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

Schedule	Description	Filing Requirement
Α	Summary	FR 10(10)(a)
В	Rate Base	FR 10(10)(b)
С	Operating Income (Revenues & Expenses)	FR 10(10)(c)
D	Adjustments to Operating Income by Account	FR 10(10)(d)
E	Income Tax Calculation	FR 10(10)(e)
F	Rule F Compliance Adjustments	FR 10(10)(f)
G	Payroll Analysis	FR 10(10)(g)
Н	Gross Revenue Conversion Factor	FR 10(10)(h)
l	Comparative Income Statements	FR 10(10)(i)
J	Cost of Capital	FR 10(10)(j)
K	Comparative Financial Data	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

		Kentucky/		
		Mid-States	Kentucky	Kentucky
Line No.	Description	Division	Jurisdictional	Composite
	Rate Base, Dep. Exp., & Taxes Other	_		
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	Operation and Maintenance Expense	_		
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	Depreciation Expense O&M Factor			
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	LTDRATE			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
Α	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

	:XBase PeriodXForecasted Period of Filing:XOriginalUpdated kpaper Reference No(s)	Revised		Sch Witr	10(10)(a) edule A ness: C. Felan
		Supporting	Base Jurisdictional		Forecasted lurisdictional
Line		Schedule	Revenue		Revenue
No.	Description	Reference	Requirement	F	Requirement
	(a)	(b)	(c)		(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	Н	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

* .	XBase PeriodForecasted Period Filing:XOriginalUpdatedRevised per 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)		\$ 195,430,488	\$ 191,559,507
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	(32,993,458)	(33,678,120)
9	Rate Base (Sum line 4 Thru 8)		\$ 195,547,100	\$ 180,645,233

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

<i>J</i> :	Base PeriodXForecasted Period Filing:XOriginalUpdatedRevised per 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)		\$ 208,095,631	\$ 204,133,363
5	Cash Working Capital Allowance	B-4.2 F	\$ 2,845,572	\$ 2,845,572
6	Other Working Capital Allowances (Inventory & Prepaids)	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	(34,107,922)	(33,300,508)
9	Rate Base (Sum Line 4 Thru 8)		\$ 165,930,782	\$ 184,697,058

Data:__X___Base Period_____Forecasted Period
Type of Filing:__X___Original_____Updated ______Revised

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

	paper Referen	ce No(s).															Witnes	ss: C. Felan
Line No.	Acct.	Account / SubAccount Titles		c. 31, 2009 ling Balance	Adju	ustments		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	•	Allocated Amount		13 Month Average	Kentucky- Mid States Division Allocation			Allocated Amount
				(a)		(b)	(0	c) = (a) + (b)	(d)	(e)	(f) =	(c) * (d) * (e)		(g)	(h)	Ø	(j) =	= (g) * (h) * (i)
	Kentucky Din	ect (Division 009)		• •														
1	Intang	gible Plant																
2	30100 Organ	nization	\$	8,330	\$	-	\$	8,330	100%	100%	\$	8,330	\$	8,330	100%	100%	\$	8,329.72
3	30200 Franc	chises & 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		al Gas Production Plant															_	
9		ucing Leaseholds	\$	2,353	\$	-	\$	2,353	100%	100%	\$	2,353	\$	2,353	100%	100%	\$	2,352.50
10	32540 Right			83,422		-		83,422	100%	100%		83,422		83,422	100%	100%		83,422
11		uction Gas Wells Equipment		3,492		-		3,492	100%	100%		3,492		3,492	100%	100%		3,492
12	33201 Field			47,163		-		47,163	100%	100%		47,163		47,163	100%	100%		47,16
13	33202 Tribut			528,218		-		528,218	100%	100%		528,218		528,218	100%	100%		528,218
14		Meas. & Reg. Sta. Equip		192,384		-		192,384	100%	100%		192,384		192,384	100%	100%		192,384
15	33600 Punfi	cation Equipment		44,369				44,369	_ 100%	100%		44,369		44,369	100%	100%		44,369
16				004 400				004 400			\$	901,402	\$	901,402			\$	901.402
17	lotal	Natural Gas Production Plant	\$	901,402	\$	•	\$	901,402			Þ	901,402	Þ	901,402			φ	301,402
18	C4	Diani																
19 20	35010 Land	ge Plant	. \$	261.127	æ		\$	261,127	100%	100%	\$	261,127	\$	261,127	100%	100%	\$	261,126.69
21	35020 Right		Ψ	4,682	Ψ	=	Ψ	4,682	100%	100%	Ψ.	4.682	•	4,682	100%	100%	•	4,68
22		s or vvay tures and improvements		11,250		_		11,250	100%	100%		11,250		11,250	100%	100%		11,25
23		pression Station Equipment		153,261		_		153,261	100%	100%		153,261		153,261	100%	100%		153,26
24		s. & Reg. Sta. Structues		23,138		_		23,138	100%	100%		23,138		23,138	100%	100%		23,13
25	35104 Other			137,443		_		137,443	100%	100%		137,443		137,443	100%	100%		137.44
26		\ Rights of Way		354,174		_		354,174	100%	100%		354,174		354,174	100%	100%		354,17
27	35201 Well			1,876,783				1,876,783	100%	100%		1,876,783		1,876,783	100%	100%		1,876,78
28	35202 Well			477,339		_		477,339	100%	100%		477,339		477,339	100%	100%		477,33
29	35203 Cush			1,694,833		_		1,694,833	100%	100%		1,694,833		1,694,833	100%	100%		1,694,83
30	35210 Lease			178,530		-		178,530	100%	100%		178,530		178,530	100%	100%		178,53
31	35211 Stora			54,614		-		54,614	100%	100%		54,614		54,614	100%	100%		54,61
32	35301 Field			178,501		_		178,501	100%	100%		178,501		178,501	100%	100%		178,50
33	35302 Tribut			209,458				209,458	100%	100%		209,458		209,458	100%	100%		209,45
34		pressor Station Equipment		927,898		-		927,898	100%	100%		927,898		927,898	100%	100%		927,898
35		& Reg. Equipment		242,482		-		242,482	100%	100%		242,482		242,482	100%	100%		242,48
36		cation Equipment		164,849				164,849	100%	100%		164,849		164,849	100%	100%		164,849
37		, .																
		Storage Plant	\$	6,950,361				6,950,361				6.950.361		6,950,361				6,950,361

Data:__X__Base Period____Forecasted Period Type of Filling:__X__Original____Updated_____Revised FR 10(10)(b)2 Schedule B-2 B Witness; C. Felan

		:XOnginalOpdated	nev	seu												Witne	ess: C. Felan
Wor	kpaper R	eference No(s).	-				 										
ì			i					Kentucky- Mid	Kentucky		1			Kentucky- Mid	Kentucky		1
١		A	-	ec. 31, 2009			Adjusted	States Division	Jurisdiction		Allocated		13 Month	States Division	Jurisdiction		Allocated
Line		Account /			A alle		Balance	Allocation	Allocation		Amount	Ì	Average	Allocation	Allocation		Amount
No.	No.	SubAccount Titles) En	ding Balanœ	Adju	ustments	 Dalarice	Allocation	Allocation				N				
39																	
40		Transmission Plant	_		_		00 070 07	100%	100%	\$	26,970	\$	26,970	100%	100%	\$	26,970.37
41	36510		\$	26,970	\$	-	\$ 26,970.37	100%	100%	Ψ	867,772	•	867.772	100%	100%		867,772
42		Rights of Way		867,772		-	867,772		100%		44,243		44.243	100%	100%		44,243
43		Structures & Improvements		44,243		-	44,243	100% 100%	100%		60,940		60,940	100%	100%		60,940
44		Other Structues		60,940		-	60,940				403,219		403,219	100%	100%		403,219
45	36700	Mains Cathodic Protection		403,219		-	403,219	100%	100%		28,825,014		26,959,932	100%	100%		26,959,932
48	36701	Mains - Steel		28,825,014		-	28,825,014	100%	100%				595,357	100%	100%		595,357
47	36900	Meas. & Reg. Equipment		595,357		-	595,357	100%	100%		595,357		2,277,466	100%	100%		2,277,468
48	36901	Meas. & Reg. Equipment		2,205,200		-	 2,205,200	_ 100%	100%		2,205,200		2,211,400	- 100%	10070		2,211,100
49		* * * *								_	22 222 747	_	24 225 222			\$	31,235,900
50		Total Production Plant - LPG	\$	33,028,717	\$	-	\$ 33,028,717			\$	33,028,717	\$	31,235,900			Φ	31,233,800
51																	
52		Distribution Plant												40004	4000/	•	98,638,43
53	37400	Land & Land Rights	\$	98,318	\$	-	\$ 98,318.21	100%	100%	\$	98,318	\$	98,638	100%	100%	\$	37,328
54		Land		37,326		-	37,326	100%	100%		37,326		37,326	100%	100%		244,548
55		2 Land Rights		244,548		-	244,548	100%	100%		244,548		244,548	100%	100%		
56		B Land Other		2,784		-	2,784	100%	100%		2,784		2,784	100%	100%		2,784
57		Structures & Improvements		321,845		-	321,845	100%	100%		321,845		321,845	100%	100%		321,845
58		Structures & Improvements T.B.		99,504		_	99,504	100%	100%		99,504		101,372	100%	100%		101,372
59		2 Land Rights		46,591		-	46,591	100%	100%		46,591		46,591	100%	100%		46,591
60		Improvements	,	4,005		-	4,005	100%	100%		4,005		4,005	100%	100%		4,005
61		Mains Cathodic Protection		10,408,014		_	10,408,014	100%	100%		10,408,014		10,357,586	100%	100%		10,357,586
62		Mains - Steel		68,198,253		-	68,198,253	100%	100%		68,198,253		67,277,426	100%	100%		67,277,426
		2 Mains - Plastic		29,893,389		_	29,893,389	100%	100%		29,893,389		29,402,993	100%	100%		29,402,993
63		Meas & Reg. Sta, Equip - General		3,411,543		-	3,411,543	100%	100%		3,411,543		3,466,873	100%	100%		3,466,873
64) Meas & Reg. Sta. Equip - General) 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
65				1,408,286		_	1,408,286		100%		1,408,286		1,470,357	100%	100%		1,470,357
66		Meas & Reg. Sta. Equipment T.b.		84,198,778		_	84,196,778		100%		84,196,778		82,691,199	100%	100%		82,691,199
67) Services		14,850,926		_	14,850,926		100%		14,850,926		14,382,704	100%	100%		14,382,704
68		Meters		44,295,728		_	44,295,728		100%		44,295,728		43,159,022	100%	100%		43,159,022
69		Meter Installations				-	5,284,845		100%		5,284,845		5,201,202		100%		5,201,202
70		House Regulators		5,284,845		-	154,276		100%		154,276		154,276		100%		154,276
71		House Reg. Installations		154,276		-			100%		4,729,439		4,723,327	100%	100%		4,723,327
72		Ind. Meas. & Reg. Sta. Equipment		4,729,439	,	-	4,729,439	100%	100%		7,720,700			100%	100%		-
73		O Other Prop. On Cust. Prem		-			 		100%								
74			_				000 070 400			ŝ	269,272,163	s	264,724,398			\$	264,724,398
75		Total Distribution Plant	\$	269,272,163	\$	-	\$ 269,272,163			φ	200,212,100	Ψ	201,121,000			,	

Data:__X__Base Period____Forecasted Period
Type of Filing:__X__Original____Updated_____Revised

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

8 98900 Land & Land rights \$ 99,075 590,785 100% 100% 673,825 590,785 100%	iype		ofomnos Nigra)															Witne	ss: C. Felan
Lim	VVOTE	paper K	eletence NU(S).									······					······································		
Line Acct										Kentuciar Mid	Kontucky		Į.	ŀ		Kentucky- Mid	Kentucky		i
December Part Par	1			٦.	44 0000				Adicated				Allocated	1	13 Month				Allocated
No.				ł	•				•					- 1					
Page		No.	SubAccount Titles	En	ding Balance	Adju	stment	<u>s</u>	Balance	Allocation	Allocation		Arnount	Ц	Average	Allocatori	Allocation		7 HIOUIL
88900 Land & Land Rights \$ 90.075 \$ \$ 90.0775 \$ 100% 100% \$ 90.0775 \$ 90.075 \$ 100% 100% \$ 90.0775 \$ 90.0																			
78 98900 Eard & Land Aignis 90,75 = 80,75 100% 100% 100% 100% 100% 100% 100% 10	77											_	00.075		00.075	1000	40006	•	90.075.47
19 100	78	38900	Land & Land Rights	\$		\$	-	\$				\$		*				Φ	590,768
98 39007 Siruburse-Franke 181,144 - 181,144 100% 100% 100% 727,533 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 727,533 100% 100% 100% 100% 100% 100% 100% 10	79	39000	Structures & Improvements		673,825		-		673,825				673,825						350,700
89 39002 Structures-Britox 101,144 - 1	80	39001	Structures Frame		-		-						•			,			404 444
23 3000 Improvements 1,7,851 7,461 100% 100% 7,461 100% 100% 1,7461 100% 100% 1,7461 100% 100% 1,7461 100% 1,7461 100% 1,7461 100% 1,7461 100% 1,7461 100% 1,7461 1	81	39002	Structures-Brick		181,144		-		181,1 44										181,144
33 39004 Air Conditioning Equipment 7,461 7,461 100% 100% 17,461 7,461 100% 100% 1,312.79 1,312.779 1,312.779 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,312.79 1,312.779 1,00% 100% 1,464.83 39103 Cffice Machines 1.187.14 1.198,184 1.198,184 1.00% 100% 100% 1.287.29.39 100% 100% 100% 27.39 100% 100% 187.214 287.622 100% 100% 28.39 100% 100% 100% 100% 187.214 287.622 100% 100% 28.39 100% 100% 100% 100% 100% 100% 100% 100	82	39003	Improvements		727,533				727,533	100%									727,533
39009 Improvement to leased Premises 1,312,279 1,312,774 100% 100% 1,312,779 1,312,774 100% 100% 1,312,313 1,312,3					7,461		_		7,461	100%	100%								7,461
1,198,184 1,198,194 1,19							-		1,312,279	100%	100%								1,312,774
39102 Remiltance Processing Equip - 100% 100% - 29,539 100% 100% 28 39103 Micro Machines 187,214 - 187,214 100% 100% 187,214 287,622 100% 100% 28 39201 Trucks 21,941 - 21,941 100% 100% 21,941 21,941 100% 100% 23,207 Trailers 31,808 31,							-		1,198,184	100%	100%		1,198,184		1,464,912				1,464,912
39103 Office Machines							_			100%	100%		-		-	100%			-
83 39201 Transportation Equipment					_		_		_	100%	100%		-		29,539	100%	100%		29,539
39.207 Trucks 21,941 - 21,941 100% 100% 21,941 21,941 100% 100% 65,900 39202 Trailers 31,808 - 31,808 - 31,808 100% 100% 31,808 65,460 100% 100% 65,900 Stores Equipment 1,623,266 - 1,623,266 100% 100% 1,623,266 1,592,008 100% 100% 100% 1,592,008 100% 100% 100% 1,592,008 1,592,008 1,592					187 214		_		187 214		100%		187.214		287,622	100%	100%		287,622
91 39202 Trailers							_								21,941	100%	100%		21,941
38200 Stores Equipment							_								65,460	100%	100%		65,460
92 39400 Tools, Shop & Garage Equipment					51,000		_		01,000						•	100%	100%		-
39400 Power Operated Equipment					1 622 266		_		1 623 266				1 823 266		1,592,008		100%		1,592,008
39603 Ditchers 194,161 - 194,161 100% 100% 194,161 194,161 100% 100% 194,161 194,161 100% 100% 194,161 194,161 100% 100% 194,161 194,161 100% 100% 148,407 100% 100% 38,343 38,343 38,343 300% 100% 100% 39,3070 Communication Equipment 159,834 164,344 100% 100% 164,344 100% 100					1,023,200		-		1,020,200				.,020,200		-		100%		· · · · ·
94 39603 Ditchers 194,101 - 194,107 - 148,407 100% 100% 148,407 148,407 100% 148,407 100% 148,407 100% 148,407 100% 148,407 100% 38,343 100% 100% 38,343 100% 100% 38,343 100% 100% 38,343 100% 100% 38,343 100% 100% 38,343 100% 100% 38,343 100% 100% 38,343 100% 100% 38,343 100% 100% 38,343 100% 100% 38,343 100% 100% 39,343 100% 100% 100% 100% 100% 100% 100% 100					404 464		-		404 464				104 161		194 161				194,161
95 39605 Welders							-												148,407
96 39605 Welcers							-												38,343
98 39701 Communication Equipment - Mobile Radios 100% 100% 100% 100% 100% 100%							-												164,344
99 39702 Communication Equipment - Mobile Radios 100% 100% 100% 66,316 66,316 100% 100% 9705 Communication Equip Telemetering 66,316 - 66,316 100% 100% 66,316 66,316 100% 100% 66,316 66,316 100% 100% 66,316 100% 100% 3,106,452 100% 100% 3,106,452 100% 100% 3,106,452 100% 100% 100% 100% 100% 100% 100% 100							-		•				100,004		104,044				-
99 39702 Communication Equipment Fixed Ratios					-		-		-				-						_
101 39800 Miscellaneous Equipment 3,116,489 - 3,116,489 100% 100% 3,116,489 3,106,452 100% 100% 100% 3,106,452 100% 100% 100% 100% 39900 Other Tangible Property 100% 100% 175,990 100% 175,990 100% 100% 175,990 100% 100% 175,990 100% 100% 175,990 100% 100% 175,990 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 100% 113,473 100% 100% 100% 100% 100% 100% 100% 100					-		-						cc 746		EG 216				66,316
102 39900 Other Tangible Property - Servers - H/W 175,990 - 175,990 100% 100% 175,990 175,990 100% 100% 175,990 100% 100% 175,990 100% 100% 175,990 100% 100% 175,990 100% 100% 175,990 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 100% 100% 100% 100% 100% 100	100						-								•				3,106,452
102 39900 Other Tangible Property Servers - H/W 175,990 - 175,990 100% 100% 175,990 100% 175,990 100% 100% 175,990 100% 100% 175,990 100% 100% 175,990 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 100% 100% 100% 100% 100% 100	101	39800	Miscellaneous Equipment		3,116,489		-		3,116,489				3,110,489		3,100,432	,			0,100,704
103 39907 Other Tangible Property - Servers - S/W 113,473 - 113,473 100% 100% 113,473 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 113,473 100% 100% 100% 100% 100% 100% 100% 100	102	39900	Other Tangible Property		-		-												175,990
105 39903 Other Tangible Property - Network - H/W 511,781 - 511,781 100% 100% 511,781 511,781 100% 100% 511,781 100% 511,781 100% 511,781 100% 511,781 100% 511,781 100% 511,781 100% 511,781 100% 511,781 100% 511,781 100% 511,781	103	39901	Other Tangible Property - Servers - H/W				-												
105 39903 Other Tangible Property - Network - H/W 511,781 - 511,781 100% 100% 511,781 511,781 100% 100% 511,781 100% 511,781	104	39902	Other Tangible Property - Servers - S/W		113,473		-												113,473
106 39904 Other Tang, Property - CPU 100% 100% - 100% 100% - 100% 100%					511,781		-		511,781	100%			511,781						511,781
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% 3,540,873 100% 100% 3,540 109 39907 Other Tang, Property - PC Software 233,579 - 233,579 100% 100% 233,579 233,579 100% 100% 346,104 100% 100% 346,104 100% 100% 346,104 100%<					-		-		-	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% 3,540 109 39907 Other Tang. Property - PC Software 233,579 - 233,579 100% 100% 233,579 233,579 100% 100% 233,579 233,579 100% 100% 346,104 100% 100% 346,104 100% 100% 346,104 100%					_		-		-	100%	100%		-						
109 39907 Other Tang. Property - PC Software 233,579 - 233,579 100% 100% 233,579 233,579 100% 100% 231 110 39908 Other Tang. Property - Mainframe S/W 346,104 - 346,104 100% 100% 346,104 346,104 100% 100% 346 111 39909 Other Tang. Property - Application Software 100% 100% - 100% 100%					3,459,329		-		3,459,329	100%	100%		3,459,329						3,540,873
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%							-		233,579	100%	100%		233,579		233,579	100%			233,579
111 39909 Other Tang, Property - Application Software 100% 100% - 100% 100%							_		346,104	100%	100%		346,104		346,104	100%			346,104
111 Joseph Otter Lang. Property "Application Contract"							_				100%		•		-	100%			•
11Z 399Z4 Office Tarity, Property - General Startup Costs					_		_		_				_		-	100%	100%		
446		39924	Officer fatig. Property - General Startup Costs									***************************************				-			
113 114 Total General Plant \$ 14,618,537 \$ - \$ 14,618,537 \$ 14,618,537 \$ 15,011,059 \$ 15,01			71.10 1011	*	44 640 527			e	14 619 537	•		5	14 618 537	S	15.011.059			\$	15,011,059
114 Total General Plant			Total General Plant	Φ	14,010,001	4	-	Φ	14,010,001			•	11,010,00	•	,				
115 116 Total Plant \$ 324,899,361 \$ - \$ 324,899,361 \$ \$ 324,899,361 \$ \$ 318,951,302 \$ 318,95			T-1-1 DI1	_	224 900 264			œ	374 800 381			\$	324 899,361	\$	318,951,302			\$	318,951,302
116 Total Plant			lotal Plant	<u> </u>	324,099,301	-	***************************************	Φ.	324,055,301			<u></u>	024,000,004		<u> </u>	and .		-	
117 118 CMAID With out ACUDC \$ 4.155.688 \$ - \$ 4.155.688 100% 100% \$ 4.155.688 \$ 3,820,848 100% 100% \$ 3,820				_					4 455 000	4000/	100%	•	A 155 699	e	3 820 848	100%	100%	\$	3,820,848
118 CWIP With out AFUDC \$ 4,155,688 \$ - \$ 4,155,688 100% 100% \$ 4,155,688 \$ 3,820,848 100% \$ 3,620	118		CWIP With out APUDC	Þ	4,100,688	Þ	-	Þ	4, 100,000	100%	10070	φ	4,100,000	Ψ	0,020,040	10070		*	-11

FR 10(10)(b)2 Data: X Base Period Forecasted Period Schedule B-2 B Type of Filing: X Original Updated Revised Witness: C. Felan Workpaper Reference No(s). Kentucky- Mid Kentucky Kentucky- Mid Kentucky States Division Jurisdiction Allocated States Division Jurisdiction Allocated 13 Month Line Acct. Account / Dec. 31, 2009 Adjusted Amount Allocation Allocation No. No. SubAccount Titles Ending Balance Adjustments Balance Allocation Allocation Amount Average 119 120 Kentucky-Mid-States General Office (Division 091) 121 122 Intangible Plant 185,309 100% 34.13% \$ 63,243 185.309 \$ 185,309 100% 34.13% S 63,243 123 30100 Organization 100% 34.13% 34.13% 30200 Franchises & Consents 100% 124 1,109,552 34.13% 378,671 1,109,552 34.13% 378,671 100% 1,109,552 100% 125 30300 Misc Intengible Plant 126 441,914 1,294,861 \$ 441,914 \$ 1.294.861 \$ 127 Total Intangible Plant 1,294,861 \$ 128 129 Distribution Plant 100% 34.13% 100% 34.13% \$ 37400 Land & Land Rights 130 34.13% 100% 131 35010 Land 100% 34.13% 100% 34.13% 100% 34.13% 132 37402 Land Rights 37403 Land Other 100% 34.13% 100% 34.13% 133 34.13% 100% 134 36602 Structures & Improvements 100% 34.13% 34.13% 100% 135 37501 Structures & Improvements T.B. 100% 34.13% 34.13% 100% 34,13% 37402 Land Rights 100% 136 100% 34.13% 137 37503 Improvements 100% 34.13% 100% 34.13% 36700 Mains Cathodic Protection 100% 34.13% 138 100% 34.13% 100% 34,13% 139 36701 Mains - Steel 34.13% 37602 Mains - Plastic 100% 34.13% 100% 140 37800 Meas & Reg. Sta. Equip - General 100% 34.13% 100% 34.13% 141 100% 34,13% 100% 34.13% 37900 Meas & Reg. Sta. Equip - City Gate 142 100% 34.13% 100% 34.13% 37905 Meas & Reg. Sta. Equipment T.b. 143 100% 34.13% 100% 34.13% 144 38000 Services 34.13% 100% 34.13% 100% 145 38100 Meters 100% 34.13% 146 38200 Meter Installations 100% 34.13% 100% 34.13% 100% 34.13% 147 38300 House Regulators 34,13% 100% 34.13% 38400 House Reg. Installations 100% 148 34.13% 38500 Ind. Meas. & Reg. Sta. Equipment 100% 34.13% 100% 149 100% 34.13% 150 38600 Other Prop. On Cust. Prem 100% 34.13% 151 S 152 Total Distribution Plant \$ \$

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised

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

	kpaper Reference No(s).														Witne	ess: C. Felan
Line No.	Acct. Account / No. SubAccount Titles		lec. 31, 2009	Adhrefi	ments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount		13 Month Average	Kentucky- Mic States Divisio Allocation			Allocated Amount
153			ding Datanoc	Adjust	TICINO	Calarice	7 8100038011	7 11.00032017			<u></u>					
154																
155	37400 Land & Land Rights	\$	_	S	- \$. <u>.</u>	100%	34,13%	\$	-	s.	-	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		77.0,000		_	-	100%	34.13%				,	100%	34.13%		`-
158	38900 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		4,501		_	04,001	100%	34.13%		22,770		0.,001	100%	34.13%		
163	39103 Office Machines		-		-	-	100%	34.13%				_	100%	34.13%		_
164	39200 Transportation Equipment		-		•	-	100%	34.13%					100%	34.13%		_
165			-		-	•	100%	34,13%					100%	34.13%		_
	39201 Trucks 39202 Trailers		-		•	-	100%	34.13%					100%	34.13%		_
166			4 464		-	4,161	100%	34.13%		1,420		4,161	100%	34.13%		1,420
167	39300 Stores Equipment		4,161		-		100%	34.13%		49,356		144,619	100%	34.13%		49,356
168	39400 Tools, Shop & Garage Equipment		144,619		-	144,619		34,13%		2,900		8,497	100%	34.13%		2,900
169	39600 Power Operated Equipment		8,497		-	8,497	100%			4,800		164,0	100%	34.13%		2,500
170	39603 Ditchers		-		-	-	100%	34.13%		-		•		34.13%		-
171	39604 Backhoes		-		-	-	100%	34.13%		-		-	100%			-
172			-		-	.	100%	34.13%					100%	34.13%		400 000
173			318,820		-	318,820	100%	34.13%		108,808		320,544	100%	34.13%		109,396
174	39701 Communication Equipment - Mobile Ra		-		-	-	100%	34,13%		-		-	100%	34.13%		-
175		lios	-		-	-	100%	34.13%		-		-	100%	34.13%		•
176			-		-	-	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/V	N	71,663		-	71,663	100%	34.13%		24,457		71,663	100%	34.13%		24,457
180	39902 Other Tangible Property - Servers - S/V	N	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 - Hardwa	re	_		-	-	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			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 Soft		,		_		100%	34.13%				-	100%	34.13%		`-
188			_		_	_	100%	34,13%				_	100%	34.13%		_
189								01.1070	_					· · · · · · · ·		
190 191		\$	5,703,325	\$	- \$	5,703,325			\$	1,946,446	\$	4,471,235			\$	1,525,955
192		\$	6,998,186	\$	- \$	6,998,186	 		\$	2,388,360	\$	5,766,096	- =		\$	1,967,869
193 194		\$	(146,395)	\$	- \$	(146,395)	100%	34.13%	\$	(49,962)	\$	(41,763)	100%	34.13%	\$	(14,253)

FR 10(10)(b)2 Data: X Base Period Forecasted Period Schedule B-2 B Type of Filing: X Original _Updated Revised Witness: C. Felan Workpaper Reference No(s) Kentucky- Mid Kentucky Kentucky- Mid Kentucky Jurisdiction 13 Month States Division Jurisdiction Allocated Line Acct. Account / Dec. 31, 2009 Adjusted States Division Allocated Allocation Allocation Amount Ending Balance Adjustments Balance Allocation Allocation Amount Average No. No. SubAccount Titles 195 196 Shared Services General Office (Division 002) 197 198 General Plant 14.59% 34.13% 14.59% 34.13% \$ s 199 37400 Land & Land Rights \$ 14.59% 34.13% 14.59% 34.13% 39001 Structures Frame 200 34.13% 14.59% 201 36602 Structures & Improvements 14.59% 34.13% 34,13% 14.59% 34,13% 202 37503 Improvements 14.59% 34.13% 14.59% 34.13% 14.59% 203 39004 Air Conditioning Equipment 8,389,965 8.389.965 14.59% 34.13% 417,763 8,290,234 14.59% 34.13% 412,797 204 39009 Improvement to leased Premises 14.59% 34.13% 11,409,459 568,113 205 39100 Office Furniture & Equipment 11,212,387 11,212,387 14.59% 34.13% 558,300 14.59% 34.13% 1.264 1.264 25,380 25,380 14.59% 34.13% 206 39102 Remittance Processing Equip 25,380 48,493 14.59% 34.13% 2,415 48,493 14.59% 34.13% 2,415 48,493 207 39103 Office Machines 39200 Transportation Equipment 14.59% 34.13% 14.59% 34.13% 208 14.59% 34.13% 209 39201 Trucks 14.59% 34.13% 34,13% 14,59% 210 39202 Trailers 14.59% 34,13% 14.59% 34.13% 14.59% 34,13% 211 39300 Stores Equipment 39400 Tools, Shop & Garage Equipment 30,160 30,160 14.59% 34.13% 1,502 8,341 14.59% 34.13% 415 212 14.59% 213 39600 Power Operated Equipment 14.59% 34.13% 34.13% 14.59% 34.13% 14.59% 34.13% 214 39603 Ditchers 14,59% 34.13% 14.59% 34.13% 215 39604 Backhoes 39605 Welders 14.59% 34.13% 14.59% 34.13% 216 1,546,399 14.59% 34.13% 77,000 217 39700 Communication Equipment 1,549,944 1,549,844 14.59% 34,13% 77,177 14.59% 34.13% 14,59% 34.13% 218 39701 Communication Equipment - Mobile Radios 14.59% 34.13% 14.59% 34,13% 219 39702 Communication Equipment - Fixed Radios 39705 Communication Equip. - Telemetering 14.59% 34.13% 14.59% 34.13% 220 212,276 14,59% 34.13% 10,570 10,570 221 39800 Miscellaneous Equipment 212,276 212,276 14.59% 34.13% 14,59% 34.13% 909 34.13% 18,263 18,263 14.59% 909 222 39900 Other Tangible Property 18,263 223 16.033.572 16,033,572 14.59% 34.13% 798,362 14.821.635 14.59% 34.13% 738.016 39901 Other Tangible Property - Servers - H/W 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 14.59% 34.13% 108.006 225 39903 Other Tangible Property - Network - H/W 2,180,210 2,180,210 14,59% 34.13% 108,560 2,169,096 54.547 14.59% 34.13% 54.547 14.59% 34.13% 1,095,465 226 1,095,465 1,095,465 39904 Other Tang. Property - CPU 227 1,159,964 14.59% 34.13% 57,758 1,159,964 14.59% 34.13% 57,758 39905 Other Tangible Property - MF - Hardware 1,159,964 228 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 14.59% 34.13% 76,265 229 39907 Other Tang, Property - PC Software 1,561,213 1,561,213 14.59% 34.13% 77,738 1,531,627 14,59% 34.13% 3,360,690 34,13% 3,902,129 67,493,023 230 39908 Other Tang. Property - Mainframe S/W 78,366,784 78,366,784 14.59% 14.59% 34.13% 128,236 2,575,367 14.59% 34.13% 128,236 231 39909 Other Tang. Property - Application Software 2,575,367 2,575,367 232 39924 Other Tang. Property - General Startup Costs 14.59% 34.13% 14.59% 34.13% 233 7,012,701 125,968,950 6,272,391 234 140,836,657 \$ 140,836,657 Total General Plant 235 14.59% 14,038,950 14.59% 34.13% 699,043.53 34.13% 751.857.85 \$ 236 CWIP With out AFUDC 15,099,624 \$ 15,099,624

Data:__X__Base Period____Forecasted Period
Type of Filling:___X__Original____Updated_____Revised

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

	spaper Reference No(s).											Nitness: C. Felan
AAOIR	chaper Reference (vo(s).							Г				
1					Kentucky- Mid	Kentucky				Kentucky- Mid	Kentucky	1
l.,	A 1	Dag 24 2000		Adjusted	States Division	Jurisdiction	Allocated		13 Month	States Division	Jurisdiction	Allocated
Line		Dec. 31, 2009		-	Allocation	Allocation	Amount		Average	Allocation	Allocation	Amount
No.	No. SubAccount Titles	Ending Balance	Adjustments	Balance	Allocation	Allocation	Alliudit	L	Avelage	7010001011	71100011011	
237												
238	Shared Services Customer Support (Division 012)											
239												
240	General Plant											_
241		\$ -	\$ - 5	, <u>-</u>	14.89%	37.06%	\$ -	\$	-	14.89%	37.06%	\$ -
242	39001 Structures Frame	•			14.89%	37.06%	-		-	14.89%	37.08%	-
	36602 Structures & Improvements	_	_	_	14.89%	37.06%	-		-	14.89%	37.06%	-
243		-	_	_	14.89%	37.06%	-		-	14.89%	37,06%	-
244		-	-	_	14.89%	37.06%	_		-	14.89%	37.06%	-
245	39004 Air Conditioning Equipment		-	3,373,621.54	14.89%	37.06%	186,186		3,373,622	14.89%	37.06%	186,186
246	39009 Improvement to leased Premises	3,373,622	-			37.06%	14,695		266,276	14.89%	37.06%	14,695
247	39100 Office Furniture & Equipment	266,276	-	266,275.56	14.89%		14,055		200,210	14.89%	37.06%	,
248	39102 Remittance Processing Equip	•	-	-	14.89%	37.06%	-		-	14.89%	37.06%	_
249	39103 Office Machines	-	-	-	14.89%	37.06%	-		-		37.06%	_
250	39200 Transportation Equipment	-	-	-	14.89%	37.06%	=		-	14.89%		-
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%	-
		-	_	-	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	04.004.404	-	24,204,190.55	14.89%	37.06%	1,335,799		24,204,191	14.89%	37.06%	1,335,799
259	39700 Communication Equipment	24,204,191	-	24,204,180.00	14.89%	37.06%	1,000,100		21,201,101	14.89%	37.06%	
260	39701 Communication Equipment - Mobile Radios	-	•	-	14.89%	37.06%	_		_	14.89%	37.06%	-
261	39702 Communication Equipment - Fixed Radios	-	-	-			-			14.89%	37.06%	_
262	39705 Communication Equip Telemetering	-	-		14.89%	37.06%	144		2,007	14.89%	37.06%	111
263	39800 Miscellaneous Equipment	2,007	· -	2,007.28		37.06%	111		2,007	14.89%	37.06%	
264	39900 Other Tangible Property	-	-	-	14.89%	37.06%			-			587.807
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%	
266		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%	37.08%	25,375		459,785	14.89%	37.06%	25,375
268			_	•	14.89%	37.06%	-		-	14.89%	37.06%	-
269	* * * · · · · · · · · · · · · · · · · ·	_	-	_	14.89%	37.06%	-		-	14.89%	37.06%	-
		3,949,165		3,949,165,00		37,06%	217,950		3,908,604	14.89%	37.06%	215,711
270		3,227,094		3,227,093.98		37.06%	178,099		3,226,708	14.89%	37.06%	178,078
271		87.899.502		87.899,501.78		37.06%	4,851,064		83,982,205	14.89%	37.06%	4,634,874
272		87,899,502	•	01,055,001.70	14.89%	37,06%	4,001,004		-	14.89%	37.06%	-
273				470 005 00			1.278.852		23,172,326	14.89%	37.06%	1,278,852
274		23,172,326	· -	23,172,325.98	14.89%	37.06%	1,270,832		20,112,020	- 17.0070	٠,٠٠٠٠ .	.,, 0,002
275							0.407.545	•	400 040 504			\$ 8,865,992
276	Total General Plant	\$ 165,394,914	\$ -	\$ 165,394,914	ma		\$ 9,127,940	_\$_	160,648,501	a		Ψ 0,000,352
277												
278		\$ 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		\$ 638,129,117	'\$ -	s 638,129,117	•		\$ 343,428,362	\$	611,334,848			\$ 336,057,553
	· · · · · · · · · · · · · · · · · · ·	7 000,120,111			<u> </u>			-		-	•	
281												
	Total CWIP Witout AFUDC (Div 009, 091,			\$ 21,265,903	,		\$ 4,976,625	\$	19,006,028			\$ 4,571,202
282	002, 012)	\$ 21,265,903) 	\$ 21,265,903	<u></u>		7,010,020		,,	=	•	

 Data:
 Base Period
 X___Forecasted Period

 Type of Filling:
 ____X___Original_____Updated
 _____Revised

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

	or Hiling: paper Refer		Keviseu	•													Witne	ess: C. Felan
Line	Acct.	Account / SubAccount Titles		ch 31, 2011 ing Balance	Adjus	atments		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount		I3 Month Average	Kentucky- Mid States Division Allocation	Jurisdiction Allocation		Allocated Amount
				(a)	((b)	(0	c) = (a) + (b)	(d)	(e)	(f) =	(c) * (d) * (e)		(g)	(h)	(i)	(j) =	(g) * (h) * (l)
1		Direct (Division 009) angible Plant		• •												40001		8.329.72
2	30100 On		\$	8,330	\$	-	\$	8,329.72	100%	100%	\$	8,330	\$	8,330	100%	100% 100%	\$	119,853
3	30200 Fra	anchises & Consents		119,853		-		119,853	100%	100%		119,853		119,853	100%			-
4	30300 Mi	sc intangible Plant		-					100%	100%		-			100%	100%		
5		•											_				\$	128,182
6	To	ital Intangible Plant	\$	128,182	\$	-	\$	128,182			\$	128,182	\$	128,182			\$	120,102
7		•																
8	Na	atural Gas Production Plant									_	- 050		2.353	100%	100%	s	2,352.50
9	32520 Pn	oducing Leaseholds	\$	2,353	\$	-	\$	2,352.50	100%	100%	\$	2,353	\$		100%	100%	Ψ	83,422
10	32540 Ri	ghts of Ways		83,422		~		83,422	100%	100%		83,422		83,422	100%	100%		3,492
11	33100 Pr	oduction Gas Wells Equipment		3,492		-		3,492	100%	100%		3,492		3,492 47,163	100%	100%		47,163
12	33201 Fie	eld Lines		47,163		-		47,163	100%	100%		47,163			100%	100%		528,218
13		ibutary Lines		528,218		-		528,218	100%	100%		528,218		528,218 192,384	100%	100%		192,384
14	33400 Fig	eld Meas. & Reg. Sta. Equip		192,384		-		192,384	100%	100%		192,384		44,369	100%	100%		44,369
15	33600 Pu	urification Equipment		44,369				44,369	100%	100%		44,369		44,309	_ 100%	10070		77,000
16					_		_				•	004.402	\$	901,402			•	901,402
17	To	otal Natural Gas Production Plant	\$	901,402	\$	-	\$	901,402			\$	901,402	Þ	901,402			Ψ	301,702
18																		
19		orage Plant			_		_		40001	40000	\$	261.126.69	•	261,126.69	100%	100%	\$	261,126.69
20	35010 La		\$	261,127	\$	-	\$	261,126.69	100%	100% 100%	Þ	4,682	Φ	4.682	100%	100%	Ψ	4,682
21		ghts of Way		4,682		-		4,682	100%	100%		11,250		11,250	100%	100%		11,250
22		ructures and improvements		11,250		-		11,250	100%	100%		153,261		153,261	100%	100%		153,261
23		ompression Station Equipment		153,261		-		153,261	100%	100%		23,138		23,138	100%	100%		23,138
24		eas, & Reg. Sta. Structues		23,138		-		23,138	100% 100%	100%		137,443		137,443	100%	100%		137,443
25		ther Structures		137,443		-		137,443				354,174		354,174		100%		354,174
26		/ells \ Rights of Way		354,174		-		354,174	100%	100% 100%		1,876,783		1,876,783	100%	100%		1,876,783
27		lell Construction		1,876,783		-		1,876,783	100%	100%		477,339		477,339		100%		477,339
28		/ell Equipment		477,339		-		477,339	100%	100%		1,694,833		1,694,833	100%	100%		1,694,833
29		ushion Gas		1,694,833		-		1,694,833	100%			178,530		178.530		100%		178,530
30	35210 Le			178,530		-		178,530	100%	100%				54,614	100%	100%		54,614
31		torage Rights		54,614		-		54,614	100%	100%		54,614		178,501	100%	100%		178,501
32	35301 Fi			178,501		-		178,501	100%	100%		178,501 209,458		209,458		100%		209,458
33		fibutary Lines		209,458		-		209,458	100%	100%		209,458 927,898		927,898		100%		927,898
34		ompressor Station Equipment		927,898		-		927,898	100%	100%		927,698 242,482		242,482		100%		242,482
35		eas & Reg. Equipment		242,482		-		242,482	100%	100%		242,482 164,849		164,849		100%		164,849
36	35600 Pt	urification Equipment		164,849				164,849	100%	100%		104,049		104,048	_ 10076	.50%		,0.10
37			_					E 050 004			\$	6,950,361	s	6,950,361			s	6,950,361
38	Τc	otal Storage Plant	\$	6,950,361	Þ	-	\$	6,950,361			Ψ	0,000,001	¥	3,000,001			7	

Data:_____Base Period__X__Forecasted Period
Type of Filing: X Original_____Updated_____Revised

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

	of Filing: X Original Updated	Revis	ed												ess: C. Felan
Line	cpaper Reference No(s). Acct. Account / No. SubAccount Titles		arch 31, 2011	Adius	stments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	 Allocated Amount		13 Month Average	Kentucky- Mid States Division Allocation			Allocated Amount
39	No. Constant Hade					 									
40	Transmission Plant														
41	36510 Land	\$	26,970	\$	-	\$ 26,970.37	100%	100%	\$ 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 Structues		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	•													_	07 F00 005
50	Total Production Plant - LPG	\$	40,030,236	\$	-	\$ 40,030,236			\$ 40,030,236	:	\$ 37,538,925			\$	37,538,925
51															
52	Distribution Plant											1000	40001		98.321.41
53	37400 Land & Land Rights	\$	98,323	\$	-	\$ 98,323.21	100%	100%	\$ 98,323		98,321	100%	100% 100%	\$	37,326
54	37401 Land		37,326		-	37,326	100%	100%	37,326		37,326	100%	100%		244,548
55	37402 Land Rights		244,548		-	244,548	100%	100%	244,548		244,548	100%	100%		2,784
56	37403 Land Other		2,784		-	2,784	100%	100%	2,784		2,784	100% 100%	100%		321,845
57	37500 Structures & Improvements		321,845		-	321,845	100%	100%	321,845		321,845	100%	100%		95,901
58	37501 Structures & Improvements T.B.		93,498		-	93,498	100%	100%	93,498		95,901	100%	100%		46,591
59	37502 Land Rights		46,591		-	46,591	100%	100%	46,591		46,591 4,005	100%	100%		4.005
60	37503 Improvements		4,005		-	4,005	100%	100%	4,005			100%	100%		10,548,266
61	37600 Mains Cathodic Protection		10,615,947		-	10,615,947	100%	100%	10,615,947		10,548,266	100%	100%		70,075,715
62	37601 Mains - Steel		71,115,156		-	71,115,156	100%	100%	71,115,156		70,075,715	100%	100%		31,056,673
63	37602 Mains - Plastic		31,709,952		-	31,709,952	100%	100%	31,709,952		31,056,673	100%	100%		3,257,718
84	37800 Meas & Reg. Sta. Equip - General		3,165,128		-	3,165,128	100%	100%	3,165,128		3,257,718	100%	100%		1,591,303
65	37900 Meas & Reg. Sta. Equip - City Gate		1,594,415		-	1,594,415	100%	100%	1,594,415		1,591,303	100%	100%		1,280,877
66	37905 Meas & Reg. Sta. Equipment T.b.		1,195,937		-	1,195,937	100%	100%	1,195,937		1,280,877	100%	100%		87,270,653
67	38000 Services		88,942,007		-	88,942,007	100%	100%	88,942,007		87,270,653		100%		15,764,425
68	38100 Meters		16,277,457		-	16,277,457	100%	100%	16,277,457		15,764,425	100%			46,736,905
69	38200 Meter Installations		48,050,997		-	48,050,997	100%	100%	48,050,997		46,736,905	100%	100%		5,448,430
70	38300 House Regulators		5,540,302		-	5,540,302	100%	100%	5,540,302		5,448,430	100%	100% 100%		154,276
71	38400 House Reg. Installations		154,276		-	154,276		100%	154,276		154,276	100%	100%		4,738,998
72	38500 Ind. Meas. & Reg. Sta. Equipment		4,744,367		-	4,744,367	100%	100%	4,744,367		4,738,998	100%	100%		4,730,880
73	38600 Other Prop. On Cust. Prem					 	_ 100%	100%	 	-		_ 100%	100%		
74									400.054.065		A 070 77E E00			æ	278.775.562
75	Total Distribution Plant	\$	283,954,862	\$	-	\$ 283,954,862			\$ 283,954,862		\$ 278,775,562			4	210,110,002

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

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

Work	paper Reference No(s).							· · · · · · · · · · · · · · · · · · ·			Witness: C. Felan
					Kentucky- Mid	Kentucky	į		Kentucky- Mid	Kentucky	
Line	Acct. Account /	March 31, 2011		Adjusted	States Division	Jurisdiction	Allocated	13 Month	States Division	Jurisdiction	Allocated
No.	No. SubAccount Titles	Ending Balance	Adjustments	Balance	Allocation	Allocation	Amount	Average	Allocation	Allocation	Amount
76	77.										
77	General Plant										
78	38900 Land & Land Rights	\$ 90,075	s -	\$ 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%	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%	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%	38,343	38,343		100%	38,343
97	39700 Communication Equipment	144,405	-	144,405		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%	66,316	66,316		100%	66,316
101	39800 Miscellaneous Equipment	3,157,178	-	3,157,178		100%	3,157,178	3,144,238		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%	175,990	175,990		100%	175,990
104	39902 Other Tangible Property - Servers - S/W	113,473	•	113,473		100%	113,473	113,473		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%	3,180,364	3,291,950		100%	3,291,950
109	39907 Other Tang. Property - PC Software	233,579	-	233,579		100%	233,579	233,579		100%	233,579
110	39908 Other Tang. Property - Mainframe S/W	346,104	-	346,104		100%	346,104	346,104		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

			Revised	1							 					Sche	0(10)(b)2 edule B-2 F ess: C. Felan
Line	Acct.	Account /		ch 31, 2011	A -21	4		Adjusted	Kentucky- Mid States Division	Kentucky Jurisdiction	Allocated Amount			Kentucky- Mid States Division Allocation			Allocated Amount
No.	No.	SubAccount Titles	<u> End</u>	ing Balance	Adjus	menu	3	Balance	Allocation	Allocation	 Amount	Ь	Average	Allocation	Allocation		Allouit
119 120 121	•	Mid-States General Office (Division 091)															
122		angible Plant	_		_		_				20.040	_	405 000	4000	04.400/		60.040
123	30100 Org		\$	185,309	\$	-	\$	185,309	100%	34.13%	\$ 63,243	\$	185,309	100%	34.13%	Ф	63,243
124		inchises & Consents		-		-		•	100%	34.13%	.			100%	34.13%		-
125 126	30300 Mis	sc Intangible Plant		1,109,552		-		1,109,552	_ 100%	34.13%	 378,671	_	1,109,552	100%	34.13%		378,671
127 128	Tot	al Intangible Plant	\$	1,294,861	\$	-	\$	1,294,861			\$ 441,914	\$	1,294,861			\$	441,914
129	Dis	tribution Plant															
130	37400 Lan	nd & Land Rights	\$	-	\$	-	\$	-	100%	34.13%	\$ -	\$	-	100%		\$	-
131	35010 Lar	nd		-		_		-	100%	34.13%	-		-	100%	34.13%		
132	37402 Lan	nd Rights		-		-		-	100%	34.13%	-		-	100%	34.13%		-
133	37403 Lan	nd Other		-		-		-	100%	34.13%	_		-	100%	34.13%		-
134	36602 Str	uctures & Improvements		-		-		-	100%	34.13%	-		-	100%	34.13%		-
135		uctures & Improvements T.B.		-		_		-	100%	34.13%	-		_	100%	34.13%		-
136	37402 Lan			-		-		•	100%	34.13%	-		-	100%	34.13%		-
137	37503 Imp	provements		-		-		-	100%	34.13%	-		-	100%	34.13%		-
138	36700 Mai	ins Cathodic Protection		-		-		-	100%	34.13%	-		-	100%	34.13%		-
139	36701 Mai	ins - Steel		-		-		-	100%	34.13%	-		-	100%	34.13%		-
140	37602 Mai	ins - Plastic		-		_		-	100%	34.13%	-		-	100%	34.13%		-
141	37800 Me	as & Reg. Sta. Equip - General		_		-		-	100%	34.13%	•		-	100%	34.13%		-
142		as & Reg. Sta. Equip - City Gate		-		-		-	100%	34.13%	-		-	100%	34.13%		-
143		as & Reg. Sta. Equipment T.b.		_		-		-	100%	34.13%	-		-	100%	34.13%		-
144	38000 Ser			_		-		-	100%	34.13%			_	100%	34.13%		_
145	38100 Me			-		-		_	100%	34.13%	-		-	100%	34.13%		-
146		ter Installaitons		_		_		_	100%	34.13%	-		-	100%	34.13%		-
147		use Regulators		-		-		_	100%	34.13%	-		_	100%	34.13%		-
148		use Reg. Installations		_		-			100%	34.13%	-		_	100%	34.13%		-
149		. Meas. & Reg. Sta. Equipment		-				_	100%	34.13%	-		_	100%	34.13%		-
150 151		ner Prop. On Cust. Prem				-		<u> </u>	100%	34.13%	 -	_		100%	34.13%		-
152	Tot	tal Distribution Plant	\$	-	\$	-	\$				\$ -	\$	-			\$	-

Data:____Base Period__X__Forecasted Period
Type of Filing:__X__Original____Updated_____Revised

FR 10(10)(b)2 Schedule B-2 F

	paper Reference No(s).					***************************************					Witness: C. Felan
Line No.	Acct. Account / No. 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		Allocated Amount
153											
154	General Plant **				400%	DA 400/	•	\$ -	100%	34.13%	•
155	37400 Land & Land Rights	\$ -	\$ - 5		100% 100%	34.13% 34.13%	\$ -	179.339	100%	34.13%	61,205
156	39001 Structures Frame	179,339	-	179,339		34.13% 34.13%	61,205	1/8,338	100%	34.13%	01,203
157	36602 Structures & Improvements	4 700 000	-	4 700 000	100%	34.13% 34.13%	580,181	915,385	100%	34.13%	312,405
158	38900 Land & Land Rights	1,700,000	-	1,700,000	100%	34.13%	1,970	5,771	100%	34.13%	1,970
159	39004 Air Conditioning Equipment	5,771	-	5,771	100% 100%	34.13%		38,834	100%	34.13%	13.253
160	39009 Improvement to leased Premises	38,834	-	38,834			13,253	64,961	100%	34.13%	22,170
161	39100 Office Furniture & Equipment	64,961	•	64,961	100%	34.13%	22,170	04,901	100%	34.13%	22,170
162	39102 Remittance Processing Equip	-	-	-	100%	34.13%	•	-		34.13%	-
163	39103 Office Machines	-	-	-	100%	34.13%	•	-	100%	34.13%	-
164	39200 Transportation Equipment	-	-	-	100%	34.13%	•	-	100%		-
165	39201 Trucks	-	-	-	100%	34.13%	-	-	100%	34.13%	=
166	39202 Trailers		-	-	100%	34.13%			100%	34.13%	4 400
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	71,683	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	, , , ,				-				_		
190 191	Total General Plant	\$ 8,390,017	\$ - \$	8,390,017			\$ 2,863,368	\$ 7,173,001			\$ 2,448,021
192	Total Plant	\$ 9,684,878	\$ - \$	9,684,878	=		\$ 3,305,281	\$ 8,467,862	-		\$ 2,889,935
193 194	CWIP With out AFUDC	\$ (146,395)	\$ - \$	(146,395)	100%	34.13%	\$ (49,962.20)	\$ (146,395)	100%	34.13%	\$ (49,962.20)

FR 10(10)(b)2 Base Period X Forecasted Period Schedule B-2 F Type of Filing: X Original Updated Revised Witness: C. Felan Workpaper Reference No(s). Kentucky- Mid Kentucky Kentucky- Mid Kentucky States Division Jurisdiction Allocated 13 Month Jurisdiction Allocated March 31, 2011 Adjusted States Division Account / Line Acct. Allocation Allocation Amount Allocation Allocation Amount Average Ending Balance Adjustments Balance SubAccount Titles No. No. 195 Shared Services General Office (Division 002) 196 197 General Plant 198 14.59% 34.13% \$ 14.59% 34.13% \$ \$ \$ 199 37400 Land & Land Rights 14.59% 34.13% 14.59% 34.13% 200 39001 Structures Frame 34.13% 14.59% 34.13% 14.59% 36602 Structures & Improvements 201 14.59% 34.13% 14.59% 34.13% 202 37503 Improvements 14.59% 34.13% 14.59% 34.13% 39004 Air Conditioning Equipment 203 420.723 422,733 8.449.425 14.59% 34.13% 34.13% 8,489,778 8,489,778 14.59% 39009 Improvement to leased Premises 204 543,733 10,919,843 14.59% 34.13% 534.021 14.59% 34.13% 10,724,788 10,724,788 205 39100 Office Furniture & Equipment 1,264 25.380 14.59% 34.13% 1,264 14.59% 34.13% 25,380 25,380 39102 Remittance Processing Equip 206 14.59% 34.13% 2,415 2,415 48.493 48,493 48,493 14.59% 34.13% 207 39103 Office Machines 34.13% 14.59% 34.13% 14.59% 208 39200 Transportation Equipment 14.59% 34.13% 14.59% 34.13% 209 39201 Trucks 34.13% 14.59% 14.59% 34.13% 39202 Trailers 210 14.59% 34.13% 14.59% 34.13% 39300 Stores Equipment 211 2,079 41,743 34,13% 14.59% 49,604 14.59% 34.13% 2,470 39400 Tools, Shop & Garage Equipment 49,604 212 34.13% 14.59% 14.59% 34.13% 213 39600 Power Operated Equipment 14.59% 34.13% 34.13% 14.59% 39603 Ditchers 214 14.59% 34,13% 14.59% 34.13% 215 39604 Backhoes 14.59% 34.13% 14.59% 34,13% 39605 Welders 216 77,285 34.13% 77,358 1,552,112 14.59% 34.13% 1,553,584 14.59% 39700 Communication Equipment 1,553,584 217 14.59% 34 13% 14.59% 34.13% 39701 Communication Equipment - Mobile Radios 218 14.59% 34.13% 14.59% 34.13% 219 39702 Communication Equipment - Fixed Radios 14.59% 34.13% 14.59% 34.13% 39705 Communication Equip. - Telemetering 220 10,570 10,570 212.276 14.59% 34.13% 212,276 14.59% 34.13% 212,276 221 39800 Miscellaneous Equipment 18.263 14.59% 34.13% 909 18,263 14,59% 34.13% 909 18,263 222 39900 Other Tangible Property 14.59% 34.13% 834.985 859,806 16,768,664 34.13% 39901 Other Tangible Property - Servers - H/W 17.267.549 17,267,549 14.59% 223 654.399 13,142,349 14.59% 34.13% 14.59% 34.13% 706.175 14,182,179 224 39902 Other Tangible Property - Servers - S/W 14,182,179 34.13% 108,904 2,187,119 14.59% 34.13% 109,137 2,191,809 14.59% 225 39903 Other Tangible Property - Network - H/W 2,191,809 54,547 1.095.465 14.59% 34.13% 54,547 1.095,465 14.59% 34.13% 39904 Other Tang. Property - CPU 1,095,465 226 57.758 1,159,964 14.59% 34.13% 57,758 34.13% 14.59% 39905 Other Tangible Property - MF - Hardware 1,159,964 1,159,964 227 239,917 34.13% 14.59% 4,853,042 14.59% 34.13% 241,648 4,818,265 39906 Other Tang. Property - PC Hardware 4,853,042 228 78,567 1,577,875 14.59% 34.13% 79,130 1,589,184 1,589,184 14.59% 34.13% 229 39907 Other Tang. Property - PC Software 14.59% 34.13% 4,236,929 4.464,148 85.090.596 89,653,850 89,653,850 14.59% 34.13% 39908 Other Tang. Property - Mainframe S/W 230 128,236 34.13% 128,236 2,575,367 14.59% 2,575,367 14.59% 34.13% 231 39909 Other Tang. Property - Application Software 2.575,367 14.59% 34.13% 14.59% 34.13% 232 39924 Other Tang. Property - General Startup Costs 233 7,453,198 7,752,324 \$ 149,683,201 155,690,576 \$ \$ 155,690,576 234 Total General Plant 235 14.59% 34.13% \$ 751,857.85 14.59% 34.13% \$ 751,857.85 \$ 15,099,624 15,099,624 CWIP With out AFUDC 15,099,624 \$ 236

FR 10(10)(b)2 Base Period X Forecasted Period Schedule B-2 F Type of Filing: X Original Updated Revised Witness: C. Felan Workpaper Reference No(s). Kentucky- Mid Kentucky Kentucky-Mid Kentucky States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Allocated Line Acct. Account / March 31, 2011 Adjusted No. No. SubAccount Titles Ending Balance Adjustments Balance Allocation Allocation Amount Average Allocation Allocation 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% \$ 14.89% 37.08% 242 39001 Structures Frame 14.89% 37.06% 14.89% 37.06% 14.89% 37.06% 243 36602 Structures & Improvements 244 14.89% 37.06% 14.89% 37.06% 37503 improvements 245 39004 Air Conditioning Equipment 14.89% 37.06% 14.89% 37.06% 3,373,622 14.89% 37.06% 186,186 246 39009 Improvement to leased Premises 3,373,622 3,373,621.54 14.89% 37.06% 186,186 14,695 266,276 14.89% 37.06% 14.695 266,275.56 14.89% 37.06% 247 39100 Office Furniture & Equipment 266,276 14.89% 37.06% 14.89% 37.06% 248 39102 Remittance Processing Equip 249 39103 Office Machines 14.89% 37.06% 14.89% 37.06% 14.89% 250 39200 Transportation Equipment 14.89% 37.06% 37.06% 14.89% 37.06% 14.89% 37.06% 251 39201 Trucks 14.89% 37.06% 14.89% 37.06% 252 39202 Trailers 253 39300 Stores Equipment 14.89% 37.06% 14.89% 37.06% 14.89% 37.08% 254 39400 Tools, Shop & Garage Equipment 14.89% 37.08% 14.89% 37.06% 14.89% 37.06% 255 39600 Power Operated Equipment 256 14.89% 37.06% 14.89% 37.06% 39603 Ditchers 257 39604 Backhoes 14.89% 37.06% 14.89% 37.06% 14.89% 37.06% 258 39605 Welders 14.89% 37.06% 1.335,799 259 39700 Communication Equipment 24,204,191 24,204,190.55 14.89% 37.06% 1,335,799 24,204,191 14.89% 37.06% 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% 14.89% 37.06% 14.89% 37.06% 262 39705 Communication Equip. - Telemetering 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% 14.89% 593,042 265 39901 Other Tangible Property - Servers - H/W 10,747,586 10,747,586,20 14.89% 37.06% 593.146 10,745,700 37.06% 8,450,616 37.06% 466,379 14.89% 481,074 14.89% 266 39902 Other Tangible Property - Servers - S/W 8,716,890 8,716,890.20 37.06% 267 39903 Other Tangible Property - Network - H/W 459,785 459,784,59 14.89% 37.06% 25,375 459,785 14.89% 37.08% 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% 3.949,165 14.89% 217,950 270 39906 Other Tang, Property - PC Hardware 3,949,165 3,949,165.00 14.89% 37.06% 217,950 37.06% 178,099 39907 Other Tang. Property - PC Software 178.099 3.227,094 14.89% 37.06% 3.227.093.98 14.89% 37.06% 271 3,227,094 272 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% 1,278,852 1,278,852 23,172,326 274 39924 Other Tang, Property - General Startup Costs 23,172,326 23,172,325.98 14.89% 37.06% 14.89% 37.06% 275 168,617,615 \$ 9,305,797 \$ 167,231,631 9,229,306 276 Total General Plant 168,617,615 277 278 CWIP With out AFUDC 2,156,987 14.89% 37.06% 119,041.43 \$ 2,156,987 14.89% 37.06% \$ 119,041,43 2,156,987 \$ 279 \$ 358,380,789 280 Total Plant (Div 009, 091, 002, 012) 680,312,422 \$ 680,312,422 366,682,755 \$ 664,191,044 281 Total CWIP Without AFUDC (Div 009, 091, 282 002, 012) 21,265,903 21,265,903 4,976,625 \$ 21,265,903 4,976,625

Туре	of Filing:_	ise PeriodForecasted Period XOriginalUpdated erence No(s).	Revi	sed													Sche	0(10)(b)3 dule B-3 B ess: C. Felan
Line No.	Acct. No.	Account / SubAccount Titles	Endi	ng Balance	Adjus	stments		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount		I3 Month Average	Kentucky- Mid States Division Allocation			Allocated Amount
	Kontucky	Direct (Division 009)																
1	rentany	Intangible Plant																
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	00000	inter mangare rain	***************************************	w-w					-				-					
6		Total Intangible Plant	\$	128,182	\$	_	\$	128,182			\$	128,182	\$	128,182			\$	128,182
7		Total Intelligible Files	•	,	*		•											
8		Natural Gas Production Plant																
9	32520	Producing Leaseholds	\$	335	\$	_	\$	335	100%	100%	\$	335	\$	266	100%	100%	\$	266
10	32540	Rights of Ways	Ψ	4,617	Ψ.	_	*	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%		47,163
		Tributary Lines		529,956		_		529,956	100%	100%		529,956		529,956		100%		529,956
13	33202			189,625				189,625	100%	100%		189,625		189,625	100%	100%		189,625
14	33400	Field Meas. & Reg. Sta. Equip		5,640		_		5,640		100%		5,640		4,473		100%		4,473
15	33600	Purification Equipment		3,040				3,040	_ 10070	10070		0,070		11-1-2				
16		Total Makes I Occ Designation Blank	•	780,829	d.		\$	780,829			\$	780,829	\$	778,637			\$	778,637
17		Total Natural Gas Production Plant	\$	780,829	Ф	-	Ф	100,029			Ψ	100,023	Ψ	770,007			•	,
18																		
19		Storage Plant	_						100%	100%	\$		\$	-	100%	100%	\$	_
20	35010	Land	\$	-	\$	-	\$	-		100%	Φ	4,682	φ	4,682		100%	Ψ	4,682
21	35020	Rights of Way		4,682		-		4,682	100%					5,087	100%	100%		5,087
22	35100	Structures and Improvements		5,121		-		5,121	100%	100%		5,121		117,188		100%		117,188
23	35102	Compression Station Equipment		117,648		-		117,648	100%	100%		117,648				100%		24,295
24	35103	Meas. & Reg. Sta. Structues		24,295		-		24,295	100%	100%		24,295		24,295				141,034
25	35104	Other Structures		141,034		-		141,034	100%	100%		141,034		141,034		100%		331,874
26	35200	Wells \ Rights of Way		335,610		-		335,610	100%	100%		335,610		331,874		100%		
27	35201	Well Construction		1,622,786		-		1,622,786	100%	100%		1,622,786		1,602,986		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%		77,313
30	35210	Leaseholds		178,619		-		178,619	100%	100%		178,619		178,619		100%		178,619
31	35211	Storage Rights		52,563		-		52,563	100%	100%		52,563		52,443		100%		52,443
32	35301	Field Lines		187,383		-		187,383	100%	100%		187,383		187,362		100%		187,362
33	35302	Tributary Lines		219,881		-		219,881	100%	100%		219,881		219,857		100%		219,857
34	35400	Compressor Station Equipment		464,202		-		464,202	100%	100%		464,202		461,364		100%		461,364
35	35500	Meas & Reg. Equipment		240,651		-		240,651	100%	100%		240,651		240,558		100%		240,558
36	35600	Purification Equipment		164,063		_		164,063	100%	100%		164,063		163,376	100%	100%		163,376
37	00000	·							-									
38		Total Storage Plant	S	4,409,514	•	_	\$	4,409,514			\$	4,409,514	\$	4,359,211			\$	4,359,211

 Data:
 X
 Base Period
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Revised

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

Work	paper Refe	erence No(s).														Witr	iess: C. Felan
Line No.	Acct. No.	Account / SubAccount Titles	Enc	ding Balance	Ad]us	stments		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	1 1	13 Month Average	Kentucky- Mid States Division Allocation			Allocated Amount
39																	
40		Transmission Plant					_		40000	4000/	_	40	š 16	100%	100%	\$	16
41	36510	Land	\$	16	\$	-	\$	16	100%	100%	*		•	100%	100%	Ф	364,724
42	36520	Rights of Way		371,875		-		371,875	100%	100%	371,8		364,724		100%		364,72 4 11,107
43	36602	Structures & Improvements		11,561		-		11,561	100%	100%	11,5		11,107	100% 100%	100%		54,700
44	36603	Other Structues		55,324		-		55,324	100%	100%	55,3		54,700		100%		265,671
45	36700	Mains Cathodic Protection		269,079		-		269,079	100%	100%	269,0		265,671	100%	100%		16,049,524
46	36701	Mains - Steel		16,147,553		-		16,147,553	100%	100%	16,147,5		16,049,524	100%	100%		260,760
47	36900	Meas. & Reg. Equipment		265,166		-		265,166	100%	100%	265,1		260,760	100%	100%		*
48	36901	Meas. & Reg. Equipment		1,582,868		-		1,582,868	100%	100%	1,582,8	<u> </u>	1,638,583	_ 100%	100%		1,638,583
49			_	40 700 444	_			40 700 444			e 40 700 4		\$ 18,645,086			\$	18,645,086
50		Total Production Plant - LPG	\$	18,703,441	Þ	-	\$	18,703,441			\$ 18,703,4	+41	\$ 10,040,000			φ	10,040,000
51		Distribution Disease															
52	27400	Distribution Plant	•	E7 445	•		\$	57,145	100%	100%	\$ 57,1	145	\$ 57,145	100%	100%	s	57,145
53	37400	Land & Land Rights	\$	57,145		-	Þ	(7,250)		100%		250)	\$ 37,145 (7,250)		100%	Ψ	(7,250)
54	37401	Land		(7,250)		-			100%	100%	36,6		34,412	100%	100%		34,412
55	37402 37403	Land Rights Land Other		36,686		-		36,686	100%	100%	30,0		54,412	100%	100%		04,412
56	37403 37500			56,572		-		56.572	100%	100%	56,5	- 572	51,455	100%	100%		51,455
57	37500 37501	Structures & Improvements		82,385		-		82,385	100%	100%	82,3		82,694	100%	100%		82,694
58	37501	Structures & Improvements T.B. Land Rights		41,949		-		41,949	100%	100%	41,9		41,208	100%	100%		41,208
59	37502 37503	•		41,549 549		-		41,54 5 549	100%	100%		549	486	100%	100%		486
60		Improvements Mains Cathodic Protection		2,015,428		-		2,015,428	100%	100%	2,015,4		1,968,104	100%	100%		1,968,104
61	37600 37601	Mains - Steel		40,460,511		-		40.460.511	100%	100%	40,460,5		39,783,700	100%	100%		39,783,700
62	37602	Mains - Steel Mains - Plastic		9,856,975		-		9,856,975	100%	100%	9,856,9		9,522,347	100%	100%		9,522,347
63	37602			1,387,210		-		1,387,210	100%	100%	1,387,2		1,383,441	100%	100%		1,383,441
64 65	37900	Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate		268,302		-		268,302	100%	100%	268,3		249,051	100%	100%		249,051
	37900			1,095,980		-		1.095,980	100%	100%	1,095,9		1,140,554	100%	100%		1,140,554
66		Meas & Reg. Sta. Equipment T.b.				-		45,123,326	100%	100%	45,123,3		43,609,646	100%	100%		43,609,646
67	38000	Services		45,123,326		-		3,160,302	100%	100%	3,160,3		2,575,961	100%	100%		2,575,961
6B	38100	Meters		3,160,302 9,454,401		-		9,454,401	100%	100%	9,454,4		8,826,209	100%	100%		8,826,209
69 70	38200	Meter Installations		3,016,921		_		3,016,921	100%	100%	3,016,9		2,941,225	100%	100%		2,941,225
	38300	House Regulators				-			100%	100%	108.6		107,129	100%	100%		107,129
71	38400	House Reg. Installations		108,688		-		108,688	100%	100%	2,366,8		2,305,281	100%	100%		2,305,281
72	38500	Ind. Meas. & Reg. Sta. Equipment		2,366,899		-		2,366,899	100%	100%	2,300,0	-	2,303,201	100%	100%		2,000,201
73	38600	Other Prop. On Cust. Prem		-					- 10070	10070				_ 10070	10070		
74 75		Total Distribution Plant	\$	118,582,978	\$	-	\$	118,582,978			\$118,582,9	9 78	\$ 114,672,797			\$	114,672,797

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Line	Acct.	Account /					Adjusted	Kentucky- Mid States Division	Kentucky Jurisdiction		Allocated	13 Month	Kentucky- Mid States Division		Allocated
No.	No.	SubAccount Titles	End	ding Balance	Adju	stments	Balance	Allocation	Allocation		Amount	Average	Allocation	Allocation	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	1	(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%	(34,136)
100	39705	Miscellaneous Equipment		(140,869)		_	(140,869)	100%	100%		(140,869)	(142,670)		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		1,200,010		_	-	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 Softwar	,	347,064		_	347,064	100%	100%		347,064	326,386	100%	100%	326,386
111	39909	Other Tang. Property - General Startup Co		0-11,00 -1			U-11,004	100%	100%		-	-	100%	100%	*
112	00000	Retirement Work in Progress	•	(6,599,945)		-	(6,599,945)		100%		(6,599,945)	(6,363,442)		100%	(6,363,442)
113		Legionionic Month in Lindicas		(0,000,040)			 (5,000,040)	. 10070	10070		(5,000,010)	 (0,000,172)			 1211-1
114		Total General Plant	\$	(1,142,836)	\$	-	\$ (1,142,836)			\$	(1,142,836)	\$ (256,326)	i		\$ (256,326)
115 116 117		Total Plant	\$	141,462,108	\$		\$ 141,462,108			\$1	41,462,108	\$ 138,327,587			\$ 138,327,587

FR 10(10)(b)3 Data: X Base Period Forecasted Period Schedule B-3 B Type of Filing: X Original Updated Revised Witness: C. Felan Workpaper Reference No(s). Kentucky- Mid Kentucky Kentucky- Mid Kentucky States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Allocated Adjusted Line Account / Acct Allocation Allocation Amount Allocation Amount Average Ending Balance Adjustments Balance Allocation No. No. SubAccount Titles 119 Kentucky-Mid-States General Office (Division 091) 120 121 122 Intangible Plant Organization \$ 100% 34 13% \$ 100% 34.13% 123 30100 100% 34.13% 100% 34.13% 30200 Franchises & Consents 124 100% 34.13% 100% 34.13% Misc Intangible Plant 125 30300 126 \$ 2 127 Total Intangible Plant \$ \$ \$ 128 129 Distribution Plant 100% 34.13% 100% 34.13% \$ Land & Land Rights \$ \$ 130 37400 100% 34.13% 34.13% 100% 131 35010 Land 100% 34.13% 34.13% 132 37402 Land Rights 100% 34.13% 100% 34.13% 100% 133 37403 Land Other 34.13% 100% 34.13% 100% 134 36602 Structures & Improvements 34 13% 34.13% 100% 100% 135 37501 Structures & Improvements T.B. 34.13% 34,13% 100% 100% 136 37402 Land Rights 34.13% 34,13% 100% 137 37503 Improvements 100% 34.13% 100% 34,13% 100% 138 36700 Mains Cathodic Protection 34,13% 100% 34.13% 100% 139 36701 Mains - Steel 34.13% 100% 34.13% 100% 140 37602 Mains - Plastic 34.13% 100% 34.13% 141 37800 Meas & Reg. Sta. Equip - General 100% 34.13% 100% 142 37900 Meas & Reg. Sta. Equip - City Gate 100% 34.13% Meas & Reg. Sta. Equipment T.b. 100% 34.13% 100% 34.13% 143 37905 34.13% 100% 34.13% 100% 144 38000 Services 34.13% 100% 34.13% 100% 145 38100 Meters 34.13% 100% 34.13% 100% 146 38200 Meter Installations 38300 House Regulators 100% 34.13% 100% 34.13% 147 100% 34.13% 100% 34.13% House Reg. Installations 148 38400 34.13% 100% 34.13% 100% 149 38500 Ind. Meas. & Reg. Sta. Equipment 100% 34.13% 100% 34.13% 150 38600 Other Prop. On Cust. Prem 151

\$

\$

\$

152

Total Distribution Plant

\$

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

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

Work	paper Refe	erence No(s).						···-				vvitness: C. Felan
Line	Acct.	Account /	F-di Dalaman	. Adimeter auto	Adjusted	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation		Allocated Amount
No.	No.	SubAccount Titles	Ending Balance	Adjustments	Balance	Allocation	Allocation	Amount	Average	MIOCAUON	Allocation	Amount
153												
154	07400	General Plant	•		p.	100%	34.13%	s -	\$ -	100%	34.13%	\$ -
155	37400	Land & Land Rights	\$ -		\$ - 31,524	100%	34.13%	το - 10,759	29,521	100%	34.13%	10,075
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	- 5 774		5,771	100%	34.13%	1,970	5,771	100%	34.13%	1,970
159	39004 39009	Air Conditioning Equipment Improvement to leased Premises	5,771 49,085		49,085	100%	34.13%	1,570 16,752	49,085	100%	34.13%	16,752
160					49,065 65,003	100%	34.13%	22,184	63,736	100%	34.13%	21,752
161	39100	Office Furniture & Equipment	65,003				34.13%	(387)	(1,133)		34.13%	(387)
162	39101	Office Furniture	(1,133		(1,133)	100%	34.13%	(7,395)	(21,667)		34.13%	(7,395)
163	39103	Office Machines	(21,667		(21,667)	100%	34.13%	2,613	7,658	100%	34.13%	2,613
164	39200	Transportation Equipment	7,658	-	7,658	100%	34.13% 34.13%	2,013	7,000	100%	34.13%	2,010
165	39201	Trucks	•	-	_	100%	34.13%	-	-	100%	34.13%	_
166	39202	Trailers		.	2,219	100%	34.13%	<i>-</i> 757	2,068	100%	34.13%	706
167	39300	Stores Equipment	2,219 36,243		36,243	100%	34.13% 34.13%	12,369	33,096	100%	34.13%	11,295
168	39400	Tools, Shop & Garage Equipment				100%	34.13%	2,974	8,715	100%	34.13%	2,974
169	39600	Power Operated Equipment	8,715	•	8,715	100%	34.13%	2,914	0,710	100%	34.13%	2,317
170	39603	Ditchers	-	-	-	100%	34.13%	-	- -	100%	34.13%	"
171	39604	Backhoes	-	-	-	100%	34.13%	•	-	100%	34.13%	_
172	39605	Welders	196,659		196,659	100%	34.13%	67,116	188.434	100%	34.13%	64,309
173	39700	Communication Equipment		, -	190,009	100%	34.13%	67,110	100,434	100%	34,13%	04,508
174	39701	Communication Equipment - Mobile Radio		-	-	100%	34.13%	-	-	100%	34.13%	
175	39702	Communication Equipment - Fixed Radios	-	•	-	100%	34.13%	-	<u>-</u>	100%	34.13%	
176	39705	Communication Equip Telemetering	258,785		258,785	100%	34.13%	88,319	232,878	100%	34.13%	79,477
177	39800	Miscellaneous Equipment	76,993		76,993	100%	34.13%	26,276	76,993	100%	34.13%	26,276
178	39900	Other Tangible Property				100%	34.13%	24,457	71,663	100%	34.13%	24,457
179	39901	Other Tangible Property - Servers - H/W	71,663 11,517		71,663 11,517	100%	34.13%	3,931	11,517	100%	34.13%	3,931
180	39902	Other Tangible Property - Servers - S/W			278.732	100%	34.13%	95,127	252,481	100%	34.13%	86,167
181	39903	Other Tangible Property - Network - H/W	278,732			100%	34,13%	93,127	202,461	100%	34.13%	40, 101
182	39904	Other Tang. Property - CPU	-	•	•	100%	34.13%	•	_	100%	34,13%	-
183	39905	Other Tangible Property - MF - Hardware	4 007 000		1,097,899	100%	34.13%	374,694	1,033,858	100%	34,13%	352,838
184	39906	Other Tang. Property - PC Hardware	1,097,899 126,257		126,257	100%	34.13%	43.089	126,257	100%	34.13%	43,089
185	39907	Other Tang. Property - PC Software	1,782,414		1,782,414	100%	34.13%	608,307	1,782,414	100%	34.13%	608,307
186	39908	Other Tang. Property - Mainframe S/W		-	1,102,414		34.13%	000,307	1,702,414	100%	34,13%	000,007
187	39909	Other Tang. Property - Application Softwa		-	-	100% 100%	34.13% 34.13%	-	•	100%	34.13%	_
188	39924	Other Tang. Property - General Startup Co			-	100%	34.13%	-	51,990		34.13%	17,743
189		Retirement Work In Progress	51,656	<u> </u>		- 100%	34.13%		088,16		34.1370	17,743
190 191		Total General Plant	\$ 4,135,995	5 \$ -	\$ 4,084,339			\$ 1,393,914	\$ 4,005,335			\$ 1,366,952
192 193		Total Plant	\$ 4,135,995	5 \$ -	\$ 4,084,339	-		\$ 1,393,914	\$ 4,005,335		-	\$ 1,366,952

Data: X Base Period FR 10(10)(b)3 Forecasted Period Schedule B-3 R Type of Filing: X Original Undated Revised Witness: C. Felan Workpaper Reference No(s) Kentucky- Mid Kentucky Kentucky- Mid Kentucky 13 Month States Division Jurisdiction Allocated l ine Acct Account / Adjusted States Division Jurisdiction Allocated Allocation No. No. SubAccount Titles Ending Balance Adjustments Balance Allocation Allocation Amount Average Allocation Amount 194 Shared Services General Office (Division 002) 195 196 197 General Plant 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 14 59% 34.13% 14.59% 34.13% Improvements 14.59% 34.13% 14.59% 34.13% 202 39004 Air Conditioning Equipment 328.892 203 39009 improvement to leased Premises 6.974.732 6,974,732 14 59% 34 13% 347.294 6.605.164 14.59% 34.13% 14.59% 34.13% 334,761 6.779.694 14 59% 34 13% 337.582 204 39100 Office Furniture & Equipment 6,723,032 6,723,032 34.13% 14.59% 34 13% 1,555 205 39102 Remittance Processing Equip 31,240 31,240 14.59% 1,556 31.238 2,558 14.59% 34,13% 2.558 206 Office Machines 51.375 51.375 14.59% 34.13% 51,373 39103 34.13% 382 207 39200 Transportation Equipment 7.675 7,675 14.59% 34.13% 382 7,675 14.59% 39201 14.59% 34,13% 14.59% 34.13% 208 Trucks 34.13% 39202 14.59% 14.59% 34,13% 209 Trailers 34.13% 38 758 14.59% 34,13% 38 758 758 14.59% 210 39300 Stores Equipment 130 34,13% 100 14.59% 34.13% 2.014 14.59% 211 39400 Tools, Shop & Garage Equipment 2.612 2,612 34.13% 212 39600 Power Operated Equipment 14.59% 34.13% 14,59% 14.59% 34.13% 14.59% 34.13% 213 39603 Ditchers 34.13% 39604 Backhoes 14.59% 34.13% 14,59% 214 34.13% Welders 14.59% 34.13% 14.59% 215 39605 25,605 514,233 449.832 Communication Equipment 514,233 34.13% 14.59% 34,13% 22.399 216 39700 14.59% 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% 1.782 14.59% 34.13% 89 115 222 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 14.59% 34.13% 223 39902 Other Tangible Property - Servers - S/W 2.007,990 2.007,990 34.13% 99 984 1.779,228 14.59% 88.593 34 13% 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% 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 1,378,565 14.59% 34,13% 68.643 34.13% 31,385,834 229 39908 Other Tang, Property - Mainframe S/W 35,015,171 35,015,171 14.59% 1,743,516 14.59% 34.13% 1.562.800 14.59% 34.13% 134,987 230 39909 2,715,013 14.59% 34.13% 135,189 2,710,951 Other Tang, Property - Application Softwar 2,715,013 34,13% 231 39924 Other Tang. Property - General Startup Co n Ω 14.59% 34.13% n 0 14.59% Ω 232 34.13% (279)(6,972)14.59% 34.13% (347)Retirement Work in Progress (5,607)(5,607)14.59% 233

\$ 3,397,151

\$ 62,885,838

68,225,258 \$

\$ 68,225,258

234

Total General Plant

\$ 3,131,284

FR 10(10)(b)3 Data: X Base Period Forecasted Period Schedule B-3 B Type of Filing: X Original Updated Revised Witness: C. Felan Workpaper Reference No(s). Kentucky- Mid Kentucky Kentucky- Mid Kentucky 13 Month States Division Jurisdiction Allocated Adjusted States Division Jurisdiction Allocated Line Account / Acct. Allocation Balance Allocation Allocation Amount Average Allocation Amount Ending Balance Adjustments No. No. SubAccount Titles 235 Shared Services Customer Support (Division 012) 236 237 238 General Plant 14.89% 37.06% Land & Land Rights 14.89% 37.06% \$ \$ 239 37400 \$ 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% 37.06% 242 37503 Improvements 14.89% 37.06% Air Conditioning Equipment 14.89% 37.06% 14.89% 243 39004 37.06% 114,706 1.925.992 14.89% 37.06% 106,293 244 39009 Improvement to leased Premises 2:078.435 2,078,435,16 14.89% 14.89% 37.06% 1,943 35,215 245 39100 Office Furniture & Equipment 38,256 38,255.94 14.89% 37.06% 2,111 14.89% 37.06% 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% 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% 253 39600 Power Operated Equipment 14.89% 37.06% 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 712,092 11,884,884 14.89% 37.06% 655,912 12,902,842 12.902.841.90 14.89% 37.06% 257 39700 Communication Equipment 37.06% 258 39701 Communication Equipment - Mobile Radio 14.89% 37.06% 14.89% 259 39702 Communication Equipment - Fixed Radios 14.89% 37.06% 14.89% 37.06% 37.06% 260 39705 14.89% 37.06% 14.89% Communication Equip. - Telemetering 39800 735 735.20 14,89% 37.06% 41 654 14.89% 37.06% 36 261 Miscellaneous Equipment (1,030.78)14.89% 37.06% (57) (1.031)14.89% 37.06% (57)262 39900 Other Tangible Property (1,031)10,638,506 10,638,506.31 14.89% 37.06% 587,126 10.258.096 14.89% 37.06% 566,132 263 39901 Other Tangible Property - Servers - H/W 37.06% 399,039 7,068,824 14.89% 37.06% 390,120 7,230,445.45 14.89% 264 39902 Other Tangible Property - Servers - S/W 7,230,445 37.06% 369,270.53 37.06% 20,380 347,510 14.89% 19,179 265 Other Tangible Property - Network - H/W 369,271 14.89% 39903 14.89% 37.06% 14.89% 37.06% 266 39904 Other Tang. Property - CPU 14.89% 37.06% 267 39905 Other Tangible Property - MF - Hardware 14.89% 37.06% 2,894,187.69 37.06% 159,727 2,594,992 14.89% 37.06% 143.214 268 39906 Other Tang. Property - PC Hardware 2,894,188 14.89% 37.06% 128,146 2.321,951 14,89% 269 39907 Other Tang. Property - PC Software 2,473,348 2,473,348.40 14.89% 37.06% 136,501 14.89% 37,06% 3,044,748 55,169,720 270 39908 Other Tang, Property - Mainframe S/W 59,873,769 59,873,769.00 14.89% 37.06% 3,304,359 14.89% 37.06% 271 39909 Other Tang. Property - Application Softwar 14.89% 37.06% 21,521,766 14.89% 37.06% 1,187,760 272 39924 Other Tang, Property - General Startup Co 23,289,178 23,289,177,77 14.89% 37.06% 1,285,301 14.89% 37.06% 273 Retirement Work in Progress 14.89% 37.06% 274 6,243,426 275 Total General Plant 121,787,943 \$ \$ 121,787,943 \$ 6,721,325 \$ 113,128,573 276 Total Accumulated Depreciation & \$ 149,069,249 Amortization (Div 009, 091, 002, 012) \$ 335,611,304 \$ \$152,974,498 \$ 318,347,334 277 \$ 335,559,648

FR 10(10)(b)3 Base Period X Forecasted Period Schedule B-3 F Type of Filing: X Original Updated Revised Witness: C. Felan Workpaper Reference No(s). Kentucky- Mid Kentucky Kentucky- Mid Kentucky 13 Month States Division Jurisdiction Allocated Adjusted States Division Jurisdiction Allocated Line Acct Account / Allocation Allocation Amount Balance Allocation Allocation Amount Average Ending Balance Adjustments No. No. SubAccount Titles Kentucky Direct (Division 009) Intangible Plant 8,330 100% 100% 8,330 100% 8,330 \$ 8.330 \$ \$ 8.330 100% 2 30100 Organization 100% 119.853 119,853 119,853 100% 100% 119,853 119,853 100% 3 30200 Franchises & Consents 100% 100% 100% 100% Misc Intangible Plant 4 30300 5 128,182 \$ 128,182 128,182 \$ \$ 128,182 \$ \$ 128,182 6 Total Intangible Plant 7 8 Natural Gas Production Plant 439 \$ 439 100% 100% 508 \$ s 508 100% 100% 508 \$ 9 32520 Producing Leaseholds 6.050 100% 7.005 6,050 100% 100% 7.005 7,005 100% 32540 Rights of Ways 10 3,492 100% 100% 3,492 100% 3,492 3,492 3.492 100% Production Gas Wells Equipment 11 33100 47.163 47,163 100% 100% 100% 47.163 47,163 100% 12 33201 Field Lines 47,163 100% 529,956 529,956 529,956 100% 100% **Tributary Lines** 529.956 529,956 100% 13 33202 100% 189,625 189,625 189,625 100% 189,625 100% 100% Field Meas. & Reg. Sta. Equip 189.625 14 33400 100% 7,391 100% 8,557 7,391 100% 8,557 8,557 100% 15 33600 Purification Equipment 16 784,116 \$ 784,116 786,307 786,307 \$ \$ 786,307 17 Total Natural Gas Production Plant \$ 18 19 Storage Plant 100% 100% \$ 100% \$ \$ S S 100% 20 35010 Land 4,682 4,682 100% 100% 4,682 100% 4.682 4.682 100% 21 35020 Rights of Way 100% 5,172 5,172 100% 100% 5,206 5.206 5.206 100% 22 35100 Structures and Improvements 100% 118,337 118,337 100% 100% 118,797 23 Compression Station Equipment 118,797 118.797 100% 35102 24,295 24,295 100% 100% 24,295 24.295 100% 100% 24,295 24 35103 Meas, & Reg. Sta. Structues 141,034 141,034 141,034 100% 100% 141.034 141.034 100% 100% 25 Other Structures 35104 341,215 100% 100% 341,215 344,952 344,952 100% 100% 344.952 26 35200 Wells \ Rights of Way 1.652,486 1,652,486 100% 100% 1,672,286 100% 100% 1,672,286 27 Well Construction 1,672,286 35201 553,493 553,493 100% 100% 553,493 553,493 100% 100% 553,493 28 Well Equipment 35202 100% 100% 127,734 147,902 100% 100% 147,902 127,734 147.902 29 **Cushion Gas** 35203 178,619 100% 100% 178.619 178,619 100% 100% 178,619 178.619 30 35210 Leaseholds 100% 100% 52,744 52,744 52,864 100% 100% 52,864 52,864 31 35211 Storage Rights 100% 100% 187,383 187,383 187,383 100% 100% 187,383 32 187,383 35301 Field Lines 100% 100% 219,881 219,881 219,881 100% 100% 219,881 219,881 Tributary Lines 33 35302 100% 100% 468,378 471,162 100% 100% 471,162 468,378 471,162 Compressor Station Equipment 34 35400 240,870 100% 100% 240,870 241,015 100% 100% 241.015 241.015 35 Meas & Reg. Equipment 35500 100% 100% 164,915 164,915 100% 100% 164,956 164,956 164,956 36 35600 Purification Equipment 37 4,481,238 \$ 4,481,238 4,528,527 \$ 4,528,527 \$ 4,528,527 38 Total Storage Plant

FR 10(10)(b)3 Base Period_X__Forecasted Period Schedule B-3 F Type of Filing: X Original Updated Revised Witness: C. Felan Workpaper Reference No(s) Kentucky- Mld Kentucky Kentucky- Mid Kentucky Allocated Allocated 13 Month States Division Jurisdiction States Division Jurisdiction Adjusted Account / Line Acct. Amount Average Allocation Allocation Amount Allocation Allocation Ending Balance Adjustments Balance SubAccount Titles No. No. 39 40 Transmission Plant 16 100% 100% 100% 16 \$ 16 100% \$ 16 16 \$ 36510 \$ 41 Land 382,614 382.614 100% 100% 100% 389.773 100% 389.773 389.773 Rights of Way 42 36520 100% 100% 12.241 12.241 12.694 100% 12.694 12.694 100% Structures & Improvements 43 36602 56.261 100% 100% 56,261 56.886 56.886 100% 100% 56,886 Other Structues 44 36603 274,189 100% 100% 274,189 100% 277.597 277,597 100% 277.597 45 36700 Mains Cathodic Protection 16,295,550 100% 100% 16,419,031 16,295,550 100% 16,419,031 100% 16,419,031 46 36701 Mains - Steel 271,774 271,774 100% 100% 276,180 100% 100% 276,180 276,180 47 36900 Meas, & Reg. Equipment 1,458,137 100% 100% 1,458,137 1,374,305 100% 1.374,305 100% 1,374,305 48 36901 Meas, & Reg. Equipment 49 18,750,783 \$ 18,750,783 \$ 18,806,482 \$ 18,806,482 18.806.482 \$ 50 Total Production Plant - LPG 51 52 Distribution Plant 57,145 57.145 100% 100% 57,145 \$ 100% 100% \$ 57.145 \$ \$ 57,145 Land & Land Rights 53 37400 (7.250)100% 100% (7,250)(7,250)(7.250)100% 100% (7.250)54 37401 Land 40.097 100% 100% 40,097 42,372 100% 100% 42,372 42.372 55 37402 Land Rights 100% 100% 100% 100% 56 37403 Land Other 64,248 64,248 100% 100% 69.365 69.365 100% 100% 69.365 57 37500 Structures & Improvements 81,109 100% 100% 81,109 100% 80.223 80,223 100% 80.223 Structures & Improvements T.B. 58 37501 43,060 100% 100% 43,060 43,801 43,801 100% 100% 43,801 59 37502 Land Rights 645 100% 100% 645 100% 709 709 100% 709 60 37503 **Improvements** 100% 100% 2.088,342 2,137,968 2.088.342 100% 2,137,968 100% 2.137.968 Mains Cathodic Protection 61 37600 41,495,937 41,495,937 100% 100% 42,199,660 100% 100% 42,199,660 42,199,660 62 37601 Mains - Steel 100% 100% 10,375,985 10.375,985 100% 10,730,306 10,730,306 100% 10.730.306 Mains - Plastic 63 37602 100% 100% 1.376,143 1,376,143 100% 100% 1,367,842 1,367,842 1.367.842 64 37800 Meas & Reg. Sta. Equip - General 297,255 297,255 100% 100% 100% 316,600 316,600 100% 316,600 Meas & Reg. Sta. Equip - City Gate 65 37900 993,004 993,004 100% 100% 100% 923,398 923,398 100% 923.398 Meas & Reg. Sta. Equipment T.b. 37905 66 47,438,241 100% 100% 47.438.241 100% 49,024,345 49,024,345 49,024,345 100% 67 38000 Services 4.087,072 4,087,072 100% 100% 100% 100% 4,728,101 4,728,101 4,728,101 68 38100 Meters 10,485,132 100% 100% 10,485,132 100% 100% 11,207,799 11,207,799 11,207,799 69 38200 Meter Installations 3.133.737 100% 100% 3,133,737 100% 100% 3.213.108 3,213,108 3,213,108 House Regulators 70 38300 111,025 111,025 100% 100% 100% 100% 112,583 112,583 112,583 71 38400 House Reg. Installations 100% 100% 2,459,576 2,459,576 2,521,439 100% 100% 2,521,439 2,521,439 Ind. Meas. & Reg. Sta. Equipment 72 38500 100% 100% 100% 100% 73 38600 Other Prop. On Cust. Prem

\$ 128,769,513

\$ 128,769,513 \$

\$128,769,513

\$124,620,502

74

75

Total Distribution Plant

\$ 124,620,502

Data:____Base Period__X__Forecasted Period
Type of Filing:__X__Original____Updated ______Revised
Workpaper Reference No(s).

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

Workp	aper Refe	rence No(s).										-				1
								Kentucky- Mid	Kentucky			1	Kentucky- Mi			Allocated
		A4					Adjusted	States Division	Jurisdiction	Allocate		13 Month		n Jurisdiction	•	Amount
Line	Acct.	Account /	Endi	ng Balance	Adjust	ments	Balance	Allocation	Allocation	Amour	nt	Average	Allocation	Allocation		Amount
No.	No.	SubAccount Titles	CITO	ing Dalance	/ tajaoi	11101111										
76		Conoral Plant											59 100%	100%	\$	28,459
77	20000	General Plant Land & Land Rights	\$	28,459	\$	-	\$ 28,459	100%	100%		,459	\$ 28,4 167,1		100%	Ψ	167,180
78	38900 39000	Structures Frame	-	211,057		-	211,057	100%	100%	211	.057	1,101	100%	100%		-
79 80	39001	Structures & Improvements		•		-	-	100%	100%	4.40	-	139,4		100%		139,457
81	39002	Improvements		148,433		-	148,433	100%	100%		433	299,8		100%		299,811
82	39002	Air Conditioning Equipment		335,861		-	335,861	100%	100%		,861	6.6		100%		6,611
83	39003	Improvement to leased Premises		6,981		-	6,981	100%	100%		3,981	1,197,6		100%		1,197,680
84	39009	Office Furniture & Equipment		1,212,767		-	1,212,767	100%	100%	1,212		(1,829,7		100%		(1,829,796)
85	39100	Remittance Processing Equip		(2,569,414)		-	(2,569,414)		100%	(2,569	9,414)	(1,023,1	100%	100%		-
86	39102	Office Machines		_		-	•	100%	100%	(407	7,750)	(107,7		100%		(107,750)
87	39102	Transportation Equipment		(107,750)		-	(107,750)		100%			(517,1	/	100%		(517,107)
88	39200	Trucks		(557,381)	}	-	(557,381)		100%		7,381)	26,9		100%		26,913
89	39200	Trailers		26,913		-	26,913	100%	100%		5,913	17,6		100%		17,683
90	39202	Stores Equipment		15,520		-	15,520	100%	100%	11	5,520		100%	100%		-
91	39300	Tools, Shop & Garage Equipment		-		-	-	100%	100%	200	7,055	318,3		100%		318,358
92	39400	Power Operated Equipment		367,055		-	367,055	100%	100%	307	6,000		100%	100%		
93	39600	Ditchers		~		-	-	100%	100%	***	- 007\	(67,		100%		(67,041)
94	39603	Backhoes		(46,887)	-	(46,887)		100%		6,887)	29,	,	100%		29,366
95	39604	Welders		44,771		-	44,771		100%		4,771	19,		100%		19,971
96	39605	Communication Equipment		23,951		-	23,951		100%		3,951	(296,		100%		(296,218)
96 97	39700	Communication Equipment - Mobile Radio	3	(298,338)	-	(298,338		100%		8,338)	(22,	,	100%		(22,087)
98	39700	Communication Equipment - Fixed Radios	s	(22,087)	-	(22,087		100%		2,087)	(34,	,	100%		(34,136)
99	39702	Communication Equip Telemetering		(34,136)	-	(34,136		100%	•	4,136)	(138,	,	100%		(138,169)
100	39702	Miscellaneous Equipment		(136,368)	-	(136,368) 100%	100%		6,368)	1,313,		100%		1,313,548
101	39800	Other Tangible Property		1,363,839		-	1,363,839		100%	1,36	3,839	, ,	- 100%	100%		•
102	39900	Other Tangible Property - Servers - H/W				-	-	100%	100%	4***	-	175,		100%		175,990
	39901	Other Tangible Property - Servers - S/W		175,990	1	-	175,990		100%		5,990	118,		100%		118,461
103	39902	Other Tangible Property - Network - H/W		118,461		-	118,461		100%		8,461	511,		100%		511,781
104	39902	Other Tang. Property - CPU		511,781		-	511,781		100%	51	1,781	511,	- 100%	100%		•
105	39904	Other Tangible Property - MF - Hardware	,	-		-	-	100%	100%		-		- 100%	100%		-
106 107	39905	Other Tang. Property - PC Hardware		_		-	-	100%	100%		-	2,489,		100%		2,489,692
	39908	Other Tang. Property - PC Software		2,388,071		-	2,388,071		100%		8,071	2,409,		100%		233,579
108		Other Tang. Property - Mainframe S/W		233,579		-	233,579		100%		3,579	233, 347,		100%		347,064
109	39907 39908	Other Tang. Property - Maintaine 3,777 Other Tang. Property - Application Software	aı	347,064		-	347,064		100%	34	7,064	347,	- 100%	100%		
110	39908		c			-	-	100%	100%			(C FOO		100%		(6,599,945)
111	39909	Retirement Work in Progress	-	(6,599,94	5)	-	(6,599,945	<u>)</u> 100%	100%	(6,59	99,945)	(6,599	3431 10070	,0070		1-11-1-1-1
112		Computer story in Linguage										6 (0.470	641)		\$	(2,170,641)
113		Total General Plant	\$	(2,811,75	3) \$	-	\$ (2,811,753	3)		\$ (2,81	(1,/53)	\$ (2,170	041)		•	/
114 115		Ivai Gellerai i tant	-	4	•							\$ 146,594	100		\$	146,594,180
		Total Plant	\$	150,207,260) \$	-	\$ 150,207,260)		\$150,20	17,260	\$ 140,594	100		~	
116		Otal Fidill	•													
117																

	of Filing:_	se Period_XForecasted Period _XOriginalUpdated erence No(s).	Revised	i										die a		Sche	0(10)(b)3 dule B-3 F ess: C. Felan
Line No.	Acct.	Account / SubAccount Titles	Ending	Balance	Adjus	tment	s	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	ocated mount	1	Month verage	Kentucky- Mid States Division Allocation			Allocated Amount
119 120	Kentucky	r-Mid-States General Office (Division 0	91)														
121			• •,														
122		Intangible Plant															
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		<u>-</u>															
127		Total Intangible Plant	\$	-	\$	-	\$	_			\$ -	\$	-			\$	-
128		-															
129		Distribution Plant															
130	37400	Land & Land Rights	\$	-	\$	-	\$	-	100%	34,13%	\$ -	\$	-	100%		\$	-
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	\$	-	\$	-	\$	-			\$ -	\$	-			\$	•

FR 10(10)(b)3 Base Period X Forecasted Period Schedule B-3 F Updated Revised Type of Filing: X Original Witness: C. Felan Workpaper Reference No(s) Kentucky- Mid Kentucky Kentucky- Mid Kentucky States Division Jurisdiction 13 Month Allocated Jurisdiction Allocated States Division Adjusted Account / Line Acct. Allocation Allocation Amount Average Allocation Allocation **Amount** Balance SubAccount Titles Ending Balance Adjustments No. No. 153 154 General Plant 100% 34 13% \$ 34 13% s 100% \$ \$ \$ 155 37400 Land & Land Rights 11.773 12,449 34,497 100% 34 13% 34.13% 36,478 100% 36,478 156 39001 Structures Frame 34 13% 100% 34.13% 100% 157 36602 Structures & Improvements 34 13% 100% 100% 34.13% 158 37503 Improvements 1.970 34 13% 100% 5.771 34.13% 1.970 5.771 100% 5.771 159 39004 Air Conditioning Equipment 34 13% 16.752 49.085 100% 34.13% 16.752 49.085 100% 49.085 Improvement to leased Premises 160 39009 100% 34 13% 22.184 65.003 34.13% 22.184 100% 65,003 65.003 Office Furniture & Equipment 161 39100 34.13% (387)100% (1.133)34.13% (387)(1.133)100% (1,133)162 39101 Office Furniture (7.395) 34.13% (21.667)100% 34.13% (7.395)(21.667)100% (21,667)163 39103 Office Machines 34.13% 2.613 34 13% 2.613 7.658 100% 7.658 100% 7,658 39200 Transportation Equipment 164 34.13% 100% 34.13% 100% 39201 Trucks 165 100% 34.13% 34.13% 100% 166 39202 Trailers 34.13% 835 100% 2,445 34.13% 886 2.596 2,596 100% 167 39300 Stores Equipment 13,991 100% 34.13% 40.994 100% 34.13% 15.071 44,161 44,161 Tools, Shop & Garage Equipment 168 39400 2.974 100% 34.13% 34.13% 2,974 8,715 100% 8,715 8,715 169 39500 Power Operated Equipment 100% 34.13% 34 13% 100% 170 39603 Ditchers 100% 34 13% 34.13% 100% 171 39604 Backhoes 100% 34 13% 34.13% 100% Welders 172 39605 70.858 100% 34 13% 207,622 214,863 100% 34.13% 73.329 214,863 173 39700 Communication Equipment 34.13% 100% 34.13% 100% Communication Equipment - Mobile Radio 174 39701 100% 34.13% 34.13% 100% Communication Equipment - Fixed Radios 39702 175 100% 34.13% 34.13% 100% Communication Equip. - Telemetering 39705 176 101,906 100% 34.13% 298,596 110.964 325,137 100% 34.13% 325,137 Miscellaneous Equipment 39800 177 26,276 100% 34.13% 76,993 100% 34.13% 26,276 76,993 76,993 Other Tangible Property 178 39900 100% 34.13% 24,457 24,457 71,663 34.13% 71,663 100% Other Tangible Property - Servers - H/W 71,663 39901 179 11,517 100% 34.13% 3,931 3,931 34.13% 11,517 100% Other Tangible Property - Servers - S/W 11,517 39902 180 100% 34.13% 144,403 423,120 183,225 34.13% 536,872 536,872 100% Other Tangible Property - Network - H/W 39903 181 100% 34.13% 100% 34.13% Other Tang. Property - CPU 39904 182 100% 34.13% 100% 34.13% Other Tangible Property - MF - Hardware 183 39905 372,033 1,090,103 100% 34.13% 1,068,990 34.13% 364,828 100% Other Tang. Property - PC Hardware 1,068,990 39906 184 100% 34.13% 43,089 126,257 100% 34.13% 43,089 126,257 Other Tang. Property - PC Software 126,257 185 39907 608,307 100% 34.13% 1.782,414 100% 34.13% 608,307 1,782,414 Other Tang. Property - Mainframe S/W 1,782,414 186 39908 34.13% 100% 100% 34,13% Other Tang. Property - Application Softwar 187 39909 100% 34.13% 34.13% 100% Other Tang. Property - General Startup Co 188 39924 17,629 51,656 100% 34,13% 100% 34,13% Retirement Work in Progress 51,656 189 190 1,478,201 \$ 4,331,309 \$ 1,505,526 4,411,374 4,463,030 \$ \$ Total General Plant 191 192 1,478,201

\$ 4,411,374

4,463,030 \$

Total Plant

193

1,505,526

\$ 4,331,309

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

FR 10(10)(b)3 Base Period_X__Forecasted Period Schedule B-3 F Type of Filing: X Original Updated Revised Witness: C. Felan Workpaper Reference No(s). Kentucky- Mid Kentucky Kentucky- Mid Kentucky 13 Month States Division Jurisdiction Allocated Line Acct. Account / Adjusted States Division Jurisdiction Allocated Allocation Allocation Amount Average Allocation Amount No. No. SubAccount Titles Ending Balance Adjustments Balance Allocation 194 195 Shared Services General Office (Division 002) 196 197 General Plant 34.13% 14.59% 34.13% 5 198 37400 Land & Land Rights 14.59% S \$ 14.59% 21,224 34.13% 1.057 1,057 199 39000 Structures & Improvements 21,224 21,224 14.59% 34.13% 14.59% 34.13% Structures & Improvements 14.59% 34.13% 200 36602 14.59% 34.13% Improvements 14.59% 34.13% 201 37503 14.59% 34.13% 14.59% 34.13% 202 39004 Air Conditioning Equipment 14.59% 34.13% 375,915 7.934.378 14.59% 34.13% 395,078 7.549.530 203 39009 Improvement to leased Premises 7.934.378 14.59% 34.13% 329,095 204 39100 Office Furniture & Equipment 6.531.447 6.531.447 14.59% 34.13% 325.221 6,609,235 14.59% 34,13% 1.556 31,240 14,59% 34.13% 1.556 205 39102 Remittance Processing Equip 31,240 31.240 14.59% 34.13% 2.558 14.59% 34,13% 2.558 51,375 206 39103 Office Machines 51,375 51.375 382 207 39200 Transportation Equipment 7,675 7,675 14.59% 34,13% 382 7,675 14.59% 34.13% 208 39201 14.59% 34.13% 14.59% 34.13% Trucks 209 39202 Trailers 14.59% 34.13% 14.59% 34.13% 758 758 14.59% 34.13% 38 758 14.59% 34.13% 38 210 39300 Stores Equipment 7,513 7,513 14.59% 34.13% 374 5,341 14.59% 34.13% 266 211 39400 Tools, Shop & Garage Equipment 34,13% 14.59% 34.13% 39600 Power Operated Equipment 14.59% 212 34.13% 14.59% 34.13% 39603 14.59% 213 Ditchers 34.13% 14.59% 34.13% 214 39604 Backhoes 14.59% 14.59% 34.13% 14.59% 34.13% 215 39605 Welders 612,535 14.59% 34.13% 30.500 678,125 678,125 14.59% 34.13% 33,766 216 39700 Communication Equipment 14.59% 34.13% 14.59% 34.13% 217 39701 Communication Equipment - Mobile Radio 34.13% Communication Equipment - Fixed Radios 14.59% 34,13% 14.59% 218 39702 34.13% 39705 Communication Equip. - Telemetering 14.59% 34.13% 14.59% 219 Miscellaneous Equipment 67,359 67,359 14.59% 34.13% 3,354 58,709 14.59% 34.13% 2.923 220 39800 34.13% 168 2,956 14.59% 34.13% 147 221 39900 Other Tangible Property 3,382 3,382 14.59% 6,122,773 14.59% 34.13% 304,872 34.13% 334,075 222 Other Tangible Property - Servers - H/W 6,709,259 6,709,259 14.59% 39901 14.59% 34.13% 118,558 34.13% 2,381,010 223 39902 Other Tangible Property - Servers - S/W 2,648,385 2,648,385 14,59% 131,871 34.13% 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% 64.089 14.59% 34.13% 55,288 225 39904 Other Tang. Property - CPU 1,110,347 1,110,347 14,59% 34,13% 55,288 1,110,347 34.13% 58,454 226 39905 Other Tangible Property - MF - Hardware 1,173,931 1,173,931 14,59% 34.13% 58,454 1,173,931 14.59% 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 14.59% 34.13% 77,121 228 39907 Other Tang. Property - PC Software 1.589.855 1.589.855 14.59% 34.13% 79,164 1,548,834 46,628,300 46.628.300 14.59% 34,13% 2.321,770 41,846,325 14.59% 34.13% 2,083,660 229 39908 Other Tang. Property - Mainframe S/W 2,715,013 34.13% 135,189 2,715,013 14.59% 34,13% 135,189 2,715,013 14,59% 230 39909 Other Tang. Property - Application Softwar 14.59% 34.13% 0 14.59% 34.13% 0 231 39924 Other Tang. Property - General Startup Co 0 n (279)34.13% (279)(5,607)14.59% 34.13% 232 Retirement Work in Progress (5,607)(5,607)14.59% 233 \$ 4,191,085 \$ 77,648,837 3,866,380

\$ 84,169,902

234

Total General Plant

84,169,902 \$

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

	of Filing:_	se PeriodXForecasted Period _XOriginalUpdated erence No(s).	_Revised									FR 10(10)(b)3 Schedule B-3 F Witness: C. Felan
Line	Acct.	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		Allocated Amount
235												
236	Shared S	ervices 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%	700 740
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		37.06%	52	858	14.89%	37.06%	47
262	39900	Other Tangible Property	(1,031)) -	(1,030.78)		37.06%	(57)	(1,031		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		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		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		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		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		37.06%	3,986,762	67,260,747	14.89%	37.06%	3,712,037
271	39909	Other Tang. Property - Application Softwa	· -	-	-	14.89%	37.06%	-	-	14.89%	37.06%	4 005 004
272	39924	Other Tang. Property - General Startup Co	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_X_Forecasted Period
Type of Filing: __X_Original __Updated __Revised
Workpaper Reference No(s).
FR 10(10)(b)3.1
Schedule B-3.1
Witness: C. Felan

7101KP	apor INCI	erence No(s).							iess: G. Fe
Line No.	Acct. No.	Account / SubAccount Titles		onths End h 31, 2011	O&M Expense Factor	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		llocated Amount
L	Controlar	Direct (Division 009)							
1	Kentucky	Intangible Plant							
2	30100	Organization	\$	_	98%	100%	100%	\$	_
3	30200	Franchises & Consents	•	-	98%	100%	100%	•	-
4	30300	Misc Intangible Plant		_	98%	100%	100%		_
5				· · · · · · · · · · · · · · · · · · ·	-				Parameter Parameter Control
6		Total Intangible Plant	\$	_				\$	-
7		•	•						
8		Natural Gas Production Plant							
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		Storage Plant							
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. Structues		-	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%		æ
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	13000 Date	357	98%	100%	100%		350
37									
38		Total Storage Plant	\$	94,853				\$	93,040
39									
40		Transmission Plant							
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 Structues		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		T	_	001.000				•	040 040
50		Total Production Plant - LPG	\$	624,888				\$	612,946
51									
52		Distribution Plant	_		0001	40001	40001	_	
53	37400	Land & Land Rights	\$	-	98%	100%	100%	\$	-
E 4	37401	Land		_	98%	100%	100%		_
54 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 X Forecasted Period
Type of Filing: X Original Updated Workpaper Reference No(s). FR 10(10)(b)3.1 Schedule B-3.1 Witness: C. Felan Revised

									~
						Kentucky- Mid	Kentucky		
Line	Acct.	Account /	12 N	ionths End	O&M Expense	States Division	Jurisdiction	Allo	cated
No.	No.	SubAccount Titles	Mar	ch 31, 2011	Factor	Allocation	Allocation	Am	ount
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%	2	34,744
62	37601	Mains - Steel		1,588,752	98%	100%	100%	1,5	58,389
63	37602	Mains - Plastic		703,751	98%	100%	100%	6	90,301
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%	3,7	69,058
68	38100	Meters		1,267,167	98%	100%	100%	1,2	42,950
69	38200	Meter Installaitons		2,144,860	98%	100%	100%	2,1	03,869
70	38300	House Regulators		157,782	98%	100%	100%	1	54,767
71	38400	House Reg. Installations		3,116	98%	100%	100%		3,057
72	38500	Ind. Meas. & Reg. Sta. Equipment		123,676	98%	100%	100%	1	21,313
73	38600	Other Prop. On Cust. Prem			98%	100%	100%		_
74									
75		Total Distribution Plant	\$	10,223,021				\$10,0	27,645
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%	1	09,332
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		0.004	98%	100%	100%		
100	39705	Miscellaneous Equipment		3,601	98%	100%	100%		3,532
101	39800	Other Tangible Property		133,899	98%	100%	100%	1	31,340
102	39900	Other Tangible Property - Servers - H/W		-	98%	100%	100%		-
103	39901	Other Tangible Property - Servers - S/W		-	98%	100%	100%		20
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		20.420	98%	100%	100%		40.750
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 Softwar		-	98%	100%	100%		-
111	39909	Other Tang. Property - General Startup Co		-	98%	100%	100%		-
112 113		-			•			-	
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 PeriodXForecasted Period	FR 10(10)(b)3.1
Type of Filing: X Original Updated Revised	Schedule B-3.1
Workpaper Reference No(s).	Witness: C. Felan

Work	paper Refe	erence No(s).						Witn	ess: C. Felan
Line No.	Acct.	Account / SubAccount Titles		Months End	O&M Expense Factor	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		located mount
114	140.	Total General Plant	\$	666,974	1 40(0)	70000011	7010000011		654,227
115 116 117 118		Total Plant	\$	11,614,118					,392,157
119 120 121	Kentucky	y-Mid-States General Office (Division 091)							
122		Intangible Plant							
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	00000				•		0		
127 128		Total Intangible Plant	\$					\$	-
129		Distribution Plant							
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% 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.		w	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		General Plant							
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		70	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_X_ Forecasted Period
 FR 10(10)(b)3.1

 Type of Filing:
 X_ Original __Updated ____ Revised
 Schedule B-3.1

 Workpaper Reference No(s).
 Witness: C. Felan

Work	paper Refe	erence No(s).					Witn	ess: C. Felai
Line	Acct.	Account /	12 Months End		Kentucky- Mid States Division	Kentucky Jurisdiction		ocated
No.	No.	SubAccount Titles	March 31, 2011	Factor	Allocation	Allocation	A	mount
171	39604	Backhoes	•	97.87%	100%	34.13%		-
172	39605	Welders	40.044	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% 100%	34.13%		_
176	39705	Communication Equip Telemetering	53,081	97.87% 97.87%	100%	34.13% 34.13%		17,731
177	39800	Miscellaneous Equipment Other Tangible Property	55,061	97.87% 97.87%	100%	34.13%		17,731
178 179	39900 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	39902	Other Tangible Property - Network - H/W	215,076	97.87%	100%	34.13%		71,842
182	39903	Other Tang. Property - CPU	210,010	97.87%	100%	34.13%		71,042
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 Softwar	-	97.87%	100%	34.13%		_
188	39924	Other Tang. Property - General Startup Co	-	97.87%	100%	34.13%		_
189 190	00024	Olici rang. Property General Giarrap of		-				
191 192		Total General Plant	\$ 298,002				\$	99,541
193 194		Total Depreciation Expense	\$ 298,002	• =			\$	99,541
195 196	Shared S	Services General Office (Division 002)						
197		General Plant						
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% 100%	14.59% 14.59%	34.13% 34.13%		-
208	39201	Trucks	-	100%	14.59%	34.13% 34.13%		_
209	39202	Trailers	_	100%	14.59%	34.13%		-
210	39300	Stores Equipment Tools, Shop & Garage Equipment	4,109	100%	14.59%	34.13%		205
211	39400	Power Operated Equipment	4,105	100%	14.59%	34.13%		203
212 213	39600 39603	Ditchers	_	100%	14.59%	34.13%		-
	39604	Backhoes	_	100%	14.59%	34.13%		_
214			_	100%	14.59%	34.13%		-
215	39605	Welders Communication Equipment	131,143	100%	14.59%	34.13%		6,528
216	39700	Communication Equipment Communication Equipment - Mobile Radio		100%	14.59%	34.13%		0,020
217	39701	Communication Equipment - Fixed Radios		100%	14.59%	34.13%		_
218 219	39702 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	39903	Other Tangible Property - Network *1777 Other Tang. Property - CPU	200,000	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
441	29900	Onici Tang. 1 Topolog "1 O Halawate	1 10,004	, 30 /0	,5070	U 1. 10/0		00,010

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

FR 10(10)(b)3.1 Schedule B-3.1 Witness: C. Felan Data: Base Period X Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s). ____Revised

Work	paper Ref	erence No(s).					···	Wit	ness: C. Fela
Line	Acct.	Account /	19	Months End	O&M Evnence	Kentucky- Mid States Division	Kentucky Jurisdiction		Allocated
No.	No.	SubAccount Titles		arch 31, 2011	Factor	Allocation	Allocation		Amount
228	39907	Other Tang. Property - PC Software	IVIC	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 Softwar		5,411,011	100%	14.59%	34.13%		700,777
231	39924	Other Tang. Property - General Startup Co		_	100%	14.59%	34.13%		_
232	JJJZT	Other rang, rroperty - Ceneral Claritap Oc			10070	14.0070	0-1/10/0		
233		•		***************************************	•				
234		Total General Plant	\$	13,276,430				\$	660,871
235		,			=				
236	Shared S	Services Customer Support (Division 012)							
237	Onarca C	or vices outsins. Support (Division Vill)							
238		General Plant							
239	37400	Land & Land Rights	\$		100%	14.89%	37.06%	\$	_
240	39001	Structures Frame	•	7784	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		007.407	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% 100%	14.89%	37.06%		-
267	39905	Other Tangible Property - MF - Hardware		586,846	100%	14.89% 14.89%	37.06% 37.06%		32,387
268	39906	Other Tang. Property - PC Hardware			100%	14.89%	37.06% 37.06%		32,367 16,065
269	39907 39908	Other Tang. Property - PC Software Other Tang. Property - Mainframe S/W		291,084 9,919,863	100%	14.89%	37.06% 37.06%		547,465
270 271	39909	Other Tang. Property - Maintraine S/W Other Tang. Property - Application Softwar		3,513,003	100%	14.89%	37.06% 37.06%		347,403
272	39924	Other Tang. Property - Application Softwar Other Tang. Property - General Startup Co			100%	14.89%	37.06%		_
273	55524	Other rang, Property - General Stattop Ot		-	10070	1T.U3/0	07.0070		-
274					-				
275		Total General Plant	\$	13,535,779				\$	747,023
		rotal Constant lant	<u> </u>	10,000,779	=			<u> </u>	771,020
276		Total Accumulated Depreciation &							
277		Amortization (Div 009, 091, 002, 012)	\$	38,724,329				¢4	2,899,592
211		/ mioracadon (Div 000, 001, 002, 012)	<u> </u>	00,124,029	=			φ t	<u> た,000,002</u>

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

<i>,</i> .		Period datedRevised		Sch	10(10)(b)4 edule B-4 B ness: 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		772,263
5	Total Working Capital Requirements			_\$_	25,449,542

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

	Base PeriodXForecasted F f Filing:XOriginalUpo aper Reference No(s).	Period datedRevised		Sch	10(10)(b)4 edule B-4 F ness: C. Felan
Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.		Total Company
		Harris and the second s			
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	***************************************	743,825
5	Total Working Capital Requirements				15,728,604

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

Data:__X__Base Period_____Forecasted Period
Type of Filing:__X__Original____Updated _____Revised
Workpaper Reference No(s).

FR 10(10)(b)4.1 Schedule B-4.1 B

	of Filing: X Original Updated	Rev	isea										ess: C. Felan
VVOIK	paper Reference No(s).			Base Period Endi	ng Balance					13 Month	Average		
İ				Kentucky- Mid	Kentucky					Kentucky- Mid	Kentucky		
Line		De	ec. 31, 2009	States Division	Jurisdiction		Allocated	De	ec. 31, 2009	States Division	Jurisdiction		Allocated
	Description		ding Balance	Allocation	Allocation		Amount	13	Month Avg	Allocation	Allocation		Amount
	50001pas.r.							<u> </u>					
1	Material & Supplies (Account 1540 & 1630)											_	(004.000)
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%	_	000.042
6	Total	\$	3,177,828			\$	892,633	\$	3,243,802			\$	908,012
7													
8	Gas Stored Underground (Account 1641)	_			10001	_	04 000 000		00 000 070	4000/	100%	s	20,926,673
9	Kentucky Direct (Dív 009)	\$	31,323,663	100%	100%	\$	31,323,663	ф	20,926,673	100% 100%	34.13%	Φ	20,920,073
10	KY/Mid-States General Office (Div 091)		-	100%	34.13%		-		-	14.59%	34.13% 34.13%		- -
11	Shared Services General Office (Div 002)		-	14.59%	34.13%		-		-				- -
12	Shared Services Customer Support (Div 012)			14.89%	37.06%		-		90.000.679	14.89%	37.06%	-	20,926,673
13	Total	\$	31,323,663			\$	31,323,663	ф	20,926,673			Ф	20,820,073
14													
15	Prepayments (Account 1650)	_	010.000	4000/	4000/	\$	040 000	ø	225,872	100%	100%	\$	225,872
16	Kentucky Direct (Div 009)	\$	219,302	100%	100%	Þ	219,302	Ф	•		34.13%	φ	(3,958)
17	KY/Mid-States General Office (Div 091)		7,875	100%	34.13%		2,688		(11,598)	14.59%	34.13%		522,012
18	Shared Services General Office (Div 002)		9,980,493	14.59%	34.13%		496,960		10,483,602		37.06%		28,338
19	Shared Services Customer Support (Div 012)		324,793	14.89%	37.06%		17,925	_	513,476	14.89%	37.0076	•	772,263
20	Total	\$	10,532,464			Þ	736,875	Ф	11,211,352			Ф	112,200
21		•	45 000 055			ø	22 052 172	æ	25 201 027			æ	22,606,948
22	Total Other Working Capital Allowances	\$	45,033,955			<u> </u>	32,953,172	4	35,381,827			Ψ	22,000,040

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

FR 10(10)(b)4.1 Base Period X Forecasted Period Data: Schedule B-4.1 F Revised Type of Filing: X Original Updated Witness: C. Felan Workpaper Reference No(s). 13 Month Average Forecasted Period Ending Balance Kentucky- Mid Kentucky Kentucky- Mid Kentucky March, 31, 2009 States Division Jurisdiction Allocated March. 31, 2009 States Division Jurisdiction Allocated Line Ending Balance Allocation Amount 13 Month Avg Allocation Allocation Amount Allocation No. Description Material & Supplies (Account 1540 & 1630) 100% 100% (335.643)S (286,111) 100% 100% \$ (286,111)Kentucky Direct (Div 009) \$ (335.643)2 1,189,857 3.486.425 100% 34.13% KY/Mid-States General Office (Div 091) 100% 34.13% 1,222,884 3 3,583,199 14.59% 14.59% 34.13% 34 Shared Services General Office (Div 002) (0) 34.13% (0)677 4 14.89% 37.06% 5 Shared Services Customer Support (Div 012) 14.89% 37.06% \$ 887,241 \$ 3,200,991 \$ 903,779 3,247,556 6 Total 7 8 Gas Stored Underground (Account 1641) 100% 11,235,428 \$ 11,235,428 100% Kentucky Direct (Div 009) \$ (9,731,235)100% 100% \$ (9,731,235) 9 100% 34.13% KY/Mid-States General Office (Div 091) 100% 34.13% 10 14.59% 34.13% Shared Services General Office (Div 002) 14.59% 34.13% 11 37.06% 14.89% 14.89% 37.06% 12 Shared Services Customer Support (Div 012) \$ \$ (9,731,235) \$ 11,235,428 11,235,428 (9,731,235) 13 Total 14 Prepayments (Account 1650) 15 200.502 200,502 100% 100% \$ 100% 100% 137,835 S Kentucky Direct (Div 009) 137.835 16 34.13% 2,379 KY/Mid-States General Office (Div 091) 3,942 100% 34.13% 1,345 6,970 100% 17 14.59% 34.13% 519,141 482,296 10,425,955 Shared Services General Office (Div 002) 9.685.982 14.59% 34.13% 18 37.06% 24,640 395,055 14.89% 37.06% 21,803 Shared Services Customer Support (Div 012) 446.460 14.89% 19 \$ 743,825 \$ 646,116 \$ 11,028,482 10,274,219 20 Total 21 \$ 12.883.032 3,790,541 \$ (8,197,878) \$ 25,464,902 Total Other Working Capital Allowances

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

Type o	_XBase PeriodForecasted Period f Filing:XOriginalUpdated aper Reference No(s).	Revised		FR 10(10)(b)4.2 Schedule B-4.2 B Witness: C. Felan
Line No.	Description	Total Company	1 /8 Method Percent	Jurisdictional Amount
		(1)	(2)	(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	13,450,629_	12.50%	1,681,329
10	Total O & M Expenses	\$22,740,746		\$ 2,842,593

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

٠,	Base Period X Forecasted Period f Filing: X Original Updated	Revised		FR 10(10)(b)4.2 Schedule B-4.2 F Witness: C. Felan
Line	aper Reference No(s).	Total	1 /8 Method	Jurisdictional
No.	Description	Company (1)	Percent (2)	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	14,315,035	12.50%	1,789,379
10	Total O & M Expenses	\$22,764,574		\$ 2,845,572

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

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

vvorkp	aper Reterence No(s).	1	10. 1. 1. 1. 1.1.1	17	L. C. Matternal		Mantualar Mid	Vontueler	4410	1033, 0.1 01011
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 2	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 2,839,363	100%	100%	\$ 2,839,363	\$ 296,241	100%	100%	\$	296,241
3	Account 282 - Accumulated Deferred Income Taxes	(37,342,216	100%	100%	(37,342,216)	(35,796,550)) 100%	100%		(35,796,550)
5	Account 283 - Accumulated Deferred Income Taxes - Other	(164,144)	100%	100%	(164,144)	(165,168	3) 100%	100%		(165,168)
6 7	Div 09 Accumulated Deferred Income Taxes	\$(34,666,998	<u> </u>		\$(34,666,998)	\$(35,665,477	<u>7</u>		\$	(35,665,477)
8 9	DIVISION 02									
10 11	Account 190 - Accumulated Deferred Income Taxes	\$ 44,815,333	14.59%	34.13%	\$ 2,231,497	\$ 47,113,903	3 14.59%	34.13%	\$	2,345,950
12	Account 282 - Accumulated Deferred Income Taxes	(22,199,804) 14.59%	34.13%	(1,105,398)	(14,355,343	3) 14.59%	34.13%		(714,798)
13 14	Account 283 - Accumulated Deferred Income Taxes - Other	(24,036,233	14.59%	34.13%	(1,196,840)	(21,124,76	5) 14.59%	34.13%		(1,051,869)
15 16	Div 02 Accumulated Deferred Income Taxes	\$ (1,420,704	Ī		\$ (70,741)	\$ 11,633,796	3		\$	579,283
17 18	DIVISION 12 Account 190 - Accumulated Deferred Income Taxes	\$ (607,926) 14.89%	37.06%	\$ (33,551)	\$ (611,718	3) 14.89%	37.06%	\$	(33,760)
19 20	Account 282 - Accumulated Deferred Income Taxes	(14,073,527) 14.89%	37.06%	(776,701)	(17,384,424	4) 14.89%	37.06%		(959,425)
21 22	Account 283 - Accumulated Deferred Income Taxes - Other	(240,768) 14.89%	37.06%	(13,288)	(242,269	9) 14.89%	37.06%		(13,371
23 24 25	Div 012 Accumulated Deferred Income Taxes DIVISION 91	\$(14,922,221	Σ		\$ (823,539)	\$(18,238,41	<u>1) </u>		\$	(1,006,555
26 27	Account 190 - Accumulated Deferred Income Taxes	\$ 12,692,356	100%	34.13%	\$ 4,331,682	\$ 12,682,48	3 100%	34.13%	\$	4,328,312
28 29	Account 255 - Accumulated Deferred Investment Tax Credits	(19,855) 100%	34.13%	(6,776)	(277,198	3) 100%	34.13%		(94,603
30 31	Account 282 - Accumulated Deferred Income Taxes	(2,817,071) 100%	34.13%	(961,418)	(2,984,184	4) 100%	34.13%		(1,018,450
32 33	Account 283 - Accumulated Deferred Income Taxes - Other	(2,331,403) 100%	34.13%	(795,668)	(2,345,944	4) 100%	34.13%		(800,630
34 35	Div 91 Accumulated Deferred Income Taxes	\$ 7,524,026	-		\$ 2,567,820	\$ 7,075,15	7		\$	2,414,629
36 37	Total Deferred Inc. Taxes and Investment Tax Credits	\$(43,485,897	<u>)</u>		\$(32,993,458)	\$(35,194,93	<u>5)</u>		\$	(33,678,120)

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 X_Forecasted Period
Type of Filing: X_Original_Updated
Workpaper Reference No(s).

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

Workp	paper Reference No(s).									VVIII	less. C. relail
Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	1 .	3-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount
140.	DIVISION 09	1				<u> </u>					
1 2	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 2,718,164	100%	100%	\$ 2,718,164	\$	2,826,304	100%	100%	\$	2,826,304
3	Account 282 - Accumulated Deferred Income Taxes	(38,706,955)	100%	100%	(38,706,955)	(3	7,833,403)	100%	100%		(37,833,403)
5	Account 283 - Accumulated Deferred Income Taxes - Other	(164,144)	100%	100%	(164,144)		(164,144)	100%	100%		(164,144)
6 7	Div 09 Accumulated Deferred Income Taxes	\$ (36,152,935)			\$(36,152,935)	\$(3	5,171,243)	Ī		\$	(35,171,243)
8 9	DIVISION 02										
10 11	Account 190 - Accumulated Deferred Income Taxes	\$ 45,307,744	14.59%	34.13%	\$ 2,256,015	\$ 4	5,250,809	14.59%	34.13%	\$	2,253,180
12 13	Account 282 - Accumulated Deferred Income Taxes	(25,718,055)	14.59%	34.13%	(1,280,583)	(2	4,409,913)	14.59%	34.13%		(1,215,446)
14	Account 283 - Accumulated Deferred Income Taxes - Other	(21,066,470)	14.59%	34.13%	(1,048,966)	(2	3,426,421)	14.59%	34.13%		(1,166,475)
15 16	Div 02 Accumulated Deferred Income Taxes	\$ (1,476,780)	- -	,	\$ (73,534)	\$ (2,585,526)	<u> </u>		\$	(128,741)
17 18	DIVISION 12 Account 190 - Accumulated Deferred Income Taxes	\$ (607,926)	14.89%	37.06%	\$ (33,551)	\$	(607,926)	14.89%	37.06%	\$	(33,551)
19 20	Account 282 - Accumulated Deferred Income Taxes	(10,615,119)	14.89%	37.06%	(585,835)	(1	1,861,092)	14.89%	37.06%		(654,599)
21 22	Account 283 - Accumulated Deferred Income Taxes - Other	(240,768)	14.89%	37.06%	(13,288)		(240,768)	14.89%	37.06%		(13,288)
23 24	Div 012 Accumulated Deferred Income Taxes	\$(11,463,812)	- -		\$ (632,674)	\$(1	2,709,786)	<u></u>		\$	(701,437)
25 26	DIVISION 91 Account 190 - Accumulated Deferred Income Taxes	\$ 13,046,740	100%	34.13%	\$ 4,452,627	\$ 1	3,047,043	100%	34.13%	\$	4,452,731
27 28	Account 255 - Accumulated Deferred Investment Tax Credits	(10,752)	100%	34.13%	(3,669)		(14,954)	100%	34.13%		(5,103)
29 30	Account 282 - Accumulated Deferred Income Taxes	(2,643,176)	100%	34.13%	(902,070)	((2,786,680)	100%	34.13%		(951,046)
31 32	Account 283 - Accumulated Deferred Income Taxes - Other	(2,331,403)	100%	34.13%	(795,668)	((2,331,403)	100%	34.13%		(795,668)
33 34	Div 91 Accumulated Deferred Income Taxes	\$ 8,061,408	_		\$ 2,751,219		7,914,006	_			2,700,914
35 36	<u>5.1. 5.1. 15.5.1.2.2.2 5010104 1130110 12405</u>		-			***************************************		-		***************************************	
37	Total Deferred Inc. Taxes and Investment Tax Credits	\$(41,032,119)	=		\$(34,107,922)	\$(4	2,552,547)	<u></u>		\$	(33,300,508)

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

FR 10(10)(b)6 Data: X Base Period Forecasted Period Sch. B-6 B Updated Type of Filing: X Original Witness: C. Felan Workpaper Reference No(s). Kentucky- Mid Kentucky Kentucky- Mid Kentucky Jurisdictional States Division Jurisdiction Allocated Jurisdiction Period ending 13-Month Line Period End States Division Balance Allocation Allocation Amount Allocation Allocation Average No. Account **DIVISION 09** (2,697,824) \$(2,697,824) 100% 100% \$ (2,697,824) \$(2,697,824) 100% 100% 15560 Account 252 - Customer Advances For Construction 2 **DIVISION 02** 3 14.59% 34.13% 15560 Account 252 - Customer Advances For Construction 14.59% 34.13% 5 6 **DIVISION 12** 14.89% 37.06% 14.89% 37.06% 15560 Account 252 - Customer Advances For Construction 8 9 **DIVISION 91** 10 35,541 100% 34.13% 12,129 15560 Account 252 - Customer Advances For Construction 35,541 100% 34.13% 12,129 11 12 \$ (2,685,695) \$(2,662,284) (2,685,695) \$(2,662,284) 13 Total Account 252 - Customer Advances For Construction

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_	X	Forecasted	Period
Type of Fi	ling:	X	Origina	i <u> </u>	Jpdated
10/	- D-F	NI	-/-1		

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

Workt	paper Reference No(s).								AAITIE	333. U. I CIAII
1.0,0,0	447		Kentucky- Mid	Kentucky	Jurisdictional		Kentucky- Mid	Kentucky		
Line		Period End	States Division	Jurisdiction	Period ending	13-Month	States Division	Jurisdiction		Allocated
No.	Account		Allocation	Allocation	Balance	Average	Allocation	Allocation		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										
3	DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction	-	14.59%	34.13%	-	-	14.59%	34.13%		-
5										
6	DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction	-	14.89%	37.06%	-	-	14.89%	37.06%		-
8										
9	DIVISION 91									
10										
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	\$(2,681,210)	-		\$ (2,704,621)	\$(1,840,991)	_		\$	(1,864,402)
		·····	=				-			

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

<i>J</i> ,			evised	\\/itnoco:	FR 10(10)(c)1 Schedule C-1 G. Waller, G. Smith
vvorkpaper	Reference No(s).	Base	Forecasted	vviii iess.	Forecasted
Lina		Return at	Return at	Proposed	Return at
Line	Description	Current Rates	Current Rates	Increase	Proposed Rates
No.	Description	Current Nates	Current Nates	Horease	Tropoded Nated
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	\$ 174,130,988	\$ 188,864,835	\$ 3,733,636	\$ 192,598,471
Ü	. Otal Opolating Expenses	* ,,	, , , .		
10	Operating Income	\$ 10,666,900	\$ 10,864,662	\$ 5,752,397	\$ 16,617,059
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

Base Period: Twelve Months Ended December 31, 2009
Forecasted Test Period: Twelve Months Ended March 31, 2011

		Base Year					Forecasted				Test Year
Line	Major Group	Revenue &	Utility budget	Sched			Revenue &		naking	Sched	Rev. & Exp.
No.	Classification	Expenses	Adjustments	Ref.	Adjustments	Ref.	Expenses	Adjus	tments	Ref.	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	-	wa	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	(2	273,264)	F-4	90,399
12	Admin. & General Expense	13,450,629	694,680	D-1		*	14,145,310	1	69,726	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	\$ (1	04,503)		\$ 188,864,835
19		, , ,	, , , ,		•						
20	Net Operating Income	\$ 10,666,900	\$ 93,258	•	\$ -	•	\$ 10,760,158	\$ 1	04,503	•	\$ 10,864,662

	XBase of Filing:X	e PeriodForecasted Period OriginalUpdatedRevised		FR 10(10)(c)2.1 Schedule C-2.1 B
	paper Referen		Witness:	G. Waller, G. Smith
lina	Account	Account		Unadjusted
Line	Account No. (S)	Account Title		Total Utility
No.	NO. (3)	THE		(1)
				(')
1		<u>OPERATING REVENUE</u>		
2		Sales of Gas		
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		Other Operating Income		
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	<u> </u>	-
15		Total Other Operating Income	\$	11,212,671
16				
17		TOTAL OPERATING REVENUE	\$	184,797,888
18				
19		OPERATING EXPENSES		
20		Production Expense - Operation		
21	7520	Natural Gas Op. Gas Wells Exp	\$	-
22	7560	Ng. Field Meas. & Reg. Station		-
23		Total Production Expense - Operation	\$	-
24		•		
25		Production Expense - Maintenance		
26	7610	Ng Main. Supervision & Engineering	\$	-
27			\$	<u></u>
28		Natural Gas Storage Expense - Operation		
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	0200	Total Nat. Gas Storage Expense - Operation	\$	222,531
40		Total Tall Sab Storage Experies Operation	*	,00
41		Natural Gas Storage Expense - Maintenance		
42	8310	Structure & Improvements	\$	88
43	8320	Reservoirs & Wells	Ψ	_
43 44	8340	Compressor Station Equip.		8,706
	8350	Measuring & Regulating Station Equip.		3,485
45	OJOU	weasuring a negulating station Equip.		0,400

No.	Account No. (S)			
	NA (S)	Account		Jnadjusted Total Utility
	140. (0)	Title		
	0000	Durification Equipment		(1) 2,780
46	8360	Purification Equipment Other Storage Exp LNG		2,700
	840/847	Total Nat. Gas Storage Expense - Maintenance	\$	15,060
48 49		Total Nat. Gas Storage Expense - Maintenance	Ψ	10,000
50		Transmission Expense - Operation		
50 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	0000	Total Transmission Expense - Operation	\$	342,482
57		Total Transmission Expenses of Francisco	•	,
58		Transmission Expense - Maintenance		
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		Purchased Gas Cost - Operation		
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	\$000	
83		Total Purchased Gas Cost	\$	131,820,373
84				
85		Distribution Expenses - Operation		
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

Data:		e PeriodForecasted Period		FR 10(10)(c)2.1 Schedule C-2.1 B
• •	Filing:X aper Referer			. Waller, G. Smith
**One	aper rectoror	100 TO 100		
Line	Account	Account		nadjusted
No.	No. (S)	Title	<u> </u>	otal 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		Customer Accounts Expenses - Operation		
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		Customer Service & Information - Operation		
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		Sales Expense		
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		Administrative and General Expenses - Operation		
136	9200	Administrative and General Salaries	\$	_
	9210	Office Supplies and Expenses		(9,772)

Data:_		e PeriodForecasted Period OriginalUpdatedRevised	FR 10(10)(c)2.1 Schedule C-2.1 B
	aper Referen		Witness: G. Waller, G. Smith
ννοικρ	aper ivereren	CC IVO(3).	VVIII.033. G. VVIII.G. G. Gillian
Line	Account	Account	Unadjusted
No.	No. (S)	Title	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		Administrative and General Expense - Maintenance	
150	9302	Miscellaneous general expenses	\$ 53,372
151	9320	Maintenance of general plant	_
152		Total Administrative and Gen. Exp Maintenance	\$ 53,372
153			
154		Total Operation and Maintenance Expense	\$ 154,561,119
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>

Data:_	Base	e PeriodXForecasted Period		FR 10(10)(C)2.1
	of Filing:X			Schedule C-2.1 F
Workp	aper Referen	ce No(s).	Witness: G	. Waller, G. Smith
	0	Account	11	nadjusted
Line	Account	Account Title		otal Utility
No.	No. (S)	1 (IC		(1)
				(•)
1		OPERATING REVENUE		
2		Sales of Gas		
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		Other Operating Income		
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			_	400 -00 40-
17		TOTAL OPERATING REVENUE	\$	199,729,497
18				
19		OPERATING EXPENSES		
20		Production Expense - Operation	•	
21	7520	Natural Gas Op. Supervision & Engineering	\$	₩TP
22	7560	Ng. Field Meas. & Reg. Station		-
23		Total Production Expense - Operation	\$	-
24		B. J. C. P. M. N. Salamana		
25		Production Expense - Maintenance	¢	
26	7610	Ng. Main. Supervision & Engineering	<u>\$</u> \$	
27		Natural Oca Stance France Operation	Ð	-
28	0440	Natural Gas Storage Expense - Operation	\$	(4,715)
29	8140	Operation Supervision & Engineering	4	(4,733)
30	8150	Maps and Records		37,761
31	8160	Wells Expense		42,445
32 33	8170	Lines Expense Compressor Station Expense		39,692
34	8180 8190	Compressor Station Expense Fuel & Power		729
3 4 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	0230	Total Nat. Gas Storage Expense - Operation	\$	190,927
40		Total Hat. Odd Otorage Experies Specialism	•	,
41		Natural Gas Storage Expense - Maintenance		
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
		•	***************************************	

	Bas f Filing:X aper Refere		Witness: 0	FR 10(10)(C)2.1 Schedule C-2.1 F G. Waller, G. Smith
Line	Account	Account	l	Jnadjusted
No.	No. (S)	Title		Fotal Utility
48		Total Nat. Gas Storage Expense - Maintenance	\$	(1) 8,658
49		Torrestoria Emana Operation		
50		Transmission Expense - Operation	¢	22.450
51	8500	Operation Supervision & Engineering	\$	33,450 226,075
52	8560	Mains Expense		61,826
53	8570	Measuring & Regulating Station Exp.		01,020
54 55	8590	Other Exp.		0
55 56	8600	Rents Total Transmission Expense - Operation	\$	321,352
56 57		Total Transmission Expense - Operation	Ψ	021,002
57 50		Transmission Expense - Maintenance		
58 59	8620	Structures and Improvements	\$	-
	8630	Mains	Ψ	49,816
60 61	8640	Compressor Station Equipment		0
62	8650	Measuring & Reg Station Equip.		1,561
63	8670	Other Equipment		0
64	0070	Total Transmission Expense - Maintenance	\$	51,377
65		Total Hansingsion Expense - Maintenance	•	0.,0.7
66		Purchased Gas Cost - Operation		
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		00
83		Total Purchased Gas Cost	\$	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

Data:_		se Period X Forecasted Period		FR 10(10)(C)2.1 Schedule C-2.1 F
	of Filing:X aper Refere			Waller, G. Smith
VVOIKP	aper Neiere	IICE NO(S).	Without. O.	riano, or ornar
Line No.	Account No. (S)	Account Title		nadjusted otal Utility
				(1)
96	8800	Other Expense		15,564
97	8810	Rents		467,476
98		Total Distribution Expenses - Operation	\$	5,764,114
99				
100		Distribution Expenses - Maintenance		
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			•	400.004
112		Total Distribution Expenses - Maintenance	\$	102,024
113		0		
114		Customer Accounts Expenses - Operation	^	
115	9010	Supervision	\$	764 770
116	9020	Meter Reading Expenses		764,770 161,066
117	9030	Customer Records & Collections		909,895
118	9040	Uncollectible Accounts		1,835,732
119		Total Customer Accounts Expense	Ψ	1,035,732
120		Customer Service & Information - Operation		
121 122	9070	Supervision	\$	(576)
123	9080	Customer Assistance Expenses	Ψ	(18)
123	9090	Informational and Instructional Advertising Expenses		86,300
125	9100	Misc Cust Serv & Informational Exp		215
126	3100	Total Customer Accounts Expenses - Operation	\$	85,921
127		Total Gustamor Modulità Expended Operation	•	,
128		Sales Expense		
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		Administrative and General Expenses - Operation		
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

Data:	Bas	e Period X Forecasted Period		FR 10(10)(C)2.1
Type o	f Filing: X	Original Updated Revised		Schedule C-2.1 F
	aper Referei		Witness: G	. Waller, G. Smith
Line	Account	Account	U	nadjusted
No.	No. (S)	Title		otal 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		Administrative and General Expense - Maintenance		
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		Total Operation and Maintenance Expense	\$	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	<u> </u>	10,760,158

Atmos 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

			erence No(s).	11	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	
	ine	Acct		actual		Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
1	ło.	No.	Account Discription	Jan-09	Feb-09	NIBI-US S	\$	S S	\$ \$	\$	\$	\$	\$	\$	\$	\$
				\$	\$	-	-	-	1,038,077	1,045,834	1,061,027	1,062,830	1,069,431	1,072,298	1,077,398	12,587,569
	1	4030	Depreciation Expense	1,046,048	1,013,254	1,038,102	1,030,151	1,033,118		1,040,004	1,001,027	1,002,000	0	0	0	. 0
	2	4060	Amortization of gas plant acquisition adjustments	σ	0	0	0	0	0		•	337,882	338.959	363,752	322.884	4,032,425
	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		589.975	589,975	589,975	2.949.874
			Provision for deferred income taxes	-	-	(987,276)	-	_		-	1,557,251	589,975		(7,871,510)	(12,136,098)	(108,259,496)
	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)		(4,959,444)	(46.292.645)
	6	4811	Commercial Revenue-Banner		(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)		(8,373,381)
	7	4812	Industrial Revenue-Banner	(1,797,530)		(1,072,981)	(582,723)	(243,016)	(1,122,017)	(172,638)	(174,318)	(111,422)	(354,997)	(390,390)	(897,169)	
	8	4820	Other Sales to Public Authorities	(3,156,174)		(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)
		4880	Miscellaneous service revenues	(58,966)	(56,602)	(70,256)	(68,975)	(49,357)	(52,795)	(56,182)	(51,510)	(53,837)	(127,756)	(108,027)	(59,580)	(813,843)
	10	4895	Revenue-Transportation Commercial	(23,774)	1,752	8,746	(20,273)	8,269	4,764	(866)	(573,680)	(581,779)	(598,866)	(086,089)	(731,938)	(3,188,007)
	11			(936,183)		(881,310)	(617,270)	(636,445)	(642,295)	(617,972)	(108,504)	(113,438)	(117,525)	(111,040)	(107,051)	(5,738,177)
	12	4896	Revenue-Transportation Industrial	(001,000)	(0-10,1-1-1,	(007,010,	0	0) o	Ö	0	0	0	0	0	0
	13	4950	Other Gas Revenue	592,750	948,125	639,920	1,291,060	ō	0	0	0	0	0	0	243,380	3,715,235
	14	8001	Intercompany Gas Well-head Purchases		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
	15	8040	Natural gas city gate purchases	5,823,567			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
	16	8045	Transportation to City Gate	2,191,588	2,232,768 n	2,029,298 n	2, 150,546	1,320,132	(59,577)	(684)	0	0	0	0	O	(60,261)
	17	8050	Other purchases	0		•	-	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
•	18	8051	PGA for Residential	23,715,668	19,468,167	15,456,743	6,131,954		824,597	882,629	658.043	893,754	890,963	1,421,129	3.607.366	37,875,261
	19	8052	PGA for Commercial	9,975,001	8,351,372	6,493,381	2,613,375	1,263,651		136,644	287,217	156,387	361,997	333,037	735.857	7,890,613
- :	20	8053	PGA for Industrial	1,676,747	1,354,633	1,047,792	519,555	250,231	1,030,516		125,051	164.084	204,957	418.583	963,084	9.587,873
	21	8054	PGA for Public Authorities	2,494,726	2,099,810	1,658,482	692,916	346,114	186,170	233,897	125,051	104,000 10	204,337	8,101	21,288	58,156
	22	8057	PGA for Transportation Sales	3,208	1,113	641	16,897	15,018	(8,111)	0	_	U	983,317	3.368,602	492,426	(8,023,541)
	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)		(3,538,726)	(8,372,733)	(123,675,327)
	24	8059	PGA Offset to Unrecovered Gas Cost	(24,975,746)	(28,643,099)	(17,929,214)	(18,014,994)	(12,095,217)		730,451	(2,484,895)	(1,531,083)	(2,375,146)		1,792,707	3,347,821
	25	8060	Exchange gas	3,382,720	4,376,584	2,890,692	7,295,598	2,472,828	(3,220,472)	(4,765,546)	(2,824,527)	(3,055,899)	(3,100,988)	(1,895,876)		49,598,877
	26	8081	Gas withdrawn from storage-Debit	13,277,740	13,123,461	9,358,349	7,041,421	2,548,574	205	0	226	4	107,043	96,335	4,045,519	
	27 27	8082	Gas delivered to storage-Credit	(292,620)		(183,772)	(2,084,577)	(3,405,865)	(2,347,685)	(4,000,152)		(2,936,138)	(1,653,732)	(991,459)	(6,535)	(20,951,937)
	27 28	8110	Gas used for products extraction-Credit	0	0	` c	45	(45)	0	0	0	0	0	0	0	(OF 050)
	29	8120	Gas used for other utility operations-Credit	4,473	(7,851)	(5,408)	(190)	(1,469)	(535)	(4,924)	(523)	(215)	(252)	(1,853)	(6,306)	(25,053)
			Storage-Operation supervision and engineering	(255)		(350)	(291)	(291)	(273)	(291)	(77)	(78)	(390)	(81)	(81)	(2,751)
	30	8140		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
	31	8160	Wells 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
	32	8170	Lines expenses	3,702		3,236	7,379	2,913	7,399	6,351	3,124	3,248	3,327	3,394	3,464	51,089
	33	8180	Compressor station expenses	57	54	60	67	84	79	66	52	52	59	61	61	752
	34	8190	Compressor station fuel and power			1,366	1,087	208	786	874	1,178	1,235	1,234	1,223	1,308	16,363
	35	8200	Storage-Measuring and regulating station expenses	2,899		3,884	(403)		273	1,094	3,105	3,222	3,295	3,328	3,449	40,033
	36	8210	Storage-Purification expenses	8,628		3,004	(405)	7,004	46	0	47	49	50	49	52	143
	37	8240	Storage-Other expenses	(240		2.326	979	498	937	372	1,311	1,313	1.630	1,513	1,532	19,718
	38	8250	Storage well royalties	4,527		2,326	9/9	490	58	0.2	,,0.,	6	6	. 6	. 7	89
	39	8310	Storage-Maintenance of structures and improvement	. 0			755	285	29	4,551	282	297	293	289	311	8,706
	40	8340	Maintenance of compressor station equipment	621	450	545			(181)	18	228	233	239	234	253	3,485
	41	8350	Maintenance of measuring and regulating station eq	, 0		0	1,269	1,193		7	173	183	180	178	191	2,780
	42	8360	Processing-Maintenance of purification equipment	2,179			0	0	0	•		2.811	2.781	2,748	2.956	38,178
	43	8500	Transmission-Operation supervision and engineering			1,386	4,838	3,133	4,299	3,592	2,668	18,306	19.184	20,260	19,585	235,092
	44	8560	Mains expenses	15,653	19,126	22,420	19,698	17,733	23,600	21,933	17,596		5.213	5,417	5,377	69,211
	45	8570	Transmission-Measuring and regulating station expe	9,314	3,155	6,775	5,325	4,475	7,554	6,761	4,822	5,024			4,409	43,755
	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	138	1,834
	47	8650	Transmission-Maintenance of measuring and regula			Ō	6	1,554	(518)	214	125	131	130	128	138	7,607
	48	8670	Transmission-Maintenance of other equipment			0	0	0	0	7,607	0	0	0	0	_	
	40 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
				27		25	62	21	51	48	32	32	36	37	37	449
	50	8710	Distribution load dispatching	255,062		248,686	222,284	218,607	240,716	239,108	218,627	224,453	224,929	229,591	229,255	2,784,923
	51	8740	Mains and Services Expenses			13,718	10,633	15,947	12,149	18,777	10,610	11,141	11,132	10,950	11,786	155,327
	52	8750	Distribution-Measuring and regulating station expen			14,481	11,488	7,693	9,852	13,969	9,122	9,577	9,505	9,369	10,085	127,886
	53	8760	Distribution-Measuring and regulating station expen	•		215	8,699	7,151	11,611	12,220	11,196	11,438	12,168	12,030	12,545	140,890
	54	8770	Distribution-Measuring and regulating station expen	29,919			83,691	70,197	69,450	71,121	76,900	81,000	80,022	78,966	84,927	961,006
	55	8780	Meter and house regulator expenses	88,352		86,491 5344	6,518	2,962		2,099	4,715	4,964	4,901	4,836	5,206	59,146
	56	8790	Customer installations expenses	4,353	7,774	5,314	0,010	2,002	5,500	2,000		4		,	•	

Atmos 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: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised

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

Morko		erence No(s).												Witness: G. V	Valler, G. Smith
Line	Acct	elelioe Mojoj.	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	
No.	No.	Account Discription	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
110.	110.	Account Display	s	\$	S	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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 engineering	52	0	544	130	Ò	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	1.871	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	Ò	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	Ò	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 collection	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	Ò	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 instru	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	Ò	Ò	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		<u>_</u>												44 555 555	(\$40,000,000)
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)	(\$10,666,900)

*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: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised

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

	Type of Filing: X Onginal Updated Revised Witness: G. Waller, G. Smith Workpaper Reference No(s).														
Line		elelelice No(s).	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	
No.	No.	Account Discription	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
140.	110.	Account Discription	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4	4030	Depreciation Expense	0	749	2,328	. 0	0	0	0	0	0	0	0	0	3,078
2	4081	Taxes other than income taxes, utility operating is	0	(0)	. 0	0	0	(0)	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses	o	, o	78	0	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)	(3)	(12)
5	8560	Mains expenses	0	(161)	0	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	22,254	22,596	23,197	21,666	23,457	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	7,314	76,704
8	8800	Distribution-Other expenses	25	(25)	211	8	39	0	23	89	89	91	86	92	727
9	8810	Distribution-Rents	3,953	0	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	0	41	41	51	51	57	519
12	9020	Customer accounts-Meter reading expenses	0	102	0	0	0	O	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	61,498	661,159
14	9100	Customer service-Miscellaneous customer service	0	0	0	277	0	0	0	41	41	51	51	57	519
15	9110	Sales-Supervision	0	0	0	86	0	7	0	12	12	14	13	14	158
16	9200	A&G-Administrative & general salaries	(1,284,650)	256,881	513,159	391,695	(462,328)	339,710	(871,041)	(21,912)	106,794	(233,055)	(367,361)	(98,860)	(1,730,969)
17	9210	A&G-Office supplies & expense	698,835	473,541	998,229	773,214	1,009,141	373,280	759,641	917,785	890,076	1,035,301	838,530	937,440	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)	(77,549,473)
19	9230	A&G-Outside services employed	461,402	513,655	586,095	565,730	739,302	733,085	683,344	540,574	558,860	566,588	549,669	587,232	7,085,535 263,330
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	29,974	263,330 8.313.437
21	9250	A&G-injuries & damages	615,356	599,158	593,836	598,836	598,266	598,527	706,947	590,593	591,124	939,984	939,353	941,458 3,564,135	35,938,718
22	9260	A&G-Employee pensions and benefits	2,712,702	2,858,166	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 32	3,304,133	429
23	9280	A&G-Regulatory commission expenses	0	0	O.	265	0	0		33	34 175	33 183	183	186	4,154
24	9301	A&G-General advertising expense	(181)	(181)	(181)	0	1,264	1,264	1,264	175	1/5 248,191	279,053	219,338	430,713	4,341,300
25	9302		611,067	230,608	1,385,557	77,803	95,797	322,420	187,903 420,749	252,850 389,427	389,536	426,230	426,144	433,436	4,952,066
26	9310	A&G-Rents	423,017	431,222	434,017	424,865	325,421	428,004		389,427 649,180	598,347	952,283	599,260	733,165	7.607.962
27	9320		518,018	577,463	515,082	884,144	401,394	590,636 \$0	590,989 \$0	\$0	\$0	\$02,203	(\$0)	(\$0)	\$3,078
28	Operat	ing (Income)Loss*	\$0_	\$749	\$2,328	\$0	\$0	30	30	- JU	Φ U	30	(40)	1401	<u> </u>
										(5,464,850)	(5,568,621)	(6,881,053)	(6,388,219)	(7,653,388)	
	9220	A&G-Administrative expense transferred-Credit								(5,464,850)	5.23%	5.23%	5.23%	5.23%	
		Allocation Factor to Kentucky	(070.0.40)	(005 700)	(205.004)	(0.40.740)	(325,836)	(473,181)	(371,520)	(286,053)	(291,485)	(360,183)	(334,386)	(400,810)	(4,196,468)
		Total Allocated Amount	(279,646)	(335,769)	(395,081)	(342,719)	(320,836)	(4/3,101)	(37 1,020)	(200,003)	(251,400)	(200, 100)	(55-,550)	(400,010)	(4,100,400)

*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: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised

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

	Witness: G. Waller, G. Smith Workpaper Reference No(s).														
Line	Acct	increme Molay.	actual	Budgeled	Budgeted	Budgeled	Budgeted	Budgeted							
No.	No.	Account Discription	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
[140.	140.	7 (COCCUTE DISORPHOTE	\$	\$	\$	S	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	(749)	(2,328)	(0)	(0)	0	(0)	a	0	0	0	0	(3,078)
ż	4081	Taxes other than income taxes, utility operating incomi	0	` o´	(0)	o o	(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	478,705
4	8740	Mains and Services Expenses	783	756	762	926	979	742	973	1,233	1,233	1,013	1,013	1,013	11,427
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	140,978
6	8800	Distribution-Other expenses	. 0	0	0	0	77	0	0	9	9	11	9	9	123
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	5,309	49,009
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	14,491,176
9	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	625	(3)	(3)	13	(3)	(3)	626
10	9090	Customer service-Operating informational and instructional adve	0	0	0	0	7,431	0	0	0	0	412	0	0	7,843
11	9100	Customer service-Miscellaneous customer service	1,357	1,058	800	629	129	33	5	770	770	794	789	790	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	6,317,510
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	592,468	7,217,639
14	9220	A&G-Administrative expense transferred-Credit	(3,024,711)	(2,923,963)	(3,285,789)	(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)	(39,327,024)
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	139,536	1,238,730
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	134,982
17	9250	A&G-injuries & damages	0	0	0	0	0	0	(729)	0	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	6,985,762
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	153,302	1,626,958
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	1,936	2,182	618,360
21											/40		(00)	(20)	(63.079)
22	Operati	ng (Income)Loss*	\$0	(\$749)	(\$2,328)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)_	(\$3,078)
		_												(1.000.004)	
	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%	(0.004.004)
		Total Allocated Amount	(143,468)	(143,222)	(151,621)	(147,258)	(137,341)	(138,660)	(146,102)	(174,424)	(182,346)	(224,348)	(197,484)	(218,529)	(2,004,801)

^{*}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

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated Revise

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

Processed Proc	T	Type of Filing: X Original Updated Revised Witness: G. Waller, G. Smith															
Line Month	W	Vorkpa	per Re	ference No(s).					antuni	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	
No. Account Dispuried Companies Society	L	ine	Acct												Nov-09	Dec-09	
Column C	1	No.	No.	Account Discription											\$	\$	\$
4,030 Deprendiction Expertation 0			_		•	-	-	•	Ψ .	Ψ n	* .	-	. 0	0	0	0	-
40f1 Taxes other hash forms tears, utility speakfully incomes (1) 0 0 0 220 0 0 0 0 29 29 27 27 23 388 188 189 199 67 120 141 111 111 111 69 68 69 1419 189 189 189 189 189 189 189 189 189 1		1	4030	Depreciation Expense	-	-			-	0	•	_	ā	0	0	0	(0)
3 1500 Veille segences 57 20 159 279 170 141 111 111 59 69 69 1,419		2	4081	Taxes other than income taxes, utility operating income		_	-		•	•	_	_	29	27	27	28	368
4 9170 Lines expenses 167 288 109 168 2712 1111 1111 69 69 69 14.985 14.		3	8160	Wells expenses	_	•	-		_	•	•				69	69	1,419
5 8180 Compressor station equations 68 155 132 12 13 14 14 14 14 15 15 16 16 16 16 16 16		4	8170	Lines expenses												69	1,496
Fig. 1500 Compressor statistic field and provers 1,419 570 245 58 30 33 588 587 47 47 31 30 31 528 588				Compressor station expenses	86											281	8,031
Page					1,419	570											528
8 270 Europe-Portification requireds					53	124											
Set Stanges-Other expenses 627 76			-	-	1,453	626	518										
10 8250 Storage well repaired in layer from the production and expenses 6,070 5,344 4,289 3,769 1,510 644 644 1,527 1,461 1,779 1,		-		•	82	76	54	21									
8401 Chee strongs experiences Cyceration interfor and experiences 0		-	_	•	6.070	5,344	3,543	4,285	3,769	1,512		•	•				
18						. 0	0	0	0	•		-	_	-	•	_	
1.5 1.5					900	42	3,008	573	4,478	1,376	-						
1870 1970				* *			2.047	610	227	1,399	979						
1								48	131	105	127	126					
19 19 19 19 19 19 19 19								125	105	106	150	124					
19 10 District Cyperition Supervisor and enquineering 227 8,462 10,552 16,963 11,112 1,750 9,660 7,066 7,122 6,600 6,510 6,985 80,991 11,112 7,750 9,660 7,066 7,122 6,600 6,510 6,985 80,991 11,112 7,750 9,660 7,066 7,122 6,600 6,510 6,985 80,991 11,112 7,750 9,660 7,066 7,122 6,600 6,510 6,400 7,122 6,600 7,122 6,600 7,122 6,600 7,122 6,600 7,122 7,124 7									323,458	339,649	310,303	379,550	386,793				
1 1 1 1 1 1 1 1 1 1										1.750	9,660	7,096	7,122	6,620			
18 97-40 Maria and services Expenses 5,248 0 5,345 1,761 3,460 4,959 410 3,132 3,147 2,945 2,880 3,045 35,530 36,530 37,50											31,911	(4,190)	(4,149)	(14,965)			
19 87-20 Distribution-Measuring air organization species 4,300 2,837 5,134 7,445 2,237 5,134 6,409 4,375 4,390 4,081 4,014 4,224 50.50 47.1 16.7 16.7 17.1 1											410	3,132	3,147				
8770 Dishribution-Measuming and regulating station expenses 1 479 18780 Meter and house regulation expenses 687 2 030 634 610 684 682 860 791 821 802 767 831 9,339 28 8800 Dishribution-Mean recognition expenses 34,874 50,573 6,352 25,418 30,444 25,727 48,824 30,883 30,855 21,470 19,830 19,830 346,660 19,850 18,850 1						-				•	6,409	4,375	4,390	4,081			
8780 Meter and house regulation expenses 687 2,030 694 610 684 682 640 791 821 802 767 831 9,399 9,392 8680 Distribution-Reints 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 34,874 30,863 30,855 21,470 19,830 19,830 346,660 34,874								.,	.,			(11)	(13)	(18)			
22 8800 Distribution-Roller expenses 500 34,674 50,573 6,852 28,418 30,444 28,727 48,824 30,883 30,885 7,756 7,84 7,75 18,830 19,830 34,682 18,862 18					•	-	_		_	682	640	791	821	802			
23 8810 Distriction-Rents 24 8850 Distriction-Rents 25 8300 Distriction-Rents 26 9020 Customer accounts—Customer records and collections exp. 27 9030 Customer accounts—Customer records and collections exp. 28 9030 Customer accounts—Customer records and collections exp. 29 9100 Customer service—Operating informational and instructions 39 9100 Sates—Supervision 57 148 8.054 10,311 8,205 10,719 35,261 11,322 10,895 11,491 11,554 11,778 16,241 12,297 11,778 16,241 12,279 11,278											48.824	30,863	30,855	21,470	19,830		•
28 14 0 28 (13) (14) (18) (17) (19) 16 (17) (19) 16 (17) (19) 16 (17) (19) 16 (17) (19) 16 (17) (19) 16 (17) (19) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (17) (19) (18) (18) (17) (19) (18)											•		831	756	784		
Section Maintenance of melters and house regulators 1,10 1,168 (662) 0 634 2,121 2,222 2,194 2,094 2,293 20,963										-	28		(14)	(18)	(17)		
29 9100 Customer accounts-Mether reading expenses 3,235 2,595 3,11787 334,421 374,463 309,8172 307,865 330,455 342,903 333,821 377,996 446,397 376,463 4,209,967 300 Customer service-Operating informational and instructions of the control of the c		25			•					•			2.222	2,194	2,094		
27 9030 Customer accounts—Customer records and collections exp 321, V34 331, V35 394, V35 394		26	9020							•				377,996	446,397	378,463	
28 900 Customer service-Miscellaneous customer service 396 5,099 111 92 0 376 303 378 464 506 651 1,550 9,933 910 Customer service-Miscellaneous customer service 36 5,099 111 92 0 0 0 0 0 114 217 283 284 350 841 2,465 31 9120 Sales-Supervision 7,148 8,054 10,311 8,205 10,719 35,261 11,322 10,885 11,491 11,554 11,778 16,241 152,979 17,148 1912 Sales-Supervision 9,148 1912 Sales-Supervision 9,148 1912 Sales-Supervision 9,148 1912 Sales-Miscellaneous seles expenses 2,787 0 0 0 2,787 0 2,787 874 687 822 886 1,153 2,766 15,541 1,322 10,885 1,169		27	9030												3,283	5,603	
29 9100 Customer service-Miscellaneous customer service		28	9090					-	-				•			1,560	
30 9110 Sales-Demonstrating and selling expenses 386 0 0 0 0 0 0 0 114 217 263 284 360 841 2,465 31 9120 Sales-Demonstrating and selling expenses 2,787 0 0 0 2,787 0 2,787 874 667 822 696 1,153 2,766 15,541 32 9130 Sales-Advertising expenses 2,787 0 0 0 2,787 0 0 0 9 9 9 22 26 32 333 33 9160 Sales-Advertising expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		29	9100	Customer service-Miscellaneous customer service					•						11,778	16,241	152,979
31 9120 Sales-Demonstrating and selling expenses 386 0 0 0 2,787 0 2,787 874 667 822 896 1,153 2,766 15,541 32 9130 Sales-Advertising expenses 2,787 0 0 0 2,787 0 2,787 874 667 822 896 1,153 2,766 15,541 32 9130 Sales-Advertising expenses 9 0 0 0 0 0 0 0 0 0 9 9 9 22 26 32 33,160 Sales-Miscellaneous sales expenses 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		30	9110	Sales-Supervision				•							360	841	2,465
32 9130 Sales-Advertising expenses 2,787 0 0 0 2761 234 0 0 0 9 9 9 22 26 32 333 33 9160 Sales-Miscellaneous sales expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		31	9120	Salas-Demonstrating and selling expenses		_	•	_		•					1.153	2,766	15,541
33 9160 Sales-Miscellaneous seles expenses 0 0 0 0 0 0 0 0 44 55 59 76 183 1,160 34 9200 A&G-Administrative & general salaries 742 0 0 0 0 0 50 413 957 955 1,517 875 877 5,929 35 9210 A&G-Administrative expenses 285 0 0 0 0 0 50 413 957 955 1,517 875 877 5,929 36 9220 A&G-Administrative expense transferred-Credit (1,022,372) (992,245) (1,100,49) (1,004,929) (974,258) (812,692) (826,813) (863,838) (967,316) (1,100,943) (1,132,581) (1,170,344) (12,088,002) 36 9220 A&G-Administrative expense transferred-Credit (1,022,372) (992,245) (1,100,49) (1,004,929) (974,258) (812,692) (826,813) (863,838) (967,316) (1,100,943) (1,132,581) (1,170,344) (12,088,002) 37 9230 A&G-Outside services employed 24,931 23,101 602 56,378 45 13,992 19,684 1,736 1,686 1,918 2,277 1,917 148,256 37 9230 A&G-Propety insurance (35,990) (40,582) (40,012) (40,140) (40,518) (42,786) (44,395) (47,747) (47,607) (46,281) (46,189) (46,272) (518,521) (40,140) (40,518) (42,786) (44,395) (47,747) (47,607) (47,607) (46,281) (46,189) (46,272) (518,521) (40,922) (40,92		32	9130	Sales-Advertising expenses	2,787	•	•		_							32	333
34 9200 A&G-Administrative & general salaries 742 0 0 0 0 0 0 50 413 957 955 1,517 875 877 5,929 35 9210 A&G-Ortice supplies & expense ransferred-Credit (1,022,372) (992,245) (1,100,469) (1,004,929) (974,258) (812,692) (826,813) (963,838) (967,318) (1,100,943) (1,132,581) (1,170,344) (12,088,802) 36 9220 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 37 9230 A&G-Outside services employed (35,990) (40,652) (40,012) (40,140) (40,518) (42,786) (44,395) (47,747) (47,607) (46,281) (46,189) (46,272) (518,521) 38 9240 A&G-Property insurance (35,990) (40,652) (40,012) (40,140) (40,518) (42,786) (43,95) (47,747) (47,607) (46,281) (48,189) (46,722) (518,521) 38 9240 A&G-Property insurance (35,990) (40,652) (40,012) (40,140) (40,518) (42,786) (43,95) (47,747) (47,607) (46,281) (48,189) (46,722) (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 35,816 810,004 39 9250 A&G-Employee pensions and benefits 193,238 94,745 215,949 138,150 215,003 21,793 (31,762) 139,554 142,539 195,288 216,033 251,678 1,792,216 40 9260 A&G-Employee pensions and benefits 193,238 94,745 215,949 138,150 215,003 21,793 (31,762) 139,554 142,539 195,288 216,033 251,678 35,267 35,2			9160		0	•	_	-	234	_	•	•	•		-	183	1,160
285 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						-	0	0	0	•	-						
36 9220 A&G-Administrative expense transferred-Credit (1,022,372) (992,245) (1,100,469) (1,004,929) (974,256) (13,1992) (19,4,256) (13,1992) (19,4,256) (13,1992) (19,4,256) (13,1992) (19,4,256) (13,1992) (19,4,256) (14,1918) (1,					285	0	0	0	0								(12.068.802)
37 9230 A&G-Outside services employed 24,931 23,101 662 56,378 45 13,992 19,564 1,735 (47,607) (46,281) (46,189) (46,272) (518,521) (47,607) (46,281) (48,189) (46,272) (518,521) (47,607) (46,281) (48,189) (46,272) (518,521) (47,607) (46,281) (48,189) (46,272) (518,521) (47,607) (46,281) (48,189) (46,272) (518,521) (47,607) (46,281) (48,189) (46,272) (518,521) (47,607) (46,281) (48,189) (46,272) (518,521) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (48,189) (47,747) (47,607) (46,281) (48,189) (48,189) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (47,747) (47,607) (46,281) (48,189) (47,747) (47,607) (46,281) (47,747) (47,607) (46,281) (47,747) (47,607) (46,281) (47,747) (47,607) (46,281) (47,747) (47,607) (46,281) (47,747) (47,607) (46,281) (47,747) (47,607) (46,281) (47,747) (47,607) (48,697) (47,697) (48,697) (47,747) (47,607) (47,747) (47,607) (46,281) (47,747) (47,607) (48,697) (47,747) (47,607) (48,697) (47,747) (47,607) (48,697) (47,747) (47,607) (48,697) (47,747) (47,607) (48,697) (47,747) (47,747) (47,747) (47,607) (48,697) (47,747)					(1,022,372)	(992,245)											
38 9240 A&G-Property insurance (35,990) (40,582) (40,012) (40,140)					24,931	23,101	602	56,378									
39 9250 A&G-Injuries & damages 104,962 92,154 81,650 81,292 78,997 85,093 (31,762) 139,564 142,539 195,286 216,033 251,678 1,792,216 40 9260 A&G-Employee pensions and benefits 193,238 94,745 215,949 138,150 215,003 21,793 (31,762) 139,564 142,539 195,286 216,033 251,678 1,792,216 193,286 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 14,359 1,764 1,754 77,009 14,359 1,764 1,754 77,009 14,359 1,764 1,754 77,009 14,359 1,764 1,754 1,755 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754 1,754 1,756 1,865 1,865 1,707 14,359 1,764 1,754					(35,990)	(40,582)	(40,012)	(40,140)									
40 9260 A&G-Employee pensions and benefits 193,238 94,745 215,949 138,150 215,003 21,903 (31,762) 138,504 14,255 35,267 35,267 237,027 41 9280 A&G-Regulatory commission expenses 9,056 9,056 9,056 7,156 7,566 7,156 7,156 7,156 7,156 1,885 1,707 14,359 1,764 1,754 77,009 42 9302 Miscellaneous general expenses 12,256 735 635 635 635 635 635 635 635 534 534 331 331 331 6,506 44 45 Operating (Income)Loss* (\$13) \$13 (\$0) (\$247) \$247 (\$506) \$506 (\$0) \$0 (\$0					104,962	92,154	81,650	81,292									
41 9280 A&G-Regulatory commission expenses 9,056 9,056 9,056 7,156						94,745	215,949	138,150	215,003	21,793			•				
42 9302 Miscellaneous general expenses 12,256 7,156 7,156 7,506 7,156 7						9.056	9,056	0	0	-	•						
42 930 Miscellaried by Miscell				- ·				7,506	7,156	7,156							
44										635	635	534	534	331	331	331	0,000
45 Operating (Income)Loss* (\$13) \$13 (\$0) (\$247) \$247 (\$506) \$506 (\$0) \$0 (\$07) \$0 (9310	Wara-Warns	-30											(60)	60
920 A&G-Administrative expense transferred-Credit Allocation Factor to Kentucky 920 (963,838) (967,318) (1,100,943) (1,132,581) (1,170,344) 921 (321,13% 34,13% 3			D	(lm)\ aas*	(\$13)	\$13	(\$0)	(\$247)	\$247	(\$506)	\$506	(\$0)	\$0_	(\$0)	\$0	(\$0)	₽ U
9220 A&G-Administrative expense transferred-Credit Allocation Factor to Kentucky		45	operati	uß (ercnus)coss	(410)		Y: 71										
Allocation Factor to Kentucky (275, FSO) (27				A A A A A A A A A A A A A A A A A A A								(963,838)	(967,318)				
			9220									34.13%	34.13%				11 (10 000)
Total Allocated Amount (546,556) (556,556) (576,566) (572,566) (572,566)					(249 026)	(338 653)	(375 500)	(342 982)	(332.514)	(277,372)	(282,191)	(328,941)	(330,129)	(375,733)	(386,530)	(399,418)	(4,118,990)
				Total Allocated Amount	(340,930)	(230,003)	(515,550)	(072,002)	,002,0.47	·/	· · · · · · · · · · · · · · · · · · ·	• • •					

*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 Nofs).

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

Work	kpaper Reference No(s).								F	Eind	Corpolad	Egrapsiad	Forcasted	valler, G. Shilli
		Forcasted	Forcasted	Forcasted	Forcasted	Forcasted	Forcasted	Forcasted	Forcested	Forcasted	Forcasted	Forcasted	Mar-11	Total
No.		Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10 \$	<u>Jan-11</u> \$	Feb-11 \$	<u>Mar-II</u> \$	\$
		\$	\$	\$	\$	\$	\$	\$	\$		•	-	1,074,966	12.899,592
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 n	1,074,966 0	1,074,900	12,055,052
2	4060 Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	-	351,340	370.850	4.186.517
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		249,135	2,989,621
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	(14,699,126)	(116.589.846)
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)			
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	(62,168)	(53,178)	(47,814)	(50,515)	(51,510)	(53,837)	(127,756)	(108,027)	(59,580)	(53,610)	(51,887)	(63,805)	(783,688)
	195-48 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	Ö	0	0	0	U D	0.000.045
13	8001 Intercompany Gas Well-head Purchases	2,343,740	0	0	0	0	0	0	0	321,377	695,170	5,168,929	•	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	1,244,060	3,173,953	8,642,024	7,829,025	39,568,892
16	8050 Other purchases	0	0	(141,133)	(1,194)	0	0	Q	_ 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	2,505,646	4,361,782	11,532,529	15,803,038	24,550,086	9,996,864	93,391,517
18	8052 PGA for Commercial	4,744,219	2,447,113	1,953,411	1,539,728	1,497,945	2,031,422	2,024,500	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 61.042	11,699,991 218,924
21	8057 PGA for Transportation Sales	30,675	29,082	(19,215)	0	0	0	0	10,697	28,111	10,882	67,651	994,212	(16,737,149)
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		(13,961,045)		
23	8059 PGA Offset to Unrecovered Gas Cost	(32,703,716)	(23,422,891)	(10,529,710)	1,274,257	(5,656,523)	(3,480,013)	(5,396,950)	(4,672,607)	(11,055,973)	(23,141,296)		(49,162,646)	(240,073,46B)
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	(3,784,259)	(6,595,598)	(5,561,500)	(6,978,185)	(6,319,158)	(6,673,576)			(8,630)	(3,920,386)	(8,345,878)	(13,843,597)	(67,097,620) (8)
27	8110 Gas used for products extraction-Credit	82	(87)	0	0	0	0	0	0	0	0	180	(183)	(37,490)
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) (84)	(37,490)
29	8140 Storage-Operation supervision and engineering	(1,947)		(81)	(646)	(81)	(81)	(403)	(83)	(84)	(1,060)	(84)	3.464	37,761
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 3.824	42,445
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	3,524 3,501	39,692
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	39,692 729
33	8190 Compressor station fuel and power	60	61	63	57	59	57	60	61	62	63	62	1,344	14,850
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	3,497	39,520
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 49	5,497 54	598
36	8240 Storage-Other expenses	49	48	49	47	48	47	51	51	54	51	1,556	1,575	20,047
37	8250 Storage well royalties	2,424	1,524	1,579	1,715	1,466	1,438	1.650	1,528	1,548 7	2,043 7	7	1,5/3	79
38		6	6	6	6	6	6	7	6	322	299	287	320	3,509
39	8340 Maintenance of compressor station equipment	286	276	285	275	282	276	303	299	261	253	242	255	2,913
40	8350 Maintenance of measuring and regulating station eq	237	234	237	234	236	234	247	242		184	176	197	2,157
41	8360 Processing-Maintenance of purification equipment	176	170	175	169	173	170	186	184	198 3,060	2,874	2,731	3,034	33.450
42	8500 Transmission-Operation supervision and engineering	2,756	2,635	2,707	2,624	2,679	2,628	2,878	2,844		2,674 18,687	18,263	19,632	226.075
43		18,634	17,670	18,595	18,180	17,848	17,551	19,829	20,941	20,245 5,549	5,153	5,021	5.437	61,826
44	8570 Transmission-Measuring and regulating station expe	5,087	4,865	5,093	4,932	4,904	4,815	5,380	5,590		4,254	4,075	4.530	49,816
45		4,060	3,928	4,040	3,908	3,998	3,922	4,297	4,239	4,563 143	133	128	142	1,561
46	8650 Transmission-Maintenance of measuring and regula	127	123	127	123	125	123	135	133	143	133	120	0	,,001
47		0	0	0	0	0	0	400.004	0 102.962	106,986	102,874	97.966	103,668	1,186,727
48		101,622	92,403	95,639	94,761	93,490	92,050	102,304		38	38	38	38	444
49	8710 Distribution load dispatching	37	37	39	35	36	35	36	37			224,159	233,692	2,679,000
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	11,122	12,068	134,261
51	8750 Distribution-Measuring and regulating station expens	11,040	10,589	10,870	10,570	10,757	10,566	11,515	11,327	12,191	11,647 9,806	9,393	10,343	114,311
52	8760 Distribution-Measuring and regulating station expens	9,325	9,027	9,268	8,989	9,178	9,015	9,836	9,695	10,436		12.082	12.686	147,666
53	8770 Distribution-Measuring and regulating station expen-	13,047	11,705	11,980	11,981	11,697	11,568	12,531	12,388	12,920	13,082	78,496	87,323	959,857
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	4,810	5,349	58,808
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 1,498	1,213	1,292	15.564
56	8800 Distribution-Other expenses	1,641	1,183	1,197	1,301	1,190	1,178	1,314	1,242	1,314	1,495	1,213	1,202	10,004

FR 10(10)(c)2.2 Base Period X Forecasted Period Data: Schedule C-2.2 Revised Type of Filing: X Original _Updated Witness: G. Waller, G. Smith Workpaper Reference No(s). Forcasted Line Acct Total Nov-10 Dec-10 Jan-11 Feb-11 Mar-11 Apr-10 Jun-10 Jul-10 Aug-10 Sep-10 Oct-10 Account Discription May-10 No. No. \$ 40,158 39,917 40,445 467,476 40,553 37,588 38.299 39.212 39,744 36,847 36,871 8810 Distribution-Rents 38,731 39,111 76 1.044 93 84 87 76 85 91 8850 Distribution-Maintenance supervision and engineering 90 94 91 84 93 58 815 824 820 830 9,596 786 805 8860 Distribution-Maintenance of structures and improven 795 803 833 756 772 757 59 16,658 1,352 1.339 1.317 1.432 1.412 1.520 1,427 1,367 1.504 1,358 1,312 60 8870 Distribution-Maint of mains 1,319 ดสถ 10.635 867 864 854 861 855 900 883 953 926 886 8890 Maintenance of measuring and regulating station eq 855 61 481 519 516 494 501 5,870 491 8900 Maintenance of measuring and regulating station eq 478 477 477 477 477 478 62 706 9,977 740 860 885 731 726 948 1.251 824 700 747 860 63 8910 Maintenance of measuring and regulating station eq 2.951 2.748 2.633 2.932 32.204 2.780 2,743 8920 Maintenance of services 2,625 2,538 2,611 2,525 2,584 2.534 64 183 181 195 181 174 193 2,124 167 8930 Maintenance of meters and house regulators 173 167 172 167 170 65 1,192 13,916 1,134 1,132 1,131 1,130 1,130 1,131 1,164 1,142 1,229 1,224 1.177 8940 Distribution-Maintenance of other equipment 66 68.041 69,490 64,152 62.031 68.308 764,770 59,708 66,674 67 9020 Customer accounts-Meter reading expenses 62,654 59,886 62,363 60,613 60.850 12.880 12,659 13.886 13.685 14,709 13,845 13,159 14.553 161.066 12,675 13.026 12,670 13,318 68 9030 Customer accounts-Customer records and collection 146.257 152,282 111.874 909.895 9040 Customer accounts-Uncollectible accounts 75,499 57,686 35,476 29.817 30,631 32,257 50,576 73,900 113,641 69 (53)(49) (47)(53)(576) (45) (50)(49)70 9070 Customer service-Supervision (47)(45)(47)(45)(46)(12)(18)(4) (3) (14)(2)9080 Customer service-Operating assistance expense (0) 71 (1) 7.801 7,436 7,099 7,737 86,300 9090 Customer service-Operating informational and instru 7.034 6,880 6.933 6.821 6,931 6,854 7,411 7,363 72 19 18 19 18 215 18 73 9100 Customer service-Miscellaneous customer service 16 18 16 18 17 18 25.918 25,655 27.268 25.712 24.762 27,134 300,884 24,454 23.877 24.348 23.726 24,197 23.834 9110 Sales-Supervision 74 4,951 5,125 4,945 5,130 4.898 58.008 4,357 4,965 4,357 4,749 4.704 4.879 4,946 75 9120 Sales-Demonstrating and selling expenses 4,736 405 356 387 384 398 404 419 404 419 404 400 356 76 9130 Sales-Advertising expenses

311

827,225

19,138

30,864

172,921

2.903

637

2,540

\$307,048

486

3

(906)

991.648

26,755

32,332

190,580

14,225

3,168

2,474

695

354

948.399

37,855

32.332

190.442

771

2,994

3,146

656

334

1.052.014

21,831

32,345

203.056

760

3,001

658

4.435

(3.433)

1,031,786

17,427

32,201

184,657

37,353

8,338

8.409

\$71,225 (\$919,388) (\$1,934,767) (\$2,759,436) (\$3,085,757) (\$1,760,480) (\$10,760,167)

552

332

835,193

18,953

30,866

171,551

2.904

2,538

\$258,196

637

571

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

3

342

862.589

19,438

30,864

169,906

2,906

3,028

(\$1,180,323) (\$292,508) \$254,707

637

487

(6,971)

841,650

23.762

30,864

176,016

68,542

15.313

9,886

496

3

(1,876)

842,664

24,682

30,864

169,147

22,783

5.082

3,669

\$281,317

483

268

851,139

23,770

30,864

175,153

2,899

637

2,712

497

9160 Sales-Miscellaneous sales expenses

9260 A&G-Employee pensions and benefits

9280 A&G-Regulatory commission expenses

9220 A&G-Administrative expense transferred-Credit

9210 A&G-Office supplies & expense

9230 A&G-Outside services employed

9240 A&G-Property Insurance

9250 A&G-Injuries & damages

9270 A&G-Franchise requirements

9302 Miscellaneous general expenses

Operating (Income)Loss*

77

78

79

80

82

83

84

85

86 87

88

36

(10.585)

270,906

378,800

2,177,977

166,512

37.080

48,183

6.913

11,069,523

327

1,057,137

17,853

32.201

196.202

3.001

658

2,566

517

3

332

928,079

19,442

32.201

178,344

3,001

2.780

658

598

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

						Ken	lucky Jurisdiction nai Operating In	come by FER	Account, Div	/ 002 Only						
					Mon	thly Jurisdiction	nai Operating in est Period: Twe	ve Months En	ded March 31	2011					ED 1	10(10)(c)2.2
						Forecasted 16	st Penda. 146									edule C-2.2
														\0	vitness: G. Walle	
		acce Period X Forecasted Period													orcasted	
Data:		Lindstad	Revised	i						Forcasted		0100000	FOIDESIGN .	UI OGOLOG	Mar-11	Total
Type of	Filing:	> Otto			tad F	orcasted F		Ulcastoa .	orcasted	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	\$	\$
Workpa	per Refe	rence No(s).		//CODICO	Forcasted F May-10	Jun-10	Jul-10	Aug-10	Sep-10	\$	\$	\$	\$	a n	0	0
Line A		count Discription		Apr-10	tviay-10	\$	\$	\$	3	* a	0	0	0	ŏ	0	0
No. N	lo. A	Bedulit biscription		S	* 0	0	0	0	0	0	0	0	0	9	10	108
	4030 D	Pepreciation Expense		0	ō	0	0	ŭ	q	9	9	9	(3)	(3)	(3)	(33)
1	4081 T	axes other than income taxes, utility operation	ing u	a	8	10	9	(3)	(3)	(3)	(3)	(3)	205	157	194	2,064
2	8710 S	torage-Purification expenses		(3)	(3)	(3)	(3)	162	160	172	161	171 24,252	25,108	21,854	25,412	281,120
Á	8510 S	system control and load dispatching		167	172	168	176	22,549	22,564	23,983	22,400	7,558	8,495	7,409	7,619	92,421 1,126
5	neco L	faine avparsas		23,300	22,569	23,526	23,601 8,192	7,266	7,264	8,448	7,456	95	106	88	102	21,201
6	8700	Distribution-Operation supervision and engineering		8,170	7,260	7,283	94	89	89	94	89 1,731	1,761	1,766	1,762	1,762	21,201
7	8740 M	Mains and Services Expenses		94	92	93	1,795	1,758	1,858	1,731	1,731	0	0	0	51	617
8		Distribution-Other expenses		1,758	1,758	1,762 0	0	0	0	53	53	59	68	51	27	492
9	8810	Distribution-Rents		0	0	46	48	45	44	45	53	63	67	49	107,571	689,327
10	8930	Maintenance of meters and house regulators Customer accounts-Operation supervision		45	53	29	29	29	29	52,643	47,670	63,536	61,468	52,700 51	51	617
11	9010	Customer accounts-Meter reading expenses		26	46 46,739	52,430	51,468	47,226	53,737	53	53	59	68	13	16	172
12	9020	Customer accounts-Customer records and collection	ons exp	52,141	46,739	46	48	45	44 13	14	13	14	17	(513,494)	(96,809)	(3,222,003)
13	9030	Customer service-Wiscellaneous customer service		45	14	14	15	13	(232,622)	(235,648)	(374,654)	(96,756)	(374,637) 986,343	874,775	1,004,288	11,096,074
14		Sales-Supervision		14 (232,643)	(366,883)	(232,569)	(232,641)	(232,646)	901,963	1,059,717	866,410	988,619	(7,746,771)	(6.327,368)	(7,325,167)	(78,349,884)
15 16	9200	A&G-Administrative & general salaries		921,679	887,627	887,154	884,518	842,980 (5,594,872)	(5,824,484)	(7,122,391)	(6,613,420)	(7,921,981)	581,626	574,935	603,303	6,879,017
17	0240	A & C. Office supplies & expense		(5,923,744)	(6.322,691)	(5,801,915)	(5,825,078)	545,258	557,151	585,430	567,949	606,760 31,472	31,467	31,465	31,465	370,884 11,636,937
18	9220	A&G-Administrative expense transferred-Credit		596,139	546,096	557,708	556,662	30,740	30,740	31,445	31,444	988,316	986,827	986,139	988,026	32,254,734
19	9230	A&G-Outside services employed		29,968	29,968	29,968	30,741 964,517	964,500	964,490	986,778	986,125	3,688,652	3,781,720	2,954,043	2,168,001	399
20	9240	A&G-Property insurance		940,600	940,012	940,609	2,170,008	2,169,812	2,169,924	2,897,833	3,183,417 33	33	34	35	33 187	2,247
21	9250	A&G-Injunes & damages		2,052,844	2,852,608	2,165,875 33	32	32	33	34	184	187	189	187	1,170,100	4,577,080
22	9260	A&G-Employee pensions and benefits		36	32	185	189	186	195	184 288,339	226,640	445,045	452,579	334,312	434,738	5,229,400
23	9280	A&G-Regulatory commission expenses		186	185	303,576	287,537	216,833	321,432	427,085	426,997	434,531	435,734	434,585 566,248	879,022	8,435,885
24	9301	A&G-General advertising expense		300,021	230,867 433,486	434,537	442,528	433,486	458,011	983,952	619,189	757,547	767,516	(\$0)	\$0	\$0
25	9302	Miscellaneous general expenses A&G-Rents		433,681	689,931	629,433	635,517	544,704	567,359 \$0	\$0	\$0	\$0	\$0		1	10-000
26	9310 9320	touch a second plant		795,468 \$0	\$0	\$0	\$0	\$0	90				(7,746,771)	(6,327,368)	(7,325,167)	
27 28	Operal	ting (income)Loss*	-	30					(5,824,484)	(7,122,391) (6,613,420)		,		5.23%	
20	Opera			(5,923,744)	(6,322,691)	(5,801,915)	(5,825,078)	(5,594,872) 5,23%	5.23%		6 5.23%		4		(383,430)	(4,101,157)
	9220	A&G-Administrative expense transferred-	Crean	5.23%	5.23%	5.23%	5.23%	(292,859)			(346,174)	(414,009	, (100,100,	•		
		Allocation Factor to Kentucky		(310,073)		(303,696)	(304,909)	(202,000)		-						
		Total Allocated Amount														

^{*}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

FR 10(10)(c)2.2 Base Period X Forecasted Period Data: Schedule C-2.2 Type of Filing: X Original Updated Revised Witness: G. Waller, G. Smith Workpaper Reference No(s). Forcasted Line Acct Oct-10 Nov-10 Dec-10 Jan-11 Feb-11 Mar-11 Total Account Discription Sep-10 Apr-10 May-10 Jun-10 Jul-10 Aug-10 No. No. \$ \$ \$ \$ \$ \$ \$ S \$ 0 O n n o ٥ 0 0 n 4030 Depreciation Expense 0 n O O 0 n ก n Taxes other than income taxes, utility operating income 0 2 4081 754,321 64,627 61,899 67.355 61.899 59.171 67,355 62,442 Distribution-Operation supervision and engineering 62,442 59,806 62,442 62,442 62,442 3 8700 1.047 1.047 1,047 12,360 1,013 1.013 1.013 1.047 1.047 1.047 1.013 1,013 8740 Mains and Services Expenses 1.013 14.185 16,137 180,820 14,963 15,508 14,836 16,137 14,847 14,974 14,334 14,963 14,974 14,963 5 8790 Customer installations expenses 10 9 111 11 Distribution-Other expenses 10 10 6 8800 61.944 5.371 5.070 5.494 5.098 4.848 5.475 5,106 5.105 7 9010 Customer accounts-Operation supervision 5.128 4,989 5.113 5.145 1,520,412 1,453,941 1.652,774 18,522,769 1,533,284 1,533,283 1.586,668 1,520,219 1,652,774 8 9030 Customer accounts-Customer records and collections expenses 1,533,413 1,469,247 1.533,341 1,533,413 14 (3) (3) 28 13 (3) 13 (3) (3) 14 (3) (3) 9 9080 Customer service-Operating assistance expense (3)1.675 426 п n 412 412 426 0 Customer service-Operating informational and instructional adver-10 9090 9.534 795 796 802 794 794 Customer service-Miscellaneous customer service 793 794 793 794 790 790 800 9100 11 645.831 617,360 702.771 7,870,349 651,499 651,499 651,499 651.499 674,301 645.831 702.771 12 9200 A&G-Administrative & general salaries 651,499 623,991 6.199.551 487,685 401,418 359,549 413.908 404,406 413,712 768,668 505.298 611.122 694,126 598,732 540.926 13 9210 A&G-Office supplies & expense (3,569,508) (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) (3,746,660) (3.550.430)(3,648,186)14 9220 A&G-Administrative expense transferred-Credit 109,170 144,176 156,291 119.912 100,736 1.189.759 86.292 54,626 26,588 53,575 53,168 64,560 220,663 15 0230 A&G-Outside services employed 12,571 13,199 13,199 13,199 13,199 13,199 13,199 154,621 12.571 12,571 16 9240 A&G-Property insurance 12,571 12,571 12,571 n п n 17 9250 A&G-Injuries & damages n n n n n 8.985,493 729.046 698,208 790,724 742.296 742,296 742.286 773,305 735,307 799,668 734,197 752,400 745,759 18 9260 A&G-Employee pensions and benefits 154,438 155,832 154,438 154,438 1.850.833 154,438 154,112 153,302 153,842 154,112 153,302 153,302 155,275 19 9310 A&G-Rents 2.503 2,333 25,910 2.001 2.255 2.602 2,005 1,926 2,205 20 9320 A&G-Maintenance of general plant 2,107 1,933 2,030 2,010 21 (\$0) \$0 (\$0) (\$0) \$0 (\$0) \$0 (\$0) \$0 (\$0) \$0 \$0 (\$0) 22 Operating (Income)Loss* (3,738,345) (4,171,239) (4,001,482) (4,048,717) (45,820,076) (3,746,660) (3,650,430) (3,569,508) (3,769,115) 9220 A&G-Administrative expense transferred-Credit (3,648,186)(3,636,849) (3,657,458) (4,282,089) 5.41% 5.41% 5.41% 5.41% 5.41% 5.41% 5.41% 5.41% Allocation Factor to Kentucky 5.41% 5.41% 5.41% 5.41%

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

Total Allocated Amount

(202,821)

(192.199)

(193,231)

(197,490)

(196,877)

(197.992)

(231.806)

(204,037)

(225,805)

(2.480,418)

(219.173)

(216,616)

(202.371)

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__X___Forecasted Period
Type of Filing:__X___Original_____Updated______Revised

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

Non-stand Processing Proc		of Filing:		evised											Witness: G. Wa	ller, G. Smith
Light Pool No. No. Account Discription Policy and Properties Policy No.	Work	aper Re	ference No(s).					F	Carnostad	Forcesled	Forcested	Forcasted	Forcasted	Forcasted	Forcasted	
March Account Discription Account Discription Account	Line	Acct														Total
2	No.	No.	Account Discription													\$
2 4 815 Tuess other fram accorne tuess, utility operating incomes tues, utility operating incomes and sequences an	•			\$	\$	\$	\$	\$	•	Þ	Ψ	Ψ	Ψ .	• -	* .	•
8 1970 With expenses 27 27 27 27 27 27 27 27 27 27 27 27 27	1	4030	Depreciation Expense	-	-	-	-	-	-	•	-	-	_	_	_	_
8 1970 With expenses 27 27 27 27 27 27 27 27 27 27 27 27 27	2	4081	Taxes other than income taxes, utility operating income	-	-	-	-	-			-	-	-	- 20	25	335
A serior				27	27	27	27	27				-				
6 8160 Compresser definition expenses 63 63 63 63 63 63 63 6	-		•	63	63	63	63	63								
Begin Compresser estatus aut and power 256	•		•	63	63	63	63	63								
200 Storey-Minatine part regulating statin expenses 28 28 28 28 28 28 28 2			•	256	256	256	256	256	280							
Section Processing Proces	-		•		28	28	28	28	30	29	29	29				
20.00 Storage-offer expressions in 19						243	243	243	266	248	248	248				
1.00	-		=				19	19	21	19	19	19	20	20		
10 202 Storage symbos—Coveraline in both and expresses 0 0 0 0 0 0 0 0 0	-		•						1.938	1.809	1,809	1,809	1,873	1,873	1,873	
14 40 10 The transmissor-Operation to exercise processes 4,433 4,654 4,660 1,465 1,465 1,465 1,465 1,465 1,465 1,578 1,578 1,579 1,572 2,717 2,751 2,661 2,969 3,249			• •								. 0	. 0	0	0	0	-
1.650 Teamsension-Operation supervision and engineering 1.450			• •	-	-	-	_	-	_	1 491	1 578	1 509	1.512	1,484	1,641	17,927
13 1565 Mains expenses 1,550 1,70			Transmission-Operation supervision and engineering											2.651	2,969	32,949
4 6570 Transmission-Measuring and regulating at all emplaying and regulating and regulating at all emplaying and regulat	13														74	867
16 8500 Transmission-Maintenance of measuring and regulating at 114 114	14	8570	Transmission-Measuring and regulating station expenses													
16 8700 Distribution-Operation supervision and engineering 574,052 56,942 6,949 6,	15	8650 -	Transmission-Maintenance of measuring and regulating st													
17 17 17 17 17 17 18 17 18 17 18 17 18 17 18 17 18 17 18 17 18 17 18 17 18 17 18 17 18 17 18 17 18 17 18 17 18 18	16	8700	Distribution-Operation supervision and engineering	379,652									•			
Mailte and Services Expenses		8711	Odorization	6,498	6,498											
9 8750 Distribution-Assessming and regulating station expenses 2,871 2,865 2,977 2,977 3,043 2,976 3,134 4,224 4,195 5,229 52,021 2,878 3,040 3,041 3,141 3,141 4,141		8740	Mains and Services Expenses	(479)	(278)	41	(387)					(3,050)				
8770 Distribution-Measuring and regulating station expenses 1,004 4,004 4,001 4,011 (18) (18) (18) (18) (18) (19) (19) (21) (19) (19) (19) (17) (19) (17) (1				2,871	2,866	2,871	2,876	2,877								
18 17 18 17 18 18 17 18 18				4.004	4,004	4,004	4,011	4,019								
22 8810 Distributian-Cluster expenses 767 739 767 779 778 778 778 778 778 778 778 778 77					(17)	(18)	(18)	(18)					• 7			
8810 Distribution-Rents 8810 Distribution-Rents 8810 Distribution-Rents 8810 Distribution-Rents 8810 Distribution-Rents 8810 Distribution-Maintenance supervision and engineering 8810 Distrib			- · · · · · · · · · · · · · · · · · · ·	767	739	767	767	767	769	830						
B859 Distribution-Maintenance superviction and engineering 755 777 764 755 755 755 755 756 761 810 761 751 752 755 755 755 755 761 810 761 751 751 752 755 7			· · ·	17.829	17.829	17.829	17,829	17,327	18,830	20,389						
890 Mailtenance of meters and house regulators (17) (16) (17) (17) (17) (17) (17) (17) (19) (18) (20) (18) (17) (20) (23) (25) (25) (25) (25) (25) (25) (25) (25							755	755	755	781	810					
29 9930 Customer accounts-fulter reading expenses 2 0,094 1,999 2 0,994 2,094 2,094 2,270 2,167 2,374 2,167 2,064 2,374 25,893 1,393 1,395 39,692 2,061 1,995 2,095 2,267 2,167 2,374 2,167 2,074 2,167 2,174 2,167 2,174 2,17						(17)	(17)	(17)	(17)	(19)	(18)					
Social Customer accounts-Customer recroits and collections exp Social Customer accounts-Customer services Social Customer servi									2,094	2,270	2,167	2,374	2,167			
28 9090 Customer service-Operating informational and instruction: 2,922 3,994 5,722 2,999 2,962 2,879 2,940 3,392 5,769 4,130 4,296 5,723 47,599 9100 Customer service-Operating informational and instruction: 506 859 1,550 506 506 505 522 672 1,812 882 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 16,923 156,359 31 9120 Sales-Demonstrating and selling expenses 284 470 840 284 284 293 372 869 483 554 873 5,890 32 9130 Sales-Advertising expenses 3 9160 Sales-Miscellaneous sales expenses 4 10 14 11 11 11 15 52 2 27 34 37 33 16 242 34 9200 A&A-d-ministrative expenses 5 9 101 183 59 59 61 79 189 104 120 189 1,265 35 9210 A&A-d-ministrative expenses 6 93 693 693 693 497 488 1,568 904 906 905 905 913 9,870 36 9220 A&C-Administrative expense transferred-Credit (983,294) (994,595) (1,037,884) (997,017) (988,886) (973,747) (1,134,034) (1,166,742) (1,205,861) (1,200,389) (1,155,954) (13,318,42) (13,150,236) 39 920 A&C-Administrative expense and benefits 131,972 152,781 136,683 13,618 135,683 13,619 122,670 259,563 270,566 248,779 182,618 2233,099 39 250 A&C-Administrative expense transferred-Credit (91,000) (80,000) (8								406,189	377,474	390,586	461,260	391,069				
9 9100 Customer service-Miscellaneous sustomer service 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 1910 Sales-Eupervision elling expenses 284 470 840 284 284 284 283 372 869 483 554 873 5,890 1910 Sales-Demonstrating and selling expenses 896 1,523 2,766 896 896 896 926 1,192 2,858 1,563 1,802 2,858 19,076 19,0									2.879	2,940	3,392	5,789	4,130	4,296		
9 9110 Sales-Supervision 10,986 12,998 15,701 10,992 10,945 10,922 11,945 12,176 16,788 13,165 13,416 16,923 156,338 19120 Sales-Demonstrating and selling expenses 284 470 840 284 284 284 293 372 869 483 554 673 5,890 19130 Sales-Advertising expenses 866 1,523 2,766 896 896 896 926 1,192 2,858 1,563 1,802 2,858 19,076 19130 Sales-Advertising expenses 10 1 14 11 11 11 15 22 27 34 37 33 16 242 19130 191310 64,397 36,440 36,4										522	672	1,612	882	1,017	1,612	
9110 Sales-Deprivation general gard selling expenses 284 470 840 284 284 284 293 372 869 483 554 673 5,890 2913 Sales-Advertising expenses 896 1,523 2,766 896 896 896 896 896 926 1,192 2,858 1,563 1,802 2,858 19,076 242 2913 3916 Sales-Miscellaneous sales expenses 896 1,523 2,766 896 896 896 896 896 926 1,192 2,858 1,563 1,802 2,858 19,076 242 2913 3916 Sales-Miscellaneous sales expenses 896 1,523 2,766 896 896 896 896 896 926 1,192 2,858 1,563 3 1,802 2,858 19,076 242 2913 3916 Sales-Miscellaneous sales expenses 896 1,523 2,766 896 896 896 896 896 896 896 896 896 8											12,176	16,788	13,165	13,416	16,923	
Sales-Demonstrating and selling expenses Sp6 1,523 2,766 896 896 896 896 926 1,192 2,868 1,563 1,802 2,858 19,076			•										483	554	873	5,890
32 9130 Sales-Advertising expenses 10 14 11 11 11 15 22 27 34 37 33 18 242 34 920 A&G-Administrative & general salaries 59 101 183 59 59 59 61 79 189 104 120 189 1,265 987 987 99 61 79 189 104 120 189 1,265 987 997 997 997 997 997 997 997 997 997													1.563	1,802	2,858	19,076
33 9160 Safes-Miscellaneous sales expenses 1U 14 11 11 11 11 11 11 11 11 11 11 11 11			~ .												18	242
34 9200 A&G-Administrative & general salaries 59 101 183 59 59 59 10 183 9,870 35 9210 A&G-Office supplies & expense	33	9160	Sales-Miscellaneous sales expenses												189	1,265
35 9210 A&G-Orlfice supplies & expense f 693 693 693 693 693 693 693 693 693 693	34	9200	A&G-Administrative & general salaries													
36 9220 A&G-Administralive expense transferred-Credit 963,294) (994,585) (1,037,684) (997,017) (988,886) (973,747) (1,134,034) (1,165,742) (1,205,681) (1,205,687) (1,205,687) (1,105,487) (1,104,1034) (1,166,742) (1,205,681) (1,205,687	35	9210	A&G-Office supplies & expense			•										
37 9230 A&G-Outside services employed 1,917 1,942 2,017 2,067 2,067 1,917 1,951 2,953 1,951 2,065 (47,986) (48,193) (48,495) (48,193) (48,495) (48,193) (48,495) (48,193) (48,495) (48,618) (48,618) (48,618) (48,595) (48,046) (47,986) (47,986) (47,986) (47,986) (48,193) (48,495) (48,193) (48,495) (48,193) (48,495) (48,193) (48,495) (48,193) (48,495) (48,193) (48,495) (48,193) (48,193) (48,495) (48,193) (48,193) (48,193) (48,495) (48,193) (48,			A&G-Administrative expense transferred-Credit	(963,294)												
98 9240 A&G-Property Insurance (47,960) (48,193) (48,425) (46,714) (48,564) (48,618) (48,595) (48,99) (48,690) (48,635) (48,040) (33,331 36,730 409,151 39 9250 A&G-Injuries & demages 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 39,100 40,100	37	9230														
39 9250 A&G-Injuries & damages 33,246 32,134 33,153 33,096 33,126 33,117 35,570 34,433 35,735 34,435 33,735 34,435 33,735 34,435 33,735 34,435 33,735 34,435 33,735 34,435 34,335 34,335 34,335 34,135 33,126 33,117 35,570 34,435 35,735 34,435 34,435 34,336 34,336 34,336 34,435 34,136 35,735 34,435 34,435 34,435 34,435 34,435 34,435 34,136 34,435 34,136 34,435 34,136 34,435 34,136			· · · · · · · · · · · · · · · · · · ·	(47,960)	(48,193)											
40 9260 A&G-Employee pensions and benefits 131,972 152,781 136,190 136,683 136,116 155,952 201,199 222,670 293,633 270,366 270,586 27,586 19,303 19,310 64,397 16,823 1,812 2,255 18,576 123,844 174,425 43 9310 A&G-Rents 302 302 302 302 302 302 302 302 308 308 308 308 308 319 319 319 319 319 319 319 319 319 319				33,246	32,134	33,153										
41 9280 A&G-Regulatory commission expenses 27,586 27,586 27,586 27,586 19,303 19,310 64,397 36,440 3				131,972	152,781	136,190	136,683	136,116								
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 18,576 123,844 174,425 143 9310 A&G-Rents 302 302 302 302 302 302 302 302 302 302				27,586	27,586	27,586	27,586	19,303		,						
9310 A&G-Rents 302 302 302 302 302 302 300 308 308 308 319 319 319 319 3,724 44 45 Operating (Income)Loss* \$\\$0\$ (\\$0\$)						1,697	1,828	2,344	1,697							
44 45 Operating (Income)Loss* \$0 (\$0) (\$0) (\$0) (\$0) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0								302	330	308	308	308	319	319	319	3,724
45 Operating (Income)Loss* \$0 (\$0) (\$0) (\$0) \$0 \$0 \$0 (\$0) \$0 \$0 \$0 (\$0) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		33 (U	AGAIGIN													
920 A&G-Administrative expense transferred-Credit Allocation Factor to Kentucky (953,294) (994,585) (1,037,684) (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) (1,331,842) (13,150,236) (1,331,842) (1,331		0	=a /(naama)) aan*	<u>\$n</u>	(30)	(\$0)	(\$0)	20	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0_
9220 A&G-Administrative expense transferred-Credit (953,294) (994,305) (7,037,604) (397,017) (300,000) (301,137) (34.13% 34.13%	40	Operati	uR (monue)roas				- Area -	***************************************								
9220 A&G-Administrative expense transferred-credit (\$65,294) (\$93,305) (\$1,35,005) (\$03,005) (\$0			ARG Administration assumes beautiful Condition	(062 204)	/004 50EV	/4 037 88 <i>4</i> \	/997 0171	(988 888)	(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 Rentucky 34,157 34,157 (20,140) (20,		9220												34.13%	34.13%	
Total Allocated Amount (326,736) (334,435) (334,212) (344,212) (344,212) (347,212) (347,212)			•										(409,672)	(394,507)	(454,535)	(4,487,948)
			Total Allocated Amount	(320,756)	(335,435)	(304,212)	(040,200)	(001,400)	(002,020)	(00.,000)	(2-2).22/	(, , , , , , , , , ,			

*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 Dacamber 31, 2009

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised

FR 10(10)(C)2.3 Schedule C-2.3 B

Line	paper Reference No(s).		ctual		actual		dual	actual		actual		actual		actual		actual	Bur	geted	P,	dgeted	P	Budgeted	P:	udgeled		s: G. Walle
	Discription		an-09		Feb-09		ar-09	Apr-09		May-09		Jun-09		Jul-09		ug-09		p-09		Oct-09		Nov-09		Dec-09		Total
<u>.</u>	Disciption		411 00	·•	- CD U3		3. 301	11,07 00		11.01.00	٠	<u> </u>	<u>'</u>	, <u>, , , , , , , , , , , , , , , , , , </u>		, v B v V		, ,				· · · · · · · · · · · · · · · · · · ·				
	Div 009																									
1	FICA	s	43,800	\$	36,289	\$	34.704	\$ 31,9	34 \$	35,886	\$	25,300	\$	29,806	\$	24,937	\$	28,510	s	30,912	\$	38,445	\$	25,133	\$	385,71
2	FUTA	-	5,860		446	*	43		32)	(6)		1		(1)		-		3		495		616		402		7,82
3	SUTA		3,931		2,449		1,461		91)	(25)		1		2,021		(161)		(20)		516		642		420		10,84
4	Ad Valorem - Accruat		234,304		234,304		234,304	234,3		234,304		234,304		234,304		234,304		234,304		244.304		244,304		244,304		2,841,64
5	Taxes Property and Other		11,134		8,282		8,848	7,7		8,228		7,433		8,508		7,429		14,763		8,161		9,319		7,274		106.92
6	Public Service Commission Assessment		27,156		27,156		27,158	27.1		27,156		27,156		31,312		31,312		31,312		31,312		31,312		31,312		350,80
7	DOT transmission User Tax		,		27,100		17,144			393		32,979		,				- 1,- 1-		- 1, - 1		- 1,01				50,51
8	Benefit load Projects		_		-		127			-		80		21		_		75		3		4		3		31
9	Allocation for taxes other CSC		10,058		6.741		7,311	6.9	11	8,760		8,265		8,757		6,516		6,892		8,460		14,118		5,422		96,20
10	Allocation from taxes other GS		19,438		11,632		12,741	12,2		16,221		11,708		15,420		11,753		22,042		14,795		24,992		8,814		181,62
11	Allocation from taxes other 65		18,400		11,032		(2,74)	12,2	3	10,221		11,700		10,420		11,700		22,072		14,125		24,552		0,014		101,02
12		Š	OFF COD	•	207.000	_	242.020	. 240.5	40 *	330,917		345,226	\$	330,148	s	316,090	-	337,882	s	338,959	•	363,752		322,884		4,032,42
	Total	-	355,680	\$	327,299	<u> </u>	343,639	\$ 319,9	49 \$	330,817	÷	345,220		330,140	*	210,080	4	337,082		330,939	-	303,732	*	322,004	-	4,032,42
13																										
14	Div 002	_				_	000 050	•				555 SC		070 004		000 404						450.001		454 070		2 245 22
15	FICA	\$	286,692	\$		\$		\$ 231,5		293,688	\$	208,800		_, _,	\$		\$:	386,906	\$	275,994	\$		\$		\$	3,245,62
16	FUTA		30,909		4,200		1,760		02	567		514		422		460		3,026		258		311		274		43,00
17	SUTA		28,808		6,721		3,156		33	440		543		1,566		390		23,807		370		191		249		67,14
18	Ad Valorem		12,000		12,000		12,000	12,0		29,000		29,000		29,000		29,000		29,000		20,500		20,500		20,500		254,50
19	Benefit Load Projects		-		-		-	1,6	98	2,041		(3,740))	-		53		(59)		-		-		-		
20	Taxes Property And Other		31,941		5,321		-		3	8		3		3		6		-				-				37,28
21	Total Tax Other Than income Tax	\$	390,349	5	233,589	\$:	255,869	\$ 246,4	57 \$	325,743	5	235,119	\$	309,671	\$	236,030	\$ 4	42,680	\$	297,122	\$	501,926	\$	172,994	\$	3,647,55
22																										
23	Allocation Factor to Kentucky Mid-States (Div 091)		14.59%		14.59%		14.59%	14.5	9%	14.59%		14.59%		14.59%		14.59%		14.59%		14,59%		14.59%		14.59%		
24	Allocation Factor to Kentucky Jurisdiction (Div 009)	ř	34.13%		34.13%		34.13%	34.1	3%	34.13%	1	34.13%	,	34.13%		34.13%		34.13%		34.13%		34,13%		34.13%		
25	•																									
26	Total Allocaled Amount	\$	19,437	\$	11,631	\$	12,741	\$ 12,2	72 \$	16,220	\$	11,707	\$	15,419	\$	11,753	\$	22,042	\$	14,795	\$	24,992	\$	8,614		
27																										
28	Div 012																									
29	FICA	S	135,480	\$	98,392	\$	111,709	\$ 106,0	25 S	133,296	S	88,084	S	132,732	s	92,689	\$	99,522	\$	133,491	\$	236,061	\$	78,486	\$	1,445,96
30	FUTA	-,	14,638	-	2.027	•	811		31	256	•	217	-	204		207		176		124		153		139		19,08
31	SUTA		13.842		3.230		1,463		04	197		228		735		174		186		184		94		126		20,66
32	Benefit Load Projects				0,000		.,	_		-				17		10		3		-		-		-		3
33	Ad Valorem		18,500		18,500		18,500	18,5	20	25,000		25,000		25,000		25,000		25,000		19,500		19,500		19,500		257,50
34	Taxes Property And Other		10,500		10,500		10,000	10,0	1	20,000		20,000		20,000		20,000		20,000		10,000		10,000		,		
35	Total Tax Other Than Income Tax	<u>s</u>	182,261	s	122,150	\$	132,483	\$ 125,0	32 S	158,750	•	113,529		158,689	S	118,081	•	124,887	\$	153,300	•	255,807	•	98.252	\$	1,743,25
36	Total Tax Other Thair Itoonie Tax	-\$	102,201	-	122,150		152,405	4 120,0	JZ 3	130,730		110,023	<u> </u>	100,000	<u> </u>	170,001	<u> </u>	124,001	Ψ	100,000		200,001		00,202	<u> </u>	1,1 10,40
37	Allegation Feature to Manhyales Stid Danies (Discount)		14.89%		14,89%		14.89%	14.8	20/	14.89%		14.89%		14.89%		14.89%		14.89%		14.89%		14.89%		14.89%		
38	Allocation Factor to Kentucky Mid-States (Div 091)							37.0		37,06%		37.06%		37.08%		37.06%		37.06%		37.06%		37.06%		37.05%		
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	,	37.06%		37.06%		37,06%	37.0	376	37.00%	,	31.0076	,	37.00%		37.0070		31.0070		37.0070		37,00%		31.00%		
			10 550			_									_	0.547					-	44.445	-	F 400		
40	Total Allocated Amount	\$	10,059	ş	6,741	\$	7,312	\$ 6,9	32 \$	8,761	\$	6,266	\$	8,758	2	6,517	*	6,892	<u> </u>	8,460	\$	14,118	*	5,422		
41																										
42	Div 091																_				_				_	
43	FICA	\$	18,112	\$		\$		\$ 12,7		13,895		11,533	\$,	\$	11,597	\$	80,456	\$	13,199	S	16,415	\$	10,731	5	229,47
44	FUTA		2,369		125		27		13)	(2)		0		(1)		•		618		200		249		163		3,73
45	SUTA		1,589		860		605		56)	(10))	1		915		(72)		(47,872)		195		242		158		(43,54
46	Ad Valorem		10,000		10,000		10,000	10,0		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		120,00
47	Benefit Load Projects		552		562		524		36	226		243		159		241		58		320		398		261		3,62
48	Total Tax Other Than Income Tax	\$	32,621	\$	24,266	\$	25,340	\$ 22,6	94 \$	24,108	\$	21,778	\$	24,929	\$	21,767	\$	43,258	\$	23,914	\$	27,305	\$	21,313	\$	313,29
67	•																									
68	Allocation Factor to Kentucky Mid-States (Div 091)	•	100.00%		100.00%		100.00%	100,0	0%	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%	34.1		34,13%		34,13%		34,13%		34,13%		34.13%		34.13%		34,13%		34.13%		
70					, /0		- 111-019	- ". "				J J/0		2.,/-												
	Total Allocated Amount	\$	11,133	5	8,282	S	8,648	\$ 7,7	15 \$	8,228	Š	7,432	\$	8,508	Ś	7,429	5	14,763	S	8,161	Š	9,319	5	7,274		
•	, with , and marked transport	_~_	,		<u> </u>	<u> </u>	71770	· '11			<u>`</u>				<u> </u>	*, *==	_T			-11-1						

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: Twetve Months Ended March 31, 2011

Data: Base Period X Forecasted Period
Type of Filing: X Original Updated Revised

FR 10(10)(C)2.3 Schedule C-2.3 F

	paper Reference No(s).		Reviseu																						٧	Vitnes	s: G. Waller
Line	paper Reference (NO(5).	E	orcasted	E,	orcasted	Fo	rcasted	Foo	casted	Fo	rcasted	F	orcasted	Fc	rcasted	F	orcasted	Fo	orcasted	F	orcasted	F	orcasted	Fo	rcasted		
	Discription		Apr-10		May-10		Jun-10		ui-10		ug-10		Sep-10		Oct-10		Nov-10		Dec-10		Jan-11		Feb-11	Ŋ	far-11		Total
	Discription		, .pc									h															
	Div 009																										
1	FICA	\$	30,538	3	28,757	\$	28,025	s	27.817	s	27.844	s	22,753	5	31,839	s	39,598	\$	25.887	\$	52,604	\$	34,760	\$	34,776	\$	385,197
2	FUTA	Ψ.	489	•	461	•	449	•	445	•	446	•	364	•	510	•	634	•	415	•	842		557		557		6,169
	SUTA		510		480		468		465		465		380		532		661		432		879		581		581		6,434
3			244,304		244,304		244.304		244.304		244,304		244,304		256,519		256,519		256,519		256,519		256,519		256,519		3,004,939
	Ad Valorem - Accrual		8,104		7,830		7,718		7,688		7,690		6,908		8,474		9,666		7,560		11,664		8,923		8.926		101,151
5	Taxes Property and Other		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
6	Public Service Commission Assessment		31,312		393		32,979		21,400		27,400		21,100		27,400		£1,400		27,400		21,100		2.,,,,,		17,144		50,516
7	DOT transmission User Tax		- 3		393		32,919		- 3		3		_ 2		3		4		3		6		4		4		41
8	Benefit load Projects		8.369		10,194		7,158		7,362		7,652		7,415		8.881		14,708		6,751		12,599		8,443		9,157		107,688
9	Allocation for taxes other CSC												12.006		15,494		25,998		9.128		21,805		14,104		15.737		183,397
10	Allocation from taxes other SS		14,816		18,175		13,301		8,976		14,056		12,000		(5,454		23,330		3,120		21,000		14,104		10,701		100,001
11	- · · ·	_	220 246	S	244 000	3	365,717		324,507	-	329,910	s	321,582	5	349,702	5	375,239	e	333,146	-	384,369	-	351,340	\$	370,850	S	4,186,517
	Total	<u> </u>	338,246	-	341,909	·	303,717	4	324,507		325,510		321,002		345,102	y _	370,203	<u> </u>	000,140		007,000	<u> </u>	001,010	-	010,000	•	1,100,012
13																											
14	Div 002		007 450		000.044		240,905		151,923	s	256,394	s	216,383	s	284,274	s	495,351	5	156,530	s	340.696	\$	244.028	\$	283,965	s	3,276,446
15	FICA	\$	267,153	\$		\$		\$	488	۵	462	Þ	213	4	266	4	320	•	283	٧	36,731	Ψ	4,992	•	2,091	*	47,441
16	FUTA		349		654		592		2.859		434		(488)		381		197		257		34,234		7,987		3,751		51,787
17	SUTA		1,042		507		626 25,000		25,000		25,000		25,000		26,250		26,250		26,250		26,250		26.250		26,250		307,500
	Ad Valorem		25,000		25,000		25,000		25,000		25,000		25,000		20,230		26,230		20,250		20,200		20,250		20,200		001,000
19	Benefit Load Projects		-		-		-		-		-		-		-				-		_		-		_		_
20	Taxes Property And Other	_	000 544		365,005	*	267,123		180,270	S	282,290	Ś	241,109	\$	311,171	5	522,119	3	183,319	2	437,912	s	283,256	\$	316.057	s	3,683,175
21	Total Tax Other Than Income Tax	-	293,544	<u> </u>	365,005	-	201,123	*	100,270	- P	202,290		241,105	4	2(1,17)	Ψ	VZZ,110	<u>-</u>	100,010	<u> </u>	407,512		200,200	•	010,001	<u> </u>	0,000,110
22	elleration Francis (Controlleration Control (Discour)		14.59%		14.59%		14.59%		14,59%		14.59%		14.59%		14.59%		14.59%		14.59%		14.59%		14,59%		14,59%		
23	Allocation Factor to Kentucky Mid-States (Div 091)				34,13%		34.13%		34.13%		34.13%		34,13%		34.13%		34.13%		34.13%		34.13%		34.13%		34.13%		
24	Allocation Factor to Kentucky Jurisdiction (Div 009)		34.13%		34,1370		34.13%		34, 1376		34.1370		34, 13 78		34.1576		54.1524		U-7.1070		04.1075		04.1070		01.1070		
25	***-4-1 All	<u> </u>	14.616	Š	18,175		13,301	•	8,976	•	14.056	•	12,008	¢	15.494	s	25,998	8	9,128	s	21,805	s	14,104	S	15,737		
26 27	Total Allocated Amount		14,010	-	10,175	-	10,001	Ψ	0,510	<u> </u>	17,000	<u> </u>	12,000	<u> </u>	10,737	<u> </u>	20,000	-		_	2.,,						
28	Div 012																										
	FICA	s	128,984	\$	162,161	s	107,157	\$	109,427	\$	116,260	s	112,495	s	137,496	\$	243,143	\$	80,840	s	169,762	\$	123,290	S	139,976	\$	1,630,990
30	FUTA	*	160	4	312	Ψ	264	•	339	•	196	•	111	•	128	•	157	•	144	•	18,342	•	2,540	-	1,017	•	23,707
31	SUTA		492		239		277		1,624		197		(252)		190		97		130		17,095		4,047		1,833		25,989
32	Benefit Load Projects		432		200		211		1,02.7				(202)						-		,		.,		-		
	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
34	Taxes Property And Other		22,000		22,000		22,000		22,000						20,100												
		\$	151,636	\$	184,711	•	129,699	•	133,391	S	138,653		134,354	*	160,914	\$	266,497	S	104,214	5	228,298	Š	152,977	\$	165,925	S	1,951,267
35	Total Tax Other Than Income Tax		101,000	-	104,711	-	128,033	<u>, </u>	100,001		100,000	<u>~</u> _			100,01-1		200,103	<u>-</u>	10.,2	_ <u>-</u> _	2007/200			Ť		<u></u>	
36 37	Allocation Factor to Kentucky Mid-States (Div 091)	١.	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	Vincential Lanta to Validade Agustional (DIA 609	•	51.0076		J1.0076		U1,0070		3,,00%		01,00,0		57.5574				22.,0										
40	Total Allocated Amount		8,369	s	10,194	\$	7,158	\$	7,362	S	7,652	5	7,415	S	8.881	S	14.708	\$	5,751	5	12,599	8	8,443	\$	9,157		
41	Total Allocated Artioditic	<u> </u>		Ť	10,101	<u> </u>							.,,,,,						- Lining								
42	Div 091																										
43	FICA	\$	13,039	\$	12,279	s	11.966	5	11,877	s	11.889	\$	9.715	s	13,595	ŝ	16,908	5	11,053	s	22,461	S	14,842	s	14,849	s	164,471
	FUTA	4	198	•	186	Ψ	182	•	180	•	180	•	147	•	206	•	257	•	168	7	341	•	225	•	225	•	2,497
44 45	SUTA		192		181		176		175		175		143		200		249		163		331		219		219		2,424
46	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
47	Benefit Load Projects		317		298		290		288		289		236		330		410		268		545		360		360		3,993
	Total Tax Other Than Income Tax	\$	23,746	5	22,944	3		\$	22,521	ŝ	22,533	S	20,241	Ś	24,831	5	28,324	S	22,152	\$	34,178	S	26,146	\$		\$	296,384
48 67	Total Fax Other Hall Houste Fax	-	20,140	Ψ	££,377	<u> </u>	z.z.,∪ 144	*	44. T		££,000		20,241	<u> </u>		<u></u>				<u> </u>	- 17.7.			·			
68	Allocation Factor to Kentucky Mid-States (Div 091)	١.	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%		
70	miscanor r scor to removy autisarcion (DN 009	•	J-4. 13 78		07.1070		V7.1070		54, 1076		U-1. 10 /0		54, 1570		0 0 /0		/0										
	Total Allocated Amount		8.104	5	7,830	Ś	7,718	S	7,686	\$	7,690	5	6.908	\$	8,474	s	9.666	\$	7.560	\$	11,664	\$	8,923	\$	8,926		
,,	LOCAL CRICOGLES CHIRCHILE	<u> </u>	· · · · · ·	<u> </u>	,,,,,,,	•	7,1.10	-	,,,,,,,		-,,			_				·-	-,	<u> </u>							

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

Туре	r: X Base Period X Forecasted Period of Filing: Original Updated X kpaper Reference No(s).	Revised					Witness: G	FR 10(10)(D)1 Schedule D-1 3. Waller, G. Smith
-1.2-51.			Titl	e of Adjustmer	nt			
Line	ACCOUNT No.	Base	D-2.1	D-2.1	D-2.1			Total
No.	& Title	Period	ADJ 1	ADJ 2	ADJ 3		73.5	ADJUST.
	SALE of Gas							
1	480 Gas Rev - Residential	108,259,496	8,330,350					8,330,350
2	480 Gas Rev - Commericial	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				_			_	44 477 004
7	Total SALE of Gas	173,585,217	14,475,804	0	O	0	Ð	14,475,804
8								
8	Other Operating Income			00.004				
10	Forfeited discounts	1,472,643		99,234				700 AEE
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		44.040.074		455 005	0	0	D	455,805
15	Total Other Operating Income	11,212,671	0	455,805		<u>u</u>	<u>-</u>	400,000
16	W. L. L. G	184,797,888	14,475,804	455,805	Ω	Ω	Ω	14,931,609
17	Total Operating Revenue	104./97.000	14.475.004	400,000	ū	¥	M	14,551,005
18	Other Gas Supply Expenses - Operation							
19 20	803/804/812 Gas Purchase Costs	131,820,373			14,204,157			14,204,157
21	603/604/d12 GdS Pulchase Costs	131,020,070			14,204,107	*	-	14,204,101
22	Total Other Gas Supply Expenses - Operation	131,820,373	0	0	14,204,157	D	0	14,204,157
23	Total Other Gas Ouppit Expenses * Operation	101,020,010			7.7120.71.07			7.1,20.1,101
24	Total Plant Revenue	52,977,515	14,475,804	455,805	(14.204.157)	<u>0</u>	<u>o</u>	727.452
25	Total Fibric Revenue	MANAGER			desired All Market State Cont.	_	-	***************************************
26	Blended Effective Tax Rate	38.90%	5,631,088	177.308	(5.525.417)	Ω	<u>0</u>	282,979
27	Minimum milentian 1 mr. i min	22,3070	FITTHER				***	macmanish
28	NET Operating Income Impact		<u>8.844.716</u>	278,497	(8,678,740)	ō	Ω	444.473

FR 10(10)(D)1 Schedule D-1 Data: X Base Period X Forecasted Period
Type of Filing: Original Updated X Revised

				Titl	e of Adjustment				GRAND
ine	ACCOUNT I	No	Base	D-2.2	D-2.2	D-2.2	D-2.2	D-2.2	Total
	& Title		Period	ADJ1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	ADJUST.
1	7520	752 natural Gas OP. gas welss Exp		-	_	_	*	- *	_
2	7660	766 Production Maintenance Field Meas		-	-	-		-	_
3	7980	798 Other Exploration	_	-	_	-	_	-	-
4	8070	807 Purchased Gas Expense	_	_	-	_	-	-	_
5	8140	814 Storage Supervision & Engineering	(2,751)	-	-	(1,954)	-	_	(1,98
6	8150	815 Maps and records	-	_	_	· · <u>.</u> ·	_	-	-
6	8160	816 Storage Wells Expense	49,610	(8,880)	(2,569)	(400)	-	_	(11,84
7	8170	817 Storage Lines Expense	47,575	(6,273)	1	1,143	-	-	(5,12
8	8180	818 Storage Compressor Station	51,089	(9,392)	-	(2,004)	-	-	(11,39
9	8190	819 Storage Compressor Station Fuel	752	,-, <i>,</i>	(23)	-	-	-	(2
10	8200	820 Storage Measuring & Regulating	16,363	(1,381)	(58)	(74)	-	-	(1,51
11	8210	821 Storage Purification	40,033	(1,259)	31	715	_	_	(51
12	8240	824 Storage Other Expense	143	488	(22)	(11)	_		45
13	8250	825 Storage Royalties	19,718	-	(360)	689	-	_	32
14	8310	831 Storage Maintenance Structure	89	_	()	(10)	-	-	(1
15	8320	832 Storage Maintenance Res	-		_	,	-		,
16	8340	834 Storage Maintenance Compressor	8,706	(4,219)	•	(978)	_	-	(5,19
17	8350	835 Storage Maintenance Meas/Reg	3,485	(324)	-	(248)	-	-	(57
18	8360	836 Storage Maintenance Purification	2,780	(616)	-	(7)	-	-	(62
19	8400	840 Other Storage Expense	2,700	(0.0)	_		-	-	
20	B410	841 Storage Operation		_	*	_	_		
21	8470	847 Storage Maintenance	_	_	_	_	-	-	
22	8500	850 Trsm Supervision & Engineering	38,178	(4,023)		(705)	_	_	(4,72
23	8560	856 Trsm Mains Expense	235,092	(8,689)	248	(576)	-		(9,0
24	8570	857 Trsm Measuring & Regulating	69,211	(5,736)	(477)	(1,172)	_	_	(7,3
24 25	8590	859 Trsm Other Exp	03,211	(0,700)	(47.1)	(1,112.)		_	(1,0
26 26	8600	860 Rents			-	-	_	_	
	8620	862 Trsm Structure & Improvements	_		_	_	_	_	_
27 28	8630	863 Trsm Maint of Mains	43,755	5,101	_	959	_	_	6,06
20 29	8640	864 Trsm Maint Comp Sta Equip	43,735	3, 101	_	-	-	_	0,0
	8650	865 Trsm Maint Meas/Reg Sta	1,834	(45)		(228)	_	_	(2)
30		867 Trsm Maint Meastrey Sta	7,607	(40)		(7,607)	_		(7,6
31	8670 8700	870 Dist Supervision & Engineering	1,337,703	(45,349)	(1,786)	(103,841)	_	-	(150,9)
32 33	8700 8710	871 Dist Load Dispatching	1,337,763	(40,545)	(1,700)	(100,041)	_	_	(100,8
			****	"	(0)	_			_
34	8711	8711 Odorization 872 Dist Comp Sta	-	•	-				_
	8720	874 Dist Main/Ser Exp	2,784,923	(97,789)	(1,959)	(6, 175)		-	(105,9)
36	8740		155,327	(12,728)	(2,599)	(5,739)	_		(21,0
37	8750	875 Dist Meas/Reg Sta-Gen			(2,055)	(1,267)	-	-	(13,5
38	8760	876 Dist Meas/Reg Sta-Ind	127,886 140,890	(12,308) (5,252)	(4,999)	17,026	_	_	6,7
39	8770	877 Dist Meas/Reg Sta-Cty.			(4,999) (239)	(864)	_	-	(1,14
40	8780	878 Dist Mtr/House Reg	961,006	(46)	(208)	376	~	-	
41	8790	879 Dist Cust Install	59,146	(715)	***	376 334	-	-	(3:
	8800	880 Dist Other Exp	19,180	(3,950)	/24 DE2)		-	-	(3,6
43	8810	881 Dist Rents	499,291	135	(31,962)	12	-	-	(31,8
44	8850	885 Dist Maint Super/Eng	1,652	(879)	-	272	-	-	(6)

Data: X Base Period X Forecasted Period
Type of Filing: Original Updated X FR 10(10)(D)1 Schedule D-1 Revised

									00
	A COOLINE	Ma	Done -	D-2.2	e of Adjustment D-2.2	D-2.2	D-2.2	D-2.2	GRAND
	ACCOUNT ! & Title	NO.	Base Period	ADJ 1	ADJ 2	ADJ 3	ADJ 4	D-2.2 ADJ 5	Total ADJUST.
NO.	OL TIME		Fellog	ADJ 1	ADJ Z	AUJ 3	AU3 4	AD3 3	ADJUST.
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	35,915	(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	,	-	_	(-) <i>y</i>	-	-	(=,
9	9010	901 Cust Accts Supervision		_	-		_	_	_
1D	9020	902 Cust Accts Mir Exp	B14,103	(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	(22,040)	200	(010,020)	328,000	_	328,000
13	9070	907 Cust Accts Supervision	(83)	(392)		(101)	020,000	-	(493
14	9080	908 Customer Assistance Expenses	56	(1,024)		950	_	-	(74
15	9090	909 Cust Ser Supervision	90,274		-	1,190	-	-	•
16	910D	910 Cust Ser Assist Exp	490	(5,164)	-	(275)	-	-	(3,974
				/10 0070	-		-	-	(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 Emply	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)	-	64	(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		-	<u> </u>		*	-	
33	Total		22.740.746	(465,132)	(46,908)	(436,894)	328.000	749.263	128,331
	1.5		7 547 446	/40F 40F					405 405
34	Labor and B		7,547,140	(465,132)	(40 ppp)				(465,132
35		enance and Utilites	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 alloca	ted from SSU and KY-MDS General Office	10,320,259			<u>o</u> .		749,263	749,264
39	Total		22.740.746	(465.131)	(46,908)	(436,893)	328,000	749,263	128,332
40	Blended Effe	ective Tax Rate	38.90%	180,936	18.247	169.951	(127,592)	(291,463)	(49.92

	XBase PeriodXForecasted Period of Filing:OriginalUpdetedX paper Reference No(s).		1,		FR 10(10)(D)1 Schedule D-1 Witness: G. Waller, G. Smith
			Til	le of Adjustment	
Line	ACCOUNT No.	Base	D-2.3	D-2.3	Total
No.	& Title	Period	ADJ 1	ADJ 2	ADJUST.
1	403 DEPRECIATION Expense	12,587,569	312,023		312,023
2	404 Amortization Expense	0			0
3	406 AMORT Gas Plant AQUIST.	0			0
4					
5	Total DEPRECIATION and Amortization	12,587,569	312,023		<u>312.023</u>
6					
7	Blended Effective Tax Rate	38.90%	121.377		121.377
8	AUTT Comments		400 646		190,646
9	NET Operating Income Impact		190.646		150,040
10 11					
12					
13					
14	408 Taxes, Other than income	4,032,425		154.092	154.092
15	100 100, 100 100 100 100	WATER TOTAL COLUMN			-
16	Blended Effective Tax Rate	38.90%		59.942	<u>59,942</u>
17					
18	NET Operating Income Impact			94.150	<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

FR 10(10)(D)2.1 Schedule D-2.1

Т	Data: X Base Period X Forecasted Period ype of Filing: X Original Updated		FR 10(10)(D) Schedule D-
ν	Vorkpaper Reference No(s).	Witness	: G. Waller, G. Sn
N N	humana and Danairdian		Amount
IU F	Purpose and Description	A	Amount
	ADJ1	F	6445 F55 6
	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather n base period, continued efficiency gains in this market lowering the average normalized use per customer in the test	Forecasted Base	\$116,589,8 108,259,4
	ear, and changes in gas costs between the periods.	Adjustment	\$8,330.3
, y	ear, and dianges at gas took between the periods.	Adjustment	7.
	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather	Forecasted	\$52,141,1
' ir	n base period, continued efficiency gains in this market lowering the average normalized use per customer in the test	Base	46,292,6
3 у	ear, and changes in gas costs between the periods.	Adjustment	\$5,848,6
}			12
	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes, increases and reductions,	Forecasted	\$7,184,5
	new plants and closings, shifts to transportion service from base period to test year and changes in gas costs between the periods.	Base	8,373,3
2 3		Adjustment	(\$1,188,8 -14
	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of volumes due to warmer	Forecasted	-14 \$12,145,4
	veather in base period, continued efficiency gains in this market lowering the average normalized use per customer in the	Base	10,659,6
	est year, and changes in gas costs between the periods.	Adjustment	\$1,485,
7		•	13
8 8	SALE of Gas - Unbilled - no adjustment.	Forecasted	
9		Base	
0		Adjustment	_
1	10 In		O
	<u>ADJ2</u> Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge revenues for the base	Forecasted	\$783,0
	period.	Base	813,
5		Adjustment	(\$30,
6		•	-3
	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable changes in demand for	Forecasted	\$9,312,9
	existing industries and account for migration to transportation service from sales services.	Base	8,926,
9		Adjustment	\$386,7
D 1 (Other was position reviewed. No adjustment	Forecasted	4
2	Other gas service revenues - No adjustment	Base	
3		Adjustment	
4		rajaomoni	0
5 F	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late payment fees from the	Forecasted	\$1,571,8
	pase period to the test year.	Base	1,472,8
7		Adjustment	\$99,2
8			6
	<u>ADJ3</u> Sas Purchase Costs - The purpose of this Adjustment is to reflect the increase in purchase quantities for sales service,	Forecasted	\$146,024,5
	sas Purchase Costs - The purpose of this Aujustinent is to reflect the increase in purchase qualities for sales service, the to warmer than normal weather during the base period and to reflect changes in gas costs per Mcf in the test year.	Porecasted Base	131,820,
2	to married of an included specified and an analysis of the specified and the specifi	Adjustment	\$14,204,
3			10
	Summary of Revenue Adjustments.		
5	Base Revenues		184,797,8
6	Base Gas Costs		131,820,
7	Base Gross Profit		52,977,
В	York Parameter		400 700
9	Test Revenues		199,729,4
	Test Gas costs		146,024,

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: X Base Period X Forecasted Period	FR 10(10)(D)2.2
Type of Filing: X Original Updated	Schedule D-2.2
Workpaper Reference No(s).	Witness: G. Waller, G. Smith

	Worksper Reference No(s).		Witness: G. Waller, G. Smith
LN	Wulkpaper Reference (10)3).	***************************************	THURSD. O. TYGER, O. OHER
	Purpose and Description		Amount
140	Pulpose and Description		- Fallodia
	ADJ 1		
2	Labor and Benefits - The purpose of this adjustment is to account for decreasing labor and benefits expense due primarily to	Forecasted	7,082,008
3	Laud and Denients - The purpose of this adjustment is to account for decleasing labor and perients expense due printany to higher budgeted labor capitalization rate versus the base period.	Base	7,547,140
3	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp insurance.	Adjustment	(\$465,131)
5	Desirate are projected as a linear before mixed percentage of upon expensions plus an amount for workers complicated. This adjustment pertains to tabor and benefits for Kentucky operations.	Лијионпогн	-6.2%
6	This adjustment pertains to labor and pertents for remacky operations.		-G.270
7	ADJ 2		
8	Rent. Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance and utilities.	Forecasted	621,474
9	Name, Maintenance and comises "The purpose of miss adjustments to account of located that are likely to increase with normal inflation, our building rents are driven by leases already in place and can	Base	668,382
10	therefore be projected with a high level of accuracy. The rent portion of this Ost Category was projected by reviewing actual lease	Adjustment	(\$46,908)
11	arrounds.	, ajaonion	-7.0%
12			
13			
14			
15		Forecasted	3,186,178
16		Base	3,623,071
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	(\$436,893)
18		,,	-12.1%
19			
20			
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible accounts.	Forecasted	909,895
22	· · · · · · · · · · · · · · · · · · ·	Base	581,895
23		Adjustment	\$328,000
24			36.0%
25	ADJ 5		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this adjustment is to account for the forecasted	Forecasted	11,069,523
27	amount of expenses that are allocated to Kentucky from the Shared Services Unit and Division General Office.	Base	10,320,259
28		Adjustment	\$749,263
29			7.3%
30			
31	Summary of O & M adjustments.	Forecasted	22,869,078
32		Base	22,740,746
33		Adjustment	\$128,332
34			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: X Base Period X Forecasted Period		FR 10(10)(D)2.3
	Type of Filing: X Original Updated Revised		Schedule D-2.3
	Workpaper Reference No(s)	Witness:	G. Waller, G. Smith
LN			
NO	Purpose and Description		Amount
1	ADJ1		
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 _	12,587,569
4		Adjustment	\$312,023
5			2.5%
6	ADJ2		
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	4,032,425
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	
Е	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)

	of Filing:XOriginalUpdated paper Reference No(s)	F	Revised			Sche Witness:	edule E C. Felan
Line No.	Description		lase Period Jnadjusted	Adju	ustments	est Period	Sched. Ref.
-			(1)		(2)	(3)	
1	Operating Income before Income Tax & Interest	\$	13,616,774	\$	237,509	\$ 13,854,283	C-2
2	Interest Deduction		6,033,551		135,331	6,168,882	*
3	Taxable Income	\$	7,583,224	\$	102,178	\$ 7,685,402	•
4	Composite Tax Rate (state & federal)		38.900%			38.900%	* *
5	State & Federal Income Tax	_\$_	2,949,874	\$	39,747	\$ 2,989,621	=
6	* Interest Expense Calculation: 13 Month Average Rate Base	\$	180,645,233			\$ 184,697,058	B-1
7	Weighted cost of Debt		3.34%			 3.34%	J-1.1
8	Interest Expense		6,033,551	;		\$ 6,168,882	=
9 10 11	2009 * * Composite Tax Rate Calculation: 6.00% - State Tax Rate Federal Tax Rate	+ <u>35</u>	<u>%(100% - 6.00</u> 6.00% 35.00%)%) =	39.900%		

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

ype of Filing:_ /orkpaper Ref	ase Period X Forecasted Period X Original Updated Revised Perioce No(s).		Witn	Schedule Fless: G. Wall
ine		Total		
lo. Account N	o. Social Organization/Service Club	Utility	Jurisdictional %	Jurisdictio
	BASE PERIOD			
1 Various	Ainad Shriners Temple	100	100%	10
2 Various		265		26
3 Various		280		28
4 Various		7,500		7,50
	Breckenridge County C of C	275		27
	Builders Assoc of Bowling Green	355		35
	Cadiz Trigg County C of C	235		23
8 Various9 Various	Campbellsville Taylor Co C of C Chamber of Young Professionals	100 100		10 10
9 various 10 Various	_	500		50
10 Various	•	2,500		2,50
	C of C of Cave City	112		11
	C of C of Greater Muhlenberg Co	150		15
14 Various		150		18
	Crittenden County C of C	325		32
	Danville Boyle Co C of C	257		25
17 Various	Dawson Springs C of C	85		
18 Various	Economic Development Authority of Madisonville	500		50
19 Various	Economic Development Council Hopkinsville	3,000		3,00
20 Various	Franklin Simpson Co C of C	1,000		1,00
21 Various	Glasgow Barren Co C of C	3,825		3,83
22 Various	Grand Rivers C oc C	135		13
23 Various	Greater Owensboro C of C	2,750		2,75
24 Various	Hart County C of C	200		20
25 Various	HBA of Owensboro	380		38
26 Various	Henderson C of C	350		35
27 Various	Hopkins Co Home Builders	255		25
28 Various	Kentucky Chamber	11,550		11,55
29 Various	Kentucky Gas Assoc	5,000		5,00
30 Various	Leadership Kentucly	150		15
31 Various	Lincoln Co C of C	100		10
32 Various	Logan Co C of C	300		30
33 Various	Logan Co Home Builders	350		3
34 Various	•	100		10
35 Various		300		30
36 Various		505		50
37 Various		400		40
38 Various		500		50
39 Various		1,645		1,64
40 Various 41 Various		450 300		45
41 Various 42 Various		250		30 28
43 Various	· · · · · · · · · · · · · · · · · · ·	640		64
44 Various		7,500		7,50
45 Various		500		50
46 Various		197		19
47 Various		600		60
48 Various		325		3
49 Various		242		24
50 Various		100		10
51 Various	· · · · · · · · · · · · · · · · · · ·	250		2
52 Various	University of Missouri - Financial Reaserch Institute	7,500		7,50
53 Various		533		53
54 Various	•	450		48
55 Various	AGA	84,207	34.13%	28,73
	Total Base Period	150,628		95,1

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

Vorkpape Line No. Acc	er Refe	rence No(s).		M/Mn.	
				AAICI	ess; G. Wall
NO. ACE		0	Total	hada diakamator	1
	OUNT NO	Social Organization/Service Club	Utility	Jurisdictional %	Jurisdiction
		FORCASTED PERIOD			
1 V	arious	Ainad Shriners Temple	100	100%	10
	arious	Anderson County C of C	265	10070	26
	arious	Audobon Area Home Builders Assoc	280		28
		Bowling Green C of C	7,500		7,50
		Breckenridge County C of C	275		27
6 V		Builders Assoc of Bowling Green	355		35
7 V	'arious	Cadiz Trigg County C of C	235		23
8 V	arious	Campbellsville Taylor Co C of C	100		10
9 V	arious	Chamber of Young Professionals	100		10
10 V		Cladwell Lyon Partnership	500		50
		C Link	2,500		2,50
		C of C of Cave City	112		11
		C of C of Greater Muhlenberg Co	150		15
		C of C of Greenville	150		15
		Crittenden County C of C	325		32
		Danville Boyle Co C of C	257		25
		Dawson Springs C of C	85		8
		Economic Development Authority of Madisonville	500		50
		Economic Development Council Hopkinsville	3,000		3,00
	arious arious	Franklin Simpson Co C of C Glasgow Barren Co C of C	1,000 3,825		1,00
		Grand Rivers C oc C	135		3,82 13
		Greater Owensboro C of C	2,750		2,75
		Hart County C of C	200		2,70
		HBA of Owensboro	380		38
		Henderson C of C	350		35
		Hopkins Co Home Builders	255		25
		Kentucky Chamber	11,550		11,55
		Kentucky Gas Assoc	5,000		5,00
30 V	arious	Leadership Kentucly	150		15
31 V	'arious	Lincoln Co C of C	100		10
32 V	'arious	Logan Co C of C	300		30
33 V	arious	Logan Co Home Builders	350		35
	'arious	Lyon Co C of C	100		10
	arious	Madisonville Area Manufacturers Assoc	300		30
	arious	Madisonville Hopkins Co C of C	505		50
	arious	Marion Co C of C	400		40
	arious	Marshall Co C of C	500		50
	arious	Mayfield Graves Co C of C	1,645		1,64
	arious	Mercer C of C	450		45
	/arious /arious	Ohio Co C of C	300		30
	anous /arious	Owensboro Area Museum Science & History Paducah Area C of C	250 640		25
	arious arious	Partnership for Commonsense Justice	7,500		64 7,50
	arious /arious	Princeton Caldwell Co C of C	500		7,50 50
	arious	Rotary Club	197		19
	arious	Shelby Co C of C	600		60
	arious	Springfield Washington Co C of C	325		32
	arious	Steams, Doug - NSPE	242		24
	arious	Taylor Co C of C	100		10
	arious	Three Rivers Home Builders	250		25
	arious	University of Missouri - Financial Reaserch Institute	7,500		7,50
	arious	Various Under \$100	533		53
	arious	Western Kentucky Constr Assoc	450		45
55 V	'arious	AGA	84,207	34.13%	28,73
99 V					

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:X	Base Peri	odXForecasted P	eriod				FR 10(10)(F)
Type of Fil	ing: X	OriginalUpdated	IRevised			S	chedule F-2.1
Workpape	r Reference N	lo(s).				Witne	ess: G. Waller
Line				Total			
No.	Account No.	Charitable	Organization *	Utility	Jurisdictional %	J	urisdiction
		BASE PERIOD					
1	Various	Education		\$ 27,592	2 100%	\$	27,592
2	Various	United Way Agencies		21,519)		21,519
3	Various	Health		5,689)		5,689
4	Various	Museums & Arts		26,678	3		26,678
5	Various	Youth Clubs & Centers		9,646	3		9,646
6	Various	Community Welfare		81,825	5		81,825
7	Various	American Red Cross		600)		600
8	Various	Salvation Army		50,483	3		50,483_
			Total	\$224,032	?	\$	224,032
		FORCASTED PERIOD					
1	Various	Education		\$ 27,592	2 100%	\$	27,592
2	Various	United Way Agencies		21,519		•	21,519
3	Various	Health		5,689			5,689
4	Various	Museums & Arts	4	26,678	3		26,678
5	Various	Youth Clubs & Centers		9,646			9,646
6	Various	Community Welfare		81,825	5		81,825
7	Various	American Red Cross		600			600
8	Various	Salvation Army		50,483	3		50,483
		•	Total	\$224,032	<u> </u>	\$	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

	xBase Pe Filing:X	eriodxForecasted Period OriginalUpdated	Revise	d						Sch	edul	0(10)(f) e F-2.2
Workpap	er Reference	No(s).								Witness		Waller
***************************************				-	Base Period					Forecasted Perio	d	
Line		Payee	7	otal				7	otal			
No.	Account N	o. Organization	U	Itility	Jurisdictional 1	% Juri	sdiction	U	Itility	Jurisdictional %	Juri	sdiction
1.	Various	Owensboro Country Club	\$	_	100%	\$	-	\$	-	100%	\$	••
2	Various	(dues) OCC - Expenses		965			965		965			965
3		Total	\$	965	<u>-</u> -	\$	965	\$	965		\$	965

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

Туре		e PeriodXForecasted Period XOriginalUpdatedRevisence No(s)	sed								Sche	10(10)(F) dule F-2.3 G. Waller
					Base Period				Fo	recasted Peri	od	
Line	•		L	Total	Kentucky	Α	llocated	-	Total	Kentucky	Α	llocated
No.	Account No.	Description of Expenses		Utility	Jurisdictional		\mount		Utility	Jurisdictional		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					_			40,74		_		
						-		•			•	0.405

29,094

241,820

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

Total

Grand Total

19 20

21

2,135

69,435

39,437

\$ 274,935

1,575

58,277

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

	X Original Updated Revised								So Witness	hedu	
крарег ке	ference No(s).	T		Base Period			Т	Fo	recasted Peri	*****	VVAII
Account		To	otal	Kentucky	Allo	ated		Total	Kentucky	Allo	cate
Number	Description of Expenses	U	tility	Jurisdictional	Am	ount	!	Utility	Jurisdictional	An	oun
	Customer Service and Informational Expenses										
	Div 009										
907	Supervision (1)	\$	(83)	100%	\$	(83)	\$	(576)	100%	\$	(57
908	Customer Assistance		56	100%		56		(18)	100%		(
909	Informational Advertising (1)	9	0,274	100%	90),274		86,300	100%	8	6,3
910	Miscellaneous Customer Service and Informational (1)		490	100%		490		215	100%		2
	Total	\$ 9	0,738		\$ 90),738	\$	85,921		\$8	5,9
	Div 091										
907	Supervision (1)	\$	-	34.13%	\$	-	\$	-	34.13%	\$	-
908	Customer Assistance		-	34.13%		-		-	34.13%		-
909	Informational Advertising (1)		0,455	34.13%),632		47,589	34.13%		6,2
910	Miscellaneous Customer Service and Informational (1)		9,933	34.13%		3,390		10,759	34.13%		3,6
	Total	\$ 7	0,388		\$ 24	1,022	\$	58,348		\$ 1	9,9
	77. 400										
007	Div 002	•		E 220/	٠		\$		E 220/	•	
907 908	Supervision (1) Customer Assistance	\$	-	5.23% 5.23%	\$	_	ф	-	5,23% 5.23%	\$	•
909	Informational Advertising (1)		-	5.23%		_		_	5.23%		
910	Miscellaneous Customer Service and Informational (1)		519	5.23%		27		617	5.23%		
070	Total	\$	519		\$	27	\$	617	. 0.20.0	\$	
		•			•		•			•	
	Div 012										
907	Supervision (1)	\$	-	5.41%	\$	-	\$	-	5.41%	\$	
908	Customer Assistance		626	5.41%		34		28	5.41%		
909	Informational Advertising (1)		7,843	5.41%		425		1,675	5.41%		
910	Miscellaneous Customer Service and Informational (1)	***************************************	7,924	5.41%		429		9,534	5.41%		5
	Total	\$ 1	6,393		\$	887	Þ	11,237		\$	€
	Sales Expense										
	Div 009										
911	Supervision	\$33	1,569	100%	\$33	1,569	\$3	00,884	100%	\$30	0.8
912	Demonstration and Selling (1)		2,779	100%		2,779		58,008	100%		8,0
913	Advertising		3,177	100%		3,177		4,736	100%		4,7
916	Miscellaneous Sales Expense		32	100%		32	*****	36	100%		
	Total	\$46	7,557		\$467	7,557	\$3	63,664		\$36	3,€
	m. and										
644	Div 091	04-	2 070	94 490/	e -	200	6 4	EC 255	24 4207		
911 912	Supervision Demonstration and Selling (1)		2,979 2,465	34.13% 34.13%	\$ 27	2,209 841	\$1	5,358 5,890	34.13% 34.13%	\$ 5	3,3 2,0
912	Advertising		5,541	34.13%		5,304		19,076	34.13%		6,
916	Miscellaneous Sales Expense	•	333	34.13%		114		242	34.13%		٠,٠
5.0	Total	\$17	1,318		\$ 51	3,468	\$1	81,565		\$ 6	1.9
			•			•		•			
	Div 002			-							
911	Supervision	\$	158	5.23%	\$	8	\$	172	5.23%	\$	
912	Demonstration and Selling (1)		••	5.23%		-		-	5.23%		
913	Advertising		-	5.23%		-		-	5.23%		
916	Miscellaneous Sales Expense		450	5.23%	•	-	-		5.23%		
	Total	\$	158		\$	8	\$	172		\$	
	Div 012										
911	Supervision	\$	_	5.41%	\$	_	\$	_	5.41%	\$	
311	Demonstration and Selling (1)	Ψ	_	5.41%	Ψ		Ψ	-	5.41%	Ψ	
912			-	5,41%		-		-	5.41%		
	Advertising Miscellaneous Sales Expense		-	5.41% 5.41%		-		-	5.41% 5.41%		

⁽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

Type of	xBase PeriodxForecasted Period Filing:XOriginalUpdated_ per Reference No(s).	R	evised	d							Witr	So	R 10(10)(F) chedule F-7 s: G. Waller
	1			12 Mont	hş l	Ended Jun	e 2009			Fo	recasted Peri	od	
	,	Sales) r	Safety or						Sales or			-
Line	Item	Promotio	nal	Reg by Law		Total	Kentucky	Allocated	Pr	omotional	Kentucky	ρ	Allocated
No.	(A)	Advertis	ing	Advertising		Utility	Jurisdictional	Amount	A	dvertising	Jurisdictional		Amount
1 2 3 4 5	Div 009 Newspaper, Magazine,bill stuffer & Othe Div 091 Newspaper, Magazine,bill stuffer & Othe	•		\$ 299	\$	212,286 458,281	100% 34.13%	\$ 212,286 156,403	\$	218,347 154,464	100% 34.13%	\$	218,347 52,716
6 7 8 9	Div 002 Newspaper, Magazine,bill stuffer & Othe	(1,	262)	1,444		182	5.23%	10		(1,300)	5.23%		(68)
10 11 12	Div 012 Newspaper, Magazine,bill stuffer & Othe	40,	708	-		40,708	5.41%	2,204		41,929	5.41%		2,270
13	Grand Total	\$ 401,	398	\$ 310,059	\$	711,457	-	\$ 370,903	\$	413,440		\$	273,264

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:	x Base Period x Forecasted Period							FR	10(10)(F)
	of Filing: X Original Updated	F	Revised					Sch	nedule F-5
	paper Reference No(s).						Witn	ess:	G. Waller
				Base Period		F	orecasted Perio	od	
Line			Total	Kentucky	Allocated	Total	Kentucky	A	llocated
No.	Description		Utility	Jurisdictional	Amount	Utility	Jurisdictional		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	\$	156,605		\$ 156,605	\$ 10,762		\$	10,762
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	\$	148,242		\$ 50,592	\$ 24,276		\$	8,285
11									
12	Div 002								
13	06111- Contract Labor	\$	6,880,526	5.23%	\$ 360,155	\$6,751,045		\$	353,378
14	06121- Legal		80,692	5.23%	4,224	59,514	-		3,115
15	Total	\$	6,961,218		\$ 364,379	\$6,810,560		\$	356,493
16									
17	Div 012								
18	06111- Contract Labor	\$	1,237,085	5.41%	\$ 66,968	\$1,189,200		\$	64,376
19	06121- Legal		_	5.41%		-	5.41%		-
20	Total	\$	1,237,085		\$ 66,968	\$1,189,200		\$	64,376

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

Type o	_XBase Period_XForecasted Period f Filing:XOriginalUpdatedRevised aper Reference No(s).		Witr	Sc	t 10(10)(F) hedule F-6 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	(J		•		
15	Total Projected Rate Case Expense			\$	227,000
16			=		
17	Three (3) Year Amortization of Rate Case Expenses			\$	75,667

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:	x Base Period x Forecas	sted Period							F	R 1	0(10)(f)
	of Filing: X Original	Updated		Revised							ule F-7
Workp	aper Reference No(s).								Witness	s: G.	Waller
				Base Period			T	Fo	recasted Per	boir	
Line	Item	T	otal	Kentucky	Al	ocated	\$	Total	Kentucky	All	ocated
No.	(A)	u	tility	Jurisdictional	Α	mount		Utility	Jurisdictiona	I A	mount
1	Div 009										
2	Donations (1)	\$	_	100%	\$	_	\$		100%	\$	_
3	Civic Duties (2)	•	_	100%	Ψ	_	•	_	100%	Ψ	_
4	Political Activities (3)	r	4,068	100%		54,068		55.690	100%		55,690
5	Other	`		100%		-		00,000	100%		-
6	Total	\$ 4	4,068	10070	\$	54,068	\$	55,690	- 10070	\$	55,690
7	1000	* `	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		*	0.,000	•	00,000		•	50,500
8	Div 091										
9	Donations (1)	\$	_	34.13%	\$	_	\$	_	34.13%	\$	-
10	Civic Duties (2)	•	-	34.13%	•		•	_	34.13%	•	_
11	Political Activities (3)	•	9,980	34.13%		6,819		20,579	34.13%		7,023
12	Other		nn	34.13%		-			34.13%		-
13	Total	\$ -	9,980		\$	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)	13	37,087	5.23%		7,176		141,200	5.23%		7,391
19	Other		-	5.23%		_		-	5.23%		-
20	Total	\$13	37,087		\$	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	_\$21	1,135		\$	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

	_xBase PeriodxForecasted Period of Filing:XOriginalUpdated open Reference No(s)	 _Revised				Witne	Sch	10(10)(F) edule F-8 G. Waller
		12 Mon	ths Ended Ju	ne 2009	Fo	recasted Perio	od	
Line			Kentucky	Allocated		Kentucky	Αl	ocated
No.	Description	Amount	Jurisdictional	Amount	Amount	Jurisdictional	Α	mount
1	EMPLOYEE EXPENSE REPORT EXCLUSIONS Div 009	\$ 43,910	100.00%	\$ 43,910	\$ 43,910	100%	\$	43,910
2 3 4	Div 091	68,094	34.13%	23,239	68,094	34.13%		23,239
5 6	Div 002	397,898	5.23%	20,828	397,898	5.23%		20,828
7	Div 012	 23,420	5.41%	1,268	23,420	5.41%		1,268
	Total Expense Report Exclusions	\$ 533,323	s :	\$ 89,245	\$533,323	ı	\$	89,245

NOTE: This amount is is included on ratemaking adjusmtents on Scendule 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 PeriodxForecasted Period		FR	10(10)(F)
Type o	of Filing: XOriginalUpdated	Revised	Scl	nedule F-9
Workp	paper Reference No(s)		Witness	G. Waller
Line				
No.	Description			Amount
1 2	Previously Deferred Manufacturing Gas Plant Expe	enditures	\$	549,913
3	Three (3) Year Amortization			183,304

In reference to Case No. 2008-00230.

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: X Base Period X Forecasted Period	
Type of Filing: X Original Updated	Schedule G-
Workpaper Reference No(s).	Witness: G. Walle

Line No.	Description	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Jurisdic ADJUS	tional
1 2	<u>Payroll Costs</u> Labor	\$10,072,356	100.00%	\$ 10,072,356	\$ 7,138	\$ 10,0	079,494
3	Labor	ψ10,012,000	100.0070	Ψ 10,072,000	Ψ 1,100	Ψ .0,	5, 10, 10,
4	Employee Benefits						
5	PENSION & RETIREMENT Income PLAN	\$ 765,725	100.00%	\$ 765,725	\$ 543	\$ 7	766,267
6	FAS 106	1,229,345	100.00%	1,229,345	871	-	230,216
7	Employee INSURANCE PLANS	1,822,403	100.00%	1,822,403	(15,652)	•	306,750
8	ESOP PLAN Contributions	379,470	100.00%	379,470	269	3	379,739
9			100.00%	<u> </u>	<u> </u>		
10 11	Total Employee BENEFITS	\$ 4,196,943		\$ 4,196,943	\$ (13,970)	\$ 4,	182,973
12	Payroll Taxes						
13	F.I.C.A.	\$ 385,716	100.00%	\$ 385,716	\$ (519)	\$ 3	385,197
14	Federal Unemployment	7,827	100.00%	7,827	(1,659)		6,169
15	State Unemployment	10,845 <u></u>	100.00%	10,845	(4,411)		6,434
16 17	Total Payroll Taxes	\$ 404,389		\$ 404,389	\$ (6,589)	***************************************	397,800
18	Total Payroll Costs	\$14,673,688		<u>\$ 14,673,688</u>	\$ (13,420)	\$ 14,6	660,268

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

Average Employee Levels

Year end Employee Levels

36

37

236

238

0.00%

-1.26%

236

235

(0)

(0)

231

226

-13.85%

-11.06%

199

201

-0.50%

-0.50%

198

200

-2.02%

-3.00%

194

194

0.00%

0.00%

Data: X Base Period X Forecasted Period Schedule G-2 Type of Filing: X Original Updated Witness: G. Waller Workpaper Reference No(s). Most Recent Five Fiscal Years* Base Forecasted Line % Change 2008 % Change Period % Change Period No. Description 2004 % Change 2005 % Change 2006 % Change 2007 **Total Company** 2 3 Man Hours -0.57% 403,520 0.00% 403,520 Straight Time Hours 502,162 0.42% 504.271 -3.77% 485.246 -15.45% 410.282 -1.09% 405.826 27.11% 9,180 56.31% 14.349 91.41% 27.466 1.40% 27.850 -1.79% 27.351 0.00% 27.351 OverTime Hours 7,222 5 -0.65% 430,871 0.00% 430.871 513,451 -2.70% 499,595 -12.38% 437,748 -0.93% 433,676 6 Total Manhours 509.385 0.80% 7 Ratio of OverTime Hours 6.778% 2.957% 6.694% 6.863% 6.778% to Straight-Time Hours 1.820% 8 1.438% 9 10 Labor Dollars 8,879.055 2.96% 9,141,546 0.40% 9.178,384 -0.38% 9,143,764 Straight-Time Dollars 11.624.450 6.21% 12.346,401 -7.42% 11.430.341 -22.32% 11 81.67% 792,344 1.85% 806,966 10.78% 893,972 4.67% 935,730 52.57% 436,139 OverTime Dollars 32.45% 285,862 12 215,820 2.87% 1.24% 10,072,356 0.07% 10.079.494 -6.06% <u>11.866.480</u> -18.50% 9.671,399 9,948,512 13 Total Labor Dollars 11.840.270 6.69% 12,632,263 Ratio of OverTime Dollars 14 10.234% to Straight-Time Dollars 2.315% 3.816% 8.924% 8.827% 9.740% 1.857% 15 16 4,900,035 4.30% 5,110,512 4.24% 5.327.335 -6.05% 5.004.953 17 **O&M Labor Dollars** 4,529,073 20.78% 5,470,031 4.53% 5.717.565 -14.30% Ratio of O&M of Labor Dollars 18 52.891% 49.655% to Total Labor Dollars 38.251% 43.302% 48.182% 50.665% 51.370% 19 20 21 **Employee Benefits** -5.48% 4,009,655 4.67% 4.196.943 -0.33% 4,182,973 22 Total Employee Benefits 4.705.852 -1.62% 4.629.593 15.64% 5,353,433 -20.76% 4.241,993 7.77% 2,219,805 -6.43% 2,077,055 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 24 Ratio of Employee Benefits 25 Expensed to Total Employee 46,241% 51.370% 52,891% 49.655% 26 Benefits 32,282% 45.577% 50.665% 27 28 Payroll Taxes Total Payroll Taxes -18.92% -20.95% 723.329 -1.71% 710,951 7.54% 764,570 4.78% 801,128 29 1.073.802 5.10% 1,128,585 915,056 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 30 Ratio of Payroll Taxes 31 32 Expensed to Total Payroll 50.665% 51.370% 52.891% 49.655% 33 Taxes 33.128% 36.148% 48.806% 34 35 Employee Levels

194

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: X Base Period X Forecasted Period	Schedule G-3
	Concessor
Type of Filing:XOriginalUpdated	Witness: G. Waller
Workpaper Reference No(s).	THEOD.

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

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 titl

These costs are total costs for Atmos Energy Corporation, a portion of which are allocated to Kentucky.

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: XBase PeriodXForecasted Period Type of Filing:X Original UpdatedRevised Workpaper Reference No(s). Witr										
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 10	Gross Revenue Conversion Factor (100 % divided by Income after Income Tax)		1.647432	1.647432						

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: X Base Period X Type of Filing: X Original Workpaper Reference No(s).	_Forecasted l Updated	IRev	vised							3. Waller and	
		Most	t Recent Five C	Calendar Year	S			Foi	ur Forecas	ted Fiscal Ye	ears
	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 Allocated O&M	12,274 4,518	14,756 3,982	13,986 5,956	12,760 8,963	12,734 10,253	12,420 10,320	11,800 11,070	11,976 11,334	12,318 11,810	12,671 12,313	13,033 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)
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				275	0.050	0.000	6,414	6,666	6,856	7,045	7,217
Total interest charges	6,206	6,894	7,395	6,758	6,850 16,512	6,660 9,1 44	9,339	6,268	3,736	863	(2,095)
Income Before Taxes	17,703	14,182	8,384	11,040		9,1 44 3,557	3,633	2,438	1,453	336	(815)
Provision for income taxes	6,839	5,529	3,198	4,333	4,585	3,337	ა,საა	۷,400	1,700		10.0/
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

Туре		casted Period Updated				PARAGONIA P	Base	Forecasted	FR10(10)(i)2 Schedule I Witness: D. Mezi	ere, and G. Smith		
Line			Most Re	ecent Five Calenda	ar Years		Period	Period	Thre	e Projected Calenda	ar Yea	rs
No.	Description	2004	2005	2006	2007	2008	12/31/2009 (2)	3/31/2011 (2)	2011 (2)	2012 (2)		2013 (2)
1 2 3 4	Revenue by Customer Class: Residential Commercial Industrial	\$ 112,516,760 47,821,161 13,270,542	\$ 133,767,759 61,882,765 21,396,536	\$121,022,934 51,696,303 10,243,620	\$ 114,853,595 51,608,060 12,215,026	\$ 140,438,328 62,077,829 14,537,486 14,521,821	\$108,259,496 46,292,645 8,373,381 10,659,694	\$116,589,846 52,141,186 7,184,518 12,145,471	\$ 118,565,859 53,738,780 7,508,226 12,495,888	\$ 119,086,443 54,719,283 7,737,430 12,777,880	\$	117,756,578 54,876,051 7,848,746 12,847,354
5 6	Public Authority & Other Unbilled	13,026,596	15,756,927	13,416,262	12,221,858	14,521,621	10,038,084	12,145,471	12,493,000	12,777,000		12,047,004
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 9 10 11 12	Number of Customer by Class: Residential Commercial Industrial Public Authority & Other	161,069 18,356 435 1,655	156,105 18,052 239 1,637	153,359 17,617 225 1,616	153,544 17,652 223 1,588	153,438 17,499 223 1,568	152,737 17,394 217 1,565	152,237 17,394 217 1,565	151,937 17,394 217 1,565	151,537 17,394 217 1,565		151,137 17,394 217 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 15 16 17 18	Residential Commercial Industrial	\$ 699 2,605 30,507 7,871	\$ 857 3,428 89,525 9,625	\$ 789 2,934 45,578 8,304	\$ 748 2,924 54,796 7,698	\$ 915 3,547 65,093 9,263	\$ 709 2,661 38,587 6,811	\$ 766 2,998 33,108 7,760	\$ 780 3,089 34,600 7,984	\$ 786 3,146 35,656 8,164	\$	779 3,155 36,169 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: X Base Period X Forecasted Period
Type of Filling: X Original Updated
Workpaper Performed NO(5)

FR10(10)(i)3 Schedule I

Witness: D. Meziere, and G. Smith

Moi	kpaper Reference NO(S)								VYILLIGGG. D. IVICEICI	o, and or onner	
VVOI	Kpaper Reference NO(O).	······································					Base	Forecasted	Th Dec	instal Calcades V	
Line	1		Most Red	ent Five Calenda	ar Years		Period	Period		ojected Calendar Y	
No		2004	2005	2006	2007	2008	12/31/2009	3/31/2011	2011	2012	2013
140	, Dosdiption	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
1	Sales by Customer Class:						40.004.704	40.000.044	9,884,289	9,630,928	9,378,726
2	Residential	10,903,743	11,111,864	9,751,483	10,384,574	10,854,610	10,394,764	10,009,211		4,582,280	4,530,113
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	734,563	734,563
4	Industrial	1,764,332	2,267,857	1,327,230	1,757,029	1,714,560	734,563	734,563	734,563	•	1,155,454
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	1,100,404
6	Unbilled										
7									40 407 547	40 440 047	15,798,857
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	13,180,031
9											
10	Number of Customer by Class:								454.007	454 507	151,137
11	Residential	161,069	156,105	153,359	153,544	153,438	152,737	152,237	151,937	151,537	
12	Commercial	18,356	18,052	17,617	17,652	17,499	17,394	17,394	17,394	17,394	17,394 217
13	Industrial	435	239	225	223	223	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										470 740	470 242
16		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:									0.4	ca
19	- · · · · · - · · · · · · · · · · · · ·	68	71	64	68	71	68	66	65	64	62
20		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
	·										

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:X	Base PeriodForeca	asted Period			Schedule J-1							
• •	iling:XOriginal	Updated	Revised		Sheet 1 of 1							
Workpape	er Reference No(s)				Witness: L. She	erwood						
Line No.	Class of Capital	Workpaper Reference	Amount	Percent of Total	Cost Rate	Weighted Cost						
140.	Olass of Capital	(A)	(B) \$000	(C)	(D) %	(E) %						
Proposed Capital Structure												
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		2,164,263	49.72%	11.00%	5.47%						
4	Total Capital		\$ 4,353,196	<u>100.00%</u>		<u>8.81%</u>						
	Capital Structure with	Short-Term Debt										
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		\$ 2,164,263	49.01%	11.00%	5.39%						
9	Total Capital		\$ 4,415,597	<u>100.00%</u>		<u>8.79%</u>						

Schedule J-1 Base Page 1 of 1

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

Type of Fili	Base PeriodForecasted Period ing:XOriginalUpdated r Reference No(s).	Revised		Schedu Sheet 1 Witness	
			(1)	Effective	Composite
Line		Amount	Interest	Annual	Interest
No.	Issue	Outstanding	Rate	Cost	Rate
	(A)	(B) \$000	(C)	(D) \$000	(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

	Filing: X Original Updated Rev per Reference No(s).			Witi	ness: L. Sherwood
		13 Mth Avg.		Effective	Composite
Line		Amount	Interest	Annual	Interest
No.	Issue	Outstanding	Rate	Cost	Rate
	(A)	(B)	(C)	(D)	(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		·			
19 20	Total LONG-TERM DEBT	\$2,188,932,656		145,247,881	

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

	Base PeriodXFo iling:XOriginal er Reference No(s)	orecasted Pe Upda						Schedule J-4 Sheet 1 of 1 Witness: L. Sher	wood
Line No.	Dividend Rate, TYPE, PAR Amount	Date Issued (A)	Amount Outstanding (B)	Premium or Discount (C)	Issue Expense (D)	Gain or Loss on Reacquired Stock (E)	Net Proceeds (F=B+C-D+E)	Cost Rate At Issue (G)	Annualized Dividends (H=GXB)

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

Atmos Energy Corporation, 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

Type of	X Base Period X Filing: X Original aper Reference No(s)	Forecasted Per Updated		i		PROPOS	ED RATES		Schedule J-1 Witness: L. S	
Line	•	Workpaper		Base Pe Percent	eriod	Weighted		Forecaste Percent	d Period	Weighted
No.	Class of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(I) %
1	LONG-TERM DEBT		2,188,933	50.28%	6.64%	3.34%	2,168,610	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		4,353,196	100.00%		8.81%	4,460,267	100.00%		9.00%

						CURRE	NT RATES			
				Base Pe	eriod		1	Forecaste	d Period	
Line		Workpaper		Percent		Weighted		Percent		Weighted
No.	Class of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			\$000	%	%	%	\$000	%	%	%
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		4,353,198	100.00%		5.90%	4,460,267	100.00%		5.88%

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

Data: X Base Period X Forecasted Period
Type of Filing: X Original Updated Workpaper Reference No(s). Revised Schedule J-1.2 PROPOSED RATES Witness: L. Sherwood Base Period Forecasted Period Weighted Percent Weighted Percent Workpaper Line Cost Rate of Total Cost Rate Cost of Total Cost Amount Class of Capital Reference Amount No. (D) % (F) \$000 (H) % (E) (G) (l) % (C) % (A) (B) \$000 62,401 1.41% 7.94% 0.11% 114,263 2.50% 5.01% 0.13% SHORT-TERM DEBT 1 2,188,933 49.57% 6.64% 3.29% 2,166,610 47.36% 6.87% 3.25% LONG-TERM DEBT 2 3 Total DEBT 2,251,333 50.98% 3.40% 2,280,874 49.86% 3.38% 0,00% 0.00% 0.00% 0 0.00% 0.00% 4 PREFERRED STOCK 0 0.00% COMMON EQUITY 5.39% 2,293,656 50.14% 11.00% 5.52% 2,164,263 49.01% 11.00% 5 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0 0 6 Other Capital 4,415,597 99,99% 8.79% 4,574,530 100.00% 8.90% 7 Total Capital

					-	CURRE	NT RATES			
Line No.	Class of Capital	Workpaper Reference	Amount	Base Pe Percent of Total	eriod Cost Rate	Weighted Cost	Amount	Forecasted Percent of Total	d Period Cost Rate	Weighted Cost
140.	Olass of Capital	(A)	(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(I) %
8	SHORT-TERM DEBT		62,401	1.41%	7.94%	0.11%	114,263	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%	000%	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

• •	Base PeriodXForeca iling:XOriginal er Reference No(s)		Revised		Schedule J-1 Witness: L. She	rwood
Line No.	Class of Capital	Workpaper Reference	Amount	Percent of Total	Cost Rate	Weighted Cost
		(A)	(B) \$000	(C)	(D) %	(E) %
	Proposed Capital Struc	<u>cture</u>				
1	LONG-TERM DEBT	J-3	\$ 2,166,610	48.6%	6.87%	3.34%
2	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
3	COMMON EQUITY		2,293,656	51.4%	11.00%	5.66%
4	Total Capital		\$ 4,460,267	<u>100.0%</u>		9.00%
	Capital Structure with	Short-Term Debt				
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		\$ 2,293,656	50.1%	11.00%	5.52%
9	Total Capital		\$ 4,574,530	<u>100.0%</u>		<u>8.90%</u>

Schedule J-1 Fore Page 1 of 1

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

• •	Base PeriodXForecasted Period illing:XOriginalUpdated _ er Reference No(s).	Revised			lule J-2 ss: L. Sherwood
TTOMPAP	Issue _	Amount Outstanding	Interest Rate	Effective Annual Cost	Composite Interest Rate
	(A)	(B) \$000	(C)	(D) \$000	(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 forcasted 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 PeriodXForecasted Period	Schedule J-3
Type of Filing: X Original Updated Revised	Sheet 1 of 1
Worknaper Reference No(s)	Witness: L. She

er Reference No(s).	42 !	Allin Averson				ess: L. Sherwood
	131		Intornat			Composite
						Interest
		~	****		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Rate
(A)		(B)	(C)		(υ)	(E=D/B)
10% Senior Notes due Dec 2011	\$	1,151,654	10.00%	\$	115,165	
10% Senior Notes due Dec 2011		1,151,654	10.00%		115,165	
6.75% Debentures Unsecured due July 2028		150,000,000	6.75%		10,125,000	
7.375% Senior Notes due May 2011		350,000,000	7.38%		25,812,500	
5.125% Senior Notes due Feb 2013		250,000,000	5.13%		12,812,500	
6.35% Sr Note, due 2017		250,000,000	6.35%		15,875,000	
4.00% Sr Note, due 2009		-	4.00%		-	
8.50% Sr Note due 3/15/2019		450,000,000	8.50%		38,250,000	
4.95% Sr Note due 10/15/2014		500,000,000	4.95%		24,750,000	
5.95% Sr Note due 10/15/2034		200,000,000	5.95%		11,900,000	
6.67% MTN A1 due Dec 2025		6,923,077	6.67%		461,769	
6.27% MTN A2 due Dec 2010		10,000,000	6.27%		627,000	
Industrial Develop Revenue Bond 07/13		397,892	7.90%		31,433	
US Bancorp - 04/09			5,29%		-	
Total	\$	2,169,624,277		\$	140,875,534	
					8,054,000	
Less Unamortized Debt Discount		(3,014,016)				
	Issue (A) 10% Senior Notes due Dec 2011 10% Senior Notes due Dec 2011 6.75% Debentures Unsecured due July 2028 7.375% Senior Notes due May 2011 5.125% Senior Notes due Feb 2013 6.35% Sr Note, due 2017 4.00% Sr Note, due 2017 4.00% Sr Note, due 2009 8.50% Sr Note due 3/15/2019 4.95% Sr Note due 10/15/2014 5.95% Sr Note due 10/15/2034 6.67% MTN A1 due Dec 2025 6.27% MTN A2 due Dec 2010 Industrial Develop Revenue Bond 07/13 US Bancorp - 04/09	Issue (A) 10% Senior Notes due Dec 2011 10% Senior Notes due Dec 2011 6.75% Debentures Unsecured due July 2028 7.375% Senior Notes due May 2011 5.125% Senior Notes due Feb 2013 6.35% Sr Note, due 2017 4.00% Sr Note, due 2009 8.50% Sr Note due 3/15/2019 4.95% Sr Note due 10/15/2014 5.95% Sr Note due 10/15/2034 6.67% MTN A1 due Dec 2025 6.27% MTN A2 due Dec 2010 Industrial Develop Revenue Bond 07/13 US Bancorp - 04/09 Total Annualized Amortization of Debt Exp. & Debt Dsct.	Senior Notes due Dec 2011 \$ 1,151,654	Saue	Saue	13 Mth Average



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: X Base Period X Forecasted Period Schedule K

Type of Filling: Original Updated X Revised Sheet 1 of 4

Warkeners Reference Ma(s) Witness: G. Waller, C. Felan, D. Meziere.

Wor	kpaper Reference No(s).								Witness:	G. Waller,	C. Felan, C). Meziere,	
Line		Forecasted	Base			Moet	Recent Ten	Calendar Ye	ears - as R	enoried			
No.	Description	Period	Period _	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
1	Plant Data: (\$000)												
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	28,807	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	260,621	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	8,464	5,289	2,572
16													
17													
18													
19					4 007	0.570	4.000	0.454	4 707	5 447	0.464	E 200	2,572
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	2,512
21			105 105	470.000	474 000	400 040	450 700	450 504	440.000	400.044	400 500	400.007	104 100
22	Total	208,096	<u> 195,430</u>	178.832	<u>171.095</u>	165,240	158,768	<u>152,564</u>	<u>140.992</u>	130.841	120,530	130,667	124.188
23		0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.00%	0.009/	0.00%
24	% of Construction financed Internally	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25													
26	0-2-1-1-1												
27	Capital structure:(Total Company)												
28	(based on year-end accounts))												
29	Short-term debt (\$000)												
30	Long-term debt (\$000)												
31	Preferred stock (\$000)			2.052.402	1 000 754	4 640 000	1,602,422	*****	057 547	573,235	583,864	202 466	377,663
32	Common equity (\$000)			2,052,492	1,090,704	1,040,090	1,002,422	***********	110,100	013,233	000,004	352,400	600,116
33	T-4-1	2 202 652	0.464.060	2.052.402	1 505 754	1 640 000	1 602 422	***************************************	857 517	573,235	593 864	303 166	377,663
34	Total	<u>2,293,656</u>	2,164,263	<u>2.052.492</u>	1.695,754	1.040.098	1,602,422	HARMACH CHARACTERS	<u>857,517</u>	212,233	583,864	392,466	유민다양장
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: X Base Period X Forecasted Period Schedule K

Type of Filing: Original Updated X Revised Sheet 1 of 4

Workpaper Reference No(s). Witness: G. Waller, C. Felan, D. Meziere,

VVOIK	paper Reference No(s).								11111000	O. VILINGIA			
Line		Forecasted	Base				Recent Ten (
No.	Description	Period	Period	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
	Condensed Income Statement data: (\$000)												
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				F 50F	4 000	4 070
41	Federal Income Tax (current)						4,673	6,048	5,858	3,704	5,605	4,239 4,239	1,8 72 1.872
42	Federal and State Income Tax - net	3,633	3,557	4,585	4,333	3,198	4,673	6,048 301	5,858 853	3,704 812	5,605 611	4,239 D	1,072
43	Investment tax credits	0	0	0	0	0	986				14,171	15,230	5,169
44	Operating Income	10,117	10,060	15,376	11,221	10,132	13,474	15,179 66	15,371 44	15,530 0	14,171	15,230	564
45	AFUDC	0	0	160	94 2,244	104 2,449	69 1.206	1.033	1,128	1.378	1.779	91	2,880
46	Other income net	2,003 12,120	2,187 12,247	3,401 18,937	13,558	12,685	14,749	16,278	16,543	16,908	15,950	15.321	8,613
47	Income available for fixed 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
48	Interest charges	5,706	5,587	12,087	6,801	5,290	8,722	10,930	9,981	10,150	9,255	7,928	1,638
49 50	Net Income Preferred dividends accrual	5,706 N/A	5,567 N/A	12,007 N/A	N/A	0,290 N/A	0,122 N/A	N/A	N/A	N/A	0,200 N/A	N/A	N/A
50 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	Earthings available for continion equity	3.1.99	XXXX.	16,001	Max.Mak	X.EXE	Marie Series	alia Santa San	24221	***************************************	21222	,	
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	0.0070	0.0070	1.0270	1.0077	.,	41,474	******					
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	Costs of Capital (1)												
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%		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%		
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	Fixed Charge Coverage: (1)								_				
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		1.84	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		ending Treas						4.05	4.00	4 70	4.04
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	Stock and Bond Ratings: (1)				n		D	D	АЗ				
74	Moody's Bond Rating	N/A	Baa2	Baa3	Baa3	Baa3	Baa3 BBB	Baa3 BBB	A3 A-				
75	S&P Bond Rating	N/A	888	BBB	BBB	888		N/A	N/A	N/A	N/A	N/A	N/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 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	IWA	IN/M	IA/M	IN/M	14/74	131/73

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: X Base Period X Forecasted Period
 Schedule K

 Type of Filing: Original Updated X Revised
 Sheet 1 of 4

 Workpaper Reference No(s).
 Witness: G. Waller, C. Felan, D. Meziere,

Line		Forecasted	Base			Most R	ecent Ten C	alendar Ye	ars - as Re	ported			
No.	Description	Period	Period	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
78	· · · · · · · · · · · · · · · · · · ·												
79	Common Stock Related Data: (1)												
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	N/A	N/A										
82	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	N/A	N/A										
87	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	Rate of Return Measures (1)												
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	Other Financial and Operating Data:												
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								00.040	00.004	04 500
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	±	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				40.70-	10.105		40 505	40 505	00 505		00.405	00.000	00.040
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		0.055	0.400	0.470	0.4051	0.700	0.740	0.0701	0.5464	0.000	0.0464	4.0401	2.070/
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.

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.

,			

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 /ENUE STATISTICS - Total Corr

REVENUE STATISTICS - Total Company
For the BASE PERIOD ending December 31, 2009

Line No.	Description	<u>Jan-09</u>	Feb-09	<u>Mar-09</u>	<u>Apr-09</u>	May-09	<u>Jun-09</u>	<u>Jul-09</u>	Aug-09	Sep-09	Oct-09	<u>Nov-09</u>	<u>Dec-09</u>	Total
***************************************		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)
	D	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)						
2	Revenue by Customer Class (000's)	(ACI)	(ACC)	(1100)	(1101)	(1100)	(****)	(= ===)						
3	Residential Sales	\$ 31,804	\$ 18,726	\$ 13,948	\$ 5,895	\$ 3,803	\$ 2,451	\$ 2,800	\$ 2,475	\$ 2,561	,	\$ 7,872	\$ 12,136	
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	-	-	-	-	•	-		-	-		-	-	<u> </u>
8												10 150	10.020	172 505
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											716	791	839	8,926
11	Transportation	960	847	873	638	628	638	619	682	695	716 179	213	219	2,286
12	Other Revenue	354	55	445	308	142	103	95	86	89	1/9	213	219	2,200
13							5.005		4.067	4,976	7,114	13,455	20,290	184,798
14	Total Operating Revenues	51,292	30,906	23,236	10,298	7,982	5,027	5,355	4,867 1,817	1,890	3,544	8,851	14,547	131,836
15	Purchase Gas Costs	43,493	25,073	17,246	6,488	4,579	2,003	2,305	1,817	1,090	3,344	0,031	14,547	131,030
16				5.000	2 011	2.402	3,024	3,050	3,049	3,086	3,571	4,604	5,743	52,962
17	Gross Profit	7,799	5,833	5,990	3,811	3,403	3,024	٥,٠٥٥	3,049	3,000	3,371	1,001		
18														
19		44.3			(4-4)	(4-4)	(A =t)	(Act)						
20	Mcf by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(ACL)						
21			1.006	1.531	833	414	183	208	185	164	386	886	1,468	10,342
22	Residential Sales	2,157	1,926 826	1,531 645	342	210	142	149	144	149	216	408	625	4,761
23	Commercial Sales	905	153	113	79	51	21	35	36	15	64	56	131	898
24	Industrial Sales	144	208	164	94	58	31	28	30	28	48	104	167	1,188
25	Public Authority Sales	227	200	104	-	-	-	-	-	-	-	-	-	-
26	Unbilled													
27	m-4-1 G-1	3,433	3,112	2,454	1,348	733	378	420	394	356	715	1,455	2,391	17,189
28	Total Sales	3,433	3,112	2,737	1,540	755	2,70							
29	Tenanartation	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
30 31	Transportation	2,133	2,104	2,000	2,201									
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	<u>Apr-10</u>	<u>May-10</u>	<u>Jun-10</u>	<u>Jul-10</u>	Aug-10	<u>Sep-10</u>	Oct-10	<u>Nov-10</u>	<u>Dec-10</u>	<u>Jan-11</u>	<u>Feb-11</u>	<u>Mar-11</u>	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)
1 2	Revenue by Customer Class (000's)													
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		
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
б	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														2212
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											21.06	22 (00	04 1772	100 700
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		•							4 504	<i>5 5</i> 700	r c00	6 706	E 647	52 705
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									064	1 420	1 807	1.014	1 257	10,009
22	Residential Sales	937	475	234	170	169	183	376	864	1,432	1,897 795	1,914 794	1,357 583	4,658
23	Commercial Sales	423	249	157	138	138	147	214	404	617	100	111	83	735
24	Industrial Sales	55	33	13	39	31	19	64	56	131		220	155	1,180
25	Public Authority Sales	108	58	31	24	23	25	48	103	166	219	220	133	1,100
26	Unbilled		*	•	_	-		-					-	
27						0.44	200	700	1 407	2 246	3,011	3,039	2,178	16,581
28	Total Sales	1,523	814	435	370	361	375	702	1,427	2,346	5,011	3,039	2,170	10,561
29					1 501	1 700	1 710	1 702	1,928	1,940	2,167	2,316	1,947	22,566
30	Transportation	1,938	1,699	1,717	1,701	1,700	1,718	1,793	1,928	1,940	2,107	2,310	1,747	22,300
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

FR 10(10)(n)

Description of Filing Requirement:

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

Response:

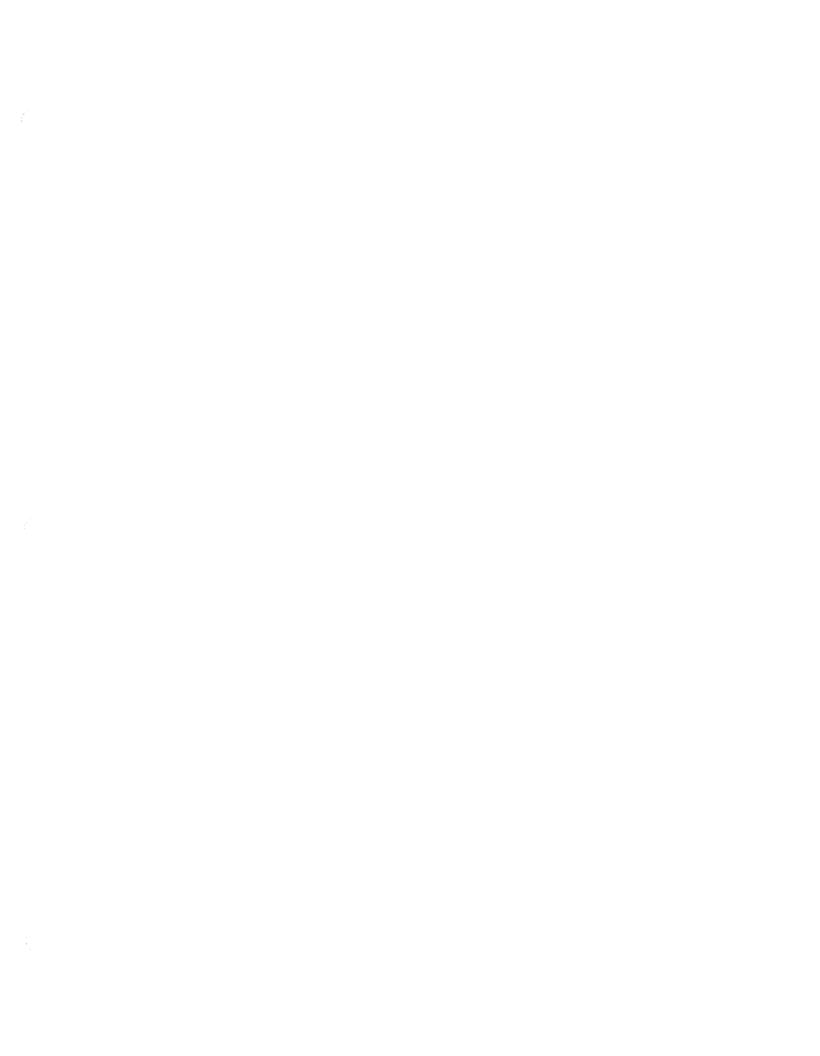
The typical bill comparison is provided in the attached schedule FR 10(10)(n). Reference also the testimony of Mr. Gary L. Smith, Director – Rates & Regulatory Affairs.

Atmos Energy Corporation Case No. 2009-00354 TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES

Line No.	Description	Average Monthly Average Bill (2) escription Usage, Mcf (1) Under Present Rates U		Average Bill (2) Under Proposed Rates	Increase / Decrease
***************************************		(a)	(b)	(c)	(d)
1 2	Residential	5.5	\$43.37	\$47.58	\$4.21
3 4	Commercial	22.2	\$161.34	\$166.58	\$5.24
5	Industrial	209.4	\$1,275.00	\$1,282.98	\$7.97
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).



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;
- 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)