	\$ -	100%	14.59%	34.13%	\$ -
199	39000	Structures & Improvements	-	100%	14.59%	34.13%	-
200	36602	Structures & Improvements	-	100%	14.59%	34.13%	-
201	37503	Improvements	-	100%	14.59%	34.13%	-
202	39004	Air Conditioning Equipment	-	100%	14.59%	34.13%	-
203	39009	Improvement to leased Premises	768,592	100%	14.59%	34.13%	38,259
204	39100	Office Furniture & Equipment	232,939	100%	14.59%	34.13%	11,595
205	39102	Remittance Processing Equip	-	100%	14.59%	34.13%	-
206	39103	Office Machines	-	100%	14.59%	34.13%	-
207	39200	Transportation Equipment	-	100%	14.59%	34.13%	-
208	39201	Trucks	-	100%	14.59%	34.13%	-
209	39202	Trailers	-	100%	14.59%	34.13%	-
210	39300	Stores Equipment	-	100%	14.59%	34.13%	-
211	39400	Tools, Shop & Garage Equipment	4,109	100%	14.59%	34.13%	205
212	39600	Power Operated Equipment	-	100%	14.59%	34.13%	-
213	39603	Ditchers	-	100%	14.59%	34.13%	-
214	39604	Backhoes	-	100%	14.59%	34.13%	-
215	39605	Welders	-	100%	14.59%	34.13%	-
216	39700	Communication Equipment	131,143	100%	14.59%	34.13%	6,528
217	39701	Communication Equipment - Mobile Radio	-	100%	14.59%	34.13%	-
218	39702	Communication Equipment - Fixed Radios	-	100%	14.59%	34.13%	-
219	39705	Communication Equip. - Telemetering	-	100%	14.59%	34.13%	-
220	39800	Miscellaneous Equipment	17,300	100%	14.59%	34.13%	861
221	39900	Other Tangible Property	851	100%	14.59%	34.13%	42
222	39901	Other Tangible Property - Servers - H/W	1,162,533	100%	14.59%	34.13%	57,868
223	39902	Other Tangible Property - Servers - S/W	522,228	100%	14.59%	34.13%	25,995
224	39903	Other Tangible Property - Network - H/W	203,366	100%	14.59%	34.13%	10,123
225	39904	Other Tang. Property - CPU	-	100%	14.59%	34.13%	-
226	39905	Other Tangible Property - MF - Hardware	-	100%	14.59%	34.13%	-
227	39906	Other Tang. Property - PC Hardware	715,564	100%	14.59%	34.13%	35,619

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(b)3.1
 Schedule B-3.1
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End March 31, 2011	O&M Expense Factor	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
228	39907	Other Tang. Property - PC Software	106,489	100%	14.59%	34.13%	5,301
229	39908	Other Tang. Property - Mainframe S/W	9,411,317	100%	14.59%	34.13%	468,474
230	39909	Other Tang. Property - Application Software	-	100%	14.59%	34.13%	-
231	39924	Other Tang. Property - General Startup Cc	-	100%	14.59%	34.13%	-
232							
233							
234		Total General Plant	<u>\$ 13,276,430</u>				<u>\$ 660,871</u>
235							
236		Shared Services Customer Support (Division 012)					
237							
238		<u>General Plant</u>					
239	37400	Land & Land Rights	\$ -	100%	14.89%	37.06%	\$ -
240	39001	Structures Frame	-	100%	14.89%	37.06%	-
241	36602	Structures & Improvements	-	100%	14.89%	37.06%	-
242	37503	Improvements	-	100%	14.89%	37.06%	-
243	39004	Air Conditioning Equipment	-	100%	14.89%	37.06%	-
244	39009	Improvement to leased Premises	307,000	100%	14.89%	37.06%	16,943
245	39100	Office Furniture & Equipment	5,672	100%	14.89%	37.06%	313
246	39102	Remittance Processing Equip	-	100%	14.89%	37.06%	-
247	39103	Office Machines	-	100%	14.89%	37.06%	-
248	39200	Transportation Equipment	-	100%	14.89%	37.06%	-
249	39201	Trucks	-	100%	14.89%	37.06%	-
250	39202	Trailers	-	100%	14.89%	37.06%	-
251	39300	Stores Equipment	-	100%	14.89%	37.06%	-
252	39400	Tools, Shop & Garage Equipment	-	100%	14.89%	37.06%	-
253	39600	Power Operated Equipment	-	100%	14.89%	37.06%	-
254	39603	Ditchers	-	100%	14.89%	37.06%	-
255	39604	Backhoes	-	100%	14.89%	37.06%	-
256	39605	Welders	-	100%	14.89%	37.06%	-
257	39700	Communication Equipment	2,045,254	100%	14.89%	37.06%	112,875
258	39701	Communication Equipment - Mobile Radio	-	100%	14.89%	37.06%	-
259	39702	Communication Equipment - Fixed Radios	-	100%	14.89%	37.06%	-
260	39705	Communication Equip. - Telemetering	-	100%	14.89%	37.06%	-
261	39800	Miscellaneous Equipment	164	100%	14.89%	37.06%	9
262	39900	Other Tangible Property	-	100%	14.89%	37.06%	-
263	39901	Other Tangible Property - Servers - H/W	-	100%	14.89%	37.06%	-
264	39902	Other Tangible Property - Servers - S/W	337,137	100%	14.89%	37.06%	18,606
265	39903	Other Tangible Property - Network - H/W	42,760	100%	14.89%	37.06%	2,360
266	39904	Other Tang. Property - CPU	-	100%	14.89%	37.06%	-
267	39905	Other Tangible Property - MF - Hardware	-	100%	14.89%	37.06%	-
268	39906	Other Tang. Property - PC Hardware	586,846	100%	14.89%	37.06%	32,387
269	39907	Other Tang. Property - PC Software	291,084	100%	14.89%	37.06%	16,065
270	39908	Other Tang. Property - Mainframe S/W	9,919,863	100%	14.89%	37.06%	547,465
271	39909	Other Tang. Property - Application Software	-	100%	14.89%	37.06%	-
272	39924	Other Tang. Property - General Startup Cc	-	100%	14.89%	37.06%	-
273							
274							
275		Total General Plant	<u>\$ 13,535,779</u>				<u>\$ 747,023</u>
276							
277		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 38,724,329</u>				<u>\$12,899,592</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Allowance For Working Capital
 as of December 31, 2009

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

FR 10(10)(b)4
 Schedule B-4 B
 Witness: C. Felan

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 2,842,593
2	Material & Supplies	13 Month Average Balance	B-4.1	908,012
3	Gas Stored Underground	13 Month Average Balance	B-4.1	20,926,673
4	Prepayments	13 Month Average Balance	B-4.1	<u>772,263</u>
5	Total Working Capital Requirements			<u>\$ 25,449,542</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Allowance For Working Capital
 as of March 31, 2011

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

FR 10(10)(b)4
 Schedule B-4 F
 Witness: C. Felan

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 2,845,572
2	Material & Supplies	13 Month Average Balance	B-4.1	903,779
3	Gas Stored Underground	13 Month Average Balance	B-4.1	11,235,428
4	Prepayments	13 Month Average Balance	B-4.1	<u>743,825</u>
5	Total Working Capital Requirements			<u><u>\$ 15,728,604</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Working Capital Components
 as of December 31, 2009

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

FR 10(10)(b)4.1
 Schedule B-4.1 B
 Witness: C. Felan

Line No.	Description	Base Period Ending Balance				13 Month Average			
		Dec. 31, 2009 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	Dec. 31, 2009 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (291,330)	100%	100%	\$ (291,330)	\$ (301,866)	100%	100%	\$ (301,866)
3	KY/Mid-States General Office (Div 091)	3,469,158	100%	34.13%	1,183,964	3,544,991	100%	34.13%	1,209,844
4	Shared Services General Office (Div 002)	(0)	14.59%	34.13%	(0)	677	14.59%	34.13%	34
5	Shared Services Customer Support (Div 012)	-	14.89%	37.06%	-	-	14.89%	37.06%	-
6	Total	<u>\$ 3,177,828</u>			<u>\$ 892,633</u>	<u>\$ 3,243,802</u>			<u>\$ 908,012</u>
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 31,323,663	100%	100%	\$ 31,323,663	\$ 20,926,673	100%	100%	\$ 20,926,673
10	KY/Mid-States General Office (Div 091)	-	100%	34.13%	-	-	100%	34.13%	-
11	Shared Services General Office (Div 002)	-	14.59%	34.13%	-	-	14.59%	34.13%	-
12	Shared Services Customer Support (Div 012)	-	14.89%	37.06%	-	-	14.89%	37.06%	-
13	Total	<u>\$ 31,323,663</u>			<u>\$ 31,323,663</u>	<u>\$ 20,926,673</u>			<u>\$ 20,926,673</u>
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 219,302	100%	100%	\$ 219,302	\$ 225,872	100%	100%	\$ 225,872
17	KY/Mid-States General Office (Div 091)	7,875	100%	34.13%	2,688	(11,598)	100%	34.13%	(3,958)
18	Shared Services General Office (Div 002)	9,980,493	14.59%	34.13%	496,960	10,483,602	14.59%	34.13%	522,012
19	Shared Services Customer Support (Div 012)	324,793	14.89%	37.06%	17,925	513,476	14.89%	37.06%	28,338
20	Total	<u>\$ 10,532,464</u>			<u>\$ 736,875</u>	<u>\$ 11,211,352</u>			<u>\$ 772,263</u>
21									
22	Total Other Working Capital Allowances	<u>\$ 45,033,955</u>			<u>\$ 32,953,172</u>	<u>\$ 35,381,827</u>			<u>\$ 22,606,948</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Working Capital Components
 as of March 31, 2011

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

FR 10(10)(b)4.1
 Schedule B-4.1 F
 Witness: C. Felan

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		March 31, 2009 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	March 31, 2009 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (335,643)	100%	100%	\$ (335,643)	\$ (286,111)	100%	100%	\$ (286,111)
3	KY/Mid-States General Office (Div 091)	3,583,199	100%	34.13%	1,222,884	3,486,425	100%	34.13%	1,189,857
4	Shared Services General Office (Div 002)	(0)	14.59%	34.13%	(0)	677	14.59%	34.13%	34
5	Shared Services Customer Support (Div 012)	-	14.89%	37.06%	-	-	14.89%	37.06%	-
6	Total	\$ 3,247,556			\$ 887,241	\$ 3,200,991			\$ 903,779
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (9,731,235)	100%	100%	\$ (9,731,235)	\$ 11,235,428	100%	100%	\$ 11,235,428
10	KY/Mid-States General Office (Div 091)	-	100%	34.13%	-	-	100%	34.13%	-
11	Shared Services General Office (Div 002)	-	14.59%	34.13%	-	-	14.59%	34.13%	-
12	Shared Services Customer Support (Div 012)	-	14.89%	37.06%	-	-	14.89%	37.06%	-
13	Total	\$ (9,731,235)			\$ (9,731,235)	\$ 11,235,428			\$ 11,235,428
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 137,835	100%	100%	\$ 137,835	\$ 200,502	100%	100%	\$ 200,502
17	KY/Mid-States General Office (Div 091)	3,942	100%	34.13%	1,345	6,970	100%	34.13%	2,379
18	Shared Services General Office (Div 002)	9,685,982	14.59%	34.13%	482,296	10,425,955	14.59%	34.13%	519,141
19	Shared Services Customer Support (Div 012)	446,460	14.89%	37.06%	24,640	395,055	14.89%	37.06%	21,803
20	Total	\$ 10,274,219			\$ 646,116	\$ 11,028,482			\$ 743,825
21									
22	Total Other Working Capital Allowances	\$ 3,790,541			\$ (8,197,878)	\$ 25,464,902			\$ 12,883,032

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of December 31, 2009

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

FR 10(10)(b)4.2
 Schedule B-4.2 B
 Witness: C. Felan

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	237,591	12.50%	29,699
4	Transmission O&M Expense	395,677	12.50%	49,460
5	Distribution O&M Expense	6,204,118	12.50%	775,515
6	Customer Accting. & Collection	1,894,436	12.50%	236,805
7	Customer Service & Information	90,738	12.50%	11,342
8	Sales Expense	467,557	12.50%	58,445
9	Admin. & General Expense	<u>13,450,629</u>	12.50%	<u>1,681,329</u>
10	Total O & M Expenses	<u>\$22,740,746</u>		<u>\$ 2,842,593</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of March 31, 2011

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

FR 10(10)(b)4.2
 Schedule B-4.2 F
 Witness: C. Felan

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	199,585	12.50%	24,948
4	Transmission O&M Expense	372,729	12.50%	46,591
5	Distribution O&M Expense	5,865,173	12.50%	733,147
6	Customer Accting. & Collection	1,835,732	12.50%	229,466
7	Customer Service & Information	85,921	12.50%	10,740
8	Sales Expense	90,399	12.50%	11,300
9	Admin. & General Expense	<u>14,315,035</u>	12.50%	<u>1,789,379</u>
10	Total O & M Expenses	<u>\$22,764,574</u>		<u>\$ 2,845,572</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Deferred Credits and Accumulated Deferred Income Taxes
as of December 31, 2009

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

FR 10(10)(b)5
Sch. B-5 B
Witness: C. Felan

Line No.	Account	Period End	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	<u>Account 190 - Accumulated Deferred Income Taxes (1)</u>	\$ 2,839,363	100%	100%	\$ 2,839,363	\$ 296,241	100%	100%	\$ 296,241
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(37,342,216)	100%	100%	(37,342,216)	(35,796,550)	100%	100%	(35,796,550)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(164,144)	100%	100%	(164,144)	(165,168)	100%	100%	(165,168)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$(34,666,998)</u>			<u>\$(34,666,998)</u>	<u>\$(35,665,477)</u>			<u>\$ (35,665,477)</u>
8									
9	DIVISION 02								
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 44,815,333	14.59%	34.13%	\$ 2,231,497	\$ 47,113,903	14.59%	34.13%	\$ 2,345,950
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(22,199,804)	14.59%	34.13%	(1,105,398)	(14,355,343)	14.59%	34.13%	(714,798)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(24,036,233)	14.59%	34.13%	(1,196,840)	(21,124,765)	14.59%	34.13%	(1,051,869)
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$ (1,420,704)</u>			<u>\$ (70,741)</u>	<u>\$ 11,633,796</u>			<u>\$ 579,283</u>
17	DIVISION 12								
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (607,926)	14.89%	37.06%	\$ (33,551)	\$ (611,718)	14.89%	37.06%	\$ (33,760)
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(14,073,527)	14.89%	37.06%	(776,701)	(17,384,424)	14.89%	37.06%	(959,425)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(240,768)	14.89%	37.06%	(13,288)	(242,269)	14.89%	37.06%	(13,371)
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$(14,922,221)</u>			<u>\$ (823,539)</u>	<u>\$(18,238,411)</u>			<u>\$ (1,006,555)</u>
25	DIVISION 91								
26									
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 12,692,356	100%	34.13%	\$ 4,331,682	\$ 12,682,483	100%	34.13%	\$ 4,328,312
28									
29	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	(19,855)	100%	34.13%	(6,776)	(277,198)	100%	34.13%	(94,603)
30									
31	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(2,817,071)	100%	34.13%	(961,418)	(2,984,184)	100%	34.13%	(1,018,450)
32									
33	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(2,331,403)	100%	34.13%	(795,668)	(2,345,944)	100%	34.13%	(800,630)
34									
35	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ 7,524,026</u>			<u>\$ 2,567,820</u>	<u>\$ 7,075,157</u>			<u>\$ 2,414,629</u>
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$(43,485,897)</u>			<u>\$(32,993,458)</u>	<u>\$(35,194,935)</u>			<u>\$ (33,678,120)</u>

Note 1. Div 009 Acct 190 excludes any estimated amount for over/under recovery of gas cost.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Deferred Credits and Accumulated Deferred Income Taxes
as of March 31, 2011

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

FR 10(10)(b)5
Sch. B-5 F
Witness: C. Felan

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	<u>Account 190 - Accumulated Deferred Income Taxes (1)</u>	\$ 2,718,164	100%	100%	\$ 2,718,164	\$ 2,826,304	100%	100%	\$ 2,826,304
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(38,706,955)	100%	100%	(38,706,955)	(37,833,403)	100%	100%	(37,833,403)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(164,144)	100%	100%	(164,144)	(164,144)	100%	100%	(164,144)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (36,152,935)</u>			<u>\$ (36,152,935)</u>	<u>\$ (35,171,243)</u>			<u>\$ (35,171,243)</u>
8									
DIVISION 02									
9									
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 45,307,744	14.59%	34.13%	\$ 2,256,015	\$ 45,250,809	14.59%	34.13%	\$ 2,253,180
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(25,718,055)	14.59%	34.13%	(1,280,583)	(24,409,913)	14.59%	34.13%	(1,215,446)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(21,066,470)	14.59%	34.13%	(1,048,966)	(23,426,421)	14.59%	34.13%	(1,166,475)
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$ (1,476,780)</u>			<u>\$ (73,534)</u>	<u>\$ (2,585,526)</u>			<u>\$ (128,741)</u>
17									
DIVISION 12									
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (607,926)	14.89%	37.06%	\$ (33,551)	\$ (607,926)	14.89%	37.06%	\$ (33,551)
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(10,615,119)	14.89%	37.06%	(585,835)	(11,861,092)	14.89%	37.06%	(654,599)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(240,768)	14.89%	37.06%	(13,288)	(240,768)	14.89%	37.06%	(13,288)
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (11,463,812)</u>			<u>\$ (632,674)</u>	<u>\$ (12,709,786)</u>			<u>\$ (701,437)</u>
25									
DIVISION 91									
26	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 13,046,740	100%	34.13%	\$ 4,452,627	\$ 13,047,043	100%	34.13%	\$ 4,452,731
27									
28	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	(10,752)	100%	34.13%	(3,669)	(14,954)	100%	34.13%	(5,103)
29									
30	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(2,643,176)	100%	34.13%	(902,070)	(2,786,680)	100%	34.13%	(951,046)
31									
32	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(2,331,403)	100%	34.13%	(795,668)	(2,331,403)	100%	34.13%	(795,668)
33									
34	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ 8,061,408</u>			<u>\$ 2,751,219</u>	<u>\$ 7,914,006</u>			<u>\$ 2,700,914</u>
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$ (41,032,119)</u>			<u>\$ (34,107,922)</u>	<u>\$ (42,552,547)</u>			<u>\$ (33,300,508)</u>

Note 1. Div 009 Acct 190 excludes any estimated amount for over/under recovery of gas cost.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Customer Advances For Construction
 as of December 31, 2009

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

FR 10(10)(b)6
 Sch. B-6 B
 Witness: C. Felan

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction		\$ (2,697,824)	100%	100%	\$ (2,697,824)	100%	100%	\$ (2,697,824)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction		-	14.59%	34.13%	-	14.59%	34.13%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction		-	14.89%	37.06%	-	14.89%	37.06%	-
8									
DIVISION 91									
11	15560 Account 252 - Customer Advances For Construction		35,541	100%	34.13%	35,541	100%	34.13%	12,129
12									
13	Total Account 252 - Customer Advances For Construction		<u>\$ (2,662,284)</u>			<u>\$ (2,662,284)</u>			<u>\$ (2,685,695)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Customer Advances For Construction
 as of March 31, 2011

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

FR 10(10)(b)6
 Sch. B-6 F
 Witness: C. Felan

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction								
		\$(2,716,750)	100%	100%	\$(2,716,750)	\$(1,876,531)	100%	100%	\$(1,876,531)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction								
		-	14.59%	34.13%	-	-	14.59%	34.13%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction								
		-	14.89%	37.06%	-	-	14.89%	37.06%	-
8									
DIVISION 91									
11	15560 Account 252 - Customer Advances For Construction								
		35,541	100%	34.13%	12,129	35,541	100%	34.13%	12,129
12									
13	Total Account 252 - Customer Advances For Construction								
		<u>\$(2,681,210)</u>			<u>\$(2,704,621)</u>	<u>\$(1,840,991)</u>			<u>\$(1,864,402)</u>

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

FR 10(10)(c) SCHEDULE C

Operating Income Summary

Schedule	Pages	Description
C-1	1	Operating Income Summary
C-2	1	Adjusted Operating Income
C-2.1	8	Operating Revenue and Expenses by FERC Account
C-2.2	10	Monthly Operating Income by FERC Account
C-2.3	2	Taxes Other than Income Tax by Sub-Account

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Operating Income Summary
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(c)1
 Schedule C-1
 Witness: G. Waller, G. Smith

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 184,797,888	\$ 199,729,497	\$ 9,486,033	\$ 209,215,530
2	Operating Expenses				
3	Purchased Gas Cost	131,820,373	146,024,531	-	146,024,531
4	Other O & M Expenses	22,740,746	22,764,574	47,430	22,812,004
5	Depreciation Expense	12,587,569	12,899,592	-	12,899,592
6	Taxes Other than Income	4,032,425	4,186,517	14,590	4,201,107
7					
8	State & Federal Income Taxes	2,949,874	2,989,621	3,671,617	6,661,238
9	Total Operating Expenses	<u>\$ 174,130,988</u>	<u>\$ 188,864,835</u>	<u>\$ 3,733,636</u>	<u>\$ 192,598,471</u>
10	Operating Income	<u>\$ 10,666,900</u>	<u>\$ 10,864,662</u>	<u>\$ 5,752,397</u>	<u>\$ 16,617,059</u>
11	Rate Base	180,645,233	184,697,058		184,697,058
12	Rate of Return	5.90%	5.88%		9.00%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Adjusted Operating Income Statement
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(C)2
Schedule C-2
Witness: G. Waller, G. Smith

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjustments	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 184,797,888	\$ 14,931,609	D-1			\$ 199,729,497	\$ -		\$ 199,729,497
2										
3	Operating Expenses									
4	Purchased Gas Cost	131,820,373	14,204,157	D-1			146,024,531	-		146,024,531
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	237,591	(38,006)	D-1			199,585	-		199,585
7	Transmission O&M Expense	395,677	(22,949)	D-1			372,729	-		372,729
8	Distribution O&M Expense	6,204,118	(337,980)	D-1	*		5,866,138	(965)	F-2.2	5,865,173
9	Customer Accting. & Collection	1,894,436	(58,705)	D-1	*		1,835,732	-		1,835,732
10	Customer Service & Information	90,738	(4,816)	D-1	*		85,921	-		85,921
11	Sales Expense	467,557	(103,893)	D-1	*		363,664	(273,264)	F-4	90,399
12	Admin. & General Expense	13,450,629	694,680	D-1	*		14,145,310	169,726	F-6,F-8,F-9	14,315,035
13	Depreciation Expense	12,587,569	312,023	D-1			12,899,592	-		12,899,592
14	Taxes - Other	4,032,425	154,092	D-1			4,186,517	-		4,186,517
15	Income Taxes	2,949,874	39,747				2,989,621	-		2,989,621
16										
17										
18	Total Operating Expenses	\$ 174,130,988	\$ 14,838,351		\$ -		\$ 188,969,338	\$ (104,503)		\$ 188,864,835
19										
20	Net Operating Income	\$ 10,666,900	\$ 93,258		\$ -		\$ 10,760,158	\$ 104,503		\$ 10,864,662

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2009

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

FR 10(10)(c)2.1
 Schedule C-2.1 B
 Witness: G. Waller, G. Smith

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 108,259,496
4	4811	Commercial	46,292,645
5	4812	Industrial	8,373,381
6	4820	Other - Public Authority	10,659,694
7		Total Sales of Gas	\$ 173,585,217
8			
9			
10		<u>Other Operating Income</u>	
11	4870	Forfeited Discounts	\$ 1,472,643
12	4880	Misc. Service Revenues	813,843
13	4895-4896	Revenue From Transportation of Gas of Others	8,926,184
14	4950	Other Gas Revenue	-
15		Total Other Operating Income	\$ 11,212,671
16			
17		TOTAL OPERATING REVENUE	\$ 184,797,888
18			
19		<u>OPERATING EXPENSES</u>	
20		<u>Production Expense - Operation</u>	
21	7520	Natural Gas Op. Gas Wells Exp	\$ -
22	7560	Ng. Field Meas. & Reg. Station	-
23		Total Production Expense - Operation	\$ -
24			
25		<u>Production Expense - Maintenance</u>	
26	7610	Ng Main. Supervision & Engineering	\$ -
27			\$ -
28		<u>Natural Gas Storage Expense - Operation</u>	
29	8140	Operation Supervision & Engineering	\$ (2,751)
30	8150	Maps and Records	-
31	8160	Wells Expense	49,610
32	8170	Lines Expense	47,575
33	8180	Compressor Station Expense	51,089
34	8190	Compressor Station Expense Fuel & Power	752
35	8200	Measuring & Regulating Station Expense	16,363
36	8210	Purification	40,033
37	8240	Other	143
38	8250	Storage Well Royalties	19,718
39		Total Nat. Gas Storage Expense - Operation	\$ 222,531
40			
41		<u>Natural Gas Storage Expense - Maintenance</u>	
42	8310	Structure & Improvements	\$ 89
43	8320	Reservoirs & Wells	-
44	8340	Compressor Station Equip.	8,706
45	8350	Measuring & Regulating Station Equip.	3,485

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2009

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

FR 10(10)(c)2.1
 Schedule C-2.1 B
 Witness: G. Waller, G. Smith

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)
46	8360	Purification Equipment	2,780
47	840/847	Other Storage Exp. - LNG	-
48		Total Nat. Gas Storage Expense - Maintenance	\$ 15,060
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ 38,178
52	8560	Mains Expense	235,092
53	8570	Measuring & Regulating Station Exp.	69,211
54	8590	Other Exp.	-
55	8600	Rents	-
56		Total Transmission Expense - Operation	\$ 342,482
57			
58		<u>Transmission Expense - Maintenance</u>	
59	8620	Structures and Improvements	\$ -
60	8630	Mains	43,755
61	8640	Compressor Station Equipment	-
62	8650	Measuring & Reg Station Equip.	1,834
63	8670	Other Equipment	7,607
64		Total Transmission Expense - Maintenance	\$ 53,195
65			
66		<u>Purchased Gas Cost - Operation</u>	
67	8001	Intercompany Gas Well-head Purchases	\$ 3,715,235
68	8040	Natural Gas City Gate Purchases	71,062,859
69	8045	Transportation to City Gate	16,962,734
70	8050	Transmission-Operation supervision and engineering	(60,261)
71	8051	Other Gas Purchases / Gas Cost Adjustments	84,457,064
72	8052	PGA for Commercial	37,875,261
73	8053	PGA for Industrial	7,890,613
74	8054	PGA for Public Authority	9,587,873
75	8057	PGA for Transportation Sales	58,156
76	8058	Unbilled PGA Costs	(8,023,541)
77	8059	PGA Offset to Unrecovered Gas Cost	(123,675,327)
78	8060	Exchange Gas	3,347,821
79	8081	Gas Withdrawn From Storage - Debit	49,598,877
80	8082	Gas Delivered to Storage	(20,951,937)
81	8120	Gas Used for Other Utility Operations	(25,053)
82	8130	Gas Used for Other Utility Operations	-
83		Total Purchased Gas Cost	\$ 131,820,373
84			
85		<u>Distribution Expenses - Operation</u>	
86	8700	Supervision and Engineering	\$ 1,337,703
87	8710	Distribution Load Dispatching	449
88	8711	Odorization	-
89	8720	Compressor Station Labor & Expenses	-
90	8740	Mains & Services	2,784,923
91	8750	Measuring and Regulating Station Exp. - Gen	155,327

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2009

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

FR 10(10)(c)2.1
Schedule C-2.1 B
Witness: G. Waller, G. Smith

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility
			(1)
92	8760	Measuring and Regulating Station Exp. - Ind.	127,886
93	8770	Measuring and Regulating Sta. Exp. - City Gate	140,890
94	8780	Meters and House Regulator Expense	961,006
95	8790	Customer Installations Expense	59,146
96	8800	Other Expense	19,180
97	8810	Rents	499,291
98		Total Distribution Expenses - Operation	\$ 6,085,800
99			
100		<u>Distribution Expenses - Maintenance</u>	
101	8850	Supervision and Engineering	\$ 1,652
102	8860	Structures and Improvements	10,311
103	8870	Mains	19,132
104	8890	Measuring and Regulating Station Exp. - Gen	13,654
105	8900	Measuring and Regulating Station Exp. - Ind.	6,629
106	8910	Measuring and Regulating Sta. Exp. - City Gate	11,022
107	8920	Services	36,915
108	8930	Meters and House Regulators	2,091
109	8940	Other Equipment	16,911
110	8950	Maintenance of Other Plant	-
111			
112		Total Distribution Expenses - Maintenance	\$ 118,317
113			
114		<u>Customer Accounts Expenses - Operation</u>	
115	9010	Supervision	\$ -
116	9020	Meter Reading Expenses	814,103
117	9030	Customer Records & Collections	498,439
118	9040	Uncollectible Accounts	581,895
119		Total Customer Accounts Expense	\$ 1,894,436
120			
121		<u>Customer Service & Information - Operation</u>	
122	9070	Supervision	\$ (83)
123	9080	Customer Assistance Expenses	56
124	9090	Informational and Instructional Advertising Expenses	90,274
125	9100	Misc Cust Serv & Informational Exp	490
126		Total Customer Accounts Expenses - Operation	\$ 90,738
127			
128		<u>Sales Expense</u>	
129	9110	Supervision	\$ 331,569
130	9120	Demonstrating and Selling Expenses	122,779
131	9130	Advertising Expenses	13,177
132	9160	Miscellaneous Sales Expenses	32
133		Total Sales Expenses	\$ 467,557
134			
135		<u>Administrative and General Expenses - Operation</u>	
136	9200	Administrative and General Salaries	\$ -
137	9210	Office Supplies and Expenses	(9,772)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2009

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

FR 10(10)(c)2.1
 Schedule C-2.1 B
 Witness: G. Waller, G. Smith

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility
			(1)
138	9220	Administrative Expense Transferred	10,320,259
139	9230	Outside Services Employed	230,955
140	9240	Property Insurance	341,017
141	9250	Injuries and Damages	6,969
142	9260	Employee Pensions and Benefits	2,316,098
143	9270	Franchise Requirements	149,949
144	9280	Regulatory Commission Expense	41,781
145	929.0	Institutional/Goodwill Advertising Expenses	-
146	930.2	Miscellaneous General Expense	-
147		Total Administrative and General Exp. - Operation	\$ 13,397,257
148			
149		<u>Administrative and General Expense - Maintenance</u>	
150	9302	Miscellaneous general expenses	\$ 53,372
151	9320	Maintenance of general plant	-
152		Total Administrative and Gen. Exp. - Maintenance	\$ 53,372
153			
154		<u>Total Operation and Maintenance Expense</u>	<u>\$ 154,561,119</u>
155			
156	403-406	Depreciation and Amortization	\$ 12,587,569
157	4081	Taxes Other than Income Taxes	4,032,425
158	4091-4101	Provision for Federal & State Income Taxes	2,949,874
159			
160		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$ 174,130,988
161			
162		NET OPERATING INCOME	<u>\$ 10,666,900</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(C)2.1
 Schedule C-2.1 F
 Witness: G. Waller, G. Smith

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 116,589,846
4	4811	Commercial	52,141,186
5	4812	Industrial	7,184,518
6	4820	Other - Public Authority	12,145,471
7			
8		Total Sales of Gas	\$ 188,061,021
9			
10		<u>Other Operating Income</u>	
11	4870	Forfeited Discounts	\$ 1,571,877
12	4880	Misc. Service Revenues	783,688
13	4895-4896	Revenue From Transportation of Gas of Others	9,312,910
14	4950	Other Gas Revenue	-
15		Total Other Operating Income	\$ 11,668,476
16			
17		TOTAL OPERATING REVENUE	\$ 199,729,497
18			
19		<u>OPERATING EXPENSES</u>	
20		<u>Production Expense - Operation</u>	
21	7520	Natural Gas Op. Supervision & Engineering	\$ -
22	7560	Ng. Field Meas. & Reg. Station	-
23		Total Production Expense - Operation	\$ -
24			
25		<u>Production Expense - Maintenance</u>	
26	7610	Ng. Main. Supervision & Engineering	\$ -
27			\$ -
28		<u>Natural Gas Storage Expense - Operation</u>	
29	8140	Operation Supervision & Engineering	\$ (4,715)
30	8150	Maps and Records	0
31	8160	Wells Expense	37,761
32	8170	Lines Expense	42,445
33	8180	Compressor Station Expense	39,692
34	8190	Compressor Station Expense Fuel & Power	729
35	8200	Measuring & Regulating Station Expense	14,850
36	8210	Purification	39,520
37	8240	Other	598
38	8250	Storage Well Royalties	20,047
39		Total Nat. Gas Storage Expense - Operation	\$ 190,927
40			
41		<u>Natural Gas Storage Expense - Maintenance</u>	
42	8310	Structure & Improvements	\$ 79
43	8320	Reservoirs & Wells	0
44	8340	Compressor Station Equip.	3,509
45	8350	Measuring & Regulating Station Equip.	2,913
46	8360	Purification Equipment	2,157
47	841/847	Other Storage Exp. - LNG	0

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(C)2.1
 Schedule C-2.1 F
 Witness: G. Waller, G. Smith

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility
			(1)
48		Total Nat. Gas Storage Expense - Maintenance	\$ 8,658
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ 33,450
52	8560	Mains Expense	226,075
53	8570	Measuring & Regulating Station Exp.	61,826
54	8590	Other Exp.	0
55	8600	Rents	0
56		Total Transmission Expense - Operation	\$ 321,352
57			
58		<u>Transmission Expense - Maintenance</u>	
59	8620	Structures and Improvements	\$ -
60	8630	Mains	49,816
61	8640	Compressor Station Equipment	0
62	8650	Measuring & Reg Station Equip.	1,561
63	8670	Other Equipment	0
64		Total Transmission Expense - Maintenance	\$ 51,377
65			
66		<u>Purchased Gas Cost - Operation</u>	
67	8001	Intercompany Gas Well-head Purchases	\$ 8,529,215
68	8040	Natural Gas City Gate Purchases	166,545,075
69	8045	Transportation to City Gate	39,568,892
70	8050	Transmission-Operation supervision and engineering	(153,602)
71	8051	Other Gas Purchases / Gas Cost Adjustments	93,391,517
72	8052	PGA for Commercial	45,564,494
73	8053	PGA for Industrial	11,924,243
74	8054	PGA for Public Authority	11,699,991
75	8057	PGA for Transportation Sales	218,924
76	8058	Unbilled PGA Costs	(16,737,149)
77	8059	PGA Offset to Unrecovered Gas Cost	(240,073,468)
78	8060	Exchange Gas	21,419,040
79	8081	Gas Withdrawn From Storage - Debit	71,262,468
80	8082	Gas Delivered to Storage	(67,097,620)
81	8120	Gas Used for Other Utility Operations	(37,490)
82	8130	Other Gas Supply Expenses	0
83		<u>Total Purchased Gas Cost</u>	\$ 146,024,531
84			
85		<u>Distribution Expenses - Operation</u>	
86	8700	Supervision and Engineering	\$ 1,186,727
87	8710	Distribution Load Dispatching	444
88	8711	Odorization	0
89	8720	Compressor Station Labor & Expenses	0
90	8740	Mains & Services	2,679,000
91	8750	Measuring and Regulating Station Exp. - Gen	134,261
92	8760	Measuring and Regulating Station Exp. - Ind.	114,311
93	8770	Measuring and Regulating Sta. Exp. - City Gate	147,666
94	8780	Meters and House Regulator Expense	959,857
95	8790	Customer Installations Expense	58,808

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(C)2.1
Schedule C-2.1 F
Witness: G. Waller, G. Smith

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility
			(1)
96	8800	Other Expense	15,564
97	8810	Rents	467,476
98		Total Distribution Expenses - Operation	\$ 5,764,114
99			
100		<u>Distribution Expenses - Maintenance</u>	
101	8850	Supervision and Engineering	\$ 1,044
102	8860	Structures and Improvements	9,596
103	8870	Mains	16,658
104	8890	Measuring and Regulating Station Exp. - Gen	10,635
105	8900	Measuring and Regulating Station Exp. - Ind.	5,870
106	8910	Measuring and Regulating Sta. Exp. - City Gate	9,977
107	8920	Services	32,204
108	8930	Meters and House Regulators	2,124
109	8940	Other Equipment	13,916
110	8950	Maintenance of Other Plant	0
111			
112		Total Distribution Expenses - Maintenance	\$ 102,024
113			
114		<u>Customer Accounts Expenses - Operation</u>	
115	9010	Supervision	\$ -
116	9020	Meter Reading Expenses	764,770
117	9030	Customer Records & Collections	161,066
118	9040	Uncollectible Accounts	909,895
119		Total Customer Accounts Expense	\$ 1,835,732
120			
121		<u>Customer Service & Information - Operation</u>	
122	9070	Supervision	\$ (576)
123	9080	Customer Assistance Expenses	(18)
124	9090	Informational and Instructional Advertising Expenses	86,300
125	9100	Misc Cust Serv & Informational Exp	215
126		Total Customer Accounts Expenses - Operation	\$ 85,921
127			
128		<u>Sales Expense</u>	
129	9110	Supervision	\$ 300,884
130	9120	Demonstrating and Selling Expenses	58,008
131	9130	Advertising Expenses	4,736
132	9160	Miscellaneous Sales Expenses	36
133		Total Sales Expenses	\$ 363,664
134			
135		<u>Administrative and General Expenses - Operation</u>	
136	9200	Administrative and General Salaries	\$ -
137	9210	Office Supplies and Expenses	(10,585)
138	9220	Administrative Expense Transferred	11,069,523
139	9230	Outside Services Employed	270,906
140	9240	Property Insurance	378,800
141	9250	Injuries and Damages	6,913
142	9260	Employee Pensions and Benefits	2,177,977
143	9270	Franchise Requirements	166,512

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(C)2.1
 Schedule C-2.1 F
 Witness: G. Waller, G. Smith

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility
			(1)
144	9280	Regulatory Commission Expense	37,080
145	930.1	Institutional/Goodwill Advertising Expenses	0
146	930.2	Miscellaneous General Expense	0
147		Total Administrative and General Exp. - Operation	\$ 14,097,127
148			
149		<u>Administrative and General Expense - Maintenance</u>	
150	9302	Miscellaneous general expenses	\$ 48,183
151	9320	Maintenance of General Plant	0
152		Total Administrative and Gen. Exp. - Maintenance	\$ 48,183
153			
154		<u>Total Operation and Maintenance Expense</u>	\$ 168,893,608
155			
156	403-406	Depreciation and Amortization	\$ 12,899,592
157	4081	Taxes Other than Income Taxes	4,186,517
158	4091	Provision for Federal & State Income Taxes	2,989,621
159			
160		TOTAL OPERATING EXPENSE	\$ 188,969,338
161			
162		NET OPERATING INCOME	\$ 10,760,158

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2009

FR 10(10)(c)2.2

Schedule C-2.2

Witness: G. Waller, G. Smith

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

Line No.	Acct No.	Account Description	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	Budgeted Aug-09	Budgeted Sep-09	Budgeted Oct-09	Budgeted Nov-09	Budgeted Dec-09	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	1,046,048	1,013,254	1,038,102	1,030,151	1,038,118	1,038,077	1,045,834	1,061,027	1,062,830	1,069,431	1,072,298	1,077,398	12,587,569
2	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than Income taxes, utility operating inco	355,680	327,299	343,639	319,949	330,917	345,226	330,148	316,090	337,882	338,959	363,752	322,884	4,032,425
4	4091-4101	Provision for deferred income taxes	-	-	(967,276)	-	-	-	-	1,557,251	589,975	589,975	589,975	589,975	-
5	4800	Residential sales	(31,804,377)	(18,725,835)	(13,947,832)	(5,895,078)	(3,803,429)	(2,450,529)	(2,800,455)	(2,474,620)	(2,560,915)	(3,788,819)	(7,871,510)	(12,136,098)	(108,259,496)
6	4811	Commercial Revenue-Banner	(13,220,145)	(7,911,871)	(5,546,227)	(2,311,530)	(2,752,918)	(470,705)	(1,394,461)	(1,265,275)	(1,321,592)	(1,741,018)	(3,397,460)	(4,959,444)	(46,292,645)
7	4812	Industrial Revenue-Banner	(1,797,530)	(1,454,180)	(1,072,981)	(582,723)	(243,016)	(1,122,017)	(172,638)	(174,318)	(111,422)	(354,997)	(390,390)	(897,169)	(8,373,381)
8	4820	Other Sales to Public Authorities	(3,156,174)	(1,912,200)	(1,351,375)	(563,135)	(412,220)	(243,335)	(274,116)	(184,742)	(197,409)	(334,485)	(791,046)	(1,239,456)	(10,659,694)
9	4870	Forfeited discounts	(294,923)	2,059	(374,939)	(239,121)	(92,760)	(49,981)	(38,478)	(34,039)	(35,250)	(50,977)	(104,845)	(159,390)	(1,472,643)
10	4880	Miscellaneous service revenues	(58,966)	(56,602)	(70,256)	(68,975)	(49,357)	(52,795)	(55,182)	(51,510)	(53,837)	(127,756)	(108,027)	(59,580)	(813,843)
11	4895	Revenue-Transportation Commercial	(23,774)	1,752	8,746	(20,273)	8,269	4,764	(866)	(573,680)	(581,779)	(598,866)	(680,360)	(731,938)	(3,188,007)
12	4896	Revenue-Transportation Industrial	(936,183)	(849,144)	(881,310)	(617,270)	(636,445)	(642,295)	(617,972)	(108,504)	(113,438)	(117,525)	(111,040)	(107,051)	(5,738,177)
13	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
14	8001	Intercompany Gas Well-head Purchases	592,750	948,125	639,920	1,291,060	0	0	0	0	0	0	0	243,380	3,715,235
15	8040	Natural gas city gate purchases	5,823,567	8,235,574	3,194,726	2,312,948	8,553,548	8,529,879	6,563,407	7,607,679	6,992,763	6,404,138	5,489,098	1,355,531	71,062,859
16	8045	Transportation to City Gate	2,191,588	2,232,768	2,029,298	2,158,546	1,926,132	1,542,574	1,472,524	477,506	530,353	618,686	840,627	942,131	16,962,734
17	8050	Other purchases	0	0	0	0	0	(59,577)	(684)	0	0	0	0	0	(60,261)
18	8051	PGA for Residential	23,715,668	19,468,167	15,456,743	6,131,954	2,459,474	1,083,157	1,221,721	827,577	952,935	1,102,710	3,303,327	8,733,631	84,457,064
19	8052	PGA for Commercial	9,975,001	8,351,372	6,493,381	2,613,375	1,263,651	824,597	882,629	658,043	893,754	890,963	1,421,129	3,607,366	37,875,261
20	8053	PGA for Industrial	1,676,747	1,354,633	1,047,792	519,555	250,231	1,030,516	136,644	287,217	156,387	361,997	333,037	735,857	7,890,813
21	8054	PGA for Public Authorities	2,494,726	2,099,810	1,658,492	692,916	346,114	186,170	233,897	125,051	164,084	204,957	418,583	963,084	9,567,873
22	8057	PGA for Transportation Sales	3,208	1,113	641	16,897	15,018	(8,111)	0	0	0	0	8,101	21,288	58,156
23	8058	Unbilled PGA Cost	5,627,561	(6,201,800)	(7,411,284)	(3,487,095)	244,601	(1,113,371)	(169,451)	(79,951)	(277,094)	983,317	3,368,602	492,426	(8,023,541)
24	8059	PGA Offset to Unrecovered Gas Cost	(24,975,746)	(28,643,099)	(17,929,214)	(18,014,994)	(12,095,217)	(4,444,924)	730,451	(2,484,895)	(1,531,083)	(2,375,146)	(3,538,726)	(8,372,733)	(123,675,327)
25	8060	Exchange gas	3,362,720	4,376,584	2,890,692	7,295,596	2,472,828	(3,220,472)	(4,765,546)	0	226	4	107,043	96,335	4,045,519
26	8081	Gas withdrawn from storage-Debit	13,277,740	13,123,461	9,358,349	7,041,421	2,548,574	205	0	0	0	0	0	0	0
27	8082	Gas delivered to storage-Credit	(292,620)	(273,412)	(183,772)	(2,084,577)	(3,405,865)	(2,347,685)	(4,000,152)	(2,775,989)	(2,936,138)	(1,653,732)	(991,459)	(6,535)	(20,951,937)
28	8110	Gas used for products extraction-Credit	0	0	45	(45)	0	0	0	0	0	0	0	0	0
29	8120	Gas used for other utility operations-Credit	4,473	(7,851)	(5,408)	(190)	(1,489)	(535)	(4,924)	(523)	(215)	(252)	(1,853)	(6,306)	(25,053)
30	8140	Storage-Operation supervision and engineering	(255)	(291)	(350)	(291)	(291)	(273)	(291)	(77)	(78)	(390)	(81)	(81)	(2,751)
31	8160	Wells expenses	4,187	4,578	5,167	4,894	2,594	4,914	7,276	3,090	3,277	3,162	3,096	3,374	49,610
32	8170	Lines expenses	5,331	3,961	7,192	2,545	3,377	2,136	5,390	3,380	3,531	3,522	3,471	3,738	47,575
33	8180	Compressor station expenses	3,702	3,551	3,236	7,379	2,913	7,399	6,351	3,124	3,248	3,327	3,394	3,464	51,089
34	8190	Compressor station fuel and power	57	54	60	67	84	79	66	52	52	59	61	61	752
35	8200	Storage-Measuring and regulating station expenses	2,899	2,965	1,366	1,087	208	786	874	1,178	1,235	1,234	1,223	1,308	16,363
36	8210	Storage-Purification expenses	8,628	9,124	3,884	(403)	1,034	273	1,094	3,105	3,222	3,295	3,328	3,449	40,033
37	8240	Storage-Other expenses	(240)	90	0	0	0	46	0	47	49	50	49	52	143
38	8250	Storage well royalties	4,527	2,779	2,326	979	498	937	372	1,311	1,313	1,630	1,513	1,532	19,718
39	8310	Storage-Maintenance of structures and improvement	0	0	0	0	0	58	0	6	6	6	6	7	89
40	8340	Maintenance of compressor station equipment	621	450	545	755	285	29	4,551	282	297	293	289	311	8,706
41	8350	Maintenance of measuring and regulating station eq	0	0	0	1,269	1,193	(181)	18	228	233	239	234	253	3,485
42	8360	Processing-Maintenance of purification equipment	2,179	(311)	0	0	0	0	7	173	183	180	178	191	2,780
43	8500	Transmission-Operation supervision and engineering	3,842	3,124	1,386	4,838	3,133	4,299	3,592	2,668	2,811	2,781	2,748	2,956	38,178
44	8560	Mains expenses	15,653	19,126	22,420	19,698	17,733	23,600	21,933	17,596	18,306	19,184	20,260	19,585	235,092
45	8570	Transmission-Measuring and regulating station expen	9,314	3,155	6,775	5,325	4,475	7,554	6,781	4,822	5,024	5,213	5,417	5,377	69,211
46	8630	Transmission-Maintenance of mains	4,123	4,297	2,943	1,899	4,405	3,359	1,875	3,994	4,204	4,152	4,096	4,409	43,755
47	8650	Transmission-Maintenance of measuring and regula	(75)	0	0	6	1,554	(518)	214	125	131	130	128	138	1,834
48	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	7,607	0	0	0	0	0	0	7,607
49	8700	Distribution-Operation supervision and engineering	112,359	118,122	127,779	115,658	137,841	142,847	93,036	91,908	96,102	98,963	99,602	103,488	1,337,703
50	8710	Distribution load dispatching	27	42	25	62	21	51	48	32	32	36	37	37	449
51	8740	Mains and Services Expenses	255,062	233,605	248,686	222,284	218,607	240,716	239,108	218,627	224,453	224,929	229,591	229,255	2,784,923
52	8750	Distribution-Measuring and regulating station expen	17,399	11,085	13,718	10,633	15,947	12,149	18,777	10,610	11,141	11,132	10,950	11,786	155,327
53	8760	Distribution-Measuring and regulating station expen	13,620	9,124	14,481	11,488	7,693	9,852	13,969	9,122	9,577	9,505	9,369	10,085	127,886
54	8770	Distribution-Measuring and regulating station expen	29,919	11,689	215	8,699	7,151	11,611	12,220	11,196	11,438	12,168	12,030	12,545	140,890
55	8780	Meter and house regulator expenses	88,352	89,891	85,491	83,691	70,197	69,450	71,121	76,900	81,000	80,022	78,966	84,927	961,006
56	8790	Customer Installations expenses	4,353	7,774	5,314	6,518	2,962	5,503	2,099	4,715	4,964	4,901	4,836	5,206	59,146

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2009

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

FR 10(10)(c)2.2
 Schedule C-2.2
 Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	Budgeted Aug-09	Budgeted Sep-09	Budgeted Oct-09	Budgeted Nov-09	Budgeted Dec-09	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
57	8800	Distribution-Other expenses	682	1,112	2,835	2,575	479	1,571	3,867	1,149	1,168	1,271	1,200	1,271	19,180
58	8810	Distribution-Rents	50,447	44,846	49,409	45,038	36,908	45,417	43,898	33,580	33,639	37,938	38,823	39,347	499,291
59	8850	Distribution-Maintenance supervision and engineeri	52	0	544	130	0	36	512	77	62	81	84	73	1,652
60	8860	Distribution-Maintenance of structures and improven	1,547	372	412	1,837	1,745	98	537	689	690	779	797	807	10,311
61	8870	Distribution-Maint of mains	1,293	1,671	1,217	119	2,438	162	5,096	1,329	1,391	1,384	1,364	1,469	19,132
62	8890	Maintenance of measuring and regulating station eq	0	302	0	1,285	2,826	3,309	1,609	830	846	871	855	922	13,654
63	8900	Maintenance of measuring and regulating station eq	304	319	0	0	523	3,139	0	451	451	476	465	503	6,629
64	8910	Maintenance of measuring and regulating station eq	209	300	0	0	112	6,087	0	697	692	918	1,211	797	11,022
65	8920	Maintenance of services	4,580	4,335	1,818	3,484	2,663	2,763	3,777	2,584	2,723	2,686	2,651	2,851	36,915
66	8930	Maintenance of meters and house regulators	117	15	1,127	(242)	284	(100)	0	170	179	177	175	188	2,091
67	8940	Distribution-Maintenance of other equipment	998	240	3,202	1,209	221	3,035	2,436	1,074	1,075	1,127	1,105	1,190	16,911
68	9020	Customer accounts-Meter reading expenses	83,536	76,406	71,160	80,411	74,159	51,966	54,693	60,687	63,748	64,431	65,755	67,151	814,103
69	9030	Customer accounts-Customer records and collector	50,688	65,974	96,614	71,192	57,045	47,927	41,821	12,824	13,482	13,423	13,229	14,218	498,439
70	9040	Customer accounts-Uncollectible accounts	240,893	142,632	(139,662)	43,931	34,613	15,823	22,345	19,623	20,400	29,322	60,300	91,675	581,895
71	9070	Customer service-Supervision	143	0	16	0	0	0	0	(45)	(49)	(48)	(47)	(52)	(83)
72	9080	Customer service-Operating assistance expense	0	0	0	0	0	95	0	(7)	(12)	(4)	(3)	(13)	56
73	9090	Customer service-Operating informational and instr.	7,093	7,050	7,787	8,090	7,964	7,974	8,321	6,994	7,181	7,163	7,117	7,540	90,274
74	9100	Customer service-Miscellaneous customer service	0	0	399	0	0	0	0	20	17	18	18	18	490
75	9110	Sales-Supervision	26,158	27,436	34,564	28,098	35,407	26,083	28,223	24,189	25,218	25,048	24,794	26,352	331,569
76	9120	Sales-Demonstrating and selling expenses	20,524	11,610	23,419	26,613	6,122	(941)	10,870	5,384	4,644	4,787	4,960	4,786	122,779
77	9130	Sales-Advertising expenses	1,600	1,850	250	2,072	1,215	738	3,445	440	380	391	405	391	13,177
78	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	15	0	3	3	3	4	4	32
79	9210	A&G-Office supplies & expense	(1,500)	(1,500)	(1,500)	(1,393)	(1,500)	(1,388)	(1,500)	405	315	(877)	342	323	(9,772)
80	9220	A&G-Administrative expense transferred-Credit	772,050	817,644	922,292	832,957	795,692	889,213	799,814	789,418	803,959	960,264	918,400	1,018,557	10,320,259
81	9230	A&G-Outside services employed	30,278	10,540	5,060	18,924	9,206	14,690	22,166	18,307	18,126	25,894	36,637	21,129	230,955
82	9240	A&G-Property insurance	25,541	30,390	26,840	27,472	27,472	27,118	27,472	28,160	28,160	30,793	30,793	30,805	341,017
83	9250	A&G-Injuries & damages	38	604	652	1,413	0	73	1,044	463	540	669	742	732	6,969
84	9260	A&G-Employee pensions and benefits	213,301	209,843	215,334	202,397	192,966	182,074	176,975	173,915	184,902	184,155	184,025	196,211	2,316,098
85	9270	A&G-Franchise requirements	37,087	488	129	69,861	1,262	0	15,986	2,785	2,781	13,767	2,898	2,904	149,949
86	9280	A&G-Regulatory commission expenses	0	0	0	9,056	9,056	9,056	9,056	609	610	3,066	635	637	41,781
87	9302	Miscellaneous general expenses	19,932	757	2,235	7,846	770	5,525	5,112	734	729	2,394	3,045	4,293	53,372
88															
89		Operating (Income)Loss*	(\$4,219,782)	(\$2,506,597)	(\$3,701,552)	(\$467,094)	(\$237,001)	\$247,066	\$126,971	\$1,540,845	\$608,691	\$329,702	(\$680,158)	(\$1,707,992)	(\$10,668,900)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Base Period: Twelve Months Ended December 31, 2009

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

FR 10(1)(c)2.2
 Schedule C-2.2

Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	749	2,328	0	0	0	0	0	0	0	0	3,078
2	4081	Taxes other than income taxes, utility operating i	0	(0)	0	0	0	(0)	0	0	0	0	0	0
3	8210	Storage-Purification expenses	0	0	78	0	0	0	10	11	9	8	9	125
4	8510	System control and load dispatching	0	0	0	0	0	(36)	39	(3)	(3)	(3)	(3)	(12)
5	8560	Mains expenses	0	(161)	0	0	0	0	148	146	167	156	166	620
6	8700	Distribution-Operation supervision and engineering	29,319	32,925	11,204	30,824	11,335	34,258	49,689	22,264	22,598	23,197	21,666	312,723
7	8740	Mains and Services Expenses	6,423	2,305	3,382	9,270	3,213	8,303	6,120	7,477	7,509	8,175	7,215	76,704
8	8800	Distribution-Other expenses	25	(25)	211	8	39	0	23	89	89	91	86	727
9	8810	Distribution-Rents	3,953	0	0	0	0	0	1,578	1,578	1,728	1,728	1,757	12,321
10	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	2,620	-	-	-	-	2,620
11	9010	Customer accounts-Operation supervision	0	0	0	277	0	0	41	41	51	51	57	519
12	9020	Customer accounts-Meter reading expenses	0	102	0	0	0	0	28	28	44	51	61	315
13	9030	Customer accounts-Customer records and collections exp	99,991	33,398	39,788	107,971	38,399	42,390	46,687	46,274	47,656	50,959	46,148	661,159
14	9100	Customer service-Miscellaneous customer service	0	0	0	277	0	0	41	41	51	51	57	519
15	9110	Sales-Supervision	0	0	0	86	0	7	12	12	14	13	14	158
16	9200	A&G-Administrative & general salaries	(1,284,850)	256,881	513,159	391,695	(462,328)	339,710	(871,041)	(21,912)	106,784	(233,055)	(367,361)	(1,730,969)
17	9210	A&G-Office supplies & expense	898,835	473,541	998,229	773,214	1,009,141	373,280	759,541	917,785	890,076	1,035,301	838,530	9,705,013
18	9220	A&G-Administrative expense transferred-Credit	(4,913,053)	(6,040,516)	(7,043,124)	(6,240,059)	(5,819,315)	(8,855,487)	(6,681,788)	(5,464,850)	(5,568,621)	(6,881,053)	(6,388,219)	(7,653,388)
19	9230	A&G-Outside services employed	481,402	513,655	586,085	565,730	739,302	733,085	683,344	540,574	558,860	566,588	549,669	7,085,535
20	9240	A&G-Property insurance	17,778	21,457	19,215	19,437	19,437	19,311	19,437	18,694	18,694	29,948	29,947	263,330
21	9250	A&G-Injuries & damages	615,356	599,158	593,836	598,836	598,266	598,527	708,947	590,593	591,124	939,984	939,353	8,313,437
22	9260	A&G-Employee pensions and benefits	2,712,702	2,868,168	1,943,452	2,355,358	3,038,635	5,364,328	4,077,377	2,049,503	2,089,085	2,800,025	3,075,951	3,564,135
23	9280	A&G-Regulatory commission expenses	0	0	0	265	0	0	33	33	33	33	32	429
24	9301	A&G-General advertising expense	(181)	(181)	(181)	0	1,264	1,264	1,264	175	175	183	183	4,154
25	9302	Miscellaneous general expenses	611,067	230,608	1,385,557	77,803	95,797	322,420	187,903	252,850	248,191	279,053	219,338	4,341,300
26	9310	A&G-Rents	423,017	431,222	434,017	424,865	325,421	428,004	420,749	389,427	389,536	426,230	426,144	4,952,066
27	9320	A&G-Maintenance of general plant	518,018	577,463	515,082	884,144	401,394	590,636	590,989	649,180	596,347	952,283	599,260	7,607,962
28		Operating (Income)Loss*	\$0	\$749	\$2,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$3,078
9220		A&G-Administrative expense transferred-Credit							(5,464,850)	(5,568,621)	(6,881,053)	(6,388,219)	(7,653,388)	
		Allocation Factor to Kentucky							5.23%	5.23%	5.23%	5.23%	5.23%	
		Total Allocated Amount	(279,646)	(335,769)	(395,081)	(342,719)	(325,836)	(473,181)	(371,520)	(286,053)	(281,485)	(360,183)	(334,386)	(4,198,488)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Base Period: Twelve Months Ended December 31, 2009

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

FR 10(10)(c)2.2
 Schedule C-2.2
 Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	(749)	(2,328)	(0)	(0)	(0)	0	0	0	0	0	(3,078)
2	4081	Taxes other than income taxes, utility operating income	0	0	(0)	0	(0)	(0)	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	25,546	23,165	25,404	25,404	26,594	26,097	27,088	54,815	57,266	62,442	59,806	65,078
4	8740	Mains and Services Expenses	783	756	762	928	979	742	973	1,233	1,233	1,013	1,013	1,427
5	8790	Customer installations expenses	9,957	9,116	10,022	10,022	9,567	10,022	10,478	13,150	13,734	14,984	14,334	15,592
6	8800	Distribution-Other expenses	0	0	0	0	77	0	0	9	9	11	9	9
7	9010	Customer accounts-Operation supervision	5,242	2,915	3,200	3,231	3,055	3,371	3,346	4,531	4,720	5,190	4,899	6,309
8	9030	Customer accounts-Customer records and collections expenses	1,050,986	964,847	1,031,249	1,003,247	973,244	1,009,327	1,102,995	1,347,858	1,407,407	1,533,449	1,469,247	1,597,320
9	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	625	(3)	(3)	13	(3)	(3)
10	9090	Customer service-Operating informational and instructional adv	0	0	0	0	7,431	0	0	0	0	412	0	7,843
11	9100	Customer service-Miscellaneous customer service	1,357	1,058	800	629	129	33	5	770	770	794	789	7,924
12	9200	A&G-Administrative & general salaries	382,745	340,809	382,745	830,257	336,645	397,224	522,982	572,013	597,593	651,499	623,991	679,006
13	9210	A&G-Office supplies & expense	697,979	744,228	1,006,458	306,631	698,139	575,908	596,084	377,786	386,960	744,945	490,053	592,488
14	9220	A&G-Administrative expense transferred-Credit	(3,024,711)	(2,923,963)	(3,266,789)	(2,958,217)	(2,870,730)	(2,775,709)	(3,087,200)	(3,222,086)	(3,368,420)	(4,144,315)	(3,648,064)	(4,036,821)
15	9230	A&G-Outside services employed	150,763	165,969	117,209	76,419	74,083	50,295	37,676	43,233	64,331	213,561	105,656	139,538
16	9240	A&G-Property insurance	10,606	11,525	10,621	10,871	10,871	10,731	10,871	10,587	10,587	12,571	12,571	12,571
17	9250	A&G-Injuries & damages	0	0	0	0	0	0	(729)	0	0	0	0	(729)
18	9260	A&G-Employee pensions and benefits	481,872	448,471	486,540	479,281	517,700	480,964	541,455	645,693	673,489	747,185	710,461	772,649
19	9310	A&G-Rents	123,702	123,702	123,702	123,702	123,885	123,594	124,902	149,524	149,529	154,112	153,302	162,958
20	9320	A&G-Maintenance of general plant	83,172	87,400	88,077	87,597	88,331	87,400	88,449	887	794	2,134	1,935	2,182
21														
22		Operating (Income)Loss*	\$0	(\$749)	(\$2,328)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)
	9220	A&G-Administrative expense transferred-Credit							(3,222,086)	(3,368,420)	(4,144,315)	(3,648,064)	(4,036,821)	
		Allocation Factor to Kentucky							5.41%	5.41%	5.41%	5.41%	5.41%	
		Total Allocated Amount	(143,468)	(143,222)	(151,621)	(147,258)	(137,341)	(138,660)	(146,102)	(174,424)	(182,346)	(224,348)	(187,484)	(218,529)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended December 31, 2009

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

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

Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	(0)	(0)	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating income	(0)	0	0	(0)	0	0	0	0	0	0	0	0	0
3	8160	Wells expenses	0	0	0	228	0	0	0	29	29	27	27	28	368
4	8170	Lines expenses	167	239	158	79	87	120	141	111	111	69	69	69	1,419
5	8180	Compressor station expenses	86	166	132	126	178	168	212	111	111	69	69	69	1,496
6	8190	Compressor station fuel and power	1,419	570	243	53	36	14	3,949	453	453	281	281	281	8,031
7	8200	Storage-Measuring and regulating station expenses	53	124	71	25	0	53	15	47	47	31	30	31	528
8	8210	Storage-Purification expenses	1,453	626	518	217	151	99	77	430	430	266	266	266	4,801
9	8240	Storage-Other expenses	82	76	54	21	15	4	43	34	34	21	21	21	425
10	8250	Storage well royalties	6,070	5,344	3,543	4,285	3,769	1,512	461	3,131	3,131	1,942	1,942	1,942	37,073
11	8410	Other storage expenses-Operation labor and expenses	0	0	0	0	0	0	644	0	0	0	0	0	644
12	8500	Transmission-Operation supervision and engineering	900	42	3,008	573	4,478	1,376	0	1,502	1,490	1,443	1,527	1,461	17,799
13	8560	Mains expenses	5,793	3,788	2,047	610	227	1,399	979	2,725	2,810	2,759	2,740	2,857	28,734
14	8570	Transmission-Measuring and regulating station expenses	154	251	196	48	131	105	127	126	126	77	77	77	1,495
15	8650	Transmission-Maintenance of measuring and regulating st	125	106	97	125	105	106	150	124	125	116	114	120	1,412
16	8700	Distribution-Operation supervision and engineering	295,262	340,343	405,582	298,921	323,458	339,649	310,303	379,550	386,793	411,667	384,026	441,228	4,316,781
17	8711	Odorization	237	8,462	10,552	14,963	11,112	1,750	9,660	7,096	7,122	6,620	6,510	6,856	90,940
18	8740	Mains and Services Expenses	18,793	11,367	19,502	16,988	11,389	(13,716)	31,911	(4,190)	(4,149)	(14,965)	(3,128)	(2,950)	66,831
19	8750	Distribution-Measuring and regulating station expenses	5,248	0	5,345	1,761	3,460	4,959	410	3,132	3,147	2,945	2,880	3,036	36,323
20	8770	Distribution-Measuring and regulating station expenses-Ct	4,393	2,637	5,834	7,445	2,297	5,434	6,409	4,375	4,390	4,081	4,014	4,224	55,530
21	8780	Meter and house regulator expenses	0	0	0	550	0	0	0	(11)	(13)	(18)	(17)	(20)	471
22	8800	Distribution-Other expenses	667	2,030	634	610	664	682	640	791	821	802	767	831	9,939
23	8810	Distribution-Rents	34,874	50,573	6,952	25,418	30,444	26,727	48,824	30,863	30,855	21,470	19,830	19,830	346,660
24	8850	Distribution-Maintenance supervision and engineering	721	703	1,316	1,091	1,069	0	0	836	831	756	784	755	8,862
25	8930	Maintenance of meters and house regulators	0	14	14	28	14	0	28	(13)	(14)	(18)	(17)	(19)	16
26	9020	Customer accounts-Meter reading expenses	3,235	2,555	3,111	1,168	(662)	0	634	2,121	2,222	2,194	2,094	2,293	20,963
27	9030	Customer accounts-Customer records and collections exp	321,794	351,787	334,421	374,463	309,812	307,655	330,455	342,903	333,821	377,996	446,397	378,463	4,209,967
28	9090	Customer service-Operating Informational and instructions	0	11,040	11,684	0	0	9,803	10,588	2,723	2,885	2,846	3,283	5,603	60,455
29	9100	Customer service-Miscellaneous customer service	398	5,099	111	92	0	376	303	376	464	506	651	1,560	9,933
30	9110	Sales-Supervision	7,148	8,054	10,311	8,205	10,719	35,261	11,322	10,895	11,491	11,554	11,778	16,241	152,979
31	9120	Sales-Demonstrating and selling expenses	386	0	0	0	0	0	0	217	283	284	360	841	2,485
32	9130	Sales-Advertising expenses	2,787	0	0	2,787	0	2,787	874	667	822	896	1,153	2,766	15,541
33	9160	Sales-Miscellaneous sales expenses	0	0	0	0	234	0	0	9	9	22	26	32	333
34	9200	A&G-Administrative & general salaries	742	0	0	0	0	0	0	44	55	59	76	183	1,160
35	9210	A&G-Office supplies & expense	285	0	0	0	0	0	50	413	957	955	1,517	875	5,929
36	9220	A&G-Administrative expense transferred-Credit	(1,022,372)	(992,245)	(1,100,469)	(1,004,929)	(974,258)	(812,692)	(826,813)	(863,838)	(867,318)	(1,100,943)	(1,132,581)	(1,170,344)	(12,088,802)
37	9230	A&G-Outside services employed	24,931	23,101	602	56,378	45	13,982	19,684	1,736	1,686	1,918	2,277	1,917	148,256
38	9240	A&G-Property insurance	(35,990)	(40,682)	(40,012)	(40,140)	(40,518)	(42,786)	(44,395)	(47,747)	(47,607)	(46,281)	(46,189)	(46,272)	(518,521)
39	9250	A&G-Injuries & damages	104,962	92,154	81,650	81,292	78,997	85,035	106,317	37,162	38,339	34,689	33,592	36,816	810,004
40	9260	A&G-Employee pensions and benefits	193,238	94,745	215,949	138,150	215,003	21,793	(31,762)	139,564	142,639	195,288	216,033	251,678	1,792,216
41	9280	A&G-Regulatory commission expenses	9,056	9,056	9,056	0	0	0	0	38,542	38,458	62,325	35,267	35,267	237,027
42	9302	Miscellaneous general expenses	12,256	7,156	7,156	7,506	7,156	7,156	7,156	1,885	1,707	14,359	1,764	1,754	77,009
43	9310	A&G-Rents	635	635	635	635	635	635	635	534	534	331	331	331	6,506
44															
45		Operating (Income)Loss*	(\$13)	\$13	(\$0)	(\$247)	\$247	(\$506)	\$506	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0
	9220	A&G-Administrative expense transferred-Credit								(963,838)	(967,318)	(1,100,943)	(1,132,581)	(1,170,344)	
		Allocation Factor to Kentucky								34.13%	34.13%	34.13%	34.13%	34.13%	
		Total Allocated Amount	(348,936)	(338,653)	(375,590)	(342,982)	(332,514)	(277,372)	(282,191)	(328,941)	(330,129)	(375,733)	(386,530)	(399,418)	(4,118,990)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

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

Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	Forecasted Apr-10	Forecasted May-10	Forecasted Jun-10	Forecasted Jul-10	Forecasted Aug-10	Forecasted Sep-10	Forecasted Oct-10	Forecasted Nov-10	Forecasted Dec-10	Forecasted Jan-11	Forecasted Feb-11	Forecasted Mar-11	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	12,899,592
2	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating inco	338,246	341,909	365,717	324,507	329,910	321,582	349,702	375,239	333,146	384,369	351,340	370,850	4,186,517
4	4091	Provision for Federal & State Income Taxes	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	2,989,621
5	4800	Residential sales	(9,820,090)	(7,165,767)	(4,247,772)	(3,464,418)	(3,542,502)	(3,717,380)	(6,172,868)	(9,525,468)	(14,885,108)	(19,247,629)	(20,101,719)	(14,699,126)	(116,589,846)
6	4811	Commercial Revenue-Banner	(4,215,440)	(3,435,227)	(2,327,490)	(2,088,287)	(2,158,158)	(2,276,125)	(3,123,767)	(4,213,786)	(6,200,100)	(7,857,168)	(8,144,625)	(6,101,012)	(52,141,186)
7	4812	Industrial Revenue-Banner	(463,981)	(377,143)	(155,204)	(430,850)	(373,378)	(232,956)	(771,431)	(508,014)	(1,170,215)	(898,162)	(1,037,768)	(765,415)	(7,184,518)
8	4820	Other Sales to Public Authorities	(997,155)	(733,323)	(410,278)	(324,597)	(334,039)	(359,391)	(641,614)	(1,002,892)	(1,581,801)	(2,066,337)	(2,157,158)	(1,536,886)	(12,145,471)
9	4870	Forfeited discounts	(130,732)	(98,591)	(60,759)	(51,069)	(52,262)	(54,701)	(86,370)	(128,156)	(197,037)	(253,620)	(264,376)	(194,205)	(1,571,877)
10	4880	Miscellaneous service revenues	(62,166)	(53,178)	(47,814)	(50,515)	(51,510)	(53,837)	(127,756)	(108,027)	(59,580)	(53,610)	(51,887)	(63,805)	(783,688)
11	495-48	Revenue-Transportation Commercial	(811,945)	(726,933)	(689,482)	(717,022)	(682,184)	(695,218)	(716,391)	(791,400)	(838,989)	(888,810)	(941,495)	(813,041)	(9,312,910)
12	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
13	8001	Intercompany Gas Well-head Purchases	2,343,740	0	0	0	0	0	0	0	321,377	695,170	5,168,929	0	8,529,215
14	8040	Natural gas city gate purchases	4,198,835	16,564,300	20,206,679	11,449,732	17,317,835	15,893,917	14,551,867	7,247,919	1,789,943	13,296,804	9,260,191	34,767,051	166,545,075
15	8045	Transportation to City Gate	3,918,541	3,730,035	3,654,250	2,568,788	1,086,977	1,205,444	1,405,814	1,109,981	1,244,050	3,173,953	8,642,024	7,829,025	39,568,892
16	8050	Other purchases	0	(141,133)	(141,133)	(1,194)	0	0	0	0	0	(11,276)	0	0	(153,602)
17	8051	PGA for Residential	11,131,710	4,762,873	2,565,922	2,131,268	1,883,865	2,165,935	2,505,645	4,361,782	11,532,529	15,803,038	24,550,086	9,996,864	93,931,517
18	8052	PGA for Commercial	4,744,219	2,447,113	1,953,411	1,539,728	1,497,945	2,031,422	2,024,540	1,876,488	4,763,431	7,086,964	10,462,992	5,136,281	45,564,494
19	8053	PGA for Industrial	943,180	484,583	2,441,220	238,372	653,811	355,453	822,550	439,749	971,680	1,476,438	2,080,107	1,017,099	11,924,243
20	8054	PGA for Public Authorities	1,257,892	670,265	441,023	408,029	284,661	372,948	465,716	552,705	1,271,727	1,794,018	2,774,179	1,406,828	11,699,991
21	8057	PGA for Transportation Sales	30,675	29,082	(19,215)	0	0	0	0	10,697	28,111	10,882	67,651	81,042	218,924
22	8058	Unbilled PGA Cost	(6,330,336)	473,679	(2,637,496)	(295,604)	(181,997)	(629,810)	2,234,351	4,447,972	650,235	(1,501,311)	(13,961,045)	994,212	(16,737,149)
23	8059	PGA Offset to Unrecovered Gas Cost	(32,703,716)	(23,422,891)	(10,529,710)	1,274,257	(5,556,523)	(3,480,013)	(5,396,950)	(4,672,607)	(11,055,973)	(23,141,296)	(72,125,402)	(49,162,646)	(240,073,468)
24	8060	Exchange gas	13,244,139	4,788,734	(7,629,070)	(8,313,398)	(6,429,646)	(6,945,782)	(7,046,251)	(2,503,354)	2,367,223	626,422	29,208,879	10,051,144	21,419,040
25	8081	Gas withdrawn from storage-Debit	12,782,720	4,935,419	485	0	515	9	243,230	127,203	5,342,001	9,280,608	28,191,256	10,359,023	71,262,468
26	8082	Gas delivered to storage-Credit	(3,784,252)	(6,595,598)	(5,561,500)	(6,978,185)	(6,319,158)	(6,673,576)	(3,757,710)	(1,309,143)	(8,630)	(3,920,386)	(8,345,878)	(13,843,597)	(67,097,620)
27	8110	Gas used for products extraction-Credit	82	(87)	0	0	0	0	0	0	0	0	180	(183)	(8)
28	8120	Gas used for other utility operations-Credit	(346)	(2,844)	(1,268)	(8,591)	(1,190)	(488)	(572)	(2,446)	(8,327)	(4,688)	(763)	(5,969)	(37,490)
29	8140	Storage-Operation supervision and engineering	(1,947)	(81)	(81)	(646)	(81)	(81)	(403)	(83)	(84)	(1,060)	(84)	(84)	(4,715)
30	8160	Wells expenses	3,067	2,942	3,018	2,962	3,030	2,974	3,289	3,220	3,508	3,223	3,063	3,464	37,761
31	8170	Lines expenses	3,460	3,364	3,444	3,349	3,414	3,359	3,644	3,591	3,867	3,642	3,488	3,824	42,445
32	8180	Compressor station expenses	3,253	3,127	3,239	3,170	3,166	3,118	3,442	3,511	3,584	3,347	3,235	3,501	39,692
33	8190	Compressor station fuel and power	60	61	63	57	59	57	60	61	62	63	62	63	729
34	8200	Storage-Measuring and regulating station expenses	1,212	1,178	1,213	1,165	1,192	1,169	1,274	1,262	1,351	1,269	1,220	1,344	14,850
35	8210	Storage-Purification expenses	3,235	3,130	3,228	3,147	3,162	3,116	3,405	3,439	3,564	3,356	3,238	3,497	39,520
36	8240	Storage-Other expenses	49	48	49	47	48	47	51	51	54	51	49	54	598
37	8250	Storage well royalties	2,424	1,524	1,579	1,715	1,466	1,438	1,650	1,528	1,548	2,043	1,555	1,575	20,047
38	8310	Storage-Maintenance of structures and improvemnt	6	6	6	6	6	6	7	6	7	7	7	7	79
39	8340	Maintenance of compressor station equipment	286	276	285	275	282	276	303	299	322	299	287	320	3,509
40	8350	Maintenance of measuring and regulating station eq	237	234	237	234	236	234	247	242	281	253	242	255	2,913
41	8360	Processing-Maintenance of purification equipment	176	170	175	169	173	170	186	184	198	184	176	197	2,157
42	8500	Transmission-Operation supervision and engineering	2,756	2,635	2,707	2,624	2,679	2,628	2,878	2,844	3,060	2,874	2,731	3,034	33,450
43	8560	Mains expenses	18,634	17,670	18,595	18,180	17,848	17,551	19,829	20,941	20,245	18,687	18,263	19,632	226,075
44	8570	Transmission-Measuring and regulating station expen	5,087	4,865	5,093	4,932	4,904	4,815	5,380	5,590	5,549	5,153	5,021	5,437	61,826
45	8630	Transmission-Maintenance of mains	4,060	3,928	4,040	3,908	3,998	3,922	4,297	4,239	4,563	4,254	4,075	4,530	49,816
46	8650	Transmission-Maintenance of measuring and regula	127	123	127	123	125	123	135	133	143	133	128	142	1,561
47	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48	8700	Distribution-Operation supervision and engineering	101,622	92,403	95,639	94,761	93,490	92,050	102,304	102,962	106,986	102,874	97,966	103,668	1,186,727
49	8710	Distribution load dispatching	37	37	39	35	36	35	36	37	38	38	38	38	444
50	8740	Mains and Services Expenses	221,354	212,760	217,747	212,012	212,900	208,164	232,527	237,341	237,008	229,336	224,159	233,692	2,679,000
51	8750	Distribution-Measuring and regulating station expen	11,040	10,589	10,870	10,570	10,757	10,566	11,515	11,327	12,191	11,647	11,122	12,068	134,261
52	8760	Distribution-Measuring and regulating station expen	9,325	9,027	9,268	8,989	9,178	9,015	9,836	9,695	10,436	9,806	9,393	10,343	114,311
53	8770	Distribution-Measuring and regulating station expen	13,047	11,705	11,980	11,981	11,697	11,568	12,531	12,388	13,082	13,082	12,082	12,586	147,666
54	8780	Meter and house regulator expenses	78,416	75,649	77,853	75,275	76,979	75,486	82,798	81,705	87,874	82,004	78,496	87,323	959,857
55	8790	Customer installations expenses	4,793	4,637	4,769	4,613	4,720	4,630	5,073	5,005	5,388	5,022	4,810	5,349	58,808
56	8800	Distribution-Other expenses	1,641	1,183	1,197	1,301	1,190	1,178	1,314	1,242	1,314	1,498	1,213	1,292	15,564

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(c)2.2
 Schedule C-2.2
 Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	Forecasted Apr-10	Forecasted May-10	Forecasted Jun-10	Forecasted Jul-10	Forecasted Aug-10	Forecasted Sep-10	Forecasted Oct-10	Forecasted Nov-10	Forecasted Dec-10	Forecasted Jan-11	Forecasted Feb-11	Forecasted Mar-11	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
57	8810	Distribution-Rents	38,731	39,111	40,553	38,847	37,588	36,871	38,299	39,212	39,744	40,158	39,917	40,445	467,476
58	8850	Distribution-Maintenance supervision and engineerir	84	93	90	94	91	93	84	87	76	85	91	76	1,044
59	8860	Distribution-Maintenance of structures and improven	795	803	833	756	772	757	786	805	815	824	820	830	9,596
60	8870	Distribution-Maint of mains	1,358	1,319	1,352	1,312	1,339	1,317	1,432	1,412	1,520	1,427	1,367	1,504	16,658
61	8890	Maintenance of measuring and regulating station eq	867	855	864	854	861	855	900	883	953	926	886	930	10,635
62	8900	Maintenance of measuring and regulating station eq	478	477	477	477	477	478	491	481	519	516	494	501	5,870
63	8910	Maintenance of measuring and regulating station eq	860	740	860	885	731	726	948	1,251	824	700	747	706	9,977
64	8920	Maintenance of services	2,625	2,538	2,611	2,525	2,584	2,534	2,780	2,743	2,951	2,748	2,633	2,932	32,204
65	8930	Maintenance of meters and house regulators	173	167	172	167	170	167	183	181	195	181	174	193	2,124
66	8940	Distribution-Maintenance of other equipment	1,134	1,132	1,131	1,130	1,130	1,131	1,164	1,142	1,229	1,224	1,177	1,192	13,916
67	9020	Customer accounts-Meter reading expenses	62,654	59,886	62,363	60,613	60,850	59,708	66,674	68,041	69,490	64,152	62,031	68,308	764,770
68	9030	Customer accounts-Customer records and collector	13,318	12,675	13,026	12,670	12,880	12,659	13,886	13,685	14,709	13,845	13,159	14,553	161,066
69	9040	Customer accounts-Uncollectible accounts	75,499	57,686	35,476	29,817	30,631	32,257	50,576	73,900	113,641	146,257	152,282	111,874	909,895
70	9070	Customer service-Supervision	(47)	(45)	(47)	(45)	(46)	(45)	(50)	(49)	(53)	(49)	(47)	(53)	(576)
71	9080	Customer service-Operating assistance expense	(1)	4	(0)	5	1	5	(4)	(3)	(14)	(2)	4	(12)	(18)
72	9090	Customer service-Operating informational and instr.	7,034	6,880	6,933	6,821	6,931	6,854	7,411	7,363	7,801	7,436	7,099	7,737	86,300
73	9100	Customer service-Miscellaneous customer service	16	18	16	18	17	18	18	19	18	19	18	18	215
74	9110	Sales-Supervision	24,454	23,877	24,348	23,726	24,197	23,834	25,918	25,655	27,268	25,712	24,762	27,134	300,884
75	9120	Sales-Demonstrating and selling expenses	4,357	4,965	4,357	4,749	4,704	4,879	4,946	5,125	4,945	5,130	4,951	4,898	58,008
76	9130	Sales-Advertising expenses	356	405	356	387	384	398	404	419	404	419	404	400	4,736
77	9160	Sales-Miscellaneous sales expenses	3	3	3	3	3	3	4	4	4	3	3	3	36
78	9210	A&G-Office supplies & expense	(6,971)	342	268	(1,876)	311	332	(906)	354	334	(3,433)	332	327	(10,585)
79	9220	A&G-Administrative expense transferred-Credit	841,650	862,589	851,139	842,664	827,225	835,193	991,648	948,399	1,052,014	1,031,786	928,079	1,057,137	11,069,523
80	9230	A&G-Outside services employed	23,762	19,438	23,770	24,682	19,138	18,953	26,755	37,855	21,831	17,427	19,442	17,853	270,906
81	9240	A&G-Property insurance	30,864	30,864	30,864	30,864	30,864	30,866	32,332	32,332	32,345	32,201	32,201	32,201	378,800
82	9250	A&G-Injuries & damages	496	487	497	483	486	571	695	771	760	552	598	517	6,913
83	9260	A&G-Employee pensions and benefits	176,016	169,906	175,153	169,147	172,921	171,551	190,580	190,442	203,056	184,657	178,344	196,202	2,177,977
84	9270	A&G-Franchise requirements	68,542	2,906	2,899	22,783	2,903	2,904	14,225	2,994	3,001	37,353	3,001	3,001	166,512
85	9280	A&G-Regulatory commission expenses	15,313	637	637	5,082	637	637	3,168	656	658	8,338	658	658	37,080
86	9302	Miscellaneous general expenses	9,886	3,028	2,712	3,669	2,540	2,536	2,474	3,146	4,435	8,409	2,780	2,566	48,183
87															
88		Operating (Income)Loss*	(\$1,180,323)	(\$292,508)	\$254,707	\$281,317	\$307,048	\$258,196	\$71,225	(\$919,388)	(\$1,934,767)	(\$2,759,436)	(\$3,085,757)	(\$1,760,480)	(\$10,760,167)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

Witness: G. Wailer, G. Smith

Data:		Base Period	X		Forecasted Period												
Type of Filing:	X	Original	Updated		Revised												
Workpaper Reference No(s).		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
Line No.	Acct No.	Account Description	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11			
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating i	0	0	0	0	9	9	9	9	9	9	9	9	10	108	0
3	8210	Storage-Purification expenses	9	8	10	9	(3)	(3)	(3)	(3)	(3)	(3)	157	194	(3)	2,084	(33)
4	8510	System control and load dispatching	(3)	(3)	(3)	(3)	162	160	172	161	171	205	21,854	25,412	7,619	92,421	0
5	8560	Mains expenses	167	172	168	176	22,549	22,584	23,983	22,400	24,252	25,108	21,854	7,409	102	1,126	0
6	8700	Distribution-Operation supervision and engineering	23,300	22,569	23,526	23,601	7,266	7,264	8,448	7,456	7,558	8,495	106	88	1,762	21,201	0
7	8740	Mains and Services Expenses	8,170	7,260	7,283	8,192	89	89	94	89	95	106	1,766	1,762	1,762	21,201	0
8	8800	Distribution-Other expenses	94	92	93	94	89	89	94	89	95	106	1,766	1,762	1,762	21,201	0
9	8810	Distribution-Rents	1,758	1,758	1,762	1,795	1,758	1,858	1,731	1,731	1,761	1,766	1,766	1,762	1,762	21,201	0
10	8930	Maintenance of meters and house regulators	0	0	0	0	45	44	53	53	59	68	51	49	27	492	0
11	9010	Customer accounts-Operation supervision	45	53	46	48	29	29	45	53	59	68	51	49	27	492	0
12	9020	Customer accounts-Meter reading expenses	26	46	29	29	29	29	45	53	59	68	51	49	27	492	0
13	9030	Customer accounts-Customer records and collections exp	52,141	46,739	52,430	51,468	47,226	53,737	52,643	47,670	63,536	61,468	52,700	107,571	669,327	617	0
14	9100	Customer service-Miscellaneous customer service	45	53	46	48	45	44	53	53	59	68	51	49	27	492	0
15	9110	Sales-Supervision	14	14	14	15	13	13	14	13	14	17	13	16	172	0	0
16	9200	A&G-Administrative & general salaries	(232,643)	(366,883)	(232,569)	(232,641)	(232,646)	(232,622)	(235,648)	(374,654)	(96,756)	(374,637)	(513,494)	(96,809)	(3,222,003)	0	0
17	9210	A&G-Office supplies & expense	921,679	887,627	887,154	884,518	842,980	901,963	1,069,717	866,410	988,619	986,343	874,775	1,004,288	11,096,074	0	0
18	9220	A&G-Administrative expense transferred-Credit	(5,923,744)	(6,322,691)	(5,801,915)	(5,825,078)	(5,594,872)	(5,824,484)	(7,122,391)	(6,613,420)	(7,921,981)	(7,746,771)	(6,327,368)	(7,325,167)	(78,349,884)	0	0
19	9230	A&G-Outside services employed	596,139	546,096	557,708	558,662	545,258	557,151	585,430	567,949	606,760	581,626	574,935	603,303	6,879,017	0	0
20	9240	A&G-Property insurance	29,968	29,968	29,968	30,741	30,740	31,445	31,444	31,444	31,457	31,465	31,465	31,465	370,884	0	0
21	9250	A&G-Injuries & damages	940,600	940,012	940,609	964,517	964,500	964,490	966,778	986,125	988,316	988,827	986,139	988,026	11,636,937	0	0
22	9260	A&G-Employee pensions and benefits	2,052,844	2,852,808	2,165,875	2,170,008	2,169,812	2,169,924	2,897,833	3,183,417	3,688,652	3,781,720	2,954,043	2,168,001	32,254,734	0	0
23	9280	A&G-Regulatory commission expenses	36	32	33	32	32	33	34	33	33	34	35	33	399	0	0
24	9301	A&G-General advertising expense	186	186	186	189	186	186	184	184	184	189	187	187	2,247	0	0
25	9302	Miscellaneous general expenses	300,021	230,667	303,576	287,537	216,633	321,432	288,339	226,640	445,045	452,579	334,312	1,170,100	4,577,080	0	0
26	9310	A&G-Rents	433,681	433,486	434,537	442,528	433,486	458,011	427,085	426,997	434,531	435,734	434,585	434,738	5,229,400	0	0
27	9320	A&G-Maintenance of general plant	795,468	699,931	629,433	635,517	544,704	567,359	963,952	619,189	757,547	787,516	568,248	879,022	8,435,885	0	0
28		Operating (Income)/Loss*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	9220	A&G-Administrative expense transferred-Credit	(5,923,744)	(6,322,691)	(5,801,915)	(5,825,078)	(5,594,872)	(5,824,484)	(7,122,391)	(6,613,420)	(7,921,981)	(7,746,771)	(6,327,368)	(7,325,167)			
		Allocation Factor to Kentucky	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%			
		Total Allocated Amount	(310,073)	(330,956)	(303,696)	(304,909)	(292,859)	(304,878)	(372,815)	(346,174)	(414,669)	(405,498)	(331,201)	(383,430)	(4,101,157)		

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(c)2.2
 Schedule C-2.2
 Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	Forecasted Apr-10	Forecasted May-10	Forecasted Jun-10	Forecasted Jul-10	Forecasted Aug-10	Forecasted Sep-10	Forecasted Oct-10	Forecasted Nov-10	Forecasted Dec-10	Forecasted Jan-11	Forecasted Feb-11	Forecasted Mar-11	Forecasted Total
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	4081	Taxes other than income taxes, utility operating income	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	62,442	59,806	62,442	62,442	62,442	62,442	64,627	61,899	67,355	61,899	59,171	67,355	754,321
4	8740	Mains and Services Expenses	1,013	1,013	1,013	1,013	1,013	1,013	1,047	1,047	1,047	1,047	1,047	1,047	12,360
5	8790	Customer Installations expenses	14,974	14,334	14,963	14,974	14,963	14,963	15,508	14,836	16,137	14,847	14,185	16,137	180,820
6	8800	Distribution-Other expenses	10	9	9	10	9	9	11	9	9	10	9	9	111
7	9010	Customer accounts-Operation supervision	5,128	4,989	5,113	5,145	5,106	5,105	5,371	5,070	5,494	5,098	4,848	5,475	61,944
8	9030	Customer accounts-Customer records and collections expenses	1,533,413	1,469,247	1,533,341	1,533,413	1,533,284	1,533,283	1,586,668	1,520,219	1,652,774	1,520,412	1,453,941	1,652,774	18,522,769
9	9080	Customer service-Operating assistance expense	13	(3)	(3)	13	(3)	(3)	14	(3)	(3)	14	(3)	(3)	28
10	9090	Customer service-Operating informational and instructional adver	412	0	0	412	0	0	426	0	0	426	0	0	1,675
11	9100	Customer service-Miscellaneous customer service	793	794	793	794	790	790	800	795	796	802	794	794	9,534
12	9200	A&G-Administrative & general salaries	651,499	623,991	651,499	651,499	651,499	651,499	674,301	645,831	702,771	645,831	617,360	702,771	7,870,349
13	9210	A&G-Office supplies & expense	487,685	401,418	359,549	413,908	404,406	413,712	768,668	505,298	611,122	694,126	598,732	540,926	6,199,551
14	9220	A&G-Administrative expense transferred-Credit	(3,746,660)	(3,550,430)	(3,569,508)	(3,648,186)	(3,636,849)	(3,657,458)	(4,282,089)	(3,769,115)	(4,171,239)	(4,001,482)	(3,738,345)	(4,048,717)	(45,820,076)
15	9230	A&G-Outside services employed	86,292	54,626	26,588	53,575	53,168	64,560	220,663	109,170	144,176	156,291	119,912	100,736	1,189,759
16	9240	A&G-Property insurance	12,571	12,571	12,571	12,571	12,571	12,571	13,199	13,199	13,199	13,199	13,199	13,199	154,621
17	9250	A&G-Injuries & damages	0	0	0	0	0	0	0	0	0	0	0	0	0
18	9280	A&G-Employee pensions and benefits	734,197	752,400	745,759	742,296	742,296	742,286	773,305	735,307	799,668	729,046	698,208	790,724	8,985,493
19	9310	A&G-Rents	154,112	153,302	153,842	154,112	153,302	153,302	155,275	154,438	154,438	155,832	154,438	154,438	1,850,833
20	9320	A&G-Maintenance of general plant	2,107	1,933	2,030	2,010	2,005	1,926	2,205	2,001	2,255	2,602	2,503	2,333	25,910
21															
22		Operating (Income)Loss*	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)
	9220	A&G-Administrative expense transferred-Credit	(3,746,660)	(3,550,430)	(3,569,508)	(3,648,186)	(3,636,849)	(3,657,458)	(4,282,089)	(3,769,115)	(4,171,239)	(4,001,482)	(3,738,345)	(4,048,717)	(45,820,076)
		Allocation Factor to Kentucky	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	
		Total Allocated Amount	(202,821)	(192,199)	(193,231)	(197,490)	(196,877)	(197,992)	(231,806)	(204,037)	(225,805)	(216,616)	(202,371)	(219,173)	(2,480,418)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(c)2.2
 Schedule C-2.2
 Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	Forecasted Apr-10	Forecasted May-10	Forecasted Jun-10	Forecasted Jul-10	Forecasted Aug-10	Forecasted Sep-10	Forecasted Oct-10	Forecasted Nov-10	Forecasted Dec-10	Forecasted Jan-11	Forecasted Feb-11	Forecasted Mar-11	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4081	Taxes other than income taxes, utility operating income	-	-	-	-	-	-	-	-	-	-	-	-	-
3	8160	Wells expenses	27	27	27	27	27	27	28	28	29	28	28	35	335
4	8170	Lines expenses	63	63	63	63	63	69	64	64	64	66	66	66	773
5	8180	Compressor station expenses	63	63	63	63	63	68	64	64	64	66	66	66	772
6	8190	Compressor station fuel and power	256	256	256	256	256	280	262	262	262	271	271	271	3,159
7	8200	Storage-Measuring and regulating station expenses	28	28	28	28	28	30	29	29	29	30	30	30	347
8	8210	Storage-Purification expenses	243	243	243	243	243	266	248	248	248	257	257	257	2,999
9	8240	Storage-Other expenses	19	19	19	19	19	21	19	19	19	20	20	20	235
10	8250	Storage well royalties	1,773	1,773	1,773	1,773	1,773	1,938	1,809	1,809	1,809	1,873	1,873	1,873	21,853
11	8410	Other storage expenses-Operation labor and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
12	8500	Transmission-Operation supervision and engineering	1,433	1,454	1,460	1,464	1,465	1,435	1,491	1,578	1,509	1,512	1,484	1,641	17,927
13	8560	Mains expenses	2,655	2,573	2,677	2,685	2,688	2,663	2,846	2,826	2,947	2,771	2,651	2,969	32,949
14	8570	Transmission-Measuring and regulating station expenses	70	70	70	70	70	77	72	72	72	74	75	74	867
15	8650	Transmission-Maintenance of measuring and regulating st	114	114	114	114	114	114	120	118	124	120	118	149	1,432
16	8700	Distribution-Operation supervision and engineering	379,652	383,162	419,640	380,385	377,566	370,628	425,554	396,979	456,114	430,551	414,469	532,333	4,967,033
17	8711	Odonization	6,498	6,498	6,498	6,510	6,522	6,524	6,840	6,727	7,084	6,853	6,752	8,514	81,820
18	8740	Mains and Services Expenses	(479)	(278)	41	(387)	3,144	3,057	(15,464)	(3,233)	(3,050)	(3,337)	(3,360)	(2,759)	(26,108)
19	8750	Distribution-Measuring and regulating station expenses	2,871	2,868	2,871	2,876	2,877	2,877	3,043	2,976	3,137	3,029	2,982	3,745	36,149
20	8770	Distribution-Measuring and regulating station expenses-Ci	4,004	4,004	4,004	4,011	4,019	4,020	4,216	4,148	4,364	4,224	4,163	5,229	50,406
21	8780	Meter and house regulator expenses	(18)	(17)	(18)	(18)	(18)	(17)	(20)	(18)	(21)	(18)	(17)	(21)	(221)
22	8800	Distribution-Other expenses	767	739	767	767	767	769	830	794	860	796	766	886	9,507
23	8810	Distribution-Rents	17,829	17,829	17,829	17,829	17,327	18,830	20,389	18,694	18,694	19,277	19,277	19,277	223,079
24	8850	Distribution-Maintenance supervision and engineering	755	777	764	755	755	755	781	810	781	781	781	811	9,306
25	8930	Maintenance of meters and house regulators	(17)	(16)	(17)	(17)	(17)	(17)	(19)	(18)	(20)	(18)	(17)	(20)	(216)
26	9020	Customer accounts-Meter reading expenses	2,094	1,999	2,094	2,094	2,094	2,094	2,270	2,167	2,374	2,167	2,064	2,374	25,883
27	9030	Customer accounts-Customer records and collections exp	377,478	381,805	396,622	406,188	406,189	377,474	390,586	461,280	391,069	409,630	389,574	391,325	4,779,202
28	9090	Customer service-Operating informational and instruction	2,922	3,904	5,722	2,929	2,952	2,879	2,940	3,992	5,789	4,130	4,296	5,723	47,589
29	9100	Customer service-Miscellaneous customer service	506	859	1,580	506	506	505	522	672	1,612	882	1,017	1,612	10,759
30	9110	Sales-Supervision	10,986	12,398	15,701	10,992	10,945	10,922	11,945	12,176	16,788	13,165	13,416	16,923	156,358
31	9120	Sales-Demonstrating and selling expenses	284	470	840	284	284	284	293	372	483	483	554	873	5,890
32	9130	Sales-Advertising expenses	896	1,523	2,766	896	896	896	926	1,192	2,858	1,563	1,802	2,858	19,076
33	9160	Sales-Miscellaneous sales expenses	10	14	11	11	11	15	22	27	34	37	33	18	242
34	9200	A&G-Administrative & general salaries	59	101	183	59	59	59	61	79	189	104	120	189	1,265
35	9210	A&G-Office supplies & expense	693	693	693	693	497	498	1,568	904	906	905	905	913	9,870
36	9220	A&G-Administrative expense transferred-Credit	(963,294)	(994,585)	(1,037,884)	(997,017)	(988,886)	(973,747)	(1,134,034)	(1,166,742)	(1,205,861)	(1,200,389)	(1,155,954)	(1,331,842)	(13,150,236)
37	9230	A&G-Outside services employed	1,917	1,942	2,017	2,067	2,067	1,917	1,981	2,353	1,981	2,083	1,981	1,981	24,290
38	9240	A&G-Property insurance	(47,960)	(48,193)	(48,425)	(48,714)	(48,564)	(48,618)	(48,595)	(48,498)	(48,585)	(48,046)	(47,986)	(48,346)	(580,530)
39	9250	A&G-Injuries & damages	33,246	32,134	33,153	33,096	33,126	33,117	35,570	34,433	36,735	34,480	33,331	36,730	409,151
40	9260	A&G-Employee pensions and benefits	131,972	152,781	136,190	136,683	136,116	155,952	201,199	222,670	259,563	270,566	246,779	162,618	2,233,089
41	9280	A&G-Regulatory commission expenses	27,586	27,586	27,586	27,586	19,303	19,310	64,397	36,440	36,440	36,440	36,440	36,440	395,551
42	9302	Miscellaneous general expenses	1,697	2,017	1,697	1,828	2,344	1,697	14,837	1,823	1,812	2,255	18,576	123,844	174,425
43	9310	A&G-Rents	302	302	302	302	302	330	308	308	308	319	319	319	3,724
44															
45		Operating (Income)Loss*	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0
	9220	A&G-Administrative expense transferred-Credit	(963,294)	(994,585)	(1,037,884)	(997,017)	(988,886)	(973,747)	(1,134,034)	(1,166,742)	(1,205,861)	(1,200,389)	(1,155,954)	(1,331,842)	(13,150,236)
		Allocation Factor to Kentucky	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	
		Total Allocated Amount	(328,756)	(339,435)	(354,212)	(340,255)	(337,490)	(332,323)	(387,026)	(398,189)	(411,540)	(409,672)	(394,507)	(454,535)	(4,487,948)

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

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Base Period: Twelve Months Ended December 31, 2009

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

FR 10(10)(C)2.3
 Schedule C-2.3 B
 Witness: G. Waller

Line No.	Description	actual												Total
		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
Div 009														
1	FICA	\$ 43,800	\$ 36,289	\$ 34,704	\$ 31,994	\$ 35,886	\$ 25,300	\$ 29,806	\$ 24,937	\$ 28,510	\$ 30,912	\$ 38,445	\$ 25,133	\$ 385,716
2	FUTA	5,860	446	43	(32)	(6)	1	(1)	-	3	495	616	402	7,827
3	SUTA	3,931	2,449	1,461	(391)	(25)	1	2,021	(161)	(20)	516	642	420	10,645
4	Ad Valorem - Accrual	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	244,304	244,304	244,304	2,841,648
5	Taxes Property and Other	11,134	8,282	8,848	7,745	8,228	7,433	8,508	7,429	14,763	8,161	9,319	7,274	106,924
6	Public Service Commission Assessment	27,156	27,156	27,156	27,156	27,156	27,156	31,312	31,312	31,312	31,312	31,312	31,312	350,807
7	DOT transmission User Tax	-	-	17,144	-	393	32,979	-	-	-	-	-	-	50,516
8	Benefit load Projects	-	-	127	-	-	80	21	-	75	3	4	3	313
9	Allocation for taxes other CSC	10,058	6,741	7,311	6,901	8,760	8,265	8,757	6,516	6,892	8,460	14,118	5,422	96,201
10	Allocation from taxes other SS	19,438	11,632	12,741	12,273	16,221	11,708	16,420	11,763	22,042	14,795	24,992	8,814	181,629
12	Total	\$ 355,680	\$ 327,299	\$ 343,639	\$ 319,949	\$ 330,917	\$ 345,226	\$ 330,148	\$ 316,090	\$ 337,882	\$ 338,959	\$ 363,752	\$ 322,884	\$ 4,032,425
Div 002														
15	FICA	\$ 286,692	\$ 205,347	\$ 238,953	\$ 231,551	\$ 293,688	\$ 208,800	\$ 278,681	\$ 206,121	\$ 386,906	\$ 275,994	\$ 480,924	\$ 151,970	\$ 3,245,628
16	FUTA	30,909	4,200	1,760	302	587	514	422	460	3,026	258	311	274	43,003
17	SUTA	28,808	6,721	3,156	903	440	543	1,568	390	23,807	370	191	249	67,144
18	Ad Valorem	12,000	12,000	12,000	12,000	29,000	29,000	29,000	29,000	29,000	20,500	20,500	20,500	254,500
19	Benefit Load Projects	-	-	-	1,698	2,041	(3,740)	-	53	(69)	-	-	-	(6)
20	Taxes Property And Other	31,941	5,321	-	3	8	3	3	6	-	-	-	-	37,283
21	Total Tax Other Than Income Tax	\$ 390,349	\$ 233,589	\$ 255,669	\$ 246,457	\$ 325,743	\$ 235,119	\$ 309,671	\$ 236,030	\$ 442,680	\$ 297,122	\$ 501,928	\$ 172,994	\$ 3,647,550
23	Allocation Factor to Kentucky Mid-States (Div 091)	14.59%	14.59%	14.58%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	
24	Allocation Factor to Kentucky Jurisdiction (Div 009)	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	
25	Total Allocated Amount	\$ 19,437	\$ 11,631	\$ 12,741	\$ 12,272	\$ 16,220	\$ 11,707	\$ 15,419	\$ 11,753	\$ 22,042	\$ 14,795	\$ 24,992	\$ 8,814	
Div 012														
29	FICA	\$ 135,480	\$ 98,392	\$ 111,709	\$ 106,026	\$ 133,296	\$ 88,084	\$ 132,732	\$ 92,689	\$ 99,522	\$ 133,491	\$ 236,061	\$ 78,486	\$ 1,445,968
30	FUTA	14,638	2,027	811	131	258	217	204	207	176	124	153	139	19,084
31	SUTA	13,642	3,230	1,463	404	197	226	735	174	166	184	94	126	20,664
32	Benefit Load Projects	-	-	-	-	-	-	17	10	3	-	-	-	30
33	Ad Valorem	16,500	16,500	16,500	16,500	25,000	25,000	25,000	25,000	26,000	19,500	19,500	19,500	267,500
34	Taxes Property And Other	1	1	-	1	1	1	1	1	-	-	-	-	9
35	Total Tax Other Than Income Tax	\$ 182,261	\$ 122,150	\$ 132,463	\$ 125,062	\$ 158,750	\$ 113,529	\$ 158,689	\$ 118,081	\$ 124,887	\$ 153,300	\$ 255,807	\$ 98,252	\$ 1,743,252
37	Allocation Factor to Kentucky Mid-States (Div 091)	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	
38	Allocation Factor to Kentucky Jurisdiction (Div 009)	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	
40	Total Allocated Amount	\$ 10,059	\$ 6,741	\$ 7,312	\$ 6,902	\$ 8,761	\$ 6,268	\$ 8,758	\$ 6,517	\$ 6,892	\$ 8,460	\$ 14,118	\$ 5,422	
Div 091														
43	FICA	\$ 18,112	\$ 12,719	\$ 14,183	\$ 12,777	\$ 13,895	\$ 11,533	\$ 13,855	\$ 11,597	\$ 80,456	\$ 13,199	\$ 16,415	\$ 10,731	\$ 229,473
44	FUTA	2,369	125	27	(13)	(2)	0	(1)	-	616	200	249	163	3,733
45	SUTA	1,589	860	605	(156)	(10)	1	915	(72)	(47,872)	195	242	158	(43,544)
46	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
47	Benefit Load Projects	552	552	524	86	226	243	159	241	58	320	398	261	3,629
48	Total Tax Other Than Income Tax	\$ 32,621	\$ 24,266	\$ 25,340	\$ 22,694	\$ 24,108	\$ 21,778	\$ 24,929	\$ 21,767	\$ 43,258	\$ 23,914	\$ 27,305	\$ 21,313	\$ 313,291
68	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
69	Allocation Factor to Kentucky Jurisdiction (Div 009)	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	
71	Total Allocated Amount	\$ 11,133	\$ 8,282	\$ 8,648	\$ 7,745	\$ 8,228	\$ 7,432	\$ 8,508	\$ 7,429	\$ 14,763	\$ 8,161	\$ 9,319	\$ 7,274	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Forecasted Test Period: Twelve Months Ended March 31, 2011

FR 10(10)(C)2.3
 Schedule C-2.3 F
 Witness: G. Waller

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

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
		Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	
Div 009														
1	FICA	\$ 30,538	\$ 28,757	\$ 28,025	\$ 27,817	\$ 27,844	\$ 22,753	\$ 31,839	\$ 39,598	\$ 25,887	\$ 52,604	\$ 34,780	\$ 34,776	\$ 385,197
2	FUTA	489	461	449	445	446	364	510	634	415	842	557	557	6,169
3	SUTA	510	480	468	465	465	380	532	661	432	879	581	581	6,434
4	Ad Valorem - Accrual	244,304	244,304	244,304	244,304	244,304	244,304	258,519	258,519	258,519	258,519	258,519	258,519	3,004,839
5	Taxes Property and Other	8,104	7,830	7,718	7,688	7,690	6,908	8,474	9,666	7,560	11,664	8,923	8,925	101,151
6	Public Service Commission Assessment	31,312	31,312	31,312	27,450	27,450	27,450	27,450	27,450	27,450	27,450	27,450	27,450	340,986
7	DOT transmission User Tax	-	393	32,979	-	-	-	-	-	-	-	-	-	50,516
8	Benefit load Projects	3	3	3	3	3	2	3	4	3	6	4	4	41
9	Allocation for taxes other CSC	8,369	10,194	7,158	7,362	7,652	7,415	8,881	14,708	5,751	12,599	8,443	9,157	107,888
10	Allocation from taxes other SS	14,816	18,175	13,301	8,976	14,056	12,006	15,494	25,998	9,128	21,805	14,104	15,737	183,397
11														
12	Total	\$ 338,246	\$ 341,809	\$ 365,717	\$ 324,507	\$ 329,910	\$ 321,582	\$ 349,702	\$ 375,239	\$ 333,146	\$ 384,369	\$ 351,340	\$ 370,860	\$ 4,186,517
13														
Div 002														
14	FICA	\$ 267,153	\$ 338,844	\$ 240,805	\$ 151,923	\$ 256,394	\$ 216,383	\$ 284,274	\$ 495,351	\$ 156,530	\$ 340,696	\$ 244,028	\$ 283,965	\$ 3,276,446
15	FUTA	349	654	592	488	462	213	266	320	283	36,731	4,992	2,091	47,441
16	SUTA	1,042	507	626	2,859	434	(488)	381	197	257	34,234	7,887	3,751	51,787
17	Ad Valorem	25,000	25,000	25,000	25,000	25,000	25,000	26,250	26,250	26,250	26,250	26,250	26,250	307,500
18	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Tax Other Than Income Tax	\$ 293,544	\$ 365,005	\$ 267,123	\$ 180,270	\$ 282,290	\$ 241,109	\$ 311,171	\$ 622,119	\$ 183,319	\$ 437,912	\$ 283,256	\$ 316,057	\$ 3,683,175
21														
22														
23	Allocation Factor to Kentucky Mid-States (Div 091)	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	
24	Allocation Factor to Kentucky Jurisdiction (Div 009)	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	
25														
26	Total Allocated Amount	\$ 14,616	\$ 18,175	\$ 13,301	\$ 8,976	\$ 14,056	\$ 12,006	\$ 15,494	\$ 25,998	\$ 9,128	\$ 21,805	\$ 14,104	\$ 15,737	
27														
Div 012														
28	FICA	\$ 128,984	\$ 162,161	\$ 107,157	\$ 109,427	\$ 116,260	\$ 112,495	\$ 137,496	\$ 243,143	\$ 80,840	\$ 169,762	\$ 123,290	\$ 139,976	\$ 1,630,990
29	FUTA	160	312	264	339	196	111	128	157	144	18,342	2,540	1,017	23,707
30	SUTA	492	239	277	1,624	197	(252)	190	97	130	17,085	4,047	1,833	25,989
31	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Ad Valorem	22,000	22,000	22,000	22,000	22,000	22,000	23,100	23,100	23,100	23,100	23,100	23,100	270,600
33	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Tax Other Than Income Tax	\$ 151,636	\$ 184,711	\$ 129,699	\$ 133,391	\$ 138,653	\$ 134,354	\$ 160,914	\$ 266,497	\$ 104,214	\$ 228,298	\$ 162,977	\$ 165,925	\$ 1,951,267
35														
36														
37	Allocation Factor to Kentucky Mid-States (Div 091)	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	
38	Allocation Factor to Kentucky Jurisdiction (Div 009)	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	
39														
40	Total Allocated Amount	\$ 8,369	\$ 10,194	\$ 7,158	\$ 7,362	\$ 7,652	\$ 7,415	\$ 8,881	\$ 14,708	\$ 5,751	\$ 12,599	\$ 8,443	\$ 9,157	
41														
Div 091														
42	FICA	\$ 13,039	\$ 12,279	\$ 11,966	\$ 11,877	\$ 11,889	\$ 9,715	\$ 13,595	\$ 16,908	\$ 11,053	\$ 22,461	\$ 14,842	\$ 14,849	\$ 164,471
43	FUTA	198	186	182	180	180	147	206	257	188	341	225	225	2,487
44	SUTA	192	181	176	175	175	143	200	249	163	331	219	219	2,424
45	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,500	10,500	10,500	10,500	10,500	10,500	123,000
46	Benefit Load Projects	317	298	290	288	289	236	330	410	288	545	360	360	3,993
47	Total Tax Other Than Income Tax	\$ 23,746	\$ 22,944	\$ 22,614	\$ 22,521	\$ 22,533	\$ 20,241	\$ 24,831	\$ 28,324	\$ 22,152	\$ 34,178	\$ 26,146	\$ 26,153	\$ 296,384
48														
49														
50	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
51	Allocation Factor to Kentucky Jurisdiction (Div 009)	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	
52														
53	Total Allocated Amount	\$ 8,104	\$ 7,830	\$ 7,718	\$ 7,686	\$ 7,690	\$ 6,908	\$ 8,474	\$ 9,666	\$ 7,560	\$ 11,664	\$ 8,923	\$ 8,925	

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

FR 10(10)(d) SCHEDULE D

Operating Income Summary

Schedule	Pages	Description
D-1	4	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	1	Detailed Adjustments
D-2.2	1	Detailed Adjustments
D-2.3	1	Detailed Adjustments

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(D)1
 Schedule D-1
 Witness: G. Waller, G. 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	108,259,496	8,330,350			8,330,350	
2	480 Gas Rev - Commercial	46,292,645	5,848,541			5,848,541	
3	480 Gas Rev - Industrial	8,373,381	(1,188,864)			(1,188,864)	
4	480 Gas Rev - Public Authority & Other	10,659,694	1,485,777			1,485,777	
5							
6							
7	Total SALE of Gas	173,585,217	14,475,804	0	0	0	14,475,804
8							
9	Other Operating Income						
10	Forfeited discounts	1,472,643		99,234			
11	488 MISC. Service Revenues	813,843		(30,155)			(30,155)
12	489 Revenue From Transporting Gas to OtherS	8,926,184		386,726			386,726
13	495 Other Gas Service Revenue	0		0			0
14							
15	Total Other Operating Income	11,212,671	0	455,805	0	0	455,805
16							
17	Total Operating Revenue	184,797,888	14,475,804	455,805	0	0	14,931,609
18							
19	Other Gas Supply Expenses - Operation						
20	803/804/812 Gas Purchase Costs	131,820,373			14,204,157		14,204,157
21							
22	Total Other Gas Supply Expenses - Operation	131,820,373	0	0	14,204,157	0	14,204,157
23							
24	Total Plant Revenue	52,977,515	14,475,804	455,805	(14,204,157)	0	727,452
25							
26	Blended Effective Tax Rate	38.90%	5,631,088	177,308	(6,525,417)	0	282,979
27							
28	NET Operating Income Impact		8,844,716	278,497	(8,678,740)	0	444,473

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(D)1
 Schedule D-1
 Witness: G. Waller, G. Smith

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	7520	752 natural Gas OP. gas wells Exp	-	-	-	-	-	-
2	7660	766 Production Maintenance Field Meas	-	-	-	-	-	-
3	7980	798 Other Exploraton	-	-	-	-	-	-
4	8070	807 Purchased Gas Expense	-	-	-	-	-	-
5	8140	814 Storage Supervision & Engineering	(2,751)	-	-	(1,964)	-	(1,964)
6	8150	815 Maps and records	-	-	-	-	-	-
6	8160	816 Storage Wells Expense	49,610	(8,880)	(2,569)	(400)	-	(11,849)
7	8170	817 Storage Lines Expense	47,575	(6,273)	1	1,143	-	(5,129)
8	8180	818 Storage Compressor Station	51,089	(9,392)	-	(2,004)	-	(11,396)
9	8190	819 Storage Compressor Station Fuel	752	-	(23)	-	-	(23)
10	8200	820 Storage Measuring & Regulating	16,363	(1,381)	(58)	(74)	-	(1,513)
11	8210	821 Storage Purification	40,033	(1,259)	31	715	-	(513)
12	8240	824 Storage Other Expense	143	488	(22)	(11)	-	455
13	8250	825 Storage Royalties	19,718	-	(360)	689	-	329
14	8310	831 Storage Maintenance Structure	89	-	-	(10)	-	(10)
15	8320	832 Storage Maintenance Res	-	-	-	-	-	-
16	8340	834 Storage Maintenance Compressor	8,706	(4,219)	-	(978)	-	(5,197)
17	8350	835 Storage Maintenance Meas/Reg	3,485	(324)	-	(248)	-	(572)
18	8360	836 Storage Maintenance Purification	2,780	(616)	-	(7)	-	(623)
19	8400	840 Other Storage Expense	-	-	-	-	-	-
20	8410	841 Storage Operation	-	-	-	-	-	-
21	8470	847 Storage Maintenance	-	-	-	-	-	-
22	8500	850 Trsm Supervision & Engineering	38,178	(4,023)	-	(705)	-	(4,728)
23	8560	856 Trsm Mains Expense	235,092	(8,689)	248	(576)	-	(9,017)
24	8570	857 Trsm Measuring & Regulating	69,211	(5,736)	(477)	(1,172)	-	(7,385)
25	8590	859 Trsm Other Exp	-	-	-	-	-	-
26	8600	860 Rents	-	-	-	-	-	-
27	8620	862 Trsm Structure & Improvements	-	-	-	-	-	-
28	8630	863 Trsm Maint of Mains	43,755	5,101	-	959	-	6,060
29	8640	864 Trsm Maint Comp Sta Equip	-	-	-	-	-	-
30	8650	865 Trsm Maint Meas/Reg Sta	1,834	(45)	-	(228)	-	(272)
31	8670	867 Trsm Maint Other Eq	7,607	-	-	(7,607)	-	(7,607)
32	8700	870 Dist Supervision & Engineering	1,337,703	(45,349)	(1,786)	(103,841)	-	(150,976)
33	8710	871 Dist Load Dispatching	449	-	(5)	-	-	(5)
34	8711	8711 Odorization	-	-	-	-	-	-
35	8720	872 Dist Comp Sta	-	-	-	-	-	-
36	8740	874 Dist Main/Ser Exp	2,784,923	(97,789)	(1,959)	(6,175)	-	(105,923)
37	8750	875 Dist Meas/Reg Sta-Gen	155,327	(12,728)	(2,599)	(5,739)	-	(21,066)
38	8760	876 Dist Meas/Reg Sta-Ind	127,888	(12,308)	-	(1,267)	-	(13,575)
39	8770	877 Dist Meas/Reg Sta-Cty.	140,890	(5,252)	(4,999)	17,026	-	6,776
40	8780	878 Dist Mtr/House Reg	961,006	(46)	(239)	(864)	-	(1,148)
41	8790	879 Dist Cust Install	59,146	(715)	-	376	-	(338)
42	8800	880 Dist Other Exp	19,180	(3,950)	-	334	-	(3,616)
43	8810	881 Dist Rents	499,291	135	(31,962)	12	-	(31,815)
44	8850	885 Dist Maint Super/Eng	1,852	(879)	-	272	-	(608)
45	8860	886 Dist Maint Struc/Improv	10,311	-	(715)	-	-	(715)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(D)1
 Schedule D-1
 Witness: G. Waller, G. Smith

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
1	8870 887 Dist Maint of Mains	19,132	(1,534)	30	(970)	-	-	(2,474)
2	8890 889 Dist Maint Meas/Reg Sta-Gen	13,654	(2,667)	-	(352)	-	-	(3,019)
3	8900 890 Dist Maint Meas/Reg Sta-Ind	6,629	-	-	(759)	-	-	(759)
4	8910 891 Dist Maint Meas/Reg Sta-Cty	11,022	-	-	(1,046)	-	-	(1,046)
5	8920 892 Dist Maint of Ser	36,915	(4,816)	-	106	-	-	(4,710)
6	8930 893 Dist Maint Mtr/House Reg	2,091	44	-	(11)	-	-	33
7	8940 894 Dist Maint Other Eq	16,911	-	-	(2,996)	-	-	(2,996)
8	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
9	9010 901 Cust Accts Supervision	-	-	-	-	-	-	-
10	9020 902 Cust Accts Mtr Exp	814,103	(42,665)	(15)	(6,653)	-	-	(49,333)
11	9030 903 Cust Accts Records/Collections	498,439	(22,045)	200	(315,528)	-	-	(337,373)
12	9040 904 Cust Accts Uncoll Accts	581,895	-	-	-	328,000	-	328,000
13	9070 907 Cust Accts Supervision	(83)	(392)	-	(101)	-	-	(493)
14	9080 908 Customer Assistance Expenses	56	(1,024)	-	950	-	-	(74)
15	9090 909 Cust Ser Supervision	90,274	(5,164)	-	1,190	-	-	(3,974)
16	9100 910 Cust Ser Assist Exp	490	-	-	(275)	-	-	(275)
17	9110 911 Cust Ser Info Adv Exp	331,569	(16,887)	-	(13,799)	-	-	(30,685)
18	9120 912 Demonstrating and Selling Expense	122,779	(1,105)	-	(63,666)	-	-	(64,771)
19	9130 913 Advertising Expenses	13,177	-	-	(8,441)	-	-	(8,441)
20	9160 916 Sales Promo Demo/Selling	32	-	-	4	-	-	4
21	9210 921 Adm Gen Office Supply	(9,772)	-	-	(813)	-	-	(813)
22	9220 922 Administrative Expense Transferred	10,320,259	-	-	-	-	749,263	749,263
23	9230 923 Adm Gen Outside Services Empl	230,955	-	-	39,951	-	-	39,951
24	9240 924 Property Insurance	341,017	-	-	37,783	-	-	37,783
25	9250 925 Adm Gen Injuries/Damages	6,969	(7)	-	(49)	-	-	(56)
26	9260 926 Adm Gen Empl Pen/Ben	2,316,098	(142,743)	371	4,251	-	-	(138,121)
27	9270 927 Adm Gen Franchise Req	149,949	-	-	16,563	-	-	16,563
28	9280 928 Adm Gen Reg Comm Exp	41,781	-	-	(4,701)	-	-	(4,701)
29	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
30	9300 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
31	9302 9302 Adm Gen Gen Exp	53,372	-	-	(5,190)	-	-	(5,190)
32	9320 932 Adm Gen Maint Gen Plant	-	-	-	-	-	-	-
33	Total	<u>22,740,746</u>	<u>(465,132)</u>	<u>(46,908)</u>	<u>(436,894)</u>	<u>328,000</u>	<u>749,263</u>	<u>128,332</u>
34	Labor and Benefits	7,547,140	(465,132)	-	-	-	-	(465,132)
35	Rent, Maintenance and Utilities	668,382	-	(46,908)	-	-	-	(46,908)
36	Other O&M	3,623,071	-	-	(436,894)	-	-	(436,894)
37	Bad Debt	581,895	-	-	-	328,000	-	328,000
38	Costs allocated from SSU and KY-MDS General Office	<u>10,320,259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>749,263</u>	<u>749,263</u>	<u>749,264</u>
39	Total	<u>22,740,746</u>	<u>(465,131)</u>	<u>(46,908)</u>	<u>(436,893)</u>	<u>328,000</u>	<u>749,263</u>	<u>128,332</u>
40	Blended Effective Tax Rate	38.90%	<u>180,936</u>	<u>18,247</u>	<u>169,951</u>	<u>(127,592)</u>	<u>(291,463)</u>	<u>(49,921)</u>
41	NET Operating Income Impact		<u>(284,195)</u>	<u>(28,660)</u>	<u>(265,942)</u>	<u>200,408</u>	<u>457,800</u>	<u>78,411</u>

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(D)1
 Schedule D-1
 Witness: G. Waller, G. Smith

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment		Total ADJUST.
			D-2.3 ADJ 1	D-2.3 ADJ 2	
1	403 DEPRECIATION Expense	12,587,569	312,023		312,023
2	404 Amortization Expense	0			0
3	406 AMORT. - Gas Plant AQUIST.	0			0
4					
5	Total DEPRECIATION and Amortization	<u>12,587,569</u>	<u>312,023</u>		<u>312,023</u>
6					
7	Blended Effective Tax Rate	38.90%	<u>121,377</u>		<u>121,377</u>
8					
9	NET Operating Income Impact		<u>190,646</u>		<u>190,646</u>
10					
11					
12					
13					
14	408 Taxes, Other than Income	<u>4,032,425</u>		<u>154,092</u>	<u>154,092</u>
15					
16	Blended Effective Tax Rate	38.90%		<u>59,942</u>	<u>59,942</u>
17					
18	NET Operating Income Impact			<u>94,150</u>	<u>94,150</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(D)2.1
 Schedule D-2.1
 Witness: G. Waller, G. Smith

LN	NO Purpose and Description		Amount
1	<u>ADJ1</u>		
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather	Forecasted	\$116,589,846
3	in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test	Base	<u>108,259,496</u>
4	year, and changes in gas costs between the periods.	Adjustment	\$8,330,350
5			7.7%
6	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather	Forecasted	\$52,141,186
7	in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test	Base	<u>46,292,645</u>
8	year, and changes in gas costs between the periods.	Adjustment	\$5,848,541
9			12.6%
10	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes, increases and reductions,	Forecasted	\$7,184,518
11	new plants and closings, shifts to transportation service from base period to test year and changes in gas costs between the periods.	Base	<u>8,373,381</u>
12		Adjustment	(\$1,188,864)
13			-14.2%
14	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of volumes due to warmer	Forecasted	\$12,145,471
15	weather in base period, continued efficiency gains in this market lowering the average normalized use per customer in the	Base	<u>10,659,694</u>
16	test year, and changes in gas costs between the periods.	Adjustment	\$1,485,777
17			13.9%
18	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
19		Base	<u>0</u>
20		Adjustment	\$0
21			0.0%
22	<u>ADJ2</u>		
23	Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge revenues for the base	Forecasted	\$783,688
24	period.	Base	<u>813,843</u>
25		Adjustment	(\$30,155)
26			-3.7%
27	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable changes in demand for	Forecasted	\$9,312,910
28	existing industries and account for migration to transportation service from sales services.	Base	<u>8,926,184</u>
29		Adjustment	\$386,726
30			4.3%
31	Other gas service revenues - No adjustment	Forecasted	\$0
32		Base	<u>0</u>
33		Adjustment	\$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	Forecasted	\$1,571,877
36	base period to the test year.	Base	<u>1,472,643</u>
37		Adjustment	\$99,234
38			6.7%
39	<u>ADJ3</u>		
40	Gas Purchase Costs - The purpose of this Adjustment is to reflect the increase in purchase quantities for sales service,	Forecasted	\$146,024,531
41	due to warmer than normal weather during the base period and to reflect changes in gas costs per Mcf in the test year.	Base	<u>131,820,373</u>
42		Adjustment	\$14,204,157
43			10.8%
44	Summary of Revenue Adjustments.		
45	Base Revenues		184,797,888
46	Base Gas Costs		<u>131,820,373</u>
47	Base Gross Profit		52,977,515
48			
49	Test Revenues		199,729,497
50	Test Gas costs		<u>146,024,531</u>
51	Test Gross Profit		53,704,966

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(D)2.2
 Schedule D-2.2
 Witness: G. Waller, G. Smith

LN	NO Purpose and Description	Amount
1	<u>ADJ 1</u>	
2	Labor and Benefits - The purpose of this adjustment is to account for decreasing labor and benefits expense due primarily to	Forecasted
3	higher budgeted labor capitalization rate versus the base period.	Base
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp insurance.	Adjustment
5	This adjustment pertains to labor and benefits for Kentucky operations.	7,082,008
6		7,547,140
7	<u>ADJ 2</u>	
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance and utilities.	Forecasted
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	Base
10	therefore be projected with a high level of accuracy. The rent portion of this O&M category was projected by reviewing actual lease	Adjustment
11	amounts.	621,474
12	This adjustment pertains to expenses for Kentucky operations.	668,382
13		(\$46,908)
14	<u>ADJ 3</u>	
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than labor, benefits, rent, and bad debt.	Forecasted
16	A standard inflation factor of 3.3% was used to forecast other O&M for the test period using the approved FY10 budget as a starting point.	Base
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment
18		3,186,178
19		3,623,071
20	<u>ADJ 4</u>	
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible accounts.	Forecasted
22	The projection is made by calculating 0.50% of residential, commercial and public authority revenues from the revenue projection.	Base
23		Adjustment
24		909,895
25	<u>ADJ 5</u>	
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this adjustment is to account for the forecasted	Forecasted
27	amount of expenses that are allocated to Kentucky from the Shared Services Unit and Division General Office.	Base
28		Adjustment
29		11,069,523
30		10,320,259
31	<u>Summary of O & M adjustments.</u>	Adjustment
32		\$749,263
33		7.3%
34		Forecasted
		Base
		Adjustment
		22,869,078
		22,740,746
		\$128,332
		0.6%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(D)2.3
 Schedule D-2.3
 Witness: G. Waller, G. Smith

LN	NO Purpose and Description		Amount
1	<u>ADJ1</u>		
2	Depreciation Expense - The purpose of this adjustment is to reflect increased depreciation expense due to the increased	Forecasted	\$12,899,592
3	level of depreciable plant investment.	Base	<u>12,587,569</u>
4		Adjustment	\$312,023
5			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	\$4,186,517
8		Base	<u>4,032,425</u>
9		Adjustment	\$154,092
10			3.8%

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

FR 10(10)(E)

SCHEDULE E

Income Tax Calculation

Schedule	Pages	Description
E	1	Income Tax Calculation

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Computation of State & Federal Income Tax
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011

FR 10(10)(E)

Schedule E

Witness: C. Felan

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

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 13,616,774	\$ 237,509	\$ 13,854,283	C-2
2	Interest Deduction	<u>6,033,551</u>	<u>135,331</u>	<u>6,168,882</u>	*
3	Taxable Income	\$ 7,583,224	\$ 102,178	\$ 7,685,402	
4	Composite Tax Rate (state & federal)	<u>38.900%</u>		<u>38.900%</u>	**
5	State & Federal Income Tax	<u>\$ 2,949,874</u>	<u>\$ 39,747</u>	<u>\$ 2,989,621</u>	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$ 180,645,233		\$ 184,697,058	B-1
7	Weighted cost of Debt	<u>3.34%</u>		<u>3.34%</u>	J-1.1
8	Interest Expense	<u>\$ 6,033,551</u>		<u>\$ 6,168,882</u>	
9	<u>2009 ** Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) = 39.900%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

FR 10(10)(F)

SCHEDULE F

Schedule	Pages	Description
F-1	2	Social and Service Club Dues
F-2.1	1	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 Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

Line	No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD						
1	Various		Ainad Shriners Temple	100	100%	100
2	Various		Anderson County C of C	265		265
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	275		275
6	Various		Builders Assoc of Bowling Green	355		355
7	Various		Cadiz Trigg County C of C	235		235
8	Various		Campbellsville Taylor Co C of C	100		100
9	Various		Chamber of Young Professionals	100		100
10	Various		Cladwell Lyon Partnership	500		500
11	Various		C Link	2,500		2,500
12	Various		C of C of Cave City	112		112
13	Various		C of C of Greater Muhlenberg Co	150		150
14	Various		C of C of Greenville	150		150
15	Various		Crittenden County C of C	325		325
16	Various		Danville Boyle Co C of C	257		257
17	Various		Dawson Springs C of C	85		85
18	Various		Economic Development Authority of Madisonville	500		500
19	Various		Economic Development Council Hopkinsville	3,000		3,000
20	Various		Franklin Simpson Co C of C	1,000		1,000
21	Various		Glasgow Barren Co C of C	3,825		3,825
22	Various		Grand Rivers C of C	135		135
23	Various		Greater Owensboro C of C	2,750		2,750
24	Various		Hart County C of C	200		200
25	Various		HBA of Owensboro	380		380
26	Various		Henderson C of C	350		350
27	Various		Hopkins Co Home Builders	255		255
28	Various		Kentucky Chamber	11,550		11,550
29	Various		Kentucky Gas Assoc	5,000		5,000
30	Various		Leadership Kentucky	150		150
31	Various		Lincoln Co C of C	100		100
32	Various		Logan Co C of C	300		300
33	Various		Logan Co Home Builders	350		350
34	Various		Lyon Co C of C	100		100
35	Various		Madisonville Area Manufacturers Assoc	300		300
36	Various		Madisonville Hopkins Co C of C	505		505
37	Various		Marion Co C of C	400		400
38	Various		Marshall Co C of C	500		500
39	Various		Mayfield Graves Co C of C	1,645		1,645
40	Various		Mercer C of C	450		450
41	Various		Ohio Co C of C	300		300
42	Various		Owensboro Area Museum Science & History	250		250
43	Various		Paducah Area C of C	640		640
44	Various		Partnership for Commonsense Justice	7,500		7,500
45	Various		Princeton Caldwell Co C of C	500		500
46	Various		Rotary Club	197		197
47	Various		Shelby Co C of C	600		600
48	Various		Springfield Washington Co C of C	325		325
49	Various		Stearns, Doug - NSPE	242		242
50	Various		Taylor Co C of C	100		100
51	Various		Three Rivers Home Builders	250		250
52	Various		University of Missouri - Financial Reaserch Institute	7,500		7,500
53	Various		Various Under \$100	533		533
54	Various		Western Kentucky Constr Assoc	450		450
55	Various		AGA	84,207	34.13%	28,738
Total Base Period				150,628		95,160

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

Line	No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
FORCASTED PERIOD						
1	Various		Ainad Shriners Temple	100	100%	100
2	Various		Anderson County C of C	265		265
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	275		275
6	Various		Builders Assoc of Bowling Green	355		355
7	Various		Cadiz Trigg County C of C	235		235
8	Various		Campbellsville Taylor Co C of C	100		100
9	Various		Chamber of Young Professionals	100		100
10	Various		Cladwell Lyon Partnership	500		500
11	Various		C Link	2,500		2,500
12	Various		C of C of Cave City	112		112
13	Various		C of C of Greater Muhlenberg Co	150		150
14	Various		C of C of Greenville	150		150
15	Various		Crittenden County C of C	325		325
16	Various		Danville Boyle Co C of C	257		257
17	Various		Dawson Springs C of C	85		85
18	Various		Economic Development Authority of Madisonville	500		500
19	Various		Economic Development Council Hopkinsville	3,000		3,000
20	Various		Franklin Simpson Co C of C	1,000		1,000
21	Various		Glasgow Barren Co C of C	3,825		3,825
22	Various		Grand Rivers C oc C	135		135
23	Various		Greater Owensboro C of C	2,750		2,750
24	Various		Hart County C of C	200		200
25	Various		HBA of Owensboro	380		380
26	Various		Henderson C of C	350		350
27	Various		Hopkins Co Home Builders	255		255
28	Various		Kentucky Chamber	11,550		11,550
29	Various		Kentucky Gas Assoc	5,000		5,000
30	Various		Leadership Kentucky	150		150
31	Various		Lincoln Co C of C	100		100
32	Various		Logan Co C of C	300		300
33	Various		Logan Co Home Builders	350		350
34	Various		Lyon Co C of C	100		100
35	Various		Madisonville Area Manufacturers Assoc	300		300
36	Various		Madisonville Hopkins Co C of C	505		505
37	Various		Marion Co C of C	400		400
38	Various		Marshall Co C of C	500		500
39	Various		Mayfield Graves Co C of C	1,645		1,645
40	Various		Mercer C of C	450		450
41	Various		Ohio Co C of C	300		300
42	Various		Owensboro Area Museum Science & History	250		250
43	Various		Paducah Area C of C	640		640
44	Various		Partnership for Commonsense Justice	7,500		7,500
45	Various		Princeton Caldwell Co C of C	500		500
46	Various		Rotary Club	197		197
47	Various		Shelby Co C of C	600		600
48	Various		Springfield Washington Co C of C	325		325
49	Various		Steams, Doug - NSPE	242		242
50	Various		Taylor Co C of C	100		100
51	Various		Three Rivers Home Builders	250		250
52	Various		University of Missouri - Financial Reaserch Institute	7,500		7,500
53	Various		Various Under \$100	533		533
54	Various		Western Kentucky Constr Assoc	450		450
55	Various		AGA	84,207	34.13%	28,738
Total Forcasted Period				150,628		95,160

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
CHARITABLE Contributions
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(F)
Schedule F-2.1
Witness: G. Waller

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Education	\$ 27,592	100%	\$ 27,592
2	Various	United Way Agencies	21,519		21,519
3	Various	Health	5,689		5,689
4	Various	Museums & Arts	26,678		26,678
5	Various	Youth Clubs & Centers	9,646		9,646
6	Various	Community Welfare	81,825		81,825
7	Various	American Red Cross	600		600
8	Various	Salvation Army	50,483		50,483
		Total	\$224,032		\$ 224,032
FORCASTED PERIOD					
1	Various	Education	\$ 27,592	100%	\$ 27,592
2	Various	United Way Agencies	21,519		21,519
3	Various	Health	5,689		5,689
4	Various	Museums & Arts	26,678		26,678
5	Various	Youth Clubs & Centers	9,646		9,646
6	Various	Community Welfare	81,825		81,825
7	Various	American Red Cross	600		600
8	Various	Salvation Army	50,483		50,483
		Total	\$224,032		\$ 224,032

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
INITIATION FEES/COUNTRY CLUB Expenses *
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(f)
 Schedule F-2.2
 Witness: G. Waller

Line No.	Account No.	Payee Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	Jurisdiction
1.	Various	Owensboro Country Club (dues)	\$ -	100%	\$ -	\$ -	100%	\$ -
2	Various	OCC - Expenses	965		965	965		965
3		Total	<u>\$ 965</u>		<u>\$ 965</u>	<u>\$ 965</u>		<u>\$ 965</u>

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Employee PARTY, OUTING, and GIFT EXP.
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(F)
Schedule F-2.3
Witness: G. Waller

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Div 009						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		Div 091						
7	Various	Sub Account 07421- Service Awards	\$ 157,705	34.13%	\$ 53,822	\$ 190,258	34.13%	\$ 64,932
8								
9		Total	\$ 157,705		\$ 53,822	\$ 190,258		\$ 64,932
10								
11		Div 002						
12	Various	Sub Account 07421- Service Awards	\$ 55,021	5.23%	\$ 2,880	\$ 45,240	5.23%	\$ 2,368
13								
14		Total	\$ 55,021		\$ 2,880	\$ 45,240		\$ 2,368
15								
16		Div 012						
17	Various	Sub Account 07421- Service Awards	\$ 29,094	5.41%	\$ 1,575	\$ 39,437	5.41%	\$ 2,135
18								
19		Total	\$ 29,094		\$ 1,575	\$ 39,437		\$ 2,135
20								
21		Grand Total	\$ 241,820		\$ 58,277	\$ 274,935		\$ 69,435

All Party Expenses are booked below the line and not part of revenue requirements.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Customer Service and Informational SALES and General ADVERTISING Expense
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(F)
Schedule F-3
Witness: G. Waller

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Customer Service and Informational Expenses						
2								
3		Div 009						
4	907	Supervision (1)	\$ (83)	100%	\$ (83)	\$ (576)	100%	\$ (576)
5	908	Customer Assistance	56	100%	56	(18)	100%	(18)
6	909	Informational Advertising (1)	90,274	100%	90,274	86,300	100%	86,300
7	910	Miscellaneous Customer Service and Informational (1)	490	100%	490	215	100%	215
8		Total	\$ 90,738		\$ 90,738	\$ 85,921		\$ 85,921
9								
10		Div 091						
11	907	Supervision (1)	\$ -	34.13%	\$ -	\$ -	34.13%	\$ -
12	908	Customer Assistance	-	34.13%	-	-	34.13%	-
13	909	Informational Advertising (1)	60,455	34.13%	20,632	47,589	34.13%	16,241
14	910	Miscellaneous Customer Service and Informational (1)	9,933	34.13%	3,390	10,759	34.13%	3,672
15		Total	\$ 70,388		\$ 24,022	\$ 58,348		\$ 19,913
16								
17		Div 002						
18	907	Supervision (1)	\$ -	5.23%	\$ -	\$ -	5.23%	\$ -
19	908	Customer Assistance	-	5.23%	-	-	5.23%	-
20	909	Informational Advertising (1)	-	5.23%	-	-	5.23%	-
21	910	Miscellaneous Customer Service and Informational (1)	519	5.23%	27	617	5.23%	32
22		Total	\$ 519		\$ 27	\$ 617		\$ 32
23								
24		Div 012						
25	907	Supervision (1)	\$ -	5.41%	\$ -	\$ -	5.41%	\$ -
26	908	Customer Assistance	626	5.41%	34	28	5.41%	2
27	909	Informational Advertising (1)	7,843	5.41%	425	1,675	5.41%	91
28	910	Miscellaneous Customer Service and Informational (1)	7,924	5.41%	429	9,534	5.41%	516
29		Total	\$ 16,393		\$ 887	\$ 11,237		\$ 608
30								
31		Sales Expense						
32								
33		Div 009						
34	911	Supervision	\$331,569	100%	\$331,569	\$300,884	100%	\$300,884
35	912	Demonstration and Selling (1)	122,779	100%	122,779	58,008	100%	58,008
36	913	Advertising	13,177	100%	13,177	4,736	100%	4,736
37	916	Miscellaneous Sales Expense	32	100%	32	36	100%	36
38		Total	\$467,557		\$467,557	\$363,664		\$363,664
39								
40		Div 091						
41	911	Supervision	\$152,979	34.13%	\$ 52,209	\$156,358	34.13%	\$ 53,362
42	912	Demonstration and Selling (1)	2,465	34.13%	841	5,890	34.13%	2,010
43	913	Advertising	15,541	34.13%	5,304	19,076	34.13%	6,510
44	916	Miscellaneous Sales Expense	333	34.13%	114	242	34.13%	83
45		Total	\$171,318		\$ 58,468	\$181,565		\$ 61,965
46								
47		Div 002						
48	911	Supervision	\$ 158	5.23%	\$ 8	\$ 172	5.23%	\$ 9
49	912	Demonstration and Selling (1)	-	5.23%	-	-	5.23%	-
50	913	Advertising	-	5.23%	-	-	5.23%	-
51	916	Miscellaneous Sales Expense	-	5.23%	-	-	5.23%	-
52		Total	\$ 158		\$ 8	\$ 172		\$ 9
53								
54		Div 012						
55	911	Supervision	\$ -	5.41%	\$ -	\$ -	5.41%	\$ -
56	912	Demonstration and Selling (1)	-	5.41%	-	-	5.41%	-
57	913	Advertising	-	5.41%	-	-	5.41%	-
58	916	Miscellaneous Sales Expense	-	5.41%	-	-	5.41%	-
59		Total	\$ -		\$ -	\$ -		\$ -

(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 Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
CIVIC, POLITICAL and RELATED ACTIVITIES
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(F)
 Schedule F-7
 Witness: G. Waller

Line No.	Item (A)	12 Months Ended June 2009					Forecasted Period		
		Sales or Promotional Advertising	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount	Sales or Promotional Advertising	Kentucky Jurisdictional	Allocated Amount
1	Div 009								
2	Newspaper, Magazine, bill stuffer & Othe	\$ 211,987	\$ 299	\$ 212,286	100%	\$ 212,286	\$ 218,347	100%	\$ 218,347
3									
4	Div 091								
5	Newspaper, Magazine, bill stuffer & Othe	149,965	308,316	458,281	34.13%	156,403	154,464	34.13%	52,716
6									
7	Div 002								
8	Newspaper, Magazine, bill stuffer & Othe	(1,262)	1,444	182	5.23%	10	(1,300)	5.23%	(68)
9									
10	Div 012								
11	Newspaper, Magazine, bill stuffer & Othe	40,708	-	40,708	5.41%	2,204	41,929	5.41%	2,270
12									
13	Grand Total	<u>\$ 401,398</u>	<u>\$ 310,059</u>	<u>\$ 711,457</u>		<u>\$ 370,903</u>	<u>\$ 413,440</u>		<u>\$ 273,264</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
PROFESSIONAL Service Expenses
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR 10(10)(F)
Schedule F-5
Witness: G. Waller

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
Account 923 - Outside Services Employed							
1							
2	Div 009						
3	06111- Contract Labor	\$ 60,462	100%	\$ 60,462	\$ 4,880	100%	\$ 4,880
4	06121- Legal	96,142	100%	96,142	5,883	100%	5,883
5	Total	<u>\$ 156,605</u>		<u>\$ 156,605</u>	<u>\$ 10,762</u>		<u>\$ 10,762</u>
6							
7	Div 091						
8	06111- Contract Labor	\$ 16,005	34.13%	\$ 5,462	\$ 24,276	34.13%	\$ 8,285
9	06121- Legal	132,236	34.13%	45,130	-	34.13%	-
10	Total	<u>\$ 148,242</u>		<u>\$ 50,592</u>	<u>\$ 24,276</u>		<u>\$ 8,285</u>
11							
12	Div 002						
13	06111- Contract Labor	\$ 6,880,526	5.23%	\$ 360,155	\$6,751,045	5.23%	\$ 353,378
14	06121- Legal	80,692	5.23%	4,224	59,514	5.23%	3,115
15	Total	<u>\$ 6,961,218</u>		<u>\$ 364,379</u>	<u>\$6,810,560</u>		<u>\$ 356,493</u>
16							
17	Div 012						
18	06111- Contract Labor	\$ 1,237,085	5.41%	\$ 66,968	\$ 1,189,200	5.41%	\$ 64,376
19	06121- Legal	-	5.41%	-	-	5.41%	-
20	Total	<u>\$ 1,237,085</u>		<u>\$ 66,968</u>	<u>\$ 1,189,200</u>		<u>\$ 64,376</u>

Note: Rate Case related expenses are shown separately on Schedule F-6.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Projected Rate Case Expense

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

FR 10(10)(F)
 Schedule F-6
 Witness: G. Waller

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Raab	\$ 22,000
3	Cost of Capital - Vander Weide, J. H.	15,000
4	sub-total	\$ 37,000
5		
6	Legal Fees	
7	(J. Hughes/R. Hutchinson)	120,000
8		
9	Employee Expense	
10	(airfare, lodging, meals, etc.)	20,000
11		
12	Miscellaneous Expense	
13	(printing, advertising, etc.)	50,000
14		
15	Total Projected Rate Case Expense	<u>\$ 227,000</u>
16		
17	Three (3) Year Amortization of Rate Case Expenses	<u>\$ 75,667</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
CIVIC, POLITICAL and RELATED ACTIVITIES
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 10(10)(f)

Schedule F-7

Witness: G. Waller

Line No.	Item (A)	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	Div 009						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	54,068	100%	54,068	55,690	100%	55,690
5	Other	-	100%	-	-	100%	-
6	Total	\$ 54,068		\$ 54,068	\$ 55,690		\$ 55,690
7							
8	Div 091						
9	Donations (1)	\$ -	34.13%	\$ -	\$ -	34.13%	\$ -
10	Civic Duties (2)	-	34.13%	-	-	34.13%	-
11	Political Activities (3)	19,980	34.13%	6,819	20,579	34.13%	7,023
12	Other	-	34.13%	-	-	34.13%	-
13	Total	\$ 19,980		\$ 6,819	\$ 20,579		\$ 7,023
14							
15	Div 002						
16	Donations (1)	\$ -	5.23%	\$ -	\$ -	5.23%	\$ -
17	Civic Duties (2)	-	5.23%	-	-	5.23%	-
18	Political Activities (3)	137,087	5.23%	7,176	141,200	5.23%	7,391
19	Other	-	5.23%	-	-	5.23%	-
20	Total	\$ 137,087		\$ 7,176	\$ 141,200		\$ 7,391
21							
22	Div 012						
23	Donations (1)	\$ -	5.41%	\$ -	\$ -	5.41%	\$ -
24	Civic Duties (2)	-	5.41%	-	-	5.41%	-
25	Political Activities (3)	-	5.41%	-	-	5.41%	-
26	Other	-	5.41%	-	-	5.41%	-
27	Total	\$ -		\$ -	\$ -		\$ -
28							
29	Grand Total	\$ 211,135		\$ 68,063	\$ 217,469		\$ 70,104

Notes:

(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.

(3) These expenses are recorded below the line and therefore not included in O&M.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
EMPLOYEE EXPENSE REPORT EXCLUSIONS

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

FR 10(10)(F)
 Schedule F-8
 Witness: G. Waller

Line No.	Description	12 Months Ended June 2009			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
EMPLOYEE EXPENSE REPORT EXCLUSIONS							
1	Div 009	\$ 43,910	100.00%	\$ 43,910	\$ 43,910	100%	\$ 43,910
2							
3	Div 091	68,094	34.13%	23,239	68,094	34.13%	23,239
4							
5	Div 002	397,898	5.23%	20,828	397,898	5.23%	20,828
6							
7	Div 012	<u>23,420</u>	5.41%	<u>1,268</u>	<u>23,420</u>	5.41%	<u>1,268</u>
	Total Expense Report Exclusions	<u>\$ 533,323</u>		<u>\$ 89,245</u>	<u>\$533,323</u>		<u>\$ 89,245</u>

NOTE: This amount is included on ratemaking adjustments on Schedule C-2 and therefore excluded from the Revenue Requirements.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
MISCELLANEOUS ADJUSTMENTS

Data: ___ Base Period ___ x ___ Forecasted Period FR 10(10)(F)
Type of Filing: Original ___ Updated ___ Revised Schedule F-9
Workpaper Reference No(s). _____ Witness: G. Waller

Line No.	Description	Amount
1	Previously Deferred Manufacturing Gas Plant Expenditures	\$ 549,913
2		
3	Three (3) Year Amortization	<u>\$ 183,304</u>

In reference to Case No. 2008-00230.

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 PAYROLL Costs
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

Schedule G-1
 Witness: G. Waller

Line No.	Description	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1	<u>Payroll Costs</u>					
2	Labor	\$ 10,072,356	100.00%	\$ 10,072,356	\$ 7,138	\$ 10,079,494
3						
4	<u>Employee Benefits</u>					
5	PENSION & RETIREMENT Income PLAN	\$ 765,725	100.00%	\$ 765,725	\$ 543	\$ 766,267
6	FAS 106	1,229,345	100.00%	1,229,345	871	1,230,216
7	Employee INSURANCE PLANS	1,822,403	100.00%	1,822,403	(15,652)	1,806,750
8	ESOP PLAN Contributions	379,470	100.00%	379,470	269	379,739
9			100.00%	0	0	
10	Total Employee BENEFITS	<u>\$ 4,196,943</u>		<u>\$ 4,196,943</u>	<u>\$ (13,970)</u>	<u>\$ 4,182,973</u>
11						
12	<u>Payroll Taxes</u>					
13	F.I.C.A.	\$ 385,716	100.00%	\$ 385,716	\$ (519)	\$ 385,197
14	Federal Unemployment	7,827	100.00%	7,827	(1,659)	6,169
15	State Unemployment	10,845	100.00%	10,845	(4,411)	6,434
16	Total Payroll Taxes	<u>\$ 404,389</u>		<u>\$ 404,389</u>	<u>\$ (6,589)</u>	<u>\$ 397,800</u>
17						
18	Total Payroll Costs	<u>\$ 14,673,688</u>		<u>\$ 14,673,688</u>	<u>\$ (13,420)</u>	<u>\$ 14,660,268</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

Schedule G-2
 Witness: G. Waller

Line No.	Description	Most Recent Five Fiscal Years*										Base Period	% Change	Forecasted Period
		2004	% Change	2005	% Change	2006	% Change	2007	% Change	2008	% Change			
1	Total Company													
2														
3	Man Hours													
4	Straight Time Hours	502,162	0.42%	504,271	-3.77%	485,246	-15.45%	410,282	-1.09%	405,826	-0.57%	403,520	0.00%	403,520
5	OverTime Hours	7,222	27.11%	9,180	56.31%	14,349	91.41%	27,466	1.40%	27,850	-1.79%	27,351	0.00%	27,351
6	Total Manhours	<u>509,385</u>	0.80%	<u>513,451</u>	-2.70%	<u>499,595</u>	-12.38%	<u>437,748</u>	-0.93%	<u>433,676</u>	-0.65%	<u>430,871</u>	0.00%	<u>430,871</u>
7	Ratio of OverTime Hours to Straight-Time Hours	<u>1.438%</u>		<u>1.820%</u>		<u>2.957%</u>		<u>6.694%</u>		<u>6.863%</u>		<u>6.778%</u>		<u>6.778%</u>
8														
9														
10	Labor Dollars													
11	Straight-Time Dollars	11,624,450	6.21%	12,346,401	-7.42%	11,430,341	-22.32%	8,879,055	2.96%	9,141,546	0.40%	9,178,384	-0.38%	9,143,764
12	OverTime Dollars	215,820	32.45%	285,862	52.57%	436,139	81.67%	792,344	1.85%	806,966	10.78%	893,972	4.67%	935,730
13	Total Labor Dollars	<u>11,840,270</u>	6.69%	<u>12,632,263</u>	-6.06%	<u>11,866,480</u>	-18.50%	<u>9,671,399</u>	2.87%	<u>9,948,512</u>	1.24%	<u>10,072,356</u>	0.07%	<u>10,079,494</u>
14	Ratio of OverTime Dollars to Straight-Time Dollars	<u>1.857%</u>		<u>2.315%</u>		<u>3.816%</u>		<u>8.924%</u>		<u>8.827%</u>		<u>9.740%</u>		<u>10.234%</u>
15														
16														
17	O&M Labor Dollars	4,529,073	20.78%	5,470,031	4.53%	5,717,565	-14.30%	4,900,035	4.30%	5,110,512	4.24%	5,327,335	-6.05%	5,004,953
18	Ratio of O&M of Labor Dollars to Total Labor Dollars	<u>38.251%</u>		<u>43.302%</u>		<u>48.182%</u>		<u>50.665%</u>		<u>51.370%</u>		<u>52.891%</u>		<u>49.655%</u>
19														
20														
21	Employee Benefits													
22	Total Employee Benefits	4,705,852	-1.62%	4,629,593	15.64%	5,353,433	-20.76%	4,241,993	-5.48%	4,009,655	4.67%	4,196,943	-0.33%	4,182,973
23	Employee Benefits Expensed	1,519,145	38.89%	2,110,013	17.32%	2,475,484	-13.18%	2,149,206	-4.16%	2,059,760	7.77%	2,219,805	-6.43%	2,077,055
24	Ratio of Employee Benefits Expensed to Total Employee Benefits	<u>32.282%</u>		<u>45.577%</u>		<u>46.241%</u>		<u>50.665%</u>		<u>51.370%</u>		<u>52.891%</u>		<u>49.655%</u>
25														
26														
27														
28	Payroll Taxes													
29	Total Payroll Taxes	1,073,802	5.10%	1,128,585	-18.92%	915,056	-20.95%	723,329	-1.71%	710,951	7.54%	764,570	4.78%	801,128
30	Payroll Taxes Expensed	355,731	14.68%	407,956	9.47%	446,606	-17.94%	366,474	-0.34%	365,216	10.73%	404,389	-1.63%	397,800
31	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>33.128%</u>		<u>36.148%</u>		<u>48.806%</u>		<u>50.665%</u>		<u>51.370%</u>		<u>52.891%</u>		<u>49.655%</u>
32														
33														
34														
35	Employee Levels													
36	Average Employee Levels	236	0.00%	236	(0)	231	-13.85%	199	-0.50%	198	-2.02%	194	0.00%	194
37	Year end Employee Levels	<u>238</u>	-1.26%	<u>235</u>	(0)	<u>226</u>	-11.06%	<u>201</u>	-0.50%	<u>200</u>	-3.00%	194	0.00%	194

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Executive Compensation
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

Schedule G-3
Witness: G. Waller

Line No.	Description	Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 8 Officers</u>			
2	<u>Gross Payroll</u>			
3	Salary	\$ 4,036,892	\$ 121,107	\$ 4,157,999
4	Other Allowances and Compensation	4,633,358	139,001	4,772,359
5	Total Salary and Compensation	<u>\$ 8,670,250</u>	<u>\$ 260,108</u>	<u>\$ 8,930,358</u>
6	<u>Employee Benefits</u>			
7	Pensions	\$ 242,633	\$ 7,279	\$ 249,912
8	Other Benefits	1,005,718	30,172	1,035,890
9	Total Employee Benefits	<u>\$ 1,248,351</u>	<u>\$ 37,451</u>	<u>\$ 1,285,802</u>
10	<u>Payroll Taxes</u>			
11	F.I.C.A.	\$ 327,071	\$ 9,812	\$ 336,883
12	Federal Unemployment	336	10	346
13	State Unemployment	356	11	367
14	Total Payroll Taxes	<u>\$ 327,764</u>	<u>\$ 9,833</u>	<u>\$ 337,597</u>
15	Total Compensation	<u>\$ 10,246,365</u>	<u>\$ 307,391</u>	<u>\$ 10,553,756</u>

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

- Chairman of the Board, President, and CEO
- Senior Vice President, Utility Operations
- Senior Vice President, Non-Utility Operations
- Senior Vice President and General Counsel
- Senior Vice President, Human Resources
- Senior Vice President, Chief Financial Officer
- The SVP, Human Resources and SVP, Chief Financial Officer 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 Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Computation of Gross Revenue Conversion Factor
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

Schedule H-1
 Witness: C. Felan

Line No.	Description		Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue		100.000000%	100.000000%
2	Less: Uncollectible Accounts Expense		0.500000%	0.500000%
3	Less: PSC Fees		0.153800%	0.153800%
4	Net Revenues		99.346200%	99.346200%
5	SIT Rate	6.00%	5.960772%	5.960772%
6	Income before Federal Income Tax		93.385428%	93.385428%
7	Federal Income Tax @	35%	32.684900%	32.684900%
8	Operating Income Percentage		60.700528%	60.700528%
9	Gross Revenue Conversion Factor			
10	(100 % divided by Income after Income Tax)		1.647432	1.647432

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Comparative Income Statement
Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

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

	Most Recent Five Calendar Years					Four Forecasted Fiscal Years					
	2004	2005	2006	2007	2008	Base 12/31/2009	Test 3/31/2011	2011	2012	2013	2014
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME STATEMENT											
Operating Revenues											
Gas service revenue	186,635	232,804	196,379	190,899	231,575	173,585	188,061	192,309	194,321	193,329	192,355
Transportation	9,325	9,281	8,881	9,930	10,042	8,926	9,313	9,313	9,313	9,313	9,313
Other revenue	2,688	2,367	2,817	2,459	2,691	2,286	2,356	2,390	2,405	2,395	2,386
Total Operating Revenues	198,648	244,452	208,077	203,287	244,308	184,798	199,729	204,011	206,039	205,037	204,053
Purchase gas	145,838	191,519	158,604	150,420	186,800	131,820	146,025	150,488	152,916	152,339	151,779
Gross Profit	52,810	52,933	49,474	52,867	57,509	52,978	53,705	53,524	53,123	52,698	52,274
Operating Expenses											
Direct O&M	12,274	14,756	13,986	12,760	12,734	12,420	11,800	11,976	12,318	12,671	13,033
Allocated O&M	4,518	3,982	5,956	8,963	10,253	10,320	11,070	11,334	11,810	12,313	12,843
Depreciation & amortization	11,171	11,765	11,757	11,802	11,311	12,588	12,900	14,501	15,647	16,851	18,117
Taxes - other than income	2,828	3,427	4,445	3,789	3,250	4,032	4,187	4,291	4,486	4,684	4,887
Total Operating Expenses	30,792	33,930	36,144	37,313	37,548	39,361	39,955	42,101	44,261	46,519	48,880
Operating income(loss)	22,018	19,003	13,330	15,554	19,961	13,617	13,750	11,423	8,862	6,179	3,394
Other income											
Interest Income	352	488	487	474	517	399	479	60	278	277	276
Performance based rates	879	748	1,205	948	2,129	1,623	1,850	1,850	1,850	1,850	1,850
Other Income	661	837	757	822	755	165	(326)	(398)	(398)	(398)	(398)
Total other income	1,891	2,073	2,449	2,244	3,401	2,187	2,003	1,512	1,730	1,729	1,728
Interest Charges											
Total interest charges	6,206	6,894	7,395	6,758	6,850	6,660	6,414	6,666	6,856	7,045	7,217
Income Before Taxes	17,703	14,182	8,384	11,040	16,512	9,144	9,339	6,268	3,736	863	(2,095)
Provision for income taxes	6,839	5,529	3,198	4,333	4,585	3,557	3,633	2,438	1,453	336	(815)
Net Income	10,864	8,652	5,186	6,707	11,927	5,587	5,706	3,830	2,283	528	(1,280)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Revenue Statistics
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

FR10(10)(i)2
 Schedule I
 Witness: D. Meziere, and G. Smith

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2004	2005	2006	2007	2008	12/31/2009 (2)	3/31/2011 (2)	2011 (2)	2012 (2)	2013 (2)
1	Revenue by Customer Class:										
2	Residential	\$ 112,516,760	\$ 133,767,759	\$ 121,022,934	\$ 114,853,595	\$ 140,438,328	\$ 108,259,496	\$ 116,589,846	\$ 118,565,859	\$ 119,086,443	\$ 117,756,578
3	Commercial	47,821,161	61,882,765	51,696,303	51,608,060	62,077,829	46,292,645	52,141,186	53,738,780	54,719,283	54,876,051
4	Industrial	13,270,542	21,396,536	10,243,620	12,215,026	14,537,486	8,373,381	7,184,518	7,508,226	7,737,430	7,848,746
5	Public Authority & Other	13,026,596	15,756,927	13,416,262	12,221,858	14,521,821	10,659,694	12,145,471	12,495,888	12,777,880	12,847,354
6	Unbilled										
7	Total	\$ 186,635,059	\$ 232,803,987	\$ 196,379,120	\$ 190,898,540	\$ 231,575,464	\$ 173,585,217	\$ 188,061,021	\$ 192,308,752	\$ 194,321,037	\$ 193,328,729
8	Number of Customer by Class:										
9	Residential	161,069	156,105	153,359	153,544	153,438	152,737	152,237	151,937	151,537	151,137
10	Commercial	18,356	18,052	17,617	17,652	17,499	17,394	17,394	17,394	17,394	17,394
11	Industrial	435	239	225	223	223	217	217	217	217	217
12	Public Authority & Other	1,655	1,637	1,616	1,588	1,568	1,565	1,565	1,565	1,565	1,565
13	Total	181,515	176,033	172,816	173,007	172,729	171,913	171,413	171,113	170,713	170,313
14	Average Revenue per Class:										
15	Residential	\$ 699	\$ 857	\$ 789	\$ 748	\$ 915	\$ 709	\$ 766	\$ 780	\$ 786	\$ 779
16	Commercial	2,605	3,428	2,934	2,924	3,547	2,661	2,998	3,089	3,146	3,155
17	Industrial	30,507	89,525	45,578	54,796	65,093	38,587	33,108	34,600	35,656	36,169
18	Public Authority & Other	7,871	9,625	8,304	7,698	9,263	6,811	7,760	7,984	8,164	8,208

(1) Unbilled Revenue is included in the appropriate customer class.
 (2) Unbilled Revenue is not included in the appropriate customer class

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 SALES STATISTICS
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference NO(S):

FR10(10)(i)3
 Schedule I
 Witness: D. Meziere, and G. Smith

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2004	2005	2006	2007	2008	12/31/2009	3/31/2011	2011	2012	2013
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
1	Sales by Customer Class:										
2	Residential	10,903,743	11,111,864	9,751,483	10,384,574	10,854,610	10,394,764	10,009,211	9,884,289	9,630,928	9,378,726
3	Commercial	4,893,900	5,361,904	4,642,021	4,793,061	5,017,155	4,738,975	4,657,588	4,634,461	4,582,280	4,530,113
4	Industrial	1,764,332	2,267,857	1,327,230	1,757,029	1,714,560	734,563	734,563	734,563	734,563	734,563
5	Public Authority & Other	1,461,868	1,478,635	1,261,067	1,194,841	1,252,700	1,193,017	1,179,912	1,174,233	1,164,845	1,155,454
6	Unbilled										
7											
8	Total	19,023,843	20,220,260	16,981,800	18,129,505	18,839,024	17,061,320	16,581,275	16,427,547	16,112,617	15,798,857
9											
10	Number of Customer by Class:										
11	Residential	161,069	156,105	153,359	153,544	153,438	152,737	152,237	151,937	151,537	151,137
12	Commercial	18,356	18,052	17,617	17,652	17,499	17,394	17,394	17,394	17,394	17,394
13	Industrial	435	239	225	223	223	217	217	217	217	217
14	Public Authority & Other	1,655	1,637	1,616	1,588	1,568	1,565	1,565	1,565	1,565	1,565
15											
16	Total	181,515	176,033	172,816	173,007	172,729	171,913	171,413	171,113	170,713	170,313
17											
18	Average Volume per Class:										
19	Residential	68	71	64	68	71	68	66	65	64	62
20	Commercial	267	297	263	272	287	272	268	266	263	260
21	Industrial	4,056	9,489	5,905	7,882	7,677	3,385	3,385	3,385	3,385	3,385
22	Public Authority & Other	883	903	781	753	799	762	754	750	744	738

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Cost of Capital Summary
 Base Period: Twelve Months Ended December 31, 2009

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Proposed Capital Structure</u>						
1	LONG-TERM DEBT	J-3	\$ 2,188,933	50.28%	6.64%	3.34%
2	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
3	COMMON EQUITY		<u>2,164,263</u>	<u>49.72%</u>	11.00%	<u>5.47%</u>
4	Total Capital		<u>\$ 4,353,196</u>	<u>100.00%</u>		<u>8.81%</u>
<u>Capital Structure with Short-Term Debt</u>						
5	SHORT-TERM DEBT	J-3	\$ 62,401	1.41%	7.94%	0.11%
6	LONG-TERM DEBT	J-3	2,188,933	49.57%	6.64%	3.29%
7	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
8	COMMON EQUITY		<u>\$ 2,164,263</u>	<u>49.01%</u>	11.00%	<u>5.39%</u>
9	Total Capital		<u>\$ 4,415,597</u>	<u>100.00%</u>		<u>8.79%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 ANNUALIZED SHORT-TERM DEBT
 as of December 30, 2009

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

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

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT	\$ 62,401	4.390%	\$ 2,739	
2	COMMITMENT FEE (2)			976	
3	COMMITMENT FEE (3)	_____		1,242	
4	TOTAL SHORT-TERM DEBT	\$ 62,401		\$ 4,958	7.94%

NOTES:

- (1) Interest Rate is the actual average rate for 12 Months Ended July 31, 2009.
- (2) Amortization of Arrangement fees over 5 years for \$566.7 million line of credit, and over one year for \$212.5 million line of credit.
- (3) Commitment fees associated with \$791.7 million line of credit averaging .151% on the unused portion, calculated using 360-day convention.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 AVERAGE ANNUALIZED LONG-TERM DEBT
 Base Period: Twelve Months Ended December 31, 2009

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

Schedule J-3
 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	10% Senior Notes due Dec 2011	\$1,151,654	10.00%	\$115,165	
2	10% Senior Notes due Dec 2011	\$1,151,654	10.00%	115,165	
3	6.75% Debentures Unsecured due July 2028	\$150,000,000	6.75%	10,125,000	
4	7.375% Senior Notes due May 2011	\$350,000,000	7.38%	25,812,500	
5	5.125% Senior Notes due Feb 2013	\$250,000,000	5.13%	12,812,500	
6	6.35% Sr Note, due 2017	\$250,000,000	6.35%	15,875,000	
7	4.00% Sr Note, due 2009	\$123,076,923	4.00%	4,923,077	
8	8.50% Sr Note due 3/15/2019	\$346,153,846	8.50%	29,423,077	
9	4.95% Sr Note due 10/15/2014	\$500,000,000	4.95%	24,750,000	
10	5.95% Sr Note due 10/15/2034	\$200,000,000	5.95%	11,900,000	
11	6.67% MTN A1 due Dec 2025	\$10,000,000	6.67%	667,000	
12	6.27% MTN A2 due Dec 2010	\$10,000,000	6.27%	627,000	
13	Industrial Develop Revenue Bond 07/13	\$564,101	7.90%	44,564	
14	US Bancorp - 04/09	\$72,454	5.29%	3,833	
15	Total	\$2,192,170,633		\$137,193,881	
16					
17	Annualized Amortization of Debt Exp. & Debt Dsct.			8,054,000	
18	Less Unamortized Debt Discount	(\$3,237,976)			
19					
20	Total LONG-TERM DEBT	<u>\$2,188,932,656</u>		<u>145,247,881</u>	<u>6.64%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
EMBEDDED Cost of PREFERRED STOCK

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

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

Line No.	Dividend Rate, TYPE, PAR Amount	Date Issued (A)	Amount Outstanding (B)	Premium or Discount (C)	Issue Expense (D)	Gain or Loss on Reacquired Stock (E)	Net Proceeds (F=B+C-D+E)	Cost Rate At Issue (G)	Annualized Dividends (H=GXB)
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Atmos Energy Corporation has no PREFERRED STOCK OUTSTANDING at this time.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 13 Month Average Capital Structure, Excluding Short-Term Debt
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

PROPOSED RATES

Schedule J-1.1
 Witness: L. Sherwood

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	LONG-TERM DEBT		2,188,933	50.28%	6.64%	3.34%	2,166,610	48.58%	6.87%	3.34%
2	Total DEBT		2,188,933	50.28%		3.34%	2,166,610	48.58%		3.34%
3	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
4	COMMON EQUITY		2,164,263	49.72%	11.00%	5.47%	2,293,656	51.42%	11.00%	5.66%
5	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
6	Total Capital		<u>4,353,196</u>	<u>100.00%</u>		<u>8.81%</u>	<u>4,460,267</u>	<u>100.00%</u>		<u>9.00%</u>

CURRENT RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
7	LONG-TERM DEBT		2,188,933	50.28%	6.64%	3.34%	2,166,610	48.58%	6.87%	3.34%
8	Total DEBT		2,188,933	50.28%		3.34%	2,166,610	48.58%		3.34%
9	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
10	COMMON EQUITY		2,164,263	49.72%	5.16%	2.57%	2,293,656	51.42%	4.94%	2.54%
11	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	Total Capital		<u>4,353,196</u>	<u>100.00%</u>		<u>5.90%</u>	<u>4,460,267</u>	<u>100.00%</u>		<u>5.88%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 13 Month Average Capital Structure, Including Short-Term Debt
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

PROPOSED RATES

Schedule J-1.2
 Witness: L. Sherwood

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		62,401	1.41%	7.94%	0.11%	114,263	2.50%	5.01%	0.13%
2	LONG-TERM DEBT		2,188,933	49.57%	6.64%	3.29%	2,166,610	47.36%	6.87%	3.25%
3	Total DEBT		2,251,333	50.98%		3.40%	2,280,874	49.86%		3.38%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		2,164,263	49.01%	11.00%	5.39%	2,293,656	50.14%	11.00%	5.52%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		4,415,597	99.99%		8.79%	4,574,530	100.00%		8.90%

CURRENT RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
8	SHORT-TERM DEBT		62,401	1.41%	7.94%	0.11%	114,283	2.50%	5.01%	0.13%
9	LONG-TERM DEBT		2,188,933	49.57%	6.64%	3.29%	2,166,610	47.36%	6.87%	3.25%
10	Total DEBT		2,251,333	50.98%		3.40%	2,280,874	49.86%		3.38%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		2,164,263	49.01%	5.10%	2.50%	2,293,656	50.14%	4.99%	2.50%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		4,415,597	99.99%		5.90%	4,574,530	100.00%		5.88%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Cost of Capital Summary
 Thirteen Month Average as of March 3, 2011

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

Schedule J-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	\$ 2,166,610	<u>48.6%</u>	6.87%	3.34%
2	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
3	COMMON EQUITY		<u>2,293,656</u>	<u>51.4%</u>	11.00%	<u>5.66%</u>
4	Total Capital		<u>\$ 4,460,267</u>	<u>100.0%</u>		<u>9.00%</u>
<u>Capital Structure with Short-Term Debt</u>						
5	SHORT-TERM DEBT		\$ 114,263	2.5%	5.01%	0.13%
6	LONG-TERM DEBT	J-3	2,166,610	47.4%	6.87%	3.25%
7	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
8	COMMON EQUITY		<u>\$ 2,293,656</u>	<u>50.1%</u>	11.00%	<u>5.52%</u>
9	Total Capital		<u>\$ 4,574,530</u>	<u>100.0%</u>		<u>8.90%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
AVERAGE ANNUALIZED SHORT-TERM DEBT
 as of March 31, 2011

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

Schedule J-2
 Witness: L. Sherwood

Issue (A)	Amount Outstanding (B) \$000	Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT (1)	114,263	3.00%	3,428
2	COMMITMENT FEE (2)			1,101
3	COMMITMENT FEE (3)	_____		1,194
4	TOTAL SHORT-TERM DEBT	<u>114,263</u>		<u>5,723</u>
				<u>5.01%</u>

NOTES:

- (1) Interest Rate is the forecasted average rate for the test year.
- (2) Amortization of Arrangement fees over 5 years for \$566.7 million line of credit, and over one year for \$212.5 million line of credit.
- (3) Commitment fees associated with \$791.7 million line of credit averaging .151% on the unused portion, calculated using 360-day convention.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 AVERAGE ANNUALIZED LONG-TERM DEBT
 Forecasted Test Period: Twelve Months Ended March 31, 2011

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

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

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	10% Senior Notes due Dec 2011	\$ 1,151,654	10.00%	\$ 115,165	
2	10% Senior Notes due Dec 2011	1,151,654	10.00%	115,165	
3	6.75% Debentures Unsecured due July 2028	150,000,000	6.75%	10,125,000	
4	7.375% Senior Notes due May 2011	350,000,000	7.38%	25,812,500	
5	5.125% Senior Notes due Feb 2013	250,000,000	5.13%	12,812,500	
6	6.35% Sr Note, due 2017	250,000,000	6.35%	15,875,000	
7	4.00% Sr Note, due 2009	-	4.00%	-	
8	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
9	4.95% Sr Note due 10/15/2014	500,000,000	4.95%	24,750,000	
10	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
11	6.67% MTN A1 due Dec 2025	6,923,077	6.67%	461,769	
12	6.27% MTN A2 due Dec 2010	10,000,000	6.27%	627,000	
13	Industrial Develop Revenue Bond 07/13	397,892	7.90%	31,433	
14	US Bancorp - 04/09	-	5.29%	-	
15	Total	<u>\$ 2,169,624,277</u>		<u>\$ 140,875,534</u>	
16					
17	Annualized Amortization of Debt Exp. & Debt Dsct.			8,054,000	
18	Less Unamortized Debt Discount	(3,014,016)			
19					
20	Total LONG-TERM DEBT	<u>\$ 2,166,610,261</u>		<u>\$ 148,929,534</u>	<u>6.87%</u>

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011
 and Most Recent Calendar Years 1996 - 2005

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

Schedule K
 Sheet 1 of 4
 Witness: G. Waller, C. Felan, D. Meziere,

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
1	<u>Plant Data: (\$000)</u>												
2	Plant in Service by functional class:												
3	Intangible Plant	570	570	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	901	901	901	901	907	907	907	907	907	833	833	832
5	Underground Storage	6,950	6,950	6,950	6,878	6,878	6,701	6,701	6,701	6,701	6,674	6,646	4,904
6	Transmission Plant	40,030	33,029	26,807	28,746	25,984	26,119	25,926	25,685	25,553	23,339	23,041	22,895
7	Distribution Plant	283,955	269,272	280,621	251,843	241,862	230,736	217,298	198,004	193,514	177,711	164,558	157,702
8	General Plant	34,276	32,706	15,422	15,165	14,116	16,263	15,788	15,820	16,655	18,385	35,797	38,315
9	Acquisition Adjustments												
10													
11	Gross Plant	366,683	343,428	312,829	303,661	289,875	280,854	266,748	247,245	243,458	227,070	231,003	224,776
12	Less: Accumulated depreciation	163,564	152,974	139,212	134,463	128,208	124,069	116,318	110,980	115,734	115,004	105,625	103,160
13	Net plant in Service	203,119	190,454	173,617	169,198	161,667	156,785	150,430	136,265	127,724	112,066	125,378	121,616
14													
15	Construction Work in Progress	4,977	4,977	5,215	1,897	3,573	1,983	2,134	4,727	3,117	8,484	5,289	2,572
16													
17													
18													
19													
20	Total CWIP	4,977	4,977	5,215	1,897	3,573	1,983	2,134	4,727	3,117	8,464	5,289	2,572
21													
22	Total	<u>208,096</u>	<u>195,430</u>	<u>178,832</u>	<u>171,095</u>	<u>165,240</u>	<u>158,768</u>	<u>152,564</u>	<u>140,992</u>	<u>130,841</u>	<u>120,530</u>	<u>130,667</u>	<u>124,188</u>
23													
24	% of Construction financed Internally	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
25													
26													
27	<u>Capital structure: (Total Company)</u>												
28	<u>(based on year-end accounts)</u>												
29	Short-term debt (\$000)												
30	Long-term debt (\$000)												
31	Preferred stock (\$000)												
32	Common equity (\$000)			2,052,492	1,695,754	1,648,098	1,602,422	#####	857,517	573,235	583,864	392,466	377,663
33													
34	Total	<u>2,293,656</u>	<u>2,164,263</u>	<u>2,052,492</u>	<u>1,695,754</u>	<u>1,648,098</u>	<u>1,602,422</u>	<u>#####</u>	<u>857,517</u>	<u>573,235</u>	<u>583,864</u>	<u>392,466</u>	<u>377,663</u>
35													

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011
 and Most Recent Calendar Years 1996 - 2005

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

Schedule K
 Sheet 1 of 4
 Witness: G. Waller, C. Felan, D. Meziere,

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
36	<u>Condensed Income Statement data: (\$000)</u>												
37	Operating Revenues	199,729	184,798	244,308	203,287	208,077	244,452	198,648	184,645	142,932	203,722	165,754	103,348
38	Operating Expenses (excludes Federal												
39	and State Taxes, includes gas cost)	185,980	171,181	224,348	187,733	194,747	225,319	177,120	162,563	122,886	183,335	146,285	96,307
40	State Income Tax (current))						0						
41	Federal Income Tax (current)						4,673	6,048	5,858	3,704	5,605	4,239	1,872
42	Federal and State Income Tax - net	3,633	3,557	4,585	4,333	3,198	4,673	6,048	5,858	3,704	5,605	4,239	1,872
43	Investment tax credits	0	0	0	0	0	986	301	853	812	611	0	0
44	Operating Income	10,117	10,060	15,376	11,221	10,132	13,474	15,179	15,371	15,530	14,171	15,230	5,169
45	AFUDC	0	0	160	94	104	69	66	44	0	0	0	564
46	Other income net	2,003	2,187	3,401	2,244	2,449	1,206	1,033	1,128	1,378	1,779	91	2,880
47	Income available for fixed charges	12,120	12,247	18,937	13,558	12,685	14,749	16,278	16,543	16,908	15,950	15,321	8,613
48	Interest charges	6,414	6,660	6,850	6,758	7,395	6,027	5,348	6,562	6,758	6,695	7,393	6,975
49	Net Income	5,706	5,587	12,087	6,801	5,290	8,722	10,930	9,981	10,150	9,255	7,928	1,638
50	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
51	Earnings available for common equity	5,706	5,587	12,087	6,801	5,290	8,722	10,930	9,981	10,150	9,255	7,928	1,638
52													
53	AFUDC - % of Net Income	0.00%	0.00%	1.32%	1.38%	1.97%	0.79%	0.60%	0.44%	0.00%	0.00%	0.00%	34.43%
54	AFUDC - % of earnings available for												
55	common equity	0.00%	0.00%	1.32%	1.38%	1.97%	0.79%	0.60%	0.44%	0.00%	0.00%	0.00%	34.43%
56													
57													
58													
59	<u>Costs of Capital (1)</u>												
60	Embedded cost of short-term debt (%)	0.00%	7.94%	4.40%	5.60%	5.00%	3.30%	1.10%	1.70%	2.90%	5.80%	6.40%	5.70%
61	Embedded cost of long-term debt (%)	6.87%	6.64%	6.10%	6.10%	6.10%	5.60%	6.90%	6.80%	7.80%	7.80%	8.10%	8.20%
62	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
63													
64	<u>Fixed Charge Coverage: (1)</u>												
65	Pre-Tax Interest Coverage	2.46	2.37	3.06	2.75	2.55	2.59	3.05	2.75	2.55	2.75	2.28	1.58
66	Pre-Tax Interest Coverage (Excluding AFUDC)	2.46	2.37	3.12	2.81	2.62	2.64	3.11	2.78	2.60	2.90	2.28	1.74
67	After Tax Interest Coverage	1.89	1.84	2.26	2.12	1.96	1.99	2.28	2.10	1.97	2.08	1.82	1.34
68	SEC Coverage	2.42	2.34	2.96	2.69	2.50	2.54	2.95	2.84	2.46	2.43	2.20	1.53
69	After Tax Interest Coverage (Excluding AFUDC)	1.89	1.84	2.31	2.16	2.01	2.02	2.32	2.13	2.01	2.19	1.82	1.48
70	Indenture Provision Coverage	N/A	N/A	Pending Treasury Confirmation									
71	After Tax Fixed Charge Coverage	3.78	3.65	2.15	2.04	1.89	1.92	2.16	1.99	1.85	1.80	1.70	1.24
72													
73	<u>Stock and Bond Ratings: (1)</u>												
74	Moody's Bond Rating	N/A	Baa2	Baa3	Baa3	Baa3	Baa3	Baa3	A3				
75	S&P Bond Rating	N/A	BBB	BBB	BBB	BBB	BBB	BBB	A-				
76	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
77	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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011
 and Most Recent Calendar Years 1996 - 2005

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

Schedule K
 Sheet 1 of 4
 Witness: G. Waller, C. Felan, D. Meziere,

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	
78														
79	<u>Common Stock Related Data: (1)</u>													
80	Shares Outstanding Year End (000)	N/A	N/A	98,014	89,326	81,739	80,539	62,800	51,476	41,676	40,792	31,952	31,248	
81	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	N/A	90,272	87,745	81,390	79,012	54,416	46,496	41,250	38,247	31,594	30,819	
83	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	2.00	1.92	1.82	1.72	1.58	1.54	1.45	1.47	1.14	0.58	
84	Dividends Paid Per Share (\$)	N/A	N/A	1.30	1.28	1.26	1.24	1.22	1.20	1.18	1.16	1.14	1.10	
85	Dividends Declared Per Share (\$)	N/A	N/A	1.30	1.28	1.26	1.24	1.22	1.20	1.18	1.16	1.14	1.10	
86	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	65%	67%	69%	72%	77%	78%	81%	79%	100%	190%	
88	Market Price - High (Low)	N/A	N/A											
89	1st Quarter - High (\$)	N/A	N/A	29.460	33.010	28.360	27.430	24.990	23.630	22.100	26.250	25.000	32.250	
90	1st Quarter - Low (\$)	N/A	N/A	26.110	28.450	25.790	24.850	24.150	20.700	19.460	19.310	20.000	28.380	
91	2nd Quarter - High (\$)	N/A	N/A	28.960	33.000	27.000	29.090	26.860	24.200	24.200	25.250	20.190	32.690	
92	2nd Quarter - Low (\$)	N/A	N/A	25.090	30.630	26.100	26.190	24.320	20.950	20.260	21.500	15.560	23.060	
93	3rd Quarter - High (\$)	N/A	N/A	28.540	33.110	27.910	28.870	26.050	25.450	24.460	24.460	20.560	26.310	
94	3rd Quarter - Low (\$)	N/A	N/A	25.810	29.380	26.000	25.940	23.680	21.430	21.250	21.450	14.750	24.000	
95	4th Quarter - High (\$)	N/A	N/A	28.250	30.660	29.110	29.760	25.860	25.070	22.750	23.640	23.250	26.380	
96	4th Quarter - Low (\$)	N/A	N/A	25.490	26.470	27.960	28.230	24.610	23.200	18.370	19.790	18.500	23.880	
97	Book Amount Per Share (Year-end) (\$)	N/A	N/A	22.60	22.01	20.16	19.90	18.05	16.66	13.75	14.31	12.28	12.09	
98														
99	(1) Based on fiscal year-end of parent company													
100														
101	<u>Rate of Return Measures (1)</u>													
102	Return On Common Equity (Average)	N/A	N/A	8.8%	8.8%	8.9%	9.0%	9.1%	9.9%	9.9%	10.4%	9.3%	4.7%	
103	Return On Total Capital (Average)	0.4%	0.5%	4.3%	4.3%	3.9%	3.9%	4.8%	4.7%	4.7%	5.4%	4.8%	2.3%	
104	Return On Net Plant in Service (Average)	5.0%	5.3%	4.5%	4.5%	4.2%	4.6%	5.2%	4.8%	4.3%	5.2%	3.6%	1.9%	
105														
106	<u>Other Financial and Operating Data:</u>													
107	Mix of Sales: (MMcf)													
108	Residential	10,009	10,395	10,855	10,385	9,751	11,112	10,904	11,868	11,423	11,535	12,689	12,199	
109	Commercial	4,658	4,739	5,017	4,793	4,642	5,362	4,894	5,127	4,880	5,011	5,685	5,178	
110	Industrial	735	735	1,715	1,757	1,327	2,268	1,764	2,297	2,247	2,713	3,212	2,799	
111	Public authority & Other Sales	1,180	1,193	1,253	1,195	1,261	1,479	1,462	1,484	1,392	1,387	1,445	1,387	
112	Unbilled	0	0											
113	Total Mix of Sales	16,581	17,061	18,839	18,130	16,982	20,221	19,024	20,776	19,942	20,646	23,031	21,563	
114														
115	Mix of Fuel: (MMcf)													
116	Other	0	0	0	0	0	0	0	0	0	0	0	0	
117	Other	16,896	17,385	18,790	19,493	19,334	19,589	19,599	23,593	20,532	23,185	20,368	20,213	
118														
119	Total MIX of Fuel (2)	16,896	17,385	18,790	19,493	19,334	19,589	19,599	23,593	20,532	23,185	20,368	20,213	
120														
121	Composite Depreciation Rate	3.35%	3.42%	3.17%	3.48%	3.70%	3.74%	3.67%	3.51%	3.83%	3.21%	4.04%	3.67%	

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

(2) Kentucky gas purchases by accounting month.

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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, Director – Rates & Regulatory Affairs.

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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 base and forecasted periods is attached and in the testimony of Mr. Gary L. Smith.

Atmos Energy Corporation
Case No. 2009-00354
REVENUE STATISTICS - Total Company
For the BASE PERIOD ending December 31, 2009

Line No.	Description	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	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)	(Act)						
2														
3	Residential Sales	\$ 31,804	\$ 18,726	\$ 13,948	\$ 5,895	\$ 3,803	\$ 2,451	\$ 2,800	\$ 2,475	\$ 2,561	\$ 3,789	\$ 7,872	\$ 12,136	\$ 108,259
4	Commercial Sales	13,220	7,912	5,546	2,312	2,753	471	1,394	1,265	1,322	1,741	3,397	4,959	46,293
5	Industrial Sales	1,798	1,454	1,073	583	243	1,122	173	174	111	355	390	897	8,373
6	Public Authority Sales	3,156	1,912	1,351	563	412	243	274	185	197	334	791	1,239	10,660
7	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	0
8														
9	Total Sales	49,978	30,004	21,918	9,352	7,212	4,287	4,642	4,099	4,191	6,219	12,450	19,232	173,585
10														
11	Transportation	960	847	873	638	628	638	619	682	695	716	791	839	8,926
12	Other Revenue	354	55	445	308	142	103	95	86	89	179	213	219	2,286
13														
14	Total Operating Revenues	51,292	30,906	23,236	10,298	7,982	5,027	5,355	4,867	4,976	7,114	13,455	20,290	184,798
15	Purchase Gas Costs	43,493	25,073	17,246	6,488	4,579	2,003	2,305	1,817	1,890	3,544	8,851	14,547	131,836
16														
17	Gross Profit	7,799	5,833	5,990	3,811	3,403	3,024	3,050	3,049	3,086	3,571	4,604	5,743	52,962
18														
19														
20	Mcf by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)						
21														
22	Residential Sales	2,157	1,926	1,531	833	414	183	208	185	164	386	886	1,468	10,342
23	Commercial Sales	905	826	645	342	210	142	149	144	149	216	408	625	4,761
24	Industrial Sales	144	153	113	79	51	21	35	36	15	64	56	131	898
25	Public Authority Sales	227	208	164	94	58	31	28	30	28	48	104	167	1,188
26	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
27														
28	Total Sales	3,433	3,112	2,454	1,348	733	378	420	394	356	715	1,455	2,391	17,189
29														
30	Transportation	2,155	2,184	2,035	2,264	1,699	1,703	1,680	1,800	1,832	1,793	1,928	1,940	23,014
31														
32	Total Deliveries	5,588	5,296	4,489	3,612	2,433	2,081	2,100	2,194	2,188	2,508	3,383	4,331	40,203

Atmos Energy Corporation
Case No. 2009-00354
REVENUE STATISTICS - Total Company
For the TEST YEAR ending March 31, 2011

Line No.	Description	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Revenue by Customer Class (000's)													
2														
3	Residential Sales	\$ 9,820	\$ 7,166	\$ 4,248	\$ 3,464	\$ 3,543	\$ 3,717	\$ 6,173	\$ 9,525	\$ 14,885	\$ 19,248	\$ 20,102	\$ 14,699	\$ 116,590
4	Commercial Sales	4,215	3,435	2,327	2,088	2,158	2,276	3,124	4,214	6,200	7,857	8,145	6,101	52,141
5	Industrial Sales	464	377	155	431	373	233	771	508	1,170	898	1,038	765	7,185
6	Public Authority Sales	997	733	410	325	334	359	642	1,003	1,582	2,066	2,157	1,537	12,145
7	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
8														
9	Total Sales	15,497	11,711	7,141	6,308	6,408	6,586	10,710	15,250	23,837	30,069	31,441	23,102	188,061
10														
11	Transportation	812	727	689	717	682	695	716	791	839	889	941	813	9,313
12	Other Revenue	193	152	109	102	104	109	214	236	257	307	316	258	2,356
13														
14	Total Operating Revenues	16,502	12,590	7,939	7,127	7,194	7,390	11,640	16,278	24,933	31,265	32,699	24,173	199,729
15	Purchase Gas Costs	11,777	8,865	4,744	4,013	4,137	4,295	8,052	11,687	19,209	24,665	25,973	18,606	146,025
16														
17	Gross Profit	4,724	3,725	3,195	3,114	3,057	3,094	3,588	4,591	5,723	6,600	6,726	5,567	53,705
18														
19														
20	Mcf by Customer Class (000's)													
21														
22	Residential Sales	937	475	234	170	169	183	376	864	1,432	1,897	1,914	1,357	10,009
23	Commercial Sales	423	249	157	138	138	147	214	404	617	795	794	583	4,658
24	Industrial Sales	55	33	13	39	31	19	64	56	131	100	111	83	735
25	Public Authority Sales	108	58	31	24	23	25	48	103	166	219	220	155	1,180
26	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
27														
28	Total Sales	1,523	814	435	370	361	375	702	1,427	2,346	3,011	3,039	2,178	16,581
29														
30	Transportation	1,938	1,699	1,717	1,701	1,700	1,718	1,793	1,928	1,940	2,167	2,316	1,947	22,566
31														
32	Total Deliveries	3,462	2,513	2,152	2,072	2,061	2,093	2,495	3,356	4,286	5,178	5,355	4,125	39,147

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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:

The typical bill comparison is provided in the attached schedule FR 10(10)(n). Reference also the testimony of Mr. Gary L. Smith, Director – Rates & Regulatory Affairs.

Atmos Energy Corporation
Case No. 2009-00354
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	\$43.37	\$47.58	\$4.21
2					
3	Commercial	22.2	\$161.34	\$166.58	\$5.24
4					
5	Industrial	209.4	\$1,275.00	\$1,282.98	\$7.97
6					
7	Public Authority	62.8	\$407.65	\$413.39	\$5.74

- (1) Based on total annual Mcf requirements by class, divided by average number of customers, as projected for the test year ending March 31, 2011.
- (2) The basis for gas costs in both present and proposed rates is based on the Company's Gas Cost Adjustment for August 2009, approved by the Commission in Case 2009-00243.

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 Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
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. 2006-00464, 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)
FR 10(9)(g) FR 10(10)(1)
FR 10(9)(h)