

JOHN N. HUGHES
ATTORNEY AT LAW
PROFESSIONAL SERVICE CORPORATION
124 WEST TODD STREET
FRANKFORT, KENTUCKY 40601

TELEPHONE: (502) 227-7270

JNHUGHES@fewpb.net

February 14, 2014

Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2013-00148

Dear Mr. Derouen:

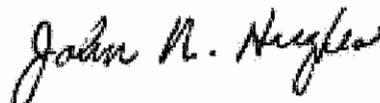
Atmos Energy Corporation submits updated responses to the Attorney General's First Data Request, Items 1-140 and 1-143. I certify that the electronic documents are true and correct copies of the original documents.

If you have any questions about this filing, please contact me.

Submitted By:

Mark R. Hutchinson
Wilson, Hutchinson and Poteat
611 Frederica St.
Owensboro, KY 42301
270 926 5011
270-926-9394 fax
randy@whplawfirm.com

And



John N. Hughes
124 West Todd St.
Frankfort, KY 40601
Phone: 502 227 7270
jnhughes@fewpb.net

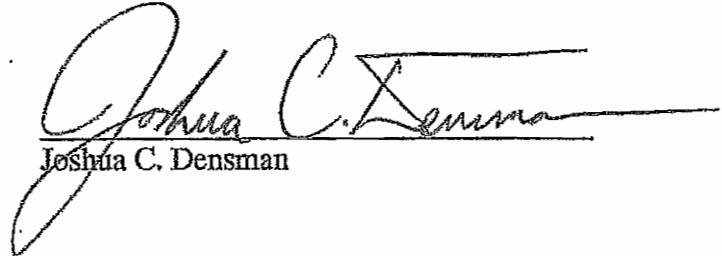
Attorneys for Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2013-00148
ATMOS ENERGY CORPORATION)

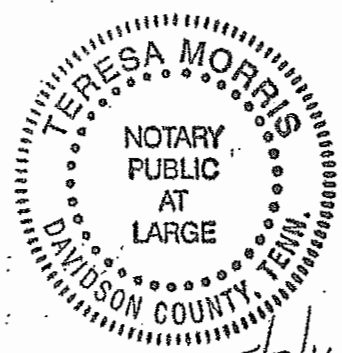
AFFIDAVIT

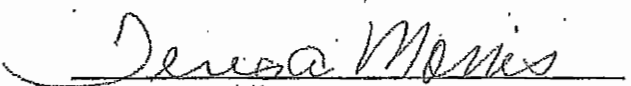
The Affiant, Joshua C. Densman, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.


Joshua C. Densman

STATE OF Tennessee
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Joshua C. Densman on this the 29th
day of May, 2013.




Notary Republic
My Commission Expires: 5/3/16

My Commission Expires 5/3/16

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2013-00148
ATMOS ENERGY CORPORATION)

AFFIDAVIT

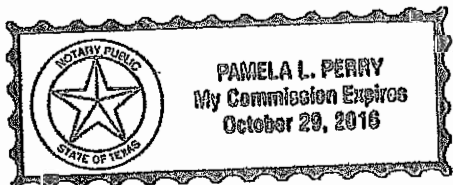
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.

Gregory K. Waller
Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 22nd day of August, 2013.

Pamela L. Perry
Notary Public
My Commission Expires: 10-29-16



Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-140 (Supplement 6)
Page 1 of 1

SUPPLEMENTAL RESPONSE (2/14/2014)

REQUEST:

As a follow-up to Staff RFI Set No. 1, Question No. 1-54, provide a copy of all invoices of outside consultants and attorneys related to rate case expense in this rate case. Provide updated information and invoices on a monthly basis.

SUPPLEMENTAL RESPONSE:

The Company objects to the question on the grounds that legal invoices contain information subject to Attorney/Client Privilege and information applicable to the Work Product Doctrine. Notwithstanding the objection, please see supplemental Attachment 1 and supplemental Attachment 2 for additional outside consultant and legal invoices for the month of January 2014, respectively.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-140_Att1_Suppl - Consultant Invoices January 2014.pdf, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG_1-140_Att2_Suppl - Legal Invoices January 2014.pdf, 4 Pages.

Respondent: Greg Waller

Jan. 31. 2014 9:48AM Atmos Energy

No. 8122 P. 2

FINANCIAL STRATEGY ASSOCIATES

CC 1154

INVOICE NO. 34251
TAX NO. 349368966
JOB DESCRIPTION Professional Fees
DATE January 27, 2014

James H. Vander Weide, Ph.D.
3606 Stonybrook Drive
Durham, NC 27705-2428
Tel. (919) 383-6060

Jim.vanderweide@duke.edu

DATE	SERVICE DESCRIPTION	HOURS	RATE	AMOUNT
17-Aug-13	Respond to Staff 2nd data requests	4.50	425	\$1,912.50
20-Aug-13	Respond to Staff 2nd data requests	0.50	425	\$212.50
4-Nov-13	Update cost of equity studies	7.00	425	\$2,975.00
5-Nov-13	Update cost of equity studies	6.00	425	\$2,550.00
6-Nov-13	Update cost of equity studies	4.50	425	\$1,912.50
7-Nov-13	Update cost of equity studies, prepare supplemental testimony	2.50	425	\$1,062.50
15-Nov-13	Prepare work papers	1.50	425	\$637.50
11-Jan-14	Prepare for cross examination	3.00	425	\$1,275.00
21-Jan-14	Prepare for cross examination	2.50	425	\$1,062.50
22-Jan-14	Hearings in Frankfort	8.00	425	\$3,400.00
23-Jan-14	Hearings in Frankfort	8.00	425	\$3,400.00
	Subtotal			\$20,400.00
	Travel expenses, January 22 - 23			
	Airfare roundtrip RDU to LEX			710.00
	Hotel			112.29
	Food			7.53
	Taxis			108.00
	Subtotal			\$937.82
	TOTAL DDB			\$21,337.82

PAYABLE ON RECEIPT, PLEASE REMIT TO:

James H. Vander Weide
3606 Stonybrook Drive
Durham, NC 27705

Jan. 31. 2014 7:32AM Atmos Energy

Ac. 1151 P. 2

PAUL H. RAAB
ECONOMIC CONSULTING

5313 PORTSMOUTH ROAD
BETHESDA, MD 20816
(301) 320-7540 • FAX: (301) 320-8868

February 1, 2014

Mr. Greg Waller
Rates and Regulatory Affairs
Atmos Energy
5420 LBJ Freeway
Lincoln II, Suite 1600
Dallas TX 75240

CC 1154

INVOICE - Kentucky

Professional fees and expenses related to services performed for Atmos in conjunction with its Kentucky rate increase filing as per agreement (detail attached):

Professional Fees	\$	7,670
Out-of-Pocket Expenses	\$	822
Federal Express	\$	-
TOTAL	\$	<u>8,492</u>

1020114.07KY

Jan. 31. 2014 7:32AM Atmos Energy

Ac. 1151 P. 3

DETAILED INVOICE - HOURS BREAKDOWN

<u>Date</u>	<u>Consultant</u>	<u>Hours</u>	<u>Expenses</u>	<u>Task</u>
1/14	Raab	4.0		Hearing Prep
1/15	Raab	2.0		Hearing Prep
1/22	Raab	8.0		Hearing
1/23	Raab	8.0		Hearing
1/24	Raab	4.0	\$ 822	Rebuttal
	TOTALS	<u>26.0</u>	<u>\$ 822</u>	

Jan. 31. 2014 7:32AM Atmos Energy

v. 151 P. 4

DETAILED INVOICE - FEE COMPUTATION

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Raab	<u>26.0</u>	\$ 295	<u>\$ 7,670</u>
	<u>26.0</u>		<u>\$ 7,670</u>

December 10, 2013

John N. Hughes, PSC
Attorney at Law
124 West Todd St.
Frankfort, KY 40601

Atmos Energy Corporation
%Douglas Walther
5430 LBJ Freeway
1800 Three Lincoln Centre
Dallas, TX 75240

Invoice Number 12713

Account reference: 2013 Kentucky rate case

STATEMENT OF ACCOUNT

11/1	Tele. RH re: rebuttal testimony; tele. RH, MM re: rebuttal	.67
11/5	Review Densman testimony and revisions	2.25
11/6	Densman testimony revisions	.5
11/7	Review Ostrander responses	2.5
11/8	Research Ostrander issues; witness preparation; tele. GS, GW re: AG issues; confidential contract review; supplemental questions to AG; tele. AG (2)	5.33
11/10	Research special contracts	4.25
11/11	Witness review, case preparation for meeting w/RH	6.5
11/13	Case preparation; responses to number of messages; issues re: confidential special contracts	4.75
11/14	Travel to Owensboro for case preparation w/RH; witness preparation w/MM, GS	11.5
11/15	Conference Owensboro w/ RH, case preparation; return to Frankfort	12
	Mileage – Owensboro conference 365 @ \$0.50	\$182.50
11/16	Review McDonald testimony, Smith testimony; AG hearing issues	4.5
11/18	Witness preparation	7.5
11/19	Responses and messages to AG; prepare and file AG supplemental responses; review rebuttal testimony; review for client meeting	5.75
11/2	Travel to and client conference – Murfreesboro office –	11.5

0	case preparation	
11/2 1	Client conference – case preparation; return to Frankfort	16
	Mileage Murfreesboro 476 @ \$0.50	\$238.00
	Meals and lodging	\$245.00
11/2 2	Several calls RH; review draft AG response; case preparation	2.33
11/2 6	Tele. JP, DW, RH re: case preparation, witness preparation	.25
11/2 7	Prepare and file hearing notices; number of messages EW, GW re: responses	.67
	SUB TOTAL	98.75 hrs @ \$350.00= \$34,562.50
	Expenses	\$665.50
	Prior balance	\$33,477.50
	TOTAL DUE	\$68,705.50

February 1, 2014

John N. Hughes, PSC
 Attorney at Law
 124 West Todd St.
 Frankfort, KY 40601

Atmos Energy Corporation
 %Douglas Walther
 5430 LBJ Freeway
 1800 Three Lincoln Centre
 Dallas, TX 75240

Invoice Number 020114

Account reference: 2013 Kentucky rate case

STATEMENT OF ACCOUNT

12/2	Prepare for witness review; case preparation; prepare and file newspaper notices w/PSC	2.5
12/3	PSC rate hearing; travel to Franklin TN. For client conference, hearing preparation 10:00 to 6:30	8.5
	Client/witness preparation; travel from Franklin TN 8:30 to 7:30	11
	Mileage 474 @ \$0.50	\$237.00
12/1 9	Prepare and file updated MFR, supplemental AG, PSC responses w/PSC; tele. GW re: case issues, testimony	.5
1/2/14	Prepare for witness training conference; review Densman's surrebuttal testimony	3.5
1/6	Travel to Franklin TN for witness preparation 8:30 to 5:30	9
1/7	Witness review and hearing preparation	8.5
1/8	Witness preparation, case review; travel from Franklin TN 8:30 to 7:00	10.5
	Hotel, meals	\$411.95
	Mileage 474 @ \$0.50	\$237.00
1/13	Case preparation; Watkins/Ostrander testimony	4
1/14	Case preparation	3.33
1/17	Hearing preparation	2.75
1/19	Prepare cross for BO, Watkins	6
1/20	Case preparation; witness review	4.5
1/21	Witness preparation for hearing 2:30 to 7:00	4.5
1/22	Witness preparation 9:00 to 5:30	8.5
1/23	PSC rate hearing 10:00 to 7:50	9.83
1/27	Brief issues, outline	2

1/28	Brief; hearing responses	4.5
1/29	Brief research	5.75
1/30	Brief	4.5
1/31	Brief	6.75
	SUB TOTAL	120.91hrs @ \$350.00= \$42,318.50
	Expenses	\$885.95
	Sub total	\$43,204.45
	Prior balance	\$68,705.50
	Payment	\$33,477.50
	TOTAL DUE	\$78,432.45

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-143 (Supplement 5)
Page 1 of 2

SUPPLEMENTAL RESPONSE (2/14/2014)

REQUEST:

For all outside services provided by consultants, professionals and other vendors (which are non-legal and which are NOT included in rate case expense) that are expensed and capitalized (and are directly incurred or assigned/allocated from Division General Office and SSU) provide the following information for FYE 2011, FYE 2012, Base Period (show actual and forecasted amounts), and Forecasted Test period. It is only necessary to provide this information if the total amount per consultant that is expensed and capitalized during the related 12-month period or the total contract amount per consultant is equal to or greater than \$50,000 (this includes individual amounts directly incurred and amounts assigned/allocated from Division General Office, SSU, and other affiliates) and **provide updates on a continuing basis** (please contact the OAG if provision of such information is voluminous to discuss alternative provision of requested data):

- a. Provide the name of the vendor, a brief description of services or products provided, and the amount expensed and capitalized by account number, and specifically identify amounts between directly incurred in Kentucky and amounts assigned/allocated from Division General Office, SSU, and other affiliates.
- b. Provide a reconciliation of outside services costs at this data request to "outside services" for the base period and forecasted test period shown at Exhibit JCD-1 of Mr. Densman's testimony.
- c. Regarding the previous question, explain all amounts that have been adjusted in this rate case for the base period (provide actual and forecasted amounts) and the forecasted test period for each vendor and provide all related supporting documentation and calculations.
- d. Provide copies of applicable vendor contracts, purchase orders, and engagement letters.
- e. Provide a copy of all invoices from the vendor (and if invoices are voluminous then provide the 4 largest invoices for the related 12-month period).
- f. Provide copies of related studies, reports, and recommendations provided by the vendor.
- g. Explain why the costs are reasonable for including in the cost of service and regulated operations and identify all benefits to the customer, shareholders, and Atmos.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-143 (Supplement 5)
Page 2 of 2

- h. Identify all amounts incurred by vendor in FYE 2011, FYE 2012, and for the "actual" portion of costs of the base period (show actual and forecasted amounts for the base period) that are nonrecurring and will not be incurred in the base period or forecasted test period. Explain why such amounts will be nonrecurring.
- i. Identify all amounts incurred by vendor in FYE 2011, FYE 2012, and for the "actual" portion of costs of the base period (show actual and forecasted amounts for the test period) that are recurring and will be incurred to some degree in the base period or forecasted test period. Explain why such amounts will be recurring and provide copies of documentation to show the amounts will be recurring (i.e., contracts, engagement fees, invoices, costs incurred to date, and other).

SUPPLEMENTAL RESPONSE:

- a) Please see supplemental Attachment 1 and supplemental Attachment 2 for expense charges and capitalized costs updated through January 2014, respectively. The nature of products or services should be ascertainable by researching the vendor name. Please note that inclusion of January 2014 data for any vendor with more than \$50,000 of expense charges and/or capitalized costs has added additional vendors to the Company's initial response. Inclusion of these additional vendors will also include any of their expense charges and/or capitalized costs for 2011, 2012 and 2013.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-143_Att1_Suppl5 - Expense Charges Updated thru January 2014.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, OAG_1-143_Att2_Suppl5 - Capital Charges Updated thru January 2014.xlsx, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation
Expense Charges
2011, 2012, 2013, 2014 thru January

Vendor	2011	2012	2013	2014	Grand Total
A I STAFFING DBA SPHERION			\$91,781	\$305,452	\$397,234
ACCENTURE LLP	\$118,820	\$11,425	\$879,962	\$664,747	\$1,674,954
ACCOUNTING NOW	\$81,894	\$39,301		\$27,125	\$148,320
AL STAFFING AND SPHERION	\$247,107	\$707,652	\$853,973		\$1,808,732
ALLIANCE CONSULTING GROUP	\$17,052		\$58,793	\$2,142	\$77,987
AON PROPERTY RISK CONSULTING INC		\$23,879	\$60,000		\$83,879
AUSTIN TETRA INC	\$50,117				\$50,117
AVNET INC			\$126,884	\$11,792	\$138,676
BLUE FISH DEVELOPMENT GROUP	\$3,789	\$28,747	\$207,012	\$58,681	\$298,229
BOLDEN INTEGRATED SYSTEMS INC			\$71,535	\$0	\$71,535
BUCHANAN TECHNOLOGIES	\$80,949	\$136,160	\$133,500	\$22,500	\$373,109
CINTAS DOCUMENT MANAGEMENT CORP	\$50,129	\$52,635	\$48,372	\$14,867	\$166,002
CONTRACT CALLERS INC	\$82,426	\$70,748	\$35,942	\$55,992	\$245,108
CORNERSTONE STAFFING	\$88,170	\$156,306	\$117,385	\$40,837	\$402,698
DECISION ANALYST INC	\$177,500	\$125,000	\$93,750	\$31,250	\$427,500
DELOITTE TAX LLP	\$6,598	\$77,231	\$205,429	\$22,168	\$311,426
DELTA DALLAS PROTECH LLC	\$54,484	\$41,479			\$95,964
DUFF AND PHELPS LLC	\$80,472	\$32,500	\$129,716		\$242,688
DYNAMIC RECOVERY SERVICES INC	\$107,123	\$112,255	\$74,332	\$11,667	\$305,377
ENKITEC LP	\$408,265	\$578,762	\$736,301	\$117,720	\$1,841,047
ENVISION CONTRACTORS LLC	\$61,463			\$596	\$62,059
ERNST AND YOUNG LLP	\$100,186	\$115,747	\$458,943	\$389,663	\$1,064,539
FISERV INC	\$641,957	\$522,122	\$483,385	\$136,292	\$1,783,756
FRUITION PARTNERS		\$19,200	\$115,200	\$28,800	\$163,200
FUSNER GEORGE R		\$259,463			\$259,463
GELBER AND ASSOCIATES CORP	\$59,000	\$59,500	\$50,749	\$16,500	\$185,749
HARBINGER PARTNERS INC	\$11,504	\$130,784	\$112,376	\$21,420	\$276,084
HARRIS MCBURNEY COMPANY INC	\$514,757	\$818,684	\$909,819	\$305,505	\$2,548,765
HEATH CONSULTANTS INC		\$15,950	\$287,454	\$128,562	\$431,966
HIGH PROFILE INC	\$356,094	\$249,012	\$203,431	\$89,668	\$898,205
IMPRIMIS ART SQUAD	\$9,315	\$13,214	\$196,029		\$218,558
IMPRIMIS FREEMAN LEONARD			\$203,604	\$66,005	\$269,609
INFINITUDE CREATIVE GROUP LP			\$268,635	\$123,700	\$392,335
JOHN HANCOCK ASSIGNMENT COMPANY		\$78,200			\$78,200
KENTUCKY UNDERGROUND PROTECTION INC	\$62,787	\$63,493	\$64,506	\$10,665	\$201,451
KING PIPELINE AND UTILITY COMPANY INC		\$3,100	\$112,062		\$115,162
KPMG LLP	\$65,090	\$112,439	\$293,698	\$16,071	\$487,298
LANDMARK TECHNOLOGY LLC	\$97,500				\$97,500
LEXISNEXIS	\$75,050	\$72,398	\$49,080	\$12,270	\$208,798
LEXISNEXIS RISK DATA MANAGEMENT INC	\$253,974	\$334,506	\$192,351	\$73,711	\$854,541
LEXISNEXIS RISK SOLUTIONS BUREAU	\$73,487	\$90,483	\$123,425	\$37,307	\$324,702
MANAGEMENT DECISIONS INC	\$22,645	\$148,040	\$146,239	\$26,677	\$343,601
MARKETNET INC		\$66,520			\$66,520
METLIFE TOWER RESOURCES GROUP INC		\$78,200			\$78,200
MILESTONE SOFTWARE SOLUTIONS INC	\$173,294	\$759,108	\$620,488		\$1,552,890
PAY GOVERNANCE LLC	\$141,575	\$147,894	\$105,843	\$34,253	\$429,564
PC HELPS SUPPORT LLC	\$50,277	\$102,389	\$42,546	\$29,624	\$224,836
PEOPLE PLUS INC	\$31,442	\$83,889	\$121,120	\$1,739	\$238,190
PRICEWATERHOUSECOOPERS LLP	\$62,404	\$51,853	\$43,997	\$108,008	\$266,262
PROFESSIONAL FINANCE COMPANY INC	\$100,723	\$106,376	\$77,826	\$10,638	\$295,563
REYNOLDS GROUP INC	\$54,000		\$16,500	\$29,817	\$100,317
SAMERSON LLC	\$30,393	\$67,095	\$39,872	\$16,285	\$153,646
SAVID TECHNOLOGIES INC		\$93,750	\$113,000		\$206,750
SCHUBACK SEARCH ASSOCIATES LTD		\$89,100	\$47,600	\$20,000	\$156,700
SECURED FUTURES POOLED SPECIAL NEEDS TRUST		\$440,537			\$440,537
SENDERO BUSINESS SERVICES	\$127,999	\$118,895			\$246,894
SOGETI USA LLC		\$110,320			\$110,320
SPHERION CORPORATION	\$789,411				\$789,411
SPHERION STAFFING	\$639,177				\$639,177
SPHERION STAFFING LLC	\$261,733	\$988,452	\$1,329,446	\$286,652	\$2,866,283
STRAFFORD TECHNOLOGY INC	\$20,900	\$65,800	\$27,350	\$2,400	\$116,450
STRATEGIC STAFFING SOLUTIONS LC	\$91,802	\$123,781			\$215,583
TAX PROJECTS GROUP LLP	\$155,021				\$155,021
TECHNISOURCE INC		\$51,863			\$51,863
TIMBERHORN LLC	\$6,699	\$111,352	\$61,622		\$179,673
TOWERS WATSON PENNSYLVANIA INC	\$19,771	\$126,779	\$199,097	(\$41,682)	\$303,965
UBISENSE INC	\$57,890	\$98,190	\$145,621	\$67,498	\$369,199
US BANK	\$396,130	\$351,418	\$345,112	\$77,618	\$1,170,278
US COURIER AND LOGISTICS DALLAS LP	\$54,027				\$54,027
US PAYMENTS LLC	\$78,999	\$78,121	\$66,188	\$19,016	\$242,323
USIC LOCATING SERVICES INC	\$194,866	\$334,655	\$124,230		\$653,751
VICKI HILLARD MOSS IND AND AS ADMX		\$293,600			\$293,600
WHITLEY PENN LLP	\$69,787	\$75,603	\$77,733	\$5,800	\$228,923
Grand Total	\$7,668,021	\$10,315,955	\$11,800,842	\$3,538,016	\$33,322,834

Atmos Energy Corporation
Capital Charges
2011, 2012, 2013, 2014 thru January

Vendor	2011	2012	2013	2014	Grand Total
ACCENTURE LLP	\$3,200,000	\$18,929,897	\$6,472,323	\$118,595	\$28,720,815
ALTON WEBB CONSTRUCTION LLC	\$280,238	\$356,000			\$636,238
BAKER HUGHES BUSINESS SUPPORT SERVICES	\$79,587	\$72,630	\$87,044		\$239,261
BLUE FISH DEVELOPMENT GROUP	\$9,238	\$167,517	\$114,206	\$83,025	\$373,985
BOLDEN INTEGRATED SYSTEMS INC	\$81,510	\$221,605	\$138,491	\$77,745	\$519,351
BROWN CONTRACTING LLC	\$64,247				\$64,247
BYRUM STEPHEN L			\$87,003		\$87,003
CAMERON PROCESS SYSTEMS			\$70,479		\$70,479
CARTER DEVELOPMENT SERVICES LLC	\$98,261				\$98,261
CLICKSOFTWARE INC	\$36,819	\$334,942	\$171,000		\$542,761
CROSSROADS PAVING COMPANY	\$36,369	\$74,930	\$39,741	\$25,705	\$176,744
D AND S CONCRETE SERVICE LLC	\$34,255	\$28,160	\$44,015	\$12,000	\$118,430
DALLAS CONSTRUCTORS INC	\$59,447	\$108,196	\$39,151	\$39,417	\$246,211
DENIS F WHEATLEY SERVICES INC			\$224,156		\$224,156
DIGITAL DATAVOICE CORP	\$201,915	\$782,325	\$379,458		\$1,363,698
DOUBLE C CONTRACTORS INC		\$4,200	\$55,455		\$59,655
EIS TECHNOLOGIES INC	\$113,113		\$19,200		\$132,313
ELSTER AMERICAN METER COMPANY INC	\$64,803	(\$3,986)	\$5,448	\$14,571	\$80,836
ENKITEC LP	\$81,563	\$221,262	\$198,258	\$105,768	\$606,852
ENVISION CONTRACTORS LLC	\$473,770	\$1,449,365	\$2,322,088	\$886,950	\$5,132,173
ESSENTIAL NETWORK SERVICES	\$32,353	\$4,734	\$68,271		\$105,359
FISHEL COMPANY	\$135,509				\$135,509
FISHEL COMPANY THE	\$69,659	\$1,934,072	\$277,942	\$28,644	\$2,310,316
FURNITURE MARKETING GROUP INC		\$56,208		\$12,989	\$69,197
GE ENERGY MANAGEMENT SERVICES INC		\$95,113			\$95,113
GIA TECHNOLOGY INC	\$28,800	\$117,840			\$146,640
HALL CONTRACTING OF KENTUCKY INC	\$741,592	\$3,156,109	\$30,000		\$3,927,702
HARBINGER PARTNERS INC	\$11,248	\$234,279	\$215,226	\$11,356	\$472,109
HAYDEN CONSTRUCTION CO INC			\$199,066		\$199,066
HIGH PROFILE INC	\$95,477				\$95,477
IBB DESIGN GROUP	\$99,045	\$5,200			\$104,245
IHS GLOBAL INC	\$222,083	\$296,297			\$518,380
INSIGHT GLOBAL INC		\$95,280	\$43,040		\$138,320
INSOURCE GROUP INC	\$56,600				\$56,600
INTEGRATED ARCHITECTURE LLC	\$206,148				\$206,148
INTEGRITY TESTING AND INSPECTION	\$159,428	\$120,394	\$228,469	\$85,385	\$593,677
INTERNATIONAL TECHNOLOGIES INC			\$108,859		\$108,859
INTERNATIONAL TECHNOLOGY INC		\$55,250			\$55,250
INVENSYS SYSTEMS INC	\$119,341		\$28,556		\$147,897
JOHNSON WELDING COMPANY INC	\$52,371	\$55,587	\$21,538	\$10,688	\$140,184
KBACE TECHNOLOGIES INC	\$99,123				\$99,123
KING PIPELINE AND UTILITY COMPANY INC	\$688,856	\$62,731	\$78,707		\$830,294
KNIGHT ELECTRIC INC		\$26,754	\$59,401		\$86,155
KPMG LLP	\$439,190	\$800,000	\$859,816	\$56,352	\$2,155,358
LEE TECHNOLOGIES SERVICES INC	\$63,200				\$63,200
MAXXUS WELL CONTROL OF ILLINOIS INC	\$217,378	\$278,721	\$271,039	\$12,647	\$779,785
MERCER STONE COMPANY INC	\$869	\$63,189	\$307		\$64,366
MILESTONE SOFTWARE SOLUTIONS INC	\$225,668	\$26,337	\$17,011	\$26,080	\$295,096
OFFICEMAX INC	\$64,823	\$10,997	(\$623)	\$78,919	\$154,115
OPEN TEXT INC	\$18,509	\$286,146	\$161,060		\$465,714
POWERPLAN CONSULTANTS INC	\$614,586	\$39,844	\$1,719		\$656,148
PREMIER ENERGY SERVICES LLC		\$187,930			\$187,930
PROGRESSIVE SOFTWARE COMPUTING INC	\$604,703	\$16,800			\$621,503
QUORUM BUSINESS SOLUTIONS INC	\$70,462		\$23,643		\$94,105
REVELL CONSTRUCTION COMPANY INC	\$212,328	\$334,153	\$78,775		\$625,256
S AND V UNDERGROUND CONSTRUCTION	\$23,367	\$14,258	\$69,787		\$107,412
SAMERSON LLC			\$79,538		\$79,538
SAP INDUSTRIES INC		\$150,000	\$3,230		\$153,230
SCOTT AND RITTER INC			\$147,167		\$147,167
SENDERO BUSINESS SERVICES	\$318,007	\$263,365	\$125,630		\$707,002
SIGERCON INC	\$110,000	\$25,500	\$356,500		\$492,000
SIGNATURE CONSULTANTS LLC	\$131,400	\$207,000	\$50,400		\$388,800
SIGNUM GROUP LLC	\$142,540				\$142,540
SOGETI USA LLC	\$281,374	\$38,875			\$320,249
STRUCTURE TONE SOUTHWEST INC	\$9,929,825				\$9,929,825
SUNGARD CONSULTING SERVICES LLC		\$39,270	\$227,005	\$253,338	\$519,613
SUNGARD ENERGY SYSTEMS	\$221,154	\$42,000	\$365,932	\$362,925	\$992,012
SYCLO LLC	\$46,700	\$208,000	\$43,000		\$297,700
TAURUS TECHNOLOGIES INC	\$86,704	\$15,143	\$142,624	\$123,890	\$368,362
TEAM CONSTRUCTION LLC	\$818,104	\$3,336,908	\$4,186,447	\$1,472,322	\$9,813,781
TECHNISOURCE INC	\$12,496	\$97,583	\$89,503		\$199,582
TIMBERHORN LLC	\$43,480	\$252,512			\$295,992
TRAGHM INFORMATION SOLUTIONS CORPORATION		\$128,315	\$187,625	\$43,320	\$359,260
UBISENSE INC	\$69,340	\$92,220	\$421,191		\$582,751
UC4 SOFTWARE INC		\$209,882	\$16,000		\$225,882
WERNER PROPERTY SERVICES		\$27,000	\$184,500		\$211,500
WHF INC			\$1,203,022	(\$48,692)	\$1,154,330
Grand Total	\$22,498,974	\$36,254,839	\$21,138,441	\$3,893,938	\$83,786,193