

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

TELEPHONE: (502) 227-7270

JNHUGHES@fewpb.net

TELEFAX (502) 875-7059

January 25, 2010

RECEIVED

JAN 25 2010

PUBLIC SERVICE
COMMISSION

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

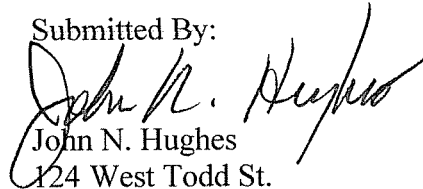
Re: Atmos Energy Corporation
Case No. 2009-00354

Dear Mr. Derouen:

Atmos Energy Corporation submits for filing the responses to the Commission's second data request and the Attorney General's first data request. A Petition for confidentiality for two responses is also being filed. A copy of this filing has been delivered to the Attorney General.

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

Submitted By:



John N. Hughes
124 West Todd St.
Frankfort, KY 40601
Attorneys for Atmos Energy Corporation

Attachments

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-001
Page 1 of 1

REQUEST:

[Revenue Requirement] - The AG has calculated that the income taxes associated with the proposed rate increase of \$9,486,033 shown on Schedule C-1 amount to \$3,665,941 which would make the operating income increase associated with the proposed rate increase \$5,758,072, similar to what is shown on Schedule A, line 6. Please reconcile this to the income tax amount of \$3,671,617 and operating income amount of \$5,752,397 shown on lines 8 and 10 of Schedule C-1.

RESPONSE:

Please see Attachment 1, which provides Schedule C-1 as filed and revised. The formula on row 8 column H for State and Federal Income taxes needs to include row 6 on column H Taxes Other than income. When this amount is subtracted, income taxes and operating income match Schedule A, line 6. There is no change to revenue requirement.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Filed and Revised Schedule C-1, 2 Pages.

Respondent: Chris Felan

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

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

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

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

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

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

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

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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	3,665,941	6,655,562
9	Total Operating Expenses	<u>\$ 174,130,988</u>	<u>\$ 188,864,835</u>	<u>\$ 3,727,961</u>	<u>\$ 192,592,796</u>
10	Operating Income	<u><u>\$ 10,666,900</u></u>	<u><u>\$ 10,864,662</u></u>	<u><u>\$ 5,758,072</u></u>	<u><u>\$ 16,622,734</u></u>
11	Rate Base	180,645,233	184,697,058		184,697,058
12	Rate of Return	5.90%	5.88%		9.00%

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-002
Page 1 of 1

REQUEST:

[Revenue Requirement] - With regard to PSC assessment fees, please provide the following information:

- a. What is the current actual effective PSC assessment rate; when in 2010 is this rate scheduled to change; and what is the expected PSC assessment rate when it will be changed in 2010?
- b. Provide a workpaper showing the calculations and calculation components (e.g., assessment rate, revenues subject to PSC assessment, etc.) underlying the proposed forecasted period PSC assessment expenses of \$340,986 shown on Schedule C-2.3 F, line 6.

RESPONSE:

- a) The current effective PSC assessment rate is 0.1538 percent. The rate is scheduled to change July 1, 2010. The rate used for the projected 2010 change in this case is 0.16225 percent. This rate was calculated by averaging the last four historical rates. Please see Attachment 1 for historical information.
- b) Please see Attachment 1 for the calculation of the new monthly amount of \$27,450 to begin July 1, 2010. The \$340,986 shown on Schedule C-2.3F is calculated using 3 months of our current monthly assessment of \$31,312 and 9 months of \$27,450.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, PSC Assessment Rate, 1 Page.

Respondent: Greg Waller

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-003
Page 1 of 1

REQUEST:

[Revenue Requirement] - With regard to Forfeited Discount (FD) revenues, please provide the following information:

- a. Actual FD revenues and residential, commercial and public authority revenues for FY 2009, FY 2008, FY 2007, FY 2006, FY 2005 and FY 2004, as well as the ratios of FD revenues to the total of residential, commercial and public authority revenues. If the ratio for FY 2005 is abnormally low as compared to the ratios for the other requested years, please provide an explanation for this abnormal ratio.
- b. Actual FD revenues and residential, commercial and public authority revenues for calendar years 2008, 2007, 2006, 2005, 2004 and the 12-month period ended 9/30/09, as well as the ratios of FD revenues to the total of residential, commercial and public authority revenues. If the ratio for calendar 2005 is abnormally low as compared to the ratios for the other requested years, please provide an explanation for this abnormal ratio.
- c. Basis for the Company's assumption that the FD revenues for the Forecasted Period in this case should be based on the application of a ratio of 0.87% to the Forecasted Period residential, commercial and public authority revenues (see Smith testimony page 12, lines 21 – 23). In addition, provide a worksheet showing the calculations in support of the ratio of 0.87%.

RESPONSE:

- a) Please see Attachment 1 for the requested information. With respect to the lower ratios reflected in FY 2005 and calendar year 2005, there were four months in FY 2005 (February through May) when an erroneous programming change altered the rules of applying late payment fees in Kentucky. The change dramatically lowered the billings of late payment fees during that period.
- b) Please see the response to subpart (a).
- c) Please see the Company's response to Staff DR Set No. 2, Question No. 2-03.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Forfeited Discounts, 1 Page.

Respondent: Gary Smith

Atmos Energy Corporation, Kentucky
Case No. 2009-00354
AG 1st Data Request Dated January 4, 2010
DR Item 3a
Witness: Gary Smith

Acct 4870
For FY 2004 thru 2009 and Calendar Year 2004 thru 2009

Calendar Year							
Line No.	Year	Residential Revenue *	Commercial Revenue *	Public Authority Revenue *	Total (b) + (c) + (d)	Forfeited Discount	Ratio (f) / (e)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	2009	115,528,696	49,294,571	11,513,184	176,336,451	1,335,586	0.76%
2	2008	137,402,106	61,913,423	14,423,543	213,739,072	1,776,882	0.83%
3	2007	114,815,200	50,683,135	12,152,389	177,650,724	1,572,960	0.89%
4	2006	131,711,851	58,825,924	15,306,861	205,844,636	1,950,385	0.95%
5	2005	126,292,811	55,473,236	14,144,157	195,910,204	1,437,764	0.73%
6	2004	110,577,693	47,080,451	12,801,155	170,459,299	1,593,660	0.93%

* Please note Unbilled Revenue is not included in these amounts.

Fiscal Year							
Line No.	Year	Residential Revenue *	Commercial Revenue *	Public Authority Revenue *	Total (b) + (c) + (d)	Forfeited Discount	Ratio (f) / (e)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	2009	130,355,370	55,811,081	13,372,427	199,538,879	1,471,028	0.74%
2	2008	128,720,329	57,898,758	13,375,983	199,995,070	1,723,205	0.86%
3	2007	117,202,620	52,159,817	12,639,426	182,001,863	1,580,528	0.87%
4	2006	136,693,744	61,713,498	16,227,851	214,635,093	1,976,829	0.92%
5	2005	115,449,980	49,916,435	12,916,333	178,282,748	1,346,453	0.76%
6	2004	111,292,120	47,446,376	12,718,944	171,457,441	1,660,964	0.97%

* Please note Unbilled Revenue is not included in these amounts.

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-004
Page 1 of 1

REQUEST:

[Revenue Requirement] - The Company has proposed Miscellaneous Service revenues of \$783,688 for the Forecasted Period. Please provide the equivalent actual Miscellaneous Service Revenues booked by the Company in each of its fiscal years 2005 through 2009 and for each of calendar years 2004 through 2008 and the 12-month period ended 9/30/09.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Miscellaneous Service Revenues, 1 Page.

Respondent: Gary Smith

Atmos Energy Corporation, Kentucky
Case No. 2009-00354
AG 1st Data Request Dated January 4, 2010
DR Item 4
Witness: Gary Smith

Calendar Year

Line No.	Year	Miscellaneous Revenues
	(a)	(b)
1	2009	855,128
2	2008	907,103
3	2007	884,622
4	2006	885,589
5	2005	929,154
6	2004	1,094,155

Fiscal Year

Line No.	Year	Miscellaneous Revenues
	(a)	(b)
1	2009	859,222
2	2008	913,127
3	2007	856,015
4	2006	885,690
5	2005	948,227

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-005
Page 1 of 1

REQUEST:

[Revenue Requirement] - With regard to uncollectible expenses, please provide the following information:

- a. Actual account 904 uncollectible expenses and residential, commercial and public authority revenues for FY 2009, FY 2008, FY 2007, FY 2006, FY 2005 and FY 2004, as well as the ratios of uncollectible expenses to the total of residential, commercial and public authority revenues. Please show calculation of ratios.
- b. Account 904 uncollectible expenses and residential, commercial and public authority revenues for the Base Period and Forecasted Period, as well as the ratios of uncollectible expenses to the total of residential, commercial and public authority revenues. Please show calculations of ratios.
- c. Basis for the assumed .50% uncollectible ratio.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 2.
- c) The Company's bad debt budget has ranged from 0.45% to 0.50% of residential commercial and public authority revenues for the past several years. The forecasted period amount of 0.50% recognizes the fact that the Company's actual results from recent years have been at or above this amount as illustrated in subparts (a) and (b).

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Account 904 Uncollectible Expenses FY 2004 Through FY 2009, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Account 904 Uncollectible Expenses Base Period and Forecasted Period, 1 Page.

Respondent: Gary Smith

Atmos Energy Corporation, Kentucky Division
Account 904 Uncollectible Expense
FY 2004, 2005, 2006, 2007, 2008 and 2009

	Total Year Fiscal 2004	Total Year Fiscal 2005	Total Year Fiscal 2006	Total Year Fiscal 2007	Total Year Fiscal 2008	Total Year Fiscal 2009
Residential Revenue Class	\$ 111,292,120	\$ 115,449,980	\$ 136,693,744	\$ 117,202,620	\$ 128,720,329	\$ 130,355,370
Commercial Revenue Class	\$ 47,446,376	\$ 49,916,435	\$ 61,713,498	\$ 52,159,817	\$ 57,898,758	\$ 55,811,081
Public Authority Revenue Class	\$ 12,718,944	\$ 12,916,333	\$ 16,227,851	\$ 12,639,426	\$ 13,375,983	\$ 13,372,427
Unbilled Revenue Class	\$ (1,367,914)	\$ 5,091,816	\$ (4,864,925)	\$ (19,126)	\$ (3,795)	\$ (441,118)
Provision for Bad Debt	\$ 757,085	\$ 1,397,380	\$ 1,011,761	\$ 1,136,730	\$ 1,426,505	\$ 1,842,480
% of Bad Debt of Revenues	0.45%	0.76%	0.48%	0.62%	0.71%	0.93%

Atmos Energy Corporation, Kentucky Division
Account 904 Uncollectible Expense
Base Period and Forecasted Period

	Proposed Base Period	Forecasted Test Period
Residential Revenue Class	\$ 116,635,730	\$ 116,589,846
Commercial Revenue Class	\$ 49,079,308	\$ 52,141,186
Public Authority Revenue Class	\$ 11,668,804	\$ 12,145,471
Provision for Bad Debt	\$ 581,895	\$ 909,895
% of Bad Debt of Revenues	0.33%	0.50%

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-006
Page 1 of 1

REQUEST:

[Revenue Requirement] - With regard to the testimony of Mr. Waller, page 12, line 24 through page 13, line 3, please provide the following information:

- a. For ratemaking purposes, the Company has assumed that its uncollectible expenses should be .50% of the residential, commercial and public authority revenues. However, through its proposed Gross Revenue Conversion Factor, the Company has assumed uncollectible expenses equal to .50% of the total requested rate increase of \$9.5 million. Please explain this inconsistency.
- b. Please provide the Forecasted Period residential, commercial and public authority gross margins and the calculations showing the associated uncollectible expenses of \$218,323.

RESPONSE:

- a) Please see Attachment 1 for the revised schedule H.1. 93.73% of the Company's revenue increase in Kentucky are Residential, Commercial and Public Authority. Therefore, adjusting the uncollectible expense ratio to account for the exclusion of Industrial and Transportation lowers the uncollectible expense ratio to 0.4686%. The resulting changes lowers the revenue deficiency \$2,994.00.
- b) Please see Attachment 1 to the Company's response to AG DR Set No. 1, Question No. 1-96. The calculation is located on the 'Summary Revenue' tab, beginning on cell reference I 41,

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Revised Schedule H.1, 1 Page.

Respondent: Greg Waller

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

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

Schedule H-1
Witness: C. Felan

Line No.	Description		Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue		100.000000%	100.000000%
2	Less: Uncollectible Accounts Expense		0.500000%	0.468642%
3	Less: PSC Fees		0.153800%	0.153800%
4	Net Revenues		99.346200%	99.377558%
5	SIT Rate	6.00%	5.960772%	5.962654%
6	Income before Federal Income Tax		93.385428%	93.414904%
7	Federal Income Tax @	35%	32.684900%	32.695200%
8	Operating Income Percentage		60.700528%	60.719704%
9	Gross Revenue Conversion Factor			
10	(100 % divided by Income after Income Tax)		1.647432	1.646912

	Revenue Increase	Ratio
Residential	7,681,474	81.06%
Commercial	1,093,125	11.54%
Industrial	19,407	0.20%
Public Authority & Other	107,460	1.13%
Other	574,918	6.07%
	9,476,384	100.00%
Total Res. Com. & Ind	8,882,059	93.73%
Uncollectible Expense Ratio		0.500%
Adjusted Uncollectible Expense Ratio		0.4686%

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-007
Page 1 of 1

REQUEST:

[Revenue Requirement] - On Schedule J-1, the Company shows the calculations underlying its proposed overall rate of return of 9.00%. In this regard, please provide the following information:

- a. Confirm that when the overall rate of return is calculated to the third decimal, it indicates an overall rate of return of 8.993% rather than 9.000%.
- b. Confirm that the reflection of an overall rate of return of 8.993% reduces the requested rate increase amount by approximately \$21,300.

RESPONSE:

- a) When the overall rate of return is calculated to the third decimal (i.e. rounded to 5 number digits), the overall rate of return is 8.994.
- b) With an overall rate of return of 8.994 the revenue deficiency decreases \$18,256.

Respondent: Chris Felan

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-008
Page 1 of 1

REQUEST:

[Revenue Requirement] - On page 5 of her testimony, Ms. Sherwood testifies that the Company's proposed cost of long-term debt of 6.87% represents the projected cost of long-term debt at the end of Forecasted Period, March 31, 2011. Please provide the equivalent cost of long-term debt projected on average during the Forecasted Period rather than as projected as of March, 31, 2011, the end of the Forecast Period.

RESPONSE:

As noted in the Company's response to Staff DR Set No. 2, Question No. 2-30, as reflected on Exhibit LMS-1, the long-term debt cost is based on a thirteen month average.

Respondent: Robert J. Smith

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-009
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please provide detailed explanations for the \$2,391,946 and \$9,037,375 rate base adjustments shown on FR 10(8)(f).

RESPONSE:

Please see the Company's response to Staff DR Set No. 1, Question No. 1-15, for an explanation of the rate base adjustments.

Respondent: Chris Felan

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-010
Page 1 of 1

REQUEST:

[Revenue Requirement] - Company filing schedule B-1, Sheet 2 of 2 in the prior Case No. 2006-00464 shows that the Company had projected an average plant in service balance of \$322,898,092 and an average depreciation reserve balance of \$150,302,465 for the Forecasted Period ended June 30, 2008 used for ratemaking purposes in that case. Please provide the equivalent actual average plant in service and depreciation reserve balances for the 12-month period ended 6/30/08 and explain any major variances.

RESPONSE:

Please see Attachment 1, which shows the actual average gross plant in service of \$317,287,949 and the actual average depreciation reserve balance of \$143,891,512. The balances by division varied compared to the Company filing in Case No. 2006-00464 but the resulting net balance was only \$800,810 or 0.5% greater than projected in the filing. Both the gross plant balance and depreciation reserve balances were lower than projected due to the lower plant additions and capital spending as detailed in the testimony of Mr. Earnest Napier and lower amount of retirements than previously experienced. Another factor that influenced these balances was the reduced allocation factors from divisions 02, 12, and 91 which was primarily driven by the reduced O&M expense in the calculation of the general office allocation factor.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Plant in Service and Depreciation Reserve, 1 Page.

Respondent: Chris Felan

REQUEST:

[Revenue Requirement] - With regard to CWIP, please provide the following information:

- a. For each month from the beginning of the Base Period through the end of the Forecasted Period, provide the CWIP balances as included in the filing schedules, in total and broken out between AFUDC-bearing CWIP and non-AFUDC-bearing CWIP.
- b. For each month in 2009 through October, provide the actual CWIP balances, in total and broken out between AFUDC-bearing CWIP and non-AFUDC-bearing CWIP.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 2.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CWIP for December 2008 Through March 2011, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CWIP for Twelve-Months Ended December 2009, 1 Page.

Respondent: Chris Felan

Atmos Energy Corp.
CWIP (Rate Divisions 002, 012, 009, and 091)
Dec-08 - Mar-11

Division	Description	Forecasted		Actual Dec-08	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Actual Jul-09	Projected Aug-09	Projected Sep-09	Projected Oct-09	Projected Nov-09	Projected Dec-09	Projected Jan-10
		Base Period 13 Month Average	Period 13 Month Average														
002 - Dallas Atmos Rate Division																	
	CWIP With AFUDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CWIP With Out AFUDC	14,038,950	15,099,624	9,819,935	13,093,142	13,569,329	13,967,677	14,899,825	13,573,566	12,985,129	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624
	Total CWIP	14,038,950	15,099,624	9,819,935	13,093,142	13,569,329	13,967,677	14,899,825	13,573,566	12,985,129	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624
012 - Call Center Division																	
	CWIP With AFUDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CWIP With Out AFUDC	1,187,994	2,156,987	-	-	-	92,331	273,156	657,214	1,479,293	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987
	Total CWIP	1,187,994	2,156,987	-	-	-	92,331	273,156	657,214	1,479,293	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987
091 - Brentwood Division																	
	CWIP With AFUDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CWIP With Out AFUDC	(41,763)	(146,395)	48,896	25,488	38,765	47,443	47,443	90,434	38,978	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)
	Total CWIP	(41,763)	(146,395)	48,896	25,488	38,765	47,443	47,443	90,434	38,978	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)
009 - Kentucky Division																	
	CWIP With AFUDC	85,662	105,599	71,980	90,811	47,599	48,724	60,266	72,464	88,171	105,599	105,599	105,599	105,599	105,599	105,599	105,599
	CWIP With Out AFUDC	3,820,848	4,155,688	4,416,903	5,641,171	3,011,122	2,309,238	2,632,127	3,143,078	3,583,262	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688
	Total CWIP	3,906,511	4,261,287	4,488,883	5,731,982	3,058,721	2,357,962	2,692,393	3,215,542	3,671,433	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287
Total KY Including Allocation																	
	CWIP With AFUDC	85,662	105,599	71,980	90,811	47,599	48,724	60,266	72,464	88,171	105,599	105,599	105,599	105,599	105,599	105,599	105,599
	CWIP With Out AFUDC	4,571,202	4,978,625	4,922,556	6,301,819	3,700,012	3,026,020	3,405,303	3,888,083	4,324,092	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625
	Total	4,656,865	5,082,224	4,994,536	6,392,630	3,747,611	3,074,744	3,465,569	3,958,547	4,412,264	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224

Atmos Energy Corp.
CWIP (Rate Divisions 002, 012, 009, and 009)
Dec-08 - Mar-11

Division	Description	Projected Feb-10	Projected Mar-10	Projected Apr-10	Projected May-10	Projected Jun-10	Projected Jul-10	Projected Aug-10	Projected Sep-10	Projected Oct-10	Projected Nov-10	Projected Dec-10	Projected Jan-11	Projected Feb-11	Projected Mar-11
002 - Dallas Atmos Rate Division															
	CWIP With AFUDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CWIP With Out AFUDC	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624
	Total CWIP	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624	15,099,624
012 - Call Center Division															
	CWIP With AFUDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CWIP With Out AFUDC	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987
	Total CWIP	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987	2,156,987
009 - Brentwood Division															
	CWIP With AFUDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CWIP With Out AFUDC	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)
	Total CWIP	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)	(146,395)
009 - Kentucky Division															
	CWIP With AFUDC	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599
	CWIP With Out AFUDC	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688	4,155,688
	Total CWIP	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287	4,261,287
Total KY Including Allocation															
	CWIP With AFUDC	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599	105,599
	CWIP With Out AFUDC	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625	4,976,625
	Total	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224	5,082,224

Atmos Energy Corp.
CWIP (Rate Divisions 002, 012, 009, and 091)
12 Months Ending 12/31/2009

Month	Business Segment	AFUDC	Other Expenditures	Total
200901	002 - Dallas Atmos Rate Division	-	13,093,141.55	13,093,141.55
	009 - WKG Division	90,395.37	5,641,586.89	5,731,982.26
	091 - Brentwood Division	-	644,585.34	644,585.34
200901 Sum		90,395.37	19,379,313.78	19,469,709.15
200902	002 - Dallas Atmos Rate Division	-	13,569,329.48	13,569,329.48
	009 - WKG Division	47,561.22	3,421,544.14	3,469,105.36
	091 - Brentwood Division	-	615,862.10	615,862.10
200902 Sum		47,561.22	17,606,735.72	17,654,296.94
200903	002 - Dallas Atmos Rate Division	-	13,967,676.62	13,967,676.62
	009 - WKG Division	48,723.45	2,308,858.36	2,357,581.81
	012 - Call Center Division	-	92,330.76	92,330.76
	091 - Brentwood Division	-	47,443.07	47,443.07
200903 Sum		48,723.45	16,416,308.81	16,465,032.26
200904	002 - Dallas Atmos Rate Division	-	14,899,825.02	14,899,825.02
	009 - WKG Division	60,265.46	2,632,127.49	2,692,392.95
	012 - Call Center Division	-	273,156.15	273,156.15
	091 - Brentwood Division	-	503,557.52	503,557.52
200904 Sum		60,265.46	18,308,666.18	18,368,931.64
200905	002 - Dallas Atmos Rate Division	-	13,573,565.67	13,573,565.67
	009 - WKG Division	72,464.01	3,143,077.92	3,215,541.93
	012 - Call Center Division	-	657,213.86	657,213.86
	091 - Brentwood Division	-	622,486.52	622,486.52
200905 Sum		72,464.01	17,996,343.97	18,068,807.98
200906	002 - Dallas Atmos Rate Division	-	12,985,129.33	12,985,129.33
	009 - WKG Division	88,171.01	3,586,812.08	3,674,983.09
	012 - Call Center Division	-	1,479,293.46	1,479,293.46
	091 - Brentwood Division	-	68,435.34	68,435.34
200906 Sum		88,171.01	18,119,670.21	18,207,841.22
200907	002 - Dallas Atmos Rate Division	-	15,099,624.08	15,099,624.08
	009 - WKG Division	105,583.95	4,155,702.71	4,261,286.66
	012 - Call Center Division	-	2,156,986.89	2,156,986.89
	091 - Brentwood Division	-	358,664.99	358,664.99
200907 Sum		105,583.95	21,770,978.67	21,876,562.62
200908	002 - Dallas Atmos Rate Division	-	15,945,591.32	15,945,591.32
	009 - WKG Division	123,322.85	4,257,395.07	4,380,717.92
	012 - Call Center Division	-	2,856,532.19	2,856,532.19
	091 - Brentwood Division	-	501,324.55	501,324.55
200908 Sum		123,322.85	23,560,843.13	23,684,165.98
200909	002 - Dallas Atmos Rate Division	-	13,933,032.66	13,933,032.66
	009 - WKG Division	70,804.80	3,754,790.50	3,825,595.30
	012 - Call Center Division	-	2,706,929.19	2,706,929.19
	091 - Brentwood Division	-	118,180.48	118,180.48
200909 Sum		70,804.80	20,512,932.83	20,583,737.63
200910	002 - Dallas Atmos Rate Division	-	12,359,812.62	12,359,812.62
	009 - WKG Division	79,469.04	3,828,707.86	3,908,176.90
	012 - Call Center Division	-	2,407,841.98	2,407,841.98
	091 - Brentwood Division	-	811,079.25	811,079.25
200910 Sum		79,469.04	19,407,441.71	19,486,910.75
200911	002 - Dallas Atmos Rate Division	-	12,819,919.82	12,819,919.82
	009 - WKG Division	97,051.54	3,907,581.64	4,004,633.18
	012 - Call Center Division	-	1,210,345.77	1,210,345.77
	091 - Brentwood Division	-	647,389.76	647,389.76
200911 Sum		97,051.54	18,585,236.99	18,682,288.53
200912	002 - Dallas Atmos Rate Division	-	4,891,022.63	4,891,022.63
	009 - WKG Division	121,560.34	4,080,278.09	4,201,838.43
	012 - Call Center Division	-	464,597.03	464,597.03
	091 - Brentwood Division	-	179,049.09	179,049.09
200912 Sum		121,560.34	9,614,946.84	9,736,507.18

REQUEST:

[Revenue Requirement] - On page 6, line 1 of his testimony, Mr. Felan states that the projected amount of gas in storage is discussed in Mr. Smith's testimony. Please indicate where exactly (page and line numbers) in his testimony, Mr. Smith discussed the projected gas in storage amounts and the methodology used to derive the 13-month average gas in storage balance claimed for ratemaking purposes in this case. If this discussion is not currently included in Mr. Smith's testimony, please provide a detailed description of the assumptions and calculation methodology used to determine the claimed 13-month average gas in storage balance.

RESPONSE:

Mr. Felan's testimony statement refers to Smith testimony beginning on Page 12, line 25, through Page 13, line 2.

Attached is Attachment 1, created for a reference to the methodology of determining storage balances for the budgeted periods in the base period and for the forecasted period in response to this question. The storage costs are computed in conjunction with total gas supply cost projections, which are included in the "KY Revenue & Billing Unit Forecast (Rate Design) (Workpapers Incl Exhibits) final.xls" Excel file, on the tab labeled "Gas Cost Worksheet", which is provided in the Company's response to AG DR Set No. 1, Question No. 1-96.

Reflected on lines 1-10 of Attachment 1 is the assumed storage injections and withdrawals for each month. Actual NYMEX closing prices were utilized on line 12 through October 2009; NYMEX futures for months thereafter were based on the closing prices on September 27, 2009. Using NYMEX prices, pipeline losses and variable transportation fees, the cost of stored inventory was calculated on lines 23-24 for Texas Gas NNS and 19-20 for all other storage. Withdrawals from Company-owned and Tennessee Gas storage are computed at the inventory price at the end of prior season injections (October), reflected on line 21. For Texas Gas NNS, the liability for borrowed gas (see response to KPSC DR 2-42) is priced at the summer injection average on line 25. The total gas storage balance is computed on line 27, netting the cost of in-ground storage with the liability for borrowed storage under Texas Gas NNS.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Storage Worksheet, 1 Page.

Respondent: Gary Smith

Atmos Energy Corporation, Kentucky
Case No. 2009-00354
AG 1st Data Request Dated January 4, 2010
DR Item 12
Witness: Gary Smith

STORAGE COST ESTIMATES

Line No.		Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11
1	Storage												
2	Tenn Gas (WI)								129,000	249,400	318,200	249,400	129,000
3	Texas Gas (WI)								430,000	774,000	774,000	731,000	429,226
4	Co Owned (WI)								772,280	1,184,220	1,291,720	1,128,320	772,280
5	Total (WI)								1,331,280	2,207,620	2,383,920	2,108,720	1,330,506
6													
7	Tenn Gas (IN)	161,250	161,250	161,250	161,250	161,250	161,250	107,500					
8	Texas Gas (IN)	470,734	470,734	470,734	470,734	470,734	470,734	313,823					
9	Co Owned (IN)	772,323	772,323	772,323	772,323	772,323	772,323	514,882					
10	Total (IN)	1,632,915	1,632,915	1,632,915	1,632,915	1,632,915	1,632,915	936,205					
11													
12	NYMEX PRICE	\$5.826	\$5.866	\$5.939	\$6.026	\$6.104	\$6.174	\$6.331	\$6.686	\$7.031	\$7.256	\$7.241	\$7.046
13	Pipeline Losses @ 4%	\$0.2428	\$0.2444	\$0.2475	\$0.2511	\$0.2543	\$0.2573	\$0.2638	\$0.2788	\$0.2930	\$0.3023	\$0.3017	\$0.2936
14	TGT/MW/Trunk Var Transp	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500
15	TGP - GS Variable Tran	\$0.8000	\$0.8000	\$0.8000	\$0.8000	\$0.8000	\$0.8000	\$0.8000	\$0.8000	\$0.8000	\$0.8000	\$0.8000	\$0.8000
16	TGP - G Variable Transp	\$0.0800	\$0.0800	\$0.0800	\$0.0800	\$0.0800	\$0.0800	0.06340	0.06340	0.06207	0.06207	0.06197	0.06197
17													
18	Storage Inventory												
19	Co Owned & TN (\$)	5,717,137	5,756,036	5,827,027	5,911,632	5,987,484	6,055,558	4,137,039	(5,643,164)	(8,976,292)	(10,080,155)	(8,626,287)	(5,643,164)
20	Cumulative (\$)	11,638,067	17,394,123	23,221,150	29,132,781	35,120,266	41,175,823	45,312,862	39,669,699	30,693,406	20,613,251	11,986,965	6,343,801
21	Average Price for Season							\$6.2613					
22													
23	TGT NNS (\$)	2,880,303	2,899,917	2,935,712	2,978,373	3,018,620	3,050,944	2,085,286	(2,973,943)	(5,353,097)	(5,353,097)	(5,055,703)	(2,968,590)
24	Cumulative (\$)	(19,949,212)	(17,049,295)	(14,113,582)	(11,135,210)	(8,118,590)	(5,067,646)	(2,982,360)	(5,956,303)	(11,309,400)	(16,662,496)	(21,718,199)	(24,686,789)
25	Average Price (Next Season)							\$8.9181					
26													
27	Total Cumulative (\$) - prior mo	(16,908,565)	(8,311,125)	344,828	9,107,567	17,997,572	27,001,676	36,108,177	42,330,502	33,713,396	19,384,007	3,950,755	(9,731,235)

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-013
Page 1 of 1

REQUEST:

[Revenue Requirement] - What portion of the 13-month average Forecasted Period Prepayment balance of \$743,825 represents the prepayment balance for PSC assessments?

RESPONSE:

The 13-month average for PSC assessments is \$144,137. Please see the attachment to the Company's response to AG DR Set No. 1, Question No. 1-14.

Respondent: Chris Felan

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-014
Page 1 of 1

REQUEST:

[Revenue Requirement] - In the same format and detail as the response to AG-1-20 in Case No. 2006-00464, please provide a detailed prepayment component breakout of the projected 13-month average Forecasted Period prepayment balance of \$743,825.

RESPONSE:

Please see Attachment 1 for prepayment detail.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Prepayments, 3 Pages.

Respondent: Chris Felan

Prepayments

Div	Account	Description	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	
			Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	
009	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	0	0	0	0	0	101,322	101,322	0	0	0	0	0	0	0	0	
009	1650	T-Prepayments - Prepaid-Worker's C A1650-13020	52,646	52,646	52,646	52,646	52,646	52,646	52,646	3,719	52,646	52,646	52,646	52,646	52,646	52,646	52,646	
009	1650	T-Prepayments - Prepaid-Gilliland A1650-13021	3,719	3,719	3,719	3,719	3,719	3,719	3,719	0	3,719	3,719	3,719	3,719	3,719	3,719	3,719	
009	1650	T-Prepayments - Prepaid-Kyc Ass A1650-13030	135,779	108,623	81,467	54,311	27,156	0	344,434	271,560	244,405	217,249	190,093	162,937	135,762	108,626	81,470	
009		T-Prepayments - TB1650	192,144	164,988	137,832	110,676	83,521	157,687	502,121	327,925	300,769	273,614	246,458	219,302	192,146	164,991	137,835	
002	1650	T-Prepayments - Prepaid-Expenses M A1650-13000	0	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	
002	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	
002	1650	T-Prepayments - Prepaid-Auto Liab A1650-13003	89,276	44,639	425,113	423,604	395,094	346,595	308,075	269,566	231,056	192,547	154,038	115,528	77,019	38,509	0	
002	1650	T-Prepayments - Prepaid-Liability A1650-13004	(1,495)	14,959	13,463	11,967	10,471	8,975	7,479	5,983	4,488	2,992	1,496	0	0	0	0	
002	1650	T-Prepayments - Prepaid-Insurance- A1650-13005	807,005	645,604	484,203	322,802	161,401	0	1,688,789	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid-Aegle Gene A1650-13006	3,405,452	2,975,979	2,546,507	2,117,034	1,760,349	1,330,876	924,580	471,931	42,459	4,724,192	4,294,720	3,865,247	3,435,775	3,006,302	2,576,830	
002	1650	T-Prepayments - Prepaid-Symantec S A1650-13010	128,557	124,540	120,522	116,505	112,488	108,470	104,453	96,418	92,401	88,383	84,366	80,348	76,331	72,314	68,297	
002	1650	T-Prepayments - Prepaid-COLI Ins P A1650-13012	341,565	286,939	232,311	186,802	132,176	82,341	39,714	343,088	288,461	233,834	179,207	124,581	69,954	600,897	546,270	
002	1650	T-Prepayments - Prepaid-SS Mailroo A1650-13013	26,830	39,953	28,349	39,639	27,432	39,085	23,964	16,596	31,965	48,044	36,761	24,718	22,390	33,392	34,151	
002	1650	T-Prepayments - Prepaid-Postage fo A1650-13015	141,524	123,344	373,911	322,390	282,692	724,218	384,894	319,587	330,402	348,751	308,609	255,363	196,448	132,434	248,528	
002	1650	T-Prepayments - Oracle Maint - Aug A1650-13025	396,193	333,119	268,634	201,175	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Oracle Maint - Aug A1650-13025	23,000	20,125	17,250	14,375	11,500	8,625	5,750	2,875	0	31,625	28,750	25,875	23,000	20,125	17,250	
002	1650	T-Prepayments - Prepaid-Southern G A1650-13027	528,622	480,565	432,509	384,452	336,396	288,339	240,283	192,226	144,170	96,113	48,057	0	576,694	528,628	480,571	
002	1650	T-Prepayments - Prepaid-American G A1650-13028	262,874	255,363	247,852	240,342	232,831	225,320	217,810	210,299	202,788	195,277	187,767	180,256	172,745	165,235	157,724	
002	1650	T-Prepayments - Prepaid-Mailroom A1650-13035	44,761	39,419	35,785	30,444	25,102	19,760	14,418	9,076	3,735	58,762	53,420	46,078	42,737	37,395	32,053	
002	1650	T-Prepayments - Maintenance contra A1650-13046	982,705	1,109,242	1,271,394	1,127,341	1,443,946	1,465,303	1,390,147	658,689	715,632	569,198	472,114	759,167	1,027,268	1,045,973	1,190,313	
002	1650	T-Prepayments - Oracle Maint - Jun A1650-13055	(228,164)	(214,422)	(213,288)	(1,127,341)	(228,164)	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid - Hyperion A1650-13056	(340,330)	(484,187)	(627,822)	(830,791)	(609,723)	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid - Verint S A1650-13057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid - Virtual A1650-13059	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Oracle Maint - Jun A1650-13061	784,952	802,749	804,218	786,421	784,952	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid - EMC Hard A1650-13062	20,662	17,218	13,775	7,579	5,052	2,526	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid-CFC - Orac A1650-13063	163,643	157,172	150,701	144,230	137,759	131,614	125,787	119,326	113,192	107,038	100,894	94,750	88,606	82,462	76,318	
002	1650	T-Prepayments - Markview Maint A1650-13064	29,894	25,623	21,353	17,082	12,812	8,541	4,271	0	46,981	42,710	38,440	34,169	29,899	25,628	21,358	
002	1650	T-Prepayments - Blueflame Property A1650-13067	(472,239)	(1,014,503)	4,484,619	3,979,904	3,481,810	2,989,737	2,491,443	2,124,927	1,551,261	1,079,049	708,291	236,079	(236,133)	(743,371)	1,735,058	
002	1650	T-Prepayments - Prepaid Maint - MD A1650-13068	316,220	281,084	245,949	210,813	175,678	140,542	105,407	70,271	35,136	0	386,496	351,360	316,225	281,089	245,954	
002	1650	T-Prepayments - Deloitte & Touche A1650-13069	43,293	37,891	32,470	27,058	21,646	16,235	11,823	5,412	0	59,532	54,120	48,709	43,297	37,886	32,474	
002	1650	T-Prepayments - Prepaid-Powerplant A1650-13076	84,516	73,951	63,387	52,822	42,258	31,693	21,129	10,564	0	116,204	105,640	95,075	84,511	73,946	63,382	
002	1650	T-Prepayments - Prepaid Maint - GE A1650-13077	286,285	0	336,694	319,406	279,480	239,555	199,629	159,703	119,777	79,852	39,925	0	439,186	399,260	359,335	
002	1650	T-Prepayments - Prepaid-HP Mainten A1650-13080	15,246	14,435	7,623	3,812	385,076	342,290	299,503	256,717	213,931	171,145	128,359	85,572	42,786	0	0	
002	1650	T-Prepayments - Prepaid-RedHat Sof A1650-13083	49,907	44,916	39,925	34,935	29,944	24,953	19,963	14,972	9,981	4,991	0	0	0	0	0	
002	1650	T-Prepayments - Prepaid-MapFrame A1650-13086	111,990	100,791	89,592	78,393	67,194	55,995	44,796	33,597	22,398	11,199	0	123,189	111,990	100,791	89,592	
002	1650	T-Prepayments - Prepaid-Indus A1650-13087	0	24,463	22,240	20,016	15,568	11,120	6,672	3,336	0	0	0	0	0	0	0	
002	1650	T-Prepayments - Prepaid-Dell Serve A1650-13089	24,463	22,240	20,016	15,568	11,120	6,672	3,336	0	0	0	0	0	0	0	0	
002	1650	T-Prepayments - Prepaid-Anlspam S A1650-13092	86,935	83,831	80,726	77,621	74,516	71,411	68,306	65,202	62,097	58,992	55,887	52,782	49,677	46,573	43,468	
002	1650	T-Prepayments - Prepaid-Scanmail S A1650-13093	52,827	50,940	49,054	47,167	45,280	43,394	41,507	39,620	37,734	35,847	33,960	32,073	30,187	28,300	26,413	
002	1650	T-Prepayments - Prepaid-NationsBan A1650-13094	664,640	590,791	516,942	568,070	369,244	295,396	221,547	147,698	73,849	0	612,339	738,498	664,641	590,792	516,943	
002	1650	T-Prepayments - Prepaid-CFC - AT&T A1650-13096	0	0	0	(3,758)	117,461	113,703	111,091	106,187	102,429	98,671	94,913	91,155	87,397	83,639	79,881	
002	1650	T-Prepayments - Prepaid-Oracle Int A1650-13097	0	0	0	0	1,844,415	1,929,427	1,754,024	1,899,450	1,884,462	1,869,474	1,854,486	1,839,497	1,824,509	1,809,521	1,794,533	
002	1650	T-Prepayments - Prepaid-Oracle Hyp A1650-13098	0	0	0	81,206	69,605	58,004	46,404	34,803	23,202	11,601	0	0	0	0	0	
002	1650	T-Prepayments - Prepaid-Oracle App A1650-13099	0	0	0	0	689,228	693,916	621,741	673,290	667,977	662,664	657,352	652,039	646,726	641,413	636,100	
002	1650	T-Prepayments - TB1650	8,857,959	6,972,431	12,438,250	11,570,578	13,229,657	12,544,993	12,189,688	8,801,630	7,241,129	11,133,661	11,001,079	9,980,490	10,403,304	9,545,008	11,810,271	
012	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	
012	1650	T-Prepayments - Prepaid - Verint S A1650-13057	108,923	98,878	88,834	78,790	68,746	58,702	48,658	38,614	28,569	18,525	8,481	0	0	0	0	
012	1650	T-Prepayments - Prepaid - Intervol A1650-13058	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
012	1650	T-Prepayments - Prepaid - Virtual A1650-13059	38,563	77,126	57,845	38,563	19,282	0	38,563	0	0	0	0	0	0	0	0	
012	1650	T-Prepayments - Prepaid-Sungard S A1650-13075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
012	1650	T-Prepayments - Prepaid-A2D A1650-13084	73,093	63,956	54,820	45,683	36,546	27,410	18,273	9,137	0	0	0	0	0	0	0	
012	1650	T-Prepayments - Prepaid-Digital Da A1650-13091	192,084	398,721	349,783	300,845	251,907	467,234	417,247	267,129	238,939	210,749	162,559	154,369	166,179	295,402	374,252	
012	1650																	

Prepayments

Allocations 09
 091
 002
 012

Div	Account	Description	Apr-10 Ending Balance	May-10 Ending Balance	Jun-10 Ending Balance	Jul-10 Ending Balance	Aug-10 Ending Balance	Sep-10 Ending Balance	Oct-10 Ending Balance	Nov-10 Ending Balance	Dec-10 Ending Balance	Jan-11 Ending Balance	Feb-11 Ending Balance	Mar-11 Ending Balance
009	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	0	0	0	0	0	0	0	0	0	0	0	0
009	1650	T-Prepayments - Prepaid-Gilliland A1650-13020	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646	52,646
009	1650	T-Prepayments - Prepaid-Gilliland A1650-13021	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719
009	1650	T-Prepayments - Prepaid-Ky Pec Ass A1650-13030	54,314	27,159	3	298,716	271,560	244,405	217,249	190,093	162,937	135,782	108,626	81,470
009	1650	T-Prepayments - TB1650	110,679	63,523	56,368	355,081	327,925	300,769	273,614	246,458	219,302	192,146	164,991	137,835
002	1650	T-Prepayments - Prepaid-Expenses M A1650-13000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
002	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)
002	1650	T-Prepayments - Prepaid-Auto Liab A1650-13003	423,599	305,090	346,580	308,071	269,561	231,052	192,542	154,033	115,524	77,014	38,505	(5)
002	1650	T-Prepayments - Prepaid-Liability A1650-13004	11,969	10,473	8,977	7,481	5,985	4,489	2,994	1,498	2	16,456	14,960	13,464
002	1650	T-Prepayments - Prepaid-Insurance A1650-13005	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid-Aeolis Gene A1650-13006	2,147,357	1,717,885	1,288,413	858,940	429,468	(5)	4,724,192	4,294,720	3,865,247	3,435,775	3,006,302	2,576,830
002	1650	T-Prepayments - Prepaid-Symantec S A1650-13010	68,296	64,279	60,261	56,244	52,226	48,209	44,192	40,174	36,157	32,139	28,122	24,105
002	1650	T-Prepayments - Prepaid-COLI Ins P A1650-13012	491,644	437,017	382,390	327,764	273,137	218,510	163,883	109,257	54,630	3	600,897	546,270
002	1650	T-Prepayments - Prepaid-SS Mailroo A1650-13013	33,994	33,536	33,259	28,568	17,324	24,280	40,005	42,403	30,740	23,554	27,891	33,771
002	1650	T-Prepayments - Prepaid-Postage fo A1650-13015	348,151	307,536	508,450	659,273	456,947	324,984	339,576	328,680	281,996	225,916	164,441	190,531
002	1650	T-Prepayments - Oracle Maint - Aug A1650-13025	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid-Southern G A1650-13027	14,375	11,500	8,625	5,750	2,875	0	31,625	28,750	25,875	23,000	20,125	17,250
002	1650	T-Prepayments - Prepaid-American G A1650-13028	432,515	384,458	336,402	288,345	240,289	192,232	144,176	96,119	48,063	6	576,684	526,628
002	1650	T-Prepayments - Prepaid-NatlionsBan A1650-13035	150,213	142,703	135,192	127,681	120,171	112,660	105,149	97,639	90,128	82,617	75,107	67,596
002	1650	T-Prepayments - Maintenance conira A1650-13046	26,711	21,370	16,028	10,686	5,344	2	58,762	53,420	48,078	42,737	37,395	32,053
002	1650	T-Prepayments - Prepaid-Bill Print A1650-13047	1,189,363	1,285,644	1,454,624	1,228,225	924,918	787,110	642,365	520,656	615,640	893,218	1,036,621	1,118,143
002	1650	T-Prepayments - Oracle Maint - Jun A1650-13055	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid - Hyperion A1650-13056	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid - Verint S A1650-13057	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid - Virtual A1650-13059	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Oracle Maint - Jun A1650-13061	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid - EMC Hard A1650-13062	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid-CFC - Orac A1650-13063	70,174	64,030	57,886	51,742	45,597	39,453	33,309	27,165	21,021	14,877	8,733	2,589
002	1650	T-Prepayments - Markview Maint A1650-13064	17,087	12,817	8,546	4,276	5	46,981	42,710	38,440	34,169	29,899	25,628	21,358
002	1650	T-Prepayments - Blueflame Property A1650-13067	4,232,262	3,730,757	3,235,674	2,793,438	2,361,033	1,838,094	1,315,155	893,670	472,185	(27)	(489,752)	495,844
002	1650	T-Prepayments - Prepaid Maint - MD A1650-13068	210,818	175,683	140,547	105,412	70,276	35,141	5	386,496	351,350	316,225	281,089	245,994
002	1650	T-Prepayments - Deloitte & Touche A1650-13069	27,062	21,651	16,239	10,828	5,416	4	59,532	54,120	48,709	43,297	37,886	32,474
002	1650	T-Prepayments - Prepaid-Powerplant A1650-13076	52,817	42,253	31,688	21,124	10,559	(5)	116,204	105,640	95,075	84,511	73,946	63,382
002	1650	T-Prepayments - Prepaid Maint - GE A1650-13077	319,409	279,483	239,557	199,632	159,706	119,780	79,854	39,929	3	439,186	399,260	359,335
002	1650	T-Prepayments - Prepaid-HP Mainlen A1650-13080	342,288	299,502	256,715	213,929	171,143	128,357	85,571	42,784	(2)	385,074	342,288	299,502
002	1650	T-Prepayments - Prepaid-RedHat Sof A1650-13083	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid-MapFrame A1650-13086	78,393	67,194	55,995	44,796	33,597	22,398	11,199	0	123,189	111,990	100,791	89,582
002	1650	T-Prepayments - Prepaid-Indus A1650-13087	260,390	208,312	156,234	104,156	52,077	(1)	416,524	364,546	312,468	260,390	208,312	156,234
002	1650	T-Prepayments - Prepaid-Dell Serve A1650-13088	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid Antispam S A1650-13092	40,363	37,258	34,153	31,048	27,944	24,839	21,734	18,628	15,524	12,419	9,314	6,210
002	1650	T-Prepayments - Prepaid Scanmail S A1650-13093	24,527	22,640	20,753	18,867	16,980	15,093	13,207	11,320	9,433	7,547	5,660	3,773
002	1650	T-Prepayments - Prepaid-NatlionsBan A1650-13094	443,094	369,246	295,397	221,548	147,699	73,850	1	812,339	738,490	664,641	590,792	516,943
002	1650	T-Prepayments - Prepaid-CFC - AT&T A1650-13096	76,123	72,365	68,607	64,849	61,091	57,333	53,575	49,817	46,059	42,301	38,543	34,785
002	1650	T-Prepayments - Prepaid-Oracle Inf A1650-13097	1,779,545	1,764,556	1,749,568	1,734,580	1,719,592	1,704,604	1,689,616	1,674,627	1,659,639	1,644,651	1,629,663	1,614,675
002	1650	T-Prepayments - Prepaid-Oracle Hyp A1650-13098	0	0	0	0	0	0	0	0	0	0	0	0
002	1650	T-Prepayments - Prepaid-Oracle App A1650-13099	630,788	625,475	620,162	614,849	609,536	604,223	598,911	593,598	588,285	582,972	577,659	572,347
002	1650	T-Prepayments - TB1650	13,975,679	12,617,065	11,589,274	10,164,454	8,312,848	6,676,019	11,049,020	10,902,821	9,750,039	9,514,740	9,489,214	9,685,985
012	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648
012	1650	T-Prepayments - Prepaid - Verint S A1650-13057	0	0	0	0	0	0	0	0	0	0	0	0
012	1650	T-Prepayments - Prepaid - Intervol A1650-13058	0	0	0	0	0	0	0	0	0	0	0	0
012	1650	T-Prepayments - Prepaid - Virtual A1650-13059	0	0	0	0	0	0	0	0	0	0	0	0
012	1650	T-Prepayments - Prepaid-Sunguard S A1650-13075	0	0	0	0	0	0	0	0	0	0	0	0
012	1650	T-Prepayments - Prepaid-AZD A1650-13084	0	0	0	0	0	0	0	0	0	0	0	0
012	1650	T-Prepayments - Prepaid Digital Da A1650-13091	325,314	276,376	359,570	381,277	281,224	253,034	224,844	196,654	168,464	160,274	230,791	334,827
012	1650	T-Prepayments - Prepaid-Avaya A1650-13095	78,398	58,791	39,194	19,587	0	215,567	195,970	176,373	156,776	137,179	117,582	97,985
012	1650	T-Prepayments - TB1650	417,350	348,815	412,413	414,522	294,873	482,249	434,462	386,675	338,888	311,101	362,021	446,460
091	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	0	0	0	0	0	0	0	0	0	0	0	0
091	1650	T-Prepayments - Prepaid-COLI Ins P A1650-13012	2,625	1,313	(0)	14,443	13,130	11,818	10,505	9,193	7,880	6,567	5,255	3,942
091	1650	T-Prepayments - TB1650	2,625	1,313	(0)	14,443	13,130	11,818	10,505	9,193	7,880	6,567	5,255	3,942

Prepayments

100%
 100%
 14.59%
 14.89%

100%
 34.13%
 34.13%
 37.06%

Div	Account	Description	Base Period 13 month Average	Test Period 13 month Average	Alloc Base	Alloc Test
009	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	15,588	0		
009	1650	T-Prepayments - Prepaid-Gilliland A1650-13020	52,646	52,646		
009	1650	T-Prepayments - Prepaid-Gilliland A1650-13021	3,719	3,719		
009	1650	T-Prepayments - Prepaid-Ky Psc Ass A1650-13030	153,919	144,137		
009	1650	T-Prepayments - TB1650	225,872	200,502	225,872	200,502
002	1650	T-Prepayments - Prepaid Expenses M A1650-13000	30,462	36,000		
002	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	(13,648)	(13,648)		
002	1650	T-Prepayments - Prepaid-Auto Liabl A1650-13003	239,926	195,505		
002	1650	T-Prepayments - Prepaid-Liability A1650-13004	6,214	8,632		
002	1650	T-Prepayments - Prepaid-Insurance A1650-13005	390,631	0		
002	1650	T-Prepayments - Prepaid-Aegle Gene A1650-13006	2,484,173	2,378,612		
002	1650	T-Prepayments - Prepaid-Symantec S A1650-13010	108,470	48,209		
002	1650	T-Prepayments - Prepaid-COLI Ins P A1650-13012	307,324	319,359		
002	1650	T-Prepayments - Prepaid-SS Mallroo A1650-13013	30,868	31,037		
002	1650	T-Prepayments - Prepaid-Postage fo A1650-13015	321,319	337,316		
002	1650	T-Prepayments - Oracle Maint - Aug A1650-13025	127,780	0		
002	1650	T-Prepayments - Prepaid-Southern G A1650-13027	16,587	15,923		
002	1650	T-Prepayments - Prepaid-American G A1650-13028	288,339	288,345		
002	1650	T-Prepayments - Prepaid-NatlionsBan A1650-13035	225,320	112,660		
002	1650	T-Prepayments - Maintenance contra A1650-13046	31,848	992,065		
002	1650	T-Prepayments - Prepaid-Bill Print A1650-13047	1,018,209	0		
002	1650	T-Prepayments - Oracle Maint - Jun A1650-13055	(103,018)	0		
002	1650	T-Prepayments - Prepaid - Hyperion A1650-13056	(254,992)	0		
002	1650	T-Prepayments - Prepaid - Verint S A1650-13057	0	0		
002	1650	T-Prepayments - Prepaid - Virtual A1650-13059	365,250	0		
002	1650	T-Prepayments - Oracle Maint - Jun A1650-13061	6,994	0		
002	1650	T-Prepayments - Prepaid - EMC Hard A1650-13062	132,016	39,453		
002	1650	T-Prepayments - Prepaid-CFC - Orac A1650-13063	24,400	23,329		
002	1650	T-Prepayments - Markview Maint A1650-13064	1,664,627	1,739,492		
002	1650	T-Prepayments - Blueflame Property A1650-13068	215,746	197,305		
002	1650	T-Prepayments - Detaille & Touche A1650-13069	31,222	29,976		
002	1650	T-Prepayments - Prepaid-Powerplant A1650-13076	60,848	58,506		
002	1650	T-Prepayments - Prepaid Maint - GE A1650-13077	158,408	230,344		
002	1650	T-Prepayments - Prepaid-HP Mainten A1650-13080	149,213	227,094		
002	1650	T-Prepayments - Prepaid-RedHat Sof A1650-13083	25,337	0		
002	1650	T-Prepayments - Prepaid-MapFrame A1650-13086	55,924	216,324		
002	1650	T-Prepayments - Prepaid-Indus A1650-13087	118,962	0		
002	1650	T-Prepayments - Prepaid-Deil Serve A1650-13088	13,344	24,839		
002	1650	T-Prepayments - Prepaid Antispam S A1650-13092	71,411	15,093		
002	1650	T-Prepayments - Prepaid Scanmail S A1650-13093	43,394	15,093		
002	1650	T-Prepayments - Prepaid Scanmail S A1650-13093	441,346	414,691		
002	1650	T-Prepayments - Prepaid-NatlionsBan A1650-13094	63,989	57,333		
002	1650	T-Prepayments - Prepaid-CFC - AT&T A1650-13096	1,151,941	1,704,604		
002	1650	T-Prepayments - Prepaid-Oracle Inf A1650-13097	1,151,941	1,704,604		
002	1650	T-Prepayments - Prepaid-Oracle Hyp A1650-13098	24,987	0		
002	1650	T-Prepayments - Prepaid-Oracle App A1650-13099	408,324	604,223		
002	1650	T-Prepayments - TB1650	10,483,603	10,425,956	522,012	519,141
012	1650	T-Prepayments - Prepaid-Worker's C A1650-13091	13,648	13,648		
012	1650	T-Prepayments - Prepaid - Verint S A1650-13057	54,582	0		
012	1650	T-Prepayments - Prepaid - Intervol A1650-13058	1,597	0		
012	1650	T-Prepayments - Prepaid - Virtual A1650-13059	25,214	0		
012	1650	T-Prepayments - Prepaid - Virtual A1650-13075	8,038	0		
012	1650	T-Prepayments - Prepaid-Sunguard S A1650-13075	31,627	0		
012	1650	T-Prepayments - Prepaid-A2D A1650-13084	274,757	274,377		
012	1650	T-Prepayments - Prepaid Digital Da A1650-13091	104,013	107,030		
012	1650	T-Prepayments - Prepaid-Avaya A1650-13095	513,476	395,055	28,338	21,603
012	1650	T-Prepayments - TB1650	(16,299)	0		
091	1650	T-Prepayments - Prepaid-Worker's C A1650-13001	4,701	6,970		
091	1650	T-Prepayments - Prepaid-COLI Ins P A1650-13012	(11,598)	6,970	(3,958)	2,379
091	1650	T-Prepayments - TB1650				
					772,263	743,825

REQUEST:

[Revenue Requirement] - With regard to Materials and Supplies, please provide the following information:

- a. Monthly Ky. Jurisdiction-allocated balances making up the 13-month average Base Period M&S balance of \$903,779 and the 13-month average Forecasted Period M&S balance of \$908,012, as well as the monthly projected M&S balances for January and February 2010.
- b. Actual monthly Ky. Jurisdiction-allocated M&S balances from December 2007 through October 31, 2009.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 2.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Working Capital Components, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Working Capital Components, 2 Pages.

Respondent: Chris Felan

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

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

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

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

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

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

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

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Base Period: Twelve Months Ended December 31, 2009
 Working Capital Components

Line No.	Description	actual Dec-08	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	Budgeted Aug-09	Budgeted Sep-09	Budgeted Oct-09	Budgeted Nov-09	Budgeted Dec-09	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Supp	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564
5	Account 1630- Stores Expense Undistributed	(312,601)	(347,021)	(338,193)	(341,418)	(344,849)	(334,389)	(340,153)	(367,862)	(183,824)	(232,383)	(278,032)	(280,889)	(298,894)	(298,894)
6	Total Materials & Supplies	\$ (307,038)	\$ (341,458)	\$ (332,630)	\$ (335,855)	\$ (339,386)	\$ (328,825)	\$ (334,589)	\$ (362,299)	\$ (178,260)	\$ (226,800)	\$ (270,468)	\$ (275,325)	\$ (291,330)	\$ (301,866)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Supp	\$ 87,857	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,702	\$ 96,896	\$ 96,898	\$ 92,377	\$ 87,857	\$ 87,857	\$ 87,857
10	Account 1630- Stores Expense Undistributed	3,413,954	3,480,634	3,509,669	3,585,987	3,631,480	3,675,501	3,746,055	3,821,895	3,075,348	3,173,597	3,256,414	3,321,371	3,381,301	3,381,301
11	Total Materials & Supplies	\$ 3,501,812	\$ 3,552,343	\$ 3,581,378	\$ 3,657,696	\$ 3,703,189	\$ 3,747,210	\$ 3,817,764	\$ 3,893,597	\$ 3,172,244	\$ 3,270,493	\$ 3,348,791	\$ 3,409,228	\$ 3,469,158	\$ 3,544,991
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	(0)	0	(0)	0	0	(0)	-	0	0	4,401	4,401	(0)	(0)	(0)
16	Total Materials & Supplies	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ 4,401	\$ 4,401	\$ (0)	\$ (0)	\$ 677
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$54,757,848	\$38,382,833	\$21,150,874	\$ 9,081,738	\$ (3,172,376)	\$ (4,788,889)	\$ 778,844	\$ 9,539,999	\$13,336,035	\$26,770,585	\$35,575,746	\$39,310,138	\$31,323,883	\$20,926,673
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 219,299	\$ 192,144	\$ 164,988	\$ 137,832	\$ 110,676	\$ 83,521	\$ 157,687	\$ 502,121	\$ 327,925	\$ 300,789	\$ 273,614	\$ 246,458	\$ 219,302	\$ 225,872
36															
37	KY/Mid-States General Office (Div 091)	\$ (1,158)	\$ (2,911)	\$ (4,349)	\$ (5,788)	\$ (7,349)	\$ (9,165)	\$ (85,571)	\$ (86,991)	\$ 13,126	\$ 11,813	\$ 10,501	\$ 9,188	\$ 7,875	\$ (11,598)
38															
39	Shared Services General Office (Div 002)	\$10,325,289	\$ 8,857,959	\$ 6,972,431	\$12,438,250	\$11,570,578	\$13,229,657	\$12,544,993	\$12,189,688	\$ 8,801,630	\$ 7,241,127	\$11,133,680	\$11,001,078	\$ 9,980,493	\$10,483,602
40															
41	Shared Services Customer Support (Div 012)	\$ 559,313	\$ 581,308	\$ 767,730	\$ 680,733	\$ 553,738	\$ 446,738	\$ 604,008	\$ 553,805	\$ 326,346	\$ 496,724	\$ 438,893	\$ 381,061	\$ 324,793	\$ 513,476

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

Line No.	Description	Budgeted Jan-10	Budgeted Feb-10	Budgeted Mar-10	Budgeted Apr-10	Budgeted May-10	Budgeted Jun-10	Budgeted Jul-10	Budgeted Aug-10	Budgeted Sep-10	Budgeted Oct-10	Budgeted Nov-10	Budgeted Dec-10	Budgeted Jan-11	Budgeted Feb-11	Budgeted Mar-11	13 Month Average
1	Materials & Supplies																
2																	
3	Kentucky Direct (Div 009)																
4	Account 1540- Plant Materials and Operating Suppl	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	5,564
5	Account 1630- Stores Expense Undistributed	(329,811)	(342,807)	(339,805)	(343,184)	(339,589)	(337,271)	(244,795)	(166,631)	(208,094)	(254,198)	(278,460)	(288,891)	(313,353)	(336,209)	(341,207)	(288,111)
6	Total Materials & Supplies	\$ (324,248)	\$ (337,044)	\$ (334,242)	\$ (337,620)	\$ (334,025)	\$ (331,707)	\$ (239,232)	\$ (161,066)	\$ (202,530)	\$ (248,634)	\$ (272,897)	\$ (283,328)	\$ (307,789)	\$ (330,646)	\$ (335,643)	\$ (288,111)
7																	
8	KY/Mid-States General Office (Div 091)																
9	Account 1540- Plant Materials and Operating Suppl	\$ 79,783	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 84,981	\$ 97,574	\$ 96,896	\$ 94,636	\$ 80,117	\$ 87,857	\$ 83,820	\$ 75,746	\$ 71,709	71,709
10	Account 1630- Stores Expense Undistributed	3,437,294	3,485,151	3,537,828	3,598,723	3,653,480	3,710,778	3,363,090	3,027,736	3,124,473	3,215,005	3,288,892	3,351,336	3,409,298	3,461,223	3,511,480	3,466,426
11	Total Materials & Supplies	\$ 3,517,077	\$ 3,556,860	\$ 3,609,537	\$ 3,670,433	\$ 3,725,190	\$ 3,782,487	\$ 3,448,071	\$ 3,125,311	\$ 3,221,369	\$ 3,309,642	\$ 3,378,009	\$ 3,439,193	\$ 3,493,118	\$ 3,536,969	\$ 3,583,189	\$ 3,466,426
12																	
13	Shared Services General Office (Div 002)																
14	Account 1540- Plant Materials and Operating Suppl	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	(0)	(0)	-	0	0	(0)	0	0	2,201	4,401	2,201	(0)	(0)	(0)	(0)	677
16	Total Materials & Supplies	\$ (0)	\$ (0)	\$ -	\$ 0	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 2,201	\$ 4,401	\$ 2,201	\$ (0)	\$ (0)	\$ (0)	\$ (0)	677
17																	
18	Shared Services Customer Support (Div 012)																
19	Account 1540- Plant Materials and Operating Suppl	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Account 1630- Stores Expense Undistributed	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22																	
23	Gas Stored Underground- Account 1641																
24																	
25	Kentucky Direct (Div 009)	\$ 18,050,867	\$ 3,747,387	\$ (8,926,987)	\$ (16,908,565)	\$ (8,311,125)	\$ 344,828	\$ 9,107,567	\$ 17,997,572	\$ 27,001,678	\$ 36,108,177	\$ 42,330,502	\$ 33,713,396	\$ 19,384,007	\$ 3,950,755	\$ (9,731,235)	\$ 11,235,428
26																	
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28																	
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30																	
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32																	
33	Prepayments- Account 1650																
34																	
35	Kentucky Direct (Div 009)	\$ 192,146	\$ 164,891	\$ 137,835	\$ 110,879	\$ 83,523	\$ 56,358	\$ 355,081	\$ 327,925	\$ 300,769	\$ 273,614	\$ 246,458	\$ 219,302	\$ 192,146	\$ 164,891	\$ 137,835	\$ 200,502
36																	
37	KY/Mid-States General Office (Div 091)	\$ 6,563	\$ 5,250	\$ 3,938	\$ 2,825	\$ 1,313	\$ (0)	\$ 14,443	\$ 13,130	\$ 11,818	\$ 10,505	\$ 9,193	\$ 7,880	\$ 6,567	\$ 5,255	\$ 3,942	\$ 6,970
38																	
39	Shared Services General Office (Div 002)	\$ 10,403,305	\$ 9,545,008	\$ 11,810,270	\$ 13,975,678	\$ 12,617,060	\$ 11,589,274	\$ 10,184,452	\$ 8,312,849	\$ 6,676,022	\$ 11,049,019	\$ 10,902,820	\$ 9,750,041	\$ 9,514,740	\$ 9,489,215	\$ 9,685,982	\$ 10,425,955
40																	
41	Shared Services Customer Support (Div 012)	\$ 317,006	\$ 426,632	\$ 485,885	\$ 417,350	\$ 348,815	\$ 412,413	\$ 414,522	\$ 294,873	\$ 482,249	\$ 434,462	\$ 386,675	\$ 338,888	\$ 311,101	\$ 362,021	\$ 448,460	\$ 395,055

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 For Ending Balances Dec 07 thru March 11
 Working Capital Components: Questions 15b, 16b, 17b

Line No.	Description	actual Dec-07	actual Jan-08	actual Feb-08	actual Mar-08	actual Apr-08	actual May-08	actual Jun-08	actual Jul-08	actual Aug-08	actual Sep-08	actual Oct-08	actual Nov-08	actual Dec-08
1	Materials & Supplies													
2														
3	Kentucky Direct (Div 009)													
4	Account 1540- Plant Materials and Operating Supp	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564
5	Account 1630- Stores Expense Undistributed	(112,725)	(105,875)	(108,175)	(122,576)	(104,746)	(109,612)	(124,484)	(174,394)	(193,254)	(271,473)	(280,591)	(281,187)	(312,601)
6	Total Materials & Supplies	\$ (107,162)	\$ (100,312)	\$ (100,612)	\$ (117,012)	\$ (99,183)	\$ (104,048)	\$ (118,920)	\$ (168,830)	\$ (187,691)	\$ (265,909)	\$ (275,027)	\$ (275,623)	\$ (307,039)
7														
8	KY/Mid-States General Office (Div 091)													
9	Account 1540- Plant Materials and Operating Supp	\$ 125,672	\$ 125,672	\$ 101,440	\$ 101,440	\$ 101,440	\$ 101,440	\$ 99,609	\$ 96,896	\$ 96,896	\$ 96,896	\$ 87,857	\$ 87,857	\$ 87,857
10	Account 1630- Stores Expense Undistributed	2,635,893	2,603,912	2,695,426	2,763,027	2,823,583	2,880,421	2,938,013	3,022,235	3,128,460	3,218,734	3,294,094	3,348,648	3,413,954
11	Total Materials & Supplies	\$ 2,661,565	\$ 2,729,584	\$ 2,796,867	\$ 2,864,467	\$ 2,925,023	\$ 2,981,861	\$ 3,037,623	\$ 3,119,131	\$ 3,225,357	\$ 3,315,630	\$ 3,381,951	\$ 3,436,505	\$ 3,501,812
12	Allocation Factor	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.13%	34.13%	34.13%
13	Allocated Amount	\$ 907,327	\$ 930,515	\$ 953,452	\$ 978,497	\$ 997,140	\$ 1,016,517	\$ 1,035,626	\$ 1,063,312	\$ 1,099,524	\$ 1,130,288	\$ 1,154,201	\$ 1,172,820	\$ 1,195,108
14														
15	Shared Services General Office (Div 002)													
16	Account 1540- Plant Materials and Operating Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	8,803	-	-	-
18	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,803	\$ -	\$ -	\$ -
19	Allocation Factor	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	4.98%	4.98%	4.98%
20	Allocated Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443	\$ -	\$ -	\$ -
21														
22	Shared Services Customer Support (Div 012)													
23	Account 1540- Plant Materials and Operating Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Allocation Factor	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.52%	5.52%	5.52%
27	Allocated Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28														
29	Gas Stored Underground- Account 1641													
30														
31	Kentucky Direct (Div 009)	\$42,582,062	\$27,507,806	\$ 4,937,327	\$16,531,181	\$(39,058,955)	\$(22,197,128)	\$(11,383,643)	\$16,775,258	\$34,646,049	\$50,350,110	\$61,081,183	\$67,659,697	\$54,757,948
32														
33	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34														
35	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36														
37	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38														
39	Prepayments- Account 1650													
40														
41	Kentucky Direct (Div 009)	\$ 330,741	\$ 204,273	\$ 174,692	\$ 145,110	\$ 115,528	\$ 85,947	\$ 382,233	\$ 355,078	\$ 327,922	\$ 300,766	\$ 273,611	\$ 246,455	\$ 219,299
42														
43	KY/Mid-States General Office (Div 091)	\$ (99,551)	\$ (3,977)	\$ (5,290)	\$ (6,602)	\$ (7,915)	\$ (9,227)	\$ (10,540)	\$ (11,481)	\$ (12,382)	\$ 39,894	\$ 1,363	\$ 161	\$ (1,168)
44	Allocation Factor	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.13%	34.13%	34.13%
45	Allocated Amount	\$ (33,937)	\$ (1,356)	\$ (1,803)	\$ (2,251)	\$ (2,698)	\$ (3,148)	\$ (3,593)	\$ (3,907)	\$ (4,221)	\$ 13,600	\$ 465	\$ 55	\$ (395)
46														
47	Shared Services General Office (Div 002)	\$ 8,673,738	\$ 8,311,244	\$ 12,610,251	\$ 11,525,012	\$ 11,560,119	\$ 11,289,054	\$ 11,170,094	\$ 11,212,360	\$ 8,699,308	\$ 7,376,293	\$ 11,833,124	\$ 11,448,390	\$ 10,325,289
48	Allocation Factor	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	5.03%	4.98%	4.98%	4.98%
49	Allocated Amount	\$ 438,289	\$ 418,056	\$ 634,296	\$ 579,708	\$ 581,474	\$ 567,839	\$ 561,856	\$ 563,982	\$ 437,676	\$ 371,028	\$ 589,209	\$ 570,051	\$ 514,129
50														
51	Shared Services Customer Support (Div 012)	\$ 656,924	\$ 572,289	\$ 525,052	\$ 639,474	\$ 712,308	\$ 622,403	\$ 798,612	\$ 702,166	\$ 605,721	\$ 650,724	\$ 532,389	\$ 545,168	\$ 559,313
	Allocation Factor	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.52%	5.52%	5.52%
	Allocated Amount	\$ 36,197	\$ 31,533	\$ 28,930	\$ 35,235	\$ 39,248	\$ 34,284	\$ 44,004	\$ 38,689	\$ 33,375	\$ 35,855	\$ 29,382	\$ 30,087	\$ 30,868
	Allocation Factors	FY 08	FY09											
	Div 009	100.00%	100.00%											
	Div 091	34.09%	34.13%											
	Div 002	5.03%	4.98%											
	Div 012	5.51%	5.52%											

Line No.	Description	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	actual Aug-09	actual Sep-09	actual Oct-09
1	Materials & Supplies										
2											
3	Kentucky Direct (Div 009)										
4	Account 1540- Plant Materials and Operating Supp	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564
5	Account 1630- Stores Expense Undistributed	(347,021)	(338,193)	(341,418)	(344,949)	(334,389)	(340,153)	(367,862)	(373,874)	(501,566)	(455,218)
6	Total Materials & Supplies	\$ (341,458)	\$ (332,630)	\$ (335,855)	\$ (339,386)	\$ (328,825)	\$ (334,589)	\$ (362,299)	\$ (368,311)	\$ (496,003)	\$ (449,655)
7											
8	KY/Mid-States General Office (Div 091)										
9	Account 1540- Plant Materials and Operating Supp	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,702	\$ 71,702	\$ 47,187	\$ 40,088
10	Account 1630- Stores Expense Undistributed	3,460,634	3,509,669	3,565,987	3,631,480	3,675,501	3,746,055	3,821,895	3,877,656	3,991,277	4,025,602
11	Total Materials & Supplies	\$ 3,532,343	\$ 3,581,378	\$ 3,637,696	\$ 3,703,169	\$ 3,747,210	\$ 3,817,764	\$ 3,893,697	\$ 3,949,358	\$ 4,038,465	\$ 4,065,691
12	Allocation Factor	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%
13	Allocated Amount	\$ 1,205,528	\$ 1,222,262	\$ 1,241,483	\$ 1,263,828	\$ 1,278,858	\$ 1,302,937	\$ 1,328,817	\$ 1,347,848	\$ 1,378,258	\$ 1,387,650
14											
15	Shared Services General Office (Div 002)										
16	Account 1540- Plant Materials and Operating Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-
18	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Allocation Factor	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%
20	Allocated Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21											
22	Shared Services Customer Support (Div 012)										
23	Account 1540- Plant Materials and Operating Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-
25	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Allocation Factor	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	6.52%	5.52%
27	Allocated Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28											
29	Gas Stored Underground- Account 1641										
30											
31	Kentucky Direct (Div 009)	\$38,382,833	\$21,150,674	\$ 9,081,738	\$(3,172,378)	\$(4,788,869)	\$ 778,644	\$ 9,539,999	\$13,336,035	\$17,551,685	\$22,010,393
32											
33	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34											
35	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36											
37	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38											
39	Prepayments- Account 1650										
40											
41	Kentucky Direct (Div 009)	\$ 192,144	\$ 164,988	\$ 137,832	\$ 110,676	\$ 83,521	\$ 157,887	\$ 502,121	\$ 470,809	\$ 439,497	\$ 408,184
42											
43	KY/Mid-States General Office (Div 091)	\$ (2,911)	\$ (4,349)	\$ (5,788)	\$ (7,349)	\$ (9,185)	\$ (85,571)	\$ (86,991)	\$ (88,520)	\$ (89,932)	\$ (91,717)
44	Allocation Factor	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%
45	Allocated Amount	\$ (994)	\$ (1,484)	\$ (1,975)	\$ (2,508)	\$ (3,128)	\$ (29,204)	\$ (29,689)	\$ (30,210)	\$ (30,692)	\$ (31,302)
46											
47	Shared Services General Office (Div 002)	\$ 8,857,959	\$ 6,972,431	\$12,438,250	\$11,570,578	\$13,229,657	\$12,544,993	\$12,189,688	\$10,870,895	\$ 8,999,749	\$10,501,925
48	Allocation Factor	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%
49	Allocated Amount	\$ 441,066	\$ 347,179	\$ 619,340	\$ 576,136	\$ 658,746	\$ 624,655	\$ 606,963	\$ 541,298	\$ 448,128	\$ 522,924
50											
51	Shared Services Customer Support (Div 012)	\$ 561,308	\$ 767,730	\$ 680,733	\$ 553,736	\$ 448,738	\$ 604,006	\$ 553,805	\$ 456,648	\$ 359,491	\$ 616,838
	Allocation Factor	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Allocated Amount	\$ 30,978	\$ 42,370	\$ 36,485	\$ 30,560	\$ 24,655	\$ 33,334	\$ 30,564	\$ 25,202	\$ 19,840	\$ 34,043

Allocation Factors
 Div 009
 Div 091
 Div 002
 Div 012

REQUEST:

[Revenue Requirement] - With regard to Prepayments, please provide the following information:

- a. Monthly Ky. Jurisdiction-allocated balances making up the 13-month average Base Period M&S balance of \$772,263 and the 13-month average Forecasted Period M&S balance of \$743,825, as well as the monthly projected Prepayment balances for January and February 2010.
- b. Actual monthly Ky. Jurisdiction-allocated Prepayment balances from December 2007 through October 31, 2009.

RESPONSE:

- a) Please see Attachment 1 to the Company's response to AG DR Set No. 1, Question No. 1-15.
- b) Please see Attachment 2 to the Company's response to AG DR Set No. 1, Question No. 1-15.

Respondent: Chris Felan

REQUEST:

[Revenue Requirement] - With regard to Gas Stored Underground, please provide the following information:

- a. Monthly Ky. Jurisdiction-allocated balances making up the 13-month average Base Period gas storage balance of \$20,926,673 and the 13-month average Forecasted Period gas storage balance of \$11,235,428, as well as the monthly projected gas storage balances for January and February 2010.
- b. Actual monthly Ky. Jurisdiction-allocated gas storage balances from December 2007 through October 31, 2009.

RESPONSE:

- a) Please see Attachment 1 to the Company's response to AG DR Set No. 1, Question No. 1-15.
- b) Please see Attachment 2 to the Company's response to AG DR Set No. 1, Question No. 1-15.

Respondent: Chris Felan

REQUEST:

[Revenue Requirement] - With regard to Customer Advances, please provide the following information:

- a. Monthly Ky. Jurisdiction-allocated balances making up the 13-month average Customer Advances balance of (\$2,685,695) and the 13-month average Forecasted Period Customer Advances balance of (\$1,864,402), as well as the monthly projected Customer Advances balances for January and February 2010. Provide these monthly balances in total and as broken out between Divisions 09, 02, 12 and 91.
- b. Actual monthly Ky. Jurisdiction-allocated Customer Advances balances from January 2005 through October 2009.
- c. Reasons for the projected decrease in the Customer Advances balances from the Base Period to the Forecasted Period.
- d. Explain why the Customer Advances for Division 91 are a positive balance (rate base increase) rather than a negative balance (rate base decrease).
- e. In its response to AG-2-10 in Case No. 2006-00464, the Company stated that the positive Customer Advances balance reflected for Division 91 in that case was in error and should be excluded from rate base in Kentucky. Would the same be the case with the proposed positive Customer Advances balance of \$12,129 for Division 91 in the current case? If not, explain why not.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 2.
- c) The forecasted amounts for Div 009 - Kentucky Account 252 - Customer Advances are derived using a six month average of historical data; however, there is an error in calculating the 13 month average. Please see Attachment 1, for the corrected 13 month average calculation.
- d) The conversion amount at acquisition was coded incorrectly.

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-018
Page 2 of 2

- e) Yes, the Company will remove from Rate Base the Customer Advances balance reflected in Division 091.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Deferred Credits and ADIT, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Customer Advances for Construction, 1 Page.

Respondent: Chris Felan

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended December 31, 2009

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

FR 10(10)(b)6
 Sched. B-6

Line No.	Sub Acct	actual Dec-08	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	Budgeted Aug-09	Budgeted Sep-09	Budgeted Oct-09	Budgeted Nov-09	Budgeted Dec-09	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	(2,655,946)	(2,651,099)	(2,728,050)	(2,711,678)	(2,704,285)	(2,735,986)	(2,735,986)	(2,735,986)	(2,725,965)	(2,710,342)	(2,693,678)	(2,687,296)	(2,697,824)	(2,705,694)
2															
DIVISION 02															
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
DIVISION 12															
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
DIVISION 91															
9															
10	15560 Account 252 - Customer Advances For Construction	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended December 31, 2009

FR 10(10)(b)5
 Sched. B-5

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

Line No.	Sub Acct	Forecasted Jan-10	Forecasted Feb-10	Forecasted Mar-10	Forecasted Apr-10	Forecasted May-10	Forecasted Jun-10	Forecasted Jul-10	Forecasted Aug-10	Forecasted Sep-10	Forecasted Oct-10	Forecasted Nov-10	Forecasted Dec-10	Forecasted Jan-11	Forecasted Feb-11	Forecasted Mar-11	13 month Average
1	DIVISION 09																
	Account 252 - Customer Advances For Construction	(2,711,181)	(2,725,329)	(2,724,981)	(2,724,759)	(2,722,991)	(2,714,876)	(2,708,616)	(2,704,381)	(2,704,275)	(2,708,715)	(2,711,895)	(2,717,844)	(2,720,688)	(2,720,242)	(2,716,750)	(2,716,301)
2																	
3	DIVISION 02																
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5																	
6	DIVISION 12																
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8																	
9	DIVISION 91																
10	15560 Account 252 - Customer Advances For Construction	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541

ATMOS ENERGY CORP. KENTUCKY/MID-STATES DIVISION
 KENTUCKY JURISDICTION
 ACCOUNT 252- CUSTOMER ADVANCES FOR CONSTRUCTION
 JANUARY 2005- OCTOBER 2009

	Fiscal 2005 January	Fiscal 2005 February	Fiscal 2005 March	Fiscal 2005 April	Fiscal 2005 May	Fiscal 2005 June	Fiscal 2005 July	Fiscal 2005 August	Fiscal 2005 September	Fiscal 2005 October	Fiscal 2006 November	Fiscal 2006 December
DIVISION 09												
Account 252 - Customer Advances For Construction	3,962,007	3,955,552	3,967,575	3,956,208	3,951,357	3,976,172	3,979,166	3,989,592	3,701,914	3,720,507	3,768,440	3,818,105
DIVISION 91												
Account 252 - Customer Advances For Construction	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)
Allocation Factor to Kentucky Jurisdiction (Div 009) (1)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Allocated amounts to Kentucky	-	-	-	-	-	-	-	-	-	-	-	-
	Fiscal 2006 January	Fiscal 2006 February	Fiscal 2006 March	Fiscal 2006 April	Fiscal 2006 May	Fiscal 2006 June	Fiscal 2006 July	Fiscal 2006 August	Fiscal 2006 September	Fiscal 2006 October	Fiscal 2007 November	Fiscal 2007 December
DIVISION 09												
Account 252 - Customer Advances For Construction	3,779,633	3,698,770	3,606,250	3,630,916	3,644,544	3,720,818	3,639,919	3,613,309	3,537,105	3,469,395	3,510,984	3,491,805
DIVISION 91												
Account 252 - Customer Advances For Construction	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)
Allocation Factor to Kentucky Jurisdiction (Div 009) (1)	0%	0%	0%	0%	0%	0%	0%	0%	0%	36.77%	36.77%	36.77%
Allocated amounts to Kentucky	-	-	-	-	-	-	-	-	-	(13,068)	(13,068)	(13,068)
	Fiscal 2007 January	Fiscal 2007 February	Fiscal 2007 March	Fiscal 2007 April	Fiscal 2007 May	Fiscal 2007 June	Fiscal 2007 July	Fiscal 2007 August	Fiscal 2007 September	Fiscal 2007 October	Fiscal 2008 November	Fiscal 2008 December
DIVISION 09												
Account 252 - Customer Advances For Construction	3,498,393	3,516,921	3,556,471	3,529,522	3,546,315	3,463,492	3,441,288	2,856,633	2,992,797	3,068,699	3,051,455	3,051,528
DIVISION 91												
Account 252 - Customer Advances For Construction	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)
Allocation Factor to Kentucky Jurisdiction (Div 009)	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	34.09%	34.09%	34.09%
Allocated amounts to Kentucky	(13,068)	(13,068)	(13,068)	(13,068)	(13,068)	(13,068)	(13,068)	(13,068)	(13,068)	(12,116)	(12,116)	(12,116)
	Fiscal 2008 January	Fiscal 2008 February	Fiscal 2008 March	Fiscal 2008 April	Fiscal 2008 May	Fiscal 2008 June	Fiscal 2008 July	Fiscal 2008 August	Fiscal 2008 September	Fiscal 2008 October	Fiscal 2009 November	Fiscal 2009 December
DIVISION 09												
Account 252 - Customer Advances For Construction	3,055,107	3,217,391	3,199,853	3,209,825	3,204,218	3,213,890	3,299,105	3,295,862	2,811,660	2,742,580	2,672,816	2,655,846
DIVISION 91												
Account 252 - Customer Advances For Construction	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)
Allocation Factor to Kentucky Jurisdiction (Div 009)	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.13%	34.13%	34.13%
Allocated amounts to Kentucky	(12,116)	(12,116)	(12,116)	(12,116)	(12,116)	(12,116)	(12,116)	(12,116)	(12,116)	(12,130)	(12,130)	(12,130)
	Fiscal 2009 January	Fiscal 2009 February	Fiscal 2009 March	Fiscal 2009 April	Fiscal 2009 May	Fiscal 2009 June	Fiscal 2009 July	Fiscal 2009 August	Fiscal 2009 September	Fiscal 2009 October	Fiscal 2010	
DIVISION 09												
Account 252 - Customer Advances For Construction	2,651,099	2,728,050	2,711,878	2,704,285	2,735,986	2,735,986	2,735,986	2,725,985	2,720,485	2,720,485		
DIVISION 91												
Account 252 - Customer Advances For Construction	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)		
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%		
Allocated amounts to Kentucky	(12,130)	(12,130)	(12,130)	(12,130)	(12,130)	(12,130)	(12,130)	(12,130)	(12,130)	-		

Note 1. Kentucky was not a part of the Mid-States Division in FY05 and FY06

REQUEST:

[Revenue Requirement] - In the same format and detail as per filing schedule B-5B and B-5F, please provide the following information:

- a. Monthly Ky. Jurisdiction-allocated balances making up the 13-month average Base Period deferred tax balance of (\$33,678,120) and the 13-month average Forecasted Period deferred tax balance of (\$33,300,508), as well as the monthly projected deferred tax balances for January and February 2010.
- b. Actual monthly Ky. Jurisdiction-allocated deferred tax balances from December 2008 through October 31, 2009.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 2.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Deferred Credits and ADIT, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, ADIT, 9 Pages.

Respondent: Chris Felan

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

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

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

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

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

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

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

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 Sch. B-5 F
 Witness: C. Felan

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 2,718,164	100%	100%	\$ 2,718,164	\$ 2,826,304	100%	100%	\$ 2,826,304
2									
3	Account 282 - Accumulated Deferred Income Taxes	(38,706,955)	100%	100%	(38,706,955)	(37,833,403)	100%	100%	(37,833,403)
4									
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	<u>\$ (36,152,935)</u>			<u>\$ (36,152,935)</u>	<u>\$ (35,171,243)</u>			<u>\$ (35,171,243)</u>
8									
DIVISION 02									
9									
10	Account 190 - Accumulated Deferred Income Taxes	\$ 45,307,744	14.59%	34.13%	\$ 2,256,015	\$ 45,250,809	14.59%	34.13%	\$ 2,253,180
11									
12	Account 282 - Accumulated Deferred Income Taxes	(25,718,055)	14.59%	34.13%	(1,280,583)	(24,409,913)	14.59%	34.13%	(1,215,446)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	(21,066,470)	14.59%	34.13%	(1,048,966)	(23,426,421)	14.59%	34.13%	(1,166,475)
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$ (1,476,780)</u>			<u>\$ (73,534)</u>	<u>\$ (2,585,526)</u>			<u>\$ (128,741)</u>
17									
DIVISION 12									
18	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)	(11,861,092)	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	<u>\$ (11,463,812)</u>			<u>\$ (632,674)</u>	<u>\$ (12,709,786)</u>			<u>\$ (701,437)</u>
25									
DIVISION 91									
26	Account 190 - Accumulated Deferred Income Taxes	\$ 13,046,740	100%	34.13%	\$ 4,452,627	\$ 13,047,043	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	<u>\$ 8,061,408</u>			<u>\$ 2,751,219</u>	<u>\$ 7,914,006</u>			<u>\$ 2,700,914</u>
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$ (41,032,119)</u>			<u>\$ (34,107,922)</u>	<u>\$ (42,552,547)</u>			<u>\$ (33,300,508)</u>

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended December 31, 2009

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

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 WP B-5 B

Line No.	Sub Acct	actual Dec-08	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	Budgeted Aug-09	Budgeted Sep-09	Budgeted Oct-09	Budgeted Nov-09	Budgeted Dec-09	13 month Average
DIVISION 09															
1	Account 190 - Accumulated Deferred Income Taxes	\$ (807,808)	\$ (807,808)	\$ (807,808)	\$ (786,550)	\$ (786,550)	\$ (786,550)	\$ (786,550)	\$ (786,550)	\$ (786,550)	\$ 2,718,164	\$ 2,718,164	\$ 2,718,164	\$ 2,839,363	\$ 299,241
2															
3	Account 282 - Accumulated Deferred Income Taxes	(35,780,093)	(35,780,093)	(35,780,093)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(37,213,860)	(37,213,860)	(37,213,860)	(37,342,216)	(35,796,550)
4															
5	Account 283 - Accumulated Deferred Income Taxes - Other	(168,581)	(168,581)	(168,581)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(165,168)
6															
7	Div 09 Accumulated Deferred Income Taxes	<u>\$(36,756,482)</u>	<u>\$(36,756,482)</u>	<u>\$(36,756,482)</u>	<u>\$(35,789,206)</u>	<u>\$(35,789,206)</u>	<u>\$(35,789,206)</u>	<u>\$(35,789,206)</u>	<u>\$(35,789,206)</u>	<u>\$(35,789,206)</u>	<u>\$(34,659,840)</u>	<u>\$(34,659,840)</u>	<u>\$(34,659,840)</u>	<u>\$(34,666,998)</u>	<u>\$(35,665,477)</u>
8															
DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 48,978,700	\$ 48,978,700	\$ 48,978,700	\$ 47,689,786	\$ 47,689,786	\$ 47,689,786	\$ 47,689,786	\$ 47,689,786	\$ 47,689,786	\$ 44,863,530	\$ 44,863,530	\$ 44,863,530	\$ 44,815,333	\$ 47,113,903
11															
12	Account 282 - Accumulated Deferred Income Taxes	(18,252,076)	(18,252,076)	(18,252,076)	(11,907,487)	(11,907,487)	(11,907,487)	(3,307,722)	(3,307,722)	(3,307,722)	(21,339,267)	(21,339,267)	(21,339,267)	(22,199,804)	(14,355,343)
13															
14	Account 283 - Accumulated Deferred Income Taxes - Other	(20,382,989)	(20,174,239)	(19,751,839)	(20,555,335)	(21,410,671)	(22,079,533)	(23,361,888)	(24,077,328)	(24,077,328)	(18,238,185)	(18,238,185)	(18,238,185)	(24,036,233)	(21,124,765)
15															
16	Div 02 Accumulated Deferred Income Taxes	<u>\$ 10,343,635</u>	<u>\$ 10,552,385</u>	<u>\$ 10,974,785</u>	<u>\$ 15,226,965</u>	<u>\$ 14,371,629</u>	<u>\$ 13,702,766</u>	<u>\$ 21,020,176</u>	<u>\$ 20,304,736</u>	<u>\$ 20,304,736</u>	<u>\$ 5,286,078</u>	<u>\$ 5,286,078</u>	<u>\$ 5,286,078</u>	<u>\$ (1,420,704)</u>	<u>\$ 11,633,796</u>
17															
DIVISION 12															
18	Account 190 - Accumulated Deferred Income Taxes	\$ (624,356)	\$ (624,356)	\$ (624,356)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (611,718)
19															
20	Account 282 - Accumulated Deferred Income Taxes	(18,898,044)	(18,898,044)	(18,898,044)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(14,941,828)	(14,941,828)	(14,941,828)	(14,073,527)	(17,384,424)
21															
22	Account 283 - Accumulated Deferred Income Taxes - Other	(247,275)	(247,275)	(247,275)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(242,269)
23															
24	Div 012 Accumulated Deferred Income Taxes	<u>\$(19,769,676)</u>	<u>\$(19,769,676)</u>	<u>\$(19,769,676)</u>	<u>\$(19,249,421)</u>	<u>\$(19,249,421)</u>	<u>\$(19,249,421)</u>	<u>\$(19,249,421)</u>	<u>\$(19,249,421)</u>	<u>\$(19,249,421)</u>	<u>\$(15,790,521)</u>	<u>\$(15,790,521)</u>	<u>\$(15,790,521)</u>	<u>\$(14,922,221)</u>	<u>\$(18,238,411)</u>
25															
DIVISION 91															
26	Account 190 - Accumulated Deferred Income Taxes	\$ 12,726,427	\$ 12,726,427	\$ 12,726,427	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 13,200,521	\$ 13,200,521	\$ 13,200,521	\$ 12,692,356	\$ 12,682,483
27															
28	Account 255 - Accumulated Deferred Investment Tax Credit	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(19,855)	(19,855)	(19,855)	(19,855)	(277,198)
29															
30	Account 282 - Accumulated Deferred Income Taxes	(5,814,781)	(5,814,781)	(5,814,781)	(16,710,614)	(16,710,614)	(16,710,614)	13,348,315	13,348,315	13,348,315	(2,815,360)	(2,815,360)	(2,815,360)	(2,817,071)	(2,984,184)
31															
32	Account 283 - Accumulated Deferred Income Taxes - Other	(2,394,414)	(2,394,414)	(2,394,414)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,345,944)
33															
34	Div 91 Accumulated Deferred Income Taxes	<u>\$ 4,125,659</u>	<u>\$ 4,125,659</u>	<u>\$ 4,125,659</u>	<u>\$(7,033,743)</u>	<u>\$(7,033,743)</u>	<u>\$(7,033,743)</u>	<u>\$ 23,025,186</u>	<u>\$ 23,025,186</u>	<u>\$ 23,025,186</u>	<u>\$ 8,033,902</u>	<u>\$ 8,033,902</u>	<u>\$ 8,033,902</u>	<u>\$ 7,524,026</u>	<u>\$ 7,075,157</u>
35															
36															
37	Total	<u>\$(42,058,864)</u>	<u>\$(41,848,114)</u>	<u>\$(41,425,714)</u>	<u>\$(46,845,406)</u>	<u>\$(47,700,741)</u>	<u>\$(48,389,604)</u>	<u>\$(10,993,265)</u>	<u>\$(11,708,705)</u>	<u>\$(11,708,705)</u>	<u>\$(37,130,381)</u>	<u>\$(37,130,381)</u>	<u>\$(37,130,381)</u>	<u>\$(43,485,887)</u>	<u>\$(35,194,935)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended December 31, 2009

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

FR 10(10)(b)5
 Sched. B-5

Line No.	Sub Acct	Forecast Jan-10	Forecast Feb-10	Forecast Mar-10	Forecast Apr-10	Forecast May-10	Forecast Jun-10	Forecast Jul-10	Forecast Aug-10	Forecast Sep-10	Forecast Oct-10	Forecast Nov-10	Forecast Dec-10	Forecast Jan-11	Forecast Feb-11	Forecast Mar-11	13 month Average	
DIVISION 09																		
1	Account 190 - Accumulated Deferred Income Taxes	\$ 2,839,363	\$ 2,839,363	\$ 2,929,592	\$ 2,945,946	\$ 2,945,846	\$ 2,984,508	\$ 2,984,508	\$ 2,984,508	\$ 2,718,164	\$ 2,718,164	\$ 2,718,164	\$ 2,718,164	\$ 2,718,164	\$ 2,718,164	\$ 2,718,164	\$ 2,828,304	
2																		
3	Account 282 - Accumulated Deferred Income Taxes	(37,342,216)	(37,342,216)	(37,470,572)	(37,513,358)	(37,513,358)	(37,598,928)	(37,598,928)	(37,598,928)	(37,727,284)	(37,727,284)	(37,727,284)	(38,217,119)	(38,217,119)	(38,217,119)	(38,217,119)	(37,833,403)	
4																		
5	Account 283 - Accumulated Deferred Income Taxes - Other	(164,144)	(164,144)	(184,144)	(164,144)	(164,144)	(164,144)	(184,144)	(184,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	
6																		
7	Div 09 Accumulated Deferred Income Taxes	\$ (34,666,998)	\$ (34,666,998)	\$ (34,705,126)	\$ (34,731,855)	\$ (34,731,855)	\$ (34,798,565)	\$ (34,798,565)	\$ (34,798,565)	\$ (35,173,264)	\$ (35,173,264)	\$ (35,173,264)	\$ (35,663,099)	\$ (35,663,099)	\$ (35,663,099)	\$ (35,663,099)	\$ (35,171,243)	
8																		
9	DIVISION 02																	
10	Account 190 - Accumulated Deferred Income Taxes	\$ 44,815,333	\$ 44,815,333	\$ 45,158,687	\$ 45,270,847	\$ 45,270,847	\$ 45,504,465	\$ 45,504,465	\$ 45,504,465	\$ 45,247,246	\$ 45,247,246	\$ 45,247,246	\$ 44,999,091	\$ 44,999,091	\$ 44,999,091	\$ 45,307,744	\$ 46,250,809	
11																		
12	Account 282 - Accumulated Deferred Income Taxes	(22,199,804)	(22,199,804)	(23,060,342)	(23,347,187)	(23,347,187)	(23,920,879)	(23,920,879)	(23,920,879)	(24,781,417)	(24,781,417)	(24,781,417)	(25,249,736)	(25,249,736)	(25,249,736)	(25,718,055)	(24,409,913)	
13																		
14	Account 283 - Accumulated Deferred Income Taxes - Other	(24,036,233)	(24,036,233)	(22,713,708)	(22,272,867)	(22,272,867)	(24,998,802)	(24,998,802)	(24,998,802)	(24,685,037)	(24,685,037)	(24,685,037)	(22,388,683)	(22,388,683)	(22,388,683)	(21,086,470)	(23,426,421)	
15																		
16	Div 02 Accumulated Deferred Income Taxes	\$ (1,420,704)	\$ (1,420,704)	\$ (615,383)	\$ (349,207)	\$ (349,207)	\$ (3,415,216)	\$ (3,415,216)	\$ (3,415,216)	\$ (4,219,208)	\$ (4,219,208)	\$ (4,219,208)	\$ (2,639,328)	\$ (2,639,328)	\$ (2,639,328)	\$ (1,476,780)	\$ (2,585,526)	
17																		
18	DIVISION 12																	
19	Account 190 - Accumulated Deferred Income Taxes	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	
20																		
21	Account 282 - Accumulated Deferred Income Taxes	(14,073,627)	(14,073,627)	(13,205,228)	(12,915,793)	(12,915,793)	(12,336,926)	(12,336,926)	(12,336,926)	(11,468,625)	(11,468,625)	(11,468,625)	(11,041,872)	(11,041,872)	(11,041,872)	(10,615,119)	(11,861,092)	
22																		
23	Account 283 - Accumulated Deferred Income Taxes - Other	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	
24																		
25	Div 12 Accumulated Deferred Income Taxes	\$ (14,922,221)	\$ (14,922,221)	\$ (14,083,920)	\$ (13,764,486)	\$ (13,764,486)	\$ (13,185,619)	\$ (13,185,619)	\$ (13,185,619)	\$ (12,317,318)	\$ (12,317,318)	\$ (12,317,318)	\$ (11,890,565)	\$ (11,890,565)	\$ (11,890,565)	\$ (11,463,812)	\$ (12,709,766)	
26																		
27	DIVISION 91																	
28	Account 190 - Accumulated Deferred Income Taxes	\$ 12,692,356	\$ 12,692,356	\$ 12,994,664	\$ 13,100,086	\$ 13,100,086	\$ 13,195,009	\$ 13,195,009	\$ 13,195,009	\$ 13,180,581	\$ 13,180,581	\$ 13,180,581	\$ 12,737,740	\$ 12,737,740	\$ 12,737,740	\$ 13,046,740	\$ 13,047,043	
29																		
30	Account 255 - Accumulated Deferred Investment Tax Credits	(19,855)	(19,855)	(19,855)	(19,855)	(19,855)	(19,855)	(19,855)	(19,855)	(10,752)	(10,752)	(10,752)	(10,752)	(10,752)	(10,752)	(10,752)	(14,954)	
31																		
32	Account 282 - Accumulated Deferred Income Taxes	(2,817,071)	(2,817,071)	(2,818,783)	(2,819,353)	(2,819,353)	(2,820,494)	(2,820,494)	(2,822,206)	(2,822,206)	(2,822,206)	(2,822,206)	(2,732,691)	(2,732,691)	(2,732,691)	(2,843,176)	(2,786,660)	
33																		
34	Account 283 - Accumulated Deferred Income Taxes - Other	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	
35																		
36	Div 91 Accumulated Deferred Income Taxes	\$ 7,524,026	\$ 7,524,026	\$ 7,824,622	\$ 7,929,474	\$ 7,929,474	\$ 8,023,256	\$ 8,023,256	\$ 8,023,256	\$ 8,026,219	\$ 8,026,219	\$ 8,026,219	\$ 7,662,893	\$ 7,662,893	\$ 7,662,893	\$ 8,061,408	\$ 7,914,006	
37	Total	\$ (43,485,897)	\$ (43,485,897)	\$ (41,549,805)	\$ (40,915,875)	\$ (40,915,875)	\$ (43,376,143)	\$ (43,376,143)	\$ (43,376,143)	\$ (43,683,571)	\$ (43,683,571)	\$ (43,683,571)	\$ (42,530,100)	\$ (42,530,100)	\$ (42,530,100)	\$ (41,032,119)	\$ (42,552,547)	

Atmos Energy Corporation												
CASE 2009-00354												
ATTACHMENT 1												
TO AG DR SET NO. 1												
QUESTION NO. 1-18b												
Fiscal Year Ended 10/31/2009												
C010 - (002DIV & 012DIV)												
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
			Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2010
			Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance
			12/31/2008	1/31/2009	2/28/2009	3/31/2009	4/30/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	9/30/2009
			10/31/2009									
DEFERRED TAX ASSETS / (LIABILITIES)	CTX Code	Account										
ACC Directors Deferred Bonus	ACC03	1900	215,867	215,867	215,867	210,187	210,187	210,187	210,187	210,187	210,187	247,821
ACC Directors Deferred Comp	ACC04	1900	1,241,750	1,241,750	1,241,750	1,209,073	1,209,073	1,209,073	1,209,073	1,209,073	1,209,073	322,547
ACC Miscellaneous Accrued	ACC04	1900	333,572	333,572	333,572	324,794	324,794	324,794	324,794	324,794	324,794	327,170
ACC Self Insurance - Adjustment	ACC08	1900	1,416,432	1,416,432	1,416,432	1,379,158	1,379,158	1,379,158	1,379,158	1,379,158	1,379,158	1,379,158
ACC Vacation Accrual	ACC11	1900	23,937	23,937	23,937	23,307	23,307	23,307	23,307	23,307	23,307	19,089
ACC Worker's Comp Insurance Reserve	ACC12	1900	55,244	55,244	55,244	53,790	53,790	53,790	53,790	53,790	53,790	64,978
ACC Accruals - Subtotal			3,286,803	3,286,803	3,286,803	3,200,308	3,200,308	3,200,308	3,200,308	3,200,308	3,200,308	2,360,762
BEN Rabbi Trust - True Up	NBP01	1900	4,395	4,395	4,395	4,279	4,279	4,279	4,279	4,279	4,279	4,279
BEN SEBP Adjustment	NBP03	1900	24,311,675	24,311,675	24,311,675	23,671,895	23,671,895	23,671,895	23,671,895	23,671,895	23,671,895	22,494,114
BEN SEBP Adjustment	NBP03	2820	(1,313,460)	(1,313,460)	(1,313,460)	(267,520)	(267,520)	(267,520)	(267,520)	(267,520)	(267,520)	0
BEN Restricted Stock Grant Plan	NBP05	1900	9,012,450	9,012,450	9,012,450	8,775,280	8,775,280	8,775,280	8,775,280	8,775,280	8,775,280	8,767,081
BEN Rabbi Trust	NBP06	1900	0	0	0	0	0	0	0	0	0	1,999,696
BEN Rabbi Trust	NBP06	2820	(17,507)	(17,507)	(17,507)	(17,046)	(17,046)	(17,046)	(17,046)	(17,046)	(17,046)	0
BEN Excess Capital Loss over Capital Ga	NBP08	1900	592,965	592,965	592,965	577,361	577,361	577,361	577,361	577,361	577,361	577,361
BEN Restricted Stock - NIP	NBP13	1900	979,232	979,232	979,232	953,462	953,462	953,462	953,462	953,462	953,462	1,691,303
BEN Director's Stock Awards	NBP14	1900	1,512,217	1,512,217	1,512,217	1,472,422	1,472,422	1,472,422	1,472,422	1,472,422	1,472,422	1,851,231
BEN Director's Stock Temp	NBP18	2820	0	0	0	0	0	0	0	0	0	(329,511)
BEN Pension Expense	PEN01	1900	1,333,958	1,333,958	1,333,958	1,298,854	1,298,854	1,298,854	1,298,854	1,298,854	1,298,854	0
BEN Pension Expense	PEN01	2820	905,085	905,085	905,085	3,502,023	3,502,023	3,502,023	3,502,023	3,502,023	3,502,023	12,593,688
BEN Pension Expense	PEN01	2820	(27,491,420)	(27,491,420)	(27,491,420)	(26,767,962)	(26,767,962)	(26,767,962)	(26,767,962)	(26,767,962)	(26,767,962)	(26,842,132)
BEN FAS 106 Adjustment	PR01	1900	5,127,525	5,127,525	5,127,525	4,992,590	4,992,590	4,992,590	4,992,590	4,992,590	4,992,590	5,186,226
BEN FAS 106 Adjustment	PR01	2820	70,892	70,892	70,892	2,495,064	2,495,064	2,495,064	2,507,962	2,507,962	2,507,962	0
BEN Benefits - Subtotal			15,028,006	15,028,006	15,028,006	20,690,684	20,690,684	20,690,684	20,690,684	30,101,262	30,101,262	15,399,649
FXA Fixed Asset Cost Adjustment	FXA01	2820	(44,987,609)	(44,987,609)	(44,987,609)	(43,803,725)	(43,803,725)	(43,803,725)	(43,803,725)	(43,803,725)	(43,803,725)	(45,418,215)
FXA Depreciation Adjustment	FXA02	2820	15,687,058	15,687,058	15,687,058	15,274,241	15,274,241	15,274,241	15,274,241	15,274,241	15,274,241	9,517,950
FXA TAX Gain/Loss on Sale of FA	FXA04	2820	367,224	367,224	367,224	355,938	355,938	355,938	355,938	355,938	355,938	(7,618)
FXA Section 481(a) Cushion Gas	FXA13	2820	297,592	297,592	297,592	289,760	289,760	289,760	289,760	289,760	289,760	289,760
FXA Section 481(a) Line Pack Gas	FXA14	2820	69,383	69,383	69,383	67,557	67,557	67,557	67,557	67,557	67,557	67,557
FXA IRS Audit Assessment - Cost	FXA15	2820	1,925,439	1,925,439	1,925,439	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769
FXA IRS Audit Assessment - Accum	FXA16	2820	(530,005)	(530,005)	(530,005)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)
FXA Plant - Subtotal			(27,170,919)	(27,170,919)	(27,170,919)	(26,457,517)	(26,457,517)	(26,457,517)	(26,457,517)	(26,457,517)	(26,457,517)	(34,191,855)
CWIP CWIP	FXA23	2820	(9,641,721)	(9,641,721)	(9,641,721)	(9,580,250)	(9,580,250)	(9,580,250)	(10,390,208)	(10,390,208)	(10,390,208)	(10,993,595)
CWIP CWIP - Deferred Balance Reclas	FXA24	2820	0	0	0	0	0	0	0	0	0	0
CWIP CWIP - Subtotal			(9,641,721)	(9,641,721)	(9,641,721)	(9,580,250)	(9,580,250)	(9,580,250)	(10,390,208)	(10,390,208)	(10,390,208)	(10,993,595)
GCA Deferred Gas Costs	GCA01	1900	0	0	0	0	0	0	0	0	0	(785,483)
GCA Over Recoveries of PGA	GCA04	1900	0	0	0	0	0	0	0	0	0	11,175,101
GCA GCA - Subtotal			0	0	0	0	0	0	0	0	0	10,389,618
ONT Amortization - LGS Acq. 1810-13523	DTE01	2820	0	0	0	0	0	0	0	0	0	(108,657)
ONT Deferred Expense Projects	DTE09	1900	12,810	12,810	12,810	12,473	12,473	12,473	12,473	12,473	12,473	0
ONT Deferred Expense Projects	DTE09	2820	0	0	0	0	0	0	0	0	0	12,473
ONT Deferred Expense Projects	DTE14	1900	0	0	0	0	0	0	0	0	0	(660,148)
ONT UNICAP Section 263A Costs	HTE11	2820	0	0	0	0	0	0	0	0	0	(4,652,362)
ONT UNICAP - IRS Audit	HTE19	1900	0	0	0	0	0	0	0	0	0	1,521,591
ONT Allowance for Doubtful Accounts	ONT02	1900	0	0	0	0	0	0	0	0	0	2
ONT Allowance for Doubtful Accounts	ONT02	2820	2	2	2	2	2	2	2	2	2	0
ONT Clearing Account - Adjustment	ONT03	1900	26,092	26,092	26,092	25,406	25,406	25,406	25,406	25,406	25,406	46,084
ONT Charitable Contribution Carryover	ONT04	1900	0	0	0	0	0	0	0	0	0	186,742
ONT Prepayments	ONT21	2820	(1,347,721)	(1,347,721)	(1,347,721)	(1,312,255)	(1,312,255)	(1,312,255)	(1,312,255)	(1,312,255)	(1,312,255)	(1,806,174)
ONT Inventory Adjustment	ONT44	1900	48,170	48,170	48,170	46,902	46,902	46,902	46,902	46,902	46,902	46,902
ONT Stock Option Expense	ONT50	1900	265,964	265,964	265,964	258,965	258,965	258,965	258,965	258,965	258,965	258,965
ONT WACOG to FIFO Adjustment	ONT52	1900	0	0	0	0	0	0	0	0	0	(134,774)
ONT Tax Free Interest - Temp	ONT58	1900	961,082	961,082	961,082	935,790	935,790	935,790	935,790	935,790	935,790	935,790
ONT Federal & State Tax Interest	ONT61	2820	(599,138)	(599,138)	(599,138)	(583,372)	(583,372)	(583,372)	(583,372)	(583,372)	(583,372)	(456,035)
ONT Prepayments - IRS Audit	ONT64	1900	779,604	779,604	779,604	759,088	759,088	759,088	759,088	759,088	759,088	759,088
ONT Intra Period Tax Allocation	OTH	1900	27,008	27,008	27,008	26,297	26,297	26,297	26,297	26,297	26,297	0
ONT Regulatory Liability - Atmos 109	RGLO1	1900	72,395	72,395	72,395	70,490	70,490	70,490	70,490	70,490	70,490	70,490
ONT Other - Subtotal			246,267	246,267	246,267	239,786	239,786	239,786	239,786	239,786	239,786	(3,980,021)
TAX FD - FAS 115 Adjustment	TAX04	2820	2,501,849	2,071,355	3,454,511	2,913,796	2,212,590	1,626,301	426,518	(206,349)	(429,501)	(1,444,942)
TAX FD - Treasury Lock Adjustment	TAX08	1900	0	0	0	0	0	0	0	0	0	4,403,744
TAX FD - Treasury Lock Adjustment	TAX08	2820	6,323,674	6,162,918	6,002,162	4,970,735	4,816,606	4,734,033	4,651,460	4,566,887	4,486,315	0
TAX FAS 158 Measurement Date Change	TAX02	1900	0	0	0	0	0	0	0	0	0	4,573,140
OTHER TAX EFFECTED ITEMS			8,825,523	9,034,272	9,456,672	7,884,531	7,029,196	6,360,334	5,077,978	4,362,538	4,056,814	7,531,943
TOTAL DEFERRED TAX			(9,426,041)	(9,217,291)	(8,794,891)	(4,022,457)	(4,877,792)	(5,546,654)	1,770,756	1,055,316	749,592	(13,483,499)

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Fiscal Year Ended 10/31/2009														
C010 - (002DIV B.012DIV)														
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
			Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2010
			Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance
DEFERRED TAX ASSETS / (LIABILITIES)	CTX Code	Account	12/31/2008	1/31/2009	2/28/2009	3/31/2009	4/30/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	9/30/2009	10/31/2009	
TIE OUT TO GENERAL LEDGER														
1900.28201			42,475,473	42,475,473	42,475,473	43,162,614	43,162,614	43,162,614	43,162,614	43,162,614	43,162,614	61,724,583	61,724,583	
1900.28206			5,878,870	5,878,870	5,878,870	3,919,247	3,919,247	3,919,247	3,919,247	3,919,247	3,919,247	5,604,709	5,604,709	
2820.28201			(32,710,347)	(32,710,347)	(32,710,347)	(27,665,353)	(27,665,353)	(27,665,353)	(19,530,440)	(19,530,440)	(19,530,440)	(41,424,067)	(41,424,067)	
2820.28206			(4,439,773)	(4,439,773)	(4,439,773)	(2,642,861)	(2,642,861)	(2,642,861)	(2,178,009)	(2,178,009)	(2,178,009)	(3,761,383)	(3,761,383)	
2830.28201			(18,013,768)	(17,814,646)	(17,418,741)	(19,065,026)	(19,852,174)	(20,467,877)	(21,644,828)	(22,318,998)	(22,605,787)	(32,661,604)	(32,576,786)	
2830.28606			(2,616,495)	(2,606,868)	(2,580,373)	(1,731,076)	(1,799,264)	(1,852,424)	(1,957,827)	(1,999,097)	(2,018,033)	(2,965,735)	(2,963,436)	
TOTAL DEFERRED TAX			(9,426,041)	(9,217,291)	(8,794,891)	(4,022,456)	(4,877,792)	(5,546,655)	1,770,755	1,055,315	749,591	(13,483,499)	(13,396,382)	
			(0)	(0)	(0)	(1)	0	0	1	1	1	0	(0)	
Sum of Accounts	1900	48,354,344	48,354,344	48,354,344	47,081,862	47,081,862	47,081,862	47,081,862	47,081,862	47,081,862	47,081,862	67,329,290	67,329,290	
	2820	(37,150,121)	(37,150,121)	(37,150,121)	(30,308,215)	(30,308,215)	(30,308,215)	(21,708,449)	(21,708,449)	(21,708,449)	(21,708,449)	(45,185,449)	(45,185,449)	
	2830	(20,630,264)	(20,421,514)	(19,999,114)	(20,796,103)	(21,651,438)	(22,320,301)	(23,602,656)	(24,318,096)	(24,623,821)	(25,627,339)	(35,540,222)	(35,540,222)	
Difference	1900	0	0	0	1	1	1	2	2	2	2	(1)	(2)	
	2820	0	0	0	(1)	(1)	(1)	0	0	0	0	1	1	
	2830	(0)	(0)	(0)	(1)	(0)	(0)	(1)	(1)	(1)	(1)	0	0	

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012DIV (AUD10CAL)														
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		
			Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2010		
			Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance		
	DEFERRED TAX ASSETS / (LIABILITIES)	CTX Code	Account	12/31/2008	1/31/2009	2/28/2009	3/31/2009	4/30/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	9/30/2009	10/31/2009
TIE OUT TO GENERAL LEDGER														
	1900.28201			(548,448)	(548,448)	(548,448)	(557,320)	(557,320)	(557,320)	(557,320)	(557,320)	(557,320)	(879,947)	(879,947)
	1900.28206			(75,909)	(75,909)	(75,909)	(50,606)	(50,606)	(50,606)	(50,606)	(50,606)	(50,606)	(179,901)	(179,901)
	2820.28201			(16,600,440)	(16,600,440)	(16,600,440)	(16,868,991)	(16,868,991)	(16,868,991)	(16,868,991)	(16,868,991)	(16,868,991)	(16,244,314)	(16,244,314)
	2820.28206			(2,297,604)	(2,297,604)	(2,297,604)	(1,531,736)	(1,531,736)	(1,531,736)	(1,531,736)	(1,531,736)	(1,531,736)	(1,475,014)	(1,475,014)
	2830.28201			(217,211)	(217,211)	(217,211)	(220,725)	(220,725)	(220,725)	(220,725)	(220,725)	(220,725)	(117,310)	(117,310)
	2830.28606			(30,063)	(30,063)	(30,063)	(20,042)	(20,042)	(20,042)	(20,042)	(20,042)	(20,042)	(10,652)	(10,652)
	TOTAL DEFERRED TAX			(19,769,676)	(19,769,676)	(19,769,676)	(19,249,421)	(19,249,421)	(19,249,421)	(19,249,421)	(19,249,421)	(19,249,421)	(18,807,138)	(18,807,138)
				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0
	Sum of Accounts		1900	(624,356)	(624,356)	(624,356)	(607,926)	(607,926)	(607,926)	(607,926)	(607,926)	(607,926)	(959,848)	(959,848)
			2820	(18,898,044)	(18,898,044)	(18,898,044)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(17,719,329)	(17,719,329)
			2830	(247,275)	(247,275)	(247,275)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(240,768)	(127,962)	(127,962)
	Difference		1900	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0
			2820	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	0	0
			2830	0	0	0	0	0	0	0	0	0	0	0

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009DIV (AU050WKG)																
				Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		
				Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009	Fiscal 2009		
				Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance		
				12/31/2008	1/31/2009	2/28/2009	3/31/2009	4/30/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	9/30/2009	10/31/2009		
DEFERRED TAX ASSETS / (LIABILITIES)		CTX Code	Account													
ACC	Directors Deferred Comp	ACCD4	1900	307,532	307,532	307,532	299,439	299,439	299,439	299,439	299,439	299,439	299,439	299,439	299,439	
ACC	Miscellaneous Accrued	ACCD6	1900	47,685	47,685	47,685	46,431	46,431	46,431	46,431	46,431	46,431	46,431	46,431	0	
ACC	Worker's Comp Insurance Reserve	ACCL2	1900	163,844	163,844	163,844	159,533	159,533	159,533	159,533	159,533	159,533	159,533	174,901	174,901	
ACC	Accruals - Subtotal			519,061	519,061	519,061	505,402	505,402	505,402	505,402	505,402	505,402	505,402	474,340	474,340	
BEN	FAS 106 Adjustment	FRB01	1900	1,017,358	1,017,358	1,017,358	990,585	990,585	990,585	990,585	990,585	990,585	990,585	990,585	990,585	
BEN	SEBP Adjustment	HRP03	1900	202,708	202,708	202,708	197,374	197,374	197,374	197,374	197,374	197,374	197,374	197,374	197,374	
BEN	Benefits - Subtotal			1,220,066	1,220,066	1,220,066	1,187,959	1,187,959	1,187,959	1,187,959	1,187,959	1,187,959	1,187,959	1,187,959	1,187,959	
FXA	Fixed Asset Cost Adjustment	FXA01	2820	(28,528,747)	(28,528,747)	(28,528,747)	(27,777,990)	(27,777,990)	(27,777,990)	(27,777,990)	(27,777,990)	(27,777,990)	(27,777,990)	(28,211,455)	(28,211,455)	
FXA	Depreciation Adjustment	FXA02	2820	(6,758,819)	(6,758,819)	(6,758,819)	(6,580,955)	(6,580,955)	(6,580,955)	(6,580,955)	(6,580,955)	(6,580,955)	(6,580,955)	(6,587,095)	(6,587,095)	
FXA	TAX Gain/Loss on Sale of FA	FXA04	2820	70,086	70,086	70,086	68,241	68,241	68,241	68,241	68,241	68,241	68,241	(487,828)	(487,828)	
FXA	Plant - Subtotal			(35,217,480)	(35,217,480)	(35,217,480)	(34,290,704)	(34,290,704)	(34,290,704)	(34,290,704)	(34,290,704)	(34,290,704)	(34,290,704)	(37,286,379)	(37,286,379)	
CWIP	CWIP - Subtotal	FXA06	2820	(562,613)	(562,613)	(562,613)	(547,808)	(547,808)	(547,808)	(547,808)	(547,808)	(547,808)	(547,808)	(695,387)	(695,387)	
GCA	Deferred Gas Costs	GCA01	1900	(3,875,444)	(3,875,444)	(3,875,444)	(3,773,458)	(3,773,458)	(3,773,458)	(3,773,458)	(3,773,458)	(3,773,458)	(3,773,458)	5,806,619	5,806,619	
GCA	Over Recoveries of PGA	GCA03	2830	0	0	0	0	0	0	0	0	0	0	(6,769,358)	(6,769,358)	
GCA	Gas Cost Adjustments - Subtotal			(3,875,443)	(3,875,443)	(3,875,443)	(3,773,458)	(3,773,458)	(3,773,458)	(3,773,458)	(3,773,458)	(3,773,458)	(3,773,458)	(962,739)	(962,739)	
OHT	Customer Advances	CAPO1	1900	1,068,431	1,068,431	1,068,431	1,040,314	1,040,314	1,040,314	1,040,314	1,040,314	1,040,314	1,040,314	1,006,579	1,006,579	
OHT	Deferred Expense Projects	DTE09	1900	(206,999)	(206,999)	(206,999)	(201,552)	(201,552)	(201,552)	(201,552)	(201,552)	(201,552)	(201,552)	(201,552)	0	
OHT	Deferred Expense Projects	DTE09	2830	0	0	0	0	0	0	0	0	0	0	(203,217)	(203,217)	
OHT	DIG on Fixed Assets - WKG	DVA19	1900	188,887	188,887	188,887	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	
OHT	Allowance for Doubtful Accounts	ORNT2	1900	276,007	276,007	276,007	268,744	268,744	268,744	268,744	268,744	268,744	268,744	260,096	260,096	
OHT	Clearing Account - Adjustment	ORNT3	1900	(481)	(481)	(481)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	429	429	
OHT	Charitable Contribution Carryover	ORNT4	1900	0	0	0	0	0	0	0	0	0	0	168,584	168,584	
OHT	Prepayments	ORNT31	2830	(92,872)	(92,872)	(92,872)	(90,428)	(90,428)	(90,428)	(90,428)	(90,428)	(90,428)	(90,428)	(104,270)	(104,270)	
OHT	Rate Case Accrual	ORNT32	2830	(75,709)	(75,709)	(75,709)	(73,716)	(73,716)	(73,716)	(73,716)	(73,716)	(73,716)	(73,716)	(33,508)	(33,508)	
OHT	Stock Option Expense	ORNT50	1900	2,663	2,663	2,663	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	
OHT	Intra Period Tax Allocation	OTH	2820	0	0	0	0	0	0	0	0	0	0	0	0	
OHT	Other - Subtotal			1,159,927	1,159,927	1,159,927	1,129,403	1,129,403	1,129,403	1,129,403	1,129,403	1,129,403	1,129,403	1,281,203	1,281,203	
TOTAL DEFERRED TAX				(36,756,482)	(36,756,482)	(36,756,482)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(36,001,003)	(36,001,003)
Balance Excluding Gas Costs				(32,881,039)	(32,881,039)	(32,881,039)	(32,015,748)	(32,015,748)	(32,015,748)	(32,015,748)	(32,015,748)	(32,015,748)	(32,015,748)	(32,015,748)	(35,038,264)	(35,038,264)
OUT TO GENERAL LEDGER																
1900.28201				(709,596)	(709,596)	(709,596)	(721,075)	(721,075)	(721,075)	(721,075)	(721,075)	(721,075)	(721,075)	8,334,341	8,334,341	
1900.28206				(98,212)	(98,212)	(98,212)	(65,475)	(65,475)	(65,475)	(65,475)	(65,475)	(65,475)	(65,475)	756,774	756,774	
2820.28201				(31,429,987)	(31,429,987)	(31,429,987)	(31,938,441)	(31,938,441)	(31,938,441)	(31,938,441)	(31,938,441)	(31,938,441)	(31,938,441)	(34,820,040)	(34,820,040)	
2820.28206				(4,350,106)	(4,350,106)	(4,350,106)	(2,900,071)	(2,900,071)	(2,900,071)	(2,900,071)	(2,900,071)	(2,900,071)	(2,900,071)	(3,161,725)	(3,161,725)	
2830.28201				(148,085)	(148,085)	(148,085)	(150,480)	(150,480)	(150,480)	(150,480)	(150,480)	(150,480)	(150,480)	(6,518,463)	(6,518,463)	
2830.28606				(20,496)	(20,496)	(20,496)	(13,664)	(13,664)	(13,664)	(13,664)	(13,664)	(13,664)	(13,664)	(591,889)	(591,889)	
TOTAL DEFERRED TAX				(36,756,482)	(36,756,482)	(36,756,482)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(35,789,206)	(36,001,003)	(36,001,003)
Difference				0	0	0	0	0	0	0	0	0	0	0	(0)	(0)
Sum of Accounts				(807,808)	(807,808)	(807,808)	(786,550)	(786,550)	(786,550)	(786,550)	(786,550)	(786,550)	(786,550)	(786,550)	9,091,115	9,091,115
				(35,780,093)	(35,780,093)	(35,780,093)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(37,981,766)	(37,981,766)	
				(168,581)	(168,581)	(168,581)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(7,110,352)	(7,110,352)	
Difference				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)	(0)
				0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-020
Page 1 of 1

REQUEST:

[Revenue Requirement] - In the same format and detail as per lines 1 through 12 on schedules C-2.3B and C-2.3F, please provide the actual monthly and total annual taxes other than income taxes for each of the years 2005 through 2008 and the 12-month period ended October 31, 2009.

RESPONSE:

Please see Attachment 1. Note: In Fiscal 2005 and 2006 Kentucky (Div 009) was a separate division and was not a part of the Mid-States Division.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Taxes Other, 4 Pages.

Respondent: Greg Waller

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

Line No.	Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	
		Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Div 009																	
1	FICA	58,432	40,647	35,588	31,106	27,284	29,538	29,270	27,413	27,503	33,811	63,149	44,401	2,101	80,424	37,008	35,949
2	FUTA	6,610	2,128	(678)	(264)	1	23	10	(2)	19	26	45	35	5,863	2,316	(897)	(44)
3	SUTA	3,616	1,464	1,453	(900)	(1)	15	7	2	10	42	27	26	3,915	1,780	(441)	(39)
4	Ad Valorem - Accrual	186,804	186,804	186,804	186,804	186,804	186,804	192,500	211,108	216,804	216,804	222,500	211,108	216,804	216,804	216,804	216,804
5	Taxes Property and Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Public Service Commission Assessment	26,558	26,558	26,558	26,558	26,558	26,558	27,645	27,645	27,645	27,645	27,645	27,645	27,645	27,645	27,645	27,645
7	DOT transmission User Tax	-	35,318	-	-	-	-	-	-	-	-	-	-	-	38,152	-	-
8	Benefit load Projects	-	-	111	-	-	-	-	-	-	-	-	163	-	65	163	-
9	Denver City Tax Load	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	City Franchise	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Allocation for taxes other CSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Allocation from taxes other SS	27,291	17,898	18,487	17,791	21,378	21,916	19,259	13,694	14,338	12,700	17,004	11,582	22,365	17,295	17,358	14,341
14	Total	309,311	310,817	288,304	261,095	262,025	264,854	268,692	279,861	286,318	290,828	330,532	294,797	278,758	384,580	297,479	294,657
Div 002																	
17	FICA	138,071	107,895	120,354	107,439	123,384	118,973	111,945	72,540	110,573	110,921	164,387	104,603	134,344	153,343	168,873	136,177
18	FUTA	18,393	2,866	1,740	2,055	3,036	2,647	423	(128)	364	710	957	750	19,186	5,282	1,087	373
19	SUTA	42,827	10,979	6,741	6,180	8,184	7,588	4,767	(817)	852	1,912	3,005	2,176	48,850	18,201	7,603	2,519
20	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	25,000	25,000	25,000	25,000	25,000	25,000	35,000
21	Benefit Load Projects	-	-	-	(216)	(49)	-	-	-	86	-	-	-	-	-	-	-
22	Taxes Property And Other	-	-	-	-	-	21,580	-	-	-	-	-	-	-	-	-	-
23	Denver City Tax Load	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Benefits Load	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Total Tax Other Than Income Tax	207,291	131,740	138,835	125,458	144,536	160,788	132,134	86,595	126,875	138,543	193,349	132,529	227,179	201,828	202,542	174,069
28	Allocation Factor to Kentucky Mid-States (Div 091)																
29	Allocation Factor to Kentucky Jurisdiction (Div 009)	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%
31	Total Allocated Amount	10,095	6,416	6,761	6,110	7,039	7,930	6,435	4,217	6,179	7,218	10,073	8,905	11,836	10,515	10,552	9,089
Div 012																	
34	FICA	45,980	41,844	43,404	72,264	91,976	83,112	84,486	70,661	8,171	97,919	124,545	84,198	104,504	108,149	108,725	88,444
35	FUTA	5,589	1,235	813	1,486	2,254	1,848	353	(43)	34	593	725	602	15,029	3,518	433	228
36	SUTA	14,598	4,521	2,391	4,584	6,119	5,299	3,637	(356)	(122)	1,609	2,278	1,747	38,107	12,448	4,287	1,590
37	Benefit Load Projects	-	-	-	-	-	-	-	-	2,895	1,414	-	314	75	-	-	85
38	Ad Valorem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Total Tax Other Than Income Tax	66,167	47,600	46,409	78,334	100,349	90,260	88,476	70,262	10,977	101,535	127,548	86,661	157,715	125,116	113,445	90,347
42	Allocation Factor to Kentucky Mid-States (Div 091)																
43	Allocation Factor to Kentucky Jurisdiction (Div 009)	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%
45	Total Allocated Amount	3,745	2,694	2,827	4,434	5,660	5,108	5,008	3,977	621	5,767	7,245	4,934	8,958	7,107	6,444	5,132
Div 091																	
48	FICA	9,841	7,020	5,095	4,446	4,214	4,620	4,315	4,747	2,828	5,183	8,011	5,829	2,135	10,472	7,217	5,039
49	FUTA	1,117	391	(179)	(28)	(1)	1	2	4	3	3	4	0	877	324	(162)	(5)
50	SUTA	2,537	(801)	308	(91)	3	10	2	10	(182)	(328)	83	7	708	484	142	(54)
51	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Denver City Tax Load	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	225	-	-
55	Total Tax Other Than Income Tax	23,495	16,610	15,223	14,327	14,216	14,630	14,319	14,761	12,649	14,856	18,097	15,637	13,720	21,505	17,197	14,980
57	Allocation Factor to Kentucky Mid-States (Div 091)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	Allocation Factor to Kentucky Jurisdiction (Div 009)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59																	
60	Total Allocated Amount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Line No.	Description	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	actual Nov-06	actual Dec-06	actual Jan-07	actual Feb-07	actual Mar-07	actual Apr-07	actual May-07	actual Jun-07	actual Jul-07	actual Aug-07
Div 009																	
1	FICA	19,030	45,345	20,291	27,434	24,597	37,821	30,783	22,874	44,881	27,129	29,816	31,395	28,133	25,942	24,072	25,844
2	FUTA	4	19	32	31	38	15	7	5	5,321	1,117	(791)	20	25	22	20	15
3	SUTA	(2)	13	40	19	26	980	(669)	(349)	2,997	1,876	141	5	25	11	20	23
4	Ad Valorem - Accrual	216,804	216,804	216,804	216,804	216,804	219,304	219,304	219,304	219,304	219,304	219,304	219,304	219,304	219,304	219,304	219,304
5	Taxes Property and Other	-	-	-	-	800,000	11,839	8,602	7,750	11,865	10,507	8,812	9,079	9,232	8,789	10,242	8,761
6	Public Service Commission Assessment	27,645	27,645	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	29,582	29,582
7	DOT transmission User Tax	-	-	-	-	-	-	-	-	-	37,481	-	-	-	1,311	-	-
8	Benefit Load Projects	-	-	-	-	-	-	1,675	1,114	319	758	1,014	462	796	668	(96)	(271)
9	Denver City Tax Load	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	40	-	-	-	50
11	City Franchise	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Allocation for taxes other CSC	5,444	-	5,071	4,532	4,762	6,875	7,039	6,971	8,496	5,823	6,086	7,287	5,103	6,155	5,784	5,965
13	Allocation from taxes other SS	10,286	16,494	9,849	8,907	10,104	12,594	12,608	10,949	16,460	12,915	9,494	13,071	9,772	11,089	10,673	10,943
14	Total	279,212	306,320	285,358	291,195	1,089,802	322,896	312,816	302,089	343,111	350,377	307,325	314,133	305,859	306,761	299,600	300,016
Div 002																	
17	FICA	147,002	162,053	127,499	172,122	123,383	191,212	187,864	180,483	204,141	178,672	182,658	217,909	183,768	174,230	174,559	179,879
18	FUTA	656	820	755	1,038	785	648	558	341	24,732	6,018	934	748	741	649	739	621
19	SUTA	2,552	2,224	1,938	(44,730)	20,739	1,405	1,017	938	27,520	9,829	3,239	1,959	(25,006)	8,920	1,173	937
20	Ad Valorem	35,000	35,000	35,000	35,000	35,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
21	Benefit Load Projects	-	-	-	-	-	-	-	-	38	-	-	-	-	-	-	-
22	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	378	326	2	-
23	Denver City Tax Load	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Benefits Load	-	-	-	-	-	-	-	-	12,684	-	-	-	-	-	-	-
26	Total Tax Other Than Income Tax	185,210	190,097	165,192	183,430	179,897	213,265	209,539	201,760	289,015	214,318	206,831	240,616	179,881	204,126	196,474	201,438
28	Allocation Factor to Kentucky Mid-States (Div 091)						14.76%	14.76%	14.76%	14.76%	14.76%	14.76%	14.76%	14.76%	14.76%	14.76%	14.76%
29	Allocation Factor to Kentucky Jurisdiction (Div 009)	5.21%	5.21%	5.21%	5.21%	5.21%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%
31	Total Allocated Amount	9,649	9,804	8,607	8,515	9,373	11,574	11,372	10,950	15,686	11,832	11,225	13,059	9,763	11,078	10,663	10,933
Div 012																	
34	FICA	93,713	102,244	87,428	107,879	70,192	111,490	114,652	113,589	111,562	87,145	96,012	118,534	93,648	94,851	92,208	95,610
35	FUTA	417	551	517	651	455	376	341	216	14,219	2,484	512	422	374	344	394	330
36	SUTA	1,620	1,502	1,330	(28,736)	13,194	816	823	590	15,819	4,281	1,725	1,087	(12,953)	4,648	618	488
37	Benefit Load Projects	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Ad Valorem	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
39	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Total Tax Other Than Income Tax	95,849	104,297	89,272	79,794	83,841	122,683	125,616	124,395	151,601	103,910	108,249	130,043	91,069	109,842	103,220	106,438
42	Allocation Factor to Kentucky Mid-States (Div 091)						15.03%	15.03%	15.03%	15.03%	15.03%	15.03%	15.03%	15.03%	15.03%	15.03%	15.03%
43	Allocation Factor to Kentucky Jurisdiction (Div 009)	5.68%	5.68%	5.68%	5.68%	5.68%	37.26%	37.26%	37.26%	37.26%	37.26%	37.26%	37.26%	37.26%	37.26%	37.26%	37.26%
45	Total Allocated Amount	5,444	5,924	5,071	4,532	4,762	6,870	7,035	6,986	8,490	5,819	6,082	7,283	5,100	6,151	5,781	5,961
Div 091																	
48	FICA	2,231	5,394	5,522	4,745	8,656	21,615	13,731	11,241	21,844	15,482	14,359	14,680	15,073	13,818	17,633	13,761
49	FUTA	1	3	6	6	11	9	3	2	2,572	694	(434)	7	14	12	15	8
50	SUTA	8	4	7	(212)	92	584	(346)	(171)	(1,956)	2,391	35	(3)	15	8	14	13
51	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	60	183	39
53	Denver City Tax Load	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Total Tax Other Than Income Tax	12,240	15,402	15,535	14,539	18,759	32,188	23,388	21,072	32,259	28,567	23,958	24,685	25,101	23,898	27,845	23,820
57	Allocation Factor to Kentucky Mid-States (Div 091)	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
58	Allocation Factor to Kentucky Jurisdiction (Div 009)	0.00%	0.00%	0.00%	0.00%	0.00%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%	36.77%
60	Total Allocated Amount	0	0	0	0	0	11,835	8,600	7,748	11,862	10,504	8,810	9,077	9,230	8,787	10,239	8,759

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

Line No.	Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	
		Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
Div 009																	
1	FICA	20,308	29,090	36,495	23,066	39,795	30,676	29,992	29,602	27,107	28,651	27,454	28,463	22,846	36,502	58,209	22,311
2	FUTA	20	32	33	24	5,421	339	(129)	11	9	18	41	25	20	31	28	8
3	SUTA	29	29	31	16	3,692	670	1,682	(320)	19	18	(4)	55	(1,072)	313	25	(0)
4	Ad Valorem - Accrual	219,304	224,304	224,304	224,304	224,304	224,304	524,304	224,304	224,304	224,304	224,304	224,304	224,304	234,304	234,304	(265,686)
5	Taxes Property And Other	7,886	19,281	14,348	9,038	12,673	24,528	(15,192)	9,027	9,371	9,389	9,190	9,034	8,572	8,510	11,614	(410,411)
6	Public Service Commission Assessment	29,582	29,582	29,582	29,582	29,582	29,582	29,582	29,582	29,582	29,582	27,156	27,156	27,156	27,156	27,156	27,156
7	DOT transmission User Tax	-	-	-	-	-	-	42,927	-	-	-	-	-	-	-	-	-
8	Benefit load Projects	360	137	249	262	(130)	636	145	139	(40)	173	(118)	7	(160)	-	-	107
9	Denver City Tax Load	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	City Franchise	-	-	-	-	-	-	-	46,866	-	-	-	-	-	-	-	-
12	Allocation for taxes other CSC	10,383	8,493	7,034	7,348	9,399	7,285	6,622	6,885	6,971	7,880	6,079	6,317	6,122	7,090	11,740	4,593
13	Allocation from taxes other SS	15,026	16,162	13,250	12,362	14,796	(3,560)	10,418	11,434	11,248	12,266	7,330	11,774	9,980	12,538	21,376	11,661
14	Total	302,898	327,128	325,327	306,003	339,532	314,459	630,349	357,529	308,570	312,281	301,432	307,135	297,767	326,443	364,451	(610,272)
Div 002																	
17	FICA	316,400	277,651	238,163	225,310	229,902	206,040	199,135	213,599	212,195	238,282	131,677	222,225	187,547	239,213	416,833	131,718
18	FUTA	670	546	454	203	31,138	2,377	1,753	452	204	535	423	401	185	224	269	238
19	SUTA	861	758	609	431	22,091	3,861	(4,866)	2,194	148	(6,018)	2,478	376	(423)	321	166	218
20	Ad Valorem	20,000	20,000	20,000	20,000	11,241	11,241	11,241	11,241	11,241	11,241	11,241	11,241	11,241	12,000	12,000	102,000
21	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Taxes Property And Other	13	22,593	4,381	-	2	-	-	5	-	(5)	18	-	-	-	-	-
23	Denver City Tax Load	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
24	Corp/State Franchise Tax	(61,338)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Benefits Load	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Total Tax Other Than Income Tax	276,607	321,548	263,606	245,944	294,374	223,539	207,263	227,491	223,789	244,035	145,837	234,243	198,549	251,758	429,268	234,174
28	Allocation Factor to Kentucky Mid-States (Div 091)	14.78%	14.74%	14.74%	14.74%	14.74%	14.74%	14.74%	14.74%	14.74%	14.74%	14.74%	14.74%	14.74%	14.59%	14.59%	14.59%
29	Allocation Factor to Kentucky Jurisdiction (Div 009)	36.77%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.13%	34.13%	34.13%
31	Total Allocated Amount	15,012	16,157	13,246	12,358	14,792	11,233	10,415	11,431	11,245	12,262	7,328	11,770	9,977	12,538	21,376	11,661
Div 012																	
34	FICA	174,446	143,457	117,141	123,006	123,360	110,110	103,103	104,880	107,568	127,122	89,949	95,566	92,471	109,730	194,042	64,515
35	FUTA	368	282	223	115	18,649	1,269	884	203	108	285	279	161	91	102	125	115
36	SUTA	470	392	299	238	11,812	2,073	(2,561)	1,108	78	(3,156)	1,335	162	(208)	152	77	104
37	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Ad Valorem	10,000	10,000	10,000	10,000	18,759	18,759	18,759	18,759	18,759	18,759	18,759	18,759	18,759	18,500	18,500	18,500
39	Taxes Property And Other	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
40	Total Tax Other Than Income Tax	185,283	154,130	127,663	133,358	170,578	132,211	120,185	124,950	126,508	143,011	110,322	114,648	111,114	128,484	212,745	83,235
42	Allocation Factor to Kentucky Mid-States (Div 091)	15.03%	14.91%	14.91%	14.91%	14.91%	14.91%	14.91%	14.91%	14.91%	14.91%	14.91%	14.91%	14.91%	14.89%	14.89%	14.89%
43	Allocation Factor to Kentucky Jurisdiction (Div 009)	37.26%	36.93%	36.93%	36.93%	36.93%	36.93%	36.93%	36.93%	36.93%	36.93%	36.93%	36.93%	36.93%	37.06%	37.06%	37.06%
45	Total Allocated Amount	10,376	8,487	7,029	7,343	9,393	7,280	6,618	6,880	6,866	7,875	6,075	6,313	6,118	7,090	11,740	4,593
Div 091																	
48	FICA	11,317	15,335	18,117	13,713	19,867	15,139	16,934	14,135	14,960	14,920	14,085	13,458	12,993	14,404	23,728	7,821
49	FUTA	11	17	18	14	2,787	143	(53)	2	6	9	21	12	11	12	11	3
50	SUTA	16	15	15	11	1,888	318	944	(185)	12	10	(2)	27	(590)	168	10	(0)
51	Ad Valorem	10,000	12,500	12,500	12,500	12,500	12,500	(62,500)	12,500	12,500	12,500	12,500	12,500	12,500	10,000	10,000	10,000
52	Benefit Load Projects	97	192	152	266	112	438	122	20	4	84	346	498	224	350	280	230
53	Denver City Tax Load	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Total Tax Other Than Income Tax	21,441	28,069	30,800	26,503	37,164	28,538	(44,552)	26,471	27,482	27,533	26,950	26,493	25,138	24,934	34,029	18,053
57	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
58	Allocation Factor to Kentucky Jurisdiction (Div 009)	36.77%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.09%	34.13%	34.13%	34.13%
59	Total Allocated Amount	7,884	9,569	10,500	9,035	12,669	9,729	(15,188)	9,024	9,369	9,386	9,187	9,031	8,569	8,510	11,614	6,161

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

Line No.	Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total	
		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09		Oct-09
Div 009												
1	FICA	43,800	36,289	34,704	31,994	35,886	25,300	29,806	24,937	28,510	31,654	1,662,039
2	FUTA	5,860	446	43	(32)	(6)	1	(1)	0	3	12	33,342
3	SUTA	3,931	2,449	1,461	(391)	(25)	1	2,021	(161)	(20)	39	30,621
4	Ad Valorem - Accrual	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	244,304	12,522,132
5	Taxes Property and Other	11,134	8,282	8,648	7,745	8,228	7,433	8,508	7,429	14,764	8,757	733,264
6	Public Service Commission Assessment	27,156	27,156	27,156	27,156	27,156	27,156	31,312	31,312	31,312	31,312	1,698,823
7	DOT transmission User Tax	-	-	17,144	-	393	32,979	-	-	-	-	205,703
8	Benefit load Projects	-	-	127	-	-	80	21	-	75	101	9,110
9	Denver City Tax Load	-	-	-	-	-	-	-	-	-	-	18
10	Occupational Licenses	-	-	-	-	-	-	-	-	-	40	130
11	City Franchise	-	-	-	-	-	-	-	-	-	-	48,886
12	Allocation for taxes other CSC	10,058	6,741	7,311	6,901	8,760	6,265	8,757	6,516	6,892	6,900	286,714
13	Allocation from taxes other SS	19,438	11,632	12,741	12,273	16,221	11,708	15,420	11,753	22,044	13,401	805,396
14	Total	355,680	327,299	343,639	319,949	330,917	345,226	330,148	316,090	337,683	336,521	18,254,159
Div 002												
17	FICA	288,692	205,347	238,953	231,551	293,688	208,800	278,681	206,121	386,908	239,736	11,023,677
18	FUTA	30,909	4,200	1,760	302	567	514	422	460	3,026	601	181,346
19	SUTA	28,808	6,721	3,156	903	440	543	1,566	390	23,807	615	275,991
20	Ad Valorem	12,000	12,000	12,000	12,000	29,000	29,000	29,000	29,000	29,000	20,500	1,205,689
21	Benefit Load Projects	-	-	-	1,698	2,041	(3,740)	-	53	(59)	-	(147)
22	Taxes Property And Other	31,938	5,319	-	-	5	-	-	3	-	-	86,558
23	Denver City Tax Load	3	3	-	3	3	3	3	3	3	3	28
24	Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	(61,338)
25	Benefits Load	-	-	-	-	-	-	-	-	-	-	12,584
26	Total Tax Other Than Income Tax	390,349	233,589	255,869	246,457	325,743	235,119	309,671	238,030	442,682	261,455	12,724,368
28	Allocation Factor to Kentucky Mid-States (Div 091)	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.86%	
29	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%	34.47%	
30												
31	Total Allocated Amount	19,438	11,632	12,741	12,273	16,221	11,708	15,420	11,753	22,044	13,392	
Div 012												
34	FICA	135,480	98,392	111,709	106,025	133,296	88,084	132,732	92,689	99,522	105,846	5,834,374
35	FUTA	14,638	2,027	811	131	256	217	204	207	176	266	97,289
36	SUTA	13,642	3,230	1,463	404	197	228	735	174	186	272	142,310
37	Benefit Load Projects	-	-	-	-	-	-	17	10	3	-	4,912
38	Ad Valorem	18,500	18,500	18,500	18,500	25,000	25,000	25,000	25,000	25,000	19,500	592,831
39	Taxes Property And Other	1	1	-	1	1	1	1	1	1	1	14
40	Total Tax Other Than Income Tax	182,261	122,150	132,483	125,062	158,750	113,529	158,689	118,081	124,889	125,886	6,671,730
42	Allocation Factor to Kentucky Mid-States (Div 091)	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.74%	
43	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%	37.11%	
44												
45	Total Allocated Amount	10,058	6,741	7,311	6,901	8,760	6,265	8,757	6,516	6,892	6,886	
Div 091												
47	FICA	18,112	12,719	14,183	12,777	13,895	11,533	13,855	11,597	80,458	12,596	733,042
48	FUTA	2,369	125	27	(13)	(2)	0	(1)	-	616	5	11,427
49	SUTA	1,589	860	605	(156)	(10)	1	915	(72)	(47,872)	16	(37,957)
50	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	535,000
51	Benefit Load Projects	552	562	524	66	226	243	159	241	58	102	6,458
52	Denver City Tax Load	-	-	-	-	-	-	-	-	-	-	10
53	State Franchise Tax	-	-	-	-	-	-	-	-	-	-	225
54	Total Tax Other Than Income Tax	32,621	24,266	25,340	22,694	24,108	21,778	24,929	21,767	43,258	22,719	1,248,205
57	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
58	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%	34.47%	
59												
60	Total Allocated Amount	11,133	8,282	8,648	7,745	8,228	7,433	8,508	7,429	14,764	7,831	

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-021
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REQUEST:

[Revenue Requirement] - Please provide an explanation distinguishing between the property tax accruals shown on line 4 and the "Taxes Property and Other" on line 5 of schedules C-2.3B and C-2.3F.

RESPONSE:

The property tax accruals listed on line 4 of schedule C-2.3B and C-2.3F are the accruals recorded for Kentucky's (Div 009) direct property tax. The "Taxes Property and Other" listed on line 5 represents the allocated Taxes Other Than Income Taxes from the Kentucky/Mid States General Office (Div 091), see line 71 on Schedule C-2.3B and C-2.3F. This line can also be used for other non-recurring other tax items booked within the state of Kentucky.

Respondent: Greg Waller

REQUEST:

[Revenue Requirement] - With regard to the monthly Ad Valorem Accruals shown on line 4 of schedules C-2.3B and C-2.3F, please provide the following information:

- a. Basis for the budgeted monthly ad valorem accrual increase from \$234,304 to \$244,304 (4.27%) in October 2009.
- b. Equivalent actual monthly ad valorem accrual increase in October 2009.
- c. Basis for the budgeted monthly ad valorem accrual amount of \$244,304 for FY2010 and the assumed 5% escalation factor starting in October 2010.
- d. Explain whether the Forecasted Period total property tax accrual amount of \$3,004,939 is based on the projected initial DOR property tax assessment or the projected final property tax assessment that takes into account historic differences between initial and final property tax assessments.

RESPONSE:

- a) The monthly accrual amounts are provided by the Tax Department to the operating divisions each year as part of the annual budgeting process. They represent the Tax Department's estimate of ad valorem taxes that will be due in a particular jurisdiction. The monthly amount of \$244,304 is the amount for FY 2010.
- b) The actual monthly ad valorem accrual beginning in October 2009 was \$244,304, consistent with budget as originally filed.
- c) Please see the response to subpart (a). The 5% escalation factor applied in October 2010 (the beginning of FY 2011) is an estimate that recognizes the fact the ad valorem tax increases typically outpace normal inflation.
- d) The \$3,004,939 is the sum of the months forecasted on Schedule C.2.3 F as described above and represents the Company's estimate of what it expects to ultimately incur in ad valorem tax expense during the forecasted test year.

Respondent: Greg Waller

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-023
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REQUEST:

[Revenue Requirement] - Please expand the response to PSC-1-48 to show the same uncollectible account information for the 12-month period ended 10/31/09 and for the Base Period and Forecasted Period.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Uncollectible Expense, 1 Page.

Respondent: Daniel Meziere

Atmos Energy Corporation - Kentucky
Uncollectible Accounts Expense
CY2006, CY2007, CY2008, CY 2009, 10/31/09, and Forecasted Period

Kentucky (Division 09)

Line No.	Twelve Months Ending	Beginning Balance	Accounts Written-Off	Collection of Accounts Written-Off	Provision for Uncollectibles	Ending Balance	% of Provision for Uncollectibles to Operating Revenue	Operating Revenue
1	December 31, 2006	(1,230,153)	3,269,658	(1,740,733)	(878,910)	(580,138)	0.67%	130,335,944
2	December 31, 2007	(580,138)	1,890,968	(1,143,987)	(1,148,324)	(981,481)	0.64%	178,606,020
3	December 31, 2008	(981,481)	2,145,372	(916,156)	(1,487,424)	(1,239,688)	0.69%	216,915,897
4	December 31, 2009	(1,239,688)	2,822,074	(1,069,201)	(1,702,304)	(1,189,120)	1.00%	170,485,967
5	October 31, 2009	(793,532)	2,848,864	(1,027,076)	(1,829,080)	(800,825)	0.93%	197,228,268
6	Forecasted Period	(800,825)	2,532,018	(1,217,519)	(909,895)	(396,221)	0.50%	181,979,000

Case No. 2009-00354
 Atmos Energy Corporation, Kentucky/Mid-States Division
 AG DR Set No. 1
 Question No. 1-024
 Page 1 of 1

REQUEST:

[Revenue Requirement] - In the same format and detail as per the Company's response to PSC-2-14(a) in Case No. 2006-00464, please provide a schedule showing the initial property tax assessment, the property tax based on the initial assessment, the final property tax assessment, and the property tax based on the final assessment for each of the years 2001 through 2009.

RESPONSE:

Tax Year	Initial Value	Estimated Taxes based off Initial Value	Settled Value	Taxes Paid by Tax Year
2001	227,433,054	2,449,066	160,000,000	1,719,858
2002	237,501,793	2,593,496	171,000,000	1,867,258
2003	207,080,070	2,285,104	175,891,940	1,939,934
2004	220,204,325	2,474,467	197,196,586	2,215,925
2005	253,040,918	2,810,668	214,981,600	2,387,921
2006	336,242,098	4,011,420	228,286,542	2,437,249
2007	259,364,458	2,892,367	220,000,000	2,377,675
2008	275,000,000	3,144,730	228,500,000	2,501,209 *
2009	283,311,150	3,183,708	Under Protest	Under Protest

* The protest for the 2008 tax year was recently settled. We are currently in the process of receiving and approving the 2008 tax bills based off the 2008 settled value. Since all of the 2008 tax bills have not been received as of this date, the amount of 2008 taxes paid has been estimated.

Respondent: Greg Waller

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-025
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please provide the Operating Revenue numbers and Gross Profit numbers (operating revenues less associated purchased gas costs) associated with each of the revenue adjustments in columns (c), (d), (f) and (g) of Exhibit GLS-2.

RESPONSE:

Column (c) summarizes a number of industrial and commercial contract and volume adjustments. The Operating Revenues associated with this set of adjustments is (\$2,257,956) including a Gross Profit of (\$287,057).

Column (d) is the weather adjustment of residential, commercial and public authority volumes. The Operating Revenues associated with this set of adjustments is \$3,808,857 including a Gross Profit of \$382,633.

Column (f) reflects the forecast decline of residential customers. The Operating Revenues associated with this set of adjustments is (\$526,332) including a Gross Profit of (\$135,375).

Column (g) reflects the forecast declining usage in residential, commercial and public authority classes. The Operating Revenues associated with this set of adjustments is (\$4,803,081) including a Gross Profit of (\$624,488).

Respondent: Gary Smith

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-026
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please update the revenue and sales statistics shown on schedule I-2 and I-3 for actual results in the 12-month period ended 10/31/09.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Schedule I-2 and I-3 Updated through October 31, 2009, 2 Pages.

Respondent: Gary Smith.

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

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

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

Line No.	Description	Most Recent Five Calendar Years					12 Mo. Period	Base	Forecasted	Three Projected Calendar Years		
		2004	2005	2006	2007	2008	Ending 10/31/09	Period 12/31/2009 (2)	Period 3/31/2011 (2)	2011 (2)	2012 (2)	2013 (2)
1	Revenue by Customer Class:											
2	Residential	\$ 112,516,760	\$ 133,767,759	\$ 121,022,934	\$ 114,853,595	\$ 140,438,328	\$ 129,541,320	\$ 108,259,496	\$ 116,589,846	\$ 118,565,859	\$ 119,086,443	\$ 117,756,578
3	Commercial	47,821,161	61,882,765	51,696,303	51,608,060	62,077,829	54,758,969	46,292,645	52,141,186	53,738,780	54,719,283	54,876,051
4	Industrial	13,270,542	21,996,536	10,243,620	12,215,026	14,537,486	9,574,667	8,373,381	7,184,518	7,508,226	7,737,430	7,848,746
5	Public Authority & Other	13,026,596	15,756,927	13,416,262	12,221,858	14,521,821	12,975,877	10,659,694	12,145,471	12,495,888	12,777,880	12,847,354
6	Unbilled											
7	Total	\$ 186,635,059	\$ 232,803,987	\$ 196,379,120	\$ 190,898,540	\$ 231,575,464	\$ 206,850,831	\$ 173,585,217	\$ 188,061,021	\$ 192,308,752	\$ 194,321,037	\$ 193,328,729
8	Number of Customer by Class:											
9	Residential	161,069	156,105	153,359	153,544	153,438	152,792	152,737	152,237	151,937	151,537	151,137
10	Commercial	18,356	18,052	17,617	17,652	17,499	17,339	17,394	17,394	17,394	17,394	17,394
11	Industrial	435	239	225	223	223	226	217	217	217	217	217
12	Public Authority & Other	1,655	1,637	1,616	1,588	1,588	1,568	1,565	1,565	1,565	1,565	1,565
13	Total	181,515	178,033	172,816	173,007	172,729	171,925	171,913	171,413	171,113	170,713	170,313
14	Average Revenue per Class:											
15	Residential	\$ 699	\$ 857	\$ 789	\$ 748	\$ 915	\$ 848	\$ 709	\$ 766	\$ 780	\$ 786	\$ 779
16	Commercial	2,605	3,428	2,934	2,924	3,547	3,158	2,661	2,998	3,089	3,146	3,155
17	Industrial	30,507	89,525	45,578	54,796	65,093	42,460	38,587	33,108	34,600	35,656	36,169
18	Public Authority & Other	7,871	9,625	8,304	7,698	9,263	8,274	6,811	7,760	7,984	8,164	8,208

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

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

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

FR10(10)(f)3
 Schedule I
 Witness: D. Mezlere, and G. Smith

Line No.	Description	Most Recent Five Calendar Years					12 Mo. Period Ending	Base Period	Forecasted Period	Three Projected Calendar Years		
		2004	2005	2006	2007	2008	10/31/09	12/31/2009	3/31/2011	2011	2012	2013
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
1	Sales by Customer Class:											
2	Residential	10,903,743	11,111,864	9,751,483	10,384,574	10,854,610	10,447,577	10,394,764	10,009,211	9,884,289	9,630,928	9,378,726
3	Commercial	4,893,900	5,361,904	4,642,021	4,793,061	5,017,155	4,831,595	4,738,975	4,657,588	4,634,461	4,582,280	4,530,113
4	Industrial	1,764,332	2,267,857	1,327,230	1,757,029	1,714,560	1,067,846	734,563	734,563	734,563	734,563	734,563
5	Public Authority & Other	1,461,868	1,478,635	1,261,067	1,194,841	1,252,700	1,200,680	1,193,017	1,179,912	1,174,233	1,164,845	1,155,454
6	Unbilled											
7												
8	Total	19,023,843	20,220,260	16,981,800	18,129,505	18,839,024	17,547,698	17,061,320	16,581,275	16,427,547	16,112,617	15,798,857
9												
10	Number of Customer by Class:											
11	Residential	161,069	156,105	153,359	153,544	153,438	152,792	152,737	152,237	151,937	151,537	151,137
12	Commercial	18,356	18,052	17,617	17,652	17,499	17,339	17,394	17,394	17,394	17,394	17,394
13	Industrial	435	239	225	223	223	226	217	217	217	217	217
14	Public Authority & Other	1,655	1,637	1,616	1,588	1,568	1,568	1,565	1,565	1,565	1,565	1,565
15												
16	Total	181,515	176,033	172,816	173,007	172,729	171,925	171,913	171,413	171,113	170,713	170,313
17												
18	Average Volume per Class:											
19	Residential	68	71	64	68	71	68	68	66	65	64	62
20	Commercial	267	297	263	272	287	279	272	268	266	263	260
21	Industrial	4,056	9,489	5,905	7,882	7,677	4,735	3,385	3,385	3,385	3,385	3,385
22	Public Authority & Other	883	903	781	753	799	766	762	754	750	744	738

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

REQUEST:

[Revenue Requirement] - With regard to schedules I-2 and I-3, please provide the following information:

- a. Explain why the projected industrial revenues for the Base Period (\$8,373,381) and Forecasted period (\$7,184,518) are different given the similar sales volumes of 734,563.
- b. As shown on schedule I, sheet 3 of 3 in Case No. 2006-00464, the Company projected average annual volumes per Industrial customer of 5,416 Mcf for the years 2007 and 2008. Please confirm that the actual average annual volumes per Industrial customer for 2007 and 2008 were 7,882 Mcf and 7,677 Mcf, as shown on schedule I-3 of the current case.
- c. Schedule I-3 shows that the projected Base Period and Forecasted Period annual volumes per industrial customer are 3,385 Mcf which is approximately 44% lower than the actual 2008 annual volume per industrial customer of 7,677. Please explain why this projection should be considered reasonable.

RESPONSE:

- a) The Company has updated the I-2 and I-3 schedule (see Attachment 1) to incorporate actual volumes and customer counts for the months of January through July 2009. This now corresponds to the base period revenues which were filed with seven months per books and five months of budget. With this update the Base Period reflect sales volumes of 1,036,995. Thus, the nearly 300,000 Mcf reduction explains the nearly \$1.2 million revenue reduction noted in this question.
- b) That is correct. However, it is also noteworthy that the Company's billing unit forecasts in that Case were built from base billing data for FY 2006 and the proposed adjustments for industrial changes (refer to Exhibit GLS-3 of the testimony of Gary L. Smith) reflected a reduction of 167,972 Mcf.
- c) Please see Attachment 1 for the updated I-3 schedule. Although the 2008 period and Forecast Period are not affected by the update, please note that the Base Period use per customer is 4,635. Reductions in the industrial market have occurred, in large part, subsequent to the 2008 period. Please see the Company's response to Staff DR Set No. 2, Question No. 2-13 for an

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-027
Page 2 of 2

explanation of the known and measurable adjustments warranted for the industrial class.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Updated Schedules I-2 and I-3, 2 Pages.

Respondent: Gary Smith

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

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

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

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2004	2005	2006	2007	2008	12/31/2009 (2)	3/31/2011 (2)	2011 (2)	2012 (2)	2013 (2)
1	Revenue by Customer Class:										
2	Residential	\$ 112,516,760	\$ 133,767,759	\$121,022,934	\$ 114,853,595	\$ 140,438,328	\$108,259,496	\$116,589,846	\$ 118,565,859	\$ 119,086,443	\$ 117,756,578
3	Commercial	47,821,161	61,882,765	51,696,303	51,608,060	62,077,829	46,292,645	52,141,186	53,738,780	54,719,283	54,876,051
4	Industrial	13,270,542	21,396,536	10,243,620	12,215,026	14,537,486	8,373,381	7,184,518	7,508,226	7,737,430	7,848,746
5	Public Authority & Other	13,026,596	15,756,927	13,416,262	12,221,858	14,521,821	10,659,694	12,145,471	12,495,888	12,777,880	12,847,354
6	Unbilled										
7	Total	\$ 186,635,059	\$ 232,803,987	\$196,379,120	\$ 190,898,540	\$ 231,575,464	\$173,585,217	\$188,061,021	\$ 192,308,752	\$ 194,321,037	\$ 193,328,729
8	Number of Customer by Class:										
9	Residential	161,069	156,105	153,359	153,544	153,438	152,726	152,237	151,937	151,537	151,137
10	Commercial	18,356	18,052	17,617	17,652	17,499	17,370	17,394	17,394	17,394	17,394
11	Industrial	435	239	225	223	223	224	217	217	217	217
12	Public Authority & Other	1,655	1,637	1,616	1,588	1,568	1,564	1,565	1,565	1,565	1,565
13	Total	181,515	176,033	172,816	173,007	172,729	171,884	171,413	171,113	170,713	170,313
14	Average Revenue per Class:										
15	Residential	\$ 699	\$ 857	\$ 789	\$ 748	\$ 915	\$ 709	\$ 766	\$ 780	\$ 786	\$ 779
16	Commercial	2,605	3,428	2,934	2,924	3,547	2,665	2,998	3,089	3,146	3,155
17	Industrial	30,507	89,525	45,578	54,796	65,093	37,423	33,108	34,600	35,656	36,169
18	Public Authority & Other	7,871	9,625	8,304	7,698	9,263	6,814	7,760	7,984	8,164	8,208

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

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

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

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

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2004	2005	2006	2007	2008	12/31/2009	3/31/2011	2011	2012	2013
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
1	Sales by Customer Class:										
2	Residential	10,903,743	11,111,864	9,751,483	10,384,574	10,854,610	9,658,563	10,009,211	9,884,289	9,630,928	9,378,726
3	Commercial	4,893,900	5,361,904	4,642,021	4,793,061	5,017,155	4,487,343	4,657,588	4,634,461	4,582,280	4,530,113
4	Industrial	1,764,332	2,267,857	1,327,230	1,757,029	1,714,560	1,036,995	734,563	734,563	734,563	734,563
5	Public Authority & Other	1,461,868	1,478,635	1,261,067	1,194,841	1,252,700	1,108,947	1,179,912	1,174,233	1,164,845	1,155,454
6	Unbilled										
7											
8	Total	19,023,843	20,220,260	16,981,800	18,129,505	18,839,024	16,291,849	16,581,275	16,427,547	16,112,617	15,798,857
9											
10	Number of Customer by Class:										
11	Residential	161,069	156,105	153,359	153,544	153,438	152,726	152,237	151,937	151,537	151,137
12	Commercial	18,356	18,052	17,617	17,652	17,499	17,370	17,394	17,394	17,394	17,394
13	Industrial	435	239	225	223	223	224	217	217	217	217
14	Public Authority & Other	1,655	1,637	1,616	1,588	1,568	1,564	1,565	1,565	1,565	1,565
15											
16	Total	181,515	176,033	172,816	173,007	172,729	171,884	171,413	171,113	170,713	170,313
17											
18	Average Volume per Class:										
19	Residential	68	71	64	68	71	63	66	65	64	62
20	Commercial	267	297	263	272	287	258	268	266	263	260
21	Industrial	4,056	9,489	5,905	7,882	7,677	4,635	3,385	3,385	3,385	3,385
22	Public Authority & Other	883	903	781	753	799	709	754	750	744	738

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-028
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please provide a reconciliation between the Forecasted Period purchased gas cost of \$146,024,531 and the purchased gas cost revenues included in the Forecasted Period operating revenues of \$199,729,497.

RESPONSE:

As noted, the Company's forecast test year operating revenues, as shown on FR 10(10)(c)1, are \$199,729,497. The referenced purchased gas cost, \$146,024,531 corresponds to the amount shown on line no. 3 in the column labeled 'Forecasted Return at Current Rates'. The Operating Revenue, shown on line no. 1 of that column, consists of two primary components, the aforementioned gas costs, and the Company's base non-gas revenues subject to this case. The base revenues consist of gas sales margins to residential, commercial, public authority and industrial customers, transportation margins, service charges and late payment fees. Exhibit GLS-5 of the Direct Testimony of Mr. Gary Smith details the breakout of non-gas revenues by tariff service and customer class and shows details of the gas cost attributable to each segment on a monthly basis. Electronic copies of the GLS Testimony Exhibits are provided in the Company's response to AG DR Set No. 1, Question No. 1-96. Workpapers for development of the forecasts for base revenues and gas costs were also provided in the Company's response to Staff DR Set No. 1, Question No. 1-55.

Respondent: Gary Smith

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-029
Page 1 of 1

REQUEST:

[Revenue Requirement] - Schedules C-2.1B and F, show the Company's claimed Base Period and Forecasted Period O&M expenses (i.e., the sum total of the Direct Kentucky O&M, the shared services O&M allocated to Kentucky and the Division's General Office O&M allocated to Kentucky) in total and by FERC account. Please provide schedules showing side-by-side comparisons of the equivalent actual O&M expenses (in total and by FERC account) for calendar years 2006, 2007, 2008 and the 12-month period ended 10/31/09 as compared to the Base Period and Forecasted Period O&M expenses. In addition, provide explanations for any major variances in these annual O&M expenses.

RESPONSE:

Please see Attachment 1. There is a discussion of budget versus actual performance for the last five fiscal years in Mr. Waller's testimony. As explained in testimony, we believe that our most recent five year performance indicates that we have been successful in managing our O&M expenses to budgeted levels.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Operating Revenue and Expenses by FERC Account, 5 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00354
 Operating Revenue and Expenses by FERC Account

Line No.	Account No. (S)	Account Title	Test Period 12 Months End March 2011	Base Period 12 Months End Dec. 2009	12 Month Ended Oct 09	CY 2008	CY 2007	CY 2006
<u>OPERATING EXPENSES</u>								
<u>Production Expense - Operation</u>								
1	7520	Natural Gas Op. Gas Wells Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	7590	Operation Supervision & Engineering	-	-	-	-	2,083	-
3	7840	Maps and Records	-	-	-	-	15	-
4	7560	Ng. Field Meas. & Reg. Station	-	-	-	-	-	-
5		Total Production Expense - Operation	\$ -	\$ -	\$ -	\$ -	\$ 2,098	\$ -
6								
7		<u>Production Expense - Maintenance</u>						
8	7610	Ng Main. Supervision & Engineering	\$ -	\$ -	\$ -			
9			\$ -	\$ -	\$ -			
10		<u>Natural Gas Storage Expense - Operation</u>						
11	8140	Operation Supervision & Engineering	\$ (4,715)	\$ (2,751)	\$ (4,331)	\$ (3,539)	\$ 1,908	\$ 13,751
12	8150	Maps and Records	-	-	-	-	-	-
13	8160	Wells Expense	37,761	49,610	53,583	32,230	31,362	40,749
14	8170	Lines Expense	42,445	47,575	47,806	39,180	27,164	35,588
15	8180	Compressor Station Expense	39,692	51,089	47,251	42,637	45,125	44,602
16	8190	Compressor Station Expense Fuel & Power	729	752	764	778	649	8,447
17	8200	Measuring & Regulating Station Expense	14,850	16,363	16,135	20,844	15,794	18,913
18	8210	Purification	39,520	40,033	35,820	33,300	22,764	20,704
19	8240	Other	598	143	637	1,037	-	279
20	8250	Storage Well Royalties	20,047	19,718	17,050	20,396	13,957	34,252
21		Total Nat. Gas Storage Expense - Operation	\$ 190,927	\$ 222,531	\$ 214,714	\$ 186,862	\$ 158,723	\$ 217,285
22								

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Operating Revenue and Expenses by FERC Account

Line No.	Account No. (S)	Account Title	Test Period 12 Months End March 2011	Base Period 12 Months End Dec. 2009	12 Month Ended Oct 09	CY 2008	CY 2007	CY 2006
23		<u>Natural Gas Storage Expense - Maintenance</u>						
24	8310	Structure & Improvements	\$ 79	\$ 89	\$ 2,690	\$ 858	\$ -	\$ 828
25	8320	Reservoirs & Wells	-	-	1,395	-	127	-
26	8340	Compressor Station Equip.	3,509	8,706	12,085	6,301	2,529	3,550
27	8350	Measuring & Regulating Station Equip.	2,913	3,485	2,399	211	525	12,339
28	8360	Purification Equipment	2,157	2,780	3,001	591	1,515	-
29	840/847	Other Storage Exp. - LNG	-	-	7	466	592	431
30		Total Nat. Gas Storage Expense - Maintenance	\$ 8,658	\$ 15,060	\$ 21,577	\$ 8,427	\$ 5,287	\$ 17,148
31								
32		<u>Transmission Expense - Operation</u>						
33	8500	Operation Supervision & Engineering	\$ 33,450	\$ 38,178	\$ 43,455	\$ 34,348	\$ 55,786	\$ 45,175
34	8510		-	-	142.53	-	-	-
35	8560	Mains Expense	226,075	235,092	299,601	259,173	282,807	220,226
36	8570	Measuring & Regulating Station Exp.	61,826	69,211	75,211	80,926	79,401	78,492
37	8590	Other Exp.	-	-	-	-	-	324
38	8600	Rents	-	-	-	-	-	6
39		Total Transmission Expense - Operation	\$ 321,352	\$ 342,482	\$ 418,410	\$ 374,447	\$ 417,994	\$ 344,222
40								
41		<u>Transmission Expense - Maintenance</u>						
42	8620	Structures and Improvements	\$ -	\$ -	\$ -	\$ 16	\$ -	\$ -
43	8630	Mains	49,816	43,755	41,638	45,789	45,729	23,117
44	8640	Compressor Station Equipment	-	-	-	-	-	-
45	8650	Measuring & Reg Station Equip.	1,561	1,834	2,993	1,270	2,991	28,991
46	8670	Other Equipment	-	7,607	7,607	-	-	-
47		Total Transmission Expense - Maintenance	\$ 51,377	\$ 53,195	\$ 52,237	\$ 47,075	\$ 48,721	\$ 52,108
48								

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Operating Revenue and Expenses by FERC Account

Line No.	Account No.	Account Title	Test Period 12 Months End March 2011	Base Period 12 Months End Dec. 2009	12 Month Ended Oct 09	CY 2008	CY 2007	CY 2006
49		<u>Distribution Expenses - Operation</u>						
50	8700	Supervision and Engineering	\$ 1,186,727	\$ 1,337,703	\$ 1,412,920	\$ 1,178,406	\$ 1,133,443	\$ 1,787,273
51	8710	Distribution Load Dispatching	444	449	503	485	293	653
52	8711	Odorization	-	-	-	3,924	1,719	884
53	8720	Compressor Station Labor & Expenses	-	-	-	-	-	-
54	8740	Mains & Services	2,679,000	2,784,923	2,992,204	2,795,161	2,543,348	2,421,538
55	8750	Measuring and Regulating Station Exp. - Gen	134,261	155,327	170,335	162,150	195,966	148,654
56	8760	Measuring and Regulating Station Exp. - Ind.	114,311	127,886	128,214	122,608	115,479	160,600
57	8770	Measuring and Regulating Sta. Exp. - City Gate	147,666	140,890	138,600	130,525	78,967	128,773
58	8780	Meters and House Regulator Expense	959,857	961,006	1,029,176	1,074,749	984,904	1,016,747
59	8790	Customer Installations Expense	58,808	59,146	63,480	91,913	80,713	80,324
60	8800	Other Expense	15,564	19,180	16,847	11,845	13,980	71,751
61	8810	Rents	467,476	499,291	531,459	331,832	285,007	516,751
62		Total Distribution Expenses - Operation	\$ 5,764,114	\$ 6,085,800	\$ 6,483,738	\$ 5,903,597	\$ 5,433,818	\$ 6,333,948
63								
64		<u>Distribution Expenses - Maintenance</u>						
65	8850	Supervision and Engineering	\$ 1,044	\$ 1,652	\$ 2,349	\$ 153,845	\$ 230,751	\$ 291,944
66	8860	Structures and Improvements	9,596	10,311	7,542	11,013	11,721	11,285
67	8870	Mains	16,658	19,132	33,052	44,866	32,101	20,593
68	8890	Measuring and Regulating Station Exp. - Gen	10,635	13,654	12,455	37,769	29,303	24,059
69	8900	Measuring and Regulating Station Exp. - Ind.	5,870	6,629	5,835	5,826	982	4,834
70	8910	Measuring and Regulating Sta. Exp. - City Gate	9,977	11,022	8,500	8,526	12,129	4,885
71	8920	Services	32,204	36,915	37,662	46,731	23,478	3,043
72	8930	Meters and House Regulators	2,124	2,091	1,790	963	1,710	4,682
73	8940	Other Equipment	13,916	16,911	18,309	19,340	13,064	12,357
74	8950	Maintenance of Other Plant	-	-	8	-	-	-
75		Total Distribution Expenses - Maintenance	\$ 102,024	\$ 118,317	\$ 127,502	\$ 328,880	\$ 355,239	\$ 377,682
76								

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Operating Revenue and Expenses by FERC Account

Line No.	Account No. (S)	Account Title	Test Period 12 Months End March 2011	Base Period 12 Months End Dec. 2009	12 Month Ended Oct 09	CY 2008	CY 2007	CY 2006
77								
78		<u>Customer Accounts Expenses - Operation</u>						
79	9010	Supervision	\$ -	\$ -	\$ -	\$ -	\$ 591	\$ 3,136
80	9020	Meter Reading Expenses	764,770	814,103	830,700	747,566	757,617	763,154
81	9030	Customer Records & Collections	161,066	498,439	220,266	108,827	1,021,105	1,150,849
82	9040	Uncollectible Accounts	909,895	581,895	1,829,080	1,487,424	1,201,661	825,449
83	9050		-	-	263	263	-	-
84		Total Customer Accounts Expense	\$ 1,835,732	\$ 1,894,436	\$ 2,880,309	\$ 2,344,080	\$ 2,980,974	\$ 2,742,588
85								
86		<u>Customer Service & Information - Operation</u>						
87	9070	Supervision	\$ (576)	\$ (83)	\$ 159	\$ 53,221	\$ 48,161	\$ 111,043
88	9080	Customer Assistance Expenses	(18)	56	617	93,186	71,515	120,198
89	9090	Informational and Instructional Advertising Expense	86,300	90,274	103,648	72,887	34,978	26,319
90	9100	Misc Cust Serv & Informational Exp	215	490	444	49	344	20,084
91		Total Customer Accounts Expenses - Operation	\$ 85,921	\$ 90,738	\$ 104,868	\$ 219,343	\$ 154,999	\$ 277,645
92								
93		<u>Sales Expense</u>						
94	9110	Supervision	\$ 300,884	\$ 331,569	\$ 345,506	\$ 142,308	\$ 28,329	\$ 38,686
95	9120	Demonstrating and Selling Expenses	58,008	122,779	125,210	172,824	183,263	140,507
96	9130	Advertising Expenses	4,736	13,177	17,520	2,752	1,952	281
97	9160	Miscellaneous Sales Expenses	36	32	50	43	595	539
98		Total Sales Expenses	\$ 363,664	\$ 467,557	\$ 488,286	\$ 317,928	\$ 214,139	\$ 180,013
99								

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2009-00354
Operating Revenue and Expenses by FERC Account

Line No.	Account No. (S)	Account Title	Test Period 12 Months End March 2011	Base Period 12 Months End Dec. 2009	12 Month Ended Oct 09	CY 2008	CY 2007	CY 2006
100		<u>Administrative and General Expenses - Operation</u>						
101	9200	Administrative and General Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	9210	Office Supplies and Expenses	(10,585)	(9,772)	(3,757)	(614)	(10,798)	(2,088)
103	9220	Administrative Expense Transferred	11,069,523	10,320,259	10,264,843	10,252,914	8,962,954	5,955,777
104	9230	Outside Services Employed	270,906	230,955	187,109	197,871	91,216	323,065
105	9240	Property Insurance	378,800	341,017	312,323	306,522	296,279	332,691
106	9250	Injuries and Damages	6,913	6,969	44,302	32,756	164,178	(47,167)
107	9260	Employee Pensions and Benefits	2,177,977	2,316,098	2,415,956	2,262,662	2,256,435	2,580,540
108	9270	Franchise Requirements	166,512	149,949	133,271	149,289	125,282	149,807
109	9280	Regulatory Commission Expense	37,080	41,781	72,001	-	18,112	-
110	929.0	Institutional/Goodwill Advertising Expenses	-	-	-	-	-	-
111	930.2	Miscellaneous General Expense	-	-	-	-	-	-
112		Total Administrative and General Exp. - Operation	\$ 14,097,127	\$ 13,397,257	\$ 13,426,048	\$ 13,201,401	\$ 11,903,659	\$ 9,292,624
113								
114		<u>Administrative and General Expense - Maintenance</u>						
115	9302	Miscellaneous general expenses	\$ 48,183	\$ 53,372	\$ 78,123	\$ 56,829	\$ 47,342	\$ 72,703
116	9310		-	-	2,353	(1,500)	-	-
117	9320	Maintenance of general plant	-	-	-	-	-	33,674
118		Total Administrative and Gen. Exp. - Maintenance	\$ 48,183	\$ 53,372	\$ 80,476	\$ 55,329	\$ 47,342	\$ 106,377
119								
120		<u>Total Operation and Maintenance Expense</u>	<u>\$ 22,869,078</u>	<u>\$ 22,740,746</u>	<u>\$ 24,298,165</u>	<u>\$ 22,987,369</u>	<u>\$ 21,722,993</u>	<u>\$ 19,941,639</u>
121								

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-030
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please explain the reasons for the decrease in the Forecasted Period Account 9030 expenses of \$161,066 from the corresponding Base Period Account 9030 expense of \$498,439.

RESPONSE:

Please see Attachment 1. This difference is due to a miscoding of collection expenses in the base period. The collection expense should have been coded to division 091, instead of division 009. The division 091 costs would then be allocated to division 009. In the first half of the Base Period this totaled \$375,698, which was corrected in September. Due to the last half of the Base Period being budgeted information, there were no dollars budgeted in Division 009. Nor were there any of these costs budgeted in the Forecasted Period in Division 009. In the Forecasted Period, the expenses are correctly budgeted in the General Office Division 091.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Account 903 Reconciliation, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Comparison of Account 9030 - Base and Test

Description	Base	Test	Variance
Customer accounts-C - Non-project Labor 9030-01000	168,563	141,037	(27,527)
Customer accounts-C - Expense Labor Accrual 9030-01008	(437)	5,045	5,482
Customer accounts-C - Office Supplies 9030-05010	10,252	10,688	436
Customer accounts-C - Postage/Delivery Services 9030-05111	428	374	(54)
Customer accounts-C - Misc Employee Welfare Exp 9030-07499	927	697	(230)
Customer accounts-C - Utilities 9030-04590	2,314	2,515	200
Customer accounts-C - Meals and Entertainment 9030-05411	102	61	(41)
Customer accounts-C - Membership Fees 9030-05415	116	83	(33)
Customer accounts-C - Collection Fees 9030-06112	312,016	-	(312,016)
Customer accounts-C - Bill Print Fees 9030-06116	4,072	-	(4,072)
Customer accounts-C - Misc General Expense 9030-07590	85	566	481
	498,439	161,066	(337,373)

REQUEST:

[Revenue Requirement] - With regard to schedule F-3, please provide the following information:

- a. Explain where the Ky. Jurisdiction-allocated customer service and informational expenses of \$20,553 for Divisions 091 (\$19,913), 002 (\$32), and 012 (\$608) are reflected in the 4th column of schedule C-2.
- b. Explain where the Ky. Jurisdiction-allocated sales expenses of \$61,974 for Divisions 091 (\$61,965) and 002 (\$9) are reflected in the 4th column of schedule C-2.

RESPONSE:

- a) The allocation of expenses from division 091, 002 and 012 are allocated to Kentucky (Div 009) through FERC account 922 - Administrative Expense Transferred. The amounts in question are reflected on line 12 of Schedule C-2.
- b) Please see the response to subpart (a).

Respondent: Greg Waller

REQUEST:

[Revenue Requirement] - Schedules C-2.1F and B show account 923 Outside Services Employed expenses of \$230,955 in the Base Period and \$270,906 in the Forecasted Period. In this regard, please provide the following information:

- a. Detailed breakout and description of the expense components making up these two total account 923 expense amounts.
- b. Reconcile the two total account 923 expense amounts to the Base Period and Forecasted Period account 923 expenses for the 4 Divisions that are shown on schedule F.5.

RESPONSE:

- a) Please see Attachment 1. There is a mistake in the amount of Gas Supplies Services that is in the Base and Forecasted Period. The amount in the Forecasted Period (and therefore in revenue requirement) should be approximately \$45,900 (recent run rate of approximately \$3825 x 12). The amount in the Forecasted Period as filed is \$107,562, which is overstated by 61,662.
- b) Please see Attachment 2. The allocation of expenses from division 091, 002 and 012 are allocated to Kentucky (Div 009) through FERC account 922-Administrative Expense Transferred. The above amounts in FERC 923 are Division 009 only.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Account 923 Detail, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Account 923 Reconciliation, 2 Page.

Respondent: Chris Felan

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Account 923 Detail
Part a

Description	Base	Test	Variance
A&G-Outside service - Postage/Delivery Services 9230-05111	30	29	(1)
A&G-Outside service - Gas Supplies Services 9230-05430	74,321	107,562	33,241
A&G-Outside service - Contract Labor 9230-06111	60,462	74,047	13,585
A&G-Outside service - Legal 9230-06121	96,142	89,267	(6,875)
	230,955	270,906	39,951

Part b

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

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

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
Account 923 - Outside Services Employed							
1							
2	Div 009						
3	06111- Contract Labor	\$ 60,462	100%	\$ 60,462	\$ 4,880	100%	\$ 4,880
4	06121- Legal	96,142	100%	96,142	5,883	100%	5,883
5	Total	\$ 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	5.23%	\$ 353,378
14	06121- Legal	80,692	5.23%	4,224	59,514	5.23%	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	5.41%	\$ 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.

QUESTION NO. 1-32

Part b

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

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

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
Account 923 - Outside Services Employed							
1							
2	Div 009						
3	06111- Contract Labor	\$ 60,462	100%	\$ 60,462	\$ 74,047	100%	\$ 74,047
4	06121- Legal	96,142	100%	96,142	89,267	100%	89,267
5	Total	\$ 156,605		\$ 156,605	\$ 163,314		\$ 163,314
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	5.23%	\$ 353,378
14	06121- Legal	80,692	5.23%	4,224	59,514	5.23%	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	5.41%	\$ 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.

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-033
Page 1 of 2

REQUEST:

[Revenue Requirement] - With regard to the deferred MGP expenditures of \$549,913 shown on schedule F.9, please provide the following information:

- a. Please provide a copy of the relevant pages of Case No. 2008-00230 showing that the Company was authorized by the PSC to (1) defer \$549,913 worth of MGP expenditures and (2) amortize these deferred expenditures in rates over a 3-year period.
- b. Provide the exact time periods during which the expenditures of \$549,913 were incurred and explain at which date these expenditures were deferred on the Company's books.
- c. Provide the basis for the proposed 3-year amortization period.
- d. Over what time period are the deferred MGP costs recovered through the surcharge mechanism in Tennessee?

RESPONSE:

- a. (1) Please see Attachment 1 for page 5 of the PSC order dated September 29, 2008. Item 3 relates to expenses already incurred by Atmos of approximately \$527,000 and asks that Atmos inform the Commission if final costs exceed that amount by more than 5%. The \$549,913 is within the 5% range noted in the order, all though the exact amount is not reflected in the order.

(2) The time frame for amortizing these costs is not addressed in the order. However, Atmos believes that this type of extraordinary expense would be handled in the same manner as other types of non-recurring expenses, such as rate case expenses, which Atmos has historically been allowed to amortize over a 3 year period.
- b. These expenses were incurred between August 2007 and September 2008. They were deferred on the Company books at the end of September 2008 after the issuance of the Commission order.
- c. Atmos believes that this type of extraordinary expense should be handled in the same manner as other types of non-recurring expenses, such as rate case expenses, which Atmos has historically been allowed to amortize over a 3 year period.

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-033
Page 2 of 2

- d) The recovery period of the deferred Tennessee MGP costs is for 48 months which started in November 2007.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, September 29, 2008 PSC Order Page 5, 1 Page.

Respondent: Greg Waller

remedial actions taken by Atmos. However, Atmos had no discretion in taking those actions, as they were required by EPA, a federal regulatory agency with the statutory authority to require such actions and to impose penalties if Atmos failed to perform the actions which it required. Considering these circumstances, and taking note of the uncertainty created by the Franklin Circuit Court ruling to which Atmos referred, the Commission concludes that Atmos's request is reasonable and should be approved.

DECISION

The Commission, based on the evidence of record and being otherwise sufficiently advised, finds that:

1. Atmos should be authorized to defer its costs and expenses related to the environmental cleanup of the site of its former coal gasification plant in Owensboro, Kentucky, as required by EPA, and those costs and expenses should be recorded in Account 186, Miscellaneous Deferred Debits.
2. The deferral authorized herein is for accounting purposes only. Any potential rate recovery of the costs and expenses which Atmos defers as a result of this Order will be addressed in a future proceeding in which Atmos will have the burden to demonstrate that any proposed rate recovery is reasonable.
3. If Atmos's total costs and expenses incurred in connection with the subject environmental cleanup project ultimately exceed their anticipated total of approximately \$527,000 by more than five percent, Atmos should inform the Commission of the final amount thereof when that amount has been determined.

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-034
Page 1 of 1

REQUEST:

[Revenue Requirement] - In the same format and detail as per schedule F-6 in Case No. 2006-00464, please provide the actual rate case expenses incurred for Case No. 2006-00464 in comparison to the estimated rate case expenses for Case No. 2006-00464 on schedule F-6.

RESPONSE:

Please see Attachment 1. Note that the variance is mainly attributable to employee expenses (meals, lodging, travel, etc), which was due to the settlement of the case; therefore, these anticipated expense report expenses were avoided due to there not being a hearing.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Rate Case Expense Reconciliation, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Rate Case Expense Reconciliation

Reconciliation of rate case expense from schedule F-6 in case 2006-00464

	<u>Estimates</u>	<u>Actuals</u>
Consulting		
Class Cost Study - Deloitte & Touche	\$ 125,000	\$ 75,132
Depreciation Study - DSR	20,000	14,600
Cost of Capital - C.H. Guemsey	35,000	88,663
Witness Development - Communication Counsel of America	0	16,416
sub-total	<u>\$ 180,000</u>	<u>\$ 194,811</u>
	90,000	68,266
Legal Fees		
(J. Hughes/R. Hutchinson)		
Employee Expense	70,000	4,008
(airfare, lodging, meals, etc.)		
Miscellaneous Expense	<u>30,000</u>	<u>58,933</u>
(printing, advertising, etc.)		
Total Projected Rate Case Expense	<u><u>\$ 370,000</u></u>	<u><u>\$ 326,018</u></u>

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-035
Page 1 of 1

REQUEST:

[Revenue Requirement] - In the same format and detail as the response to AG-1-50 in Case No. 2006-00464, please provide the following information:

- a. Detailed analysis and description of all of the charges booked in the Forecasted Period account 909 (\$86,300), account 910 (\$215), account 911 (\$300,884), account 912 (58,008), account 913 (\$4,736) and account 916 (\$36).
- b. Indication as to which of these itemized charges are part of the \$273,264 expense removal listed on schedule F-4.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Civic, Political and Related Activities Expense, 1 Page.

Respondent: Chris Felan

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Account 909, 910, 911, 912, 913 and 916
Civic, Political and Related Activities Expense

Description	Test
Non-project Labor 9090-01000	63,748
Expense Labor Accrual 9090-01008	3,565
Office Supplies 9090-05010	1,879
Promo Other, Misc 9090-04021	244
Community Rel&Trade Shows 9090-04040	551
Advertising 9090-04044	4,370
Customer Relations & Assist 9090-04046	4,423
Meals and Entertainment 9090-05411	2,094
Transportation 9090-05413	3,824
Lodging 9090-05414	1,168
Misc Employee Expense 9090-05419	28
Club Dues - Deductible 9090-05417	406
Misc General Expense 9090-07590	(2)
	<u>86,300</u>
Customer Relations & Assist 9100-04046	215
	<u>215</u>
Non-project Labor 9110-01000	243,470
Expense Labor Accrual 9110-01008	9,079
Office Supplies 9110-05010	318
Capitalized transportation costs 9110-03003	(1)
Vehicle Expense 9110-03004	3
Promo Other, Misc 9110-04021	352
Promo Sales, Misc 9110-04022	15
Community Rel&Trade Shows 9110-04040	6
Customer Relations & Assist 9110-04046	11,609
Long Distance 9110-05312	4
Capitalized Telecom Costs 9110-05399	(2)
Meals and Entertainment 9110-05411	5,548
Spousal & Dependent Travel 9110-05412	1,193
Transportation 9110-05413	20,315
Lodging 9110-05414	8,468
Employee Development 9110-05420	418
Training 9110-05421	88
	<u>300,884</u>
Non-project Labor 9120-01000	1,115
Expense Labor Accrual 9120-01008	(2,131)
Office Supplies 9120-05010	858
Promo Other, Misc 9120-04021	3,015
Community Rel&Trade Shows 9120-04040	12,926
Advertising 9120-04044	794
Customer Relations & Assist 9120-04046	41,063
Lodging 9120-05414	367
	<u>58,008</u>
Advertising 9130-04044	4,736
	<u>4,736</u>
Promo Other, Misc 9160-04021	19
Uniforms 9160-07443	28
Uniforms Capitalized 9160-07444	(11)
	<u>36</u>
Part B: Items included in the \$273,264 exclusion:	
9090-4021 Promo Other, Misc	468
9090-4040 Community Rel&Trade Shows	1,257
9090-4044 Advertising	10,019
9090-4046 Customer Relations & Assistance	10,357
Total 9090	<u>22,101</u>
9100-4040 Community Rel&Trade Shows	27
9100-4046 Customer Relations & Assistance	411
Total 9100	<u>438</u>
9110-4021 Promo Other, Misc	675
9110-4040 Community Rel&Trade Shows	113
9110-4046 Customer Relations & Assistance	27,723
Total 9110	<u>28,511</u>
9120-4021 Promo Other, Misc	7,567
9120-4040 Community Rel&Trade Shows	31,613
9120-4044 Advertising	1,518
9120-4046 Customer Relations & Assistance	96,792
Total 9120	<u>137,510</u>
9130-4040 Community Rel&Trade Shows	1,030
9130-4044 Advertising	9,054
9130-7590 Misc General Expense	258
	<u>10,341</u>

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-036
Page 1 of 1

REQUEST:

[Revenue Requirement] - Provide a detailed listing and description, including expense account numbers, of all of the charges making up the total expense amount of \$273,264 on schedule F-4.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Civic, Political and Related Activities Expense, 2 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Civic, Political and Related Activities Expense

Division	Account	Sub-Account	Description	Test
009	9160	4021	Promo Other, Misc	\$ 44
009	8700	4021	Promo Other, Misc	\$ 302
009	9090	4021	Promo Other, Misc	\$ 468
009	9110	4021	Promo Other, Misc	\$ 675
009	9120	4021	Promo Other, Misc	\$ 7,587
009	9100	4040	Community Rel&Trade Shows	\$ 27
009	4160	4040	Community Rel&Trade Shows	\$ 29
009	9110	4040	Community Rel&Trade Shows	\$ 113
009	8700	4040	Community Rel&Trade Shows	\$ 298
009	9130	4040	Community Rel&Trade Shows	\$ 1,030
009	9090	4040	Community Rel&Trade Shows	\$ 1,257
009	9120	4040	Community Rel&Trade Shows	\$ 31,613
009	8800	4044	Advertising	\$ 111
009	9070	4044	Advertising	\$ 147
009	4265	4044	Advertising	\$ 155
009	8700	4044	Advertising	\$ 678
009	9270	4044	Advertising	\$ 1,269
009	9120	4044	Advertising	\$ 1,518
009	9130	4044	Advertising	\$ 9,054
009	9090	4044	Advertising	\$ 10,019
009	4160	4046	Customer Relations & Assistance	\$ 46
009	9080	4046	Customer Relations & Assistance	\$ 50
009	9260	4046	Customer Relations & Assistance	\$ 74
009	9100	4046	Customer Relations & Assistance	\$ 411
009	8700	4046	Customer Relations & Assistance	\$ 490
009	9070	4046	Customer Relations & Assistance	\$ 2,238
009	9090	4046	Customer Relations & Assistance	\$ 10,357
009	9210	4046	Customer Relations & Assistance	\$ 13,515
009	9110	4046	Customer Relations & Assistance	\$ 27,723
009	9120	4046	Customer Relations & Assistance	\$ 96,792
009	9130	7590	Misc General Expense	\$ 258
			Div 009 Totals	\$ 218,347
002	9210	4021	Promo Other, Misc	\$ 31
002	9320	4021	Promo Other, Misc	\$ 30
002	9210	4040	Community Rel&Trade Shows	\$ 264
002	9230	4040	Community Rel&Trade Shows	\$ 78
002	9210	4044	Advertising	\$ 1,767
002	9210	4046	Customer Relations & Assistance	\$ (2,238)
			Div 002 Totals	\$ (68)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Civic, Political and Related Activities Expense

Division	Account	Sub-Account	Description	Test
012	9210	4021	Promo Other, Misc	\$ 16
012	4265	4040	Community Rel&Trade Shows	\$ 33
012	9010	4040	Community Rel&Trade Shows	\$ 8
012	9080	4040	Community Rel&Trade Shows	\$ 17
012	9210	4040	Community Rel&Trade Shows	\$ 11
012	9210	4046	Customer Relations & Assistance	\$ 2,184
Div 012 Totals				\$ 2,270
091	9120	4021	Promo Other, Misc	\$ 22
091	9090	4021	Promo Other, Misc	\$ 580
091	9080	4040	Community Rel&Trade Shows	\$ 36
091	9120	4040	Community Rel&Trade Shows	\$ 84
091	9110	4040	Community Rel&Trade Shows	\$ 226
091	8740	4040	Community Rel&Trade Shows	\$ 935
091	9090	4040	Community Rel&Trade Shows	\$ 5,852
091	8700	4040	Community Rel&Trade Shows	\$ 9,396
091	9120	4044	Advertising	\$ 74
091	9200	4044	Advertising	\$ 261
091	9110	4044	Advertising	\$ 738
091	8700	4044	Advertising	\$ 1,246
091	8700	4046	Customer Relations & Assistance	\$ 689
091	9301	4046	Customer Relations & Assistance	\$ 922
091	9100	4046	Customer Relations & Assistance	\$ 1,008
091	9130	4046	Customer Relations & Assistance	\$ 4,945
091	9110	4046	Customer Relations & Assistance	\$ 9,851
091	9120	4046	Customer Relations & Assistance	\$ 15,849
Div 091 Totals				\$ 52,716
Grand Total				\$ 273,264

REQUEST:

[Revenue Requirement] - In the same format and detail as the response to AG-1-51 in Case No. 2006-00464, please provide a listing, description (including account number) and dollar amount of all public relations and community relations expenses included in the Forecasted Period O&M expenses. In addition, to the extent that some of these expenses have been excluded for ratemaking purposes in this case, indicate which items and on which filing schedule they were removed.

RESPONSE:

Please see Attachment 1. All expenses included in this attachment have been excluded for ratemaking purposes on schedule C.2 line 11.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Public Relations and Community Relations Expenses, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Public Relations and Community Relations Expenses

Kentucky division only.

8700	4040 Community Rel&Trade Shows	127
8700	4046 Cust Relations & Assist	<u>257</u>
		<u>384</u>
9090	4040 Community Rel&Trade Shows	551
9090	4046 Cust Relations & Assist	<u>4,423</u>
		<u>4,974</u>
9100	4046 Cust Relations & Assist	<u>215</u>
		<u>215</u>
9110	4040 Community Rel&Trade Shows	6
9110	4046 Cust Relations & Assist	<u>11,609</u>
		<u>11,615</u>
9120	4040 Community Rel&Trade Shows	12,926
9120	4046 Cust Relations & Assist	<u>41,063</u>
		<u>53,989</u>
9210	4046 Cust Relations & Assist	<u>7,069</u>
		<u>7,069</u>

Allocation from SSU.

9220	4040 Community Rel&Trade Shows	328
9220	4046 Cust Relations & Assist	<u>26,346</u>
		<u>26,674</u>

Allocation from General Office.

9220	4040 Community Rel&Trade Shows	21,905
9220	4046 Cust Relations & Assist	<u>25,130</u>
		<u>47,035</u>

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-038
Page 1 of 1

REQUEST:

[Revenue Requirement] - In the same format and detail as the response to AG-1-59 in Case No. 2006-00464, provide a listing, description and dollar amount breakout of all of the items making up the employee expense report exclusions of \$89,245 on schedule F-8. To the extent that this \$89,245 does not include similar expense items included in the SSU and General Office expense allocations, provide a listing and quantification of these allocated expenses.

RESPONSE:

Please see Attachment 1. The attachment reflects a change to the allocated Division 091 expense report exclusion of \$23,239 listed on schedule F.8. The excluded allocated amount should have been \$68,094 for division 091.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Employee Expense Report Exclusions, 42 Pages.

Respondent: Greg Waller

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct		Sub Acct Description	Sub Acct Total
	NUMBER	INVOICE DATE	Amount	KY				Sub Acct	Sub Acct Description		
1	IEXP-184654	5/11/2009	52.83	16.51	50	3351	8700	2001	Inventory Supplies		
2	IEXP-184654	5/11/2009	113.30	35.41	50	3351	8700	2001	Inventory Supplies	51.82	
3	IEXP-164259	11/3/2008	2.39	2.39	50	2737	8700	2005	Non-Inventory Supplies		
4	IEXP-164259	11/3/2008	250.00	250.00	50	2737	8700	2005	Non-Inventory Supplies		
5	IEXP-165912	11/13/2008	187.27	187.27	50	2737	8700	2005	Non-Inventory Supplies		
6	IEXP-184830	5/12/2009	26.00	13.00	50	2734	8740	2005	Non-Inventory Supplies		
7	IEXP-143187	8/1/2008	24.85	12.23	50	2737	8780	2005	Non-Inventory Supplies	444.89	
8	IEXP-175364	2/9/2009	60.00	30.00	50	0	4160	3004	Vehicle Expense		
9	IEXP-175956	2/13/2009	181.58	136.17	50	2637	8700	3004	Vehicle Expense		
10	IEXP-177759	3/9/2009	9.00	2.25	50	2732	9110	3004	Vehicle Expense	168.42	
11	IEXP-151230	9/2/2008	4.95	0.41	50	0	4160	4001	Safety Newspaper	0.41	
12	IEXP-177898	3/10/2009	84.44	64.44	50	3351	8700	4021	Promo Other, Misc.		
13	IEXP-170422	12/22/2008	12.27	11.66	50	3333	9090	4021	Promo Other, Misc.		
14	IEXP-186860	6/2/2009	17.48	17.48	50	2732	9110	4021	Promo Other, Misc.		
15	IEXP-186860	6/2/2009	20.00	20.00	50	3333	9110	4021	Promo Other, Misc.		
16	IEXP-186860	6/2/2009	31.80	31.80	50	2732	9110	4021	Promo Other, Misc.		
17	IEXP-186860	6/2/2009	71.03	71.03	50	3333	9110	4021	Promo Other, Misc.		
18	IEXP-186860	6/2/2009	134.82	134.82	50	2732	9110	4021	Promo Other, Misc.		
19	IEXP-177978	3/11/2009	64.66	5.39	50	2732	4160	4022	Promo Sales, Misc.	356.72	
20	IEXP-164938	11/6/2008	102.74	102.74	50	3351	8700	4040	Community Rel&Trade Shows		
21	IEXP-167507	6/12/2009	133.75	133.75	50	3351	8700	4040	Community Rel&Trade Shows		
22	IEXP-177759	3/9/2009	9.00	2.25	50	2732	9110	4040	Community Rel&Trade Shows	238.74	
23	IEXP-159328	10/7/2008	372.62	93.15	50	3351	8700	4043	Employee Participation	93.15	
24	IEXP-155360	9/16/2008	250.00	250.00	50	3333	9090	4044	Advertising		
25	IEXP-159589	10/9/2008	50.00	50.00	50	3333	9130	4044	Advertising	300.00	
26	IEXP-144836	8/7/2008	27.50	2.29	50	0	4160	4046	Cust Relations & Assisl.		
27	IEXP-180462	4/6/2009	127.20	10.60	50	0	4160	4046	Cust Relations & Assisl.		
28	IEXP-184983	11/6/2008	80.00	80.00	50	2834	8700	4046	Cust Relations & Assisl.		
29	IEXP-187882	12/9/2008	10.50	8.30	50	2732	9110	4046	Cust Relations & Assisl.		
30	IEXP-187882	12/9/2008	39.00	23.40	50	2732	9110	4046	Cust Relations & Assisl.		
31	IEXP-174746	2/3/2009	44.00	26.40	50	2732	9110	4046	Cust Relations & Assisl.	148.89	
32	IEXP-151071	9/2/2008	18.99	18.99	50	3351	9302	4146	Public Relations		
33	IEXP-151071	9/2/2008	34.17	34.17	50	3351	9302	4146	Public Relations		
34	IEXP-151071	9/2/2008	60.00	60.00	50	3351	9302	4146	Public Relations		
35	IEXP-151071	9/2/2008	81.94	81.94	50	3351	9302	4146	Public Relations		
36	IEXP-151071	9/2/2008	96.97	96.97	50	3351	9302	4146	Public Relations		
37	IEXP-151071	9/2/2008	88.97	88.97	50	3351	9302	4146	Public Relations		
38	IEXP-151071	9/2/2008	98.84	98.84	50	3351	9302	4146	Public Relations		
39	IEXP-151071	9/2/2008	135.01	135.01	50	3351	9302	4146	Public Relations		
40	IEXP-151071	9/2/2008	137.20	137.20	50	3351	9302	4146	Public Relations	760.09	
41	IEXP-171534	1/8/2009	22.43	22.43	50	2738	8810	4302	Heavy Equipment	22.43	
42	IEXP-171534	1/8/2009	14.82	14.82	50	2738	8810	4582	Building Maintenance		
43	IEXP-171534	1/8/2009	20.67	20.67	50	2738	8810	4582	Building Maintenance		
44	IEXP-171534	1/8/2009	21.18	21.18	50	2738	8810	4582	Building Maintenance		
45	IEXP-171534	1/8/2009	24.41	24.41	50	2738	8810	4582	Building Maintenance		
46	IEXP-184431	5/7/2009	54.59	54.59	50	2736	9090	5010	Office Supplies	81.08	
47	IEXP-140213	7/7/2008	5.70	2.85	50	2737	8700	5111	Postage/Delivery Services		
48	IEXP-140213	7/7/2008	6.20	3.10	50	2737	8700	5111	Postage/Delivery Services		
49	IEXP-140213	7/7/2008	5.70	2.85	50	2737	8850	5111	Postage/Delivery Services		
50	IEXP-140213	7/7/2008	6.20	3.10	50	2737	8850	5111	Postage/Delivery Services	11.90	
51	IEXP-184539	5/8/2009	10.55	5.28	50	0	4160	5411	Meals & Entertainment		
52	IEXP-184539	5/8/2009	15.36	7.68	50	0	4160	5411	Meals & Entertainment		
53	IEXP-184539	5/8/2009	23.47	11.73	50	0	4160	5411	Meals & Entertainment		
54	IEXP-143240	8/4/2008	6.72	4.03	50	0	4160	5411	Meals & Entertainment		
55	IEXP-143240	8/4/2008	13.51	8.10	50	0	4160	5411	Meals & Entertainment		
56	IEXP-151025	9/2/2008	6.99	4.19	50	0	4160	5411	Meals & Entertainment		
57	IEXP-171441	1/7/2009	68.53	39.81	50	0	4160	5411	Meals & Entertainment		
58	IEXP-175232	2/8/2009	10.08	6.04	50	0	4160	5411	Meals & Entertainment		
59	IEXP-177221	3/2/2009	6.99	4.19	50	0	4160	5411	Meals & Entertainment		
60	IEXP-180625	4/8/2009	24.10	14.46	50	0	4160	5411	Meals & Entertainment		
61	IEXP-188603	6/29/2009	23.32	23.32	50	0	4160	5411	Meals & Entertainment		
62	IEXP-165644	11/10/2008	38.96	3.08	50	0	4160	5411	Meals & Entertainment		
63	IEXP-165644	11/10/2008	218.00	18.00	50	0	4160	5411	Meals & Entertainment		
64	IEXP-168303	12/14/2008	24.31	2.03	50	0	4160	5411	Meals & Entertainment		
65	IEXP-168303	12/14/2008	72.75	4.81	50	0	4160	5411	Meals & Entertainment		
66	IEXP-168303	12/14/2008	90.00	7.50	50	0	4160	5411	Meals & Entertainment		
67	IEXP-175539	2/10/2009	13.08	1.09	50	0	4160	5411	Meals & Entertainment		
68	IEXP-175539	2/10/2009	65.42	5.45	50	0	4160	5411	Meals & Entertainment		
69	IEXP-181876	4/20/2009	83.59	6.13	50	0	4160	5411	Meals & Entertainment		
70	IEXP-187243	6/9/2009	18.86	0.90	50	0	4160	5411	Meals & Entertainment		
71	IEXP-187243	6/9/2009	239.32	16.94	50	0	4160	5411	Meals & Entertainment		
72	IEXP-172755	11/6/2009	69.86	34.88	50	0	4160	5411	Meals & Entertainment		
73	IEXP-158678	10/3/2008	15.43	15.43	50	0	4160	5411	Meals & Entertainment		
74	IEXP-158678	10/3/2008	32.00	32.00	50	0	4160	5411	Meals & Entertainment		
75	IEXP-158768	10/3/2008	8.86	8.86	50	2732	4160	5411	Meals & Entertainment		
76	IEXP-158768	10/3/2008	15.43	15.43	50	2732	4160	5411	Meals & Entertainment		
77	IEXP-158788	10/3/2008	32.00	32.00	50	2732	4160	5411	Meals & Entertainment		
78	IEXP-159748	10/10/2008	2,228.12	257.10	50	2734	4160	5411	Meals & Entertainment		
79	IEXP-166123	11/14/2008	1,260.00	145.38	50	2734	4160	5411	Meals & Entertainment		
80	IEXP-168123	11/14/2008	2,673.74	308.50	50	2734	4160	5411	Meals & Entertainment		
81	IEXP-155679	9/23/2008	28.08	1.80	50	0	4160	5411	Meals & Entertainment		
82	IEXP-155679	9/23/2008	26.59	3.70	50	0	4160	5411	Meals & Entertainment		
83	IEXP-155679	9/23/2008	37.89	5.35	50	0	4160	5411	Meals & Entertainment		
84	IEXP-158683	10/3/2008	32.51	7.56	50	2732	4160	5411	Meals & Entertainment		
85	IEXP-158683	10/3/2008	43.50	10.12	50	2732	4160	5411	Meals & Entertainment		
86	IEXP-158883	10/3/2008	159.71	37.14	50	2732	4160	5411	Meals & Entertainment		
87	IEXP-142882	7/30/2008	24.97	2.08	50	0	4160	5411	Meals & Entertainment		
88	IEXP-166026	11/14/2008	250.00	28.85	50	0	4160	5411	Meals & Entertainment		
89	IEXP-141829	7/18/2008	23.70	14.22	50	0	4160	5411	Meals & Entertainment		
90	IEXP-170057	12/19/2008	23.47	14.08	50	0	4160	5411	Meals & Entertainment		
91	IEXP-175465	2/9/2009	30.71	2.11	50	0	4160	5411	Meals & Entertainment		
92	IEXP-184542	5/8/2009	10.26	5.13	50	0	4160	5411	Meals & Entertainment		
93	IEXP-184542	5/8/2009	14.46	7.23	50	0	4160	5411	Meals & Entertainment		
94	IEXP-184542	5/8/2009	24.46	12.23	50	0	4160	5411	Meals & Entertainment		
95	IEXP-155382	9/19/2008	29.44	29.44	50	2734	8700	5411	Meals & Entertainment		
96	IEXP-185128	11/7/2008	115.38	115.38	50	2734	8700	5411	Meals & Entertainment		
97	IEXP-164367	11/4/2008	4.17	3.17	50	2651	8700	5411	Meals & Entertainment		
98	IEXP-164367	11/4/2008	5.51	4.19	50	2651	8700	5411	Meals & Entertainment		
99	IEXP-164367	11/4/2008	7.17	5.45	50	2651	8700	5411	Meals & Entertainment		
100	IEXP-164367</										

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Cost			FERC		Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct Description	
105	IEXP-186775	8/2/2009	30.00		14.42	50	3338	8700	5411	Meals & Entertainment
106	IEXP-142121	7/21/2008	48.84		24.42	50	2738	8700	5411	Meals & Entertainment
107	IEXP-155670	9/23/2008	76.71		38.35	50	2738	8700	5411	Meals & Entertainment
108	IEXP-186101	11/14/2008	20.00		20.00	50	2738	8700	5411	Meals & Entertainment
109	IEXP-186101	11/14/2008	49.97		49.97	50	2738	8700	5411	Meals & Entertainment
110	IEXP-167162	12/2/2008	14.44		14.44	50	2738	8700	5411	Meals & Entertainment
111	IEXP-167162	12/2/2008	45.53		45.53	50	2738	8700	5411	Meals & Entertainment
112	IEXP-167162	12/2/2008	185.41		185.41	50	2738	8700	5411	Meals & Entertainment
113	IEXP-167920	12/9/2008	43.73		43.73	50	2738	8700	5411	Meals & Entertainment
114	IEXP-167920	12/9/2008	53.57		17.85	50	2634	8700	5411	Meals & Entertainment
115	IEXP-167920	12/9/2008	53.57		17.85	50	2738	8700	5411	Meals & Entertainment
116	IEXP-167920	12/9/2008	53.57		17.85	50	2635	8700	5411	Meals & Entertainment
117	IEXP-167920	12/9/2008	54.44		54.44	50	2738	8700	5411	Meals & Entertainment
118	IEXP-167920	12/9/2008	60.80		20.28	50	2634	8700	5411	Meals & Entertainment
119	IEXP-167920	12/9/2008	60.80		20.27	50	2635	8700	5411	Meals & Entertainment
120	IEXP-167920	12/9/2008	60.80		20.27	50	2738	8700	5411	Meals & Entertainment
121	IEXP-167920	12/9/2008	85.72		28.57	50	2634	8700	5411	Meals & Entertainment
122	IEXP-167920	12/9/2008	85.72		28.57	50	2635	8700	5411	Meals & Entertainment
123	IEXP-167920	12/9/2008	85.72		28.58	50	2738	8700	5411	Meals & Entertainment
124	IEXP-167920	12/9/2008	144.20		144.20	50	2738	8700	5411	Meals & Entertainment
125	IEXP-176730	2/25/2009	82.64		82.64	50	2738	8700	5411	Meals & Entertainment
126	IEXP-188841	6/30/2009	85.06		85.06	50	2738	8700	5411	Meals & Entertainment
127	IEXP-184539	5/8/2009	10.55		4.22	50	3345	8700	5411	Meals & Entertainment
128	IEXP-184539	5/8/2009	15.36		6.14	50	3345	8700	5411	Meals & Entertainment
129	IEXP-184539	5/8/2009	23.47		9.39	50	3345	8700	5411	Meals & Entertainment
130	IEXP-148686	8/25/2008	23.62		5.90	50	2735	8700	5411	Meals & Entertainment
131	IEXP-148686	8/25/2008	24.42		6.10	50	2735	8700	5411	Meals & Entertainment
132	IEXP-148686	8/25/2008	41.91		10.47	50	2735	8700	5411	Meals & Entertainment
133	IEXP-148686	8/25/2008	60.00		15.00	50	2735	8700	5411	Meals & Entertainment
134	IEXP-165958	11/14/2008	41.89		41.89	50	2735	8700	5411	Meals & Entertainment
135	IEXP-165958	11/14/2008	41.91		41.91	50	2735	8700	5411	Meals & Entertainment
136	IEXP-165958	11/14/2008	180.26		180.26	50	2735	8700	5411	Meals & Entertainment
137	IEXP-181809	4/20/2009	18.03		18.03	50	2735	8700	5411	Meals & Entertainment
138	IEXP-148540	8/13/2008	117.87		58.94	50	2634	8700	5411	Meals & Entertainment
139	IEXP-146540	8/13/2008	166.00		83.00	50	2634	8700	5411	Meals & Entertainment
140	IEXP-179327	3/27/2009	4.73		4.73	50	2634	8700	5411	Meals & Entertainment
141	IEXP-179327	3/27/2009	25.00		25.00	50	2634	8700	5411	Meals & Entertainment
142	IEXP-182171	4/22/2009	4.71		4.71	50	2634	8700	5411	Meals & Entertainment
143	IEXP-182171	4/22/2009	12.17		12.17	50	2634	8700	5411	Meals & Entertainment
144	IEXP-182171	4/22/2009	12.41		12.41	50	2634	8700	5411	Meals & Entertainment
145	IEXP-182171	4/22/2009	12.47		12.47	50	2634	8700	5411	Meals & Entertainment
146	IEXP-182171	4/22/2009	13.21		13.21	50	2634	8700	5411	Meals & Entertainment
147	IEXP-182171	4/22/2009	19.39		19.39	50	2634	8700	5411	Meals & Entertainment
148	IEXP-182171	4/22/2009	23.91		23.91	50	2634	8700	5411	Meals & Entertainment
149	IEXP-182171	4/22/2009	53.16		53.16	50	2634	8700	5411	Meals & Entertainment
150	IEXP-185905	5/21/2009	32.31		32.31	50	2634	8700	5411	Meals & Entertainment
151	IEXP-185905	5/21/2009	101.68		101.68	50	2634	8700	5411	Meals & Entertainment
152	IEXP-188512	6/28/2009	7.69		7.69	50	2634	8700	5411	Meals & Entertainment
153	IEXP-188512	6/28/2009	11.37		11.37	50	2634	8700	5411	Meals & Entertainment
154	IEXP-188512	6/28/2009	12.07		12.07	50	2634	8700	5411	Meals & Entertainment
155	IEXP-188512	6/28/2009	16.87		16.87	50	2634	8700	5411	Meals & Entertainment
156	IEXP-188512	6/28/2009	18.61		18.61	50	2634	8700	5411	Meals & Entertainment
157	IEXP-188512	6/28/2009	18.61		18.61	50	2634	8700	5411	Meals & Entertainment
158	IEXP-182987	10/19/2008	91.27		91.27	50	2739	8700	5411	Meals & Entertainment
159	IEXP-170655	12/30/2008	28.97		28.97	50	2739	8700	5411	Meals & Entertainment
160	IEXP-187731	6/18/2009	26.23		8.74	50	2739	8700	5411	Meals & Entertainment
161	IEXP-187731	6/18/2009	32.56		10.85	50	2739	8700	5411	Meals & Entertainment
162	IEXP-152855	9/8/2008	57.35		5.73	50	3351	8700	5411	Meals & Entertainment
163	IEXP-152855	9/8/2008	93.61		9.36	50	3351	8700	5411	Meals & Entertainment
164	IEXP-152855	9/8/2008	168.03		21.00	50	3351	8700	5411	Meals & Entertainment
165	IEXP-152855	9/8/2008	172.15		21.40	50	3351	8700	5411	Meals & Entertainment
166	IEXP-159328	10/7/2008	45.00		11.25	50	3351	8700	5411	Meals & Entertainment
167	IEXP-159328	10/7/2008	203.53		50.88	50	3351	8700	5411	Meals & Entertainment
168	IEXP-159328	10/7/2008	298.00		74.50	50	3351	8700	5411	Meals & Entertainment
169	IEXP-171384	1/8/2009	13.02		3.26	50	3351	8700	5411	Meals & Entertainment
170	IEXP-171384	1/8/2009	60.00		15.00	50	3351	8700	5411	Meals & Entertainment
171	IEXP-173641	1/23/2009	127.12		31.78	50	3351	8700	5411	Meals & Entertainment
172	IEXP-173641	1/23/2009	321.48		80.37	50	3351	8700	5411	Meals & Entertainment
173	IEXP-175504	2/10/2009	11.21		2.80	50	3351	8700	5411	Meals & Entertainment
174	IEXP-175504	2/10/2009	18.45		4.61	50	3351	8700	5411	Meals & Entertainment
175	IEXP-175504	2/10/2009	329.72		82.43	50	3351	8700	5411	Meals & Entertainment
176	IEXP-180567	4/6/2009	8.47		2.59	50	3351	8700	5411	Meals & Entertainment
177	IEXP-180567	4/6/2009	26.37		8.06	50	3351	8700	5411	Meals & Entertainment
178	IEXP-180567	4/6/2009	32.44		9.91	50	3351	8700	5411	Meals & Entertainment
179	IEXP-180567	4/6/2009	47.00		14.36	50	3351	8700	5411	Meals & Entertainment
180	IEXP-139560	7/1/2008	190.01		190.01	50	3351	8700	5411	Meals & Entertainment
181	IEXP-153385	9/11/2008	38.38		38.38	50	3351	8700	5411	Meals & Entertainment
182	IEXP-164838	11/6/2008	20.00		20.00	50	3351	8700	5411	Meals & Entertainment
183	IEXP-172079	1/12/2009	9.08		9.08	50	3351	8700	5411	Meals & Entertainment
184	IEXP-174726	2/3/2009	40.00		40.00	50	3351	8700	5411	Meals & Entertainment
185	IEXP-174726	2/3/2009	47.42		47.42	50	3351	8700	5411	Meals & Entertainment
186	IEXP-177899	3/10/2009	33.82		33.82	50	3351	8700	5411	Meals & Entertainment
187	IEXP-179750	3/31/2009	17.36		17.36	50	3351	8700	5411	Meals & Entertainment
188	IEXP-179750	3/31/2009	24.24		24.24	50	3351	8700	5411	Meals & Entertainment
189	IEXP-179750	3/31/2009	80.06		80.06	50	3351	8700	5411	Meals & Entertainment
190	IEXP-187507	6/12/2009	16.48		16.48	50	3351	8700	5411	Meals & Entertainment
191	IEXP-187507	6/12/2009	53.00		53.00	50	3351	8700	5411	Meals & Entertainment
192	IEXP-187507	6/12/2009	80.06		80.06	50	3351	8700	5411	Meals & Entertainment
193	IEXP-155588	9/22/2008	130.03		62.42	50	2651	8700	5411	Meals & Entertainment
194	IEXP-155588	9/22/2008	130.58		62.68	50	2651	8700	5411	Meals & Entertainment
195	IEXP-157536	9/30/2008	100.50		50.25	50	2651	8700	5411	Meals & Entertainment
196	IEXP-157536	9/30/2008	399.46		199.73	50	2651	8700	5411	Meals & Entertainment
197	IEXP-168323	11/18/2008	185.99		185.99	50	2651	8700	5411	Meals & Entertainment
198	IEXP-155356	9/18/2008	60.84		36.51	50	2750	8700	5411	Meals & Entertainment
199	IEXP-166742	11/24/2008	6.93		6.93	50	3351	8700	5411	Meals & Entertainment
200	IEXP-168742	11/24/2008	7.01		7.01	50	3351	8700	5411	Meals & Entertainment
201	IEXP-166742	11/24/2008	7.22		7.22	50	3351	8700	5411	Meals & Entertainment
202	IEXP-166742	11/24/2008	7.22		7.22	50	3351	8700	5411	Meals & Entertainment
203	IEXP-166742	11/24/2008	7.33		7.33	50	3351	8700	5411	Meals & Entertainment
204	IEXP-166742	11/24/2008	7.79		7.79	50	3351	8700	5411	Meals & Entertainment
205	IEXP-166742	11/24/2008	7.97		7.97	50	3351	8700	5411	Meals & Entertainment
206	IEXP-166742	11/24/2008	8.14		8.14	50	3351	8700	5411	Meals & Entertainment
207	IEXP-168742	11/24/2008	8.90		8.90	50	3351	8700	5411	Meals & Entertainment
208	IEXP-166742	11/24/2008	9.67		9.67	50	3351	8700	5411	Meals & Entertainment

Airios Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE NUMBER	INVOICE DATE	Amount Allocated to		Company	Cost		FERC	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
			Amount	KY		Center	Acct				
209	IEXP-166742	11/24/2008	13.70	13.70	50	3351	8700	5411	Meals & Entertainment		
210	IEXP-166742	11/24/2008	16.71	16.71	50	3351	8700	5411	Meals & Entertainment		
211	IEXP-166742	11/24/2008	17.13	17.13	50	3351	8700	5411	Meals & Entertainment		
212	IEXP-166742	11/24/2008	18.66	18.66	50	3351	8700	5411	Meals & Entertainment		
213	IEXP-166742	11/24/2008	19.96	19.96	50	3351	8700	5411	Meals & Entertainment		
214	IEXP-166742	11/24/2008	19.96	19.96	50	3351	8700	5411	Meals & Entertainment		
215	IEXP-166742	11/24/2008	21.44	21.44	50	3351	8700	5411	Meals & Entertainment		
216	IEXP-166742	11/24/2008	21.84	21.84	50	3351	8700	5411	Meals & Entertainment		
217	IEXP-166742	11/24/2008	22.51	22.51	50	3351	8700	5411	Meals & Entertainment		
218	IEXP-166742	11/24/2008	26.89	26.89	50	3351	8700	5411	Meals & Entertainment		
219	IEXP-177343	3/3/2009	104.48	51.54	50	3345	8700	5411	Meals & Entertainment		
220	IEXP-185891	5/22/2009	39.29	19.84	50	3345	8700	5411	Meals & Entertainment		
221	IEXP-187729	6/16/2009	68.38	34.19	50	3345	8700	5411	Meals & Entertainment		
222	IEXP-187738	6/16/2009	33.73	16.87	50	3345	8700	5411	Meals & Entertainment		
223	IEXP-140213	7/7/2008	23.43	8.11	50	2737	8700	5411	Meals & Entertainment		
224	IEXP-167700	9/30/2008	18.63	10.63	50	2737	8700	5411	Meals & Entertainment		
225	IEXP-164258	11/3/2008	18.32	18.32	50	2737	8700	5411	Meals & Entertainment		
226	IEXP-165912	11/13/2008	13.40	7.20	50	2737	8700	5411	Meals & Entertainment		
227	IEXP-165912	11/13/2008	18.50	9.25	50	2737	8700	5411	Meals & Entertainment		
228	IEXP-165912	11/13/2008	19.30	11.80	50	2737	8700	5411	Meals & Entertainment		
229	IEXP-165912	11/13/2008	33.46	33.46	50	2737	8700	5411	Meals & Entertainment		
230	IEXP-165912	11/13/2008	36.02	21.72	50	2737	8700	5411	Meals & Entertainment		
231	IEXP-165912	11/13/2008	40.54	20.44	50	2737	8700	5411	Meals & Entertainment		
232	IEXP-170539	12/23/2008	32.63	24.63	50	2737	8700	5411	Meals & Entertainment		
233	IEXP-177342	3/3/2009	17.43	17.43	50	2737	8700	5411	Meals & Entertainment		
234	IEXP-178029	3/24/2009	8.61	4.17	50	3338	8700	5411	Meals & Entertainment		
235	IEXP-178029	3/24/2009	20.00	9.68	50	3338	8700	5411	Meals & Entertainment		
236	IEXP-178029	3/24/2009	35.09	16.97	50	3338	8700	5411	Meals & Entertainment		
237	IEXP-178029	3/24/2009	52.44	25.37	50	3338	8700	5411	Meals & Entertainment		
238	IEXP-147785	8/20/2008	19.31	9.65	50	2738	8700	5411	Meals & Entertainment		
239	IEXP-147785	8/20/2008	20.49	20.49	50	2738	8700	5411	Meals & Entertainment		
240	IEXP-183256	10/22/2008	20.74	20.74	50	2738	8700	5411	Meals & Entertainment		
241	IEXP-171534	1/8/2009	45.46	45.46	50	2738	8700	5411	Meals & Entertainment		
242	IEXP-187096	6/6/2009	20.17	10.09	50	2738	8700	5411	Meals & Entertainment		
243	IEXP-187096	6/6/2009	23.84	11.82	50	2738	8700	5411	Meals & Entertainment		
244	IEXP-187096	6/6/2009	26.11	13.06	50	2738	8700	5411	Meals & Entertainment		
245	IEXP-187096	6/6/2009	30.22	15.11	50	2738	8700	5411	Meals & Entertainment		
246	IEXP-183753	10/29/2008	35.78	26.83	50	2837	8700	5411	Meals & Entertainment		
247	IEXP-180694	4/7/2009	62.07	45.84	50	2637	8700	5411	Meals & Entertainment		
248	IEXP-187834	6/17/2009	18.73	13.82	50	2637	8700	5411	Meals & Entertainment		
249	IEXP-187834	6/17/2009	18.82	13.87	50	2637	8700	5411	Meals & Entertainment		
250	IEXP-187834	6/17/2009	50.81	41.93	50	2637	8700	5411	Meals & Entertainment		
251	IEXP-140243	7/7/2008	15.49	15.49	50	2732	8700	5411	Meals & Entertainment		
252	IEXP-140243	7/7/2008	16.06	16.06	50	2732	8700	5411	Meals & Entertainment		
253	IEXP-143407	8/4/2008	2.58	1.03	50	2732	8700	5411	Meals & Entertainment		
254	IEXP-143407	8/4/2008	15.62	6.25	50	2732	8700	5411	Meals & Entertainment		
255	IEXP-147206	8/18/2008	3.76	2.26	50	2732	8700	5411	Meals & Entertainment		
256	IEXP-147206	8/18/2008	18.31	10.99	50	2732	8700	5411	Meals & Entertainment		
257	IEXP-147206	8/18/2008	18.37	11.02	50	2732	8700	5411	Meals & Entertainment		
258	IEXP-148753	8/25/2008	3.43	2.06	50	2732	8700	5411	Meals & Entertainment		
259	IEXP-148753	8/25/2008	3.67	2.20	50	2732	8700	5411	Meals & Entertainment		
260	IEXP-148753	8/25/2008	7.37	4.42	50	2732	8700	5411	Meals & Entertainment		
261	IEXP-148753	8/25/2008	7.99	4.79	50	2732	8700	5411	Meals & Entertainment		
262	IEXP-148753	8/25/2008	33.58	20.15	50	2732	8700	5411	Meals & Entertainment		
263	IEXP-148753	8/25/2008	75.95	45.57	50	2732	8700	5411	Meals & Entertainment		
264	IEXP-151044	9/2/2008	2.77	1.68	50	2732	8700	5411	Meals & Entertainment		
265	IEXP-151044	9/2/2008	5.45	3.30	50	2732	8700	5411	Meals & Entertainment		
266	IEXP-151044	9/2/2008	14.77	8.86	50	2732	8700	5411	Meals & Entertainment		
267	IEXP-151044	9/2/2008	23.50	14.18	50	2732	8700	5411	Meals & Entertainment		
268	IEXP-153378	9/12/2008	3.12	1.87	50	2732	8700	5411	Meals & Entertainment		
269	IEXP-153378	9/12/2008	3.12	1.87	50	2732	8700	5411	Meals & Entertainment		
270	IEXP-153378	9/12/2008	27.02	16.21	50	2732	8700	5411	Meals & Entertainment		
271	IEXP-153378	9/12/2008	90.40	54.24	50	2732	8700	5411	Meals & Entertainment		
272	IEXP-155392	9/19/2008	2.90	1.74	50	2732	8700	5411	Meals & Entertainment		
273	IEXP-155392	9/19/2008	3.21	1.93	50	2732	8700	5411	Meals & Entertainment		
274	IEXP-155392	9/19/2008	3.27	1.98	50	2732	8700	5411	Meals & Entertainment		
275	IEXP-155392	9/19/2008	14.77	8.86	50	2732	8700	5411	Meals & Entertainment		
276	IEXP-155392	9/19/2008	21.85	13.11	50	2732	8700	5411	Meals & Entertainment		
277	IEXP-155392	9/19/2008	34.37	20.62	50	2732	8700	5411	Meals & Entertainment		
278	IEXP-181443	4/16/2009	5.00	5.00	50	3307	8700	5411	Meals & Entertainment		
279	IEXP-184542	5/8/2009	10.28	4.10	50	3345	8700	5411	Meals & Entertainment		
280	IEXP-184542	5/8/2009	14.48	5.78	50	3345	8700	5411	Meals & Entertainment		
281	IEXP-184542	5/8/2009	24.46	9.78	50	3345	8700	5411	Meals & Entertainment		
282	IEXP-182071	4/21/2009	3.47	3.47	50	2734	8700	5411	Meals & Entertainment		
283	IEXP-182071	4/21/2009	27.81	27.81	50	2734	8700	5411	Meals & Entertainment		
284	IEXP-185527	5/18/2009	91.64	91.64	50	2734	8700	5411	Meals & Entertainment		
285	IEXP-164983	11/6/2008	20.12	20.12	50	2634	8700	5411	Meals & Entertainment		
286	IEXP-164983	11/6/2008	25.00	25.00	50	2634	8700	5411	Meals & Entertainment		
287	IEXP-164983	11/6/2008	34.86	34.86	50	2634	8700	5411	Meals & Entertainment		
288	IEXP-164983	11/6/2008	37.09	37.09	50	2634	8700	5411	Meals & Entertainment		
289	IEXP-184983	11/8/2008	194.00	194.00	50	2634	8700	5411	Meals & Entertainment		
290	IEXP-140221	7/7/2008	30.00	13.00	50	2751	8700	5411	Meals & Entertainment		
291	IEXP-163080	10/20/2008	54.78	54.78	50	2751	8700	5411	Meals & Entertainment		
292	IEXP-178516	3/17/2009	147.28	147.28	50	2751	8700	5411	Meals & Entertainment		
293	IEXP-155611	9/22/2008	17.72	9.04	50	2636	8700	5411	Meals & Entertainment		
294	IEXP-185990	5/22/2009	33.48	33.48	50	2637	8700	5411	Meals & Entertainment		
295	IEXP-171078	1/5/2009	19.83	9.92	50	2738	8740	5411	Meals & Entertainment		
296	IEXP-172755	1/18/2009	69.96	34.88	50	2735	8740	5411	Meals & Entertainment		
297	IEXP-187703	6/16/2009	97.88	97.88	50	2736	8740	5411	Meals & Entertainment		
298	IEXP-187703	6/16/2009	106.81	106.81	50	2738	8740	5411	Meals & Entertainment		
299	IEXP-157710	9/30/2008	15.99	3.84	50	2751	8740	5411	Meals & Entertainment		
300	IEXP-163381	10/24/2008	37.02	37.02	50	2751	8740	5411	Meals & Entertainment		
301	IEXP-181202	4/14/2009	11.61	11.61	50	2751	8740	5411	Meals & Entertainment		
302	IEXP-181202	4/14/2009	16.35	16.35	50	2751	8740	5411	Meals & Entertainment		
303	IEXP-186238	5/27/2009	58.63	58.63	50	2751	8740	5411	Meals & Entertainment		
304	IEXP-159748	10/10/2008	2,228.12	985.51	50	2734	8740	5411	Meals & Entertainment		
305	IEXP-186123	11/14/2008	1,280.00	557.31	50	2734	8740	5411	Meals & Entertainment		
306	IEXP-186123	11/14/2008	2,673.74	1,182.62	50	2734	8740	5411	Meals & Entertainment		
307	IEXP-155679	9/23/2008	26.08	6.29	50	2734	8740	5411	Meals & Entertainment		
308	IEXP-155879	9/23/2008	28.59	12.21	50	2734	8740	5411	Meals & Entertainment		
309	IEXP-155879	9/23/2008	37.89	17.65	50	2734	8740	5411	Meals & Entertainment		
310	IEXP-158863	10/3/2008	32.51	24.95	50	2734	8740	5411	Meals & Entertainment		
311	IEXP-158863	10/3/2008	43.50	33.38	50	2734	8740	5411	Meals & Entertainment		
312	IEXP-158863	10/3/2008	159.71	122.57	50	2734	8740	5411	Meals & Entertainment		

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost		FERR	Sub Acct Sub-		
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct		Sub Acct	Sub Acct Description	Total
313	IEXP-149406	8/27/2008	50.00		50.00	50	2637	8740	5411	Meals & Entertainment	
314	IEXP-149406	8/27/2008	50.00		50.00	50	2637	8740	5411	Meals & Entertainment	
315	IEXP-149406	8/27/2008	63.21		63.21	50	2637	8740	5411	Meals & Entertainment	
316	IEXP-149406	8/27/2008	75.96		75.96	50	2637	8740	5411	Meals & Entertainment	
317	IEXP-149406	8/27/2008	100.00		100.00	50	2637	8740	5411	Meals & Entertainment	
318	IEXP-166026	11/14/2008	250.00		221.15	50	2734	8740	5411	Meals & Entertainment	
319	IEXP-171799	1/9/2009	20.00		10.00	50	2734	8740	5411	Meals & Entertainment	
320	IEXP-188692	12/17/2008	246.40		246.40	50	3351	8740	5411	Meals & Entertainment	
321	IEXP-177620	3/5/2009	12.00		6.00	50	2635	8740	5411	Meals & Entertainment	
322	IEXP-155707	9/23/2008	47.74		37.14	50	2634	8740	5411	Meals & Entertainment	
323	IEXP-183740	5/5/2009	77.23		77.23	50	2636	8740	5411	Meals & Entertainment	
324	IEXP-161591	10/16/2008	60.00		15.00	50	2634	8740	5411	Meals & Entertainment	
325	IEXP-158625	9/26/2008	29.68		15.43	50	2736	8750	5411	Meals & Entertainment	
326	IEXP-156625	9/26/2008	60.70		31.58	50	2736	8750	5411	Meals & Entertainment	
327	IEXP-163725	10/28/2008	20.94		10.88	50	2736	8750	5411	Meals & Entertainment	
328	IEXP-187622	6/15/2009	12.43		9.94	50	3351	8750	5411	Meals & Entertainment	
329	IEXP-187622	6/15/2009	12.68		10.14	50	3351	8750	5411	Meals & Entertainment	
330	IEXP-187622	6/15/2009	16.13		12.90	50	3351	8750	5411	Meals & Entertainment	
331	IEXP-187622	6/15/2009	18.23		14.58	50	3351	8750	5411	Meals & Entertainment	
332	IEXP-187622	6/15/2009	18.48		14.78	50	3351	8750	5411	Meals & Entertainment	
333	IEXP-187622	6/15/2009	22.72		18.18	50	3351	8750	5411	Meals & Entertainment	
334	IEXP-187622	6/15/2009	25.22		20.18	50	3351	8750	5411	Meals & Entertainment	
335	IEXP-187622	6/15/2009	35.80		26.64	50	3351	8750	5411	Meals & Entertainment	
336	IEXP-179404	3/27/2009	3.41		1.71	50	2651	8750	5411	Meals & Entertainment	
337	IEXP-179404	3/27/2009	3.41		1.71	50	2651	8750	5411	Meals & Entertainment	
338	IEXP-179404	3/27/2009	4.89		2.44	50	2651	8750	5411	Meals & Entertainment	
339	IEXP-179404	3/27/2009	5.87		2.93	50	2651	8750	5411	Meals & Entertainment	
340	IEXP-179404	3/27/2009	7.13		3.57	50	2651	8750	5411	Meals & Entertainment	
341	IEXP-179404	3/27/2009	9.08		4.54	50	2651	8750	5411	Meals & Entertainment	
342	IEXP-179404	3/27/2009	10.31		5.16	50	2651	8750	5411	Meals & Entertainment	
343	IEXP-179404	3/27/2009	24.77		12.39	50	2651	8750	5411	Meals & Entertainment	
344	IEXP-179404	3/27/2009	31.71		15.85	50	2651	8750	5411	Meals & Entertainment	
345	IEXP-179404	3/27/2009	3.41		1.70	50	2651	8760	5411	Meals & Entertainment	
346	IEXP-179404	3/27/2009	3.41		1.70	50	2651	8760	5411	Meals & Entertainment	
347	IEXP-179404	3/27/2009	4.89		2.45	50	2651	8760	5411	Meals & Entertainment	
348	IEXP-179404	3/27/2009	5.87		2.94	50	2651	8760	5411	Meals & Entertainment	
349	IEXP-179404	3/27/2009	7.13		3.58	50	2651	8760	5411	Meals & Entertainment	
350	IEXP-179404	3/27/2009	9.08		4.54	50	2651	8760	5411	Meals & Entertainment	
351	IEXP-179404	3/27/2009	10.31		5.15	50	2651	8760	5411	Meals & Entertainment	
352	IEXP-179404	3/27/2009	24.77		12.38	50	2651	8760	5411	Meals & Entertainment	
353	IEXP-179404	3/27/2009	31.71		15.86	50	2651	8760	5411	Meals & Entertainment	
354	IEXP-150007	8/28/2008	69.82		69.82	50	2735	8780	5411	Meals & Entertainment	
355	IEXP-171078	1/5/2009	19.83		9.91	50	2738	8780	5411	Meals & Entertainment	
356	IEXP-159748	10/10/2008	2,228.12		985.51	50	2734	8780	5411	Meals & Entertainment	
357	IEXP-166123	11/14/2008	1,280.00		557.31	50	2734	8780	5411	Meals & Entertainment	
358	IEXP-166123	11/14/2008	2,673.74		1,182.62	50	2734	8780	5411	Meals & Entertainment	
359	IEXP-177672	3/5/2009	3.96		3.96	50	2637	8780	5411	Meals & Entertainment	
360	IEXP-177672	3/5/2009	7.50		7.50	50	2637	8780	5411	Meals & Entertainment	
361	IEXP-177672	3/5/2009	9.44		9.44	50	2637	8780	5411	Meals & Entertainment	
362	IEXP-177672	3/5/2009	9.48		9.48	50	2637	8780	5411	Meals & Entertainment	
363	IEXP-171799	1/9/2009	20.00		10.00	50	2734	8780	5411	Meals & Entertainment	
364	IEXP-161886	10/18/2008	47.44		47.44	50	2634	8780	5411	Meals & Entertainment	
365	IEXP-142905	7/30/2008	68.74		34.37	50	2734	8850	5411	Meals & Entertainment	
366	IEXP-148686	8/25/2008	60.00		15.00	50	2735	8850	5411	Meals & Entertainment	
367	IEXP-140213	7/7/2008	23.43		6.10	50	2737	8850	5411	Meals & Entertainment	
368	IEXP-140213	7/7/2008	45.00		22.50	50	2737	8850	5411	Meals & Entertainment	
369	IEXP-157536	9/30/2008	100.50		50.25	50	2651	8920	5411	Meals & Entertainment	
370	IEXP-157536	9/30/2008	399.46		199.73	50	2651	8920	5411	Meals & Entertainment	
371	IEXP-159271	10/7/2008	51.67		51.67	50	2638	9020	5411	Meals & Entertainment	
372	IEXP-143274	8/4/2008	5.88		0.33	50	3432	9070	5411	Meals & Entertainment	
373	IEXP-143274	8/4/2008	7.93		0.47	50	3432	9070	5411	Meals & Entertainment	
374	IEXP-143274	8/4/2008	8.08		0.48	50	3432	9070	5411	Meals & Entertainment	
375	IEXP-143274	8/4/2008	9.87		0.58	50	3432	9070	5411	Meals & Entertainment	
376	IEXP-143274	8/4/2008	9.98		0.59	50	3432	9070	5411	Meals & Entertainment	
377	IEXP-143274	8/4/2008	10.87		0.64	50	3432	9070	5411	Meals & Entertainment	
378	IEXP-143274	8/4/2008	11.54		0.88	50	3432	9070	5411	Meals & Entertainment	
379	IEXP-143274	8/4/2008	24.04		1.41	50	3432	9070	5411	Meals & Entertainment	
380	IEXP-153718	9/15/2008	7.62		0.45	50	3432	9070	5411	Meals & Entertainment	
381	IEXP-153718	9/15/2008	10.87		0.64	50	3432	9070	5411	Meals & Entertainment	
382	IEXP-153718	9/15/2008	11.51		0.68	50	3432	9070	5411	Meals & Entertainment	
383	IEXP-153718	9/15/2008	12.05		0.71	50	3432	9070	5411	Meals & Entertainment	
384	IEXP-153718	9/15/2008	12.07		0.71	50	3432	9070	5411	Meals & Entertainment	
385	IEXP-153718	9/15/2008	19.38		1.14	50	3432	9070	5411	Meals & Entertainment	
386	IEXP-153718	9/15/2008	21.44		1.28	50	3432	9070	5411	Meals & Entertainment	
387	IEXP-153718	9/15/2008	21.89		1.28	50	3432	9070	5411	Meals & Entertainment	
388	IEXP-153718	9/15/2008	22.62		1.33	50	3432	9070	5411	Meals & Entertainment	
389	IEXP-153718	9/15/2008	24.17		1.42	50	3432	9070	5411	Meals & Entertainment	
390	IEXP-150345	8/29/2008	41.59		37.43	50	2732	9070	5411	Meals & Entertainment	
391	IEXP-157612	9/30/2008	20.88		18.79	50	2732	9070	5411	Meals & Entertainment	
392	IEXP-153979	9/15/2008	21.17		14.11	50	2732	9070	5411	Meals & Entertainment	
393	IEXP-153979	9/15/2008	21.81		14.53	50	2732	9070	5411	Meals & Entertainment	
394	IEXP-153979	9/15/2008	32.29		21.52	50	2732	9070	5411	Meals & Entertainment	
395	IEXP-153979	9/15/2008	60.00		40.00	50	2732	9070	5411	Meals & Entertainment	
396	IEXP-153979	9/15/2008	63.00		42.00	50	2732	9070	5411	Meals & Entertainment	
397	IEXP-153979	9/15/2008	160.00		80.00	50	2732	9070	5411	Meals & Entertainment	
398	IEXP-143274	8/4/2008	5.66		0.33	50	3432	9080	5411	Meals & Entertainment	
399	IEXP-143274	8/4/2008	7.93		0.47	50	3432	9080	5411	Meals & Entertainment	
400	IEXP-143274	8/4/2008	8.08		0.49	50	3432	9080	5411	Meals & Entertainment	
401	IEXP-143274	8/4/2008	9.87		0.58	50	3432	9080	5411	Meals & Entertainment	
402	IEXP-143274	8/4/2008	9.98		0.59	50	3432	9080	5411	Meals & Entertainment	
403	IEXP-143274	8/4/2008	10.87		0.64	50	3432	9080	5411	Meals & Entertainment	
404	IEXP-143274	8/4/2008	11.54		0.68	50	3432	9080	5411	Meals & Entertainment	
405	IEXP-143274	8/4/2008	24.04		1.41	50	3432	9080	5411	Meals & Entertainment	
406	IEXP-153718	9/15/2008	7.62		0.45	50	3432	9080	5411	Meals & Entertainment	
407	IEXP-153718	9/15/2008	10.87		0.64	50	3432	9080	5411	Meals & Entertainment	
408	IEXP-153718	9/15/2008	11.51		0.68	50	3432	9080	5411	Meals & Entertainment	
409	IEXP-153718	9/15/2008	12.05		0.71	50	3432	9080	5411	Meals & Entertainment	
410	IEXP-153718	9/15/2008	12.07		0.71	50	3432	9080	5411	Meals & Entertainment	
411	IEXP-153718	9/15/2008	19.38		1.14	50	3432	9080	5411	Meals & Entertainment	
412	IEXP-153718	9/15/2008	21.44		1.28	50	3432	9080	5411	Meals & Entertainment	
413	IEXP-153718	9/15/2008	21.89		1.28	50	3432	9080	5411	Meals & Entertainment	
414	IEXP-153718	9/15/2008	22.62		1.33	50	3432	9080	5411	Meals & Entertainment	
415	IEXP-153718	9/15/2008	24.17		1.42	50	3432	9080	5411	Meals & Entertainment	
416	IEXP-141929	7/18/2008	116.68		70.00	50	2732	9080	5411	Meals & Entertainment	

Almos Energy Corporation, Kentucky/Mid-States Division
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SSU Div 02 Allocation Factor to Kentucky 5.23%
SSU Div 12 Allocation Factor to Kentucky 5.41%
Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost		FERC	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY		Center	Acct				
417	IEXP-163460	10/24/2008	2,200.00	1,320.00	50	2732	0080	5411	Meals & Entertainment		
418	IEXP-188880	6/2/2009	11.50	11.50	50	2732	0080	5411	Meals & Entertainment		
419	IEXP-186860	6/2/2009	34.00	34.00	50	2732	0080	5411	Meals & Entertainment		
420	IEXP-164251	11/3/2008	41.09	39.04	50	3333	0090	5411	Meals & Entertainment		
421	IEXP-170422	12/22/2008	95.00	90.25	50	3333	0090	5411	Meals & Entertainment		
422	IEXP-174252	1/30/2009	16.23	15.42	50	3333	0090	5411	Meals & Entertainment		
423	IEXP-179720	3/31/2009	21.20	20.14	50	3333	0090	5411	Meals & Entertainment		
424	IEXP-179720	3/31/2009	37.59	35.71	50	3333	0090	5411	Meals & Entertainment		
425	IEXP-188509	5/29/2009	29.12	27.66	50	3333	0090	5411	Meals & Entertainment		
426	IEXP-186509	5/29/2009	152.84	145.20	50	3333	0090	5411	Meals & Entertainment		
427	IEXP-143274	8/4/2008	5.66	0.33	50	3432	0110	5411	Meals & Entertainment		
428	IEXP-143274	8/4/2008	7.93	0.47	50	3432	0110	5411	Meals & Entertainment		
429	IEXP-143274	8/4/2008	8.08	0.48	50	3432	0110	5411	Meals & Entertainment		
430	IEXP-143274	8/4/2008	9.87	0.58	50	3432	0110	5411	Meals & Entertainment		
431	IEXP-143274	8/4/2008	9.98	0.59	50	3432	0110	5411	Meals & Entertainment		
432	IEXP-143274	8/4/2008	10.87	0.64	50	3432	0110	5411	Meals & Entertainment		
433	IEXP-143274	8/4/2008	11.54	0.68	50	3432	0110	5411	Meals & Entertainment		
434	IEXP-143274	8/4/2008	24.04	1.41	50	3432	0110	5411	Meals & Entertainment		
435	IEXP-153718	9/15/2008	7.62	0.45	50	3432	0110	5411	Meals & Entertainment		
436	IEXP-153718	9/15/2008	10.87	0.64	50	3432	0110	5411	Meals & Entertainment		
437	IEXP-153718	9/15/2008	11.51	0.68	50	3432	0110	5411	Meals & Entertainment		
438	IEXP-153718	9/15/2008	12.05	0.71	50	3432	0110	5411	Meals & Entertainment		
439	IEXP-153718	9/15/2008	12.07	0.71	50	3432	0110	5411	Meals & Entertainment		
440	IEXP-153718	9/15/2008	19.38	1.14	50	3432	0110	5411	Meals & Entertainment		
441	IEXP-153718	9/15/2008	21.44	1.26	50	3432	0110	5411	Meals & Entertainment		
442	IEXP-153718	9/15/2008	21.89	1.28	50	3432	0110	5411	Meals & Entertainment		
443	IEXP-153718	9/15/2008	22.62	1.33	50	3432	0110	5411	Meals & Entertainment		
444	IEXP-153718	9/15/2008	24.17	1.42	50	3432	0110	5411	Meals & Entertainment		
445	IEXP-157635	9/30/2008	7.28	2.48	50	3432	0110	5411	Meals & Entertainment		
446	IEXP-157635	9/30/2008	8.50	2.90	50	3432	0110	5411	Meals & Entertainment		
447	IEXP-157635	9/30/2008	9.39	3.20	50	3432	0110	5411	Meals & Entertainment		
448	IEXP-157635	9/30/2008	9.94	3.39	50	3432	0110	5411	Meals & Entertainment		
449	IEXP-157635	9/30/2008	10.05	3.43	50	3432	0110	5411	Meals & Entertainment		
450	IEXP-157635	9/30/2008	22.50	7.68	50	3432	0110	5411	Meals & Entertainment		
451	IEXP-163516	10/27/2008	15.32	5.11	50	2732	0110	5411	Meals & Entertainment		
452	IEXP-170485	12/23/2008	25.00	8.33	50	2732	0110	5411	Meals & Entertainment		
453	IEXP-165844	11/10/2008	216.00	198.00	50	2732	0110	5411	Meals & Entertainment		
454	IEXP-168303	12/14/2008	24.31	22.28	50	2732	0110	5411	Meals & Entertainment		
455	IEXP-168303	12/14/2008	72.75	52.94	50	2732	0110	5411	Meals & Entertainment		
456	IEXP-168303	12/14/2008	90.00	82.50	50	2732	0110	5411	Meals & Entertainment		
457	IEXP-175539	2/10/2009	13.08	11.89	50	2732	0110	5411	Meals & Entertainment		
458	IEXP-175539	2/10/2009	65.42	59.97	50	2732	0110	5411	Meals & Entertainment		
459	IEXP-181876	4/20/2009	83.59	67.48	50	2732	0110	5411	Meals & Entertainment		
460	IEXP-187243	6/9/2009	18.86	9.95	50	2732	0110	5411	Meals & Entertainment		
461	IEXP-158929	10/12/2008	48.00	28.80	50	2732	0110	5411	Meals & Entertainment		
462	IEXP-167169	12/1/2008	5.58	3.34	50	2732	0110	5411	Meals & Entertainment		
463	IEXP-167892	12/9/2008	65.00	39.00	50	2732	0110	5411	Meals & Entertainment		
464	IEXP-174748	2/3/2009	34.00	20.40	50	2732	0110	5411	Meals & Entertainment		
465	IEXP-174748	2/3/2009	235.00	123.00	50	2732	0110	5411	Meals & Entertainment		
466	IEXP-174748	2/3/2009	580.00	315.00	50	2732	0110	5411	Meals & Entertainment		
467	IEXP-182586	4/27/2009	35.00	21.00	50	2732	0110	5411	Meals & Entertainment		
468	IEXP-188151	6/24/2009	54.00	32.40	50	2732	0110	5411	Meals & Entertainment		
469	IEXP-188151	6/24/2009	57.00	34.20	50	2732	0110	5411	Meals & Entertainment		
470	IEXP-157521	9/29/2008	30.11	18.07	50	2732	0110	5411	Meals & Entertainment		
471	IEXP-163409	10/24/2008	40.00	10.00	50	2732	0110	5411	Meals & Entertainment		
472	IEXP-165062	11/7/2008	3.48	0.87	50	2732	0110	5411	Meals & Entertainment		
473	IEXP-165062	11/7/2008	3.48	0.87	50	2732	0110	5411	Meals & Entertainment		
474	IEXP-165062	11/7/2008	21.85	5.48	50	2732	0110	5411	Meals & Entertainment		
475	IEXP-165062	11/7/2008	95.00	16.25	50	2732	0110	5411	Meals & Entertainment		
476	IEXP-166054	11/14/2008	3.71	0.93	50	2732	0110	5411	Meals & Entertainment		
477	IEXP-166054	11/14/2008	3.98	1.00	50	2732	0110	5411	Meals & Entertainment		
478	IEXP-168284	12/12/2008	3.04	0.76	50	2732	0110	5411	Meals & Entertainment		
479	IEXP-168284	12/12/2008	5.78	1.44	50	2732	0110	5411	Meals & Entertainment		
480	IEXP-168284	12/12/2008	13.86	3.46	50	2732	0110	5411	Meals & Entertainment		
481	IEXP-172880	1/17/2009	3.68	0.92	50	2732	0110	5411	Meals & Entertainment		
482	IEXP-172880	1/17/2009	3.73	0.93	50	2732	0110	5411	Meals & Entertainment		
483	IEXP-172880	1/17/2009	4.26	1.07	50	2732	0110	5411	Meals & Entertainment		
484	IEXP-172880	1/17/2009	4.75	1.19	50	2732	0110	5411	Meals & Entertainment		
485	IEXP-172880	1/17/2009	10.98	2.74	50	2732	0110	5411	Meals & Entertainment		
486	IEXP-172880	1/17/2009	12.91	3.23	50	2732	0110	5411	Meals & Entertainment		
487	IEXP-172880	1/17/2009	23.49	5.87	50	2732	0110	5411	Meals & Entertainment		
488	IEXP-172880	1/17/2009	25.60	6.40	50	2732	0110	5411	Meals & Entertainment		
489	IEXP-173859	1/25/2009	3.16	0.80	50	2732	0110	5411	Meals & Entertainment		
490	IEXP-173859	1/25/2009	3.23	0.81	50	2732	0110	5411	Meals & Entertainment		
491	IEXP-173859	1/25/2009	5.79	1.45	50	2732	0110	5411	Meals & Entertainment		
492	IEXP-173859	1/25/2009	5.99	1.50	50	2732	0110	5411	Meals & Entertainment		
493	IEXP-173859	1/25/2009	9.91	2.48	50	2732	0110	5411	Meals & Entertainment		
494	IEXP-176047	2/14/2009	3.78	0.94	50	2732	0110	5411	Meals & Entertainment		
495	IEXP-176047	2/14/2009	3.96	0.99	50	2732	0110	5411	Meals & Entertainment		
496	IEXP-176047	2/14/2009	4.26	1.07	50	2732	0110	5411	Meals & Entertainment		
497	IEXP-176047	2/14/2009	9.88	2.48	50	2732	0110	5411	Meals & Entertainment		
498	IEXP-176047	2/14/2009	11.41	2.85	50	2732	0110	5411	Meals & Entertainment		
499	IEXP-176454	2/21/2009	4.76	1.19	50	2732	0110	5411	Meals & Entertainment		
500	IEXP-176454	2/21/2009	7.17	1.79	50	2732	0110	5411	Meals & Entertainment		
501	IEXP-176454	2/21/2009	9.58	2.39	50	2732	0110	5411	Meals & Entertainment		
502	IEXP-177759	3/9/2009	2.16	0.54	50	2732	0110	5411	Meals & Entertainment		
503	IEXP-177759	3/9/2009	3.28	0.81	50	2732	0110	5411	Meals & Entertainment		
504	IEXP-177759	3/9/2009	5.36	1.34	50	2732	0110	5411	Meals & Entertainment		
505	IEXP-177759	3/9/2009	5.67	1.42	50	2732	0110	5411	Meals & Entertainment		
506	IEXP-177759	3/9/2009	14.81	3.70	50	2732	0110	5411	Meals & Entertainment		
507	IEXP-177759	3/9/2009	14.81	3.70	50	2732	0110	5411	Meals & Entertainment		
508	IEXP-177759	3/9/2009	24.96	6.24	50	2732	0110	5411	Meals & Entertainment		
509	IEXP-178259	3/14/2009	3.47	0.87	50	2732	0110	5411	Meals & Entertainment		
510	IEXP-178259	3/14/2009	3.47	0.87	50	2732	0110	5411	Meals & Entertainment		
511	IEXP-178259	3/14/2009	3.53	0.88	50	2732	0110	5411	Meals & Entertainment		
512	IEXP-178259	3/14/2009	5.30	1.33	50	2732	0110	5411	Meals & Entertainment		
513	IEXP-178259	3/14/2009	14.00	3.50	50	2732	0110	5411	Meals & Entertainment		
514	IEXP-178259	3/14/2009	14.76	3.69	50	2732	0110	5411	Meals & Entertainment		
515	IEXP-178259	3/14/2009	23.38	5.84	50	2732	0110	5411	Meals & Entertainment		
516	IEXP-178259	3/14/2009	48.76	12.19	50	2732	0110	5411	Meals & Entertainment		
517	IEXP-180927	4/9/2009	6.88	1.72	50	2732	0110	5411	Meals & Entertainment		
518	IEXP-185378	5/16/2009	3.71	0.93	50	2732	0110	5411	Meals & Entertainment		
519	IEXP-185378	5/16/2009	3.71	0.93	50	2732	0110	5411	Meals & Entertainment		
520	IEXP-185378	5/16/2009	3.71	0.93	50	2732	0110	5411	Meals & Entertainment		

Almos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 6.23%
SSU Div 12 Allocation Factor to Kentucky 5.41%
Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost		FERC	Sub Acct		Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct			
521	IEXP-185378	5/16/2009	6.85		1.71	50	2732	9110	5411	Meals & Entertainment		
522	IEXP-185378	5/16/2009	15.81		3.95	50	2732	9110	5411	Meals & Entertainment		
523	IEXP-185378	5/16/2009	18.94		4.74	50	2732	9110	5411	Meals & Entertainment		
524	IEXP-185378	5/16/2009	35.62		8.90	50	2732	9110	5411	Meals & Entertainment		
525	IEXP-185863	5/21/2009	3.71		0.93	50	2732	9110	5411	Meals & Entertainment		
526	IEXP-185863	5/21/2009	3.85		0.96	50	2732	9110	5411	Meals & Entertainment		
527	IEXP-185863	5/21/2009	3.85		0.96	50	2732	9110	5411	Meals & Entertainment		
528	IEXP-185863	5/21/2009	5.30		1.33	50	2732	9110	5411	Meals & Entertainment		
529	IEXP-185863	5/21/2009	15.34		3.84	50	2732	9110	5411	Meals & Entertainment		
530	IEXP-185863	5/21/2009	15.34		3.84	50	2732	9110	5411	Meals & Entertainment		
531	IEXP-186739	6/1/2009	3.98		1.00	50	2732	9110	5411	Meals & Entertainment		
532	IEXP-186739	6/1/2009	4.19		1.05	50	2732	9110	5411	Meals & Entertainment		
533	IEXP-186739	6/1/2009	5.36		1.34	50	2732	9110	5411	Meals & Entertainment		
534	IEXP-186739	6/1/2009	5.83		1.46	50	2732	9110	5411	Meals & Entertainment		
535	IEXP-186739	6/1/2009	11.84		2.96	50	2732	9110	5411	Meals & Entertainment		
536	IEXP-187631	6/15/2009	3.71		0.93	50	2732	9110	5411	Meals & Entertainment		
537	IEXP-187631	6/15/2009	6.17		1.54	50	2732	9110	5411	Meals & Entertainment		
538	IEXP-187631	6/15/2009	41.97		10.49	50	2732	9110	5411	Meals & Entertainment		
539	IEXP-188061	6/22/2009	3.46		0.87	50	2732	9110	5411	Meals & Entertainment		
540	IEXP-188061	6/22/2009	3.71		0.93	50	2732	9110	5411	Meals & Entertainment		
541	IEXP-188061	6/22/2009	6.15		1.54	50	2732	9110	5411	Meals & Entertainment		
542	IEXP-188061	6/22/2009	19.19		4.80	50	2732	9110	5411	Meals & Entertainment		
543	IEXP-188061	6/22/2009	30.37		7.59	50	2732	9110	5411	Meals & Entertainment		
544	IEXP-186860	6/2/2009	20.78		20.78	50	2732	9110	5411	Meals & Entertainment		
545	IEXP-186860	6/2/2009	42.07		42.07	50	2732	9110	5411	Meals & Entertainment		
546	IEXP-143274	8/4/2008	5.66		0.93	50	3432	9120	5411	Meals & Entertainment		
547	IEXP-143274	8/4/2008	7.93		1.31	50	3432	9120	5411	Meals & Entertainment		
548	IEXP-143274	8/4/2008	8.08		1.33	50	3432	9120	5411	Meals & Entertainment		
549	IEXP-143274	8/4/2008	9.87		1.63	50	3432	9120	5411	Meals & Entertainment		
550	IEXP-143274	8/4/2008	9.98		1.64	50	3432	9120	5411	Meals & Entertainment		
551	IEXP-143274	8/4/2008	10.87		1.79	50	3432	9120	5411	Meals & Entertainment		
552	IEXP-143274	8/4/2008	11.54		1.90	50	3432	9120	5411	Meals & Entertainment		
553	IEXP-143274	8/4/2008	24.04		3.98	50	3432	9120	5411	Meals & Entertainment		
554	IEXP-153718	9/15/2008	7.62		1.28	50	3432	9120	5411	Meals & Entertainment		
555	IEXP-153718	9/15/2008	10.87		1.79	50	3432	9120	5411	Meals & Entertainment		
556	IEXP-153718	9/15/2008	11.51		1.90	50	3432	9120	5411	Meals & Entertainment		
557	IEXP-153718	9/15/2008	12.05		1.88	50	3432	9120	5411	Meals & Entertainment		
558	IEXP-153718	9/15/2008	12.07		1.89	50	3432	9120	5411	Meals & Entertainment		
559	IEXP-153718	9/15/2008	19.38		3.19	50	3432	9120	5411	Meals & Entertainment		
560	IEXP-153718	9/15/2008	21.44		3.53	50	3432	9120	5411	Meals & Entertainment		
561	IEXP-153718	9/15/2008	21.69		3.57	50	3432	9120	5411	Meals & Entertainment		
562	IEXP-153718	9/15/2008	22.82		3.73	50	3432	9120	5411	Meals & Entertainment		
563	IEXP-153718	9/15/2008	24.17		3.88	50	3432	9120	5411	Meals & Entertainment	18,506.54	
564	IEXP-165644	11/10/2008	23.81		0.67	50	0	4160	5412	Spousal & Dependent Travel		
565	IEXP-165644	11/10/2008	52.84		1.82	50	0	4160	5412	Spousal & Dependent Travel		
566	IEXP-166803	12/14/2008	72.75		1.25	50	0	4160	5412	Spousal & Dependent Travel		
567	IEXP-177917	3/10/2009	60.41		0.62	50	0	4160	5412	Spousal & Dependent Travel		
568	IEXP-181876	4/20/2009	83.59		0.83	50	0	4160	5412	Spousal & Dependent Travel		
569	IEXP-182833	4/29/2009	1,454.80		30.29	50	0	4160	5412	Spousal & Dependent Travel		
570	IEXP-186396	5/27/2009	43.99		0.62	50	0	4160	5412	Spousal & Dependent Travel		
571	IEXP-186396	5/27/2009	80.00		1.87	50	0	4160	5412	Spousal & Dependent Travel		
572	IEXP-186396	5/27/2009	84.80		1.00	50	0	4160	5412	Spousal & Dependent Travel		
573	IEXP-187243	6/9/2009	18.88		0.88	50	0	4160	5412	Spousal & Dependent Travel		
574	IEXP-187243	6/9/2009	69.73		1.25	50	0	4160	5412	Spousal & Dependent Travel		
575	IEXP-187243	6/9/2009	82.49		1.25	50	0	4160	5412	Spousal & Dependent Travel		
576	IEXP-187243	6/9/2009	173.02		4.83	50	2732	4160	5412	Spousal & Dependent Travel		
577	IEXP-187243	6/9/2009	239.32		3.00	50	0	4160	5412	Spousal & Dependent Travel		
578	IEXP-155679	9/23/2008	26.08		4.16	50	0	4160	5412	Spousal & Dependent Travel		
579	IEXP-155679	9/23/2008	26.59		2.48	50	0	4160	5412	Spousal & Dependent Travel		
580	IEXP-155679	9/23/2008	37.89		3.46	50	0	4160	5412	Spousal & Dependent Travel		
581	IEXP-186860	6/2/2009	50.00		2.08	50	0	4160	5412	Spousal & Dependent Travel		
582	IEXP-177527	3/4/2009	19.97		19.97	50	2609	8560	5412	Spousal & Dependent Travel		
583	IEXP-177527	3/4/2009	20.79		10.39	50	2609	8560	5412	Spousal & Dependent Travel		
584	IEXP-177527	3/4/2009	61.72		30.86	50	2609	8560	5412	Spousal & Dependent Travel		
585	IEXP-177527	3/4/2009	61.72		30.86	50	2609	8570	5412	Spousal & Dependent Travel		
586	IEXP-143145	8/1/2008	71.65		12.50	50	2736	8700	5412	Spousal & Dependent Travel		
587	IEXP-143145	8/1/2008	71.65		23.32	50	2736	8700	5412	Spousal & Dependent Travel		
588	IEXP-150707	8/29/2008	37.01		6.34	50	2739	8700	5412	Spousal & Dependent Travel		
589	IEXP-187731	6/16/2009	26.23		17.49	50	2739	8700	5412	Spousal & Dependent Travel		
590	IEXP-187731	6/16/2009	32.56		21.71	50	2739	8700	5412	Spousal & Dependent Travel		
591	IEXP-140213	7/7/2008	23.43		5.61	50	2737	8700	5412	Spousal & Dependent Travel		
592	IEXP-185912	11/13/2008	13.40		6.20	50	2737	8700	5412	Spousal & Dependent Travel		
593	IEXP-165912	11/13/2008	18.50		9.25	50	2737	8700	5412	Spousal & Dependent Travel		
594	IEXP-185912	11/13/2008	19.30		7.50	50	2737	8700	5412	Spousal & Dependent Travel		
595	IEXP-185912	11/13/2008	36.02		14.30	50	2737	8700	5412	Spousal & Dependent Travel		
596	IEXP-165912	11/13/2008	40.54		20.10	50	2737	8700	5412	Spousal & Dependent Travel		
597	IEXP-170539	12/23/2008	32.83		8.00	50	2737	8700	5412	Spousal & Dependent Travel		
598	IEXP-170539	12/23/2008	169.48		169.48	50	2737	8700	5412	Spousal & Dependent Travel		
599	IEXP-170539	12/23/2008	714.38		714.38	50	2737	8700	5412	Spousal & Dependent Travel		
600	IEXP-187096	6/6/2009	20.17		10.08	50	2738	8700	5412	Spousal & Dependent Travel		
601	IEXP-187096	6/6/2009	23.64		11.82	50	2738	8700	5412	Spousal & Dependent Travel		
602	IEXP-187096	6/6/2009	26.11		13.05	50	2738	8700	5412	Spousal & Dependent Travel		
603	IEXP-187096	6/6/2009	27.00		13.50	50	2738	8700	5412	Spousal & Dependent Travel		
604	IEXP-187096	6/6/2009	30.22		15.11	50	2738	8700	5412	Spousal & Dependent Travel		
605	IEXP-187096	6/6/2009	39.09		19.64	50	2738	8700	5412	Spousal & Dependent Travel		
606	IEXP-187096	6/6/2009	259.20		129.80	50	2738	8700	5412	Spousal & Dependent Travel		
607	IEXP-187096	6/6/2009	455.80		227.90	50	2738	8700	5412	Spousal & Dependent Travel		
608	IEXP-187884	6/18/2009	39.93		10.15	50	2738	8700	5412	Spousal & Dependent Travel		
609	IEXP-165944	11/13/2008	49.38		7.40	50	2638	8700	5412	Spousal & Dependent Travel		
610	IEXP-155679	9/23/2008	26.08		13.73	50	2734	8740	5412	Spousal & Dependent Travel		
611	IEXP-155679	9/23/2008	26.59		8.20	50	2734	8740	5412	Spousal & Dependent Travel		
612	IEXP-155679	9/23/2008	37.89		11.43	50	2734	8740	5412	Spousal & Dependent Travel		
613	IEXP-181591	10/16/2008	60.00		15.00	50	2834	8740	5412	Spousal & Dependent Travel		
614	IEXP-142161	7/22/2008	71.75		60.22	50	3351	8750	5412	Spousal & Dependent Travel		
615	IEXP-177694	3/6/2009	11.63		9.13	50	3351	8750	5412	Spousal & Dependent Travel		
616	IEXP-161591	10/16/2008	60.00		15.00	50	2834	8780	5412	Spousal & Dependent Travel		
617	IEXP-150707	8/29/2008	37.01		6.03	50	2739	8850	5412	Spousal & Dependent Travel		
618	IEXP-140213	7/7/2008	23.43		5.61	50	2737	8850	5412	Spousal & Dependent Travel		
619	IEXP-154065	9/15/2008	31.50		31.50	50	2638	9020	5412	Spousal & Dependent Travel		
620	IEXP-140987	7/14/2008	84.80		12.27	50	2732	9070	5412	Spousal & Dependent Travel		
621	IEXP-140987	7/14/2008	84.80		12.61	50	2732	9070	5412	Spousal & Dependent Travel		
622	IEXP-153979	9/15/2008	160.00		26.68	50	2732	9070	5412	Spousal & Dependent Travel		
623	IEXP-156243	9/25/2008	60.05		8.00	50	2732	9110	5412	Spousal & Dependent Travel		
624	IEXP-185844	11/10/2008	23.81		7.33	50	2732	9110	5412	Spousal & Dependent Travel		

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SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
625	IEXP-165644	11/10/2008	52.64	21.08	50	2732	9110	5412	Spousal & Dependent Travel	
626	IEXP-168303	12/14/2008	72.75	13.75	50	2732	9110	5412	Spousal & Dependent Travel	
627	IEXP-177917	3/10/2009	60.41	6.88	50	2732	9110	5412	Spousal & Dependent Travel	
628	IEXP-181876	4/20/2009	83.59	9.17	50	2732	9110	5412	Spousal & Dependent Travel	
629	IEXP-182833	4/29/2009	1,454.80	333.21	50	2732	9110	5412	Spousal & Dependent Travel	
630	IEXP-186396	5/27/2009	43.99	6.88	50	2732	9110	5412	Spousal & Dependent Travel	
631	IEXP-186396	5/27/2009	80.00	16.33	50	2732	9110	5412	Spousal & Dependent Travel	
632	IEXP-186396	5/27/2009	84.80	11.00	50	2732	9110	5412	Spousal & Dependent Travel	
633	IEXP-187243	6/9/2009	18.88	7.33	50	2732	9110	5412	Spousal & Dependent Travel	
634	IEXP-187243	6/9/2009	69.73	13.75	50	2732	9110	5412	Spousal & Dependent Travel	
635	IEXP-187243	6/9/2009	82.49	13.75	50	2732	9110	5412	Spousal & Dependent Travel	
636	IEXP-187243	6/9/2009	173.02	53.18	50	2732	9110	5412	Spousal & Dependent Travel	
637	IEXP-187243	6/9/2009	239.32	33.00	50	2732	9110	5412	Spousal & Dependent Travel	
638	IEXP-185084	11/7/2008	88.00	4.80	50	2732	9110	5412	Spousal & Dependent Travel	
639	IEXP-173001	1/18/2009	60.00	6.00	50	2732	9110	5412	Spousal & Dependent Travel	
640	IEXP-173001	1/19/2009	63.00	4.80	50	2732	9110	5412	Spousal & Dependent Travel	
641	IEXP-174748	2/3/2009	130.00	8.00	50	2732	9110	5412	Spousal & Dependent Travel	
642	IEXP-174748	2/3/2009	235.00	18.00	50	2732	9110	5412	Spousal & Dependent Travel	
643	IEXP-174748	2/3/2009	580.00	33.00	50	2732	9110	5412	Spousal & Dependent Travel	
644	IEXP-177275	3/2/2009	180.00	9.00	50	2732	9110	5412	Spousal & Dependent Travel	
645	IEXP-175465	2/9/2009	10.50	4.81	50	2732	9110	5412	Spousal & Dependent Travel	
646	IEXP-175465	2/9/2009	20.50	8.40	50	2732	9110	5412	Spousal & Dependent Travel	
647	IEXP-175465	2/9/2009	28.50	8.91	50	2732	9110	5412	Spousal & Dependent Travel	
648	IEXP-175465	2/9/2009	30.71	4.97	50	2732	9110	5412	Spousal & Dependent Travel	
649	IEXP-175488	2/9/2009	24.00	12.00	50	2732	9110	5412	Spousal & Dependent Travel	
650	IEXP-182991	4/29/2009	1,635.40	817.70	50	2732	9110	5412	Spousal & Dependent Travel	
651	IEXP-186860	6/2/2009	50.00	22.92	50	2732	9110	5412	Spousal & Dependent Travel	
652	IEXP-172881	1/15/2009	70.20	5.27	50	0	4160	5413	Transportation	3,381.83
653	IEXP-186071	5/26/2009	46.75	3.05	50	0	4160	5413	Transportation	
654	IEXP-175539	2/10/2009	65.00	5.42	50	0	4160	5413	Transportation	
655	IEXP-187243	6/9/2009	173.02	9.58	50	2732	4160	5413	Transportation	
656	IEXP-168678	10/3/2008	216.45	216.45	50	0	4160	5413	Transportation	
657	IEXP-158768	10/3/2008	216.45	216.45	50	2734	4160	5413	Transportation	
658	IEXP-165988	11/13/2008	110.58	110.58	50	2609	8560	5413	Transportation	
659	IEXP-165989	11/13/2008	119.34	119.34	50	2609	8560	5413	Transportation	
660	IEXP-180587	4/8/2009	41.94	12.81	50	3351	8700	5413	Transportation	
661	IEXP-178029	3/24/2009	12.00	5.81	50	3338	8700	5413	Transportation	
662	IEXP-178029	3/24/2009	24.00	11.61	50	3338	8700	5413	Transportation	
663	IEXP-187096	8/8/2009	27.00	13.50	50	2738	8700	5413	Transportation	
664	IEXP-187096	8/8/2009	39.09	19.55	50	2738	8700	5413	Transportation	
665	IEXP-187096	8/8/2009	259.20	129.60	50	2738	8700	5413	Transportation	
666	IEXP-187096	8/8/2009	455.80	227.90	50	2738	8700	5413	Transportation	
667	IEXP-140243	7/7/2008	252.72	252.72	50	2732	8700	5413	Transportation	
668	IEXP-143407	8/4/2008	260.32	104.13	50	2732	8700	5413	Transportation	
669	IEXP-147208	8/18/2008	260.32	158.19	50	2732	8700	5413	Transportation	
670	IEXP-148753	8/25/2008	509.53	305.72	50	2732	8700	5413	Transportation	
671	IEXP-151044	9/2/2008	259.15	155.49	50	2732	8700	5413	Transportation	
672	IEXP-153376	9/12/2008	303.81	162.17	50	2732	8700	5413	Transportation	
673	IEXP-155392	9/19/2008	378.49	227.09	50	2732	8700	5413	Transportation	
674	IEXP-172881	1/15/2009	70.20	31.59	50	2737	8740	5413	Transportation	
675	IEXP-188071	5/26/2009	46.75	21.34	50	2737	8740	5413	Transportation	
676	IEXP-172661	1/15/2009	70.20	33.34	50	2737	8788	5413	Transportation	
677	IEXP-143274	8/4/2008	933.66	54.82	50	3432	9070	5413	Transportation	
678	IEXP-153718	9/15/2008	1,170.58	68.66	50	3432	9070	5413	Transportation	
679	IEXP-143274	8/4/2008	933.66	54.92	50	3432	9088	5413	Transportation	
680	IEXP-153718	9/15/2008	1,170.58	68.66	50	3432	9088	5413	Transportation	
681	IEXP-174252	1/30/2009	22.55	21.42	50	3333	9090	5413	Transportation	
682	IEXP-177112	2/27/2009	4.40	4.18	50	3333	9090	5413	Transportation	
683	IEXP-177112	2/27/2009	11.00	10.45	50	3333	9090	5413	Transportation	
684	IEXP-179720	3/31/2009	7.70	7.32	50	3333	9090	5413	Transportation	
685	IEXP-182652	4/27/2009	12.10	11.49	50	3333	9090	5413	Transportation	
686	IEXP-182652	4/27/2009	16.50	15.68	50	3333	9090	5413	Transportation	
687	IEXP-182652	4/27/2009	104.50	89.28	50	3333	9090	5413	Transportation	
688	IEXP-186509	5/29/2009	2.20	2.09	50	3333	9090	5413	Transportation	
689	IEXP-188509	5/29/2009	3.30	3.13	50	3333	9090	5413	Transportation	
690	IEXP-186509	5/29/2009	3.85	3.66	50	3333	9090	5413	Transportation	
691	IEXP-188509	5/29/2009	4.40	4.18	50	3333	9090	5413	Transportation	
692	IEXP-188509	5/29/2009	20.80	19.85	50	3333	9090	5413	Transportation	
693	IEXP-188702	6/30/2009	5.50	5.22	50	3333	9090	5413	Transportation	
694	IEXP-188702	6/30/2009	8.25	7.84	50	3333	9090	5413	Transportation	
695	IEXP-143274	8/4/2008	933.66	54.92	50	3432	9110	5413	Transportation	
696	IEXP-153718	9/15/2008	1,170.58	68.66	50	3432	9110	5413	Transportation	
697	IEXP-184185	11/3/2008	10.00	10.00	50	2732	9110	5413	Transportation	
698	IEXP-170580	12/28/2008	49.72	49.72	50	2732	9110	5413	Transportation	
699	IEXP-170580	12/28/2008	93.01	93.01	50	2732	9110	5413	Transportation	
700	IEXP-176508	2/23/2009	81.40	81.40	50	2732	9110	5413	Transportation	
701	IEXP-176508	2/23/2009	86.35	86.35	50	2732	9110	5413	Transportation	
702	IEXP-187243	6/9/2009	173.02	105.43	50	2732	9110	5413	Transportation	
703	IEXP-171220	1/5/2009	175.50	105.30	50	2732	9110	5413	Transportation	
704	IEXP-157521	9/29/2008	290.16	174.10	50	2732	9110	5413	Transportation	
705	IEXP-163409	10/24/2008	305.37	76.34	50	2732	9110	5413	Transportation	
706	IEXP-185062	11/7/2008	250.96	62.74	50	2732	9110	5413	Transportation	
707	IEXP-186054	11/14/2008	288.40	72.10	50	2732	9110	5413	Transportation	
708	IEXP-168284	12/12/2008	361.53	90.38	50	2732	9110	5413	Transportation	
709	IEXP-172880	1/17/2009	480.15	120.04	50	2732	9110	5413	Transportation	
710	IEXP-173859	1/25/2009	306.99	78.72	50	2732	9110	5413	Transportation	
711	IEXP-176047	2/14/2009	370.15	92.54	50	2732	9110	5413	Transportation	
712	IEXP-176454	2/21/2009	381.15	95.29	50	2732	9110	5413	Transportation	
713	IEXP-177759	3/8/2009	501.60	125.40	50	2732	9110	5413	Transportation	
714	IEXP-178259	3/14/2009	285.90	73.97	50	2732	9110	5413	Transportation	
715	IEXP-180927	4/9/2009	481.80	120.45	50	2732	9110	5413	Transportation	
716	IEXP-183591	5/4/2009	97.90	24.48	50	2732	9110	5413	Transportation	
717	IEXP-185378	5/16/2009	361.80	90.47	50	2732	9110	5413	Transportation	
718	IEXP-185863	5/21/2009	309.65	77.41	50	2732	9110	5413	Transportation	
719	IEXP-186739	6/1/2009	306.90	76.72	50	2732	9110	5413	Transportation	
720	IEXP-187831	6/15/2009	312.40	78.10	50	2732	9110	5413	Transportation	
721	IEXP-188061	6/22/2009	317.90	79.47	50	2732	9110	5413	Transportation	
722	IEXP-182991	4/29/2009	1,635.40	817.70	50	2732	9110	5413	Transportation	
723	IEXP-182991	4/29/2009	3,270.80	3,270.80	50	2732	9110	5413	Transportation	
724	IEXP-186860	6/2/2009	70.00	70.00	50	2732	9110	5413	Transportation	
725	IEXP-143274	8/4/2008	933.66	153.78	50	3432	9120	5413	Transportation	
726	IEXP-153718	9/15/2008	1,170.58	192.80	50	3432	9120	5413	Transportation	9,606.82
727	IEXP-172760	1/18/2009	127.80	10.85	50	0	4160	5414	Lodging	
728	IEXP-172760	1/16/2009	127.80	10.85	50	0	4160	5414	Lodging	

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 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost		FERC		Sub Acct Sub- Total	
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct Description		
729	EXP-172760	1/16/2009	127.80		10.85	50	0	4160	5414	Lodging	
730	EXP-168492	12/15/2008	204.70		17.06	50	2732	4160	5414	Lodging	
731	EXP-163469	10/24/2008	731.97		61.00	50	0	4160	5414	Lodging	
732	EXP-163469	10/24/2008	731.97		61.00	50	0	4160	5414	Lodging	
733	EXP-164367	11/4/2008	80.17		60.83	50	2651	8700	5414	Lodging	
734	EXP-164367	11/4/2008	80.17		60.83	50	2651	8700	5414	Lodging	
735	EXP-164367	11/4/2008	314.28		238.86	50	2651	8700	5414	Lodging	
736	EXP-155670	9/23/2008	62.63		41.30	50	2730	8700	5414	Lodging	
737	EXP-179327	3/27/2009	101.34		101.34	50	2634	8700	5414	Lodging	
738	EXP-182171	4/22/2009	123.17		123.17	50	2634	8700	5414	Lodging	
739	EXP-182171	4/22/2009	134.47		134.47	50	2634	8700	5414	Lodging	
740	EXP-185905	5/21/2009	78.20		78.20	50	2634	8700	5414	Lodging	
741	EXP-185905	5/21/2009	88.39		88.39	50	2634	8700	5414	Lodging	
742	EXP-188512	6/28/2009	68.55		68.55	50	2634	8700	5414	Lodging	
743	EXP-188512	6/28/2009	83.60		83.60	50	2634	8700	5414	Lodging	
744	EXP-188512	6/28/2009	104.76		104.76	50	2634	8700	5414	Lodging	
745	EXP-158328	10/7/2008	128.53		32.13	50	3351	8700	5414	Lodging	
746	EXP-173641	1/23/2009	2,636.76		659.19	50	3351	8700	5414	Lodging	
747	EXP-180567	4/6/2009	111.71		34.13	50	3351	8700	5414	Lodging	
748	EXP-180567	4/6/2009	123.51		37.74	50	3351	8700	5414	Lodging	
749	EXP-166742	11/24/2008	86.31		86.31	50	3351	8700	5414	Lodging	
750	EXP-166742	11/24/2008	86.31		86.31	50	3351	8700	5414	Lodging	
751	EXP-166742	11/24/2008	86.31		86.31	50	3351	8700	5414	Lodging	
752	EXP-166742	11/24/2008	86.31		86.31	50	3351	8700	5414	Lodging	
753	EXP-165912	11/13/2008	236.48		236.48	50	2737	8700	5414	Lodging	
754	EXP-178029	3/24/2009	74.44		36.02	50	3338	8700	5414	Lodging	
755	EXP-140243	7/7/2008	179.54		179.54	50	2732	8700	5414	Lodging	
756	EXP-143407	8/4/2008	80.04		32.02	50	2732	8700	5414	Lodging	
757	EXP-147206	8/18/2008	80.04		48.02	50	2732	8700	5414	Lodging	
758	EXP-148753	8/25/2008	77.28		46.37	50	2732	8700	5414	Lodging	
759	EXP-148753	8/25/2008	80.17		48.10	50	2732	8700	5414	Lodging	
760	EXP-148753	8/25/2008	122.49		73.49	50	2732	8700	5414	Lodging	
761	EXP-151044	9/2/2008	80.04		48.02	50	2732	8700	5414	Lodging	
762	EXP-153376	9/12/2008	80.04		48.02	50	2732	8700	5414	Lodging	
763	EXP-153376	9/12/2008	129.77		77.86	50	2732	8700	5414	Lodging	
764	EXP-155392	9/19/2008	180.18		108.11	50	2732	8700	5414	Lodging	
765	EXP-157710	9/30/2008	64.63		16.51	50	2751	8740	5414	Lodging	
766	EXP-187622	6/15/2009	70.04		56.03	50	3351	8750	5414	Lodging	
767	EXP-178404	3/27/2009	324.50		182.25	50	2651	8750	5414	Lodging	
768	EXP-178404	3/27/2009	324.50		162.25	50	2651	8760	5414	Lodging	
769	EXP-153718	9/15/2008	78.35		4.61	50	3432	9070	5414	Lodging	
770	EXP-153718	9/15/2008	89.91		5.29	50	3432	9070	5414	Lodging	
771	EXP-153718	9/15/2008	89.91		5.29	50	3432	9070	5414	Lodging	
772	EXP-150345	8/29/2008	79.64		71.67	50	2732	8070	5414	Lodging	
773	EXP-150345	8/29/2008	80.17		72.15	50	2732	8070	5414	Lodging	
774	EXP-150345	8/29/2008	122.49		110.24	50	2732	8070	5414	Lodging	
775	EXP-157812	9/30/2008	268.94		242.08	50	2732	8070	5414	Lodging	
776	EXP-153979	9/15/2008	106.34		70.89	50	2732	8070	5414	Lodging	
777	EXP-153979	9/15/2008	144.19		90.11	50	2732	8070	5414	Lodging	
778	EXP-153718	9/15/2008	78.35		4.61	50	3432	9080	5414	Lodging	
779	EXP-153718	9/15/2008	89.91		5.29	50	3432	9080	5414	Lodging	
780	EXP-153718	9/15/2008	89.91		5.29	50	3432	9080	5414	Lodging	
781	EXP-170057	12/19/2008	112.29		67.37	50	2732	9080	5414	Lodging	
782	EXP-153718	9/15/2008	78.35		4.61	50	3432	9110	5414	Lodging	
783	EXP-153718	9/15/2008	89.91		5.29	50	3432	9110	5414	Lodging	
784	EXP-153718	9/15/2008	89.91		5.29	50	3432	9110	5414	Lodging	
785	EXP-157635	9/30/2008	90.72		30.95	50	3432	9110	5414	Lodging	
786	EXP-168380	12/15/2008	134.47		134.47	50	2732	9110	5414	Lodging	
787	EXP-187482	6/11/2009	134.47		134.47	50	2732	9110	5414	Lodging	
788	EXP-172760	1/16/2009	127.80		117.15	50	2732	9110	5414	Lodging	
789	EXP-172760	1/16/2009	127.80		117.15	50	2732	9110	5414	Lodging	
790	EXP-172760	1/16/2009	127.80		117.15	50	2732	9110	5414	Lodging	
791	EXP-171220	1/5/2009	318.72		191.84	50	2732	9110	5414	Lodging	
792	EXP-187768	6/16/2009	130.36		78.23	50	2732	9110	5414	Lodging	
793	EXP-183409	10/24/2008	90.09		22.52	50	2732	9110	5414	Lodging	
794	EXP-165062	11/7/2008	90.09		22.52	50	2732	9110	5414	Lodging	
795	EXP-166054	11/14/2008	90.09		22.52	50	2732	9110	5414	Lodging	
796	EXP-188284	12/12/2008	90.09		22.52	50	2732	9110	5414	Lodging	
797	EXP-172880	1/17/2009	270.27		67.57	50	2732	9110	5414	Lodging	
798	EXP-173859	1/25/2009	90.09		22.52	50	2732	9110	5414	Lodging	
799	EXP-178047	2/14/2009	185.17		46.29	50	2732	9110	5414	Lodging	
800	EXP-176454	2/21/2009	82.59		23.15	50	2732	9110	5414	Lodging	
801	EXP-177759	3/9/2009	165.54		46.38	50	2732	9110	5414	Lodging	
802	EXP-178259	3/14/2009	179.40		44.85	50	2732	9110	5414	Lodging	
803	EXP-180927	4/9/2009	104.76		26.19	50	2732	9110	5414	Lodging	
804	EXP-185378	5/16/2009	179.40		44.85	50	2732	9110	5414	Lodging	
805	EXP-185883	5/21/2009	179.40		44.85	50	2732	9110	5414	Lodging	
806	EXP-186739	6/1/2009	89.70		22.42	50	2732	9110	5414	Lodging	
807	EXP-187631	6/15/2009	130.37		32.59	50	2732	9110	5414	Lodging	
808	EXP-188061	6/22/2009	99.86		24.82	50	2732	9110	5414	Lodging	
809	EXP-183469	10/24/2008	731.97		670.97	50	2732	9110	5414	Lodging	
810	EXP-163469	10/24/2008	731.97		670.97	50	2732	9110	5414	Lodging	
811	EXP-153718	9/15/2008	78.35		12.80	50	3432	9120	5414	Lodging	
812	EXP-153718	9/15/2008	89.91		14.81	50	3432	9120	5414	Lodging	
813	EXP-153718	9/15/2008	89.91		14.81	50	3432	9120	5414	Lodging	
814	EXP-177385	3/3/2009	26.65		2.22	50	2732	4160	5419	Misc. Employee Expense	7,458.62
815	EXP-155588	9/22/2008	76.03		36.53	50	2651	8700	5419	Misc. Employee Expense	
816	EXP-184657	5/11/2009	95.82		70.51	50	2637	8700	5419	Misc. Employee Expense	
817	EXP-173944	1/28/2009	50.00		50.00	50	2751	8700	5419	Misc. Employee Expense	
818	EXP-186254	5/27/2009	6.88		6.88	50	2636	8700	5419	Misc. Employee Expense	166.14
819	EXP-172880	1/17/2009	100.00		25.00	50	2732	9110	5421	Training	25.00
820	EXP-177898	3/10/2009	11.94		11.94	50	3351	8700	7499	Misc. Employee Welfare Exp	
821	EXP-186995	6/4/2009	10.60		10.60	50	3303	9260	7499	Misc. Employee Welfare Exp	
822	EXP-186995	6/4/2009	195.19		195.19	50	3303	9260	7499	Misc. Employee Welfare Exp	
823	EXP-185958	11/14/2008	55.00		55.00	50	2735	9280	7499	Misc. Employee Welfare Exp	
824	EXP-177112	2/27/2009	145.04		145.04	50	3333	9260	7499	Misc. Employee Welfare Exp	
825	EXP-171141	1/5/2009	350.00		350.00	50	3303	9260	7499	Misc. Employee Welfare Exp	
826	EXP-152935	9/9/2008	56.91		26.74	50	3303	9260	7499	Misc. Employee Welfare Exp	
827	EXP-157621	10/1/2008	49.18		49.18	50	3303	9260	7499	Misc. Employee Welfare Exp	
828	EXP-157621	10/1/2008	69.48		69.48	50	3303	9260	7499	Misc. Employee Welfare Exp	
829	EXP-157621	10/1/2008	160.36		160.36	50	3303	9260	7499	Misc. Employee Welfare Exp	
830	EXP-157921	10/1/2008	188.63		188.63	50	3303	9260	7499	Misc. Employee Welfare Exp	
831	EXP-185707	11/11/2008	55.59		11.11	50	2638	9260	7499	Misc. Employee Welfare Exp	
832	EXP-185707	11/11/2008	55.59		11.12	50	2637	9260	7499	Misc. Employee Welfare Exp	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
833	IEXP-165707	11/11/2008	143.02	28.60	50	2638	9260	7499	Misc. Employee Welfare Exp	
834	IEXP-165707	11/11/2008	143.02	28.61	50	2637	9260	7499	Misc. Employee Welfare Exp	
835	IEXP-165707	11/11/2008	181.68	36.32	50	2638	9260	7499	Misc. Employee Welfare Exp	
836	IEXP-165707	11/11/2008	181.68	36.34	50	2637	9260	7499	Misc. Employee Welfare Exp	
837	IEXP-188254	5/27/2009	46.18	46.18	50	3303	9260	7499	Misc. Employee Welfare Exp	1,438.48
838	IEXP-185993	5/22/2009	112.80	58.40	50	3345	8700	7590	Misc. General Expense	
839	IEXP-185995	5/22/2009	341.55	170.78	50	3345	8700	7590	Misc. General Expense	
840	IEXP-155382	9/19/2008	188.09	88.09	50	2751	8700	7590	Misc. General Expense	
841	IEXP-185959	5/22/2009	34.27	17.13	50	3345	8740	7590	Misc. General Expense	
842	IEXP-171799	1/9/2009	2.12	1.06	50	2734	8780	7590	Misc. General Expense	
843	IEXP-151945	9/4/2008	60.00	60.00	50	2851	9210	7590	Misc. General Expense	393.46
Total Div 009 Expense Reports Allocated to Kentucky				43,910						
844	IEXP-173940	1/26/2009	7.00	2.39	50	3303	8700	3004	Vehicle Expense	
845	IEXP-183878	5/5/2009	24.00	8.19	50	2604	8700	3004	Vehicle Expense	10.58
846	IEXP-159199	10/7/2008	90.25	30.80	50	3308	9110	4046	Cust Relations & Assist.	30.80
847	IEXP-178411	3/16/2009	633.35	218.15	50	2731	8700	4145	Printing/Slides/Graphics	218.15
848	IEXP-171800	1/9/2009	223.00	76.11	50	3308	9110	4146	Public Relations	76.11
849	IEXP-165863	11/12/2008	99.66	34.01	50	3301	8700	4799	Compressor Repairs/Maint	34.01
850	IEXP-171128	1/5/2009	35.89	12.25	50	3303	8700	5010	Office Supplies	
851	IEXP-173398	1/21/2009	30.65	10.48	50	3308	9110	5010	Office Supplies	22.71
852	IEXP-163911	10/31/2008	299.78	102.31	50	3333	9301	5111	Postage/Delivery Services	
853	IEXP-183353	5/1/2009	109.49	37.37	50	3308	9110	5111	Postage/Delivery Services	139.68
854	IEXP-142370	7/24/2008	15.22	5.19	50	2604	8700	5312	Long Distance	
855	IEXP-142837	7/30/2008	8.04	2.06	50	2604	8700	5312	Long Distance	
856	IEXP-145817	8/11/2008	4.48	1.53	50	2731	8700	5312	Long Distance	
857	IEXP-145817	8/11/2008	4.48	1.53	50	2731	8850	5312	Long Distance	
858	IEXP-148390	8/22/2008	1.26	0.43	50	3308	9080	5312	Long Distance	
859	IEXP-148390	8/22/2008	1.44	0.49	50	3308	9080	5312	Long Distance	
860	IEXP-148390	8/22/2008	3.42	1.17	50	3308	9110	5312	Long Distance	
861	IEXP-148390	8/22/2008	3.89	1.33	50	3308	9110	5312	Long Distance	
862	IEXP-163182	10/22/2008	19.90	6.79	50	3308	9110	5312	Long Distance	
863	IEXP-173336	1/21/2009	9.95	3.40	50	3308	9110	5312	Long Distance	
864	IEXP-174879	2/4/2009	27.38	9.34	50	2604	8700	5312	Long Distance	
865	IEXP-176044	2/15/2009	29.98	10.23	50	2731	8700	5312	Long Distance	
866	IEXP-185827	5/21/2009	4.85	1.89	50	3308	9110	5312	Long Distance	
867	IEXP-188094	6/23/2009	34.02	11.61	50	3308	9110	5312	Long Distance	58.79
868	IEXP-177811	3/9/2009	99.98	34.12	50	3331	6700	5364	Cellular, radio, pager charges	34.12
869	IEXP-163911	10/31/2008	27.30	9.32	50	3333	9302	5377		9.32
870	IEXP-139844	7/1/2008	2.35	0.80	50	3304	8700	5411	Meals & Entertainment	
871	IEXP-139844	7/1/2008	2.70	0.92	50	3304	8700	5411	Meals & Entertainment	
872	IEXP-139844	7/1/2008	2.70	0.92	50	3304	8700	5411	Meals & Entertainment	
873	IEXP-139844	7/1/2008	2.70	0.92	50	3304	8700	5411	Meals & Entertainment	
874	IEXP-139844	7/1/2008	7.03	2.40	50	3304	8700	5411	Meals & Entertainment	
875	IEXP-139844	7/1/2008	8.10	2.76	50	3304	8700	5411	Meals & Entertainment	
876	IEXP-139844	7/1/2008	9.78	3.33	50	3304	8700	5411	Meals & Entertainment	
877	IEXP-139844	7/1/2008	20.89	7.12	50	3304	8700	5411	Meals & Entertainment	
878	IEXP-139844	7/1/2008	20.89	7.12	50	3304	8700	5411	Meals & Entertainment	
879	IEXP-139844	7/1/2008	22.53	7.68	50	3304	8700	5411	Meals & Entertainment	
880	IEXP-139844	7/1/2008	35.59	12.48	50	3304	8700	5411	Meals & Entertainment	
881	IEXP-139844	7/1/2008	5.97	2.04	50	3304	8700	5411	Meals & Entertainment	
882	IEXP-139844	7/1/2008	6.95	2.37	50	3304	8700	5411	Meals & Entertainment	
883	IEXP-139844	7/1/2008	12.47	4.25	50	3304	8700	5411	Meals & Entertainment	
884	IEXP-139844	7/1/2008	12.92	4.40	50	3304	8700	5411	Meals & Entertainment	
885	IEXP-139707	7/1/2008	1.50	0.51	50	2631	8700	5411	Meals & Entertainment	
886	IEXP-139707	7/1/2008	4.33	1.48	50	2631	8700	5411	Meals & Entertainment	
887	IEXP-139707	7/1/2008	11.32	3.86	50	2631	8700	5411	Meals & Entertainment	
888	IEXP-139707	7/1/2008	29.18	9.95	50	2631	8700	5411	Meals & Entertainment	
889	IEXP-139707	7/1/2008	33.93	11.57	50	2631	8700	5411	Meals & Entertainment	
890	IEXP-139707	7/1/2008	41.63	14.26	50	2631	8700	5411	Meals & Entertainment	
891	IEXP-139707	7/1/2008	44.76	15.28	50	2631	8700	5411	Meals & Entertainment	
892	IEXP-139707	7/1/2008	1.50	0.51	50	2631	8850	5411	Meals & Entertainment	
893	IEXP-139707	7/1/2008	4.33	1.48	50	2631	8850	5411	Meals & Entertainment	
894	IEXP-139707	7/1/2008	11.32	3.88	50	2631	8850	5411	Meals & Entertainment	
895	IEXP-139707	7/1/2008	29.18	9.95	50	2631	8850	5411	Meals & Entertainment	
896	IEXP-139707	7/1/2008	33.93	11.57	50	2631	8850	5411	Meals & Entertainment	
897	IEXP-139707	7/1/2008	41.63	14.28	50	2631	8850	5411	Meals & Entertainment	
898	IEXP-139707	7/1/2008	44.76	15.28	50	2631	8850	5411	Meals & Entertainment	
899	IEXP-139721	7/2/2008	1.67	0.57	50	2604	8700	5411	Meals & Entertainment	
900	IEXP-139721	7/2/2008	14.73	5.02	50	2604	8700	5411	Meals & Entertainment	
901	IEXP-139721	7/2/2008	34.57	11.79	50	2604	8700	5411	Meals & Entertainment	
902	IEXP-139944	7/3/2008	2.96	0.87	50	2731	8700	5411	Meals & Entertainment	
903	IEXP-139944	7/3/2008	3.76	1.28	50	2731	8700	5411	Meals & Entertainment	
904	IEXP-139944	7/3/2008	4.36	1.49	50	2731	8700	5411	Meals & Entertainment	
905	IEXP-139944	7/3/2008	5.96	2.03	50	2731	8700	5411	Meals & Entertainment	
906	IEXP-139944	7/3/2008	7.84	2.67	50	2731	8700	5411	Meals & Entertainment	
907	IEXP-139944	7/3/2008	8.51	2.80	50	2731	8700	5411	Meals & Entertainment	
908	IEXP-139944	7/3/2008	8.01	2.73	50	2731	8700	5411	Meals & Entertainment	
909	IEXP-139944	7/3/2008	14.95	5.10	50	2731	8700	5411	Meals & Entertainment	
910	IEXP-139944	7/3/2008	18.27	6.23	50	2731	8700	5411	Meals & Entertainment	
911	IEXP-139944	7/3/2008	22.11	7.54	50	2731	8700	5411	Meals & Entertainment	
912	IEXP-139944	7/3/2008	4.46	1.52	50	2731	8700	5411	Meals & Entertainment	
913	IEXP-139944	7/3/2008	2.56	0.87	50	2731	8850	5411	Meals & Entertainment	
914	IEXP-139944	7/3/2008	3.76	1.28	50	2731	8850	5411	Meals & Entertainment	
915	IEXP-139944	7/3/2008	4.36	1.49	50	2731	8850	5411	Meals & Entertainment	
916	IEXP-139944	7/3/2008	5.96	2.03	50	2731	8850	5411	Meals & Entertainment	
917	IEXP-139944	7/3/2008	7.84	2.67	50	2731	8850	5411	Meals & Entertainment	
918	IEXP-139944	7/3/2008	8.51	2.80	50	2731	8850	5411	Meals & Entertainment	
919	IEXP-139944	7/3/2008	8.01	2.73	50	2731	8850	5411	Meals & Entertainment	
920	IEXP-139944	7/3/2008	14.95	5.10	50	2731	8850	5411	Meals & Entertainment	
921	IEXP-139944	7/3/2008	18.27	6.23	50	2731	8850	5411	Meals & Entertainment	
922	IEXP-139944	7/3/2008	22.11	7.54	50	2731	8850	5411	Meals & Entertainment	
923	IEXP-139944	7/3/2008	4.46	1.52	50	2731	8850	5411	Meals & Entertainment	
924	IEXP-140020	7/3/2008	375.43	128.00	50	3301	8700	5411	Meals & Entertainment	
925	IEXP-140023	7/3/2008	63.32	21.59	50	3333	8700	5411	Meals & Entertainment	
926	IEXP-141089	7/14/2008	1.88	0.64	50	3303	8700	5411	Meals & Entertainment	
927	IEXP-141089	7/14/2008	11.81	3.96	50	3303	8700	5411	Meals & Entertainment	
928	IEXP-141627	7/18/2008	1.18	0.40	50	2604	8700	5411	Meals & Entertainment	
929	IEXP-141627	7/18/2008	2.95	1.01	50	2604	8700	5411	Meals & Entertainment	
930	IEXP-141627	7/18/2008	4.50	1.53	50	2604	8700	5411	Meals & Entertainment	
931	IEXP-141627	7/18/2008	14.28							

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost		FERC	Sub Acct		Sub Acct Sub-
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct Description	Total	
935	IEXP-141812	7/18/2008	14.75	5.03	50	3308	9080	5411	Meals & Entertainment		
936	IEXP-141812	7/18/2008	17.60	6.00	50	3308	9080	5411	Meals & Entertainment		
937	IEXP-141812	7/18/2008	4.95	1.89	50	3308	9110	5411	Meals & Entertainment		
938	IEXP-141812	7/18/2008	6.81	2.32	50	3308	9110	5411	Meals & Entertainment		
939	IEXP-141812	7/18/2008	10.32	3.52	50	3308	9110	5411	Meals & Entertainment		
940	IEXP-141812	7/18/2008	39.89	13.60	50	3308	9110	5411	Meals & Entertainment		
941	IEXP-141812	7/18/2008	47.58	16.22	50	3308	9110	5411	Meals & Entertainment		
942	IEXP-141860	7/18/2008	0.20	0.07	50	3305	8700	5411	Meals & Entertainment		
943	IEXP-141860	7/18/2008	0.60	0.20	50	3305	8700	5411	Meals & Entertainment		
944	IEXP-141860	7/18/2008	0.70	0.24	50	3305	8700	5411	Meals & Entertainment		
945	IEXP-141860	7/18/2008	0.70	0.24	50	3305	8700	5411	Meals & Entertainment		
946	IEXP-141860	7/18/2008	1.74	0.59	50	3305	8700	5411	Meals & Entertainment		
947	IEXP-141860	7/18/2008	4.98	1.89	50	3305	8700	5411	Meals & Entertainment		
948	IEXP-141860	7/18/2008	5.45	1.86	50	3305	8700	5411	Meals & Entertainment		
949	IEXP-141860	7/18/2008	5.84	2.03	50	3305	8700	5411	Meals & Entertainment		
950	IEXP-141891	7/18/2008	25.31	8.83	50	3320	8700	5411	Meals & Entertainment		
951	IEXP-141891	7/18/2008	355.72	121.28	50	3320	8700	5411	Meals & Entertainment		
952	IEXP-142052	7/21/2008	311.81	106.24	50	2608	8800	5411	Meals & Entertainment		
953	IEXP-142107	7/21/2008	123.58	42.13	50	3307	8700	5411	Meals & Entertainment		
954	IEXP-142160	7/22/2008	12.00	4.09	50	2703	8700	5411	Meals & Entertainment		
955	IEXP-142160	7/22/2008	15.00	5.11	50	2703	8700	5411	Meals & Entertainment		
956	IEXP-142160	7/22/2008	16.00	5.46	50	2703	8700	5411	Meals & Entertainment		
957	IEXP-142160	7/22/2008	18.00	6.14	50	2703	8700	5411	Meals & Entertainment		
958	IEXP-142160	7/22/2008	18.00	6.14	50	2703	8700	5411	Meals & Entertainment		
959	IEXP-142160	7/22/2008	18.01	6.14	50	2703	8700	5411	Meals & Entertainment		
960	IEXP-142160	7/22/2008	19.00	6.48	50	2703	8700	5411	Meals & Entertainment		
961	IEXP-142160	7/22/2008	19.50	6.65	50	2703	8700	5411	Meals & Entertainment		
962	IEXP-142160	7/22/2008	21.00	7.16	50	2703	8700	5411	Meals & Entertainment		
963	IEXP-142160	7/22/2008	23.60	8.05	50	2703	8700	5411	Meals & Entertainment		
964	IEXP-142160	7/22/2008	24.00	8.18	50	2703	8700	5411	Meals & Entertainment		
965	IEXP-142160	7/22/2008	29.83	10.17	50	2703	8700	5411	Meals & Entertainment		
966	IEXP-142160	7/22/2008	42.03	14.33	50	2703	8700	5411	Meals & Entertainment		
967	IEXP-142160	7/22/2008	43.09	14.69	50	2703	8700	5411	Meals & Entertainment		
968	IEXP-142160	7/22/2008	43.81	14.94	50	2703	8700	5411	Meals & Entertainment		
969	IEXP-142160	7/22/2008	53.03	18.08	50	2703	8700	5411	Meals & Entertainment		
970	IEXP-142160	7/22/2008	84.00	28.64	50	2703	8700	5411	Meals & Entertainment		
971	IEXP-142296	7/23/2008	2.23	0.76	50	3331	8700	5411	Meals & Entertainment		
972	IEXP-142296	7/23/2008	3.30	1.13	50	3331	8700	5411	Meals & Entertainment		
973	IEXP-142296	7/23/2008	15.04	5.13	50	3331	8700	5411	Meals & Entertainment		
974	IEXP-142296	7/23/2008	21.44	7.31	50	3331	8700	5411	Meals & Entertainment		
975	IEXP-142296	7/23/2008	48.44	16.52	50	3331	8700	5411	Meals & Entertainment		
976	IEXP-142296	7/23/2008	114.17	38.93	50	3331	8700	5411	Meals & Entertainment		
977	IEXP-142296	7/23/2008	227.09	77.42	50	3331	8700	5411	Meals & Entertainment		
978	IEXP-142370	7/24/2008	3.26	1.11	50	2604	8700	5411	Meals & Entertainment		
979	IEXP-142370	7/24/2008	3.78	1.29	50	2604	8700	5411	Meals & Entertainment		
980	IEXP-142370	7/24/2008	4.82	1.58	50	2604	8700	5411	Meals & Entertainment		
981	IEXP-142370	7/24/2008	5.05	1.72	50	2604	8700	5411	Meals & Entertainment		
982	IEXP-142370	7/24/2008	6.55	2.23	50	2604	8700	5411	Meals & Entertainment		
983	IEXP-142370	7/24/2008	7.80	2.59	50	2604	8700	5411	Meals & Entertainment		
984	IEXP-142370	7/24/2008	50.46	17.20	50	2604	8700	5411	Meals & Entertainment		
985	IEXP-142370	7/24/2008	9.03	3.08	50	2604	8700	5411	Meals & Entertainment		
986	IEXP-142370	7/24/2008	12.38	4.21	50	2604	8700	5411	Meals & Entertainment		
987	IEXP-142370	7/24/2008	12.75	4.35	50	2604	8700	5411	Meals & Entertainment		
988	IEXP-142370	7/24/2008	13.77	4.69	50	2604	8700	5411	Meals & Entertainment		
989	IEXP-142407	7/24/2008	18.45	5.81	50	3301	8700	5411	Meals & Entertainment		
990	IEXP-142407	7/24/2008	66.51	22.68	50	3301	8700	5411	Meals & Entertainment		
991	IEXP-142679	7/28/2008	1.72	0.59	50	2631	8700	5411	Meals & Entertainment		
992	IEXP-142679	7/28/2008	1.97	0.67	50	2631	8700	5411	Meals & Entertainment		
993	IEXP-142679	7/28/2008	2.92	1.00	50	2631	8700	5411	Meals & Entertainment		
994	IEXP-142679	7/28/2008	5.22	1.78	50	2631	8700	5411	Meals & Entertainment		
995	IEXP-142679	7/28/2008	7.33	2.50	50	2631	8700	5411	Meals & Entertainment		
996	IEXP-142679	7/28/2008	17.16	5.85	50	2631	8700	5411	Meals & Entertainment		
997	IEXP-142679	7/28/2008	1.71	0.58	50	2631	8850	5411	Meals & Entertainment		
998	IEXP-142679	7/28/2008	1.98	0.67	50	2631	8850	5411	Meals & Entertainment		
999	IEXP-142679	7/28/2008	2.82	1.00	50	2631	8850	5411	Meals & Entertainment		
1000	IEXP-142679	7/28/2008	5.22	1.78	50	2631	8850	5411	Meals & Entertainment		
1001	IEXP-142679	7/28/2008	7.32	2.50	50	2631	8850	5411	Meals & Entertainment		
1002	IEXP-142679	7/28/2008	17.16	5.85	50	2631	8850	5411	Meals & Entertainment		
1003	IEXP-142691	7/28/2008	1.46	0.50	50	3303	8700	5411	Meals & Entertainment		
1004	IEXP-142833	7/30/2008	1.54	0.53	50	3308	9080	5411	Meals & Entertainment		
1005	IEXP-142833	7/30/2008	1.81	0.65	50	3308	9080	5411	Meals & Entertainment		
1006	IEXP-142833	7/30/2008	3.01	1.03	50	3308	9080	5411	Meals & Entertainment		
1007	IEXP-142833	7/30/2008	3.05	1.04	50	3308	9080	5411	Meals & Entertainment		
1008	IEXP-142833	7/30/2008	8.86	3.05	50	3308	9080	5411	Meals & Entertainment		
1009	IEXP-142833	7/30/2008	12.25	4.18	50	3308	9080	5411	Meals & Entertainment		
1010	IEXP-142833	7/30/2008	22.60	7.71	50	3308	9080	5411	Meals & Entertainment		
1011	IEXP-142833	7/30/2008	28.69	10.12	50	3308	9080	5411	Meals & Entertainment		
1012	IEXP-142833	7/30/2008	39.16	13.35	50	3308	9080	5411	Meals & Entertainment		
1013	IEXP-142833	7/30/2008	4.16	1.42	50	3308	9110	5411	Meals & Entertainment		
1014	IEXP-142833	7/30/2008	5.15	1.78	50	3308	9110	5411	Meals & Entertainment		
1015	IEXP-142833	7/30/2008	8.15	2.78	50	3308	9110	5411	Meals & Entertainment		
1016	IEXP-142833	7/30/2008	8.23	2.81	50	3308	9110	5411	Meals & Entertainment		
1017	IEXP-142833	7/30/2008	24.24	8.28	50	3308	9110	5411	Meals & Entertainment		
1018	IEXP-142833	7/30/2008	33.11	11.29	50	3308	9110	5411	Meals & Entertainment		
1019	IEXP-142833	7/30/2008	61.12	20.84	50	3308	9110	5411	Meals & Entertainment		
1020	IEXP-142833	7/30/2008	80.29	27.37	50	3308	9110	5411	Meals & Entertainment		
1021	IEXP-142833	7/30/2008	105.87	36.10	50	3308	9110	5411	Meals & Entertainment		
1022	IEXP-142837	7/30/2008	0.78	0.28	50	2604	8700	5411	Meals & Entertainment		
1023	IEXP-142837	7/30/2008	1.80	0.61	50	2604	8700	5411	Meals & Entertainment		
1024	IEXP-142837	7/30/2008	5.64	1.92	50	2604	8700	5411	Meals & Entertainment		
1025	IEXP-142837	7/30/2008	7.03	2.40	50	2604	8700	5411	Meals & Entertainment		
1026	IEXP-142837	7/30/2008	7.23	2.47	50	2604	8700	5411	Meals & Entertainment		
1027	IEXP-142837	7/30/2008	9.21	3.14	50	2604	8700	5411	Meals & Entertainment		
1028	IEXP-142837	7/30/2008	10.31	3.52	50	2604	8700	5411	Meals & Entertainment		
1029	IEXP-142837	7/30/2008	12.20	4.16	50	2604	8700	5411	Meals & Entertainment		
1030	IEXP-142837	7/30/2008	13.23	4.51	50	2604	8700	5411	Meals & Entertainment		
1031	IEXP-142837	7/30/2008	15.20	5.18	50	2604	8700	5411	Meals & Entertainment		
1032	IEXP-142837	7/30/2008	16.58	5.85	50	2604	8700	5411	Meals & Entertainment		
1033	IEXP-142837	7/30/2008	25.99	8.88	50	2604	8700	5411	Meals & Entertainment		
1034	IEXP-142837	7/30/2008	10.31	3.52	50	2604	8700	5411	Meals & Entertainment		
1035	IEXP-142969	7/31/2008	13.18	4.49	50	3304	8700	5411	Meals & Entertainment		
1036	IEXP-142969	7/31/2008	34.96	11.92	50	3304	8700	5411	Meals & Entertainment		
1037	IEXP-142969	7/31/2008	131.09	44.69	50	3304	8700	5411	Meals & Entertainment		
1038	IEXP-142977	7/31/2008	2.23	0.76	50	3301	8700	5411	Meals & Entertainment		

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employers Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost			FERC		Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct			
1039	IEXP-142977	7/31/2008	2.23	0.78	50	3301	8700	5411	Meals & Entertainment			
1040	IEXP-142977	7/31/2008	5.47	1.86	50	3301	8700	5411	Meals & Entertainment			
1041	IEXP-142977	7/31/2008	15.28	5.21	50	3301	8700	5411	Meals & Entertainment			
1042	IEXP-143097	8/1/2008	1.46	0.50	50	3307	8700	5411	Meals & Entertainment			
1043	IEXP-143097	8/1/2008	1.62	0.55	50	3307	8700	5411	Meals & Entertainment			
1044	IEXP-143097	8/1/2008	4.63	1.58	50	3307	8700	5411	Meals & Entertainment			
1045	IEXP-143097	8/1/2008	18.28	6.23	50	3307	8700	5411	Meals & Entertainment			
1046	IEXP-143097	8/1/2008	19.78	6.74	50	3307	8700	5411	Meals & Entertainment			
1047	IEXP-143097	8/1/2008	24.62	8.39	50	3307	8700	5411	Meals & Entertainment			
1048	IEXP-143097	8/1/2008	18.58	6.33	50	3307	8700	5411	Meals & Entertainment			
1049	IEXP-143130	8/1/2008	8.74	2.98	50	3315	8700	5411	Meals & Entertainment			
1050	IEXP-145705	8/8/2008	0.71	0.24	50	3305	8800	5411	Meals & Entertainment			
1051	IEXP-145785	8/8/2008	3.02	1.03	50	3331	8700	5411	Meals & Entertainment			
1052	IEXP-145785	8/8/2008	6.16	2.10	50	3331	8700	5411	Meals & Entertainment			
1053	IEXP-145785	8/8/2008	12.68	4.32	50	3331	8700	5411	Meals & Entertainment			
1054	IEXP-145785	8/8/2008	20.08	6.85	50	3331	8700	5411	Meals & Entertainment			
1055	IEXP-145785	8/8/2008	21.25	7.25	50	3331	8700	5411	Meals & Entertainment			
1058	IEXP-145785	8/8/2008	198.85	67.11	50	3331	8700	5411	Meals & Entertainment			
1057	IEXP-145817	8/11/2008	1.62	0.55	50	2731	8700	5411	Meals & Entertainment			
1058	IEXP-145817	8/11/2008	1.68	0.57	50	2731	8700	5411	Meals & Entertainment			
1059	IEXP-145817	8/11/2008	3.05	1.04	50	2731	8700	5411	Meals & Entertainment			
1060	IEXP-145817	8/11/2008	2.92	1.00	50	2731	8700	5411	Meals & Entertainment			
1061	IEXP-145817	8/11/2008	4.50	1.53	50	2731	8700	5411	Meals & Entertainment			
1062	IEXP-145817	8/11/2008	8.40	2.88	50	2731	8700	5411	Meals & Entertainment			
1063	IEXP-145817	8/11/2008	10.04	3.42	50	2731	8700	5411	Meals & Entertainment			
1064	IEXP-145817	8/11/2008	13.70	4.67	50	2731	8700	5411	Meals & Entertainment			
1065	IEXP-145817	8/11/2008	19.44	6.63	50	2731	8700	5411	Meals & Entertainment			
1066	IEXP-145817	8/11/2008	16.80	5.73	50	2731	8700	5411	Meals & Entertainment			
1067	IEXP-145817	8/11/2008	13.87	4.73	50	2731	8700	5411	Meals & Entertainment			
1068	IEXP-145817	8/11/2008	17.48	5.95	50	2731	8700	5411	Meals & Entertainment			
1069	IEXP-145817	8/11/2008	83.26	28.39	50	2731	8700	5411	Meals & Entertainment			
1070	IEXP-145817	8/11/2008	1.55	0.53	50	2731	8850	5411	Meals & Entertainment			
1071	IEXP-145817	8/11/2008	1.80	0.55	50	2731	8850	5411	Meals & Entertainment			
1072	IEXP-145817	8/11/2008	2.92	1.00	50	2731	8850	5411	Meals & Entertainment			
1073	IEXP-145817	8/11/2008	2.92	1.00	50	2731	8850	5411	Meals & Entertainment			
1074	IEXP-145817	8/11/2008	4.50	1.53	50	2731	8850	5411	Meals & Entertainment			
1075	IEXP-145817	8/11/2008	8.40	2.86	50	2731	8850	5411	Meals & Entertainment			
1076	IEXP-145817	8/11/2008	10.04	3.42	50	2731	8850	5411	Meals & Entertainment			
1077	IEXP-145817	8/11/2008	13.70	4.67	50	2731	8850	5411	Meals & Entertainment			
1078	IEXP-145817	8/11/2008	19.44	6.63	50	2731	8850	5411	Meals & Entertainment			
1079	IEXP-145817	8/11/2008	16.79	5.72	50	2731	8850	5411	Meals & Entertainment			
1080	IEXP-145817	8/11/2008	13.87	4.73	50	2731	8850	5411	Meals & Entertainment			
1081	IEXP-145817	8/11/2008	17.46	5.95	50	2731	8850	5411	Meals & Entertainment			
1082	IEXP-145817	8/11/2008	83.26	28.39	50	2731	8850	5411	Meals & Entertainment			
1083	IEXP-147245	8/18/2008	15.04	5.13	50	3301	8700	5411	Meals & Entertainment			
1084	IEXP-147245	8/18/2008	688.22	234.99	50	3301	8700	5411	Meals & Entertainment			
1085	IEXP-147287	8/18/2008	19.20	6.55	50	3333	8700	5411	Meals & Entertainment			
1086	IEXP-147287	8/18/2008	22.23	7.58	50	3333	8700	5411	Meals & Entertainment			
1087	IEXP-147287	8/18/2008	24.51	8.38	50	3333	8700	5411	Meals & Entertainment			
1088	IEXP-147287	8/18/2008	30.00	10.23	50	3333	8700	5411	Meals & Entertainment			
1089	IEXP-147287	8/18/2008	31.91	10.88	50	3333	8700	5411	Meals & Entertainment			
1090	IEXP-147287	8/18/2008	43.26	14.75	50	3333	8700	5411	Meals & Entertainment			
1091	IEXP-147287	8/18/2008	47.06	16.04	50	3333	8700	5411	Meals & Entertainment			
1092	IEXP-147287	8/18/2008	93.19	31.77	50	3333	8700	5411	Meals & Entertainment			
1093	IEXP-147287	8/18/2008	188.88	57.58	50	3333	8700	5411	Meals & Entertainment			
1094	IEXP-147287	8/18/2008	267.00	91.03	50	3333	8700	5411	Meals & Entertainment			
1095	IEXP-147325	8/18/2008	2.24	0.76	50	3305	8700	5411	Meals & Entertainment			
1096	IEXP-147325	8/18/2008	2.93	1.00	50	3305	8700	5411	Meals & Entertainment			
1097	IEXP-147325	8/18/2008	4.51	1.54	50	3305	8700	5411	Meals & Entertainment			
1098	IEXP-147325	8/18/2008	4.60	1.57	50	3305	8700	5411	Meals & Entertainment			
1099	IEXP-147448	8/19/2008	2.20	0.75	50	2631	8700	5411	Meals & Entertainment			
1100	IEXP-147448	8/19/2008	3.47	1.18	50	2631	8700	5411	Meals & Entertainment			
1101	IEXP-147448	8/19/2008	30.05	10.25	50	2631	8700	5411	Meals & Entertainment			
1102	IEXP-147448	8/19/2008	43.27	14.75	50	2631	8700	5411	Meals & Entertainment			
1103	IEXP-147448	8/19/2008	2.19	0.75	50	2631	8850	5411	Meals & Entertainment			
1104	IEXP-147448	8/19/2008	3.47	1.18	50	2631	8850	5411	Meals & Entertainment			
1105	IEXP-147448	8/19/2008	30.05	10.25	50	2631	8850	5411	Meals & Entertainment			
1106	IEXP-147448	8/19/2008	43.28	14.76	50	2631	8850	5411	Meals & Entertainment			
1107	IEXP-148131	8/21/2008	6.31	2.15	50	2631	8700	5411	Meals & Entertainment			
1108	IEXP-148131	8/21/2008	8.59	2.93	50	2618	8700	5411	Meals & Entertainment			
1109	IEXP-148131	8/21/2008	167.65	57.16	50	2631	8700	5411	Meals & Entertainment			
1110	IEXP-148390	8/22/2008	1.95	0.68	50	3308	9080	5411	Meals & Entertainment			
1111	IEXP-148390	8/22/2008	2.57	0.88	50	3308	9080	5411	Meals & Entertainment			
1112	IEXP-148390	8/22/2008	7.78	2.65	50	3308	9080	5411	Meals & Entertainment			
1113	IEXP-148390	8/22/2008	7.65	2.61	50	3308	9080	5411	Meals & Entertainment			
1114	IEXP-148390	8/22/2008	5.28	1.79	50	3308	9110	5411	Meals & Entertainment			
1115	IEXP-148390	8/22/2008	6.94	2.37	50	3308	9110	5411	Meals & Entertainment			
1116	IEXP-148390	8/22/2008	21.03	7.17	50	3308	9110	5411	Meals & Entertainment			
1117	IEXP-148390	8/22/2008	20.70	7.08	50	3308	9110	5411	Meals & Entertainment			
1118	IEXP-148759	8/25/2008	7.36	2.51	50	3303	8700	5411	Meals & Entertainment			
1119	IEXP-148759	8/25/2008	14.05	4.79	50	3303	8700	5411	Meals & Entertainment			
1120	IEXP-148759	8/25/2008	87.01	22.85	50	3303	8700	5411	Meals & Entertainment			
1121	IEXP-149089	8/28/2008	16.80	6.41	50	3304	8700	5411	Meals & Entertainment			
1122	IEXP-149915	8/28/2008	9.87	3.37	50	3301	8700	5411	Meals & Entertainment			
1123	IEXP-149915	8/28/2008	30.09	10.26	50	3301	8700	5411	Meals & Entertainment			
1124	IEXP-151227	9/2/2008	1.12	0.38	50	2604	8700	5411	Meals & Entertainment			
1125	IEXP-151227	9/2/2008	3.06	1.04	50	2604	8700	5411	Meals & Entertainment			
1126	IEXP-151227	9/2/2008	3.97	1.35	50	2604	8700	5411	Meals & Entertainment			
1127	IEXP-151227	9/2/2008	5.08	1.73	50	2604	8700	5411	Meals & Entertainment			
1128	IEXP-151227	9/2/2008	7.31	2.49	50	2604	8700	5411	Meals & Entertainment			
1129	IEXP-151227	9/2/2008	20.54	7.00	50	2604	8700	5411	Meals & Entertainment			
1130	IEXP-151227	9/2/2008	48.88	16.60	50	2604	8700	5411	Meals & Entertainment			
1131	IEXP-151227	9/2/2008	41.08	14.01	50	2604	8700	5411	Meals & Entertainment			
1132	IEXP-151828	9/4/2008	3.06	1.04	50	2631	8700	5411	Meals & Entertainment			
1133	IEXP-151828	9/4/2008	4.03	1.37	50	2631	8700	5411	Meals & Entertainment			
1134	IEXP-151828	9/4/2008	14.00	4.77	50	2631	8700	5411	Meals & Entertainment			
1135	IEXP-151828	9/4/2008	17.67	6.02	50	2631	8700	5411	Meals & Entertainment			
1136	IEXP-151828	9/4/2008	28.08	9.57	50	2631	8700	5411	Meals & Entertainment			
1137	IEXP-151828	9/4/2008	14.22	4.85	50	2631	8700	5411	Meals & Entertainment			
1138	IEXP-151828	9/4/2008	10.10	3.44	50	2631	8700	5411	Meals & Entertainment			
1139	IEXP-151828	9/4/2008	3.08	1.04	50	2631	8850	5411	Meals & Entertainment			
1140	IEXP-151828	9/4/2008	4.03	1.37	50	2631	8850	5411	Meals & Entertainment			
1141	IEXP-151828	9/4/2008	14.00	4.77	50	2631	8850	5411	Meals & Entertainment			
1142	IEXP-151828	9/4/2008	17.68	6.03	50	2631	8850	5411	Meals & Entertainment			

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
1143	IEXP-151828	9/4/2008	28.07	9.57	50	2631	8850	5411	Meals & Entertainment	
1144	IEXP-151828	9/4/2008	14.22	4.85	50	2631	8850	5411	Meals & Entertainment	
1145	IEXP-151828	9/4/2008	10.08	3.43	50	2631	8850	5411	Meals & Entertainment	
1146	IEXP-152388	9/5/2008	9.64	3.29	50	2604	8700	5411	Meals & Entertainment	
1147	IEXP-152388	9/5/2008	9.89	3.41	50	2604	8700	5411	Meals & Entertainment	
1148	IEXP-152388	9/5/2008	20.40	6.96	50	2604	8700	5411	Meals & Entertainment	
1149	IEXP-152776	9/8/2008	2.84	0.97	50	3303	8700	5411	Meals & Entertainment	
1150	IEXP-152776	9/8/2008	51.67	17.62	50	3303	8700	5411	Meals & Entertainment	
1151	IEXP-152933	9/9/2008	1.85	0.63	50	3331	8700	5411	Meals & Entertainment	
1152	IEXP-152933	9/9/2008	2.21	0.75	50	3331	8700	5411	Meals & Entertainment	
1153	IEXP-152933	9/9/2008	3.75	1.28	50	3331	8700	5411	Meals & Entertainment	
1154	IEXP-152933	9/9/2008	3.88	1.25	50	3331	8700	5411	Meals & Entertainment	
1155	IEXP-152933	9/9/2008	5.01	1.71	50	3331	8700	5411	Meals & Entertainment	
1156	IEXP-152933	9/9/2008	5.23	1.78	50	3331	8700	5411	Meals & Entertainment	
1157	IEXP-152933	9/9/2008	5.99	2.04	50	3331	8700	5411	Meals & Entertainment	
1158	IEXP-152933	9/9/2008	5.79	1.87	50	3331	8700	5411	Meals & Entertainment	
1159	IEXP-152933	9/9/2008	6.03	2.06	50	3331	8700	5411	Meals & Entertainment	
1160	IEXP-152933	9/9/2008	7.54	2.57	50	3331	8700	5411	Meals & Entertainment	
1161	IEXP-152933	9/9/2008	7.66	2.61	50	3331	8700	5411	Meals & Entertainment	
1162	IEXP-152933	9/9/2008	19.92	6.79	50	3331	8700	5411	Meals & Entertainment	
1163	IEXP-152933	9/9/2008	19.84	6.70	50	3331	8700	5411	Meals & Entertainment	
1164	IEXP-152933	9/9/2008	75.09	25.60	50	3331	8700	5411	Meals & Entertainment	
1165	IEXP-152933	9/9/2008	281.31	89.09	50	3331	8700	5411	Meals & Entertainment	
1166	IEXP-152933	9/9/2008	331.55	113.04	50	3331	8700	5411	Meals & Entertainment	
1167	IEXP-152933	9/9/2008	309.79	105.62	50	3331	8700	5411	Meals & Entertainment	
1168	IEXP-153089	9/10/2008	6.00	2.05	50	2703	8700	5411	Meals & Entertainment	
1169	IEXP-153089	9/10/2008	8.00	2.73	50	2703	8700	5411	Meals & Entertainment	
1170	IEXP-153089	9/10/2008	11.00	3.75	50	2703	8700	5411	Meals & Entertainment	
1171	IEXP-153089	9/10/2008	12.00	4.09	50	2703	8700	5411	Meals & Entertainment	
1172	IEXP-153089	9/10/2008	14.00	4.77	50	2703	8700	5411	Meals & Entertainment	
1173	IEXP-153089	9/10/2008	15.00	5.11	50	2703	8700	5411	Meals & Entertainment	
1174	IEXP-153089	9/10/2008	15.00	5.11	50	2703	8700	5411	Meals & Entertainment	
1175	IEXP-153089	9/10/2008	16.00	5.46	50	2703	8700	5411	Meals & Entertainment	
1176	IEXP-153089	9/10/2008	16.00	5.46	50	2703	8700	5411	Meals & Entertainment	
1177	IEXP-153089	9/10/2008	18.00	6.14	50	2703	8700	5411	Meals & Entertainment	
1178	IEXP-153089	9/10/2008	20.00	6.82	50	2703	8700	5411	Meals & Entertainment	
1179	IEXP-153089	9/10/2008	21.00	7.16	50	2703	8700	5411	Meals & Entertainment	
1180	IEXP-153089	9/10/2008	22.00	7.50	50	2703	8700	5411	Meals & Entertainment	
1181	IEXP-153089	9/10/2008	22.00	7.50	50	2703	8700	5411	Meals & Entertainment	
1182	IEXP-153089	9/10/2008	27.85	9.53	50	2703	8700	5411	Meals & Entertainment	
1183	IEXP-153089	9/10/2008	29.83	10.17	50	2703	8700	5411	Meals & Entertainment	
1184	IEXP-153089	9/10/2008	30.00	10.23	50	2703	8700	5411	Meals & Entertainment	
1185	IEXP-153089	9/10/2008	52.78	18.00	50	2703	8700	5411	Meals & Entertainment	
1186	IEXP-153089	9/10/2008	56.04	19.11	50	2703	8700	5411	Meals & Entertainment	
1187	IEXP-153089	9/10/2008	58.20	19.84	50	2703	8700	5411	Meals & Entertainment	
1188	IEXP-153089	9/10/2008	118.28	40.33	50	2703	8700	5411	Meals & Entertainment	
1189	IEXP-153089	9/10/2008	128.65	43.86	50	2703	8700	5411	Meals & Entertainment	
1190	IEXP-153089	9/10/2008	103.48	35.28	50	2703	8700	5411	Meals & Entertainment	
1191	IEXP-153089	9/10/2008	414.15	141.20	50	2703	8700	5411	Meals & Entertainment	
1192	IEXP-153975	9/15/2008	20.19	6.88	50	3303	8700	5411	Meals & Entertainment	
1193	IEXP-153975	9/15/2008	36.51	12.45	50	3303	8700	5411	Meals & Entertainment	
1194	IEXP-153975	9/15/2008	57.15	19.48	50	3303	8700	5411	Meals & Entertainment	
1195	IEXP-154706	9/17/2008	5.10	1.74	50	2604	8700	5411	Meals & Entertainment	
1196	IEXP-154706	9/17/2008	32.25	11.00	50	2604	8700	5411	Meals & Entertainment	
1197	IEXP-155360	9/18/2008	1.48	0.50	50	2731	8700	5411	Meals & Entertainment	
1198	IEXP-155360	9/18/2008	1.88	0.64	50	2731	8700	5411	Meals & Entertainment	
1199	IEXP-155360	9/18/2008	2.04	0.70	50	2731	8700	5411	Meals & Entertainment	
1200	IEXP-155360	9/18/2008	4.09	1.39	50	2731	8700	5411	Meals & Entertainment	
1201	IEXP-155360	9/18/2008	6.73	2.29	50	2731	8700	5411	Meals & Entertainment	
1202	IEXP-155360	9/18/2008	8.85	3.05	50	2731	8700	5411	Meals & Entertainment	
1203	IEXP-155360	9/18/2008	11.57	3.84	50	2731	8700	5411	Meals & Entertainment	
1204	IEXP-155360	9/18/2008	17.50	5.97	50	2731	8700	5411	Meals & Entertainment	
1205	IEXP-155360	9/18/2008	17.89	6.03	50	2731	8700	5411	Meals & Entertainment	
1206	IEXP-155360	9/18/2008	18.86	6.43	50	2731	8700	5411	Meals & Entertainment	
1207	IEXP-155360	9/18/2008	20.64	7.04	50	2731	8700	5411	Meals & Entertainment	
1208	IEXP-155360	9/18/2008	28.23	8.94	50	2731	8700	5411	Meals & Entertainment	
1209	IEXP-155360	9/18/2008	39.60	13.50	50	2731	8700	5411	Meals & Entertainment	
1210	IEXP-155360	9/18/2008	92.77	31.63	50	2731	8700	5411	Meals & Entertainment	
1211	IEXP-155360	9/18/2008	1.48	0.50	50	2731	8850	5411	Meals & Entertainment	
1212	IEXP-155360	9/18/2008	1.88	0.64	50	2731	8850	5411	Meals & Entertainment	
1213	IEXP-155360	9/18/2008	2.04	0.70	50	2731	8850	5411	Meals & Entertainment	
1214	IEXP-155360	9/18/2008	4.09	1.39	50	2731	8850	5411	Meals & Entertainment	
1215	IEXP-155360	9/18/2008	6.73	2.29	50	2731	8850	5411	Meals & Entertainment	
1216	IEXP-155360	9/18/2008	8.95	3.05	50	2731	8850	5411	Meals & Entertainment	
1217	IEXP-155360	9/18/2008	11.57	3.84	50	2731	8850	5411	Meals & Entertainment	
1218	IEXP-155360	9/18/2008	17.50	5.97	50	2731	8850	5411	Meals & Entertainment	
1219	IEXP-155360	9/18/2008	17.89	6.03	50	2731	8850	5411	Meals & Entertainment	
1220	IEXP-155360	9/18/2008	18.86	6.43	50	2731	8850	5411	Meals & Entertainment	
1221	IEXP-155360	9/18/2008	20.64	7.04	50	2731	8850	5411	Meals & Entertainment	
1222	IEXP-155360	9/18/2008	26.23	8.94	50	2731	8850	5411	Meals & Entertainment	
1223	IEXP-155360	9/18/2008	39.60	13.50	50	2731	8850	5411	Meals & Entertainment	
1224	IEXP-155360	9/18/2008	92.77	31.63	50	2731	8850	5411	Meals & Entertainment	
1225	IEXP-155386	9/19/2008	1.95	0.66	50	3308	9080	5411	Meals & Entertainment	
1226	IEXP-155386	9/19/2008	1.95	0.66	50	3308	9080	5411	Meals & Entertainment	
1227	IEXP-155386	9/19/2008	2.20	0.75	50	3308	9080	5411	Meals & Entertainment	
1228	IEXP-155386	9/19/2008	2.63	0.90	50	3308	9080	5411	Meals & Entertainment	
1229	IEXP-155386	9/19/2008	4.74	1.62	50	3308	9080	5411	Meals & Entertainment	
1230	IEXP-155386	9/19/2008	14.44	4.82	50	3308	9080	5411	Meals & Entertainment	
1231	IEXP-155386	9/19/2008	5.26	1.79	50	3308	9110	5411	Meals & Entertainment	
1232	IEXP-155386	9/19/2008	5.27	1.80	50	3308	9110	5411	Meals & Entertainment	
1233	IEXP-155386	9/19/2008	5.95	2.03	50	3308	9110	5411	Meals & Entertainment	
1234	IEXP-155386	9/19/2008	7.10	2.42	50	3308	9110	5411	Meals & Entertainment	
1235	IEXP-155386	9/19/2008	12.82	4.37	50	3308	9110	5411	Meals & Entertainment	
1236	IEXP-155386	9/19/2008	39.04	13.31	50	3308	9110	5411	Meals & Entertainment	
1237	IEXP-155465	9/19/2008	12.14	4.14	50	3304	8700	5411	Meals & Entertainment	
1238	IEXP-155465	9/19/2008	26.31	8.97	50	3304	8700	5411	Meals & Entertainment	
1239	IEXP-155465	9/19/2008	38.07	12.98	50	3304	8700	5411	Meals & Entertainment	
1240	IEXP-155930	9/23/2008	13.09	4.48	50	3314	8700	5411	Meals & Entertainment	
1241	IEXP-155718	9/23/2008	12.65	4.31	50	3307	8700	5411	Meals & Entertainment	
1242	IEXP-155718	9/23/2008	17.72	6.04	50	3307	8700	5411	Meals & Entertainment	
1243	IEXP-155718	9/23/2008	26.57	10.08	50	3307	8700	5411	Meals & Entertainment	
1244	IEXP-155718	9/23/2008	67.34	22.96	50	3307	8700	5411	Meals & Entertainment	
1245	IEXP-155840	9/24/2008	0.60	0.20	50	3305	8700	5411	Meals & Entertainment	
1246	IEXP-155840	9/24/2008	6.50	2.22	50	3305	8700	5411	Meals & Entertainment	

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
1247	IEXP-155840	9/24/2008	1.88	0.84	50	3305	8700	5411	Meals & Entertainment	
1248	IEXP-155840	9/24/2008	2.14	0.73	50	3305	8700	5411	Meals & Entertainment	
1249	IEXP-155840	9/24/2008	2.20	0.75	50	3305	8700	5411	Meals & Entertainment	
1250	IEXP-155840	9/24/2008	2.44	0.83	50	3305	8700	5411	Meals & Entertainment	
1251	IEXP-155840	9/24/2008	2.94	1.00	50	3305	8700	5411	Meals & Entertainment	
1252	IEXP-155840	9/24/2008	10.18	3.47	50	3305	8700	5411	Meals & Entertainment	
1253	IEXP-156238	9/25/2008	0.98	0.33	50	2631	8700	5411	Meals & Entertainment	
1254	IEXP-156238	9/25/2008	4.44	1.51	50	2631	8700	5411	Meals & Entertainment	
1255	IEXP-156238	9/25/2008	6.98	2.38	50	2631	8700	5411	Meals & Entertainment	
1256	IEXP-156238	9/25/2008	7.66	2.58	50	2631	8700	5411	Meals & Entertainment	
1257	IEXP-156238	9/25/2008	10.08	3.44	50	2631	8700	5411	Meals & Entertainment	
1258	IEXP-156238	9/25/2008	118.75	40.49	50	2631	8700	5411	Meals & Entertainment	
1259	IEXP-156238	9/25/2008	0.95	0.32	50	2631	8850	5411	Meals & Entertainment	
1260	IEXP-156238	9/25/2008	4.43	1.51	50	2631	8850	5411	Meals & Entertainment	
1261	IEXP-156238	9/25/2008	6.98	2.38	50	2631	8850	5411	Meals & Entertainment	
1262	IEXP-156238	9/25/2008	7.66	2.58	50	2631	8850	5411	Meals & Entertainment	
1263	IEXP-156238	9/25/2008	10.08	3.44	50	2631	8850	5411	Meals & Entertainment	
1264	IEXP-156238	9/25/2008	118.75	40.49	50	2631	8850	5411	Meals & Entertainment	
1265	IEXP-157507	9/29/2008	40.94	13.96	50	3301	8700	5411	Meals & Entertainment	
1266	IEXP-157507	9/29/2008	15.04	5.13	50	3301	8700	5411	Meals & Entertainment	
1267	IEXP-157568	9/29/2008	1.49	0.51	50	3303	8700	5411	Meals & Entertainment	
1268	IEXP-157568	9/29/2008	1.84	0.56	50	3303	8700	5411	Meals & Entertainment	
1269	IEXP-157568	9/29/2008	1.84	0.63	50	3303	8700	5411	Meals & Entertainment	
1270	IEXP-157626	9/29/2008	7.56	2.58	50	3333	9090	5411	Meals & Entertainment	
1271	IEXP-157626	9/29/2008	11.99	4.09	50	3333	9090	5411	Meals & Entertainment	
1272	IEXP-157626	9/29/2008	16.72	5.70	50	3333	9090	5411	Meals & Entertainment	
1273	IEXP-157626	9/29/2008	28.43	9.69	50	3333	9090	5411	Meals & Entertainment	
1274	IEXP-157626	9/29/2008	41.07	14.00	50	3333	9090	5411	Meals & Entertainment	
1275	IEXP-157626	9/29/2008	41.28	14.07	50	3333	9090	5411	Meals & Entertainment	
1276	IEXP-157626	9/29/2008	75.53	25.75	50	3333	9090	5411	Meals & Entertainment	
1277	IEXP-157651	9/30/2008	2.97	1.01	50	2604	8700	5411	Meals & Entertainment	
1278	IEXP-157651	9/30/2008	4.08	1.39	50	2604	8700	5411	Meals & Entertainment	
1279	IEXP-157651	9/30/2008	5.05	1.72	50	2604	8700	5411	Meals & Entertainment	
1280	IEXP-157651	9/30/2008	20.37	6.95	50	2604	8700	5411	Meals & Entertainment	
1281	IEXP-157651	9/30/2008	42.89	14.62	50	2604	8700	5411	Meals & Entertainment	
1282	IEXP-157651	9/30/2008	14.58	4.98	50	2604	8700	5411	Meals & Entertainment	
1283	IEXP-158069	10/6/2008	562.43	191.95	50	2631	8700	5411	Meals & Entertainment	
1284	IEXP-159069	10/6/2008	562.42	191.94	50	2631	8850	5411	Meals & Entertainment	
1285	IEXP-159445	10/8/2008	11.19	3.82	50	3331	8700	5411	Meals & Entertainment	
1286	IEXP-159445	10/8/2008	17.01	5.81	50	3331	8700	5411	Meals & Entertainment	
1287	IEXP-159445	10/8/2008	21.76	7.43	50	3331	8700	5411	Meals & Entertainment	
1288	IEXP-159445	10/8/2008	30.09	10.27	50	3331	8700	5411	Meals & Entertainment	
1289	IEXP-159445	10/8/2008	16.81	5.74	50	3331	8700	5411	Meals & Entertainment	
1290	IEXP-159445	10/8/2008	60.84	20.70	50	3331	8700	5411	Meals & Entertainment	
1291	IEXP-159445	10/8/2008	61.71	21.06	50	3331	8700	5411	Meals & Entertainment	
1292	IEXP-159445	10/8/2008	64.94	22.16	50	3331	8700	5411	Meals & Entertainment	
1293	IEXP-159445	10/8/2008	74.86	25.55	50	3331	8700	5411	Meals & Entertainment	
1294	IEXP-159445	10/8/2008	722.19	246.47	50	3331	8700	5411	Meals & Entertainment	
1295	IEXP-159445	10/8/2008	1,310.36	447.20	50	3331	8700	5411	Meals & Entertainment	
1296	IEXP-158505	10/8/2008	60.83	20.76	50	3301	8700	5411	Meals & Entertainment	
1297	IEXP-158505	10/8/2008	88.00	30.03	50	3301	8700	5411	Meals & Entertainment	
1298	IEXP-161161	10/15/2008	2.88	0.98	50	3303	8700	5411	Meals & Entertainment	
1299	IEXP-161161	10/15/2008	27.96	9.54	50	3303	8700	5411	Meals & Entertainment	
1300	IEXP-161897	10/16/2008	17.30	5.90	50	3307	8700	5411	Meals & Entertainment	
1301	IEXP-161897	10/16/2008	24.66	8.42	50	3307	8700	5411	Meals & Entertainment	
1302	IEXP-161897	10/16/2008	25.17	8.59	50	3307	8700	5411	Meals & Entertainment	
1303	IEXP-161897	10/16/2008	26.39	9.01	50	3307	8700	5411	Meals & Entertainment	
1304	IEXP-161897	10/16/2008	39.71	13.55	50	3307	8700	5411	Meals & Entertainment	
1305	IEXP-161897	10/16/2008	42.43	14.48	50	3307	8700	5411	Meals & Entertainment	
1306	IEXP-161897	10/16/2008	52.84	18.03	50	3307	8700	5411	Meals & Entertainment	
1307	IEXP-162026	10/16/2008	10.21	3.46	50	3308	9110	5411	Meals & Entertainment	
1308	IEXP-162026	10/16/2008	20.80	7.00	50	3308	9110	5411	Meals & Entertainment	
1309	IEXP-162026	10/16/2008	28.48	9.72	50	3308	9110	5411	Meals & Entertainment	
1310	IEXP-162026	10/16/2008	39.98	13.64	50	3308	9110	5411	Meals & Entertainment	
1311	IEXP-162026	10/16/2008	361.39	123.34	50	3308	9110	5411	Meals & Entertainment	
1312	IEXP-163015	10/20/2008	7.00	2.39	50	3303	8700	5411	Meals & Entertainment	
1313	IEXP-163072	10/20/2008	3.11	1.06	50	3303	8700	5411	Meals & Entertainment	
1314	IEXP-163072	10/20/2008	4.89	1.60	50	3303	8700	5411	Meals & Entertainment	
1315	IEXP-163137	10/21/2008	5.08	1.73	50	3307	8700	5411	Meals & Entertainment	
1316	IEXP-163137	10/21/2008	5.84	1.99	50	3307	8700	5411	Meals & Entertainment	
1317	IEXP-163137	10/21/2008	6.53	2.23	50	3307	8700	5411	Meals & Entertainment	
1318	IEXP-163137	10/21/2008	24.00	8.19	50	3307	8700	5411	Meals & Entertainment	
1319	IEXP-163137	10/21/2008	49.05	16.74	50	3307	8700	5411	Meals & Entertainment	
1320	IEXP-163137	10/21/2008	107.99	36.88	50	3307	8700	5411	Meals & Entertainment	
1321	IEXP-163170	10/21/2008	5.50	1.88	50	3305	8700	5411	Meals & Entertainment	
1322	IEXP-163170	10/21/2008	17.19	5.87	50	3305	8700	5411	Meals & Entertainment	
1323	IEXP-163170	10/21/2008	20.75	7.08	50	3305	8700	5411	Meals & Entertainment	
1324	IEXP-163170	10/21/2008	21.18	7.23	50	3305	8700	5411	Meals & Entertainment	
1325	IEXP-163170	10/21/2008	23.37	7.98	50	3305	8700	5411	Meals & Entertainment	
1326	IEXP-163170	10/21/2008	23.37	7.98	50	3305	8700	5411	Meals & Entertainment	
1327	IEXP-163170	10/21/2008	23.37	7.98	50	3305	8700	5411	Meals & Entertainment	
1328	IEXP-163170	10/21/2008	45.97	15.69	50	3305	8700	5411	Meals & Entertainment	
1329	IEXP-163170	10/21/2008	66.19	22.59	50	3305	8700	5411	Meals & Entertainment	
1330	IEXP-163182	10/22/2008	15.63	5.33	50	3308	9110	5411	Meals & Entertainment	
1331	IEXP-163182	10/22/2008	18.13	6.19	50	3308	9110	5411	Meals & Entertainment	
1332	IEXP-163182	10/22/2008	25.45	8.69	50	3308	9110	5411	Meals & Entertainment	
1333	IEXP-163182	10/22/2008	28.46	10.05	50	3308	9110	5411	Meals & Entertainment	
1334	IEXP-163182	10/22/2008	200.75	68.51	50	3308	9110	5411	Meals & Entertainment	
1335	IEXP-163461	10/24/2008	137.11	46.79	50	2804	8700	5411	Meals & Entertainment	
1336	IEXP-163627	10/27/2008	2.83	0.97	50	3304	8700	5411	Meals & Entertainment	
1337	IEXP-163627	10/27/2008	5.67	1.94	50	3304	8700	5411	Meals & Entertainment	
1338	IEXP-163910	10/31/2008	3.08	1.05	50	2631	8700	5411	Meals & Entertainment	
1339	IEXP-163910	10/31/2008	10.65	3.63	50	2631	8700	5411	Meals & Entertainment	
1340	IEXP-163910	10/31/2008	22.47	7.87	50	2631	8700	5411	Meals & Entertainment	
1341	IEXP-163910	10/31/2008	37.73	12.68	50	2631	8700	5411	Meals & Entertainment	
1342	IEXP-163910	10/31/2008	62.69	21.40	50	2631	8700	5411	Meals & Entertainment	
1343	IEXP-163910	10/31/2008	3.07	1.05	50	2631	8850	5411	Meals & Entertainment	
1344	IEXP-163910	10/31/2008	10.65	3.63	50	2631	8850	5411	Meals & Entertainment	
1345	IEXP-163910	10/31/2008	15.00	5.12	50	2631	8850	5411	Meals & Entertainment	
1346	IEXP-163910	10/31/2008	22.46	7.67	50	2631	8850	5411	Meals & Entertainment	
1347	IEXP-163910	10/31/2008	37.73	12.88	50	2631	8850	5411	Meals & Entertainment	
1348	IEXP-163910	10/31/2008	62.70	21.40	50	2631	8850	5411	Meals & Entertainment	
1349	IEXP-163910	10/31/2008	165.25	56.40	50	2631	8850	5411	Meals & Entertainment	
1350	IEXP-163911	10/31/2008	16.37	5.59	50	3333	8700	5411	Meals & Entertainment	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
SSU Div 12 Allocation Factor to Kentucky 5.41%
Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct		Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY				Sub Acct	Sub Acct Description		
1351	EXP-163911	10/31/2008	17.20	5.87	50	3333	8700	5411	Meals & Entertainment		
1352	EXP-163911	10/31/2008	17.99	6.14	50	3333	8700	5411	Meals & Entertainment		
1353	EXP-163911	10/31/2008	119.48	40.78	50	3333	8700	5411	Meals & Entertainment		
1354	EXP-163983	10/31/2008	10.70	3.65	50	3303	8700	5411	Meals & Entertainment		
1355	EXP-163983	10/31/2008	35.00	11.94	50	3303	8700	5411	Meals & Entertainment		
1356	EXP-163983	10/31/2008	350.82	119.73	50	3303	8700	5411	Meals & Entertainment		
1357	EXP-184921	11/6/2008	28.97	9.20	50	3301	8700	5411	Meals & Entertainment		
1358	EXP-164921	11/6/2008	38.52	13.15	60	3301	8700	5411	Meals & Entertainment		
1359	EXP-164929	11/6/2008	19.48	6.84	50	3307	8700	5411	Meals & Entertainment		
1360	EXP-184929	11/6/2008	32.67	11.15	50	3307	8700	5411	Meals & Entertainment		
1361	EXP-164933	11/6/2008	2.74	0.94	50	2731	8700	5411	Meals & Entertainment		
1362	EXP-184933	11/6/2008	7.52	2.57	50	2731	8700	5411	Meals & Entertainment		
1363	EXP-164933	11/6/2008	8.43	2.88	50	2731	8700	5411	Meals & Entertainment		
1364	EXP-164933	11/6/2008	8.69	2.89	50	2731	8700	5411	Meals & Entertainment		
1365	EXP-184933	11/6/2008	9.27	3.16	50	2731	8700	5411	Meals & Entertainment		
1366	EXP-164933	11/6/2008	10.68	3.64	50	2731	8700	5411	Meals & Entertainment		
1367	EXP-164933	11/6/2008	15.38	5.25	50	2731	8700	5411	Meals & Entertainment		
1368	EXP-164933	11/6/2008	19.90	6.79	50	2731	8700	5411	Meals & Entertainment		
1369	EXP-164933	11/6/2008	30.00	10.24	50	2731	8700	5411	Meals & Entertainment		
1370	EXP-184933	11/6/2008	39.01	13.31	50	2731	8700	5411	Meals & Entertainment		
1371	EXP-164933	11/6/2008	45.24	15.44	60	2731	8700	5411	Meals & Entertainment		
1372	EXP-164933	11/6/2008	54.37	18.58	50	2731	8700	5411	Meals & Entertainment		
1373	EXP-184933	11/6/2008	67.49	23.03	50	2731	8700	5411	Meals & Entertainment		
1374	EXP-164933	11/6/2008	80.08	27.33	60	2731	8700	5411	Meals & Entertainment		
1375	EXP-164933	11/6/2008	71.43	24.38	50	2731	8700	5411	Meals & Entertainment		
1376	EXP-164933	11/6/2008	132.74	45.30	50	2731	8700	5411	Meals & Entertainment		
1377	EXP-164933	11/6/2008	23.00	7.85	60	2731	8700	5411	Meals & Entertainment		
1378	EXP-164933	11/6/2008	849.04	289.76	50	2731	8700	5411	Meals & Entertainment		
1379	EXP-164944	11/6/2008	25.16	8.59	50	3331	8700	5411	Meals & Entertainment		
1380	EXP-164944	11/6/2008	36.29	12.39	50	3331	8700	5411	Meals & Entertainment		
1381	EXP-164944	11/6/2008	239.43	81.71	50	3331	8700	5411	Meals & Entertainment		
1382	EXP-165905	11/13/2008	19.00	6.48	50	3301	8700	5411	Meals & Entertainment		
1383	EXP-165905	11/13/2008	25.37	8.60	50	3301	8700	5411	Meals & Entertainment		
1384	EXP-165905	11/13/2008	48.00	16.38	50	3301	8700	5411	Meals & Entertainment		
1385	EXP-166001	11/14/2008	10.47	3.57	50	2604	8700	5411	Meals & Entertainment		
1388	EXP-168045	11/14/2008	3.81	1.23	50	2604	8700	5411	Meals & Entertainment		
1387	EXP-188045	11/14/2008	9.41	3.21	50	2604	8700	5411	Meals & Entertainment		
1388	EXP-166045	11/14/2008	14.26	4.87	50	2604	8700	5411	Meals & Entertainment		
1389	EXP-168045	11/14/2008	42.12	14.37	50	2604	8700	5411	Meals & Entertainment		
1390	EXP-166048	11/14/2008	739.02	252.21	50	3303	8700	5411	Meals & Entertainment		
1391	EXP-166048	11/14/2008	1,332.00	454.59	50	3303	8700	5411	Meals & Entertainment		
1392	EXP-166307	11/17/2008	163.63	55.84	50	2602	8700	5411	Meals & Entertainment		
1393	EXP-166497	11/20/2008	9.85	3.36	50	2606	8700	5411	Meals & Entertainment		
1394	EXP-166497	11/20/2008	17.47	5.96	50	2606	8700	5411	Meals & Entertainment		
1395	EXP-188588	11/21/2008	7.42	2.53	50	2604	8700	5411	Meals & Entertainment		
1396	EXP-188588	11/21/2008	10.37	3.54	50	2604	8700	5411	Meals & Entertainment		
1397	EXP-166568	11/21/2008	10.52	3.59	50	2604	8700	5411	Meals & Entertainment		
1398	EXP-188588	11/21/2008	15.31	5.23	50	2604	8700	5411	Meals & Entertainment		
1399	EXP-166568	11/21/2008	347.42	118.57	50	2604	8700	5411	Meals & Entertainment		
1400	EXP-166568	11/21/2008	30.89	10.54	50	2604	8700	5411	Meals & Entertainment		
1401	EXP-188658	11/21/2008	98.02	33.45	50	3331	8700	5411	Meals & Entertainment		
1402	EXP-166691	11/24/2008	15.58	5.32	50	3308	9110	5411	Meals & Entertainment		
1403	EXP-188691	11/24/2008	18.58	6.34	50	3308	9110	5411	Meals & Entertainment		
1404	EXP-188691	11/24/2008	23.71	8.09	50	3308	9110	5411	Meals & Entertainment		
1405	EXP-166691	11/24/2008	24.84	8.48	50	3308	9110	5411	Meals & Entertainment		
1406	EXP-188691	11/24/2008	48.72	16.63	50	3308	9110	5411	Meals & Entertainment		
1407	EXP-168811	11/25/2008	21.37	7.29	50	3305	8700	5411	Meals & Entertainment		
1408	EXP-168811	11/25/2008	36.53	12.47	50	3305	8700	5411	Meals & Entertainment		
1409	EXP-188811	11/25/2008	78.11	25.98	50	3305	8700	5411	Meals & Entertainment		
1410	EXP-167267	12/2/2008	6.29	2.15	50	3333	8700	5411	Meals & Entertainment		
1411	EXP-167267	12/2/2008	15.00	5.12	50	3333	8700	5411	Meals & Entertainment		
1412	EXP-167267	12/2/2008	34.91	11.91	50	3333	8700	5411	Meals & Entertainment		
1413	EXP-167267	12/2/2008	88.13	23.25	50	3333	8700	5411	Meals & Entertainment		
1414	EXP-167267	12/2/2008	80.19	27.37	50	3333	8700	5411	Meals & Entertainment		
1415	EXP-167267	12/2/2008	95.43	32.47	50	3333	8700	5411	Meals & Entertainment		
1416	EXP-167267	12/2/2008	79.52	27.14	50	3333	8700	5411	Meals & Entertainment		
1417	EXP-167288	12/2/2008	9.90	3.38	50	2631	8700	5411	Meals & Entertainment		
1418	EXP-167288	12/2/2008	20.30	6.93	50	2631	8700	5411	Meals & Entertainment		
1419	EXP-167288	12/2/2008	99.70	34.03	50	2631	8700	5411	Meals & Entertainment		
1420	EXP-167288	12/2/2008	9.90	3.38	50	2631	8850	5411	Meals & Entertainment		
1421	EXP-167288	12/2/2008	20.30	6.93	50	2631	8850	5411	Meals & Entertainment		
1422	EXP-167288	12/2/2008	99.70	34.03	50	2631	8850	5411	Meals & Entertainment		
1423	EXP-167395	12/3/2008	2.20	0.75	50	3304	8700	5411	Meals & Entertainment		
1424	EXP-167395	12/3/2008	3.24	1.11	50	3304	8700	5411	Meals & Entertainment		
1425	EXP-167395	12/3/2008	4.46	1.52	50	3304	8700	5411	Meals & Entertainment		
1426	EXP-167395	12/3/2008	5.60	1.91	50	3304	8700	5411	Meals & Entertainment		
1427	EXP-167395	12/3/2008	5.78	1.97	50	3304	8700	5411	Meals & Entertainment		
1428	EXP-167395	12/3/2008	8.99	3.07	50	3304	8700	5411	Meals & Entertainment		
1429	EXP-167395	12/3/2008	9.50	3.24	50	3304	8700	5411	Meals & Entertainment		
1430	EXP-167395	12/3/2008	9.50	3.24	50	3304	8700	5411	Meals & Entertainment		
1431	EXP-167395	12/3/2008	11.43	3.90	50	3304	8700	5411	Meals & Entertainment		
1432	EXP-167395	12/3/2008	13.78	4.71	50	3304	8700	5411	Meals & Entertainment		
1433	EXP-167395	12/3/2008	15.82	5.33	50	3304	8700	5411	Meals & Entertainment		
1434	EXP-167395	12/3/2008	38.05	12.99	60	3304	8700	5411	Meals & Entertainment		
1435	EXP-167395	12/3/2008	67.32	22.98	50	3304	8700	5411	Meals & Entertainment		
1436	EXP-167395	12/3/2008	86.82	29.63	50	3304	8700	5411	Meals & Entertainment		
1437	EXP-167395	12/3/2008	6.48	2.21	50	3304	8700	5411	Meals & Entertainment		
1438	EXP-167936	12/9/2008	2.92	1.00	50	3301	8700	5411	Meals & Entertainment		
1439	EXP-167936	12/9/2008	4.21	1.44	50	3301	8700	5411	Meals & Entertainment		
1440	EXP-167936	12/9/2008	48.00	15.70	50	3301	8700	5411	Meals & Entertainment		
1441	EXP-167936	12/9/2008	62.83	21.44	50	3301	8700	5411	Meals & Entertainment		
1442	EXP-167936	12/9/2008	64.00	21.84	50	3301	8700	5411	Meals & Entertainment		
1443	EXP-188037	12/10/2008	9.78	3.34	50	3331	8700	5411	Meals & Entertainment		
1444	EXP-188037	12/10/2008	34.29	11.70	50	3331	8700	5411	Meals & Entertainment		
1445	EXP-188153	12/11/2008	11.87	4.05	50	3308	9110	5411	Meals & Entertainment		
1446	EXP-188153	12/11/2008	13.78	4.70	50	3308	9110	5411	Meals & Entertainment		
1447	EXP-188153	12/11/2008	52.38	17.88	50	3308	9110	5411	Meals & Entertainment		
1448	EXP-188153	12/11/2008	82.06	28.01	50	3308	9110	5411	Meals & Entertainment		
1449	EXP-188153	12/11/2008	71.82	24.44	50	3308	9110	5411	Meals & Entertainment		
1450	EXP-188153	12/11/2008	178.28	60.18	50	3308	9110	5411	Meals & Entertainment		
1451	EXP-168379	12/15/2008	3.28	1.12	50	2604	8700	5411	Meals & Entertainment		
1452	EXP-168379	12/15/2008	8.47	2.89	50	2604	8700	5411	Meals & Entertainment		
1453	EXP-168379	12/15/2008	13.43	4.58	50	2604	8700	5411	Meals & Entertainment		
1454	EXP-188379	12/15/2008	22.16	7.56	50	2604	8700	5411	Meals & Entertainment		

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost		FERC	Sub Acct		Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct		Sub Acct	Sub Acct		
1455	IEXP-168379	12/15/2008	140.71		48.02	50	2604	8700	5411	Meals & Entertainment		
1456	IEXP-168379	12/15/2008	21.92		7.48	50	2604	8700	5411	Meals & Entertainment		
1457	IEXP-168424	12/15/2008	5.27		1.80	50	3307	8700	5411	Meals & Entertainment		
1458	IEXP-168424	12/15/2008	38.05		12.99	50	3307	8700	5411	Meals & Entertainment		
1459	IEXP-168424	12/15/2008	46.74		16.63	50	3307	8700	5411	Meals & Entertainment		
1460	IEXP-168424	12/15/2008	200.01		68.26	50	3307	8700	5411	Meals & Entertainment		
1461	IEXP-168435	12/15/2008	33.00		11.26	50	3301	8700	5411	Meals & Entertainment		
1462	IEXP-168495	12/15/2008	3.00		1.02	50	3304	8700	5411	Meals & Entertainment		
1463	IEXP-168495	12/15/2008	124.78		42.58	50	3304	8700	5411	Meals & Entertainment		
1464	IEXP-169820	12/18/2008	12.90		4.40	50	2606	8700	5411	Meals & Entertainment		
1465	IEXP-169919	12/18/2008	13.15		4.49	50	3303	8700	5411	Meals & Entertainment		
1466	IEXP-170589	12/28/2008	29.52		10.07	50	2651	8700	5411	Meals & Entertainment		
1467	IEXP-170589	12/28/2008	141.97		48.45	50	2651	8700	5411	Meals & Entertainment		
1468	IEXP-170598	12/28/2008	15.83		5.40	50	3305	8700	5411	Meals & Entertainment		
1469	IEXP-170598	12/28/2008	28.20		9.62	50	3305	8700	5411	Meals & Entertainment		
1470	IEXP-170598	12/28/2008	45.86		15.65	50	3305	8700	5411	Meals & Entertainment		
1471	IEXP-170598	12/28/2008	62.87		21.46	50	3305	8700	5411	Meals & Entertainment		
1472	IEXP-170598	12/28/2008	66.90		22.83	50	3305	8700	5411	Meals & Entertainment		
1473	IEXP-170598	12/28/2008	68.80		23.48	50	3305	8700	5411	Meals & Entertainment		
1474	IEXP-170614	12/27/2008	3.65		1.25	50	2731	8700	5411	Meals & Entertainment		
1475	IEXP-170614	12/27/2008	13.58		4.63	50	2731	8700	5411	Meals & Entertainment		
1476	IEXP-170614	12/27/2008	14.92		5.09	50	2731	8700	5411	Meals & Entertainment		
1477	IEXP-170614	12/27/2008	16.02		5.47	50	2731	8700	5411	Meals & Entertainment		
1478	IEXP-170614	12/27/2008	23.51		8.02	50	2731	8700	5411	Meals & Entertainment		
1479	IEXP-170614	12/27/2008	29.29		10.00	50	2731	8700	5411	Meals & Entertainment		
1480	IEXP-170614	12/27/2008	35.29		12.04	50	2731	8700	5411	Meals & Entertainment		
1481	IEXP-170614	12/27/2008	37.42		12.77	50	2731	8700	5411	Meals & Entertainment		
1482	IEXP-170614	12/27/2008	47.00		16.04	50	2731	8700	5411	Meals & Entertainment		
1483	IEXP-170614	12/27/2008	74.95		25.58	50	2731	8700	5411	Meals & Entertainment		
1484	IEXP-171128	1/5/2009	3.11		1.08	50	3303	8700	5411	Meals & Entertainment		
1485	IEXP-171128	1/5/2009	3.11		1.08	50	3303	8700	5411	Meals & Entertainment		
1486	IEXP-171128	1/5/2009	6.68		2.35	50	3303	8700	5411	Meals & Entertainment		
1487	IEXP-171128	1/5/2009	19.06		6.50	50	3303	8700	5411	Meals & Entertainment		
1488	IEXP-171128	1/5/2009	22.04		7.52	50	3303	8700	5411	Meals & Entertainment		
1489	IEXP-171128	1/5/2009	65.10		22.22	50	3303	8700	5411	Meals & Entertainment		
1490	IEXP-171200	1/5/2009	3.53		1.20	50	3305	8700	5411	Meals & Entertainment		
1491	IEXP-171202	1/5/2009	17.68		6.03	50	2631	8700	5411	Meals & Entertainment		
1492	IEXP-171202	1/5/2009	27.08		9.24	50	2631	8700	5411	Meals & Entertainment		
1493	IEXP-171202	1/5/2009	56.14		19.18	50	2631	8700	5411	Meals & Entertainment		
1494	IEXP-171202	1/5/2009	42.36		14.46	50	2631	8700	5411	Meals & Entertainment		
1495	IEXP-171202	1/5/2009	49.44		16.87	50	2631	8700	5411	Meals & Entertainment		
1496	IEXP-171202	1/5/2009	17.88		6.03	50	2631	8850	5411	Meals & Entertainment		
1497	IEXP-171202	1/5/2009	27.08		9.24	50	2631	8850	5411	Meals & Entertainment		
1498	IEXP-171202	1/5/2009	42.37		14.46	50	2631	8850	5411	Meals & Entertainment		
1499	IEXP-171202	1/5/2009	48.43		16.87	50	2631	8850	5411	Meals & Entertainment		
1500	IEXP-171800	1/9/2009	11.67		4.05	50	3308	9110	5411	Meals & Entertainment		
1501	IEXP-171800	1/9/2009	13.18		4.50	50	3308	9110	5411	Meals & Entertainment		
1502	IEXP-171800	1/9/2009	18.52		6.32	50	3308	9110	5411	Meals & Entertainment		
1503	IEXP-171800	1/9/2009	20.57		7.02	50	3308	9110	5411	Meals & Entertainment		
1504	IEXP-171800	1/9/2009	26.68		9.10	50	3308	9110	5411	Meals & Entertainment		
1505	IEXP-171800	1/9/2009	47.16		16.09	50	3308	9110	5411	Meals & Entertainment		
1506	IEXP-171800	1/9/2009	46.82		16.66	50	3308	9110	5411	Meals & Entertainment		
1507	IEXP-171800	1/9/2009	101.79		34.74	50	3308	9110	5411	Meals & Entertainment		
1508	IEXP-172099	1/12/2009	26.05		8.89	50	2604	8700	5411	Meals & Entertainment		
1509	IEXP-172099	1/12/2009	68.94		23.53	50	2604	8700	5411	Meals & Entertainment		
1510	IEXP-172099	1/12/2009	88.11		29.39	50	2604	8700	5411	Meals & Entertainment		
1511	IEXP-172099	1/12/2009	21.92		7.48	50	2604	8700	5411	Meals & Entertainment		
1512	IEXP-172665	1/15/2009	1.25		0.43	50	3305	8800	5411	Meals & Entertainment		
1513	IEXP-172665	1/15/2009	1.25		0.43	50	3305	8800	5411	Meals & Entertainment		
1514	IEXP-173080	1/19/2009	2.51		0.86	50	3303	8700	5411	Meals & Entertainment		
1515	IEXP-173080	1/19/2009	3.27		1.12	50	3303	8700	5411	Meals & Entertainment		
1516	IEXP-173080	1/19/2009	8.28		2.83	50	3303	8700	5411	Meals & Entertainment		
1517	IEXP-173123	1/20/2009	8.00		2.73	50	3305	8700	5411	Meals & Entertainment		
1518	IEXP-173123	1/20/2009	22.47		7.67	50	3305	8700	5411	Meals & Entertainment		
1519	IEXP-173123	1/20/2009	23.70		8.09	50	3305	8700	5411	Meals & Entertainment		
1520	IEXP-173123	1/20/2009	49.98		17.06	50	3305	8700	5411	Meals & Entertainment		
1521	IEXP-173123	1/20/2009	50.87		17.29	50	3305	8700	5411	Meals & Entertainment		
1522	IEXP-173123	1/20/2009	61.00		31.08	50	3305	8700	5411	Meals & Entertainment		
1523	IEXP-173127	1/20/2009	5.63		1.92	50	3307	8700	5411	Meals & Entertainment		
1524	IEXP-173127	1/20/2009	54.89		18.73	50	3307	8700	5411	Meals & Entertainment		
1525	IEXP-173258	1/20/2009	33.00		11.28	50	3301	8700	5411	Meals & Entertainment		
1526	IEXP-173258	1/20/2009	74.24		25.34	50	3301	8700	5411	Meals & Entertainment		
1527	IEXP-173258	1/20/2009	76.00		25.94	50	3301	8700	5411	Meals & Entertainment		
1528	IEXP-173258	1/20/2009	116.02		39.60	50	3301	8700	5411	Meals & Entertainment		
1529	IEXP-173336	1/21/2009	14.98		5.11	50	3308	9110	5411	Meals & Entertainment		
1530	IEXP-173336	1/21/2009	16.62		5.67	50	3308	9110	5411	Meals & Entertainment		
1531	IEXP-173336	1/21/2009	27.57		9.41	50	3308	9110	5411	Meals & Entertainment		
1532	IEXP-173336	1/21/2009	78.59		26.82	50	3308	9110	5411	Meals & Entertainment		
1533	IEXP-173336	1/21/2009	129.45		44.18	50	3308	9110	5411	Meals & Entertainment		
1534	IEXP-173336	1/21/2009	324.00		110.58	50	3308	9110	5411	Meals & Entertainment		
1535	IEXP-173882	1/26/2009	13.63		4.65	50	3333	8700	5411	Meals & Entertainment		
1536	IEXP-173882	1/26/2009	58.10		19.15	50	3333	8700	5411	Meals & Entertainment		
1537	IEXP-174081	1/28/2009	27.98		9.55	50	3304	8700	5411	Meals & Entertainment		
1538	IEXP-174441	2/2/2009	7.00		2.39	50	2604	8700	5411	Meals & Entertainment		
1539	IEXP-174441	2/2/2009	8.95		3.05	50	2604	8700	5411	Meals & Entertainment		
1540	IEXP-174441	2/2/2009	9.03		3.08	50	2604	8700	5411	Meals & Entertainment		
1541	IEXP-174441	2/2/2009	14.49		4.95	50	2604	8700	5411	Meals & Entertainment		
1542	IEXP-174441	2/2/2009	10.77		3.68	50	2604	8700	5411	Meals & Entertainment		
1543	IEXP-174520	2/2/2009	4.71		1.61	50	2631	8700	5411	Meals & Entertainment		
1544	IEXP-174520	2/2/2009	16.43		5.61	50	2631	8700	5411	Meals & Entertainment		
1545	IEXP-174520	2/2/2009	28.13		9.60	50	2631	8700	5411	Meals & Entertainment		
1546	IEXP-174520	2/2/2009	26.17		8.93	50	2631	8700	5411	Meals & Entertainment		
1547	IEXP-174520	2/2/2009	28.92		9.87	50	2631	8700	5411	Meals & Entertainment		
1548	IEXP-174520	2/2/2009	82.90		28.29	50	2631	8700	5411	Meals & Entertainment		
1549	IEXP-174520	2/2/2009	4.71		1.61	50	2631	8850	5411	Meals & Entertainment		
1550	IEXP-174520	2/2/2009	16.43		5.61	50	2631	8850	5411	Meals & Entertainment		
1551	IEXP-174520	2/2/2009	26.17		8.93	50	2631	8850	5411	Meals & Entertainment		
1552	IEXP-174520	2/2/2009	28.91		9.87	50	2631	8850	5411	Meals & Entertainment		
1553	IEXP-174520	2/2/2009	82.91		28.30	50	2631	8850	5411	Meals & Entertainment		
1554	IEXP-174807	2/4/2009	3.11		1.06	50	3303	8700	5411	Meals & Entertainment		
1555	IEXP-174879	2/4/2009	6.50		2.22	50	2604	8700	5411	Meals & Entertainment		
1556	IEXP-174879	2/4/2009	7.90		2.70	50	2604	8700	5411	Meals & Entertainment		
1557	IEXP-174879	2/4/2009	8.00		3.07	50	2604	8700	5411	Meals & Entertainment		
1558	IEXP-174879	2/4/2009	10.47		3.57	50	2604	8700	5411	Meals & Entertainment		

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost		FERC	Sub Acct		Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct		Sub Acct	Sub Acct		
1559	IEXP-174879	2/1/2009	11.74	4.01	50	2804	8700	5411	Meals & Entertainment			
1560	IEXP-174879	2/1/2009	14.00	4.78	50	2604	8700	5411	Meals & Entertainment			
1561	IEXP-174879	2/1/2009	19.91	6.79	50	2604	8700	5411	Meals & Entertainment			
1562	IEXP-174879	2/1/2009	29.40	10.03	50	2604	8700	5411	Meals & Entertainment			
1563	IEXP-174879	2/1/2009	37.65	12.85	50	2604	8700	5411	Meals & Entertainment			
1564	IEXP-174879	2/1/2009	58.47	19.27	50	2604	8700	5411	Meals & Entertainment			
1565	IEXP-174879	2/1/2009	58.37	19.82	50	2604	8700	5411	Meals & Entertainment			
1566	IEXP-174879	2/1/2009	65.72	22.43	50	2604	8700	5411	Meals & Entertainment			
1567	IEXP-174879	2/1/2009	13.87	4.73	50	2804	8700	5411	Meals & Entertainment			
1568	IEXP-175019	2/5/2009	133.52	45.57	50	2604	8700	5411	Meals & Entertainment			
1569	IEXP-175188	2/6/2009	113.18	38.62	50	3308	9110	5411	Meals & Entertainment			
1570	IEXP-175188	2/6/2009	168.12	57.38	50	3308	9110	5411	Meals & Entertainment			
1571	IEXP-175230	2/6/2009	6.95	2.37	50	3331	8700	5411	Meals & Entertainment			
1572	IEXP-175230	2/6/2009	7.42	2.53	50	3331	8700	5411	Meals & Entertainment			
1573	IEXP-175230	2/6/2009	9.95	3.40	50	3331	8700	5411	Meals & Entertainment			
1574	IEXP-175230	2/6/2009	13.00	4.44	50	3331	8700	5411	Meals & Entertainment			
1575	IEXP-175230	2/6/2009	15.60	5.32	50	3331	8700	5411	Meals & Entertainment			
1576	IEXP-175230	2/6/2009	11.41	3.89	50	3331	8700	5411	Meals & Entertainment			
1577	IEXP-175230	2/6/2009	23.49	8.02	50	3331	8700	5411	Meals & Entertainment			
1578	IEXP-175230	2/6/2009	38.19	13.03	50	3331	8700	5411	Meals & Entertainment			
1579	IEXP-175230	2/6/2009	41.94	14.31	50	3331	8700	5411	Meals & Entertainment			
1580	IEXP-175230	2/6/2009	58.19	19.85	50	3331	8700	5411	Meals & Entertainment			
1581	IEXP-175230	2/6/2009	93.87	32.04	50	3331	8700	5411	Meals & Entertainment			
1582	IEXP-175230	2/6/2009	140.82	48.08	50	3331	8700	5411	Meals & Entertainment			
1583	IEXP-175230	2/6/2009	121.22	41.37	50	3331	8700	5411	Meals & Entertainment			
1584	IEXP-175230	2/6/2009	216.16	73.77	50	3331	8700	5411	Meals & Entertainment			
1585	IEXP-176044	2/15/2009	4.58	1.58	50	2731	8700	5411	Meals & Entertainment			
1586	IEXP-176044	2/15/2009	4.74	1.62	50	2731	8700	5411	Meals & Entertainment			
1587	IEXP-176044	2/15/2009	5.48	1.87	50	2731	8700	5411	Meals & Entertainment			
1588	IEXP-176044	2/15/2009	12.00	4.10	50	2731	8700	5411	Meals & Entertainment			
1589	IEXP-176044	2/15/2009	13.00	4.44	50	2731	8700	5411	Meals & Entertainment			
1590	IEXP-176044	2/15/2009	14.23	4.86	50	2731	8700	5411	Meals & Entertainment			
1591	IEXP-176044	2/15/2009	16.87	5.78	50	2731	8700	5411	Meals & Entertainment			
1592	IEXP-176044	2/15/2009	17.13	5.85	50	2731	8700	5411	Meals & Entertainment			
1593	IEXP-176044	2/15/2009	11.13	3.80	50	2731	8700	5411	Meals & Entertainment			
1594	IEXP-176044	2/15/2009	31.87	10.81	50	2731	8700	5411	Meals & Entertainment			
1595	IEXP-176044	2/15/2009	34.30	11.71	50	2731	8700	5411	Meals & Entertainment			
1596	IEXP-176044	2/15/2009	50.22	17.14	50	2731	8700	5411	Meals & Entertainment			
1597	IEXP-176044	2/15/2009	69.10	23.58	50	2731	8700	5411	Meals & Entertainment			
1598	IEXP-176044	2/15/2009	76.00	25.94	50	2731	8700	5411	Meals & Entertainment			
1599	IEXP-176044	2/15/2009	85.11	29.05	50	2731	8700	5411	Meals & Entertainment			
1600	IEXP-176044	2/15/2009	87.40	29.83	50	2731	8700	5411	Meals & Entertainment			
1601	IEXP-176044	2/15/2009	84.52	28.85	50	2731	8700	5411	Meals & Entertainment			
1602	IEXP-176167	2/17/2009	33.87	11.56	50	3301	8700	5411	Meals & Entertainment			
1603	IEXP-176167	2/17/2009	47.74	16.29	50	3301	8700	5411	Meals & Entertainment			
1604	IEXP-176167	2/17/2009	66.71	22.77	50	3301	8700	5411	Meals & Entertainment			
1605	IEXP-176425	2/20/2009	425.85	145.27	50	3315	8700	5411	Meals & Entertainment			
1606	IEXP-176450	2/20/2009	84.13	21.89	50	3333	8700	5411	Meals & Entertainment			
1607	IEXP-176450	2/20/2009	258.75	88.31	50	3333	8700	5411	Meals & Entertainment			
1608	IEXP-176539	2/23/2009	4.00	1.37	50	3305	8700	5411	Meals & Entertainment			
1609	IEXP-176539	2/23/2009	6.00	2.05	50	3305	8700	5411	Meals & Entertainment			
1610	IEXP-176539	2/23/2009	7.00	2.39	50	3305	8700	5411	Meals & Entertainment			
1611	IEXP-176539	2/23/2009	29.24	9.88	50	3305	8700	5411	Meals & Entertainment			
1612	IEXP-176539	2/23/2009	56.29	19.21	50	3305	8700	5411	Meals & Entertainment			
1613	IEXP-176539	2/23/2009	100.30	34.23	50	3305	8700	5411	Meals & Entertainment			
1614	IEXP-176539	2/23/2009	169.94	58.00	50	3305	8700	5411	Meals & Entertainment			
1615	IEXP-176539	2/23/2009	343.81	117.34	50	3305	8700	5411	Meals & Entertainment			
1616	IEXP-176632	2/24/2009	9.16	3.13	50	3303	8700	5411	Meals & Entertainment			
1617	IEXP-176632	2/24/2009	20.28	6.92	50	3303	8700	5411	Meals & Entertainment			
1618	IEXP-176632	2/24/2009	54.76	18.69	50	3303	8700	5411	Meals & Entertainment			
1619	IEXP-176827	2/26/2009	5.90	2.01	50	3307	8700	5411	Meals & Entertainment			
1620	IEXP-176827	2/26/2009	35.48	12.10	50	3307	8700	5411	Meals & Entertainment			
1621	IEXP-176827	2/26/2009	45.03	15.37	50	3307	8700	5411	Meals & Entertainment			
1622	IEXP-176827	2/26/2009	46.90	16.01	50	3307	8700	5411	Meals & Entertainment			
1623	IEXP-176827	2/26/2009	138.27	47.19	50	3307	8700	5411	Meals & Entertainment			
1624	IEXP-176877	2/27/2009	161.40	61.91	50	3304	8700	5411	Meals & Entertainment			
1625	IEXP-177511	3/4/2009	157.60	53.79	50	3301	8700	5411	Meals & Entertainment			
1626	IEXP-177573	3/5/2009	2.37	0.81	50	2631	8700	5411	Meals & Entertainment			
1627	IEXP-177573	3/5/2009	3.82	1.30	50	2631	8700	5411	Meals & Entertainment			
1628	IEXP-177573	3/5/2009	4.96	1.69	50	2631	8700	5411	Meals & Entertainment			
1629	IEXP-177573	3/5/2009	5.38	1.84	50	2631	8700	5411	Meals & Entertainment			
1630	IEXP-177573	3/5/2009	5.56	1.90	50	2631	8700	5411	Meals & Entertainment			
1631	IEXP-177573	3/5/2009	9.77	3.33	50	2631	8700	5411	Meals & Entertainment			
1632	IEXP-177573	3/5/2009	20.81	7.10	50	2631	8700	5411	Meals & Entertainment			
1633	IEXP-177573	3/5/2009	21.61	7.38	50	2631	8700	5411	Meals & Entertainment			
1634	IEXP-177573	3/5/2009	52.62	17.96	50	2631	8700	5411	Meals & Entertainment			
1635	IEXP-177573	3/5/2009	58.16	19.17	50	2631	8700	5411	Meals & Entertainment			
1636	IEXP-177573	3/5/2009	82.17	28.04	50	2631	8700	5411	Meals & Entertainment			
1637	IEXP-177573	3/5/2009	228.12	77.85	50	2631	8700	5411	Meals & Entertainment			
1638	IEXP-177573	3/5/2009	2.36	0.81	50	2631	8850	5411	Meals & Entertainment			
1639	IEXP-177573	3/5/2009	3.81	1.30	50	2631	8850	5411	Meals & Entertainment			
1640	IEXP-177573	3/5/2009	4.96	1.69	50	2631	8850	5411	Meals & Entertainment			
1641	IEXP-177573	3/5/2009	5.38	1.84	50	2631	8850	5411	Meals & Entertainment			
1642	IEXP-177573	3/5/2009	5.57	1.90	50	2631	8850	5411	Meals & Entertainment			
1643	IEXP-177573	3/5/2009	9.77	3.33	50	2631	8850	5411	Meals & Entertainment			
1644	IEXP-177573	3/5/2009	20.81	7.10	50	2631	8850	5411	Meals & Entertainment			
1645	IEXP-177573	3/5/2009	21.61	7.38	50	2631	8850	5411	Meals & Entertainment			
1646	IEXP-177573	3/5/2009	52.62	17.96	50	2631	8850	5411	Meals & Entertainment			
1647	IEXP-177573	3/5/2009	58.15	19.16	50	2631	8850	5411	Meals & Entertainment			
1648	IEXP-177573	3/5/2009	82.17	28.04	50	2631	8850	5411	Meals & Entertainment			
1649	IEXP-177573	3/5/2009	228.13	77.86	50	2631	8850	5411	Meals & Entertainment			
1650	IEXP-177811	3/9/2009	9.31	3.18	50	3331	8700	5411	Meals & Entertainment			
1651	IEXP-177811	3/9/2009	22.31	7.61	50	3331	8700	5411	Meals & Entertainment			
1652	IEXP-177811	3/9/2009	53.48	18.25	50	3331	8700	5411	Meals & Entertainment			
1653	IEXP-177811	3/9/2009	145.83	49.77	50	3331	8700	5411	Meals & Entertainment			
1654	IEXP-177811	3/9/2009	258.94	87.89	50	3331	8700	5411	Meals & Entertainment			
1655	IEXP-177948	3/10/2009	159.58	54.46	50	3333	9090	5411	Meals & Entertainment			
1656	IEXP-178317	3/16/2009	10.13	3.46	50	3308	9110	5411	Meals & Entertainment			
1657	IEXP-178317	3/16/2009	12.24	4.18	50	3308	9110	5411	Meals & Entertainment			
1658	IEXP-178317	3/16/2009	16.20	5.53	50	3308	9110	5411	Meals & Entertainment			
1659	IEXP-178317	3/16/2009	16.34	5.58	50	3308	9110	5411	Meals & Entertainment			
1660	IEXP-178317	3/16/2009	16.58	5.66	50	3308	9110	5411	Meals & Entertainment			
1661	IEXP-178317	3/16/2009	18.34	6.26	50	3308	9110	5411	Meals & Entertainment			
1662	IEXP-178317	3/16/2009	23.11	7.89	50	3308	9110	5411	Meals & Entertainment			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
SSU Div 12 Allocation Factor to Kentucky 5.41%
Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost		FERC	Sub Acct Sub-	
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct Description	Total
1663	IEXP-178317	3/16/2009	560.80	191.39	50	3308	9110	5411	Meals & Entertainment	
1664	IEXP-178334	3/16/2009	7.88	2.68	50	3333	8700	5411	Meals & Entertainment	
1665	IEXP-178334	3/16/2009	15.69	5.35	50	3333	8700	5411	Meals & Entertainment	
1666	IEXP-178334	3/16/2009	21.79	7.44	50	3333	8700	5411	Meals & Entertainment	
1667	IEXP-178334	3/16/2009	37.78	12.89	50	3333	8700	5411	Meals & Entertainment	
1668	IEXP-178334	3/16/2009	105.70	36.07	50	3333	8700	5411	Meals & Entertainment	
1669	IEXP-178334	3/16/2009	288.60	81.67	50	3333	8700	5411	Meals & Entertainment	
1670	IEXP-178411	3/16/2009	4.85	1.66	50	2731	8700	5411	Meals & Entertainment	
1671	IEXP-178411	3/16/2009	8.30	2.83	50	2731	8700	5411	Meals & Entertainment	
1672	IEXP-178411	3/16/2009	12.65	4.32	50	2731	8700	5411	Meals & Entertainment	
1673	IEXP-178411	3/16/2009	38.48	13.13	50	2731	8700	5411	Meals & Entertainment	
1674	IEXP-178411	3/16/2009	38.04	13.29	50	2731	8700	5411	Meals & Entertainment	
1675	IEXP-178411	3/16/2009	51.22	17.48	50	2731	8700	5411	Meals & Entertainment	
1676	IEXP-178411	3/16/2009	54.84	18.65	50	2731	8700	5411	Meals & Entertainment	
1677	IEXP-178411	3/16/2009	73.47	25.07	50	2731	8700	5411	Meals & Entertainment	
1678	IEXP-178411	3/16/2009	86.79	29.62	50	2731	8700	5411	Meals & Entertainment	
1679	IEXP-178411	3/16/2009	99.01	32.77	50	2731	8700	5411	Meals & Entertainment	
1680	IEXP-178668	3/19/2009	4.73	1.61	50	3308	9110	5411	Meals & Entertainment	
1681	IEXP-178668	3/19/2009	14.45	4.93	50	3308	9110	5411	Meals & Entertainment	
1682	IEXP-178668	3/19/2009	15.15	5.17	50	3308	9110	5411	Meals & Entertainment	
1683	IEXP-178668	3/19/2009	16.03	5.47	50	3308	9110	5411	Meals & Entertainment	
1684	IEXP-178668	3/19/2009	19.01	6.49	50	3308	9110	5411	Meals & Entertainment	
1685	IEXP-178668	3/19/2009	30.75	10.49	50	3308	9110	5411	Meals & Entertainment	
1686	IEXP-178668	3/19/2009	33.51	11.44	50	3308	9110	5411	Meals & Entertainment	
1687	IEXP-178668	3/19/2009	53.18	18.14	50	3308	9110	5411	Meals & Entertainment	
1688	IEXP-178668	3/19/2009	81.80	21.09	50	3308	9110	5411	Meals & Entertainment	
1689	IEXP-178668	3/19/2009	94.86	32.37	50	3308	9110	5411	Meals & Entertainment	
1690	IEXP-178780	3/20/2009	3.39	1.16	50	3307	8700	5411	Meals & Entertainment	
1691	IEXP-178780	3/20/2009	6.12	2.09	50	3307	8700	5411	Meals & Entertainment	
1692	IEXP-178780	3/20/2009	118.29	40.37	50	3307	8700	5411	Meals & Entertainment	
1693	IEXP-178790	3/20/2009	5.73	1.96	50	3303	8700	5411	Meals & Entertainment	
1694	IEXP-178810	3/20/2009	4.75	1.62	50	2604	8700	5411	Meals & Entertainment	
1695	IEXP-178810	3/20/2009	5.76	1.97	50	2604	8700	5411	Meals & Entertainment	
1696	IEXP-178810	3/20/2009	9.72	3.32	50	2604	8700	5411	Meals & Entertainment	
1697	IEXP-178810	3/20/2009	16.15	5.51	50	2604	8700	5411	Meals & Entertainment	
1698	IEXP-178810	3/20/2009	22.91	7.82	50	2604	8700	5411	Meals & Entertainment	
1699	IEXP-178810	3/20/2009	24.88	8.49	50	2604	8700	5411	Meals & Entertainment	
1700	IEXP-178810	3/20/2009	54.03	18.44	50	2604	8700	5411	Meals & Entertainment	
1701	IEXP-178810	3/20/2009	67.13	22.91	50	2604	8700	5411	Meals & Entertainment	
1702	IEXP-178951	3/23/2009	4.00	1.37	50	3305	8700	5411	Meals & Entertainment	
1703	IEXP-178951	3/23/2009	5.00	1.71	50	3305	8700	5411	Meals & Entertainment	
1704	IEXP-178951	3/23/2009	16.80	5.73	50	3305	8700	5411	Meals & Entertainment	
1705	IEXP-178951	3/23/2009	20.00	6.83	50	3305	8700	5411	Meals & Entertainment	
1706	IEXP-178951	3/23/2009	23.00	7.85	50	3305	8700	5411	Meals & Entertainment	
1707	IEXP-178951	3/23/2009	29.88	10.23	50	3305	8700	5411	Meals & Entertainment	
1708	IEXP-178951	3/23/2009	48.86	16.68	50	3305	8700	5411	Meals & Entertainment	
1709	IEXP-178951	3/23/2009	60.81	20.75	50	3305	8700	5411	Meals & Entertainment	
1710	IEXP-178951	3/23/2009	65.41	22.32	50	3305	8700	5411	Meals & Entertainment	
1711	IEXP-178951	3/23/2009	85.79	29.28	50	3305	8700	5411	Meals & Entertainment	
1712	IEXP-179119	3/25/2009	41.00	13.99	50	3301	8700	5411	Meals & Entertainment	
1713	IEXP-179119	3/25/2009	246.87	84.25	50	3301	8700	5411	Meals & Entertainment	
1714	IEXP-179220	3/26/2009	13.47	4.60	50	3304	8700	5411	Meals & Entertainment	
1715	IEXP-179220	3/26/2009	13.65	4.66	50	3304	8700	5411	Meals & Entertainment	
1716	IEXP-179220	3/26/2009	15.65	5.34	50	3304	8700	5411	Meals & Entertainment	
1717	IEXP-179220	3/26/2009	48.96	16.71	50	3304	8700	5411	Meals & Entertainment	
1718	IEXP-179220	3/26/2009	134.38	45.85	50	3304	8700	5411	Meals & Entertainment	
1719	IEXP-179545	3/30/2009	8.65	2.85	50	2631	8700	5411	Meals & Entertainment	
1720	IEXP-179545	3/30/2009	23.58	8.05	50	2631	8700	5411	Meals & Entertainment	
1721	IEXP-179545	3/30/2009	16.68	5.69	50	2631	8700	5411	Meals & Entertainment	
1722	IEXP-179545	3/30/2009	21.84	7.39	50	2631	8700	5411	Meals & Entertainment	
1723	IEXP-179545	3/30/2009	27.81	9.49	50	2631	8700	5411	Meals & Entertainment	
1724	IEXP-179545	3/30/2009	16.98	5.79	50	2631	8700	5411	Meals & Entertainment	
1725	IEXP-179545	3/30/2009	2.49	0.85	50	2631	8700	5411	Meals & Entertainment	
1726	IEXP-179545	3/30/2009	8.66	2.96	50	2631	8850	5411	Meals & Entertainment	
1727	IEXP-179545	3/30/2009	19.67	5.69	50	2631	8850	5411	Meals & Entertainment	
1728	IEXP-179545	3/30/2009	21.54	7.39	50	2631	8850	5411	Meals & Entertainment	
1729	IEXP-179545	3/30/2009	27.80	9.49	50	2631	8850	5411	Meals & Entertainment	
1730	IEXP-179545	3/30/2009	16.98	5.79	50	2631	8850	5411	Meals & Entertainment	
1731	IEXP-179708	3/31/2009	5.06	1.73	50	2731	8700	5411	Meals & Entertainment	
1732	IEXP-179708	3/31/2009	6.89	2.35	50	2731	8700	5411	Meals & Entertainment	
1733	IEXP-179708	3/31/2009	7.07	2.41	50	2731	8700	5411	Meals & Entertainment	
1734	IEXP-179708	3/31/2009	18.19	8.21	50	2731	8700	5411	Meals & Entertainment	
1735	IEXP-179708	3/31/2009	20.56	7.02	50	2731	8700	5411	Meals & Entertainment	
1736	IEXP-179708	3/31/2009	20.81	7.10	50	2731	8700	5411	Meals & Entertainment	
1737	IEXP-179708	3/31/2009	27.70	9.45	50	2731	8700	5411	Meals & Entertainment	
1738	IEXP-179708	3/31/2009	49.50	16.89	50	2731	8700	5411	Meals & Entertainment	
1739	IEXP-179708	3/31/2009	71.45	24.38	50	2731	8700	5411	Meals & Entertainment	
1740	IEXP-179708	3/31/2009	80.06	27.32	50	2731	8700	5411	Meals & Entertainment	
1741	IEXP-179708	3/31/2009	305.00	104.09	50	2731	8700	5411	Meals & Entertainment	
1742	IEXP-179708	3/31/2009	452.99	154.57	50	2731	8700	5411	Meals & Entertainment	
1743	IEXP-179915	4/1/2009	37.76	12.89	50	3351	8700	5411	Meals & Entertainment	
1744	IEXP-179982	4/2/2009	4.82	1.64	50	3331	8700	5411	Meals & Entertainment	
1745	IEXP-179982	4/2/2009	41.20	14.06	50	3331	8700	5411	Meals & Entertainment	
1746	IEXP-179982	4/2/2009	44.21	15.09	50	3331	8700	5411	Meals & Entertainment	
1747	IEXP-179982	4/2/2009	33.00	11.26	50	3331	8700	5411	Meals & Entertainment	
1748	IEXP-179982	4/2/2009	51.10	17.44	50	3331	8700	5411	Meals & Entertainment	
1749	IEXP-179982	4/2/2009	117.00	40.24	50	3331	8700	5411	Meals & Entertainment	
1750	IEXP-179982	4/2/2009	122.84	41.92	50	3331	8700	5411	Meals & Entertainment	
1751	IEXP-179982	4/2/2009	213.50	72.86	50	3331	8700	5411	Meals & Entertainment	
1752	IEXP-179982	4/2/2009	252.74	88.26	50	3331	8700	5411	Meals & Entertainment	
1753	IEXP-179982	4/2/2009	7.80	2.66	50	3303	8700	5411	Meals & Entertainment	
1754	IEXP-179982	4/2/2009	9.82	3.35	50	3303	8700	5411	Meals & Entertainment	
1755	IEXP-179982	4/2/2009	48.00	16.38	50	3303	8700	5411	Meals & Entertainment	
1756	IEXP-179982	4/2/2009	369.80	125.21	50	3303	8700	5411	Meals & Entertainment	
1757	IEXP-181035	4/9/2009	38.92	13.28	50	2602	8700	5411	Meals & Entertainment	
1758	IEXP-181422	4/17/2009	20.57	7.02	50	3308	9110	5411	Meals & Entertainment	
1759	IEXP-181422	4/17/2009	47.24	16.12	50	3308	9110	5411	Meals & Entertainment	
1760	IEXP-181422	4/17/2009	126.87	43.30	50	3308	9110	5411	Meals & Entertainment	
1761	IEXP-181422	4/17/2009	489.05	168.90	50	3308	9110	5411	Meals & Entertainment	
1762	IEXP-181557	4/17/2009	4.11	1.40	50	2604	8700	5411	Meals & Entertainment	
1763	IEXP-181557	4/17/2009	11.53	3.93	50	2604	8700	5411	Meals & Entertainment	
1764	IEXP-181557	4/17/2009	24.11	8.23	50	2604	8700	5411	Meals & Entertainment	
1765	IEXP-181557	4/17/2009	25.88	8.83	50	2604	8700	5411	Meals & Entertainment	
1766	IEXP-181557	4/17/2009	28.28	9.85	50	2604	8700	5411	Meals & Entertainment	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
SSU Div 12 Allocation Factor to Kentucky 5.41%
Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost		FERC	Sub Acct		Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct			
1767	IEXP-181557	4/17/2009	53.56	18.28	50	2804	8700	5411	Meals & Entertainment			
1768	IEXP-181557	4/17/2009	54.26	18.52	50	2604	8700	5411	Meals & Entertainment			
1769	IEXP-181557	4/17/2009	102.13	34.86	50	2804	8700	5411	Meals & Entertainment			
1770	IEXP-181557	4/17/2009	122.81	41.91	50	2604	8700	5411	Meals & Entertainment			
1771	IEXP-181557	4/17/2009	5.00	1.71	50	2604	8700	5411	Meals & Entertainment			
1772	IEXP-181940	4/21/2009	6.00	2.05	50	3305	8700	5411	Meals & Entertainment			
1773	IEXP-181940	4/21/2009	22.50	7.68	50	3305	8700	5411	Meals & Entertainment			
1774	IEXP-181940	4/21/2009	68.03	23.22	50	3305	8700	5411	Meals & Entertainment			
1775	IEXP-182152	4/22/2009	2.25	0.77	50	3303	8700	5411	Meals & Entertainment			
1776	IEXP-182152	4/22/2009	3.40	1.16	50	3303	8700	5411	Meals & Entertainment			
1777	IEXP-182244	4/23/2009	5.60	1.91	50	3307	8700	5411	Meals & Entertainment			
1778	IEXP-182244	4/23/2009	37.72	12.87	50	3307	8700	5411	Meals & Entertainment			
1779	IEXP-182244	4/23/2009	86.81	22.80	50	3307	8700	5411	Meals & Entertainment			
1780	IEXP-182244	4/23/2009	67.35	22.99	50	3307	8700	5411	Meals & Entertainment			
1781	IEXP-182244	4/23/2009	68.38	23.33	50	3307	8700	5411	Meals & Entertainment			
1782	IEXP-182244	4/23/2009	818.13	279.21	50	3307	8700	5411	Meals & Entertainment			
1783	IEXP-182430	4/24/2009	1.96	0.67	50	3301	8700	5411	Meals & Entertainment			
1784	IEXP-182597	4/27/2009	1.95	0.67	50	3303	8700	5411	Meals & Entertainment			
1785	IEXP-183350	5/1/2009	68.16	30.09	50	2602	8700	5411	Meals & Entertainment			
1786	IEXP-183352	5/1/2009	7.24	2.47	50	2631	8700	5411	Meals & Entertainment			
1787	IEXP-183352	5/1/2009	10.89	3.72	50	2631	8700	5411	Meals & Entertainment			
1788	IEXP-183352	5/1/2009	11.10	3.79	50	2631	8700	5411	Meals & Entertainment			
1789	IEXP-183352	5/1/2009	55.86	19.06	50	2631	8700	5411	Meals & Entertainment			
1790	IEXP-183352	5/1/2009	130.69	44.60	50	2631	8700	5411	Meals & Entertainment			
1791	IEXP-183352	5/1/2009	7.24	2.47	50	2631	8850	5411	Meals & Entertainment			
1792	IEXP-183352	5/1/2009	10.89	3.72	50	2631	8850	5411	Meals & Entertainment			
1793	IEXP-183352	5/1/2009	11.11	3.79	50	2631	8850	5411	Meals & Entertainment			
1794	IEXP-183352	5/1/2009	55.86	19.06	50	2631	8850	5411	Meals & Entertainment			
1795	IEXP-183352	5/1/2009	130.00	44.37	50	2631	8850	5411	Meals & Entertainment			
1796	IEXP-183353	5/1/2009	10.83	3.70	50	3308	9110	5411	Meals & Entertainment			
1797	IEXP-183353	5/1/2009	20.60	7.03	50	3308	9110	5411	Meals & Entertainment			
1798	IEXP-183353	5/1/2009	32.10	10.88	50	3308	9110	5411	Meals & Entertainment			
1799	IEXP-183353	5/1/2009	62.84	21.45	50	3308	9110	5411	Meals & Entertainment			
1800	IEXP-183878	5/5/2009	8.58	2.24	50	2604	8700	5411	Meals & Entertainment			
1801	IEXP-183878	5/5/2009	8.78	3.00	50	2604	8700	5411	Meals & Entertainment			
1802	IEXP-183878	5/5/2009	12.02	4.10	50	2604	8700	5411	Meals & Entertainment			
1803	IEXP-183878	5/5/2009	66.83	22.84	50	2604	8700	5411	Meals & Entertainment			
1804	IEXP-183878	5/5/2009	438.44	148.83	50	2604	8700	5411	Meals & Entertainment			
1805	IEXP-183943	5/5/2009	4.40	1.50	50	3303	8700	5411	Meals & Entertainment			
1806	IEXP-184097	5/6/2009	2.43	0.83	50	3331	8700	5411	Meals & Entertainment			
1807	IEXP-184097	5/6/2009	4.14	1.41	50	3331	8700	5411	Meals & Entertainment			
1808	IEXP-184097	5/6/2009	4.35	1.48	50	3331	8700	5411	Meals & Entertainment			
1809	IEXP-184097	5/6/2009	5.98	2.04	50	3331	8700	5411	Meals & Entertainment			
1810	IEXP-184097	5/6/2009	8.42	2.87	50	3331	8700	5411	Meals & Entertainment			
1811	IEXP-184097	5/6/2009	10.73	3.68	50	3331	8700	5411	Meals & Entertainment			
1812	IEXP-184097	5/6/2009	58.16	19.85	50	3331	8700	5411	Meals & Entertainment			
1813	IEXP-184097	5/6/2009	119.17	40.67	50	3331	8700	5411	Meals & Entertainment			
1814	IEXP-184097	5/6/2009	153.77	52.48	50	3331	8700	5411	Meals & Entertainment			
1815	IEXP-184097	5/6/2009	121.06	41.32	50	3331	8700	5411	Meals & Entertainment			
1816	IEXP-184097	5/6/2009	354.07	120.84	50	3331	8700	5411	Meals & Entertainment			
1817	IEXP-184199	5/6/2009	4.34	1.48	50	3333	8700	5411	Meals & Entertainment			
1818	IEXP-184199	5/6/2009	82.57	28.18	50	3333	8700	5411	Meals & Entertainment			
1819	IEXP-184547	5/8/2009	5.43	1.85	50	2731	8700	5411	Meals & Entertainment			
1820	IEXP-184547	5/8/2009	12.58	4.29	50	2731	8700	5411	Meals & Entertainment			
1821	IEXP-184547	5/8/2009	19.03	6.49	50	2731	8700	5411	Meals & Entertainment			
1822	IEXP-184547	5/8/2009	21.53	7.35	50	2731	8700	5411	Meals & Entertainment			
1823	IEXP-184547	5/8/2009	25.88	8.83	50	2731	8700	5411	Meals & Entertainment			
1824	IEXP-184547	5/8/2009	26.06	8.89	50	2731	8700	5411	Meals & Entertainment			
1825	IEXP-184547	5/8/2009	26.65	9.10	50	2731	8700	5411	Meals & Entertainment			
1826	IEXP-184547	5/8/2009	27.91	9.53	50	2731	8700	5411	Meals & Entertainment			
1827	IEXP-184547	5/8/2009	50.00	17.06	50	2731	8700	5411	Meals & Entertainment			
1828	IEXP-184547	5/8/2009	68.04	23.22	50	2731	8700	5411	Meals & Entertainment			
1829	IEXP-184547	5/8/2009	104.39	35.83	50	2731	8700	5411	Meals & Entertainment			
1830	IEXP-184547	5/8/2009	146.79	50.10	50	2731	8700	5411	Meals & Entertainment			
1831	IEXP-184547	5/8/2009	300.40	102.52	50	2731	8700	5411	Meals & Entertainment			
1832	IEXP-184547	5/8/2009	249.62	85.19	50	2731	8700	5411	Meals & Entertainment			
1833	IEXP-185388	5/18/2009	3.49	1.19	50	3303	8700	5411	Meals & Entertainment			
1834	IEXP-185388	5/18/2009	12.33	4.21	50	3303	8700	5411	Meals & Entertainment			
1835	IEXP-185388	5/18/2009	27.01	9.22	50	3303	8700	5411	Meals & Entertainment			
1836	IEXP-185388	5/18/2009	43.78	14.94	50	3303	8700	5411	Meals & Entertainment			
1837	IEXP-185388	5/18/2009	53.35	18.21	50	3303	8700	5411	Meals & Entertainment			
1838	IEXP-185486	5/18/2009	47.88	16.34	50	3315	8700	5411	Meals & Entertainment			
1839	IEXP-185532	5/18/2009	6.00	2.05	50	3305	8700	5411	Meals & Entertainment			
1840	IEXP-185532	5/18/2009	60.28	20.57	50	3305	8700	5411	Meals & Entertainment			
1841	IEXP-185532	5/18/2009	84.08	21.87	50	3305	8700	5411	Meals & Entertainment			
1842	IEXP-185827	5/21/2009	6.28	2.14	50	3308	9110	5411	Meals & Entertainment			
1843	IEXP-185827	5/21/2009	20.65	7.05	50	3308	9110	5411	Meals & Entertainment			
1844	IEXP-185827	5/21/2009	22.90	7.82	50	3308	9110	5411	Meals & Entertainment			
1845	IEXP-185827	5/21/2009	19.54	6.67	50	3308	9110	5411	Meals & Entertainment			
1846	IEXP-185827	5/21/2009	34.25	11.69	50	3308	9110	5411	Meals & Entertainment			
1847	IEXP-185998	5/23/2009	27.35	9.33	50	2612	8700	5411	Meals & Entertainment			
1848	IEXP-185998	5/23/2009	56.71	19.35	50	2612	8700	5411	Meals & Entertainment			
1849	IEXP-186088	5/26/2009	4.00	1.37	50	3307	8700	5411	Meals & Entertainment			
1850	IEXP-186088	5/26/2009	5.47	1.87	50	3307	8700	5411	Meals & Entertainment			
1851	IEXP-186088	5/26/2009	5.47	1.87	50	3307	8700	5411	Meals & Entertainment			
1852	IEXP-186088	5/26/2009	7.57	2.58	50	3307	8700	5411	Meals & Entertainment			
1853	IEXP-186088	5/26/2009	8.83	2.95	50	3307	8700	5411	Meals & Entertainment			
1854	IEXP-186088	5/26/2009	0.75	0.26	50	3307	8700	5411	Meals & Entertainment			
1855	IEXP-186088	5/26/2009	36.25	12.37	50	3307	8700	5411	Meals & Entertainment			
1856	IEXP-186088	5/26/2009	37.48	12.79	50	3307	8700	5411	Meals & Entertainment			
1857	IEXP-186088	5/26/2009	50.35	17.18	50	3307	8700	5411	Meals & Entertainment			
1858	IEXP-186088	5/26/2009	63.53	21.68	50	3307	8700	5411	Meals & Entertainment			
1859	IEXP-186088	5/26/2009	65.17	22.24	50	3307	8700	5411	Meals & Entertainment			
1860	IEXP-186088	5/26/2009	86.54	22.71	50	3307	8700	5411	Meals & Entertainment			
1861	IEXP-186088	5/26/2009	239.80	81.84	50	3307	8700	5411	Meals & Entertainment			
1862	IEXP-186088	5/26/2009	374.43	127.79	50	3307	8700	5411	Meals & Entertainment			
1863	IEXP-186135	5/28/2009	5.29	1.81	50	3303	8700	5411	Meals & Entertainment			
1864	IEXP-186560	5/28/2009	12.00	4.10	50	3333	8700	5411	Meals & Entertainment			
1865	IEXP-187070	6/5/2009	2.04	0.70	50	3304	8700	5411	Meals & Entertainment			
1866	IEXP-187070	6/5/2009	2.87	0.98	50	3304	8700	5411	Meals & Entertainment			
1867	IEXP-187070	6/5/2009	3.00	1.02	50	3304	8700	5411	Meals & Entertainment			
1868	IEXP-187070	6/5/2009	5.40	1.84	50	3304	8700	5411	Meals & Entertainment			
1869	IEXP-187070	6/5/2009	13.83	4.72	50	3304	8700	5411	Meals & Entertainment			
1870	IEXP-187070	6/5/2009	26.04	8.89	50	3304	8700	5411	Meals & Entertainment			

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 6.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE NUMBER	INVOICE DATE	Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
			Amount	KY						
1871	IEXP-187070	6/5/2009	10.24	3.49	50	3304	8700	5411	Meals & Entertainment	
1872	IEXP-187070	6/5/2009	25.60	8.74	50	3304	8700	5411	Meals & Entertainment	
1873	IEXP-187287	6/9/2009	1.25	0.43	50	3305	8800	5411	Meals & Entertainment	
1874	IEXP-187340	6/9/2009	8.35	2.85	50	2631	8700	5411	Meals & Entertainment	
1875	IEXP-187340	6/9/2009	25.40	8.67	50	2631	8700	5411	Meals & Entertainment	
1876	IEXP-187340	6/9/2009	33.97	11.59	50	2631	8700	5411	Meals & Entertainment	
1877	IEXP-187340	6/9/2009	48.99	16.72	50	2631	8700	5411	Meals & Entertainment	
1878	IEXP-187340	6/9/2009	61.73	21.07	50	2631	8700	5411	Meals & Entertainment	
1879	IEXP-187340	6/9/2009	65.32	22.29	50	2631	8700	5411	Meals & Entertainment	
1880	IEXP-187340	6/9/2009	83.11	28.38	50	2631	8700	5411	Meals & Entertainment	
1881	IEXP-187340	6/9/2009	84.39	28.80	50	2631	8700	5411	Meals & Entertainment	
1882	IEXP-187340	6/9/2009	104.58	35.69	50	2631	8700	5411	Meals & Entertainment	
1883	IEXP-187519	6/11/2009	6.58	2.25	50	3331	8700	5411	Meals & Entertainment	
1884	IEXP-187519	6/11/2009	6.97	2.38	50	3331	8700	5411	Meals & Entertainment	
1885	IEXP-187519	6/11/2009	7.52	2.57	50	3331	8700	5411	Meals & Entertainment	
1886	IEXP-187519	6/11/2009	7.85	2.71	50	3331	8700	5411	Meals & Entertainment	
1887	IEXP-187519	6/11/2009	8.88	3.03	50	3331	8700	5411	Meals & Entertainment	
1888	IEXP-187519	6/11/2009	9.58	3.28	50	3331	8700	5411	Meals & Entertainment	
1889	IEXP-187519	6/11/2009	9.95	3.40	50	3331	8700	5411	Meals & Entertainment	
1890	IEXP-187519	6/11/2009	22.37	7.63	50	3331	8700	5411	Meals & Entertainment	
1891	IEXP-187519	6/11/2009	13.02	4.44	50	3331	8700	5411	Meals & Entertainment	
1892	IEXP-187519	6/11/2009	59.06	20.16	50	3331	8700	5411	Meals & Entertainment	
1893	IEXP-187519	6/11/2009	61.80	21.02	50	3331	8700	5411	Meals & Entertainment	
1894	IEXP-187519	6/11/2009	72.44	24.72	50	3331	8700	5411	Meals & Entertainment	
1895	IEXP-187519	6/11/2009	79.92	27.28	50	3331	8700	5411	Meals & Entertainment	
1896	IEXP-187519	6/11/2009	89.57	30.57	50	3331	8700	5411	Meals & Entertainment	
1897	IEXP-187737	6/16/2009	2.57	0.88	50	3303	8700	5411	Meals & Entertainment	
1898	IEXP-187839	6/17/2009	37.85	12.92	50	3307	9030	5411	Meals & Entertainment	
1899	IEXP-187851	6/18/2009	7.30	2.49	50	2604	8700	5411	Meals & Entertainment	
1900	IEXP-187851	6/18/2009	7.77	2.65	50	2604	8700	5411	Meals & Entertainment	
1901	IEXP-187851	6/18/2009	8.14	2.78	50	2604	8700	5411	Meals & Entertainment	
1902	IEXP-187851	6/18/2009	19.51	6.66	50	2604	8700	5411	Meals & Entertainment	
1903	IEXP-187851	6/18/2009	28.25	9.64	50	2604	8700	5411	Meals & Entertainment	
1904	IEXP-187851	6/18/2009	49.87	17.02	50	2604	8700	5411	Meals & Entertainment	
1905	IEXP-187851	6/18/2009	16.72	5.71	50	2604	8700	5411	Meals & Entertainment	
1906	IEXP-187855	6/18/2009	16.70	5.70	50	3315	8700	5411	Meals & Entertainment	
1907	IEXP-187855	6/18/2009	27.00	9.21	50	3315	8700	5411	Meals & Entertainment	
1908	IEXP-187892	6/19/2009	5.75	1.96	50	3307	8700	5411	Meals & Entertainment	
1909	IEXP-187892	6/19/2009	14.00	4.78	50	3307	8700	5411	Meals & Entertainment	
1910	IEXP-187892	6/19/2009	38.19	12.35	50	3307	8700	5411	Meals & Entertainment	
1911	IEXP-187892	6/19/2009	57.07	19.48	50	3307	8700	5411	Meals & Entertainment	
1912	IEXP-187892	6/19/2009	99.44	33.94	50	3307	8700	5411	Meals & Entertainment	
1913	IEXP-187892	6/19/2009	102.87	35.04	50	3307	8700	5411	Meals & Entertainment	
1914	IEXP-188049	6/22/2009	6.00	2.05	50	3305	8700	5411	Meals & Entertainment	
1915	IEXP-188049	6/22/2009	22.37	7.63	50	3305	8700	5411	Meals & Entertainment	
1916	IEXP-188049	6/22/2009	23.37	7.88	50	3305	8700	5411	Meals & Entertainment	
1917	IEXP-188049	6/22/2009	80.03	27.31	50	3305	8700	5411	Meals & Entertainment	
1918	IEXP-188094	6/23/2009	54.35	18.55	50	3308	8700	5411	Meals & Entertainment	
1919	IEXP-188094	6/23/2009	12.14	4.14	50	3308	9110	5411	Meals & Entertainment	
1920	IEXP-188094	6/23/2009	17.68	6.03	50	3308	9110	5411	Meals & Entertainment	
1921	IEXP-188094	6/23/2009	18.80	6.35	50	3308	9110	5411	Meals & Entertainment	
1922	IEXP-188094	6/23/2009	20.87	7.12	50	3308	9110	5411	Meals & Entertainment	
1923	IEXP-188094	6/23/2009	21.58	7.36	50	3308	9110	5411	Meals & Entertainment	
1924	IEXP-188094	6/23/2009	6.50	2.22	50	3308	9110	5411	Meals & Entertainment	
1925	IEXP-188094	6/23/2009	26.22	8.95	50	3308	9110	5411	Meals & Entertainment	
1926	IEXP-188094	6/23/2009	17.50	5.97	50	3308	9110	5411	Meals & Entertainment	
1927	IEXP-188094	6/23/2009	599.78	204.89	50	3308	9110	5411	Meals & Entertainment	
1928	IEXP-188390	6/26/2009	47.81	16.32	50	2604	8700	5411	Meals & Entertainment	
1929	IEXP-188390	6/26/2009	59.71	20.38	50	2604	8700	5411	Meals & Entertainment	
1930	IEXP-188390	6/26/2009	282.52	89.59	50	2604	8700	5411	Meals & Entertainment	
1931	IEXP-188607	6/29/2009	2.78	0.95	50	3303	8700	5411	Meals & Entertainment	
1932	IEXP-188607	6/29/2009	4.57	1.56	50	3303	8700	5411	Meals & Entertainment	
1933	IEXP-188607	6/29/2009	4.98	1.69	50	3303	8700	5411	Meals & Entertainment	
1934	IEXP-188607	6/29/2009	8.25	2.82	50	3303	8700	5411	Meals & Entertainment	
1935	IEXP-139944	7/3/2008	1.80	0.61	50	2731	8700	5412	Spousal & Dependent Travel	17,176.68
1936	IEXP-139944	7/3/2008	1.00	0.61	50	2731	8850	5412	Spousal & Dependent Travel	
1937	IEXP-141515	7/16/2008	15.00	5.11	50	3303	8700	5412	Spousal & Dependent Travel	
1938	IEXP-141812	7/18/2008	6.43	2.19	50	3308	9080	5412	Spousal & Dependent Travel	
1939	IEXP-141812	7/18/2008	8.80	3.00	50	3308	9080	5412	Spousal & Dependent Travel	
1940	IEXP-141812	7/18/2008	16.62	5.73	50	3308	9110	5412	Spousal & Dependent Travel	
1941	IEXP-141812	7/18/2008	23.79	8.11	50	3308	9110	5412	Spousal & Dependent Travel	
1942	IEXP-142296	7/23/2008	7.00	2.39	50	3331	8700	5412	Spousal & Dependent Travel	
1943	IEXP-142296	7/23/2008	390.00	132.97	50	3331	8700	5412	Spousal & Dependent Travel	
1944	IEXP-143130	8/1/2008	5.94	2.03	50	3315	8700	5412	Spousal & Dependent Travel	
1945	IEXP-143130	8/1/2008	8.84	2.33	50	3315	8700	5412	Spousal & Dependent Travel	
1946	IEXP-145817	8/11/2008	28.11	9.58	50	2731	8700	5412	Spousal & Dependent Travel	
1947	IEXP-145817	8/11/2008	15.33	5.23	50	2731	8700	5412	Spousal & Dependent Travel	
1948	IEXP-145817	8/11/2008	20.44	6.97	50	2731	8700	5412	Spousal & Dependent Travel	
1949	IEXP-145817	8/11/2008	26.89	9.17	50	2731	8850	5412	Spousal & Dependent Travel	
1950	IEXP-145817	8/11/2008	14.67	5.00	50	2731	8850	5412	Spousal & Dependent Travel	
1951	IEXP-145817	8/11/2008	19.56	6.67	50	2731	8850	5412	Spousal & Dependent Travel	
1952	IEXP-146349	8/11/2008	21.08	7.19	50	3305	8700	5412	Spousal & Dependent Travel	
1953	IEXP-147448	8/19/2008	7.91	2.70	50	2631	8700	5412	Spousal & Dependent Travel	
1954	IEXP-147448	8/19/2008	11.30	3.85	50	2631	8700	5412	Spousal & Dependent Travel	
1955	IEXP-147448	8/19/2008	7.91	2.70	50	2631	8850	5412	Spousal & Dependent Travel	
1956	IEXP-147448	8/19/2008	11.30	3.85	50	2631	8850	5412	Spousal & Dependent Travel	
1957	IEXP-149089	8/26/2008	58.87	19.42	50	3304	8700	5412	Spousal & Dependent Travel	
1958	IEXP-151405	9/3/2008	0.14	0.05	50	3305	8700	5412	Spousal & Dependent Travel	
1959	IEXP-151405	9/3/2008	0.23	0.08	50	3305	8700	5412	Spousal & Dependent Travel	
1960	IEXP-151405	9/3/2008	0.30	0.10	50	3305	8700	5412	Spousal & Dependent Travel	
1961	IEXP-151405	9/3/2008	0.56	0.19	50	3305	8700	5412	Spousal & Dependent Travel	
1962	IEXP-151405	9/3/2008	0.75	0.26	50	3305	8700	5412	Spousal & Dependent Travel	
1963	IEXP-151405	9/3/2008	0.75	0.26	50	3305	8700	5412	Spousal & Dependent Travel	
1964	IEXP-151405	9/3/2008	0.75	0.26	50	3305	8700	5412	Spousal & Dependent Travel	
1965	IEXP-151405	9/3/2008	1.00	0.34	50	3305	8700	5412	Spousal & Dependent Travel	
1966	IEXP-151828	9/4/2008	59.24	20.20	50	2631	8700	5412	Spousal & Dependent Travel	
1967	IEXP-152933	9/9/2008	200.00	68.19	50	3331	8700	5412	Spousal & Dependent Travel	
1968	IEXP-153089	9/10/2008	34.49	11.76	50	2703	8700	5412	Spousal & Dependent Travel	
1969	IEXP-154308	9/16/2008	12.00	4.09	50	2608	8800	5412	Spousal & Dependent Travel	
1970	IEXP-155360	9/18/2008	19.13	6.52	50	2731	8700	5412	Spousal & Dependent Travel	
1971	IEXP-155360	9/18/2008	19.13	6.52	50	2731	8850	5412	Spousal & Dependent Travel	
1972	IEXP-155769	9/23/2008	0.55	0.19	50	2605	8800	5412	Spousal & Dependent Travel	
1973	IEXP-158545	10/2/2008	11.88	3.99	50	2818	8700	5412	Spousal & Dependent Travel	
1974	IEXP-158545	10/2/2008	13.05	4.45	50	2818	8700	5412	Spousal & Dependent Travel	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 6.41%
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ACCOUNT CODING

Line Item	INVOICE		Amount	Amount Allocated to		Company	Cost		FERC	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE		KY	Center		Acct					
1975	IEXP-158545	10/2/2008	17.24	5.88	50	2618	8700	5412	Spousal & Dependent Travel			
1976	IEXP-158545	10/2/2008	21.65	7.39	50	2618	8700	5412	Spousal & Dependent Travel			
1977	IEXP-158445	10/8/2008	15.00	5.12	50	3331	8700	5412	Spousal & Dependent Travel			
1978	IEXP-158445	10/8/2008	30.00	10.24	50	3331	8700	5412	Spousal & Dependent Travel			
1979	IEXP-163137	10/21/2008	43.20	14.74	50	3307	8700	5412	Spousal & Dependent Travel			
1980	IEXP-163182	10/22/2008	20.00	6.83	50	3308	9110	5412	Spousal & Dependent Travel			
1981	IEXP-163910	10/31/2008	27.88	9.51	50	2631	8700	5412	Spousal & Dependent Travel			
1982	IEXP-164921	11/6/2008	26.86	9.20	50	3301	8700	5412	Spousal & Dependent Travel			
1983	IEXP-164921	11/6/2008	19.26	6.57	50	3301	8700	5412	Spousal & Dependent Travel			
1984	IEXP-164933	11/6/2008	10.00	3.41	50	2731	8700	5412	Spousal & Dependent Travel			
1985	IEXP-166187	11/17/2008	12.43	4.24	50	2618	8700	5412	Spousal & Dependent Travel			
1986	IEXP-166568	11/21/2008	70.00	23.89	50	2604	8700	5412	Spousal & Dependent Travel			
1987	IEXP-167267	12/2/2008	39.76	13.57	50	3333	8700	5412	Spousal & Dependent Travel			
1988	IEXP-167936	12/9/2008	2.91	0.99	50	3301	8700	5412	Spousal & Dependent Travel			
1989	IEXP-167936	12/9/2008	4.21	1.44	50	3301	8700	5412	Spousal & Dependent Travel			
1990	IEXP-167936	12/9/2008	303.60	103.58	50	3301	8700	5412	Spousal & Dependent Travel			
1991	IEXP-168037	12/10/2008	8.00	2.73	50	3331	8700	5412	Spousal & Dependent Travel			
1992	IEXP-168153	12/11/2008	47.74	16.29	50	3308	9110	5412	Spousal & Dependent Travel			
1993	IEXP-171202	1/5/2009	11.23	3.83	50	2831	8700	5412	Spousal & Dependent Travel			
1994	IEXP-173446	1/22/2009	16.55	5.65	50	3301	8700	5412	Spousal & Dependent Travel			
1995	IEXP-174520	2/2/2009	10.61	3.69	50	2631	8700	5412	Spousal & Dependent Travel			
1996	IEXP-175014	2/5/2009	109.98	37.53	50	3320	8700	5412	Spousal & Dependent Travel			
1997	IEXP-175188	2/6/2009	42.02	14.34	50	3308	9110	5412	Spousal & Dependent Travel			
1998	IEXP-175230	2/6/2009	10.00	3.41	50	3331	8700	5412	Spousal & Dependent Travel			
1999	IEXP-175230	2/6/2009	30.00	10.24	50	3331	8700	5412	Spousal & Dependent Travel			
2000	IEXP-175230	2/6/2009	80.80	27.58	50	3331	8700	5412	Spousal & Dependent Travel			
2001	IEXP-175230	2/6/2009	216.15	73.77	50	3331	8700	5412	Spousal & Dependent Travel			
2002	IEXP-177511	3/4/2009	39.40	13.45	50	3301	8700	5412	Spousal & Dependent Travel			
2003	IEXP-177811	3/9/2009	35.00	11.94	50	3331	8700	5412	Spousal & Dependent Travel			
2004	IEXP-177811	3/9/2009	51.87	17.70	50	3331	8700	5412	Spousal & Dependent Travel			
2005	IEXP-177811	3/9/2009	50.00	17.06	50	3331	8700	5412	Spousal & Dependent Travel			
2006	IEXP-178411	3/16/2009	38.00	12.29	50	2731	8700	5412	Spousal & Dependent Travel			
2007	IEXP-179875	4/2/2009	12.00	4.10	50	2618	8700	5412	Spousal & Dependent Travel			
2008	IEXP-179982	4/2/2009	12.00	4.10	50	3331	8700	5412	Spousal & Dependent Travel			
2009	IEXP-179982	4/2/2009	25.00	8.53	50	3331	8700	5412	Spousal & Dependent Travel			
2010	IEXP-179982	4/2/2009	40.00	13.65	50	3331	8700	5412	Spousal & Dependent Travel			
2011	IEXP-179982	4/2/2009	20.00	6.83	50	3331	8700	5412	Spousal & Dependent Travel			
2012	IEXP-183352	5/1/2009	43.00	14.88	50	2631	8700	5412	Spousal & Dependent Travel			
2013	IEXP-183353	5/1/2009	20.95	7.15	50	3308	9110	5412	Spousal & Dependent Travel			
2014	IEXP-183353	5/1/2009	212.50	72.52	50	3308	9110	5412	Spousal & Dependent Travel			
2016	IEXP-184097	5/6/2009	120.00	40.95	50	3331	8700	5412	Spousal & Dependent Travel			
2016	IEXP-184547	5/8/2009	26.00	8.87	50	2731	8700	5412	Spousal & Dependent Travel			
2017	IEXP-184547	5/8/2009	48.00	16.38	50	2731	8700	5412	Spousal & Dependent Travel			
2018	IEXP-184547	5/8/2009	100.00	34.13	50	2731	8700	5412	Spousal & Dependent Travel			
2019	IEXP-185499	5/18/2009	12.00	4.10	50	2602	8700	5412	Spousal & Dependent Travel			
2020	IEXP-185499	5/18/2009	100.00	34.13	50	2602	8700	5412	Spousal & Dependent Travel			
2021	IEXP-185827	5/21/2009	19.54	6.67	50	3308	9110	5412	Spousal & Dependent Travel			
2022	IEXP-185827	5/21/2009	69.54	23.73	50	3308	9110	5412	Spousal & Dependent Travel			
2023	IEXP-185827	5/21/2009	16.53	5.84	50	3308	9110	5412	Spousal & Dependent Travel			
2024	IEXP-185827	5/21/2009	34.25	11.69	50	3308	9110	5412	Spousal & Dependent Travel			
2025	IEXP-187070	6/5/2009	19.95	6.81	50	3304	8700	5412	Spousal & Dependent Travel			
2026	IEXP-187070	6/5/2009	430.40	146.89	50	3304	8700	5412	Spousal & Dependent Travel			
2027	IEXP-187340	6/9/2009	7.50	2.55	50	2631	8700	5412	Spousal & Dependent Travel			
2028	IEXP-187519	6/11/2009	13.00	4.44	50	3331	8700	5412	Spousal & Dependent Travel			
2029	IEXP-187701	6/16/2009	50.00	17.06	50	3315	8700	5412	Spousal & Dependent Travel			
2030	IEXP-188094	6/23/2009	21.58	7.36	50	3308	9110	5412	Spousal & Dependent Travel			
2031	IEXP-188094	6/23/2009	6.50	2.22	50	3308	9110	5412	Spousal & Dependent Travel			
2032	IEXP-188094	6/23/2009	17.50	5.97	50	3308	9110	5412	Spousal & Dependent Travel			
2033	IEXP-188094	6/23/2009	545.20	186.07	50	3308	9110	5412	Spousal & Dependent Travel	1,570.19		
2034	IEXP-139844	7/1/2008	0.94	0.32	50	3304	8700	5413	Transportation			
2035	IEXP-139844	7/1/2008	2.82	0.96	50	3304	8700	5413	Transportation			
2036	IEXP-139844	7/1/2008	26.58	9.06	50	3304	8700	5413	Transportation			
2037	IEXP-139888	7/1/2008	16.66	5.68	50	3333	9090	5413	Transportation			
2038	IEXP-139707	7/1/2008	267.48	91.20	50	2631	8700	5413	Transportation			
2039	IEXP-139721	7/2/2008	331.23	112.93	50	2604	8700	5413	Transportation			
2040	IEXP-139721	7/2/2008	451.60	153.97	50	2604	8700	5413	Transportation			
2041	IEXP-139944	7/3/2008	17.04	5.81	50	2731	8700	5413	Transportation			
2042	IEXP-139944	7/3/2008	17.04	5.81	50	2731	8700	5413	Transportation			
2043	IEXP-139944	7/3/2008	17.04	5.81	50	2731	8700	5413	Transportation			
2044	IEXP-139944	7/3/2008	20.45	6.97	50	2731	8700	5413	Transportation			
2045	IEXP-139944	7/3/2008	20.70	7.06	50	2731	8700	5413	Transportation			
2046	IEXP-139944	7/3/2008	34.09	11.62	50	2731	8700	5413	Transportation			
2047	IEXP-139944	7/3/2008	37.30	12.74	50	2731	8700	5413	Transportation			
2048	IEXP-139944	7/3/2008	17.04	5.81	50	2731	8850	5413	Transportation			
2049	IEXP-139944	7/3/2008	17.04	5.81	50	2731	8850	5413	Transportation			
2050	IEXP-139944	7/3/2008	17.04	5.81	50	2731	8850	5413	Transportation			
2051	IEXP-139944	7/3/2008	20.45	6.97	50	2731	8850	5413	Transportation			
2052	IEXP-139944	7/3/2008	20.70	7.06	50	2731	8850	5413	Transportation			
2053	IEXP-139944	7/3/2008	34.09	11.62	50	2731	8850	5413	Transportation			
2054	IEXP-139944	7/3/2008	37.38	12.74	50	2731	8850	5413	Transportation			
2055	IEXP-140020	7/3/2008	2.82	0.96	50	3301	8700	5413	Transportation			
2056	IEXP-140020	7/3/2008	99.21	33.83	50	3301	8700	5413	Transportation			
2057	IEXP-140023	7/3/2008	7.00	2.39	50	3333	8700	5413	Transportation			
2058	IEXP-140023	7/3/2008	16.00	5.48	50	3333	8700	5413	Transportation			
2059	IEXP-140023	7/3/2008	440.38	150.14	50	3333	8700	5413	Transportation			
2060	IEXP-141069	7/14/2008	49.76	16.97	50	3303	8700	5413	Transportation			
2061	IEXP-141069	7/14/2008	94.88	32.34	50	3303	8700	5413	Transportation			
2062	IEXP-141613	7/17/2008	232.61	78.38	50	2604	8700	5413	Transportation			
2063	IEXP-141613	7/17/2008	407.23	138.84	50	2604	8700	5413	Transportation			
2064	IEXP-141627	7/16/2008	7.65	2.61	50	2604	8700	5413	Transportation			
2065	IEXP-141627	7/16/2008	20.40	6.98	50	2604	8700	5413	Transportation			
2066	IEXP-141627	7/16/2008	91.89	31.33	50	2604	8700	5413	Transportation			
2067	IEXP-141627	7/16/2008	94.57	32.24	50	2604	8700	5413	Transportation			
2068	IEXP-141812	7/18/2008	21.90	7.47	50	3308	9080	5413	Transportation			
2069	IEXP-141812	7/18/2008	21.90	7.47	50	3308	9080	5413	Transportation			
2070	IEXP-141812	7/18/2008	21.90	7.47	50	3308	9080	5413	Transportation			
2071	IEXP-141812	7/18/2008	21.90	7.47	50	3308	9080	5413	Transportation			
2072	IEXP-141812	7/18/2008	27.84	9.49	50	3308	9080	5413	Transportation			
2073	IEXP-141812	7/18/2008	27.84	9.49	50	3308	9080	5413	Transportation			
2074	IEXP-141812	7/18/2008	59.21	20.19	50	3308	9110	5413	Transportation			
2075	IEXP-141812	7/18/2008	59.21	20.19	50	3308	9110	5413	Transportation			
2076	IEXP-141812	7/18/2008	59.21	20.19	50	3308	9110	5413	Transportation			
2077	IEXP-141812	7/18/2008	59.21	20.19	50	3308	9110	5413	Transportation			
2078	IEXP-141812	7/18/2008	75.26	25.66	50	3308	9110	5413	Transportation			

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.43%

ACCOUNT CODING

Line Item	INVOICE		Amount	Amount Allocated to		Company	Cost		FERC	Sub Acct Sub-	
	NUMBER	INVOICE DATE		KY			Center	Acct		Sub Acct	Sub Acct Description
2079	IEXP-141812	7/18/2008	75.26	25.66	50	3308	9110	5413	Transportation		
2080	IEXP-141825	7/18/2008	490.00	167.08	50	2703	8700	5413	Transportation		
2081	IEXP-141860	7/18/2008	0.50	0.17	50	3305	8700	5413	Transportation		
2082	IEXP-141860	7/18/2008	0.50	0.17	50	3305	8700	5413	Transportation		
2083	IEXP-141860	7/18/2008	1.82	0.62	50	3305	8700	5413	Transportation		
2084	IEXP-141860	7/18/2008	14.39	4.91	50	3305	8700	5413	Transportation		
2085	IEXP-141860	7/18/2008	16.67	5.68	50	3305	8700	5413	Transportation		
2086	IEXP-141860	7/18/2008	3.80	1.30	50	3305	8700	5413	Transportation		
2087	IEXP-141880	7/18/2008	68.95	22.83	50	3305	8700	5413	Transportation		
2088	IEXP-142107	7/21/2008	2.22	0.78	50	3307	8700	5413	Transportation		
2089	IEXP-142107	7/21/2008	24.42	8.33	50	3307	8700	5413	Transportation		
2090	IEXP-142107	7/21/2008	51.95	17.71	50	3307	8700	5413	Transportation		
2091	IEXP-142107	7/21/2008	356.31	121.48	50	3307	8700	5413	Transportation		
2092	IEXP-142160	7/22/2008	5.50	1.88	50	2703	8700	5413	Transportation		
2093	IEXP-142160	7/22/2008	9.00	3.07	50	2703	8700	5413	Transportation		
2094	IEXP-142160	7/22/2008	14.00	4.77	50	2703	8700	5413	Transportation		
2095	IEXP-142160	7/22/2008	18.00	6.14	50	2703	8700	5413	Transportation		
2096	IEXP-142160	7/22/2008	20.00	6.82	50	2703	8700	5413	Transportation		
2097	IEXP-142160	7/22/2008	22.00	7.50	50	2703	8700	5413	Transportation		
2098	IEXP-142160	7/22/2008	23.00	7.84	50	2703	8700	5413	Transportation		
2099	IEXP-142160	7/22/2008	24.00	8.18	50	2703	8700	5413	Transportation		
2100	IEXP-142160	7/22/2008	30.00	10.23	50	2703	8700	5413	Transportation		
2101	IEXP-142160	7/22/2008	68.00	23.18	50	2703	8700	5413	Transportation		
2102	IEXP-142160	7/22/2008	72.25	24.63	50	2703	8700	5413	Transportation		
2103	IEXP-142160	7/22/2008	83.32	28.41	50	2703	8700	5413	Transportation		
2104	IEXP-142160	7/22/2008	83.32	28.41	50	2703	8700	5413	Transportation		
2105	IEXP-142160	7/22/2008	181.80	61.98	50	2703	8700	5413	Transportation		
2106	IEXP-142160	7/22/2008	181.80	61.98	50	2703	8700	5413	Transportation		
2107	IEXP-142206	7/23/2008	123.42	42.08	50	3331	8700	5413	Transportation		
2108	IEXP-142370	7/24/2008	4.08	1.39	50	2604	8700	5413	Transportation		
2109	IEXP-142370	7/24/2008	5.10	1.74	50	2604	8700	5413	Transportation		
2110	IEXP-142370	7/24/2008	25.50	8.69	50	2604	8700	5413	Transportation		
2111	IEXP-142370	7/24/2008	25.50	8.69	50	2604	8700	5413	Transportation		
2112	IEXP-142370	7/24/2008	51.00	17.39	50	2604	8700	5413	Transportation		
2113	IEXP-142370	7/24/2008	90.99	31.02	50	2604	8700	5413	Transportation		
2114	IEXP-142407	7/24/2008	15.51	5.29	50	3301	8700	5413	Transportation		
2115	IEXP-142407	7/24/2008	28.67	9.77	50	3301	8700	5413	Transportation		
2116	IEXP-142407	7/24/2008	119.88	40.67	50	3301	8700	5413	Transportation		
2117	IEXP-142407	7/24/2008	224.42	76.51	50	3301	8700	5413	Transportation		
2118	IEXP-142407	7/24/2008	242.29	82.61	50	3301	8700	5413	Transportation		
2119	IEXP-142601	7/27/2008	107.66	36.77	50	3303	8700	5413	Transportation		
2120	IEXP-142679	7/28/2008	3.60	1.23	50	2631	8700	5413	Transportation		
2121	IEXP-142679	7/28/2008	3.60	1.23	50	2631	8700	5413	Transportation		
2122	IEXP-142679	7/28/2008	14.25	4.86	50	2631	8700	5413	Transportation		
2123	IEXP-142679	7/28/2008	68.52	23.36	50	2631	8700	5413	Transportation		
2124	IEXP-142679	7/28/2008	255.27	87.03	50	2631	8700	5413	Transportation		
2125	IEXP-142679	7/28/2008	3.60	1.23	50	2631	8850	5413	Transportation		
2126	IEXP-142679	7/28/2008	3.60	1.23	50	2631	8850	5413	Transportation		
2127	IEXP-142679	7/28/2008	14.15	4.82	50	2631	8850	5413	Transportation		
2128	IEXP-142679	7/28/2008	68.52	23.36	50	2631	8850	5413	Transportation		
2129	IEXP-142679	7/28/2008	255.26	87.03	50	2631	8850	5413	Transportation		
2130	IEXP-142691	7/28/2008	79.96	25.22	50	3303	8700	5413	Transportation		
2131	IEXP-142833	7/30/2008	5.57	1.90	50	3308	9080	5413	Transportation		
2132	IEXP-142833	7/30/2008	17.82	6.08	50	3308	9080	5413	Transportation		
2133	IEXP-142833	7/30/2008	20.41	6.96	50	3308	9080	5413	Transportation		
2134	IEXP-142833	7/30/2008	20.41	6.96	50	3308	9080	5413	Transportation		
2135	IEXP-142833	7/30/2008	22.27	7.59	50	3308	9080	5413	Transportation		
2136	IEXP-142833	7/30/2008	15.05	5.13	50	3308	9110	5413	Transportation		
2137	IEXP-142833	7/30/2008	48.17	16.42	50	3308	9110	5413	Transportation		
2138	IEXP-142833	7/30/2008	55.20	18.82	50	3308	9110	5413	Transportation		
2139	IEXP-142833	7/30/2008	55.20	18.82	50	3308	9110	5413	Transportation		
2140	IEXP-142833	7/30/2008	60.21	20.53	50	3308	9110	5413	Transportation		
2141	IEXP-142837	7/30/2008	7.65	2.61	50	2604	8700	5413	Transportation		
2142	IEXP-142837	7/30/2008	7.65	2.61	50	2604	8700	5413	Transportation		
2143	IEXP-142837	7/30/2008	7.65	2.61	50	2604	8700	5413	Transportation		
2144	IEXP-142837	7/30/2008	7.65	2.61	50	2604	8700	5413	Transportation		
2145	IEXP-142837	7/30/2008	99.35	33.87	50	2604	8700	5413	Transportation		
2146	IEXP-142915	7/30/2008	171.40	58.44	50	3333	9090	5413	Transportation		
2147	IEXP-142969	7/31/2008	1.41	0.48	50	3304	8700	5413	Transportation		
2148	IEXP-142969	7/31/2008	1.41	0.48	50	3304	8700	5413	Transportation		
2149	IEXP-142969	7/31/2008	22.00	7.50	50	3304	8700	5413	Transportation		
2150	IEXP-142969	7/31/2008	314.67	107.28	50	3304	8700	5413	Transportation		
2151	IEXP-142977	7/31/2008	2.35	0.80	50	3301	8700	5413	Transportation		
2152	IEXP-142977	7/31/2008	2.35	0.80	50	3301	8700	5413	Transportation		
2153	IEXP-142977	7/31/2008	13.20	4.50	50	3301	8700	5413	Transportation		
2154	IEXP-142977	7/31/2008	300.57	102.48	50	3301	8700	5413	Transportation		
2155	IEXP-143089	8/1/2008	527.50	179.85	50	2703	8700	5413	Transportation		
2156	IEXP-143097	8/1/2008	11.10	3.78	50	3307	8700	5413	Transportation		
2157	IEXP-143097	8/1/2008	30.34	10.34	50	3307	8700	5413	Transportation		
2158	IEXP-143097	8/1/2008	34.83	11.81	50	3307	8700	5413	Transportation		
2159	IEXP-143097	8/1/2008	38.77	13.22	50	3307	8700	5413	Transportation		
2160	IEXP-143097	8/1/2008	48.84	16.65	50	3307	8700	5413	Transportation		
2161	IEXP-143097	8/1/2008	501.35	170.93	50	3307	8700	5413	Transportation		
2162	IEXP-145765	8/8/2008	307.75	104.93	50	3331	8700	5413	Transportation		
2163	IEXP-145817	8/11/2008	1.80	0.61	50	2731	8700	5413	Transportation		
2164	IEXP-145817	8/11/2008	4.28	1.46	50	2731	8700	5413	Transportation		
2165	IEXP-145817	8/11/2008	5.92	2.02	50	2731	8700	5413	Transportation		
2166	IEXP-145817	8/11/2008	6.05	2.06	50	2731	8700	5413	Transportation		
2167	IEXP-145817	8/11/2008	9.74	3.32	50	2731	8700	5413	Transportation		
2168	IEXP-145817	8/11/2008	15.01	5.12	50	2731	8700	5413	Transportation		
2169	IEXP-145817	8/11/2008	20.40	6.96	50	2731	8700	5413	Transportation		
2170	IEXP-145817	8/11/2008	23.04	7.88	50	2731	8700	5413	Transportation		
2171	IEXP-145817	8/11/2008	35.28	12.03	50	2731	8700	5413	Transportation		
2172	IEXP-145817	8/11/2008	39.49	13.46	50	2731	8700	5413	Transportation		
2173	IEXP-145817	8/11/2008	42.78	14.59	50	2731	8700	5413	Transportation		
2174	IEXP-145817	8/11/2008	62.82	21.45	50	2731	8700	5413	Transportation		
2175	IEXP-145817	8/11/2008	1.80	0.61	50	2731	8850	5413	Transportation		
2176	IEXP-145817	8/11/2008	4.28	1.46	50	2731	8850	5413	Transportation		
2177	IEXP-145817	8/11/2008	5.92	2.02	50	2731	8850	5413	Transportation		
2178	IEXP-145817	8/11/2008	6.05	2.06	50	2731	8850	5413	Transportation		
2179	IEXP-145817	8/11/2008	9.74	3.32	50	2731	8850	5413	Transportation		
2180	IEXP-145817	8/11/2008	15.01	5.12	50	2731	8850	5413	Transportation		
2181	IEXP-145817	8/11/2008	20.40	6.98	50	2731	8850	5413	Transportation		
2182	IEXP-145817	8/11/2008	23.04	7.86	50	2731	8850	5413	Transportation		

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount	Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct Sub-		Total
	NUMBER	INVOICE DATE		KY					Sub Acct	Sub Acct Description	
2183	EXP-145817	8/11/2008	35.28	12.03	50	2731	8850	5413	Transportation		
2184	EXP-145817	8/11/2008	39.49	13.46	50	2731	8850	5413	Transportation		
2185	EXP-145817	8/11/2008	42.78	14.59	50	2731	8850	5413	Transportation		
2186	EXP-145817	8/11/2008	62.92	21.45	50	2731	8850	5413	Transportation		
2187	EXP-147287	8/18/2008	8.00	2.73	50	3333	8700	5413	Transportation		
2188	EXP-147287	8/18/2008	8.00	2.73	50	3333	8700	5413	Transportation		
2189	EXP-147287	8/18/2008	12.00	4.09	50	3333	8700	5413	Transportation		
2190	EXP-147287	8/18/2008	15.00	5.11	50	3333	8700	5413	Transportation		
2191	EXP-147287	8/18/2008	15.00	5.11	50	3333	8700	5413	Transportation		
2192	EXP-147287	8/18/2008	30.00	10.23	50	3333	8700	5413	Transportation		
2193	EXP-147287	8/18/2008	19.00	6.48	50	3333	8700	5413	Transportation		
2194	EXP-147287	8/18/2008	345.15	117.68	50	3333	8700	5413	Transportation		
2195	EXP-147287	8/18/2008	411.50	140.30	50	3333	8700	5413	Transportation		
2196	EXP-147325	8/18/2008	18.72	6.38	50	3305	8700	5413	Transportation		
2197	EXP-147448	8/19/2008	183.47	65.96	50	2631	8700	5413	Transportation		
2198	EXP-147448	8/19/2008	183.47	65.96	50	2631	8850	5413	Transportation		
2199	EXP-148390	8/22/2008	11.50	3.92	50	3308	9080	5413	Transportation		
2200	EXP-148390	8/22/2008	10.70	3.65	50	3308	9080	5413	Transportation		
2201	EXP-148390	8/22/2008	16.33	5.57	50	3308	9080	5413	Transportation		
2202	EXP-148390	8/22/2008	25.98	8.86	50	3308	9080	5413	Transportation		
2203	EXP-148390	8/22/2008	25.98	8.86	50	3308	9080	5413	Transportation		
2204	EXP-148390	8/22/2008	27.47	9.37	50	3308	9080	5413	Transportation		
2205	EXP-148390	8/22/2008	31.11	10.81	50	3308	9110	5413	Transportation		
2206	EXP-148390	8/22/2008	49.79	16.98	50	3308	9110	5413	Transportation		
2207	EXP-148390	8/22/2008	44.16	15.06	50	3308	9110	5413	Transportation		
2208	EXP-148390	8/22/2008	70.25	23.95	50	3308	9110	5413	Transportation		
2209	EXP-148390	8/22/2008	70.25	23.95	50	3308	9110	5413	Transportation		
2210	EXP-148390	8/22/2008	74.26	25.32	50	3308	9110	5413	Transportation		
2211	EXP-148759	8/25/2008	172.72	58.89	50	3303	8700	5413	Transportation		
2212	EXP-149089	8/26/2008	19.98	6.81	50	3304	8700	5413	Transportation		
2213	EXP-149915	8/28/2008	17.39	5.93	50	3301	8700	5413	Transportation		
2214	EXP-149915	8/28/2008	59.94	20.44	50	3301	8700	5413	Transportation		
2215	EXP-149915	8/28/2008	330.65	112.73	50	3301	8700	5413	Transportation		
2216	EXP-150106	8/28/2008	4.09	1.39	50	3333	9090	5413	Transportation		
2217	EXP-150106	8/28/2008	158.19	53.25	50	3333	9090	5413	Transportation		
2218	EXP-150725	8/29/2008	76.99	26.25	50	3301	8700	5413	Transportation		
2219	EXP-151227	9/2/2008	6.89	2.28	50	2604	8700	5413	Transportation		
2220	EXP-151227	9/2/2008	166.18	56.66	50	2604	8700	5413	Transportation		
2221	EXP-151828	9/4/2008	4.80	1.64	50	2631	8700	5413	Transportation		
2222	EXP-151828	9/4/2008	7.20	2.45	50	2631	8700	5413	Transportation		
2223	EXP-151828	9/4/2008	139.56	47.58	50	2631	8700	5413	Transportation		
2224	EXP-151828	9/4/2008	144.38	49.22	50	2631	8700	5413	Transportation		
2225	EXP-151828	9/4/2008	4.80	1.64	50	2631	8850	5413	Transportation		
2226	EXP-151828	9/4/2008	7.20	2.45	50	2631	8850	5413	Transportation		
2227	EXP-151828	9/4/2008	139.56	47.58	50	2631	8850	5413	Transportation		
2228	EXP-151828	9/4/2008	144.38	49.22	50	2631	8850	5413	Transportation		
2229	EXP-152388	9/5/2008	110.92	37.82	50	2604	8700	5413	Transportation		
2230	EXP-152388	9/5/2008	167.42	63.90	50	2604	8700	5413	Transportation		
2231	EXP-152776	9/8/2008	7.05	2.40	50	3303	8700	5413	Transportation		
2232	EXP-152776	9/8/2008	7.05	2.40	50	3303	8700	5413	Transportation		
2233	EXP-152776	9/8/2008	11.27	3.84	50	3303	8700	5413	Transportation		
2234	EXP-152776	9/8/2008	14.59	4.97	50	3303	8700	5413	Transportation		
2235	EXP-152776	9/8/2008	27.81	9.48	50	3303	8700	5413	Transportation		
2236	EXP-152933	9/9/2008	9.90	3.38	50	3331	8700	5413	Transportation		
2237	EXP-152933	9/9/2008	274.38	93.54	50	3331	8700	5413	Transportation		
2238	EXP-153082	9/10/2008	4.23	1.44	50	3301	8700	5413	Transportation		
2239	EXP-153089	9/10/2008	70.70	24.10	50	2703	8700	5413	Transportation		
2240	EXP-153089	9/10/2008	76.76	26.17	50	2703	8700	5413	Transportation		
2241	EXP-153089	9/10/2008	76.76	26.17	50	2703	8700	5413	Transportation		
2242	EXP-153089	9/10/2008	78.28	26.89	50	2703	8700	5413	Transportation		
2243	EXP-153089	9/10/2008	90.90	30.99	50	2703	8700	5413	Transportation		
2244	EXP-153089	9/10/2008	90.90	30.99	50	2703	8700	5413	Transportation		
2245	EXP-153089	9/10/2008	97.48	33.23	50	2703	8700	5413	Transportation		
2246	EXP-153089	9/10/2008	97.48	33.23	50	2703	8700	5413	Transportation		
2247	EXP-153089	9/10/2008	156.55	53.37	50	2703	8700	5413	Transportation		
2248	EXP-153089	9/10/2008	168.85	58.82	50	2703	8700	5413	Transportation		
2249	EXP-153089	9/10/2008	181.80	61.98	50	2703	8700	5413	Transportation		
2250	EXP-153089	9/10/2008	181.80	61.98	50	2703	8700	5413	Transportation		
2251	EXP-153089	9/10/2008	181.80	61.98	50	2703	8700	5413	Transportation		
2252	EXP-153089	9/10/2008	20.00	6.82	50	2703	8700	5413	Transportation		
2253	EXP-153089	9/10/2008	36.00	12.27	50	2703	8700	5413	Transportation		
2254	EXP-153975	9/15/2008	6.58	2.24	50	3303	8700	5413	Transportation		
2255	EXP-155360	9/18/2008	1.13	0.39	50	2731	8700	5413	Transportation		
2256	EXP-155360	9/18/2008	7.63	2.60	50	2731	8700	5413	Transportation		
2257	EXP-155360	9/18/2008	9.34	3.18	50	2731	8700	5413	Transportation		
2258	EXP-155360	9/18/2008	18.58	6.33	50	2731	8700	5413	Transportation		
2259	EXP-155360	9/18/2008	51.46	17.54	50	2731	8700	5413	Transportation		
2260	EXP-155360	9/18/2008	83.31	21.59	50	2731	8700	5413	Transportation		
2261	EXP-155360	9/18/2008	129.94	44.30	50	2731	8700	5413	Transportation		
2262	EXP-155360	9/18/2008	129.94	44.30	50	2731	8700	5413	Transportation		
2263	EXP-155360	9/18/2008	1.13	0.39	50	2731	8850	5413	Transportation		
2264	EXP-155360	9/18/2008	7.63	2.60	50	2731	8850	5413	Transportation		
2265	EXP-155360	9/18/2008	9.34	3.18	50	2731	8850	5413	Transportation		
2266	EXP-155360	9/18/2008	18.58	6.33	50	2731	8850	5413	Transportation		
2267	EXP-155360	9/18/2008	51.46	17.54	50	2731	8850	5413	Transportation		
2268	EXP-155360	9/18/2008	83.31	21.59	50	2731	8850	5413	Transportation		
2269	EXP-155360	9/18/2008	129.94	44.30	50	2731	8850	5413	Transportation		
2270	EXP-155360	9/18/2008	129.94	44.30	50	2731	8850	5413	Transportation		
2271	EXP-155386	9/19/2008	5.58	1.90	50	3308	9080	5413	Transportation		
2272	EXP-155386	9/19/2008	12.77	4.35	50	3308	9080	5413	Transportation		
2273	EXP-155386	9/19/2008	21.90	7.47	50	3308	9080	5413	Transportation		
2274	EXP-155386	9/19/2008	21.90	7.47	50	3308	9080	5413	Transportation		
2275	EXP-155386	9/19/2008	21.90	7.47	50	3308	9080	5413	Transportation		
2276	EXP-155386	9/19/2008	21.90	7.47	50	3308	9080	5413	Transportation		
2277	EXP-155386	9/19/2008	46.63	15.80	50	3308	9080	5413	Transportation		
2278	EXP-155386	9/19/2008	15.10	5.15	50	3308	9110	5413	Transportation		
2279	EXP-155386	9/19/2008	34.52	11.77	50	3308	9110	5413	Transportation		
2280	EXP-155386	9/19/2008	59.21	20.19	50	3308	9110	5413	Transportation		
2281	EXP-155386	9/19/2008	59.21	20.19	50	3308	9110	5413	Transportation		
2282	EXP-155386	9/19/2008	59.21	20.19	50	3308	9110	5413	Transportation		
2283	EXP-155386	9/19/2008	59.21	20.19	50	3308	9110	5413	Transportation		
2284	EXP-155386	9/19/2008	126.09	42.99	50	3308	9110	5413	Transportation		
2285	EXP-155465	9/19/2008	3.29	1.12	50	3304	8700	5413	Transportation		
2286	EXP-155716	9/23/2008	238.10	81.18	50	3307	8700	5413	Transportation		

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct Sub-		Total
	NUMBER	INVOICE DATE	Amount	KY				Sub Acct	Sub Acct Description	
2287	IEXP-155840	9/24/2008	5.00	1.70	50	3305	8700	5413	Transportation	
2288	IEXP-155840	9/24/2008	17.55	5.98	50	3305	8700	5413	Transportation	
2289	IEXP-155840	9/24/2008	25.74	8.78	50	3305	8700	5413	Transportation	
2290	IEXP-156236	9/25/2008	165.11	56.29	50	2631	8700	5413	Transportation	
2291	IEXP-156236	9/25/2008	165.11	56.29	50	2631	8850	5413	Transportation	
2292	IEXP-157507	9/29/2008	15.51	5.29	50	3301	8700	5413	Transportation	
2293	IEXP-157507	9/29/2008	88.36	30.13	50	3301	8700	5413	Transportation	
2294	IEXP-157507	9/29/2008	200.16	68.24	50	3301	8700	5413	Transportation	
2295	IEXP-157507	9/29/2008	235.71	80.38	50	3301	8700	5413	Transportation	
2296	IEXP-157588	9/29/2008	8.62	2.94	50	3303	8700	5413	Transportation	
2297	IEXP-157568	9/28/2008	27.24	9.29	50	3303	8700	5413	Transportation	
2298	IEXP-157626	9/29/2008	4.68	1.60	50	3333	9090	5413	Transportation	
2299	IEXP-157626	9/29/2008	7.02	2.39	50	3333	9090	5413	Transportation	
2300	IEXP-157626	9/29/2008	23.98	8.18	50	3333	9090	5413	Transportation	
2301	IEXP-157626	9/28/2008	24.57	8.38	50	3333	9090	5413	Transportation	
2302	IEXP-157626	9/29/2008	79.56	27.13	50	3333	9090	5413	Transportation	
2303	IEXP-157651	9/30/2008	10.20	3.48	50	2604	8700	5413	Transportation	
2304	IEXP-157651	9/30/2008	10.20	3.48	50	2604	8700	5413	Transportation	
2305	IEXP-157651	9/30/2008	30.80	10.43	50	2604	8700	5413	Transportation	
2306	IEXP-157651	9/30/2008	79.81	27.21	50	2604	8700	5413	Transportation	
2307	IEXP-157651	9/30/2008	101.14	34.48	50	2604	8700	5413	Transportation	
2308	IEXP-158385	10/2/2008	7.49	2.58	50	3304	8700	5413	Transportation	
2309	IEXP-158785	10/3/2008	93.60	31.94	50	3304	8700	5413	Transportation	
2310	IEXP-159445	10/8/2008	885.03	233.79	50	3331	8700	5413	Transportation	
2311	IEXP-159505	10/8/2008	284.25	100.42	50	3301	8700	5413	Transportation	
2312	IEXP-161181	10/15/2008	181.35	61.89	50	3303	8700	5413	Transportation	
2313	IEXP-161897	10/16/2008	18.00	6.14	50	3307	8700	5413	Transportation	
2314	IEXP-161897	10/16/2008	187.20	63.89	50	3307	8700	5413	Transportation	
2315	IEXP-161897	10/16/2008	198.90	67.88	50	3307	8700	5413	Transportation	
2316	IEXP-162026	10/16/2008	59.31	17.17	50	3308	9110	5413	Transportation	
2317	IEXP-162026	10/16/2008	71.95	24.56	50	3308	9110	5413	Transportation	
2318	IEXP-162026	10/16/2008	117.00	39.93	50	3308	9110	5413	Transportation	
2319	IEXP-162026	10/16/2008	172.57	58.90	50	3308	9110	5413	Transportation	
2320	IEXP-162026	10/16/2008	172.57	58.90	50	3308	9110	5413	Transportation	
2321	IEXP-162026	10/16/2008	204.75	69.88	50	3308	9110	5413	Transportation	
2322	IEXP-163072	10/20/2008	11.99	4.09	50	3303	8700	5413	Transportation	
2323	IEXP-163072	10/20/2008	23.41	7.99	50	3303	8700	5413	Transportation	
2324	IEXP-163072	10/20/2008	25.00	8.53	50	3303	8700	5413	Transportation	
2325	IEXP-163072	10/20/2008	30.00	10.24	50	3303	8700	5413	Transportation	
2326	IEXP-163072	10/20/2008	218.60	74.60	50	3303	8700	5413	Transportation	
2327	IEXP-163137	10/21/2008	22.00	7.51	50	3307	8700	5413	Transportation	
2328	IEXP-163137	10/21/2008	235.75	80.46	50	3307	8700	5413	Transportation	
2329	IEXP-163137	10/21/2008	367.50	125.42	50	3307	8700	5413	Transportation	
2330	IEXP-163137	10/21/2008	577.50	197.09	50	3307	8700	5413	Transportation	
2331	IEXP-163170	10/21/2008	99.45	33.94	50	3305	8700	5413	Transportation	
2332	IEXP-163170	10/21/2008	187.20	63.89	50	3305	8700	5413	Transportation	
2333	IEXP-163170	10/21/2008	193.05	65.88	50	3305	8700	5413	Transportation	
2334	IEXP-163170	10/21/2008	367.50	125.42	50	3305	8700	5413	Transportation	
2335	IEXP-163182	10/22/2008	30.00	10.24	50	3308	9110	5413	Transportation	
2336	IEXP-163182	10/22/2008	31.00	10.58	50	3308	9110	5413	Transportation	
2337	IEXP-163182	10/22/2008	64.35	21.96	50	3308	9110	5413	Transportation	
2338	IEXP-163182	10/22/2008	64.35	21.96	50	3308	9110	5413	Transportation	
2339	IEXP-163182	10/22/2008	491.00	167.57	50	3308	9110	5413	Transportation	
2340	IEXP-163461	10/24/2008	2.00	0.68	50	2604	8700	5413	Transportation	
2341	IEXP-163461	10/24/2008	80.73	27.55	50	2604	8700	5413	Transportation	
2342	IEXP-163461	10/24/2008	110.56	37.73	50	2604	8700	5413	Transportation	
2343	IEXP-163461	10/24/2008	139.82	47.72	50	2604	8700	5413	Transportation	
2344	IEXP-163493	10/25/2008	32.00	10.92	50	3303	8700	5413	Transportation	
2345	IEXP-163627	10/27/2008	2.00	0.68	50	3304	8700	5413	Transportation	
2346	IEXP-163627	10/27/2008	2.00	0.68	50	3304	8700	5413	Transportation	
2347	IEXP-163627	10/27/2008	23.00	7.85	50	3304	8700	5413	Transportation	
2348	IEXP-163627	10/27/2008	193.50	66.04	50	3304	8700	5413	Transportation	
2349	IEXP-163627	10/27/2008	367.50	125.42	50	3304	8700	5413	Transportation	
2350	IEXP-163627	10/27/2008	45.04	15.37	50	3304	8700	5413	Transportation	
2351	IEXP-163627	10/27/2008	638.95	218.06	50	3304	8700	5413	Transportation	
2352	IEXP-163885	10/30/2008	28.08	9.58	50	3301	8700	5413	Transportation	
2353	IEXP-163885	10/30/2008	65.00	22.18	50	3301	8700	5413	Transportation	
2354	IEXP-163885	10/30/2008	150.00	51.19	50	3301	8700	5413	Transportation	
2355	IEXP-163885	10/30/2008	472.50	161.26	50	3301	8700	5413	Transportation	
2356	IEXP-163910	10/31/2008	15.00	5.12	50	2631	8700	5413	Transportation	
2357	IEXP-163910	10/31/2008	32.50	11.09	50	2631	8700	5413	Transportation	
2358	IEXP-163910	10/31/2008	165.25	58.40	50	2631	8700	5413	Transportation	
2359	IEXP-163910	10/31/2008	680.35	232.19	50	2631	8700	5413	Transportation	
2360	IEXP-163910	10/31/2008	32.50	11.09	50	2631	8850	5413	Transportation	
2361	IEXP-163910	10/31/2008	680.38	232.20	50	2631	8850	5413	Transportation	
2362	IEXP-163911	10/31/2008	2.00	0.68	50	3333	8700	5413	Transportation	
2363	IEXP-163911	10/31/2008	15.00	5.12	50	3333	8700	5413	Transportation	
2364	IEXP-163911	10/31/2008	15.00	5.12	50	3333	8700	5413	Transportation	
2365	IEXP-163911	10/31/2008	20.00	6.83	50	3333	8700	5413	Transportation	
2366	IEXP-163911	10/31/2008	367.50	125.42	50	3333	8700	5413	Transportation	
2367	IEXP-163911	10/31/2008	553.41	188.87	50	3333	8700	5413	Transportation	
2368	IEXP-163903	10/31/2008	15.00	5.12	50	3303	8700	5413	Transportation	
2369	IEXP-163903	10/31/2008	15.00	5.12	50	3303	8700	5413	Transportation	
2370	IEXP-163903	10/31/2008	32.48	11.08	50	3303	8700	5413	Transportation	
2371	IEXP-163903	10/31/2008	265.45	90.59	50	3303	8700	5413	Transportation	
2372	IEXP-163903	10/31/2008	481.50	164.33	50	3303	8700	5413	Transportation	
2373	IEXP-164921	11/6/2008	28.08	9.58	50	3301	8700	5413	Transportation	
2374	IEXP-164921	11/6/2008	69.00	23.55	50	3301	8700	5413	Transportation	
2375	IEXP-164921	11/6/2008	431.00	147.09	50	3301	8700	5413	Transportation	
2376	IEXP-164921	11/6/2008	495.78	169.20	50	3301	8700	5413	Transportation	
2377	IEXP-164929	11/6/2008	65.00	22.18	50	3307	8700	5413	Transportation	
2378	IEXP-164929	11/6/2008	195.97	66.88	50	3307	8700	5413	Transportation	
2379	IEXP-164929	11/6/2008	221.13	75.47	50	3307	8700	5413	Transportation	
2380	IEXP-164929	11/6/2008	255.00	87.03	50	3307	8700	5413	Transportation	
2381	IEXP-164933	11/6/2008	9.00	3.07	50	2731	8700	5413	Transportation	
2382	IEXP-164933	11/6/2008	10.00	3.41	50	2731	8700	5413	Transportation	
2383	IEXP-164933	11/6/2008	14.55	4.97	50	2731	8700	5413	Transportation	
2384	IEXP-164933	11/6/2008	21.50	7.34	50	2731	8700	5413	Transportation	
2385	IEXP-164933	11/6/2008	28.08	9.58	50	2731	8700	5413	Transportation	
2386	IEXP-164933	11/6/2008	30.00	10.24	50	2731	8700	5413	Transportation	
2387	IEXP-164933	11/6/2008	30.00	10.24	50	2731	8700	5413	Transportation	
2388	IEXP-164933	11/6/2008	35.00	11.94	50	2731	8700	5413	Transportation	
2389	IEXP-164933	11/6/2008	41.53	14.17	50	2731	8700	5413	Transportation	
2390	IEXP-164933	11/6/2008	83.07	28.35	50	2731	8700	5413	Transportation	

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
2391	IEXP-164933	11/6/2008	193.05	65.88	50	2731	8700	5413	Transportation	
2392	IEXP-164933	11/6/2008	200.42	68.40	50	2731	8700	5413	Transportation	
2393	IEXP-164933	11/6/2008	262.50	89.59	50	2731	8700	5413	Transportation	
2394	IEXP-164933	11/6/2008	277.88	94.84	50	2731	8700	5413	Transportation	
2395	IEXP-164933	11/8/2008	577.50	197.08	50	2731	8700	5413	Transportation	
2396	IEXP-164944	11/8/2008	433.31	147.88	50	3331	8700	5413	Transportation	
2397	IEXP-165905	11/13/2008	15.00	5.12	50	3301	8700	5413	Transportation	
2398	IEXP-165905	11/13/2008	15.00	5.12	50	3301	8700	5413	Transportation	
2399	IEXP-165905	11/13/2008	28.08	9.58	50	3301	8700	5413	Transportation	
2400	IEXP-165905	11/13/2008	44.00	15.02	50	3301	8700	5413	Transportation	
2401	IEXP-165905	11/13/2008	465.50	158.87	50	3301	8700	5413	Transportation	
2402	IEXP-166045	11/14/2008	125.19	42.73	50	2604	8700	5413	Transportation	
2403	IEXP-166045	11/14/2008	139.82	47.72	50	2604	8700	5413	Transportation	
2404	IEXP-166045	11/14/2008	415.35	141.75	50	2604	8700	5413	Transportation	
2405	IEXP-166568	11/21/2008	40.00	13.65	50	2604	8700	5413	Transportation	
2406	IEXP-166568	11/21/2008	88.00	30.03	50	2604	8700	5413	Transportation	
2407	IEXP-166568	11/21/2008	105.30	35.94	50	2604	8700	5413	Transportation	
2408	IEXP-166568	11/21/2008	178.42	60.89	50	2604	8700	5413	Transportation	
2409	IEXP-168811	11/25/2008	23.40	7.99	50	3305	8700	5413	Transportation	
2410	IEXP-168811	11/25/2008	41.00	13.99	50	3305	8700	5413	Transportation	
2411	IEXP-168811	11/25/2008	122.85	41.93	50	3305	8700	5413	Transportation	
2412	IEXP-168811	11/25/2008	152.50	52.05	50	3305	8700	5413	Transportation	
2413	IEXP-168811	11/25/2008	175.50	59.90	50	3305	8700	5413	Transportation	
2414	IEXP-168811	11/25/2008	181.35	61.89	50	3305	8700	5413	Transportation	
2415	IEXP-168811	11/25/2008	187.20	63.89	50	3305	8700	5413	Transportation	
2416	IEXP-167267	12/2/2008	6.00	2.05	50	3333	8700	5413	Transportation	
2417	IEXP-167267	12/2/2008	6.00	2.05	50	3333	8700	5413	Transportation	
2418	IEXP-167267	12/2/2008	10.00	3.41	50	3333	8700	5413	Transportation	
2419	IEXP-167267	12/2/2008	20.00	6.83	50	3333	8700	5413	Transportation	
2420	IEXP-167267	12/2/2008	23.61	8.06	50	3333	8700	5413	Transportation	
2421	IEXP-167267	12/2/2008	97.11	33.14	50	3333	8700	5413	Transportation	
2422	IEXP-167267	12/2/2008	171.61	56.57	50	3333	8700	5413	Transportation	
2423	IEXP-167288	12/2/2008	332.28	113.40	50	2631	8700	5413	Transportation	
2424	IEXP-167288	12/2/2008	332.28	113.40	50	2631	8850	5413	Transportation	
2425	IEXP-167395	12/3/2008	5.00	1.71	50	3304	8700	5413	Transportation	
2426	IEXP-167395	12/3/2008	7.00	2.39	50	3304	8700	5413	Transportation	
2427	IEXP-167395	12/3/2008	7.00	2.39	50	3304	8700	5413	Transportation	
2428	IEXP-167395	12/3/2008	15.00	5.12	50	3304	8700	5413	Transportation	
2429	IEXP-167395	12/3/2008	15.00	5.12	50	3304	8700	5413	Transportation	
2430	IEXP-167395	12/3/2008	40.00	13.65	50	3304	8700	5413	Transportation	
2431	IEXP-167395	12/3/2008	40.00	13.65	50	3304	8700	5413	Transportation	
2432	IEXP-167395	12/3/2008	43.00	14.88	50	3304	8700	5413	Transportation	
2433	IEXP-167395	12/3/2008	104.00	35.49	50	3304	8700	5413	Transportation	
2434	IEXP-167395	12/3/2008	22.00	7.51	50	3304	8700	5413	Transportation	
2435	IEXP-167395	12/3/2008	453.95	154.93	50	3304	8700	5413	Transportation	
2436	IEXP-167675	12/5/2008	25.08	8.55	50	3303	8700	5413	Transportation	
2437	IEXP-167936	12/9/2008	15.00	5.12	50	3301	8700	5413	Transportation	
2438	IEXP-167936	12/9/2008	15.00	5.12	50	3301	8700	5413	Transportation	
2439	IEXP-167936	12/9/2008	28.08	9.58	50	3301	8700	5413	Transportation	
2440	IEXP-167936	12/9/2008	35.00	11.94	50	3301	8700	5413	Transportation	
2441	IEXP-167936	12/9/2008	362.70	123.78	50	3301	8700	5413	Transportation	
2442	IEXP-167936	12/9/2008	303.50	103.58	50	3301	8700	5413	Transportation	
2443	IEXP-168037	12/10/2008	40.55	13.84	50	3331	8700	5413	Transportation	
2444	IEXP-168037	12/10/2008	42.05	14.35	50	3331	8700	5413	Transportation	
2445	IEXP-168153	12/11/2008	12.87	4.39	50	3308	9110	5413	Transportation	
2446	IEXP-168153	12/11/2008	16.72	6.39	50	3308	9110	5413	Transportation	
2447	IEXP-168153	12/11/2008	20.47	8.99	50	3308	9110	5413	Transportation	
2448	IEXP-168153	12/11/2008	169.85	57.90	50	3308	9110	5413	Transportation	
2449	IEXP-168153	12/11/2008	169.85	57.90	50	3308	9110	5413	Transportation	
2450	IEXP-168379	12/15/2008	125.19	42.73	50	2604	8700	5413	Transportation	
2451	IEXP-168379	12/15/2008	139.82	47.72	50	2604	8700	5413	Transportation	
2452	IEXP-168379	12/15/2008	204.75	69.88	50	2604	8700	5413	Transportation	
2453	IEXP-168379	12/15/2008	204.75	69.88	50	2604	8700	5413	Transportation	
2454	IEXP-168424	12/15/2008	11.00	3.75	50	3307	8700	5413	Transportation	
2455	IEXP-168424	12/15/2008	23.40	7.99	50	3307	8700	5413	Transportation	
2456	IEXP-168424	12/15/2008	187.20	63.89	50	3307	8700	5413	Transportation	
2457	IEXP-168435	12/15/2008	44.48	15.17	50	3301	8700	5413	Transportation	
2458	IEXP-168495	12/15/2008	3.00	1.02	50	3304	8700	5413	Transportation	
2459	IEXP-168495	12/15/2008	22.00	7.51	50	3304	8700	5413	Transportation	
2460	IEXP-168495	12/15/2008	327.80	111.80	50	3304	8700	5413	Transportation	
2461	IEXP-169919	12/18/2008	22.86	7.84	50	3303	8700	5413	Transportation	
2462	IEXP-170598	12/28/2008	23.40	7.99	50	3305	8700	5413	Transportation	
2463	IEXP-170598	12/28/2008	66.00	22.52	50	3305	8700	5413	Transportation	
2464	IEXP-170598	12/28/2008	187.20	63.89	50	3305	8700	5413	Transportation	
2465	IEXP-170614	12/27/2008	37.91	12.94	50	2734	8700	5413	Transportation	
2466	IEXP-170614	12/27/2008	89.50	30.54	50	2731	8700	5413	Transportation	
2467	IEXP-170614	12/27/2008	89.50	30.54	50	2731	8700	5413	Transportation	
2468	IEXP-170984	1/2/2009	114.66	39.13	50	3303	8700	5413	Transportation	
2469	IEXP-171128	1/5/2009	187.20	63.89	50	3303	8700	5413	Transportation	
2470	IEXP-171128	1/5/2009	195.50	68.72	50	3303	8700	5413	Transportation	
2471	IEXP-171128	1/5/2009	216.45	73.87	50	3303	8700	5413	Transportation	
2472	IEXP-171202	1/5/2009	430.56	146.94	50	2631	8700	5413	Transportation	
2473	IEXP-171202	1/5/2009	430.56	146.94	50	2631	8850	5413	Transportation	
2474	IEXP-171800	1/9/2009	55.00	18.77	50	3308	9110	5413	Transportation	
2475	IEXP-171800	1/9/2009	55.00	18.77	50	3308	9110	5413	Transportation	
2476	IEXP-171800	1/9/2009	73.12	24.95	50	3308	9110	5413	Transportation	
2477	IEXP-171800	1/9/2009	73.12	24.95	50	3308	9110	5413	Transportation	
2478	IEXP-171800	1/9/2009	162.25	55.37	50	3308	9110	5413	Transportation	
2479	IEXP-171800	1/9/2009	162.25	55.37	50	3308	9110	5413	Transportation	
2480	IEXP-172099	1/12/2009	125.19	42.73	50	2604	8700	5413	Transportation	
2481	IEXP-172099	1/12/2009	139.82	47.72	50	2604	8700	5413	Transportation	
2482	IEXP-172099	1/12/2009	205.92	70.28	50	2604	8700	5413	Transportation	
2483	IEXP-173080	1/19/2009	21.93	7.48	50	3303	8700	5413	Transportation	
2484	IEXP-173080	1/19/2009	30.00	10.24	50	3303	8700	5413	Transportation	
2485	IEXP-173080	1/19/2009	42.30	14.44	50	3303	8700	5413	Transportation	
2486	IEXP-173123	1/20/2009	187.00	63.82	50	3305	8700	5413	Transportation	
2487	IEXP-173123	1/20/2009	198.90	67.88	50	3305	8700	5413	Transportation	
2488	IEXP-173127	1/20/2009	63.00	21.50	50	3307	8700	5413	Transportation	
2489	IEXP-173127	1/20/2009	22.00	7.51	50	3307	8700	5413	Transportation	
2490	IEXP-173127	1/20/2009	347.70	118.86	50	3307	8700	5413	Transportation	
2491	IEXP-173258	1/20/2009	39.00	13.31	50	3301	8700	5413	Transportation	
2492	IEXP-173258	1/20/2009	52.80	18.02	50	3301	8700	5413	Transportation	
2493	IEXP-173258	1/20/2009	274.70	93.75	50	3301	8700	5413	Transportation	
2494	IEXP-173258	1/20/2009	347.70	118.86	50	3301	8700	5413	Transportation	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
SSU Div 12 Allocation Factor to Kentucky 5.41%
Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			Cost			FERC		Sub Acct Sub- Total
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct Description		
2495	IEXP-173338	1/21/2009	17.60	6.01	50	3308	8110	5413	Transportation		
2496	IEXP-173338	1/21/2009	158.40	54.06	50	3308	8110	5413	Transportation		
2497	IEXP-173336	1/21/2009	162.25	55.37	50	3308	8110	5413	Transportation		
2498	IEXP-173338	1/21/2009	162.25	55.37	50	3308	8110	5413	Transportation		
2499	IEXP-173336	1/21/2009	162.25	55.37	50	3308	8110	5413	Transportation		
2500	IEXP-173882	1/26/2009	10.00	3.41	50	3333	8700	5413	Transportation		
2501	IEXP-173882	1/26/2009	12.00	4.10	50	3333	8700	5413	Transportation		
2502	IEXP-173882	1/26/2009	13.00	4.44	50	3333	8700	5413	Transportation		
2503	IEXP-173882	1/26/2009	15.00	5.12	50	3333	8700	5413	Transportation		
2504	IEXP-173882	1/26/2009	15.00	5.12	50	3333	8700	5413	Transportation		
2505	IEXP-173882	1/26/2009	20.00	6.83	50	3333	8700	5413	Transportation		
2506	IEXP-173882	1/26/2009	92.40	31.53	50	3333	8700	5413	Transportation		
2507	IEXP-173882	1/26/2009	417.70	142.55	50	3333	8700	5413	Transportation		
2508	IEXP-173940	1/26/2009	10.62	3.62	50	3303	8700	5413	Transportation		
2509	IEXP-173940	1/26/2009	21.73	7.42	50	3303	8700	5413	Transportation		
2510	IEXP-173940	1/26/2009	29.70	10.14	50	3303	8700	5413	Transportation		
2511	IEXP-174081	1/28/2009	8.00	2.73	50	3304	8700	5413	Transportation		
2512	IEXP-174081	1/28/2009	10.00	3.41	50	3304	8700	5413	Transportation		
2513	IEXP-174081	1/28/2009	12.00	4.10	50	3304	8700	5413	Transportation		
2514	IEXP-174081	1/28/2009	12.00	4.10	50	3304	8700	5413	Transportation		
2515	IEXP-174081	1/28/2009	23.40	7.99	50	3304	8700	5413	Transportation		
2516	IEXP-174081	1/28/2009	38.50	13.14	50	3304	8700	5413	Transportation		
2517	IEXP-174441	2/2/2009	15.00	5.12	50	2604	8700	5413	Transportation		
2518	IEXP-174441	2/2/2009	15.00	5.12	50	2604	8700	5413	Transportation		
2519	IEXP-174441	2/2/2009	60.00	20.48	50	2604	8700	5413	Transportation		
2520	IEXP-174441	2/2/2009	101.20	34.54	50	2604	8700	5413	Transportation		
2521	IEXP-174441	2/2/2009	163.60	55.94	50	2604	8700	5413	Transportation		
2522	IEXP-174441	2/2/2009	183.90	55.94	50	2604	8700	5413	Transportation		
2523	IEXP-174441	2/2/2009	185.00	58.31	50	2604	8700	5413	Transportation		
2524	IEXP-174441	2/2/2009	273.70	93.41	50	2604	8700	5413	Transportation		
2525	IEXP-174441	2/2/2009	497.70	168.88	50	2604	8700	5413	Transportation		
2526	IEXP-174520	2/2/2009	358.00	122.18	50	2631	8700	5413	Transportation		
2527	IEXP-174520	2/2/2009	357.00	121.84	50	2631	8850	5413	Transportation		
2528	IEXP-174807	2/4/2009	8.00	2.73	50	3303	8700	5413	Transportation		
2529	IEXP-174807	2/4/2009	8.16	2.78	50	3303	8700	5413	Transportation		
2530	IEXP-174807	2/4/2009	15.65	5.34	50	3303	8700	5413	Transportation		
2531	IEXP-174807	2/4/2009	25.09	8.58	50	3303	8700	5413	Transportation		
2532	IEXP-174879	2/4/2009	15.00	5.12	50	2604	8700	5413	Transportation		
2533	IEXP-174879	2/4/2009	15.00	5.12	50	2604	8700	5413	Transportation		
2534	IEXP-174879	2/4/2009	20.00	6.83	50	2604	8700	5413	Transportation		
2535	IEXP-174879	2/4/2009	20.00	6.83	50	2604	8700	5413	Transportation		
2536	IEXP-174879	2/4/2009	60.00	20.48	50	2604	8700	5413	Transportation		
2537	IEXP-174879	2/4/2009	84.15	28.72	50	2604	8700	5413	Transportation		
2538	IEXP-174879	2/4/2009	161.50	61.94	50	2604	8700	5413	Transportation		
2539	IEXP-174879	2/4/2009	181.50	61.94	50	2604	8700	5413	Transportation		
2540	IEXP-174879	2/4/2009	607.75	207.41	50	2604	8700	5413	Transportation		
2541	IEXP-175127	2/5/2009	15.00	5.12	50	3301	8700	5413	Transportation		
2542	IEXP-175127	2/5/2009	15.00	5.12	50	3301	8700	5413	Transportation		
2543	IEXP-175127	2/5/2009	28.40	9.01	50	3301	8700	5413	Transportation		
2544	IEXP-175127	2/5/2009	59.00	20.14	50	3301	8700	5413	Transportation		
2545	IEXP-175127	2/5/2009	417.70	142.55	50	3301	8700	5413	Transportation		
2546	IEXP-175188	2/6/2009	68.75	23.46	50	3308	9110	5413	Transportation		
2547	IEXP-175188	2/6/2009	68.75	23.48	50	3308	9110	5413	Transportation		
2548	IEXP-175230	2/6/2009	877.25	289.39	50	3331	8700	5413	Transportation		
2549	IEXP-176044	2/15/2009	10.00	3.41	50	2731	8700	5413	Transportation		
2550	IEXP-176044	2/15/2009	13.50	4.61	50	2731	8700	5413	Transportation		
2551	IEXP-176044	2/15/2009	18.00	6.14	50	2731	8700	5413	Transportation		
2552	IEXP-176044	2/15/2009	85.25	29.09	50	2731	8700	5413	Transportation		
2553	IEXP-176044	2/15/2009	85.25	29.09	50	2731	8700	5413	Transportation		
2554	IEXP-176044	2/15/2009	85.25	29.09	50	2731	8700	5413	Transportation		
2555	IEXP-176044	2/15/2009	85.25	29.09	50	2731	8700	5413	Transportation		
2556	IEXP-176044	2/15/2009	178.75	61.00	50	2731	8700	5413	Transportation		
2557	IEXP-176044	2/15/2009	10.00	3.41	50	2731	8700	5413	Transportation		
2558	IEXP-176044	2/15/2009	223.70	76.34	50	2731	8700	5413	Transportation		
2559	IEXP-176044	2/15/2009	278.85	94.42	50	2731	8700	5413	Transportation		
2560	IEXP-176167	2/17/2009	182.50	65.70	50	3301	8700	5413	Transportation		
2561	IEXP-176450	2/20/2009	3.00	1.02	50	3333	8700	5413	Transportation		
2562	IEXP-176450	2/20/2009	9.00	3.07	50	3333	8700	5413	Transportation		
2563	IEXP-176450	2/20/2009	11.00	3.75	50	3333	8700	5413	Transportation		
2564	IEXP-176450	2/20/2009	12.00	4.10	50	3333	8700	5413	Transportation		
2565	IEXP-176450	2/20/2009	12.00	4.10	50	3333	8700	5413	Transportation		
2566	IEXP-176450	2/20/2009	15.39	5.25	50	3333	8700	5413	Transportation		
2567	IEXP-176450	2/20/2009	19.54	6.67	50	3333	8700	5413	Transportation		
2568	IEXP-176450	2/20/2009	23.85	8.14	50	3333	8700	5413	Transportation		
2569	IEXP-176450	2/20/2009	25.21	8.60	50	3333	8700	5413	Transportation		
2570	IEXP-176450	2/20/2009	30.00	10.24	50	3333	8700	5413	Transportation		
2571	IEXP-176450	2/20/2009	39.12	13.35	50	3333	8700	5413	Transportation		
2572	IEXP-176450	2/20/2009	66.00	22.52	50	3333	8700	5413	Transportation		
2573	IEXP-176450	2/20/2009	116.42	39.73	50	3333	8700	5413	Transportation		
2574	IEXP-176450	2/20/2009	425.37	145.17	50	3333	8700	5413	Transportation		
2575	IEXP-176539	2/23/2009	22.00	7.51	50	3305	8700	5413	Transportation		
2576	IEXP-176539	2/23/2009	30.00	10.24	50	3305	8700	5413	Transportation		
2577	IEXP-176539	2/23/2009	46.50	15.87	50	3305	8700	5413	Transportation		
2578	IEXP-176539	2/23/2009	176.00	60.07	50	3305	8700	5413	Transportation		
2579	IEXP-176539	2/23/2009	412.50	140.78	50	3305	8700	5413	Transportation		
2580	IEXP-176539	2/23/2009	417.70	142.55	50	3305	8700	5413	Transportation		
2581	IEXP-176632	2/24/2009	233.70	79.78	50	3303	8700	5413	Transportation		
2582	IEXP-176877	2/27/2009	8.00	2.73	50	3304	8700	5413	Transportation		
2583	IEXP-176877	2/27/2009	13.20	4.50	50	3304	8700	5413	Transportation		
2584	IEXP-177573	3/5/2009	12.50	4.27	50	2631	8700	5413	Transportation		
2585	IEXP-177573	3/5/2009	16.50	5.63	50	2631	8700	5413	Transportation		
2586	IEXP-177573	3/5/2009	520.02	177.47	50	2631	8700	5413	Transportation		
2587	IEXP-177573	3/5/2009	12.50	4.27	50	2631	8850	5413	Transportation		
2588	IEXP-177573	3/5/2009	16.50	5.63	50	2631	8850	5413	Transportation		
2589	IEXP-177573	3/5/2009	520.03	177.48	50	2631	8850	5413	Transportation		
2590	IEXP-177698	3/6/2009	32.50	11.09	50	2604	8700	5413	Transportation		
2591	IEXP-177698	3/6/2009	78.10	26.65	50	2604	8700	5413	Transportation		
2592	IEXP-177811	3/9/2009	315.70	107.74	50	3331	8700	5413	Transportation		
2593	IEXP-178317	3/16/2009	15.40	5.28	50	3308	9110	5413	Transportation		
2594	IEXP-178317	3/16/2009	30.00	10.24	50	3308	9110	5413	Transportation		
2595	IEXP-178317	3/16/2009	66.00	22.52	50	3308	9110	5413	Transportation		
2596	IEXP-178317	3/16/2009	66.00	22.52	50	3308	9110	5413	Transportation		
2597	IEXP-178317	3/16/2009	158.40	54.06	50	3308	9110	5413	Transportation		
2598	IEXP-178317	3/16/2009	162.25	55.37	50	3308	9110	5413	Transportation		

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
SSU Div 12 Allocation Factor to Kentucky 5.41%
Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Cost			FERC		Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct Description	
2589	IEXP-178317	3/16/2009	162.25	55.37	50	3308	9110	5413	Transportation	
2600	IEXP-178317	3/16/2009	165.00	56.31	50	3308	9110	5413	Transportation	
2601	IEXP-178317	3/16/2009	222.75	76.02	50	3308	9110	5413	Transportation	
2602	IEXP-178317	3/16/2009	222.75	76.02	50	3308	9110	5413	Transportation	
2603	IEXP-178317	3/16/2009	439.20	149.89	50	3308	9110	5413	Transportation	
2604	IEXP-178334	3/16/2009	22.48	7.67	50	3333	8700	5413	Transportation	
2605	IEXP-178334	3/16/2009	23.20	7.82	50	3333	8700	5413	Transportation	
2606	IEXP-178334	3/16/2009	28.98	9.89	50	3333	8700	5413	Transportation	
2607	IEXP-178334	3/16/2009	116.42	39.73	50	3333	8700	5413	Transportation	
2608	IEXP-178334	3/16/2009	359.70	122.76	50	3333	8700	5413	Transportation	
2609	IEXP-178411	3/16/2009	24.00	8.19	50	2731	8700	5413	Transportation	
2610	IEXP-178411	3/16/2009	19.90	6.79	50	2731	8700	5413	Transportation	
2611	IEXP-178411	3/16/2009	38.73	13.22	50	2731	8700	5413	Transportation	
2612	IEXP-178411	3/16/2009	77.00	26.28	50	2731	8700	5413	Transportation	
2613	IEXP-178411	3/16/2009	78.10	26.85	50	2731	8700	5413	Transportation	
2614	IEXP-178411	3/16/2009	86.90	29.66	50	2731	8700	5413	Transportation	
2615	IEXP-178411	3/16/2009	88.00	30.03	50	2731	8700	5413	Transportation	
2616	IEXP-178411	3/16/2009	154.00	52.58	50	2731	8700	5413	Transportation	
2617	IEXP-178411	3/16/2009	356.50	121.67	50	2731	8700	5413	Transportation	
2618	IEXP-178688	3/19/2009	12.00	4.10	50	3308	9110	5413	Transportation	
2619	IEXP-178688	3/19/2009	22.00	7.51	50	3308	9110	5413	Transportation	
2620	IEXP-178688	3/19/2009	39.60	13.51	50	3308	9110	5413	Transportation	
2621	IEXP-178688	3/19/2009	48.75	15.95	50	3308	9110	5413	Transportation	
2622	IEXP-178688	3/19/2009	74.25	25.34	50	3308	9110	5413	Transportation	
2623	IEXP-178688	3/19/2009	162.25	55.37	50	3308	9110	5413	Transportation	
2624	IEXP-178688	3/19/2009	165.00	56.31	50	3308	9110	5413	Transportation	
2625	IEXP-178688	3/19/2009	586.40	200.13	50	3308	9110	5413	Transportation	
2626	IEXP-178780	3/20/2009	145.70	49.72	50	3307	8700	5413	Transportation	
2627	IEXP-178780	3/20/2009	251.60	85.87	50	3307	8700	5413	Transportation	
2628	IEXP-178790	3/20/2009	15.00	5.12	50	3303	8700	5413	Transportation	
2629	IEXP-178790	3/20/2009	15.00	5.12	50	3303	8700	5413	Transportation	
2630	IEXP-178790	3/20/2009	21.45	7.32	60	3303	8700	5413	Transportation	
2631	IEXP-178790	3/20/2009	42.30	14.44	50	3303	8700	5413	Transportation	
2632	IEXP-178810	3/20/2009	67.10	22.80	50	2604	8700	5413	Transportation	
2633	IEXP-178810	3/20/2009	15.00	5.12	50	2604	8700	5413	Transportation	
2634	IEXP-178810	3/20/2009	198.00	67.57	50	2604	8700	5413	Transportation	
2635	IEXP-178810	3/20/2009	314.80	107.37	50	2604	8700	5413	Transportation	
2636	IEXP-178951	3/23/2009	176.00	60.07	50	3305	8700	5413	Transportation	
2637	IEXP-178951	3/23/2009	178.00	60.07	50	3305	8700	5413	Transportation	
2638	IEXP-178951	3/23/2009	176.00	60.07	50	3305	8700	5413	Transportation	
2639	IEXP-178951	3/23/2009	303.70	103.65	50	3305	8700	5413	Transportation	
2640	IEXP-178951	3/23/2009	401.50	137.03	50	3305	8700	5413	Transportation	
2641	IEXP-178951	3/23/2009	418.00	142.66	50	3305	8700	5413	Transportation	
2642	IEXP-179220	3/26/2009	145.70	49.72	50	3304	8700	5413	Transportation	
2643	IEXP-179545	3/30/2009	14.50	4.95	50	2631	8700	5413	Transportation	
2644	IEXP-179545	3/30/2009	15.00	5.12	50	2631	8700	5413	Transportation	
2645	IEXP-179545	3/30/2009	151.85	51.82	50	2631	8700	5413	Transportation	
2646	IEXP-179545	3/30/2009	482.08	164.53	50	2631	8700	5413	Transportation	
2647	IEXP-179545	3/30/2009	14.50	4.95	50	2631	8850	5413	Transportation	
2648	IEXP-179545	3/30/2009	15.00	5.12	50	2631	8850	5413	Transportation	
2649	IEXP-179545	3/30/2009	151.85	51.82	50	2631	8850	5413	Transportation	
2650	IEXP-179545	3/30/2009	482.07	164.52	50	2631	8850	5413	Transportation	
2651	IEXP-179708	3/31/2009	86.35	29.47	50	2731	8700	5413	Transportation	
2652	IEXP-179708	3/31/2009	88.00	30.03	50	2731	8700	5413	Transportation	
2653	IEXP-179708	3/31/2009	171.60	58.56	50	2731	8700	5413	Transportation	
2654	IEXP-179708	3/31/2009	236.50	80.71	50	2731	8700	5413	Transportation	
2655	IEXP-179708	3/31/2009	236.50	80.71	50	2731	8700	5413	Transportation	
2656	IEXP-179982	4/2/2009	334.40	114.12	50	3331	8700	5413	Transportation	
2657	IEXP-179982	4/2/2009	652.85	222.81	50	3331	8700	5413	Transportation	
2658	IEXP-179985	4/2/2009	150.00	51.19	50	3303	8700	5413	Transportation	
2659	IEXP-181422	4/17/2009	162.25	55.37	50	3308	9110	5413	Transportation	
2660	IEXP-181422	4/17/2009	162.25	55.37	50	3308	9110	5413	Transportation	
2661	IEXP-181422	4/17/2009	162.25	55.37	50	3308	9110	5413	Transportation	
2662	IEXP-181422	4/17/2009	162.25	55.37	50	3308	9110	5413	Transportation	
2663	IEXP-181557	4/17/2009	87.10	29.00	50	2604	8700	5413	Transportation	
2664	IEXP-181557	4/17/2009	178.70	60.99	50	2604	8700	5413	Transportation	
2665	IEXP-181557	4/17/2009	184.25	62.88	50	2604	8700	5413	Transportation	
2666	IEXP-181557	4/17/2009	198.00	67.57	50	2604	8700	5413	Transportation	
2667	IEXP-181934	4/21/2009	34.10	11.64	50	3303	8700	5413	Transportation	
2668	IEXP-181940	4/21/2009	22.00	7.51	50	3305	8700	5413	Transportation	
2669	IEXP-181940	4/21/2009	29.00	9.90	50	3305	8700	5413	Transportation	
2670	IEXP-181940	4/21/2009	176.00	60.07	50	3305	8700	5413	Transportation	
2671	IEXP-182152	4/22/2009	94.60	32.29	50	3303	8700	5413	Transportation	
2672	IEXP-182152	4/22/2009	94.60	32.29	50	3303	8700	5413	Transportation	
2673	IEXP-182152	4/22/2009	211.20	72.08	50	3303	8700	5413	Transportation	
2674	IEXP-182244	4/23/2009	165.00	56.31	50	3307	8700	5413	Transportation	
2675	IEXP-182244	4/23/2009	314.70	107.40	50	3307	8700	5413	Transportation	
2676	IEXP-182430	4/24/2009	59.00	20.14	50	3301	8700	5413	Transportation	
2677	IEXP-182430	4/24/2009	237.70	81.12	50	3301	8700	5413	Transportation	
2678	IEXP-182430	4/24/2009	229.90	78.46	50	3301	8700	5413	Transportation	
2679	IEXP-182858	4/30/2009	809.40	276.23	50	3303	8700	5413	Transportation	
2680	IEXP-183352	5/1/2009	140.35	47.90	50	2631	8700	5413	Transportation	
2681	IEXP-183352	5/1/2009	535.15	182.64	50	2631	8700	5413	Transportation	
2682	IEXP-183352	5/1/2009	140.35	47.90	50	2631	8850	5413	Transportation	
2683	IEXP-183352	5/1/2009	535.15	182.64	50	2631	8850	5413	Transportation	
2684	IEXP-183353	5/1/2009	52.80	18.02	50	3308	9110	5413	Transportation	
2685	IEXP-183353	5/1/2009	159.50	54.43	50	3308	9110	5413	Transportation	
2686	IEXP-183353	5/1/2009	173.25	59.13	50	3308	9110	5413	Transportation	
2687	IEXP-183876	5/5/2009	6.00	2.05	50	2604	8700	5413	Transportation	
2688	IEXP-183876	5/5/2009	15.00	5.12	50	2604	8700	5413	Transportation	
2689	IEXP-183876	5/5/2009	15.00	5.12	50	2604	8700	5413	Transportation	
2690	IEXP-183876	5/5/2009	60.00	20.48	50	2604	8700	5413	Transportation	
2691	IEXP-183876	5/5/2009	106.15	36.23	50	2604	8700	5413	Transportation	
2692	IEXP-183876	5/5/2009	158.95	54.25	50	2604	8700	5413	Transportation	
2693	IEXP-183876	5/5/2009	165.00	56.31	50	2604	8700	5413	Transportation	
2694	IEXP-183943	5/5/2009	28.70	9.79	50	3303	8700	5413	Transportation	
2695	IEXP-183943	5/5/2009	33.54	11.45	50	3303	8700	5413	Transportation	
2696	IEXP-184097	5/6/2009	99.00	33.79	50	3331	8700	5413	Transportation	
2697	IEXP-184199	5/6/2009	50.00	17.08	50	3333	8700	5413	Transportation	
2698	IEXP-184199	5/6/2009	207.90	70.95	50	3333	8700	5413	Transportation	
2699	IEXP-184199	5/6/2009	417.70	142.55	50	3333	8700	5413	Transportation	
2700	IEXP-184199	5/6/2009	417.70	142.55	50	3333	8700	5413	Transportation	
2701	IEXP-184547	5/8/2009	15.00	5.12	50	2731	8700	5413	Transportation	
2702	IEXP-184547	5/8/2009	77.00	26.28	50	2731	8700	5413	Transportation	

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount	Amount Allocated to			Cost Center	FERC Acct	Sub Acct		Sub Acct Description	Total
	NUMBER	INVOICE DATE		KY	Company	Center			Sub Acct	Sub Acct Description		
2703	IEXP-184547	5/8/2009	89.10	30.41	50	2731	8700	5413	Transportation			
2704	IEXP-184547	5/8/2009	89.10	30.41	50	2731	8700	5413	Transportation			
2705	IEXP-184547	5/8/2009	89.10	30.41	50	2731	8700	5413	Transportation			
2706	IEXP-184547	5/8/2009	89.10	30.41	50	2731	8700	5413	Transportation			
2707	IEXP-184547	5/8/2009	89.10	30.41	50	2731	8700	5413	Transportation			
2708	IEXP-184547	5/8/2009	89.10	30.41	50	2731	8700	5413	Transportation			
2709	IEXP-184547	5/8/2009	89.10	30.41	50	2731	8700	5413	Transportation			
2710	IEXP-184547	5/8/2009	106.15	36.23	50	2731	8700	5413	Transportation			
2711	IEXP-184547	5/8/2009	144.10	49.18	50	2731	8700	5413	Transportation			
2712	IEXP-184547	5/8/2009	177.10	60.44	50	2731	8700	5413	Transportation			
2713	IEXP-184547	5/8/2009	220.70	75.32	50	2731	8700	5413	Transportation			
2714	IEXP-184547	5/8/2009	328.90	112.25	50	2731	8700	5413	Transportation			
2715	IEXP-185332	5/15/2009	147.40	50.31	50	2638	8700	5413	Transportation			
2716	IEXP-185388	5/18/2009	20.07	6.85	50	3303	8700	5413	Transportation			
2717	IEXP-185388	5/18/2009	22.77	7.77	50	3303	8700	5413	Transportation			
2718	IEXP-185388	5/18/2009	25.15	8.58	50	3303	8700	5413	Transportation			
2719	IEXP-185388	5/18/2009	29.35	10.02	50	3303	8700	5413	Transportation			
2720	IEXP-185388	5/18/2009	32.77	11.18	50	3303	8700	5413	Transportation			
2721	IEXP-185388	5/18/2009	33.00	11.26	50	3303	8700	5413	Transportation			
2722	IEXP-185532	5/18/2009	33.00	11.28	50	3305	8700	5413	Transportation			
2723	IEXP-185532	5/18/2009	93.50	31.91	50	3305	8700	5413	Transportation			
2724	IEXP-185532	5/18/2009	157.70	53.82	50	3305	8700	5413	Transportation			
2725	IEXP-185532	5/18/2009	167.20	57.06	50	3305	8700	5413	Transportation			
2726	IEXP-185532	5/18/2009	176.00	60.07	50	3305	8700	5413	Transportation			
2727	IEXP-185532	5/18/2009	374.00	127.64	50	3305	8700	5413	Transportation			
2728	IEXP-185827	5/21/2009	27.00	9.21	50	3308	9110	5413	Transportation			
2729	IEXP-185827	5/21/2009	69.54	23.73	50	3308	9110	5413	Transportation			
2730	IEXP-185827	5/21/2009	185.00	58.31	50	3308	9110	5413	Transportation			
2731	IEXP-185827	5/21/2009	165.00	58.31	50	3308	9110	5413	Transportation			
2732	IEXP-185827	5/21/2009	360.41	123.00	50	3308	9110	5413	Transportation			
2733	IEXP-185827	5/21/2009	360.41	123.00	50	3308	9110	5413	Transportation			
2734	IEXP-186088	5/26/2009	15.00	5.12	50	3307	8700	5413	Transportation			
2735	IEXP-186088	5/26/2009	37.00	12.83	50	3307	8700	5413	Transportation			
2736	IEXP-186088	5/26/2009	39.23	13.39	50	3307	8700	5413	Transportation			
2737	IEXP-186088	5/26/2009	44.00	15.02	50	3307	8700	5413	Transportation			
2738	IEXP-186088	5/26/2009	65.00	22.18	50	3307	8700	5413	Transportation			
2739	IEXP-186088	5/26/2009	88.00	30.03	50	3307	8700	5413	Transportation			
2740	IEXP-186088	5/26/2009	88.00	30.03	50	3307	8700	5413	Transportation			
2741	IEXP-186088	5/26/2009	344.00	117.40	50	3307	8700	5413	Transportation			
2742	IEXP-186135	5/26/2009	158.95	54.25	50	3303	8700	5413	Transportation			
2743	IEXP-186560	5/26/2009	17.00	5.80	50	3333	8700	5413	Transportation			
2744	IEXP-186560	5/26/2009	22.79	7.78	50	3333	8700	5413	Transportation			
2745	IEXP-186560	5/26/2009	28.53	9.74	50	3333	8700	5413	Transportation			
2746	IEXP-186560	5/26/2009	34.16	11.60	50	3333	8700	5413	Transportation			
2747	IEXP-186560	5/26/2009	171.81	58.57	50	3333	8700	5413	Transportation			
2748	IEXP-186560	5/26/2009	220.00	75.08	50	3333	8700	5413	Transportation			
2749	IEXP-186949	6/4/2009	80.85	27.59	50	2604	8700	5413	Transportation			
2750	IEXP-186949	6/4/2009	184.25	62.68	50	2604	8700	5413	Transportation			
2751	IEXP-187070	6/5/2009	5.00	1.71	50	3304	8700	5413	Transportation			
2752	IEXP-187070	6/5/2009	5.00	1.71	50	3304	8700	5413	Transportation			
2753	IEXP-187070	6/5/2009	20.00	6.83	50	3304	8700	5413	Transportation			
2754	IEXP-187070	6/5/2009	20.00	6.83	50	3304	8700	5413	Transportation			
2755	IEXP-187070	6/5/2009	220.70	75.32	50	3304	8700	5413	Transportation			
2756	IEXP-187070	6/5/2009	262.50	89.62	50	3304	8700	5413	Transportation			
2757	IEXP-187070	6/5/2009	48.00	16.38	50	3304	8700	5413	Transportation			
2758	IEXP-187070	6/5/2009	480.70	164.05	50	3304	8700	5413	Transportation			
2759	IEXP-187070	6/5/2009	616.00	210.23	50	3304	8700	5413	Transportation			
2760	IEXP-187340	6/9/2009	150.00	51.19	50	2631	8700	5413	Transportation			
2761	IEXP-187340	6/9/2009	966.80	329.89	50	2631	8700	5413	Transportation			
2762	IEXP-187519	6/11/2009	55.00	18.77	50	3331	8700	5413	Transportation			
2763	IEXP-187519	6/11/2009	821.70	280.43	50	3331	8700	5413	Transportation			
2764	IEXP-187839	6/17/2009	22.00	7.51	50	3307	9030	5413	Transportation			
2765	IEXP-187839	6/17/2009	22.00	7.51	50	3307	9030	5413	Transportation			
2766	IEXP-187851	6/18/2009	212.85	72.64	50	2604	8700	5413	Transportation			
2767	IEXP-187851	6/18/2009	462.00	157.67	50	2604	8700	5413	Transportation			
2768	IEXP-187892	6/19/2009	17.00	5.80	50	3307	8700	5413	Transportation			
2769	IEXP-187892	6/19/2009	35.00	11.94	50	3307	8700	5413	Transportation			
2770	IEXP-187892	6/19/2009	50.00	17.00	50	3307	8700	5413	Transportation			
2771	IEXP-187892	6/19/2009	82.50	28.16	50	3307	8700	5413	Transportation			
2772	IEXP-187892	6/19/2009	198.00	67.57	50	3307	8700	5413	Transportation			
2773	IEXP-187892	6/19/2009	673.71	229.93	50	3307	8700	5413	Transportation			
2774	IEXP-188049	6/22/2009	93.50	31.91	50	3305	8700	5413	Transportation			
2775	IEXP-188049	6/22/2009	178.00	60.07	50	3305	8700	5413	Transportation			
2776	IEXP-188094	6/23/2009	162.25	55.37	50	3308	9110	5413	Transportation			
2777	IEXP-188094	6/23/2009	162.25	55.37	50	3308	9110	5413	Transportation			
2778	IEXP-188094	6/23/2009	162.25	55.37	50	3308	9110	5413	Transportation			
2779	IEXP-188094	6/23/2009	162.25	55.37	50	3308	9110	5413	Transportation			
2780	IEXP-188094	6/23/2009	200.75	68.51	50	3308	9110	5413	Transportation			
2781	IEXP-188094	6/23/2009	200.75	68.51	50	3308	9110	5413	Transportation			
2782	IEXP-188094	6/23/2009	32.00	10.82	50	3308	9110	5413	Transportation			
2783	IEXP-188390	6/26/2009	587.20	200.40	50	2604	8700	5413	Transportation			
2784	IEXP-188607	6/28/2009	25.12	8.57	50	3303	8700	5413	Transportation			
2785	IEXP-188607	6/28/2009	31.75	10.84	50	3303	8700	5413	Transportation			
2786	IEXP-188607	6/29/2009	37.16	12.68	50	3303	8700	5413	Transportation			
2787	IEXP-188607	6/29/2009	40.21	13.72	50	3303	8700	5413	Transportation			
2788	IEXP-139844	7/1/2008	453.84	154.87	50	3304	8700	5414	Lodging		30,134.48	
2789	IEXP-139707	7/1/2008	37.09	12.65	50	2631	8700	5414	Lodging			
2790	IEXP-139707	7/1/2008	40.80	13.91	50	2631	8700	5414	Lodging			
2791	IEXP-139707	7/1/2008	75.54	25.75	50	2631	8700	5414	Lodging			
2792	IEXP-139707	7/1/2008	37.08	12.64	50	2631	8850	5414	Lodging			
2793	IEXP-139707	7/1/2008	40.80	13.91	50	2631	8850	5414	Lodging			
2794	IEXP-139707	7/1/2008	75.54	25.75	50	2631	8850	5414	Lodging			
2795	IEXP-139944	7/3/2008	38.25	13.04	50	2731	8700	5414	Lodging			
2796	IEXP-139944	7/3/2008	76.50	26.08	50	2731	8700	5414	Lodging			
2797	IEXP-139944	7/3/2008	38.25	13.04	50	2731	8850	5414	Lodging			
2798	IEXP-139944	7/3/2008	76.50	26.08	50	2731	8850	5414	Lodging			
2799	IEXP-140023	7/3/2008	148.37	50.59	50	3333	8700	5414	Lodging			
2800	IEXP-140023	7/3/2008	325.96	111.13	50	3333	8700	5414	Lodging			
2801	IEXP-141627	7/16/2008	77.42	26.40	50	2604	8700	5414	Lodging			
2802	IEXP-141627	7/16/2008	124.97	42.61	50	2604	8700	5414	Lodging			
2803	IEXP-141812	7/18/2008	28.93	9.66	50	3308	9080	5414	Lodging			
2804	IEXP-141812	7/18/2008	43.15	14.71	50	3308	9080	5414	Lodging			
2805	IEXP-141812	7/18/2008	86.30	29.42	50	3308	9080	5414	Lodging			
2806	IEXP-141812	7/18/2008	78.22	26.67	50	3308	9110	5414	Lodging			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
SSU Div 12 Allocation Factor to Kentucky 5.41%
Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct Sub-		Total
	NUMBER	INVOICE DATE	Amount	KY				Sub Acct	Sub Acct Description	
2807	IEXP-141812	7/18/2008	116.66	39.77	50	3308	9110	5414	Lodging	
2808	IEXP-141812	7/18/2008	233.32	78.55	50	3308	9110	5414	Lodging	
2809	IEXP-141880	7/18/2008	15.18	5.18	50	3305	8700	5414	Lodging	
2810	IEXP-141860	7/18/2008	34.27	11.88	50	3305	8700	5414	Lodging	
2811	IEXP-141891	7/18/2008	199.22	67.92	50	3320	8700	5414	Lodging	
2812	IEXP-142107	7/21/2008	112.33	38.30	50	3307	8700	5414	Lodging	
2813	IEXP-142160	7/22/2008	170.01	57.96	50	2703	8700	5414	Lodging	
2814	IEXP-142190	7/22/2008	764.52	280.66	50	2703	8700	5414	Lodging	
2815	IEXP-142296	7/23/2008	272.37	92.85	50	3331	8700	5414	Lodging	
2816	IEXP-142370	7/24/2008	332.79	113.46	50	2604	8700	5414	Lodging	
2817	IEXP-142407	7/24/2008	71.35	24.33	50	3301	8700	5414	Lodging	
2818	IEXP-142407	7/24/2008	142.69	48.65	50	3301	8700	5414	Lodging	
2819	IEXP-142679	7/28/2008	39.70	13.54	50	2831	8700	5414	Lodging	
2820	IEXP-142679	7/28/2008	72.87	24.84	50	2831	8700	5414	Lodging	
2821	IEXP-142679	7/28/2008	39.70	13.54	50	2831	8850	5414	Lodging	
2822	IEXP-142679	7/28/2008	72.88	24.84	50	2831	8850	5414	Lodging	
2823	IEXP-142833	7/30/2008	15.08	5.14	50	3308	9080	5414	Lodging	
2824	IEXP-142833	7/30/2008	17.91	6.11	50	3308	9080	5414	Lodging	
2825	IEXP-142833	7/30/2008	83.55	21.87	50	3308	9080	5414	Lodging	
2826	IEXP-142833	7/30/2008	40.77	13.90	50	3308	9110	5414	Lodging	
2827	IEXP-142833	7/30/2008	48.41	16.51	50	3308	9110	5414	Lodging	
2828	IEXP-142833	7/30/2008	171.02	58.58	50	3308	9110	5414	Lodging	
2829	IEXP-142837	7/30/2008	85.11	29.02	50	2604	8700	5414	Lodging	
2830	IEXP-142837	7/30/2008	88.71	29.58	50	2604	8700	5414	Lodging	
2831	IEXP-142837	7/30/2008	77.42	26.40	50	2804	8700	5414	Lodging	
2832	IEXP-142837	7/30/2008	109.06	37.18	50	2604	8700	5414	Lodging	
2833	IEXP-142877	7/31/2008	281.17	95.88	50	3301	8700	5414	Lodging	
2834	IEXP-143097	8/1/2008	112.33	38.30	50	3307	8700	5414	Lodging	
2835	IEXP-143097	8/1/2008	224.66	76.60	50	3307	8700	5414	Lodging	
2836	IEXP-145785	8/8/2008	59.30	13.40	50	3331	8700	5414	Lodging	
2837	IEXP-145817	8/11/2008	17.47	5.98	50	2731	8700	5414	Lodging	
2838	IEXP-145817	8/11/2008	18.75	6.39	50	2731	8700	5414	Lodging	
2839	IEXP-145817	8/11/2008	20.87	7.05	50	2731	8700	5414	Lodging	
2840	IEXP-145817	8/11/2008	33.38	11.38	50	2731	8700	5414	Lodging	
2841	IEXP-145817	8/11/2008	115.04	39.22	50	2731	8700	5414	Lodging	
2842	IEXP-145817	8/11/2008	17.47	5.98	50	2731	8850	5414	Lodging	
2843	IEXP-145817	8/11/2008	18.75	6.39	50	2731	8850	5414	Lodging	
2844	IEXP-145817	8/11/2008	20.87	7.05	50	2731	8850	5414	Lodging	
2845	IEXP-145817	8/11/2008	33.38	11.38	50	2731	8850	5414	Lodging	
2846	IEXP-145817	8/11/2008	115.04	39.22	50	2731	8850	5414	Lodging	
2847	IEXP-147287	8/18/2008	148.37	50.59	50	3333	8700	5414	Lodging	
2848	IEXP-147287	8/18/2008	303.60	103.51	50	3333	8700	5414	Lodging	
2849	IEXP-147325	8/18/2008	10.00	3.41	50	3305	8700	5414	Lodging	
2850	IEXP-147448	8/19/2008	22.00	7.50	50	2831	8700	5414	Lodging	
2851	IEXP-147448	8/19/2008	22.00	7.50	50	2831	8850	5414	Lodging	
2852	IEXP-148390	8/22/2008	19.95	6.80	50	3308	9080	5414	Lodging	
2853	IEXP-148390	8/22/2008	43.15	14.71	50	3308	9080	5414	Lodging	
2854	IEXP-148390	8/22/2008	43.11	14.70	50	3308	9080	5414	Lodging	
2855	IEXP-148390	8/22/2008	53.94	18.39	50	3308	9110	5414	Lodging	
2856	IEXP-148390	8/22/2008	116.88	39.77	50	3308	9110	5414	Lodging	
2857	IEXP-148390	8/22/2008	116.56	39.74	50	3308	9110	5414	Lodging	
2858	IEXP-148759	8/25/2008	38.02	12.98	50	3303	8700	5414	Lodging	
2859	IEXP-149915	8/28/2008	71.35	24.33	50	3301	8700	5414	Lodging	
2860	IEXP-150725	8/29/2008	575.28	186.14	50	3301	8700	5414	Lodging	
2861	IEXP-151227	9/2/2008	65.18	22.22	50	2604	8700	5414	Lodging	
2862	IEXP-151227	9/2/2008	133.79	45.81	50	2804	8700	5414	Lodging	
2863	IEXP-151828	9/4/2008	72.70	24.79	50	2631	8700	5414	Lodging	
2864	IEXP-151828	9/4/2008	72.92	24.88	50	2631	8850	5414	Lodging	
2865	IEXP-152388	9/5/2008	115.11	39.25	50	2804	8700	5414	Lodging	
2866	IEXP-152776	9/8/2008	142.69	48.65	50	3303	8700	5414	Lodging	
2867	IEXP-152933	9/9/2008	43.45	14.81	50	3331	8700	5414	Lodging	
2868	IEXP-152933	9/9/2008	54.14	18.48	50	3331	8700	5414	Lodging	
2869	IEXP-152933	9/9/2008	195.61	66.69	50	3331	8700	5414	Lodging	
2870	IEXP-153082	9/10/2008	91.08	31.05	50	3301	8700	5414	Lodging	
2871	IEXP-153089	9/10/2008	78.28	28.88	50	2703	8700	5414	Lodging	
2872	IEXP-153089	9/10/2008	81.72	27.86	50	2703	8700	5414	Lodging	
2873	IEXP-153089	9/10/2008	233.20	79.51	50	2703	8700	5414	Lodging	
2874	IEXP-153089	9/10/2008	503.76	171.75	50	2703	8700	5414	Lodging	
2875	IEXP-155360	9/18/2008	16.88	5.76	50	2731	8700	5414	Lodging	
2876	IEXP-155380	9/18/2008	17.89	6.03	50	2731	8700	5414	Lodging	
2877	IEXP-155380	9/18/2008	20.67	7.05	50	2731	8700	5414	Lodging	
2878	IEXP-155360	9/18/2008	34.16	11.65	50	2731	8700	5414	Lodging	
2879	IEXP-155360	9/18/2008	16.88	5.76	50	2731	8850	5414	Lodging	
2880	IEXP-155380	9/18/2008	17.89	6.03	50	2731	8850	5414	Lodging	
2881	IEXP-155360	9/18/2008	20.67	7.05	50	2731	8850	5414	Lodging	
2882	IEXP-155380	9/18/2008	34.16	11.65	50	2731	8850	5414	Lodging	
2883	IEXP-155388	9/19/2008	26.82	9.14	50	3308	9080	5414	Lodging	
2884	IEXP-155388	9/19/2008	18.76	6.40	50	3308	9080	5414	Lodging	
2885	IEXP-155388	9/19/2008	19.28	6.57	50	3308	9080	5414	Lodging	
2886	IEXP-155388	9/19/2008	43.15	14.71	50	3308	9080	5414	Lodging	
2887	IEXP-155388	9/19/2008	30.25	10.31	50	3308	9110	5414	Lodging	
2888	IEXP-155388	9/19/2008	50.74	17.30	50	3308	9110	5414	Lodging	
2889	IEXP-155388	9/19/2008	52.09	17.76	50	3308	9110	5414	Lodging	
2890	IEXP-155388	9/19/2008	116.66	39.77	50	3308	9110	5414	Lodging	
2891	IEXP-155718	9/23/2008	59.87	20.41	50	3307	8700	5414	Lodging	
2892	IEXP-158238	9/25/2008	72.87	24.84	50	2631	8700	5414	Lodging	
2893	IEXP-158238	9/25/2008	72.87	24.84	50	2631	8700	5414	Lodging	
2894	IEXP-158238	9/25/2008	72.86	24.84	50	2631	8850	5414	Lodging	
2895	IEXP-158238	9/25/2008	72.86	24.84	50	2631	8850	5414	Lodging	
2896	IEXP-157507	9/29/2008	71.35	24.33	50	3301	8700	5414	Lodging	
2897	IEXP-157568	9/29/2008	60.20	20.52	50	3303	8700	5414	Lodging	
2898	IEXP-157851	9/30/2008	73.72	25.13	50	2604	8700	5414	Lodging	
2899	IEXP-157851	9/30/2008	244.84	83.48	50	2604	8700	5414	Lodging	
2900	IEXP-159445	10/8/2008	197.79	67.50	50	3331	8700	5414	Lodging	
2901	IEXP-159445	10/8/2008	246.34	84.07	50	3331	8700	5414	Lodging	
2902	IEXP-181897	10/16/2008	80.90	27.81	50	3307	8700	5414	Lodging	
2903	IEXP-181897	10/16/2008	216.26	73.81	50	3307	8700	5414	Lodging	
2904	IEXP-182028	10/16/2008	122.37	41.78	50	3308	9110	5414	Lodging	
2905	IEXP-182028	10/16/2008	145.39	49.62	50	3308	9110	5414	Lodging	
2906	IEXP-182028	10/16/2008	220.44	75.23	50	3308	9110	5414	Lodging	
2907	IEXP-183072	10/20/2008	86.02	28.36	50	3303	8700	5414	Lodging	
2908	IEXP-183072	10/20/2008	123.51	42.15	50	3303	8700	5414	Lodging	
2909	IEXP-183137	10/21/2008	44.39	15.15	50	3307	8700	5414	Lodging	
2910	IEXP-183170	10/21/2008	80.80	27.81	50	3305	8700	5414	Lodging	

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 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE NUMBER	INVOICE DATE	Amount Allocated to			Company	Cost Center	FERC Acct	Sub Acct Sub-		Total
			Amount	KY					Sub Acct	Sub Acct Description	
2911	IEXP-163170	10/21/2008	244.95	83.60	50	3305	8700	5414	Lodging		
2912	IEXP-163182	10/22/2008	151.80	51.81	50	3308	9110	5414	Lodging		
2913	IEXP-163182	10/22/2008	164.57	58.18	50	3308	9110	5414	Lodging		
2914	IEXP-163182	10/22/2008	213.76	72.95	50	3308	9110	5414	Lodging		
2915	IEXP-163885	10/30/2008	151.80	51.81	50	3301	8700	5414	Lodging		
2916	IEXP-163910	10/31/2008	38.64	13.19	50	2631	8700	5414	Lodging		
2917	IEXP-163910	10/31/2008	41.24	14.07	50	2631	8700	5414	Lodging		
2918	IEXP-163910	10/31/2008	75.80	25.90	50	2631	8700	5414	Lodging		
2919	IEXP-163910	10/31/2008	38.64	13.19	50	2631	8850	5414	Lodging		
2920	IEXP-163910	10/31/2008	41.23	14.07	50	2631	8850	5414	Lodging		
2921	IEXP-163910	10/31/2008	75.80	25.90	50	2631	8850	5414	Lodging		
2922	IEXP-163983	10/31/2008	151.80	51.81	50	3303	8700	5414	Lodging		
2923	IEXP-164929	11/6/2008	151.80	51.81	50	3307	8700	5414	Lodging		
2924	IEXP-164929	11/6/2008	151.80	51.81	50	3307	8700	5414	Lodging		
2925	IEXP-164933	11/6/2008	102.13	34.86	50	2731	8700	5414	Lodging		
2926	IEXP-164933	11/6/2008	151.80	51.81	50	2731	8700	5414	Lodging		
2927	IEXP-164933	11/6/2008	166.76	56.91	50	2731	8700	5414	Lodging		
2928	IEXP-164933	11/6/2008	303.60	103.61	50	2731	8700	5414	Lodging		
2929	IEXP-164933	11/6/2008	415.96	141.98	50	2731	8700	5414	Lodging		
2930	IEXP-165905	11/13/2008	151.80	51.81	50	3301	8700	5414	Lodging		
2931	IEXP-166045	11/14/2008	138.88	46.85	50	2604	8700	5414	Lodging		
2932	IEXP-166508	11/21/2008	911.48	311.07	50	2604	8700	5414	Lodging		
2933	IEXP-166891	11/24/2008	140.63	47.99	50	3308	9110	5414	Lodging		
2934	IEXP-166891	11/24/2008	340.02	116.04	50	3308	9110	5414	Lodging		
2935	IEXP-167267	12/2/2008	256.02	87.38	50	3333	8700	5414	Lodging		
2936	IEXP-167288	12/2/2008	54.54	18.61	50	2631	8700	5414	Lodging		
2937	IEXP-167288	12/2/2008	54.54	18.61	50	2631	8850	5414	Lodging		
2938	IEXP-167395	12/3/2008	159.20	54.33	50	3304	8700	5414	Lodging		
2939	IEXP-167395	12/3/2008	228.85	78.10	50	3304	8700	5414	Lodging		
2940	IEXP-167395	12/3/2008	683.61	233.30	50	3304	8700	5414	Lodging		
2941	IEXP-167936	12/9/2008	151.80	51.81	50	3301	8700	5414	Lodging		
2942	IEXP-168037	12/10/2008	42.90	14.33	50	3331	8700	5414	Lodging		
2943	IEXP-168037	12/10/2008	112.88	38.52	50	3331	8700	5414	Lodging		
2944	IEXP-168153	12/11/2008	100.57	34.32	50	3308	9110	5414	Lodging		
2945	IEXP-168153	12/11/2008	110.27	37.63	50	3308	9110	5414	Lodging		
2946	IEXP-168153	12/11/2008	117.90	40.24	50	3308	9110	5414	Lodging		
2947	IEXP-168153	12/11/2008	129.16	44.08	50	3308	9110	5414	Lodging		
2948	IEXP-168153	12/11/2008	129.72	44.27	50	3308	9110	5414	Lodging		
2949	IEXP-168153	12/11/2008	151.52	51.71	50	3308	9110	5414	Lodging		
2950	IEXP-168153	12/11/2008	170.01	58.02	50	3308	9110	5414	Lodging		
2951	IEXP-168153	12/11/2008	237.66	81.11	50	3308	9110	5414	Lodging		
2952	IEXP-168379	12/15/2008	340.02	116.04	50	2604	8700	5414	Lodging		
2953	IEXP-168495	12/15/2008	228.85	78.10	50	3304	8700	5414	Lodging		
2954	IEXP-170598	12/26/2008	111.24	37.95	50	3305	8700	5414	Lodging		
2955	IEXP-170598	12/26/2008	122.90	41.94	50	3305	8700	5414	Lodging		
2956	IEXP-170598	12/26/2008	151.80	51.81	50	3305	8700	5414	Lodging		
2957	IEXP-170614	12/27/2008	92.60	31.60	50	2731	8700	5414	Lodging		
2958	IEXP-171202	1/5/2009	49.58	16.92	50	2631	8700	5414	Lodging		
2959	IEXP-171202	1/5/2009	49.58	16.92	50	2631	8700	5414	Lodging		
2960	IEXP-171202	1/5/2009	54.57	18.62	50	2631	8700	5414	Lodging		
2961	IEXP-171202	1/5/2009	49.59	16.92	50	2631	8850	5414	Lodging		
2962	IEXP-171202	1/5/2009	49.59	16.92	50	2631	8850	5414	Lodging		
2963	IEXP-171202	1/5/2009	54.57	18.62	50	2631	8850	5414	Lodging		
2964	IEXP-171800	1/9/2009	101.88	34.70	50	3308	9110	5414	Lodging		
2965	IEXP-171800	1/9/2009	132.80	45.32	50	3308	9110	5414	Lodging		
2966	IEXP-171800	1/9/2009	356.49	121.66	50	3308	9110	5414	Lodging		
2967	IEXP-172099	1/12/2009	361.14	123.25	50	2604	8700	5414	Lodging		
2968	IEXP-173080	1/19/2009	483.08	164.87	50	3303	8700	5414	Lodging		
2969	IEXP-173123	1/20/2009	80.90	27.61	50	3305	8700	5414	Lodging		
2970	IEXP-173123	1/20/2009	91.01	31.06	50	3305	8700	5414	Lodging		
2971	IEXP-173123	1/20/2009	100.00	34.43	50	3305	8700	5414	Lodging		
2972	IEXP-173127	1/20/2009	262.20	89.48	50	3307	8700	5414	Lodging		
2973	IEXP-173258	1/20/2009	131.10	44.74	50	3301	8700	5414	Lodging		
2974	IEXP-173336	1/21/2009	110.22	37.62	50	3308	9110	5414	Lodging		
2975	IEXP-173338	1/21/2009	114.59	39.11	50	3308	9110	5414	Lodging		
2976	IEXP-173336	1/21/2009	237.06	81.11	50	3308	9110	5414	Lodging		
2977	IEXP-173336	1/21/2009	349.40	119.24	50	3308	9110	5414	Lodging		
2978	IEXP-173882	1/26/2009	131.10	44.74	50	3333	8700	5414	Lodging		
2979	IEXP-173882	1/26/2009	180.34	61.55	50	3333	8700	5414	Lodging		
2980	IEXP-174441	2/2/2009	262.20	89.48	50	2604	8700	5414	Lodging		
2981	IEXP-174520	2/2/2009	186.43	63.63	50	2631	8700	5414	Lodging		
2982	IEXP-174520	2/2/2009	186.43	63.63	50	2631	8850	5414	Lodging		
2983	IEXP-174879	2/4/2009	131.10	44.74	50	2604	8700	5414	Lodging		
2984	IEXP-174879	2/4/2009	635.49	216.88	50	2604	8700	5414	Lodging		
2985	IEXP-175127	2/5/2009	331.20	113.03	50	3301	8700	5414	Lodging		
2986	IEXP-175188	2/6/2009	127.80	43.82	50	3308	9110	5414	Lodging		
2987	IEXP-175230	2/8/2009	123.17	42.04	50	3331	8700	5414	Lodging		
2988	IEXP-175230	2/8/2009	246.34	84.07	50	3331	8700	5414	Lodging		
2989	IEXP-175230	2/8/2009	279.06	95.24	50	3331	8700	5414	Lodging		
2990	IEXP-175638	2/11/2009	100.00	34.13	50	2612	8700	5414	Lodging		
2991	IEXP-176044	2/15/2009	87.33	29.80	50	2731	8700	5414	Lodging		
2992	IEXP-176044	2/15/2009	102.03	34.82	50	2731	8700	5414	Lodging		
2993	IEXP-176044	2/15/2009	171.26	58.45	50	2731	8700	5414	Lodging		
2994	IEXP-176044	2/15/2009	174.70	59.62	50	2731	8700	5414	Lodging		
2995	IEXP-176044	2/15/2009	174.70	59.62	50	2731	8700	5414	Lodging		
2996	IEXP-176044	2/15/2009	196.20	66.96	50	2731	8700	5414	Lodging		
2997	IEXP-176450	2/20/2009	145.77	49.75	50	3333	8700	5414	Lodging		
2998	IEXP-176539	2/23/2009	91.01	31.06	50	3305	8700	5414	Lodging		
2999	IEXP-176539	2/23/2009	134.47	45.89	50	3305	8700	5414	Lodging		
3000	IEXP-176539	2/23/2009	262.20	89.48	50	3305	8700	5414	Lodging		
3001	IEXP-177573	3/5/2009	99.12	33.83	50	2631	8700	5414	Lodging		
3002	IEXP-177573	3/5/2009	174.70	59.62	50	2631	8700	5414	Lodging		
3003	IEXP-177573	3/5/2009	99.12	33.83	50	2631	8850	5414	Lodging		
3004	IEXP-177573	3/5/2009	174.70	59.62	50	2631	8850	5414	Lodging		
3005	IEXP-177811	3/9/2009	82.54	31.58	50	3331	8700	5414	Lodging		
3006	IEXP-177811	3/9/2009	137.70	46.99	50	3331	8700	5414	Lodging		
3007	IEXP-177811	3/9/2009	327.52	111.78	50	3331	8700	5414	Lodging		
3008	IEXP-178317	3/16/2009	108.90	37.17	50	3308	9110	5414	Lodging		
3009	IEXP-178317	3/16/2009	122.37	41.76	50	3308	9110	5414	Lodging		
3010	IEXP-178317	3/16/2009	124.29	42.42	50	3308	9110	5414	Lodging		
3011	IEXP-178317	3/16/2009	140.82	47.99	50	3308	9110	5414	Lodging		
3012	IEXP-178317	3/16/2009	174.70	59.62	50	3308	9110	5414	Lodging		
3013	IEXP-178317	3/16/2009	262.20	89.48	50	3308	9110	5414	Lodging		
3014	IEXP-178317	3/16/2009	372.86	127.25	50	3308	9110	5414	Lodging		

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SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE NUMBER	INVOICE DATE	Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct		Sub Acct Description	Sub Acct Total
			Amount	KY				Sub Acct	Sub Acct		
3015	IEXP-178334	3/16/2009	80.17	27.36	50	3333	8700	5414	Lodging		
3016	IEXP-178411	3/16/2009	77.17	26.34	50	2731	8700	5414	Lodging		
3017	IEXP-178411	3/16/2009	154.23	52.64	50	2731	8700	5414	Lodging		
3018	IEXP-178411	3/16/2009	262.20	89.48	50	2731	8700	5414	Lodging		
3019	IEXP-178668	3/19/2009	100.94	34.45	50	3308	9110	5414	Lodging		
3020	IEXP-178668	3/19/2009	104.50	35.66	50	3308	9110	5414	Lodging		
3021	IEXP-178668	3/19/2009	104.78	35.75	50	3308	9110	5414	Lodging		
3022	IEXP-178668	3/19/2009	111.87	36.21	50	3308	9110	5414	Lodging		
3023	IEXP-178668	3/19/2009	117.90	40.24	50	3308	9110	5414	Lodging		
3024	IEXP-178668	3/19/2009	139.84	47.72	50	3308	9110	5414	Lodging		
3025	IEXP-178790	3/20/2009	303.30	134.23	50	3303	8700	5414	Lodging		
3026	IEXP-178810	3/20/2009	170.01	58.02	50	2604	8700	5414	Lodging		
3027	IEXP-178810	3/20/2009	166.88	56.95	50	2604	8700	5414	Lodging		
3028	IEXP-178951	3/23/2009	91.01	31.06	50	3305	8700	5414	Lodging		
3029	IEXP-178951	3/23/2009	101.06	34.49	50	3305	8700	5414	Lodging		
3030	IEXP-179545	3/30/2009	77.12	26.32	50	2631	8700	5414	Lodging		
3031	IEXP-179545	3/30/2009	87.35	29.81	50	2631	8700	5414	Lodging		
3032	IEXP-179545	3/30/2009	171.46	58.52	50	2631	8700	5414	Lodging		
3033	IEXP-179545	3/30/2009	77.11	26.32	50	2631	8850	5414	Lodging		
3034	IEXP-179545	3/30/2009	87.35	29.81	50	2631	8850	5414	Lodging		
3035	IEXP-179545	3/30/2009	171.45	58.51	50	2631	8850	5414	Lodging		
3036	IEXP-179708	3/31/2009	88.19	30.10	50	2731	8700	5414	Lodging		
3037	IEXP-179708	3/31/2009	98.22	33.52	50	2731	8700	5414	Lodging		
3038	IEXP-179708	3/31/2009	156.31	53.35	50	2731	8700	5414	Lodging		
3039	IEXP-179708	3/31/2009	162.98	55.62	50	2731	8700	5414	Lodging		
3040	IEXP-179882	4/2/2009	99.44	33.94	50	3331	8700	5414	Lodging		
3041	IEXP-179882	4/2/2009	102.13	34.88	50	3331	8700	5414	Lodging		
3042	IEXP-179882	4/2/2009	104.50	35.66	50	3331	8700	5414	Lodging		
3043	IEXP-179882	4/2/2009	113.38	38.69	50	3331	8700	5414	Lodging		
3044	IEXP-181422	4/17/2009	123.49	42.15	50	3308	9110	5414	Lodging		
3045	IEXP-181422	4/17/2009	174.70	59.62	50	3308	9110	5414	Lodging		
3046	IEXP-181422	4/17/2009	488.94	168.87	50	3308	9110	5414	Lodging		
3047	IEXP-181557	4/17/2009	122.47	41.80	50	2604	8700	5414	Lodging		
3048	IEXP-181557	4/17/2009	162.98	55.62	50	2604	8700	5414	Lodging		
3049	IEXP-181557	4/17/2009	265.48	80.60	50	2604	8700	5414	Lodging		
3050	IEXP-181940	4/21/2009	104.50	35.66	50	3305	8700	5414	Lodging		
3051	IEXP-181940	4/21/2009	342.70	116.96	50	3305	8700	5414	Lodging		
3052	IEXP-182162	4/22/2009	91.01	31.06	50	3303	8700	5414	Lodging		
3053	IEXP-182162	4/22/2009	162.98	55.62	50	3303	8700	5414	Lodging		
3054	IEXP-182430	4/24/2009	262.20	89.48	50	3301	8700	5414	Lodging		
3055	IEXP-183352	5/1/2009	74.02	25.28	50	2631	8700	5414	Lodging		
3056	IEXP-183352	5/1/2009	104.78	35.75	50	2631	8700	5414	Lodging		
3057	IEXP-183352	5/1/2009	325.96	111.24	50	2631	8700	5414	Lodging		
3058	IEXP-183352	5/1/2009	74.01	25.26	50	2631	8850	5414	Lodging		
3059	IEXP-183352	5/1/2009	104.76	35.75	50	2631	8850	5414	Lodging		
3060	IEXP-183353	5/1/2009	98.87	33.06	50	3308	9110	5414	Lodging		
3061	IEXP-183353	5/1/2009	100.94	34.45	50	3308	9110	5414	Lodging		
3062	IEXP-183353	5/1/2009	124.51	42.49	50	3308	9110	5414	Lodging		
3063	IEXP-183876	5/5/2009	122.08	41.88	50	2604	8700	5414	Lodging		
3064	IEXP-183876	5/5/2009	189.28	64.60	50	2604	8700	5414	Lodging		
3065	IEXP-184097	5/8/2009	30.00	10.24	50	3331	8700	5414	Lodging		
3066	IEXP-184097	5/8/2009	134.00	45.73	50	3331	8700	5414	Lodging		
3067	IEXP-184097	5/8/2009	147.06	50.19	50	3331	8700	5414	Lodging		
3068	IEXP-184097	5/8/2009	301.32	102.84	50	3331	8700	5414	Lodging		
3069	IEXP-184199	5/8/2009	171.35	58.48	50	3333	8700	5414	Lodging		
3070	IEXP-184547	5/8/2009	88.14	30.08	50	2731	8700	5414	Lodging		
3071	IEXP-184547	5/8/2009	117.33	40.04	50	2731	8700	5414	Lodging		
3072	IEXP-184547	5/8/2009	174.70	59.62	50	2731	8700	5414	Lodging		
3073	IEXP-184547	5/8/2009	208.18	71.05	50	2731	8700	5414	Lodging		
3074	IEXP-185532	5/18/2009	91.01	31.06	50	3305	8700	5414	Lodging		
3075	IEXP-185827	5/21/2009	112.57	38.42	50	3308	9110	5414	Lodging		
3076	IEXP-185827	5/21/2009	404.48	138.04	50	3308	9110	5414	Lodging		
3077	IEXP-186088	5/26/2009	363.34	124.00	50	3307	8700	5414	Lodging		
3078	IEXP-186088	5/26/2009	393.30	134.23	50	3307	8700	5414	Lodging		
3079	IEXP-186135	5/26/2009	100.94	34.45	50	3303	8700	5414	Lodging		
3080	IEXP-186135	5/26/2009	164.58	56.17	50	3303	8700	5414	Lodging		
3081	IEXP-186560	5/29/2009	111.17	37.94	50	3333	8700	5414	Lodging		
3082	IEXP-186560	5/29/2009	278.84	95.10	50	3333	8700	5414	Lodging		
3083	IEXP-187070	6/5/2009	82.03	28.03	50	3304	8700	5414	Lodging		
3084	IEXP-187340	6/9/2009	164.58	56.17	50	2631	8700	5414	Lodging		
3085	IEXP-187340	6/9/2009	178.28	60.16	50	2631	8700	5414	Lodging		
3086	IEXP-187427	6/10/2009	6.08	2.07	50	2602	8700	5414	Lodging		
3087	IEXP-187519	6/11/2009	135.59	46.27	50	3331	8700	5414	Lodging		
3088	IEXP-187851	6/18/2009	100.00	34.13	50	2604	8700	5414	Lodging		
3089	IEXP-187851	6/18/2009	298.32	101.81	50	2604	8700	5414	Lodging		
3090	IEXP-187892	6/19/2009	91.01	31.06	50	3307	8700	5414	Lodging		
3091	IEXP-188049	6/22/2009	91.01	31.06	50	3305	8700	5414	Lodging		
3092	IEXP-188094	6/23/2009	132.55	45.24	50	3308	9110	5414	Lodging		
3093	IEXP-188094	6/23/2009	204.06	69.64	50	3308	9110	5414	Lodging		
3094	IEXP-188094	6/23/2009	296.06	101.04	50	3308	9110	5414	Lodging		
3095	IEXP-188094	6/23/2009	408.12	139.28	50	3308	9110	5414	Lodging		
3096	IEXP-188094	6/23/2009	612.18	208.93	50	3308	9110	5414	Lodging		
3097	IEXP-188807	6/29/2009	78.34	26.74	50	3303	8700	5414	Lodging		
3098	IEXP-188807	6/29/2009	91.79	31.33	50	3303	8700	5414	Lodging		15,422.33
3099	IEXP-159388	10/8/2008	13.00	4.44	50	3315	8700	5415	Membership Fees		
3100	IEXP-188632	6/1/2009	400.00	136.61	50	3305	8700	5415	Membership Fees		
3101	IEXP-187519	6/11/2009	650.00	221.83	50	3331	8700	5415	Membership Fees		362.78
3102	IEXP-142160	7/22/2008	55.00	18.75	50	2703	8700	5417	Club Dues - Deductible		
3103	IEXP-147325	8/18/2008	22.00	7.50	50	3305	8700	5417	Club Dues - Deductible		
3104	IEXP-147325	8/18/2008	22.50	7.67	50	3305	8700	5417	Club Dues - Deductible		
3105	IEXP-153089	9/10/2008	55.00	18.75	50	2703	8700	5417	Club Dues - Deductible		
3106	IEXP-153089	9/10/2008	55.00	18.75	50	2703	8700	5417	Club Dues - Deductible		
3107	IEXP-166048	11/14/2008	45.00	15.36	50	3303	8700	5417	Club Dues - Deductible		
3108	IEXP-170588	12/28/2008	82.00	21.16	50	3305	8700	5417	Club Dues - Deductible		
3109	IEXP-170598	12/26/2008	144.84	49.43	50	3305	8700	5417	Club Dues - Deductible		
3110	IEXP-188049	6/22/2009	90.00	30.72	50	3305	8700	5417	Club Dues - Deductible		188.09
3111	IEXP-139644	7/1/2008	2.01	0.69	50	3304	8700	5419	Misc Employee Expense		
3112	IEXP-141069	7/14/2008	175.78	59.93	50	3303	8700	5419	Misc Employee Expense		
3113	IEXP-141627	7/16/2008	1.53	0.52	50	2604	8700	5419	Misc Employee Expense		
3114	IEXP-141627	7/16/2008	3.57	1.22	50	2604	8700	5419	Misc Employee Expense		
3115	IEXP-141627	7/16/2008	32.15	10.98	50	2604	8700	5419	Misc Employee Expense		
3116	IEXP-142370	7/24/2008	12.24	4.17	50	2604	8700	5419	Misc Employee Expense		
3117	IEXP-142370	7/24/2008	38.25	13.04	50	2604	8700	5419	Misc Employee Expense		
3118	IEXP-142837	7/30/2008	1.53	0.52	50	2604	8700	5419	Misc Employee Expense		

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE NUMBER	INVOICE DATE	Amount Allocated to		Company	Cost		FERC	Sub Acct Sub-	
			Amount	KY		Center	Acct		Sub Acct	Sub Acct Description
3118	IEXP-142837	7/30/2008	2.52	0.86	50	2604	8700	5419	Misc Employee Expense	
3120	IEXP-142837	7/30/2008	2.55	0.87	50	2604	8700	5419	Misc Employee Expense	
3121	IEXP-142837	7/30/2008	3.57	1.22	50	2604	8700	5419	Misc Employee Expense	
3122	IEXP-143097	8/1/2008	2.98	1.01	50	3307	8700	5419	Misc Employee Expense	
3123	IEXP-148759	8/25/2008	7.05	2.40	50	3303	8700	5419	Misc Employee Expense	
3124	IEXP-151227	9/2/2008	8.67	2.96	50	2604	8700	5419	Misc Employee Expense	
3125	IEXP-151227	9/2/2008	8.69	3.30	50	2604	8700	5419	Misc Employee Expense	
3126	IEXP-152388	9/5/2008	\$18.75	108.68	50	2604	8700	5419	Misc Employee Expense	
3127	IEXP-153975	9/15/2008	8.18	2.10	50	3303	8700	5419	Misc Employee Expense	
3128	IEXP-153975	9/15/2008	23.50	8.01	50	3303	8700	5419	Misc Employee Expense	
3129	IEXP-153975	9/15/2008	46.88	15.98	50	3303	8700	5419	Misc Employee Expense	
3130	IEXP-155386	9/19/2008	14.59	4.97	50	3308	9080	5419	Misc Employee Expense	
3131	IEXP-155386	9/19/2008	39.46	13.45	50	3308	9110	5419	Misc Employee Expense	
3132	IEXP-157651	9/30/2008	1.02	0.35	50	2604	8700	5419	Misc Employee Expense	
3133	IEXP-157651	9/30/2008	3.57	1.22	50	2604	8700	5419	Misc Employee Expense	
3134	IEXP-166048	11/14/2008	8.16	2.78	50	3303	8700	5419	Misc Employee Expense	
3135	IEXP-168588	11/21/2008	15.00	5.12	50	2604	8700	5419	Misc Employee Expense	
3136	IEXP-166568	11/21/2008	28.00	9.56	50	2604	8700	5419	Misc Employee Expense	
3137	IEXP-167395	12/3/2008	3.00	1.02	50	3304	8700	5419	Misc Employee Expense	
3138	IEXP-167395	12/3/2008	3.00	1.02	50	3304	8700	5419	Misc Employee Expense	
3139	IEXP-168379	12/15/2008	5.00	1.71	50	2604	8700	5419	Misc Employee Expense	
3140	IEXP-168379	12/15/2008	495.00	168.93	50	2604	8700	5419	Misc Employee Expense	
3141	IEXP-174441	2/2/2009	2.00	0.68	50	2604	8700	5419	Misc Employee Expense	
3142	IEXP-174879	2/4/2009	19.00	6.48	50	2604	8700	5419	Misc Employee Expense	
3143	IEXP-174879	2/4/2009	17.50	5.97	50	2604	8700	5419	Misc Employee Expense	
3144	IEXP-177948	3/10/2009	148.32	50.62	50	3333	9080	5419	Misc Employee Expense	
3145	IEXP-177948	3/10/2009	238.00	81.23	50	3333	9090	5419	Misc Employee Expense	
3146	IEXP-178810	3/20/2009	9.95	3.40	50	2604	8700	5419	Misc Employee Expense	
3147	IEXP-181557	4/17/2009	2.00	0.68	50	2604	8700	5419	Misc Employee Expense	
3148	IEXP-185388	5/18/2009	15.00	5.12	50	3303	8700	5419	Misc Employee Expense	
3149	IEXP-188948	6/4/2009	495.00	168.83	50	2604	8700	5419	Misc Employee Expense	
3150	IEXP-187070	6/5/2009	2.00	0.68	50	3304	8700	5419	Misc Employee Expense	
3151	IEXP-187070	6/5/2009	2.00	0.68	50	3304	8700	5419	Misc Employee Expense	
3152	IEXP-187070	6/5/2009	4.03	1.38	50	3304	8700	5419	Misc Employee Expense	
3153	IEXP-187851	6/18/2009	5.00	1.71	50	2604	8700	5419	Misc Employee Expense	
3154	IEXP-150725	8/29/2008	581.85	191.49	50	3301	8700	5420	Employee Development	776.13
3155	IEXP-155465	9/19/2008	270.25	92.14	50	3304	8700	5420	Employee Development	
3156	IEXP-158785	10/3/2008	58.40	19.25	50	3304	8700	5420	Employee Development	
3157	IEXP-161897	10/16/2008	1,103.94	378.78	50	3303	8700	5420	Employee Development	
3158	IEXP-162026	10/16/2008	275.00	93.85	50	3308	9110	5420	Employee Development	
3159	IEXP-183353	5/1/2009	362.50	123.71	50	3308	9110	5420	Employee Development	
3160	IEXP-184097	5/8/2009	82.00	27.99	50	3331	8700	5420	Employee Development	
3161	IEXP-187519	6/11/2009	3.00	1.02	50	3331	8700	5420	Employee Development	
3162	IEXP-187519	6/11/2009	40.00	13.65	50	3331	8700	5420	Employee Development	939.88
3163	IEXP-176044	2/15/2009	100.00	34.13	50	2731	8700	5421	Training	
3164	IEXP-176044	2/15/2009	100.00	34.13	50	2731	8700	5421	Training	
3165	IEXP-176044	2/15/2009	300.00	102.38	50	2731	8700	5421	Training	170.64
3166	IEXP-166811	11/25/2008	200.00	68.26	50	3305	8700	5427	Technical Training	68.28
3167	IEXP-140967	7/14/2008	13.16	4.49	50	3303	9260	7499	Misc. Employee Welfare Exp	
3168	IEXP-149089	8/26/2008	101.60	34.64	50	3301	8700	7499	Misc. Employee Welfare Exp	
3169	IEXP-151071	8/2/2008	23.92	8.16	50	3308	9110	7499	Misc. Employee Welfare Exp	
3170	IEXP-151071	9/2/2008	37.78	12.88	50	3308	9110	7499	Misc. Employee Welfare Exp	
3171	IEXP-151071	8/2/2008	45.73	15.59	50	3308	9110	7499	Misc. Employee Welfare Exp	
3172	IEXP-151071	9/2/2008	158.19	53.93	50	3308	9110	7499	Misc. Employee Welfare Exp	
3173	IEXP-160290	10/13/2008	5.00	1.71	50	3301	8700	7499	Misc. Employee Welfare Exp	
3174	IEXP-160290	10/13/2008	8.79	3.00	50	3301	8700	7499	Misc. Employee Welfare Exp	
3175	IEXP-160290	10/13/2008	10.00	3.41	50	3301	8700	7499	Misc. Employee Welfare Exp	
3176	IEXP-160290	10/13/2008	63.58	21.70	50	3301	8700	7499	Misc. Employee Welfare Exp	
3177	IEXP-181102	10/18/2008	28.55	9.08	50	3301	8700	7499	Misc. Employee Welfare Exp	
3178	IEXP-181102	10/16/2008	714.80	243.95	50	3331	9260	7499	Misc. Employee Welfare Exp	
3179	IEXP-184083	11/2/2008	70.97	24.22	50	3303	8700	7499	Misc. Employee Welfare Exp	
3180	IEXP-184829	11/6/2008	74.98	25.59	50	3307	8700	7499	Misc. Employee Welfare Exp	
3181	IEXP-166001	11/14/2008	10.94	3.73	50	3303	9260	7499	Misc. Employee Welfare Exp	
3182	IEXP-168001	11/14/2008	25.59	8.73	50	3303	9260	7499	Misc. Employee Welfare Exp	
3183	IEXP-166658	11/21/2008	50.00	17.08	50	3301	8700	7499	Misc. Employee Welfare Exp	
3184	IEXP-176044	2/15/2009	105.99	36.17	50	2731	8700	7499	Misc. Employee Welfare Exp	
3185	IEXP-179915	4/1/2009	4.32	1.47	50	3351	8700	7499	Misc. Employee Welfare Exp	
3186	IEXP-179915	4/1/2009	8.64	2.95	50	3351	8700	7499	Misc. Employee Welfare Exp	
3187	IEXP-179915	4/1/2009	22.62	7.72	50	3351	8700	7499	Misc. Employee Welfare Exp	540.16
3188	IEXP-139944	7/3/2008	9.07	3.09	50	2731	8700	7590	Misc. General Expense	
3189	IEXP-139944	7/3/2008	9.07	3.09	50	2731	8850	7590	Misc. General Expense	
3190	IEXP-145817	8/11/2008	7.89	2.69	50	2731	8700	7590	Misc. General Expense	
3191	IEXP-145817	8/11/2008	7.89	2.69	50	2731	8850	7590	Misc. General Expense	
3192	IEXP-154706	9/17/2008	61.20	20.87	50	2604	8700	7590	Misc. General Expense	
3193	IEXP-163461	10/24/2008	25.00	8.53	50	2604	8700	7590	Misc. General Expense	
3194	IEXP-164933	11/6/2008	15.00	5.12	50	2731	8700	7590	Misc. General Expense	
3195	IEXP-164933	11/6/2008	15.00	5.12	50	2731	8700	7590	Misc. General Expense	
3196	IEXP-164933	11/6/2008	63.55	21.69	50	2731	8700	7590	Misc. General Expense	
3197	IEXP-167404	12/4/2008	0.89	0.24	50	3305	8700	7590	Misc. General Expense	
3198	IEXP-176044	2/15/2009	1.87	0.64	50	2731	8700	7590	Misc. General Expense	
3199	IEXP-178411	3/16/2009	15.00	5.12	50	2731	8700	7590	Misc. General Expense	
3200	IEXP-178411	3/16/2009	15.00	5.12	50	2731	8700	7590	Misc. General Expense	
3201	IEXP-178790	3/20/2009	29.02	9.56	50	3303	8700	7590	Misc. General Expense	
3202	IEXP-178790	3/20/2009	57.22	19.53	50	3303	8700	7590	Misc. General Expense	
3203	IEXP-183876	5/5/2009	3.50	1.19	50	2604	8700	7590	Misc. General Expense	114.29
Total Div 091 Expense Reports Allocated to Kentucky				68,094						
3204	IEXP-173448	2/27/2009	795.00	41.81	10	1101	9210	4140	Analyst Activities	
3205	IEXP-168283	12/12/2008	156.46	8.19	10	1405	9210	1280	Benefit Load Projects	8.19
3206	IEXP-185706	5/28/2009	786.72	41.18	10	1821	9210	4022	Promo Sales, Misc.	41.18
3207	IEXP-141676	7/17/2008	95.02	4.97	10	1111	9210	4040	Community Rel & Trade Shows	4.97
3208	IEXP-173485	2/10/2009	249.88	13.08	10	1502	9302	4112	Board Meeting Expenses	
3209	IEXP-175382	2/10/2009	-452.20	-23.67	10	1502	9302	4112	Board Meeting Expenses	
3210	IEXP-140217	7/8/2008	5,128.88	268.47	10	1502	9302	4112	Board Meeting Expenses	
3211	IEXP-144806	8/8/2008	7,180.45	378.38	10	1502	9302	4112	Board Meeting Expenses	
3212	IEXP-164898	11/10/2008	3,877.63	202.97	10	1502	9302	4112	Board Meeting Expenses	
3213	IEXP-167839	12/9/2008	1,853.37	97.01	10	1502	9302	4112	Board Meeting Expenses	
3214	IEXP-180729	4/9/2009	1,822.10	84.91	10	1502	9302	4112	Board Meeting Expenses	
3215	IEXP-177822	3/11/2009	15,080.77	788.34	10	1502	9302	4112	Board Meeting Expenses	
3216	IEXP-133071	5/8/2008	1,243.00	65.06	10	1502	9302	4112	Board Meeting Expenses	
3217	IEXP-152885	9/16/2008	8,415.51	335.81	10	1502	9302	4112	Board Meeting Expenses	
3218	IEXP-183779	10/29/2008	1,377.95	72.13	10	1502	9302	4112	Board Meeting Expenses	2,280.49
3219	IEXP-164898	11/10/2008	125.00	6.54	10	1502	9302	4125	Proxy Solicitation Expense	6.54
3220	IEXP-174810	2/4/2009	2,655.00	138.97	10	1132	9210	4140	Analyst Activities	

Almos Energy Corporation, Kentucky/Mid-States Division
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SSU Div 02 Allocation Factor to Kentucky 6.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
3221	EXP-169478	12/16/2008	133.28	6.98	10	1132	9210	4140	Analyst Activities	187.56
3222	EXP-173591	1/23/2009	15.46	0.81	10	1133	9210	4146	Public Relations	0.81
3223	EXP-164926	1/16/2008	19.95	1.04	10	1501	9302	5010	Office Supplies	
3224	EXP-167935	12/9/2008	32.46	1.70	10	1501	9302	5010	Office Supplies	
3225	EXP-142527	7/24/2008	18.38	0.96	10	1101	9210	5010	Office Supplies	
3226	EXP-168933	11/26/2008	33.51	1.75	10	1101	9210	5010	Office Supplies	
3227	EXP-168562	6/29/2009	95.91	5.02	10	1414	9210	5010	Office Supplies	
3228	EXP-142526	7/30/2008	8.77	0.48	10	1150	9210	5010	Office Supplies	
3229	EXP-170228	12/19/2008	142.87	7.48	10	1123	9210	5010	Office Supplies	
3230	EXP-179398	3/27/2009	77.39	4.05	10	1123	9210	5010	Office Supplies	
3231	EXP-170418	12/22/2008	40.00	2.09	10	1120	9210	5010	Office Supplies	
3232	EXP-163514	5/7/2009	217.33	11.38	10	1111	9210	5010	Office Supplies	
3233	EXP-141828	7/16/2008	30.97	1.62	10	1148	9210	5010	Office Supplies	
3234	EXP-170099	12/19/2008	3.82	0.20	10	1829	9210	5010	Office Supplies	
3235	EXP-170099	12/19/2008	3.83	0.20	10	1835	9210	5010	Office Supplies	37.96
3236	EXP-168739	7/1/2009	0.44	0.02	10	1414	9210	5111	Postage / Delivery Services	0.02
3237	EXP-142636	7/30/2008	1.25	0.07	10	1501	9302	5312	Long Distance	
3238	EXP-163969	11/6/2008	8.88	0.46	10	1101	9210	5312	Long Distance	
3239	EXP-169641	12/17/2008	9.85	0.52	10	1821	9210	5312	Long Distance	
3240	EXP-166392	11/19/2008	24.93	1.30	10	1821	9210	5312	Long Distance	
3241	EXP-153126	9/10/2008	9.95	0.52	10	1821	9210	5312	Long Distance	
3242	EXP-167915	8/18/2009	29.98	1.57	10	1401	9210	5312	Long Distance	
3243	EXP-171132	1/5/2009	0.56	0.03	10	1823	9210	5312	Long Distance	4.48
3244	EXP-142991	7/31/2008	250.00	13.09	10	1001	9210	5411	Meals & Entertainment	
3245	EXP-159070	10/6/2008	1,851.80	96.93	10	1001	9210	5411	Meals & Entertainment	
3246	EXP-163564	12/16/2008	8,821.28	514.09	10	1001	9210	5411	Meals & Entertainment	
3247	EXP-175271	3/10/2009	751.82	39.35	10	1001	9210	5411	Meals & Entertainment	
3248	EXP-185819	5/21/2009	47.79	2.50	10	1001	9210	5411	Meals & Entertainment	
3249	EXP-155449	9/19/2008	4,917.92	257.42	10	1201	9210	5411	Meals & Entertainment	
3250	EXP-155512	9/22/2008	30.00	1.57	10	1201	9210	5411	Meals & Entertainment	
3251	EXP-163486	10/31/2008	366.59	19.19	10	1201	9210	5411	Meals & Entertainment	
3252	EXP-168145	12/11/2008	4,044.50	211.71	10	1201	9210	5411	Meals & Entertainment	
3253	EXP-177530	3/4/2009	1,435.19	75.12	10	1201	9210	5411	Meals & Entertainment	
3254	EXP-180253	4/3/2009	173.00	9.06	10	1201	9210	5411	Meals & Entertainment	
3255	EXP-180858	5/19/2009	2,115.70	110.74	10	1201	9210	5411	Meals & Entertainment	
3256	EXP-189477	8/26/2009	654.90	34.28	10	1201	9210	5411	Meals & Entertainment	
3257	EXP-187324	6/11/2009	1,771.84	92.75	10	1201	9210	5411	Meals & Entertainment	
3258	EXP-185842	6/2/2009	34.73	1.82	10	1201	9210	5411	Meals & Entertainment	
3259	EXP-140375	7/8/2008	180.29	9.44	10	1501	9302	5411	Meals & Entertainment	
3260	EXP-140375	7/8/2008	320.23	16.76	10	1501	9230	5411	Meals & Entertainment	
3261	EXP-142836	7/30/2008	83.66	4.38	10	1501	9302	5411	Meals & Entertainment	
3262	EXP-148351	8/22/2008	141.24	7.39	10	1501	9302	5411	Meals & Entertainment	
3263	EXP-155578	9/22/2008	103.38	5.41	10	1501	9302	5411	Meals & Entertainment	
3264	EXP-164926	11/6/2008	819.25	42.88	10	1501	9302	5411	Meals & Entertainment	
3265	EXP-166541	11/21/2008	104.46	5.47	10	1501	9302	5411	Meals & Entertainment	
3266	EXP-167935	12/9/2008	38.48	2.01	10	1501	9302	5411	Meals & Entertainment	
3267	EXP-169894	12/18/2008	45.00	2.38	10	1501	9302	5411	Meals & Entertainment	
3268	EXP-170432	12/22/2008	953.24	49.90	10	1501	9302	5411	Meals & Entertainment	
3269	EXP-176725	2/25/2009	102.00	5.34	10	1501	9302	5411	Meals & Entertainment	
3270	EXP-177952	3/11/2009	52.10	2.73	10	1501	9302	5411	Meals & Entertainment	
3271	EXP-178183	3/26/2009	329.89	17.27	10	1501	9302	5411	Meals & Entertainment	
3272	EXP-181641	4/20/2009	64.54	3.38	10	1501	9302	5411	Meals & Entertainment	
3273	EXP-184602	5/11/2009	5.99	0.31	10	1501	9302	5411	Meals & Entertainment	
3274	EXP-188674	6/30/2009	54.38	2.85	10	1501	9302	5411	Meals & Entertainment	
3275	EXP-188582	6/29/2009	8.00	0.42	10	1501	9302	5411	Meals & Entertainment	
3276	EXP-187748	8/17/2009	197.30	10.33	10	1501	9302	5411	Meals & Entertainment	
3277	EXP-142560	7/25/2008	96.05	5.03	10	1403	9210	5411	Meals & Entertainment	
3278	EXP-147677	8/21/2008	47.07	2.46	10	1403	9210	5411	Meals & Entertainment	
3279	EXP-159136	10/6/2008	82.57	4.32	10	1403	9210	5411	Meals & Entertainment	
3280	EXP-165132	11/7/2008	60.44	3.18	10	1403	9210	5411	Meals & Entertainment	
3281	EXP-164902	11/6/2008	46.58	2.44	10	1403	9210	5411	Meals & Entertainment	
3282	EXP-170708	12/30/2008	99.03	5.18	10	1403	9210	5411	Meals & Entertainment	
3283	EXP-173779	1/23/2009	72.02	3.77	10	1403	9210	5411	Meals & Entertainment	
3284	EXP-177386	3/9/2009	166.52	8.72	10	1403	9210	5411	Meals & Entertainment	
3285	EXP-178811	3/31/2009	196.09	10.31	10	1403	9210	5411	Meals & Entertainment	
3286	EXP-183193	4/30/2009	33.69	1.78	10	1403	9210	5411	Meals & Entertainment	
3287	EXP-183193	4/30/2009	1,027.30	53.77	10	1403	9210	5411	Meals & Entertainment	
3288	EXP-182436	4/24/2009	38.00	1.99	10	1403	9210	5411	Meals & Entertainment	
3289	EXP-142527	7/24/2008	497.85	22.92	10	1101	9210	5411	Meals & Entertainment	
3290	EXP-150245	8/28/2008	518.14	27.12	10	1101	9210	5411	Meals & Entertainment	
3291	EXP-158788	9/28/2008	232.91	12.19	10	1101	9210	5411	Meals & Entertainment	
3292	EXP-163969	11/6/2008	493.83	25.85	10	1101	9210	5411	Meals & Entertainment	
3293	EXP-168933	11/26/2008	127.64	6.68	10	1101	9210	5411	Meals & Entertainment	
3294	EXP-139723	7/31/2008	120.74	6.32	10	1350	9210	5411	Meals & Entertainment	
3295	EXP-146397	8/21/2008	87.13	4.58	10	1350	9210	5411	Meals & Entertainment	
3296	EXP-151686	9/28/2008	79.85	4.17	10	1350	9210	5411	Meals & Entertainment	
3297	EXP-165137	11/19/2008	110.74	5.80	10	1350	9210	5411	Meals & Entertainment	
3298	EXP-165450	12/8/2008	36.03	1.89	10	1350	9210	5411	Meals & Entertainment	
3299	EXP-171381	1/8/2009	272.78	14.28	10	1350	9210	5411	Meals & Entertainment	
3300	EXP-175235	2/8/2009	15.58	0.82	10	1350	9210	5411	Meals & Entertainment	
3301	EXP-176298	3/11/2009	28.34	1.36	10	1350	9210	5411	Meals & Entertainment	
3302	EXP-179056	4/9/2009	67.32	3.52	10	1350	9210	5411	Meals & Entertainment	
3303	EXP-184412	5/11/2009	63.00	3.30	10	1350	9210	5411	Meals & Entertainment	
3304	EXP-186570	6/11/2009	150.12	7.86	10	1350	9210	5411	Meals & Entertainment	
3305	EXP-137862	7/28/2008	5,976.83	312.85	10	1114	9210	5411	Meals & Entertainment	
3306	EXP-142785	8/22/2008	1,234.00	64.59	10	1114	9210	5411	Meals & Entertainment	
3307	EXP-157185	10/22/2008	11.18	0.59	10	1114	9210	5411	Meals & Entertainment	
3308	EXP-163522	10/29/2008	7,853.41	411.08	10	1114	9210	5411	Meals & Entertainment	
3309	EXP-183985	11/25/2008	128.06	6.70	10	1114	9210	5411	Meals & Entertainment	
3310	EXP-167072	1/16/2009	105.95	5.55	10	1114	9210	5411	Meals & Entertainment	
3311	EXP-173448	2/27/2009	854.13	34.24	10	1101	9210	5411	Meals & Entertainment	
3312	EXP-173448	2/27/2009	8,992.52	470.71	10	1114	9210	5411	Meals & Entertainment	
3313	EXP-177572	4/8/2009	236.76	12.39	10	1101	9210	5411	Meals & Entertainment	
3314	EXP-160988	5/5/2009	5,248.01	274.70	10	1101	9210	5411	Meals & Entertainment	
3315	EXP-183846	5/29/2009	1,023.15	53.56	10	1101	9210	5411	Meals & Entertainment	
3316	EXP-150425	8/29/2008	6.71	0.35	10	1403	9210	5411	Meals & Entertainment	
3317	EXP-153866	9/15/2008	8.00	0.42	10	1215	9030	5411	Meals & Entertainment	
3318	EXP-140982	7/14/2008	115.00	6.02	10	1185	9210	5411	Meals & Entertainment	
3319	EXP-176316	2/19/2009	298.00	15.49	10	1185	9210	5411	Meals & Entertainment	
3320	EXP-170041	12/19/2008	126.68	6.63	10	1165	9210	5411	Meals & Entertainment	
3321	EXP-187835	6/17/2009	14.24	0.75	10	1128	9210	5411	Meals & Entertainment	
3322	EXP-163825	11/6/2008	165.05	8.64	10	1503	9210	5411	Meals & Entertainment	
3323	EXP-177482	3/5/2009	45.00	2.36	10	1503	9210	5411	Meals & Entertainment	
3324	EXP-165865	11/14/2008	24.30	1.27	10	1503	9210	5411	Meals & Entertainment	

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SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

Line Item	INVOICE		Amount Allocated to			Cost		FERC		Sub Acct Sub-	
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct Description	Total	
3325	IEXP-185879	5/29/2009	52.00		2.72	10	1503	0210	5411	Meals & Entertainment	
3326	IEXP-181555	4/17/2009	164.75		8.62	10	1503	0210	5411	Meals & Entertainment	
3327	IEXP-142844	8/4/2008	250.75		13.13	10	1503	0210	5411	Meals & Entertainment	
3328	IEXP-178748	3/31/2009	12.19		0.64	10	1503	0210	5411	Meals & Entertainment	
3329	IEXP-149866	9/5/2008	528.84		27.57	10	1503	0210	5411	Meals & Entertainment	
3330	IEXP-152972	9/18/2008	44.35		2.32	10	1503	0210	5411	Meals & Entertainment	
3331	IEXP-157088	10/1/2008	38.00		1.88	10	1503	0210	5411	Meals & Entertainment	
3332	IEXP-139810	7/2/2008	18.31		0.96	10	1821	0210	5411	Meals & Entertainment	
3333	IEXP-178098	2/18/2009	64.52		3.38	10	1821	0210	5411	Meals & Entertainment	
3334	IEXP-169841	12/17/2008	854.81		44.74	10	1821	0210	5411	Meals & Entertainment	
3335	IEXP-158889	10/6/2008	26.11		1.37	10	1821	0210	5411	Meals & Entertainment	
3336	IEXP-186392	11/19/2008	377.07		19.74	10	1821	0210	5411	Meals & Entertainment	
3337	IEXP-184338	5/7/2009	1,418.06		74.23	10	1821	0210	5411	Meals & Entertainment	
3338	IEXP-172615	1/15/2009	4,995.30		230.07	10	1821	0210	5411	Meals & Entertainment	
3339	IEXP-153128	9/10/2008	58.00		2.93	10	1821	0210	5411	Meals & Entertainment	
3340	IEXP-186311	5/27/2009	27.99		1.47	10	1414	0210	5411	Meals & Entertainment	
3341	IEXP-178540	2/23/2009	100.00		5.23	10	1831	0210	5411	Meals & Entertainment	
3342	IEXP-184583	11/19/2008	183.00		9.58	10	1831	0210	5411	Meals & Entertainment	
3343	IEXP-171400	1/15/2009	100.00		5.23	10	1831	0210	5411	Meals & Entertainment	
3344	IEXP-178289	3/16/2009	5.00		0.26	10	1831	0210	5411	Meals & Entertainment	
3345	IEXP-177861	3/10/2009	9.28		0.49	10	1185	0210	5411	Meals & Entertainment	
3346	IEXP-183358	5/1/2009	25.50		1.33	10	1165	0210	5411	Meals & Entertainment	
3347	IEXP-183373	5/1/2009	32.67		1.71	10	1165	0210	5411	Meals & Entertainment	
3348	IEXP-147871	8/20/2008	53.39		2.79	10	1115	0210	5411	Meals & Entertainment	
3349	IEXP-178512	3/17/2009	144.34		7.56	10	1115	0210	5411	Meals & Entertainment	
3350	IEXP-165800	5/20/2009	332.84		17.42	10	1130	0210	5411	Meals & Entertainment	
3351	IEXP-188103	6/22/2009	237.86		12.45	10	1200	0210	5411	Meals & Entertainment	
3352	IEXP-181212	4/14/2009	7.00		0.37	10	1137	0210	5411	Meals & Entertainment	
3353	IEXP-178208	3/13/2009	86.60		4.53	10	1829	0210	5411	Meals & Entertainment	
3354	IEXP-184605	5/1/2009	7.98		0.42	10	1829	0210	5411	Meals & Entertainment	
3355	IEXP-183735	10/29/2008	18.37		0.96	10	1215	0210	5411	Meals & Entertainment	
3356	IEXP-169760	12/17/2008	43.28		2.27	10	1215	0210	5411	Meals & Entertainment	
3357	IEXP-173954	1/26/2009	16.99		0.89	10	1215	0210	5411	Meals & Entertainment	
3358	IEXP-186599	5/29/2009	16.99		0.89	10	1215	0210	5411	Meals & Entertainment	
3359	IEXP-182651	4/28/2009	148.50		7.77	10	1215	0210	5411	Meals & Entertainment	
3360	IEXP-179783	3/3/2009	23.48		1.23	10	1215	0210	5411	Meals & Entertainment	
3361	IEXP-185514	1/15/2009	241.51		12.64	10	1825	0210	5411	Meals & Entertainment	
3362	IEXP-151755	9/12/2008	123.03		6.44	10	1825	0210	5411	Meals & Entertainment	
3363	IEXP-157872	9/30/2008	67.45		3.53	10	1825	0210	5411	Meals & Entertainment	
3364	IEXP-142186	7/22/2008	51.87		2.72	10	1825	0210	5411	Meals & Entertainment	
3365	IEXP-167155	12/3/2008	335.27		17.55	10	1825	0210	5411	Meals & Entertainment	
3366	IEXP-172820	1/18/2009	68.10		3.58	10	1825	0210	5411	Meals & Entertainment	
3367	IEXP-177393	3/3/2009	53.99		2.83	10	1835	0210	5411	Meals & Entertainment	
3368	IEXP-182023	4/24/2009	157.06		8.22	10	1835	0210	5411	Meals & Entertainment	
3369	IEXP-174009	1/27/2009	6.25		0.33	10	1411	0210	5411	Meals & Entertainment	
3370	IEXP-174305	1/30/2009	25.00		1.31	10	1411	0210	5411	Meals & Entertainment	
3371	IEXP-179606	3/30/2009	5.85		0.31	10	1411	0210	5411	Meals & Entertainment	
3372	IEXP-182448	4/24/2008	23.12		1.21	10	1215	0210	5411	Meals & Entertainment	
3373	IEXP-142191	7/23/2008	34.38		1.80	10	1154	0210	5411	Meals & Entertainment	
3374	IEXP-188003	6/22/2009	128.00		6.70	10	1154	0210	5411	Meals & Entertainment	
3375	IEXP-148945	8/15/2008	385.00		20.15	10	1128	0210	5411	Meals & Entertainment	
3376	IEXP-172621	1/15/2009	578.16		30.28	10	1128	0210	5411	Meals & Entertainment	
3377	IEXP-177376	3/3/2009	88.48		4.63	10	1128	0210	5411	Meals & Entertainment	
3378	IEXP-183834	5/5/2009	87.01		4.55	10	1128	0210	5411	Meals & Entertainment	
3379	IEXP-178971	3/31/2009	67.46		3.53	10	1201	0210	5411	Meals & Entertainment	
3380	IEXP-188206	6/24/2009	20.00		1.05	10	1107	0210	5411	Meals & Entertainment	
3381	IEXP-147215	8/18/2008	11.98		0.63	10	1215	0210	5411	Meals & Entertainment	
3382	IEXP-147215	8/18/2008	11.90		0.62	10	1215	0210	5411	Meals & Entertainment	
3383	IEXP-178807	3/20/2009	33.75		1.77	10	1144	0210	5411	Meals & Entertainment	
3384	IEXP-182088	4/22/2009	58.90		3.08	10	1401	0210	5411	Meals & Entertainment	
3385	IEXP-177832	3/9/2009	24.50		1.28	10	1188	0210	5411	Meals & Entertainment	
3386	IEXP-185772	8/19/2009	506.06		28.49	10	1401	0210	5411	Meals & Entertainment	
3387	IEXP-184595	5/11/2009	26.73		1.40	10	1401	0210	5411	Meals & Entertainment	
3388	IEXP-167740	12/8/2008	974.23		51.00	10	1125	0210	5411	Meals & Entertainment	
3389	IEXP-188998	12/22/2008	90.00		4.71	10	1118	0210	5411	Meals & Entertainment	
3390	IEXP-182868	5/11/2009	21.18		1.11	10	1118	0210	5411	Meals & Entertainment	
3391	IEXP-153522	9/22/2008	119.55		6.26	10	1118	0210	5411	Meals & Entertainment	
3392	IEXP-155807	10/1/2008	33.25		1.74	10	1118	0210	5411	Meals & Entertainment	
3393	IEXP-159367	10/8/2008	24.88		1.30	10	1148	0210	5411	Meals & Entertainment	
3394	IEXP-159367	10/8/2008	50.51		2.64	10	1115	0210	5411	Meals & Entertainment	
3395	IEXP-159347	10/8/2008	26.62		1.39	10	1115	0210	5411	Meals & Entertainment	
3396	IEXP-159347	10/8/2008	13.11		0.69	10	1148	0210	5411	Meals & Entertainment	
3397	IEXP-159348	10/8/2008	13.25		0.69	10	1115	0210	5411	Meals & Entertainment	
3398	IEXP-159348	10/8/2008	6.53		0.34	10	1148	0210	5411	Meals & Entertainment	
3399	IEXP-159806	10/10/2008	8.08		0.32	10	1115	0210	5411	Meals & Entertainment	
3400	IEXP-159806	10/10/2008	2.99		0.16	10	1148	0210	5411	Meals & Entertainment	
3401	IEXP-170698	12/30/2008	15.05		0.79	10	1148	0210	5411	Meals & Entertainment	
3402	IEXP-142252	7/22/2008	545.00		28.53	10	1148	0210	5411	Meals & Entertainment	
3403	IEXP-139462	7/1/2008	102.04		5.34	10	1135	0210	5411	Meals & Entertainment	
3404	IEXP-168744	11/24/2008	120.85		6.33	10	1154	0210	5411	Meals & Entertainment	
3405	IEXP-170696	12/29/2008	225.15		11.79	10	1115	0210	5411	Meals & Entertainment	
3406	IEXP-188190	6/24/2009	86.00		4.50	10	1403	0210	5411	Meals & Entertainment	
3407	IEXP-167453	12/5/2008	44.88		2.35	10	1134	0210	5411	Meals & Entertainment	
3408	IEXP-173360	12/1/2008	11.00		0.58	10	1134	0210	5411	Meals & Entertainment	
3409	IEXP-176817	3/9/2009	50.01		2.62	10	1134	0210	5411	Meals & Entertainment	
3410	IEXP-155444	9/19/2008	26.54		1.39	10	1134	0210	5411	Meals & Entertainment	
3411	IEXP-162125	10/20/2008	33.82		1.76	10	1129	0210	5411	Meals & Entertainment	
3412	IEXP-152987	9/9/2008	510.10		26.70	10	1116	0210	5411	Meals & Entertainment	
3413	IEXP-152987	9/9/2008	510.11		26.70	10	1128	0210	5411	Meals & Entertainment	
3414	IEXP-152987	9/8/2008	510.11		26.70	10	1129	0210	5411	Meals & Entertainment	
3415	IEXP-140930	7/14/2008	41.11		2.15	10	1119	0210	5411	Meals & Entertainment	
3416	IEXP-188890	12/18/2008	234.51		12.28	10	1119	0210	5411	Meals & Entertainment	
3417	IEXP-164041	11/2/2008	75.38		3.94	10	1119	0210	5411	Meals & Entertainment	
3418	IEXP-173591	1/23/2009	79.79		4.18	10	1133	0210	5411	Meals & Entertainment	
3419	IEXP-159758	11/19/2008	37.22		1.95	10	1133	0210	5411	Meals & Entertainment	
3420	IEXP-144835	8/7/2008	32.06		1.68	10	1405	0210	5411	Meals & Entertainment	
3421	IEXP-185639	5/19/2009	12.87		0.67	10	1144	0210	5411	Meals & Entertainment	
3422	IEXP-176662	3/24/2009	60.21		3.15	10	1150	0210	5411	Meals & Entertainment	
3423	IEXP-185113	5/15/2009	54.90		2.87	10	1150	0210	5411	Meals & Entertainment	
3424	IEXP-146933	8/15/2008	104.92		5.49	10	1168	0210	5411	Meals & Entertainment	
3425	IEXP-180950	4/9/2009	89.59		3.64	10	1405	0210	5411	Meals & Entertainment	
3426	IEXP-174303	1/30/2009	81.92		4.29	10	1115	0210	5411	Meals & Entertainment	
3427	IEXP-174303	1/30/2009	13.60		0.71	10	1148	0210	5411	Meals & Entertainment	
3428	IEXP-168916	11/26/2008	487.25		24.48	10	1115	0210	5411	Meals & Entertainment	

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to			FERR			Sub Acct Sub-	
	NUMBER	INVOICE DATE	Amount	KY	Company	Center	Acct	Sub Acct	Sub Acct Description	Total
3429	IEXP-169643	12/17/2008	474.41		24.83	10	1115	9210	5411	Meals & Entertainment
3430	IEXP-183984	10/31/2008	203.07		10.63	10	1115	9210	5411	Meals & Entertainment
3431	IEXP-163984	10/31/2008	104.61		5.48	10	1148	9210	5411	Meals & Entertainment
3432	IEXP-186468	5/28/2009	34.82		1.82	10	1115	9210	5411	Meals & Entertainment
3433	IEXP-174303	1/30/2009	13.60		0.71	10	1115	9210	5411	Meals & Entertainment
3434	IEXP-174303	1/30/2009	-13.60		-0.71	10	1148	9210	5411	Meals & Entertainment
3435	IEXP-178814	2/26/2009	216.62		11.34	10	1115	9210	5411	Meals & Entertainment
3436	IEXP-178396	3/16/2009	94.94		4.97	10	1115	9210	5411	Meals & Entertainment
3437	IEXP-178396	3/16/2009	48.82		2.58	10	1148	9210	5411	Meals & Entertainment
3438	IEXP-183159	4/30/2009	400.37		20.96	10	1115	9210	5411	Meals & Entertainment
3439	IEXP-156369	9/25/2008	42.80		2.24	10	1115	9210	5411	Meals & Entertainment
3440	IEXP-156369	9/25/2008	42.80		2.24	10	1148	9210	5411	Meals & Entertainment
3441	IEXP-166992	11/26/2008	274.41		14.38	10	1215	9210	5411	Meals & Entertainment
3442	IEXP-163775	10/29/2008	327.63		17.15	10	1215	9210	5411	Meals & Entertainment
3443	IEXP-153187	8/12/2008	283.82		15.38	10	1215	9210	5411	Meals & Entertainment
3444	IEXP-167120	1/5/2009	16.15		0.85	10	1150	9210	5411	Meals & Entertainment
3445	IEXP-183152	5/15/2009	45.78		2.40	10	1150	9210	5411	Meals & Entertainment
3446	IEXP-168086	12/11/2008	4.00		0.21	10	1133	9210	5411	Meals & Entertainment
3447	IEXP-167163	12/4/2008	14.23		0.74	10	1108	9210	5411	Meals & Entertainment
3448	IEXP-188134	5/27/2009	12.16		0.64	10	1108	9210	5411	Meals & Entertainment
3449	IEXP-155874	8/24/2008	149.15		7.81	10	1108	9210	5411	Meals & Entertainment
3450	IEXP-170549	12/28/2008	323.13		18.91	10	1215	9210	5411	Meals & Entertainment
3451	IEXP-184011	5/5/2009	63.00		3.30	10	1215	9210	5411	Meals & Entertainment
3452	IEXP-157597	9/30/2008	18.20		0.95	10	1133	9210	5411	Meals & Entertainment
3453	IEXP-188110	6/23/2009	34.95		1.83	10	1115	9210	5411	Meals & Entertainment
3454	IEXP-142828	7/29/2008	32.20		1.69	10	1118	9210	5411	Meals & Entertainment
3455	IEXP-142105	7/21/2008	6.81		0.36	10	1109	9210	5411	Meals & Entertainment
3456	IEXP-175740	2/11/2009	315.45		16.51	10	1132	9210	5411	Meals & Entertainment
3457	IEXP-158825	10/10/2008	11.92		0.62	10	1132	9210	5411	Meals & Entertainment
3458	IEXP-147866	8/22/2008	91.08		4.77	10	1132	9210	5411	Meals & Entertainment
3459	IEXP-185833	5/21/2009	937.04		49.05	10	1132	9210	5411	Meals & Entertainment
3460	IEXP-170736	12/31/2008	62.44		3.27	10	1821	9210	5411	Meals & Entertainment
3461	IEXP-170736	12/31/2008	62.52		3.27	10	1826	9210	5411	Meals & Entertainment
3462	IEXP-184231	5/8/2009	50.75		2.66	10	1826	9210	5411	Meals & Entertainment
3463	IEXP-176267	2/6/2009	278.17		14.56	10	1120	9210	5411	Meals & Entertainment
3464	IEXP-167628	12/5/2008	59.04		3.09	10	1120	9210	5411	Meals & Entertainment
3465	IEXP-170418	12/22/2008	366.89		19.20	10	1120	9210	5411	Meals & Entertainment
3466	IEXP-163567	10/29/2008	287.31		15.04	10	1120	9210	5411	Meals & Entertainment
3467	IEXP-164021	11/2/2008	34.74		1.82	10	1414	9210	5411	Meals & Entertainment
3468	IEXP-142880	7/30/2008	38.70		2.03	10	1200	9210	5411	Meals & Entertainment
3469	IEXP-172138	1/12/2009	100.00		5.23	10	1200	9210	5411	Meals & Entertainment
3470	IEXP-167177	12/2/2008	124.97		6.54	10	1200	9210	5411	Meals & Entertainment
3471	IEXP-163881	10/30/2008	38.92		2.04	10	1200	9210	5411	Meals & Entertainment
3472	IEXP-177344	3/9/2009	252.96		13.24	10	1200	9210	5411	Meals & Entertainment
3473	IEXP-153373	9/12/2008	140.99		7.38	10	1200	9210	5411	Meals & Entertainment
3474	IEXP-148488	8/22/2008	28.42		1.49	10	1161	9210	5411	Meals & Entertainment
3475	IEXP-169980	12/18/2008	35.67		1.87	10	1181	9210	5411	Meals & Entertainment
3476	IEXP-176235	2/18/2009	46.01		2.41	10	1826	9210	5411	Meals & Entertainment
3477	IEXP-155440	9/19/2008	132.10		6.91	10	1401	9210	5411	Meals & Entertainment
3478	IEXP-182372	4/23/2009	9.50		0.50	10	1115	9210	5411	Meals & Entertainment
3479	IEXP-188739	7/1/2009	871.32		35.14	10	1414	9210	5411	Meals & Entertainment
3480	IEXP-185951	5/22/2009	32.00		1.68	10	1414	9210	5411	Meals & Entertainment
3481	IEXP-167631	1/6/2009	22.22		1.18	10	1838	9210	5411	Meals & Entertainment
3482	IEXP-148961	8/16/2008	40.16		2.10	10	1838	9210	5411	Meals & Entertainment
3483	IEXP-172743	1/16/2009	35.04		1.83	10	1503	9210	5411	Meals & Entertainment
3484	IEXP-175320	2/9/2009	237.32		12.42	10	1118	9210	5411	Meals & Entertainment
3485	IEXP-141103	7/15/2008	43.10		2.26	10	1116	9210	5411	Meals & Entertainment
3486	IEXP-166918	11/25/2008	358.80		18.78	10	1116	9210	5411	Meals & Entertainment
3487	IEXP-159925	10/12/2008	463.25		24.25	10	1408	9210	5411	Meals & Entertainment
3488	IEXP-173720	1/23/2009	8.25		0.43	10	1408	9210	5411	Meals & Entertainment
3489	IEXP-169693	12/17/2008	2,577.23		134.90	10	1408	9210	5411	Meals & Entertainment
3490	IEXP-163559	10/27/2008	142.00		7.43	10	1408	9210	5411	Meals & Entertainment
3491	IEXP-178889	2/27/2009	19.99		1.05	10	1408	9210	5411	Meals & Entertainment
3492	IEXP-150946	9/1/2008	414.35		21.69	10	1408	9210	5411	Meals & Entertainment
3493	IEXP-150908	9/1/2008	88.00		5.03	10	1408	9210	5411	Meals & Entertainment
3494	IEXP-174051	1/28/2009	116.23		6.08	10	1166	9210	5411	Meals & Entertainment
3495	IEXP-155495	9/22/2008	79.66		4.17	10	1186	9210	5411	Meals & Entertainment
3496	IEXP-178208	2/17/2009	5.25		0.27	10	1412	9210	5411	Meals & Entertainment
3497	IEXP-181243	4/14/2009	50.08		2.62	10	1412	9210	5411	Meals & Entertainment
3498	IEXP-186053	6/4/2009	35.42		1.85	10	1154	9210	5411	Meals & Entertainment
3499	IEXP-187979	12/9/2008	374.88		19.82	10	1115	9210	5411	Meals & Entertainment
3500	IEXP-178083	4/9/2009	33.15		1.74	10	1414	9210	5411	Meals & Entertainment
3501	IEXP-176731	2/26/2009	27.88		1.46	10	1414	9210	5411	Meals & Entertainment
3502	IEXP-188414	5/28/2009	93.98		4.92	10	1414	9210	5411	Meals & Entertainment
3503	IEXP-178434	3/19/2009	27.76		1.45	10	1115	9210	5411	Meals & Entertainment
3504	IEXP-166963	11/26/2008	12.00		0.63	10	1215	9210	5411	Meals & Entertainment
3505	IEXP-187208	8/8/2009	45.39		2.38	10	1215	9210	5411	Meals & Entertainment
3506	IEXP-181855	4/20/2009	7.00		0.37	10	1215	9210	5411	Meals & Entertainment
3507	IEXP-177623	3/5/2009	5.50		0.29	10	1215	9210	5411	Meals & Entertainment
3508	IEXP-173683	1/23/2009	65.75		3.44	10	1107	9210	5411	Meals & Entertainment
3509	IEXP-179408	3/27/2009	71.81		3.76	10	1107	9210	5411	Meals & Entertainment
3510	IEXP-158257	10/2/2008	3.99		0.21	10	1166	9210	5411	Meals & Entertainment
3511	IEXP-183838	5/5/2009	15.25		0.80	10	1115	9210	5411	Meals & Entertainment
3512	IEXP-180968	4/9/2009	215.07		11.26	10	1110	9210	5411	Meals & Entertainment
3513	IEXP-177548	3/5/2009	139.15		7.28	10	1110	9210	5411	Meals & Entertainment
3514	IEXP-158056	10/1/2008	206.80		10.81	10	1110	9210	5411	Meals & Entertainment
3515	IEXP-187785	6/17/2009	10.25		0.54	10	1129	9210	5411	Meals & Entertainment
3516	IEXP-187625	6/15/2009	6.25		0.33	10	1129	9210	5411	Meals & Entertainment
3517	IEXP-187009	6/4/2009	14.25		0.75	10	1129	9210	5411	Meals & Entertainment
3518	IEXP-184255	5/8/2009	65.83		3.44	10	1828	9210	5411	Meals & Entertainment
3519	IEXP-170225	12/19/2008	3.00		0.16	10	1411	9210	5411	Meals & Entertainment
3520	IEXP-166402	11/19/2008	6.00		0.31	10	1411	9210	5411	Meals & Entertainment
3521	IEXP-149910	8/28/2008	83.23		4.36	10	1121	9210	5411	Meals & Entertainment
3522	IEXP-173335	1/30/2009	39.47		2.07	10	1134	9210	5411	Meals & Entertainment
3523	IEXP-162546	10/17/2008	122.88		6.43	10	1134	9210	5411	Meals & Entertainment
3524	IEXP-187290	9/28/2009	1,039.51		54.41	10	1134	9210	5411	Meals & Entertainment
3525	IEXP-187290	8/26/2009	39.76		2.08	10	1165	9210	5411	Meals & Entertainment
3526	IEXP-164184	11/3/2008	936.75		49.03	10	1134	9210	5411	Meals & Entertainment
3527	IEXP-181255	4/24/2009	1,232.81		64.53	10	1134	9210	5411	Meals & Entertainment
3528	IEXP-180822	4/8/2009	50.71		2.65	10	1134	9210	5411	Meals & Entertainment
3529	IEXP-178432	3/16/2009	158.98		8.32	10	1134	9210	5411	Meals & Entertainment
3530	IEXP-178988	3/25/2009	80.00		4.19	10	1134	9210	5411	Meals & Entertainment
3531	IEXP-184829	5/21/2009	808.54		42.32	10	1134	9210	5411	Meals & Entertainment
3532	IEXP-178367	3/16/2009	77.80		4.07	10	1414	9210	5411	Meals & Entertainment

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
3533	IEXP-183616	5/4/2009	19.98	1.05	10	1414	9210	5411	Meals & Entertainment	
3534	IEXP-157720	9/30/2008	35.48	1.86	10	1108	9210	5411	Meals & Entertainment	
3535	IEXP-140456	7/10/2008	48.32	2.42	10	1001	9210	5411	Meals & Entertainment	
3536	IEXP-163779	10/29/2008	10,980.53	574.77	10	1001	9210	5411	Meals & Entertainment	
3537	IEXP-155422	9/19/2008	5,527.76	289.35	10	1001	9210	5411	Meals & Entertainment	
3538	IEXP-163466	10/24/2008	51.00	2.67	10	1154	9210	5411	Meals & Entertainment	
3539	IEXP-142741	7/29/2008	5.68	0.30	10	1154	9210	5411	Meals & Entertainment	
3540	IEXP-142772	7/29/2008	3.64	0.19	10	1154	9210	5411	Meals & Entertainment	
3541	IEXP-176780	2/26/2009	91.66	4.80	10	1154	9210	5411	Meals & Entertainment	
3542	IEXP-185150	5/14/2009	326.05	17.07	10	1154	9210	5411	Meals & Entertainment	
3543	IEXP-141676	7/17/2008	25.61	1.34	10	1111	9210	5411	Meals & Entertainment	
3544	IEXP-179552	3/30/2009	68.23	3.57	10	1401	9210	5411	Meals & Entertainment	
3545	IEXP-172885	1/19/2009	117.71	6.16	10	1107	9210	5411	Meals & Entertainment	
3546	IEXP-148389	8/25/2008	175.36	9.18	10	1107	9210	5411	Meals & Entertainment	
3547	IEXP-181999	4/21/2009	232.95	12.19	10	1913	9210	5411	Meals & Entertainment	
3548	IEXP-141028	7/18/2008	56.80	2.97	10	1148	9210	5411	Meals & Entertainment	
3549	IEXP-146862	8/15/2008	309.31	16.19	10	1148	9210	5411	Meals & Entertainment	
3550	IEXP-151185	9/2/2008	5.38	0.28	10	1148	9210	5411	Meals & Entertainment	
3551	IEXP-177758	3/9/2009	54.85	2.88	10	1109	9210	5411	Meals & Entertainment	
3552	IEXP-184028	11/3/2008	12.00	0.63	10	1128	9210	5411	Meals & Entertainment	
3553	IEXP-188495	5/28/2009	228.84	11.87	10	1129	9210	5411	Meals & Entertainment	
3554	IEXP-175128	2/5/2009	33.25	1.74	10	1188	9210	5411	Meals & Entertainment	
3555	IEXP-159107	10/22/2008	98.40	5.15	10	1166	9210	5411	Meals & Entertainment	
3556	IEXP-147889	8/20/2008	4.85	0.25	10	1159	9210	5411	Meals & Entertainment	
3557	IEXP-165363	11/10/2008	55.39	2.90	10	1159	9210	5411	Meals & Entertainment	
3558	IEXP-180873	4/7/2009	18.84	0.98	10	1159	9210	5411	Meals & Entertainment	
3559	IEXP-178429	3/17/2009	21.00	1.10	10	1159	9210	5411	Meals & Entertainment	
3560	IEXP-152910	9/9/2008	18.73	0.98	10	1116	9210	5411	Meals & Entertainment	
3561	IEXP-152910	9/9/2008	18.72	0.98	10	1128	9210	5411	Meals & Entertainment	
3562	IEXP-152910	9/9/2008	18.72	0.98	10	1129	9210	5411	Meals & Entertainment	
3563	IEXP-184439	5/7/2009	55.63	2.91	10	1829	9210	5411	Meals & Entertainment	
3564	IEXP-144088	8/5/2008	349.01	18.27	10	1154	9210	5411	Meals & Entertainment	
3565	IEXP-179582	3/30/2009	201.04	10.52	10	1154	9210	5411	Meals & Entertainment	
3566	IEXP-157558	10/1/2008	89.61	4.69	10	1137	9210	5411	Meals & Entertainment	
3567	IEXP-157575	10/3/2008	9.00	0.47	10	1137	9210	5411	Meals & Entertainment	
3568	IEXP-153202	9/11/2008	90.97	4.76	10	1128	9210	5411	Meals & Entertainment	
3569	IEXP-173719	1/23/2009	5.25	0.27	10	1215	9210	5411	Meals & Entertainment	
3570	IEXP-169885	12/18/2008	22.21	1.16	10	1215	9210	5411	Meals & Entertainment	
3571	IEXP-178387	3/17/2009	6.00	0.31	10	1215	9210	5411	Meals & Entertainment	
3572	IEXP-183385	5/4/2009	24.00	1.28	10	1215	9210	5411	Meals & Entertainment	
3573	IEXP-185136	5/14/2009	206.78	10.82	10	1215	9210	5411	Meals & Entertainment	
3574	IEXP-171530	1/7/2009	32.95	1.72	10	1128	9210	5411	Meals & Entertainment	
3575	IEXP-153347	9/11/2008	373.40	19.55	10	1128	9210	5411	Meals & Entertainment	
3576	IEXP-156667	9/26/2008	91.88	4.81	10	1128	9210	5411	Meals & Entertainment	
3577	IEXP-141729	7/17/2008	183.24	9.59	10	1135	9210	5411	Meals & Entertainment	
3578	IEXP-185515	5/18/2009	4.75	0.25	10	1215	9210	5411	Meals & Entertainment	
3579	IEXP-169000	1/9/2009	100.00	5.23	10	1822	9210	5411	Meals & Entertainment	
3580	IEXP-172688	2/2/2009	105.00	5.50	10	1822	9210	5411	Meals & Entertainment	
3581	IEXP-153385	9/30/2008	281.21	14.72	10	1832	9210	5411	Meals & Entertainment	
3582	IEXP-174008	1/28/2009	101.28	5.30	10	1215	9210	5411	Meals & Entertainment	
3583	IEXP-170601	12/28/2008	37.85	1.98	10	1215	9210	5411	Meals & Entertainment	
3584	IEXP-163781	10/30/2008	75.33	3.94	10	1215	9210	5411	Meals & Entertainment	
3585	IEXP-176704	2/27/2009	143.00	7.49	10	1215	9210	5411	Meals & Entertainment	
3586	IEXP-155878	9/29/2008	104.00	5.44	10	1215	9210	5411	Meals & Entertainment	
3587	IEXP-182897	4/30/2009	102.55	5.37	10	1215	9210	5411	Meals & Entertainment	
3588	IEXP-141921	7/18/2008	54.71	2.86	10	1167	9210	5411	Meals & Entertainment	
3589	IEXP-159108	10/8/2008	51.25	2.68	10	1408	9210	5411	Meals & Entertainment	
3590	IEXP-182672	4/28/2009	37.11	1.94	10	1109	9210	5411	Meals & Entertainment	
3591	IEXP-188154	6/24/2009	228.15	11.94	10	1501	9302	5411	Meals & Entertainment	
3592	IEXP-142830	7/30/2008	298.30	15.61	10	1501	9302	5411	Meals & Entertainment	
3593	IEXP-148227	8/21/2008	12.56	0.66	10	1501	9302	5411	Meals & Entertainment	
3594	IEXP-165904	11/13/2008	142.99	7.48	10	1501	9302	5411	Meals & Entertainment	
3595	IEXP-187038	6/5/2009	30.04	1.57	10	1501	9302	5411	Meals & Entertainment	
3596	IEXP-174212	1/30/2009	95.50	5.00	10	1501	9302	5411	Meals & Entertainment	
3597	IEXP-167089	12/1/2008	62.00	3.25	10	1501	9302	5411	Meals & Entertainment	
3598	IEXP-189818	12/18/2008	18.50	0.97	10	1501	9302	5411	Meals & Entertainment	
3599	IEXP-146265	8/12/2008	48.00	2.51	10	1501	9302	5411	Meals & Entertainment	
3600	IEXP-178654	4/13/2009	17.00	0.89	10	1504	9302	5411	Meals & Entertainment	
3601	IEXP-182083	5/15/2009	71.50	3.74	10	1501	9302	5411	Meals & Entertainment	
3602	IEXP-157129	9/28/2008	255.78	13.39	10	1501	9302	5411	Meals & Entertainment	
3603	IEXP-164898	11/10/2008	55.48	2.90	10	1501	9302	5411	Meals & Entertainment	
3604	IEXP-164898	11/10/2008	1,184.32	60.95	10	1502	9302	5411	Meals & Entertainment	
3605	IEXP-167839	12/9/2008	2,482.24	129.93	10	1502	9302	5411	Meals & Entertainment	
3606	IEXP-177822	3/11/2009	1,361.22	71.25	10	1502	9302	5411	Meals & Entertainment	
3607	IEXP-184401	5/8/2009	223.20	11.68	10	1502	9302	5411	Meals & Entertainment	
3608	IEXP-159975	10/13/2008	62.42	3.27	10	1501	9302	5411	Meals & Entertainment	
3609	IEXP-172145	1/12/2009	27.27	1.43	10	1501	9302	5411	Meals & Entertainment	
3610	IEXP-155312	9/18/2008	8.88	0.48	10	1501	9302	5411	Meals & Entertainment	
3611	IEXP-177485	3/4/2009	27.50	1.44	10	1501	9302	5411	Meals & Entertainment	
3612	IEXP-184635	5/11/2009	13.00	0.68	10	1501	9302	5411	Meals & Entertainment	
3613	IEXP-140375	7/8/2008	575.89	30.15	10	1501	9302	5412	Spousal & Dependent Travel	
3614	IEXP-142636	7/30/2008	535.46	28.03	10	1501	9302	5412	Spousal & Dependent Travel	
3615	IEXP-155578	9/22/2008	100.00	5.23	10	1501	9302	5412	Spousal & Dependent Travel	
3616	IEXP-177952	3/11/2009	467.20	24.46	10	1501	9302	5412	Spousal & Dependent Travel	
3617	IEXP-179183	3/26/2009	281.20	13.67	10	1501	9302	5412	Spousal & Dependent Travel	
3618	IEXP-170708	12/30/2008	88.15	4.61	10	1403	9210	5412	Spousal & Dependent Travel	
3619	IEXP-173779	1/23/2009	33.48	1.75	10	1403	9210	5412	Spousal & Dependent Travel	
3620	IEXP-182436	4/24/2009	13.00	0.68	10	1403	9210	5412	Spousal & Dependent Travel	
3621	IEXP-142527	7/24/2008	287.41	15.57	10	1101	9210	5412	Spousal & Dependent Travel	
3622	IEXP-150245	8/29/2008	1,005.00	52.61	10	1101	9210	5412	Spousal & Dependent Travel	
3623	IEXP-158788	9/26/2008	367.00	19.21	10	1101	9210	5412	Spousal & Dependent Travel	
3624	IEXP-163969	11/6/2008	833.78	43.84	10	1101	9210	5412	Spousal & Dependent Travel	
3625	IEXP-188933	11/28/2008	9.15	0.48	10	1101	9210	5412	Spousal & Dependent Travel	
3626	IEXP-137882	7/28/2008	374.00	19.58	10	1114	9210	5412	Spousal & Dependent Travel	
3627	IEXP-142785	8/22/2008	305.74	16.00	10	1114	9210	5412	Spousal & Dependent Travel	
3628	IEXP-173448	2/27/2009	137.70	7.21	10	1101	9210	5412	Spousal & Dependent Travel	
3629	IEXP-180988	5/5/2009	20.00	1.05	10	1101	9210	5412	Spousal & Dependent Travel	
3630	IEXP-183846	5/29/2009	775.00	40.57	10	1101	9210	5412	Spousal & Dependent Travel	
3631	IEXP-152947	9/9/2008	12.70	0.66	10	1835	9210	5412	Spousal & Dependent Travel	
3632	IEXP-163825	11/6/2008	541.77	28.38	10	1503	9210	5412	Spousal & Dependent Travel	
3633	IEXP-149886	9/5/2008	184.79	9.87	10	1503	9210	5412	Spousal & Dependent Travel	
3634	IEXP-157088	10/1/2008	324.00	16.96	10	1503	9210	5412	Spousal & Dependent Travel	
3635	IEXP-176098	2/16/2009	13.38	0.70	10	1821	9210	5412	Spousal & Dependent Travel	
3636	IEXP-169841	12/17/2008	62.01	3.25	10	1821	9210	5412	Spousal & Dependent Travel	

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Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 6.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
3637	IEXP-170768	12/31/2008	7.50	0.39	10	1821	9210	5412	Spousal & Dependent Travel	
3638	IEXP-185706	5/20/2009	25.62	1.34	10	1821	9210	5412	Spousal & Dependent Travel	
3639	IEXP-166392	11/19/2008	224.79	11.77	10	1821	9210	5412	Spousal & Dependent Travel	
3640	IEXP-188264	8/25/2009	96.13	5.03	10	1821	9210	5412	Spousal & Dependent Travel	
3641	IEXP-163216	10/22/2008	47.87	2.51	10	1821	9210	5412	Spousal & Dependent Travel	
3642	IEXP-184338	5/7/2009	221.70	11.60	10	1821	9210	5412	Spousal & Dependent Travel	
3643	IEXP-188481	12/15/2008	197.19	10.32	10	1414	9210	5412	Spousal & Dependent Travel	
3644	IEXP-178187	3/13/2009	20.00	1.05	10	1414	9210	5412	Spousal & Dependent Travel	
3645	IEXP-151755	9/12/2008	8.54	0.45	10	1825	9210	5412	Spousal & Dependent Travel	
3646	IEXP-164036	11/3/2009	35.00	1.83	10	1827	9210	5412	Spousal & Dependent Travel	
3647	IEXP-177832	3/9/2009	19.95	1.04	10	1166	9210	5412	Spousal & Dependent Travel	
3648	IEXP-184595	5/11/2009	45.00	2.36	10	1401	9210	5412	Spousal & Dependent Travel	
3649	IEXP-163208	10/22/2008	5.00	0.28	10	1828	9210	5412	Spousal & Dependent Travel	
3650	IEXP-184990	5/13/2009	7.50	0.39	10	1828	9210	5412	Spousal & Dependent Travel	
3651	IEXP-154808	9/18/2008	191.98	10.05	10	1826	9210	5412	Spousal & Dependent Travel	
3652	IEXP-167631	1/6/2009	9.80	0.52	10	1838	9210	5412	Spousal & Dependent Travel	
3653	IEXP-172743	1/16/2009	140.00	7.33	10	1503	9210	5412	Spousal & Dependent Travel	
3654	IEXP-163779	10/29/2008	656.46	34.38	10	1001	9210	5412	Spousal & Dependent Travel	
3655	IEXP-174741	2/3/2009	40.00	2.09	10	1159	9210	5412	Spousal & Dependent Travel	
3656	IEXP-157593	10/6/2008	387.00	20.26	10	1159	9210	5412	Spousal & Dependent Travel	
3657	IEXP-165363	11/10/2008	33.81	1.77	10	1159	9210	5412	Spousal & Dependent Travel	
3658	IEXP-152665	9/5/2008	6.10	0.32	10	1835	9210	5412	Spousal & Dependent Travel	
3659	IEXP-174008	1/28/2009	25.00	1.31	10	1215	9210	5412	Spousal & Dependent Travel	
3660	IEXP-175382	2/10/2009	184.60	9.86	10	1502	9302	5412	Spousal & Dependent Travel	
3661	IEXP-140217	7/8/2008	1,262.50	66.08	10	1502	9302	5412	Spousal & Dependent Travel	
3662	IEXP-171539	1/8/2009	19.89	1.04	10	1501	9302	5412	Spousal & Dependent Travel	
3663	IEXP-144806	8/8/2008	4,079.50	244.94	10	1502	9302	5412	Spousal & Dependent Travel	
3664	IEXP-164698	11/10/2008	1,513.00	79.20	10	1502	9302	5412	Spousal & Dependent Travel	
3665	IEXP-133071	5/8/2008	-1,243.00	-65.08	10	1502	9302	5412	Spousal & Dependent Travel	
3666	IEXP-142487	7/24/2008	95.00	4.97	10	1501	9302	5412	Spousal & Dependent Travel	
3667	IEXP-142991	7/31/2008	4,372.50	228.87	10	1001	9210	5413	Transportation	
3668	IEXP-158070	10/6/2008	4,275.00	223.77	10	1001	9210	5413	Transportation	
3669	IEXP-163564	12/16/2008	1,634.50	85.58	10	1001	9210	5413	Transportation	
3670	IEXP-175271	3/10/2009	1,838.20	96.22	10	1001	9210	5413	Transportation	
3671	IEXP-181978	4/21/2009	930.10	48.89	10	1001	9210	5413	Transportation	
3672	IEXP-185819	5/21/2009	295.70	15.48	10	1001	9210	5413	Transportation	
3673	IEXP-155449	9/19/2008	2,226.90	116.57	10	1201	9210	5413	Transportation	
3674	IEXP-155512	8/22/2008	102.30	5.35	10	1201	9210	5413	Transportation	
3675	IEXP-163486	10/31/2008	3,609.07	188.91	10	1201	9210	5413	Transportation	
3676	IEXP-168145	12/11/2008	1,358.00	71.08	10	1201	9210	5413	Transportation	
3677	IEXP-168720	12/16/2008	302.00	15.81	10	1201	9210	5413	Transportation	
3678	IEXP-173958	1/26/2009	2,448.40	128.16	10	1201	9210	5413	Transportation	
3679	IEXP-177530	3/4/2009	337.36	17.68	10	1201	9210	5413	Transportation	
3680	IEXP-180253	4/3/2009	592.35	31.01	10	1201	9210	5413	Transportation	
3681	IEXP-180858	5/19/2009	2,610.88	136.66	10	1201	9210	5413	Transportation	
3682	IEXP-188477	8/26/2009	1,188.88	62.11	10	1201	9210	5413	Transportation	
3683	IEXP-187545	6/12/2009	51.46	2.69	10	1201	9210	5413	Transportation	
3684	IEXP-187324	6/11/2009	75.00	3.93	10	1201	9210	5413	Transportation	
3685	IEXP-185842	6/2/2009	551.17	28.85	10	1201	9210	5413	Transportation	
3686	IEXP-140375	7/8/2008	1,055.96	55.27	10	1501	9302	5413	Transportation	
3687	IEXP-142836	7/30/2008	183.42	9.60	10	1501	9302	5413	Transportation	
3688	IEXP-148351	8/22/2008	50.00	2.62	10	1501	9302	5413	Transportation	
3689	IEXP-155578	9/22/2008	267.37	14.00	10	1501	9302	5413	Transportation	
3690	IEXP-183139	10/21/2008	167.47	8.77	10	1501	9302	5413	Transportation	
3691	IEXP-164826	11/6/2008	331.10	-17.33	10	1501	9302	5413	Transportation	
3692	IEXP-166541	11/21/2008	188.46	9.86	10	1501	9302	5413	Transportation	
3693	IEXP-187835	12/9/2008	400.00	20.94	10	1501	9302	5413	Transportation	
3694	IEXP-171638	1/8/2009	306.77	16.06	10	1501	9302	5413	Transportation	
3695	IEXP-173320	1/21/2009	640.40	33.52	10	1501	9302	5413	Transportation	
3696	IEXP-176725	2/25/2009	243.02	12.72	10	1501	9302	5413	Transportation	
3697	IEXP-177852	3/11/2009	1,085.60	56.82	10	1501	9302	5413	Transportation	
3698	IEXP-179183	3/26/2009	84.00	4.40	10	1501	9302	5413	Transportation	
3699	IEXP-181841	4/20/2009	145.20	7.60	10	1501	9302	5413	Transportation	
3700	IEXP-184602	5/11/2009	194.00	10.15	10	1501	9302	5413	Transportation	
3701	IEXP-188674	6/30/2009	857.70	44.90	10	1501	9302	5413	Transportation	
3702	IEXP-188582	8/29/2009	311.79	18.32	10	1501	9302	5413	Transportation	
3703	IEXP-147877	8/21/2008	821.55	43.00	10	1403	9210	5413	Transportation	
3704	IEXP-159136	10/8/2008	2,142.66	112.16	10	1403	9210	5413	Transportation	
3705	IEXP-185132	11/7/2008	834.54	43.68	10	1403	9210	5413	Transportation	
3706	IEXP-164802	11/6/2008	449.00	23.50	10	1403	9210	5413	Transportation	
3707	IEXP-170708	12/30/2008	450.77	23.60	10	1403	9210	5413	Transportation	
3708	IEXP-171524	1/7/2009	357.50	18.71	10	1403	9210	5413	Transportation	
3709	IEXP-173779	1/23/2009	345.56	18.09	10	1403	9210	5413	Transportation	
3710	IEXP-176716	2/25/2009	1,119.24	58.59	10	1403	9210	5413	Transportation	
3711	IEXP-178811	3/31/2009	49.80	2.61	10	1403	9210	5413	Transportation	
3712	IEXP-182436	4/24/2009	488.57	25.47	10	1403	9210	5413	Transportation	
3713	IEXP-142527	7/24/2008	420.50	22.01	10	1101	9210	5413	Transportation	
3714	IEXP-150245	8/29/2008	1,972.00	103.22	10	1101	9210	5413	Transportation	
3715	IEXP-156788	9/26/2008	3,016.79	157.91	10	1101	9210	5413	Transportation	
3716	IEXP-163969	11/6/2008	1,106.57	57.92	10	1101	9210	5413	Transportation	
3717	IEXP-168933	11/28/2008	1,159.00	60.67	10	1101	9210	5413	Transportation	
3718	IEXP-137215	7/23/2008	759.07	39.73	10	1350	9210	5413	Transportation	
3719	IEXP-139723	7/31/2008	1,481.92	77.57	10	1350	9210	5413	Transportation	
3720	IEXP-148246	8/21/2008	80.73	4.23	10	1350	9210	5413	Transportation	
3721	IEXP-146397	8/21/2008	1,033.00	54.07	10	1350	9210	5413	Transportation	
3722	IEXP-151666	9/28/2008	2,459.37	128.73	10	1350	9210	5413	Transportation	
3723	IEXP-156945	9/28/2008	5.85	0.31	10	1350	9210	5413	Transportation	
3724	IEXP-157084	10/6/2008	1,115.71	58.40	10	1350	9210	5413	Transportation	
3725	IEXP-165137	11/19/2008	1,031.73	54.01	10	1350	9210	5413	Transportation	
3726	IEXP-168450	12/8/2008	1,155.94	60.51	10	1350	9210	5413	Transportation	
3727	IEXP-171381	1/8/2009	1,458.13	78.32	10	1350	9210	5413	Transportation	
3728	IEXP-175235	2/9/2009	1,522.55	79.70	10	1350	9210	5413	Transportation	
3729	IEXP-176298	3/11/2009	2,823.25	147.78	10	1350	9210	5413	Transportation	
3730	IEXP-179058	4/9/2009	2,074.40	108.58	10	1350	9210	5413	Transportation	
3731	IEXP-184412	5/11/2009	1,441.00	75.43	10	1350	9210	5413	Transportation	
3732	IEXP-186570	6/11/2009	1,144.75	59.92	10	1350	9210	5413	Transportation	
3733	IEXP-137882	7/28/2008	374.00	19.58	10	1114	9210	5413	Transportation	
3734	IEXP-142785	8/22/2008	783.72	41.02	10	1114	9210	5413	Transportation	
3735	IEXP-157185	10/22/2008	693.95	36.32	10	1114	9210	5413	Transportation	
3736	IEXP-163985	11/25/2008	691.36	36.19	10	1114	9210	5413	Transportation	
3737	IEXP-187072	1/16/2009	331.70	17.38	10	1101	9210	5413	Transportation	
3738	IEXP-187072	1/16/2009	179.50	9.40	10	1114	9210	5413	Transportation	
3739	IEXP-173448	2/27/2009	1,568.00	81.97	10	1101	9210	5413	Transportation	
3740	IEXP-177572	4/8/2009	455.55	23.85	10	1101	9210	5413	Transportation	

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Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost		FERC	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY		Center	Acct				
3741	IEXP-180888	5/5/2009	441.24	23.10	10	1101	9210	5413	Transportation		
3742	IEXP-183846	5/29/2009	790.10	41.36	10	1101	9210	5413	Transportation		
3743	IEXP-141677	7/17/2008	12.72	0.67	10	1403	9210	5413	Transportation		
3744	IEXP-150425	8/29/2008	447.52	23.43	10	1403	9210	5413	Transportation		
3745	IEXP-173485	2/10/2009	36.02	1.89	10	1503	9210	5413	Transportation		
3746	IEXP-163825	11/6/2008	33.45	1.75	10	1503	9210	5413	Transportation		
3747	IEXP-167482	12/5/2008	32.45	1.70	10	1503	9210	5413	Transportation		
3748	IEXP-177482	3/5/2009	218.30	11.43	10	1503	9210	5413	Transportation		
3749	IEXP-165865	11/14/2008	34.66	1.81	10	1503	9210	5413	Transportation		
3750	IEXP-171448	1/9/2009	131.04	6.86	10	1503	9210	5413	Transportation		
3751	IEXP-149888	6/5/2008	248.45	13.00	10	1503	9210	5413	Transportation		
3752	IEXP-157088	10/1/2008	132.80	6.95	10	1503	9210	5413	Transportation		
3753	IEXP-176098	2/18/2009	130.50	6.83	10	1821	9210	5413	Transportation		
3754	IEXP-158889	10/6/2008	60.00	3.14	10	1821	9210	5413	Transportation		
3755	IEXP-169641	12/17/2008	173.50	9.08	10	1821	9210	5413	Transportation		
3756	IEXP-170788	12/31/2008	526.50	27.56	10	1821	9210	5413	Transportation		
3757	IEXP-166392	11/16/2008	1,706.75	89.34	10	1821	9210	5413	Transportation		
3758	IEXP-184338	5/7/2009	91.50	4.79	10	1821	9210	5413	Transportation		
3759	IEXP-184583	11/19/2008	28.72	1.50	10	1831	9210	5413	Transportation		
3760	IEXP-175765	2/11/2009	12.10	0.63	10	1502	9210	5413	Transportation		
3761	IEXP-172820	1/18/2009	173.25	9.07	10	1825	9210	5413	Transportation		
3762	IEXP-158430	10/2/2008	21.08	1.10	10	1831	9210	5413	Transportation		
3763	IEXP-182448	4/24/2009	231.00	12.09	10	1215	9210	5413	Transportation		
3764	IEXP-173591	1/23/2009	15.21	0.80	10	1133	9210	5413	Transportation		
3765	IEXP-176662	3/24/2009	143.85	7.53	10	1150	9210	5413	Transportation		
3766	IEXP-149111	8/26/2008	11.70	0.61	10	1215	9210	5413	Transportation		
3767	IEXP-147845	8/20/2008	17.62	0.92	10	1831	9210	5413	Transportation		
3768	IEXP-187026	6/5/2009	4.40	0.23	10	1823	9210	5413	Transportation		
3769	IEXP-155874	9/24/2008	1,625.26	85.07	10	1108	9210	5413	Transportation		
3770	IEXP-178574	2/23/2009	159.39	8.34	10	1215	9210	5413	Transportation		
3771	IEXP-170736	12/31/2008	167.00	8.74	10	1821	9210	5413	Transportation		
3772	IEXP-179249	3/26/2009	10.00	0.52	10	1821	9210	5413	Transportation		
3773	IEXP-168338	12/18/2008	14.04	0.73	10	1115	9210	5413	Transportation		
3774	IEXP-187208	6/8/2009	287.70	15.06	10	1215	9210	5413	Transportation		
3775	IEXP-163779	10/29/2008	180.00	9.42	10	1001	9210	5413	Transportation		
3776	IEXP-143879	8/6/2008	50.00	2.62	10	1154	9210	5413	Transportation		
3777	IEXP-148389	8/25/2008	10.00	0.52	10	1107	9210	5413	Transportation		
3778	IEXP-145811	8/8/2008	507.00	26.54	10	1148	9210	5413	Transportation		
3779	IEXP-165363	11/10/2008	76.05	3.98	10	1159	9210	5413	Transportation		
3780	IEXP-168885	12/18/2008	335.86	17.58	10	1215	9210	5413	Transportation		
3781	IEXP-145085	9/9/2008	12.87	0.67	10	1822	9210	5413	Transportation		
3782	IEXP-181150	5/4/2009	34.10	1.78	10	1822	9210	5413	Transportation		
3783	IEXP-176704	2/27/2009	221.11	11.57	10	1215	9210	5413	Transportation		
3784	IEXP-164899	11/10/2008	25.21	1.32	10	1502	9302	5413	Transportation		
3785	IEXP-142691	7/31/2008	472.59	24.73	10	1001	9210	5414	Lodging	4,414.03	
3786	IEXP-159070	10/6/2008	3,203.03	167.66	10	1001	9210	5414	Lodging		
3787	IEXP-163584	12/18/2008	3,735.58	195.54	10	1001	9210	5414	Lodging		
3788	IEXP-175271	3/10/2009	258.77	13.65	10	1001	9210	5414	Lodging		
3789	IEXP-181978	4/21/2009	825.90	43.23	10	1001	9210	5414	Lodging		
3790	IEXP-185819	5/21/2009	814.23	42.62	10	1001	9210	5414	Lodging		
3791	IEXP-155449	9/19/2008	791.06	41.41	10	1201	9210	5414	Lodging		
3792	IEXP-155512	9/22/2008	1,170.01	61.24	10	1201	9210	5414	Lodging		
3793	IEXP-163486	10/31/2008	1,830.96	95.84	10	1201	9210	5414	Lodging		
3794	IEXP-168145	12/11/2008	1,894.95	99.19	10	1201	9210	5414	Lodging		
3795	IEXP-177530	3/4/2009	518.21	27.13	10	1201	9210	5414	Lodging		
3796	IEXP-180253	4/3/2009	319.46	16.72	10	1201	9210	5414	Lodging		
3797	IEXP-180858	5/19/2009	542.82	28.41	10	1201	9210	5414	Lodging		
3798	IEXP-188477	8/28/2009	586.87	30.72	10	1201	9210	5414	Lodging		
3799	IEXP-187324	6/11/2009	546.19	28.59	10	1201	9210	5414	Lodging		
3800	IEXP-185842	6/2/2009	1,000.37	52.36	10	1201	9210	5414	Lodging		
3801	IEXP-142836	7/30/2008	1,289.75	67.51	10	1501	9302	5414	Lodging		
3802	IEXP-155578	9/22/2008	228.85	11.98	10	1501	9302	5414	Lodging		
3803	IEXP-158788	10/3/2008	911.74	47.72	10	1501	9302	5414	Lodging		
3804	IEXP-188541	11/21/2008	123.72	6.48	10	1501	9302	5414	Lodging		
3805	IEXP-179183	3/26/2009	182.85	9.57	10	1501	9302	5414	Lodging		
3806	IEXP-181841	4/20/2009	174.70	9.14	10	1501	9302	5414	Lodging		
3807	IEXP-188874	8/30/2009	456.88	23.91	10	1501	9302	5414	Lodging		
3808	IEXP-188582	6/29/2009	130.01	6.81	10	1501	9302	5414	Lodging		
3809	IEXP-142580	7/25/2008	169.48	8.87	10	1403	9210	5414	Lodging		
3810	IEXP-147877	8/21/2008	555.04	29.05	10	1403	9210	5414	Lodging		
3811	IEXP-159136	10/6/2008	911.74	47.72	10	1403	9210	5414	Lodging		
3812	IEXP-185132	11/7/2008	404.48	21.17	10	1403	9210	5414	Lodging		
3813	IEXP-170708	12/30/2008	363.74	19.04	10	1403	9210	5414	Lodging		
3814	IEXP-173779	1/23/2009	480.95	25.17	10	1403	9210	5414	Lodging		
3815	IEXP-178811	3/31/2009	182.85	9.57	10	1403	9210	5414	Lodging		
3816	IEXP-182436	4/24/2009	1,102.73	57.72	10	1403	9210	5414	Lodging		
3817	IEXP-150245	8/29/2008	1,345.70	70.44	10	1101	9210	5414	Lodging		
3818	IEXP-158788	9/26/2008	830.69	33.01	10	1101	9210	5414	Lodging		
3819	IEXP-163969	11/6/2008	2,493.51	130.52	10	1101	9210	5414	Lodging		
3820	IEXP-166933	11/26/2008	403.22	21.11	10	1101	9210	5414	Lodging		
3821	IEXP-137215	7/23/2008	85.11	4.46	10	1350	9210	5414	Lodging		
3822	IEXP-139723	7/31/2008	897.00	46.95	10	1350	9210	5414	Lodging		
3823	IEXP-146397	8/21/2008	862.50	45.15	10	1350	9210	5414	Lodging		
3824	IEXP-151688	9/28/2008	816.15	42.72	10	1350	9210	5414	Lodging		
3825	IEXP-157094	10/9/2008	228.85	11.98	10	1350	9210	5414	Lodging		
3826	IEXP-165137	11/19/2008	338.10	17.70	10	1350	9210	5414	Lodging		
3827	IEXP-166450	12/8/2008	498.32	25.98	10	1350	9210	5414	Lodging		
3828	IEXP-171381	1/8/2009	372.80	19.50	10	1350	9210	5414	Lodging		
3829	IEXP-175235	2/8/2009	131.10	6.88	10	1350	9210	5414	Lodging		
3830	IEXP-178298	3/11/2009	331.20	17.34	10	1350	9210	5414	Lodging		
3831	IEXP-179058	4/9/2009	514.05	28.91	10	1350	9210	5414	Lodging		
3832	IEXP-184412	5/11/2009	524.40	27.45	10	1350	9210	5414	Lodging		
3833	IEXP-188570	6/11/2009	874.02	45.75	10	1350	9210	5414	Lodging		
3834	IEXP-142785	8/22/2008	1,013.12	53.03	10	1114	9210	5414	Lodging		
3835	IEXP-157185	10/22/2008	240.84	12.56	10	1114	9210	5414	Lodging		
3836	IEXP-173448	2/27/2009	124.26	6.50	10	1101	9210	5414	Lodging		
3837	IEXP-177572	4/8/2009	441.62	23.12	10	1101	9210	5414	Lodging		
3838	IEXP-180988	5/5/2009	841.14	44.03	10	1101	9210	5414	Lodging		
3839	IEXP-141677	7/17/2008	190.38	9.97	10	1403	9210	5414	Lodging		
3840	IEXP-177482	3/5/2009	230.25	12.05	10	1503	9210	5414	Lodging		
3841	IEXP-149886	6/5/2008	288.94	14.08	10	1503	9210	5414	Lodging		
3842	IEXP-176098	2/18/2009	331.20	17.34	10	1821	9210	5414	Lodging		
3843	IEXP-158869	10/6/2008	151.80	7.95	10	1821	9210	5414	Lodging		
3844	IEXP-189641	12/17/2008	354.36	18.55	10	1821	9210	5414	Lodging		

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
3845	IEXP-172815	1/15/2009	14.00	0.73	10	1821	9210	5414	Lodging	
3846	IEXP-166392	11/19/2008	303.60	15.89	10	1821	9210	5414	Lodging	
3847	IEXP-184338	5/7/2009	1,585.24	82.98	10	1821	9210	5414	Lodging	
3848	IEXP-173009	1/20/2009	8.12	0.32	10	1108	9210	5414	Lodging	
3849	IEXP-155874	9/24/2008	394.71	20.66	10	1108	9210	5414	Lodging	
3850	IEXP-184011	5/5/2009	159.85	8.37	10	1215	9210	5414	Lodging	
3851	IEXP-170736	12/31/2008	278.46	14.58	10	1821	9210	5414	Lodging	
3852	IEXP-163779	10/29/2008	1,367.61	71.59	10	1001	9210	5414	Lodging	
3853	IEXP-155422	9/19/2008	5,040.00	263.81	10	1001	9210	5414	Lodging	
3854	IEXP-165363	11/10/2008	125.35	6.56	10	1159	9210	5414	Lodging	
3855	IEXP-189885	12/18/2008	151.80	7.95	10	1215	9210	5414	Lodging	2,676.81
3856	IEXP-166541	11/21/2008	205.00	10.73	10	1501	9302	5415	Membership Fees	
3857	IEXP-189894	12/18/2008	1,095.00	57.32	10	1501	9302	5415	Membership Fees	
3858	IEXP-179183	3/28/2009	1,200.00	62.81	10	1501	9302	5415	Membership Fees	
3859	IEXP-184602	5/11/2009	235.00	12.30	10	1501	9302	5415	Membership Fees	
3860	IEXP-187748	6/17/2009	399.00	20.89	10	1501	9210	5415	Membership Fees	
3861	IEXP-160245	8/29/2008	600.00	31.41	10	1101	9210	5415	Membership Fees	
3862	IEXP-173448	2/27/2009	240.00	12.56	10	1101	9210	5415	Membership Fees	
3863	IEXP-176817	3/9/2009	225.00	11.78	10	1134	9210	5415	Membership Fees	
3864	IEXP-172743	1/16/2009	140.00	7.33	10	1503	9210	5415	Membership Fees	
3865	IEXP-170801	12/26/2008	-25.00	-1.31	10	1215	9210	5415	Membership Fees	
3866	IEXP-170601	12/26/2008	25.00	1.31	10	1215	9210	5415	Membership Fees	227.12
3867	IEXP-164926	11/6/2008	500.00	26.17	10	1501	9302	5416	Club Dues - Nondeductible	26.17
3868	IEXP-140375	7/8/2008	399.00	20.89	10	1501	9302	5417	Club Dues - Deductible	
3869	IEXP-164902	11/6/2008	450.00	23.55	10	1403	9210	5417	Club Dues - Deductible	
3870	IEXP-137215	7/23/2008	795.00	41.61	10	1350	9210	5417	Club Dues - Deductible	
3871	IEXP-137882	7/28/2008	200.00	10.47	10	1114	9210	5417	Club Dues - Deductible	
3872	IEXP-183846	5/29/2009	345.00	18.08	10	1101	9210	5417	Club Dues - Deductible	
3873	IEXP-152578	9/5/2008	30.00	1.57	10	1133	9210	5417	Club Dues - Deductible	
3874	IEXP-142788	7/28/2008	40.00	2.09	10	1129	9210	5417	Club Dues - Deductible	
3875	IEXP-139894	7/3/2008	70.00	3.66	10	1118	9210	5417	Club Dues - Deductible	
3876	IEXP-148699	8/25/2008	10.00	0.52	10	1123	9210	5417	Club Dues - Deductible	122.43
3877	IEXP-107324	6/11/2009	10.00	0.52	10	1201	9210	5419	Misc. Employee Expense	
3878	IEXP-140375	7/8/2008	140.71	7.37	10	1501	9302	5419	Misc. Employee Expense	
3879	IEXP-142836	7/30/2008	528.00	27.53	10	1501	9302	5419	Misc. Employee Expense	
3880	IEXP-158788	10/3/2008	17.85	0.93	10	1501	9302	5419	Misc. Employee Expense	
3881	IEXP-188674	6/30/2009	15.00	0.79	10	1501	9210	5419	Misc. Employee Expense	
3882	IEXP-147877	8/21/2008	22.00	1.15	10	1403	9210	5419	Misc. Employee Expense	
3883	IEXP-159136	10/6/2008	26.00	1.38	10	1403	9210	5419	Misc. Employee Expense	
3884	IEXP-164902	11/6/2008	15.63	0.82	10	1403	9210	5419	Misc. Employee Expense	
3885	IEXP-170708	12/30/2008	247.95	12.95	10	1403	9210	5419	Misc. Employee Expense	
3886	IEXP-150245	8/29/2008	6.00	0.31	10	1101	9210	5419	Misc. Employee Expense	
3887	IEXP-163969	11/6/2008	27.84	1.46	10	1101	9210	5419	Misc. Employee Expense	
3888	IEXP-142765	8/22/2008	12.00	0.63	10	1114	9210	5419	Misc. Employee Expense	
3889	IEXP-141677	7/17/2008	4.00	0.21	10	1403	9210	5419	Misc. Employee Expense	
3890	IEXP-152941	9/10/2008	35.00	1.83	10	1831	9210	5419	Misc. Employee Expense	
3891	IEXP-187407	6/11/2009	114.03	5.97	10	1106	9210	5419	Misc. Employee Expense	
3892	IEXP-186359	5/27/2009	40.00	2.09	10	1110	9210	5419	Misc. Employee Expense	
3893	IEXP-180100	4/3/2009	30.00	1.57	10	1108	9210	5419	Misc. Employee Expense	
3894	IEXP-140343	7/8/2008	32.91	1.72	10	1115	9210	5419	Misc. Employee Expense	
3895	IEXP-140886	7/14/2008	16.08	0.84	10	1115	9210	5419	Misc. Employee Expense	
3896	IEXP-142145	7/22/2008	12.99	0.68	10	1115	9210	5419	Misc. Employee Expense	
3897	IEXP-142829	7/30/2008	11.94	0.62	10	1115	9210	5419	Misc. Employee Expense	
3898	IEXP-164138	11/3/2008	15.13	0.79	10	1129	9210	5419	Misc. Employee Expense	
3899	IEXP-186395	11/21/2008	120.00	6.28	10	1150	9210	5419	Misc. Employee Expense	
3900	IEXP-176662	3/24/2009	38.94	1.93	10	1150	9210	5419	Misc. Employee Expense	
3901	IEXP-145945	8/8/2008	85.00	4.45	10	1109	9210	5419	Misc. Employee Expense	
3902	IEXP-177344	3/9/2009	10.13	0.53	10	1200	9210	5419	Misc. Employee Expense	
3903	IEXP-188739	7/1/2009	8.63	0.45	10	1414	9210	5419	Misc. Employee Expense	
3904	IEXP-188283	12/12/2008	123.38	6.46	10	1405	9210	5419	Misc. Employee Expense	
3905	IEXP-173335	1/30/2009	182.05	8.48	10	1134	9210	5419	Misc. Employee Expense	
3906	IEXP-176432	3/16/2009	19.00	0.99	10	1134	9210	5419	Misc. Employee Expense	
3907	IEXP-178367	3/18/2009	24.42	1.28	10	1414	9210	5419	Misc. Employee Expense	
3908	IEXP-173454	1/23/2009	71.14	3.72	10	1111	9210	5419	Misc. Employee Expense	
3909	IEXP-171329	1/6/2009	54.82	2.87	10	1108	9210	5419	Misc. Employee Expense	
3910	IEXP-155304	9/18/2008	75.78	3.97	10	1148	9210	5419	Misc. Employee Expense	
3911	IEXP-174741	2/3/2009	108.75	5.69	10	1159	9210	5419	Misc. Employee Expense	
3912	IEXP-145085	9/8/2008	50.00	2.62	10	1822	9210	5419	Misc. Employee Expense	
3913	IEXP-188189	6/24/2009	104.02	5.44	10	1125	9210	5419	Misc. Employee Expense	127.33
3914	IEXP-176350	2/20/2009	20.00	1.05	10	1408	9210	5420	Employee Development	
3915	IEXP-149186	8/26/2008	39.50	2.07	10	1408	9210	5420	Employee Development	
3916	IEXP-139896	7/3/2008	521.37	27.29	10	1408	9210	5420	Employee Development	
3917	IEXP-187519	6/12/2009	18.90	0.99	10	1408	9210	5420	Employee Development	
3918	IEXP-184097	5/6/2009	72.00	3.77	10	1408	9210	5420	Employee Development	
3919	IEXP-139893	7/3/2008	45.50	2.38	10	1111	9210	5420	Employee Development	
3920	IEXP-141185	7/15/2008	22.78	1.19	10	1408	9210	5420	Employee Development	38.74
3921	IEXP-150245	8/29/2008	950.00	49.73	10	1101	9210	5421	Training	
3922	IEXP-179058	4/9/2009	795.00	41.61	10	1350	9210	5421	Training	
3923	IEXP-137882	7/28/2008	700.00	38.64	10	1114	9210	5421	Training	
3924	IEXP-173448	2/27/2009	852.00	44.80	10	1101	9210	5421	Training	
3925	IEXP-187745	6/24/2009	35.97	1.88	10	1411	9210	5421	Training	174.46
3926	IEXP-170708	12/30/2008	421.98	22.09	10	1403	9210	5424	Books and Manuals	
3927	IEXP-173779	1/23/2009	10.85	0.57	10	1403	9210	5424	Books and Manuals	
3928	IEXP-176718	2/25/2009	56.41	2.95	10	1403	9210	5424	Books and Manuals	
3929	IEXP-184273	5/7/2009	119.88	6.28	10	1116	9210	5424	Books and Manuals	
3930	IEXP-158788	10/3/2008	1,895.00	99.19	10	1501	9302	5425	Regulatory Compliance Training	99.19
3931	IEXP-164028	11/3/2008	25.00	1.31	10	1129	9210	5427	Technical Training	1.31
3932	IEXP-168091	12/10/2008	82.69	3.28	10	1108	9210	7120	Environmental & Safety	3.28
3933	IEXP-167034	12/1/2008	289.70	14.12	10	1405	9260	7421	Service Awards	14.12
3934	IEXP-163131	10/20/2008	1,054.53	55.20	10	1420	9280	7499	Misc. Employee Welfare Exp	
3935	IEXP-186599	5/28/2009	2.15	0.11	10	1215	9030	7499	Misc. Employee Welfare Exp	
3936	IEXP-177802	3/10/2009	28.35	1.48	10	1954	9210	7499	Misc. Employee Welfare Exp	
3937	IEXP-142100	7/21/2008	60.41	3.18	10	1829	9210	7499	Misc. Employee Welfare Exp	
3938	IEXP-142143	7/21/2008	72.46	3.79	10	1829	9210	7499	Misc. Employee Welfare Exp	
3939	IEXP-184821	11/15/2008	120.34	6.30	10	1829	9210	7499	Misc. Employee Welfare Exp	
3940	IEXP-175872	2/12/2009	50.00	2.62	10	1829	9210	7499	Misc. Employee Welfare Exp	
3941	IEXP-184805	5/11/2009	27.69	1.45	10	1829	9210	7499	Misc. Employee Welfare Exp	
3942	IEXP-189760	12/17/2008	23.62	1.25	10	1215	9210	7499	Misc. Employee Welfare Exp	
3943	IEXP-173854	1/26/2009	6.43	0.34	10	1215	9210	7499	Misc. Employee Welfare Exp	
3944	IEXP-181873	4/23/2009	76.48	4.00	10	1825	9210	7499	Misc. Employee Welfare Exp	
3945	IEXP-172820	1/16/2009	135.54	7.09	10	1825	9210	7499	Misc. Employee Welfare Exp	
3946	IEXP-188524	6/18/2009	820.24	32.47	10	1835	9210	7499	Misc. Employee Welfare Exp	
3947	IEXP-155326	9/29/2008	81.81	4.81	10	1825	9210	7499	Misc. Employee Welfare Exp	
3948	IEXP-147215	8/18/2008	-11.90	-0.62	10	1215	9210	7499	Misc. Employee Welfare Exp	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
3949	EXP-169419	12/16/2008	729.15	38.17	10	1836	9210	7499	Misc. Employee Welfare Exp	
3950	EXP-169419	12/16/2008	607.60	31.80	10	1822	9210	7499	Misc. Employee Welfare Exp	
3951	EXP-177729	3/6/2009	155.13	8.12	10	1836	9210	7499	Misc. Employee Welfare Exp	
3952	EXP-180925	4/9/2009	19.70	1.03	10	1115	9210	7499	Misc. Employee Welfare Exp	
3953	EXP-159290	10/8/2008	68.87	3.50	10	1115	9210	7499	Misc. Employee Welfare Exp	
3954	EXP-149188	8/26/2008	24.00	1.26	10	1115	9210	7499	Misc. Employee Welfare Exp	
3955	EXP-149189	8/26/2008	22.51	1.18	10	1115	9210	7499	Misc. Employee Welfare Exp	
3956	EXP-149114	8/26/2008	30.35	1.59	10	1115	9210	7499	Misc. Employee Welfare Exp	
3957	EXP-184450	5/8/2009	4.33	0.23	10	1115	9210	7499	Misc. Employee Welfare Exp	
3958	EXP-183727	5/5/2009	20.72	1.08	10	1115	9210	7499	Misc. Employee Welfare Exp	
3959	EXP-183771	5/5/2009	10.21	0.53	10	1115	9210	7499	Misc. Employee Welfare Exp	
3960	EXP-153465	9/12/2008	7.58	0.40	10	1115	9210	7499	Misc. Employee Welfare Exp	
3961	EXP-175228	2/6/2009	99.67	5.22	10	1115	9210	7499	Misc. Employee Welfare Exp	
3962	EXP-141220	7/15/2008	55.77	2.92	10	1115	9210	7499	Misc. Employee Welfare Exp	
3963	EXP-166916	11/26/2008	109.60	5.75	10	1115	9210	7499	Misc. Employee Welfare Exp	
3964	EXP-189643	12/17/2008	20.00	1.05	10	1115	9210	7499	Misc. Employee Welfare Exp	
3965	EXP-189643	12/17/2008	21.85	1.13	10	1148	9210	7499	Misc. Employee Welfare Exp	
3966	EXP-179176	3/26/2009	24.08	1.26	10	1115	9210	7499	Misc. Employee Welfare Exp	
3967	EXP-179176	3/26/2009	11.86	0.62	10	1148	9210	7499	Misc. Employee Welfare Exp	
3968	EXP-189468	5/29/2009	47.61	2.49	10	1115	9210	7499	Misc. Employee Welfare Exp	
3969	EXP-176814	2/26/2009	121.75	6.37	10	1115	9210	7499	Misc. Employee Welfare Exp	
3970	EXP-178398	3/18/2009	255.49	13.37	10	1115	9210	7499	Misc. Employee Welfare Exp	
3971	EXP-178398	3/16/2009	131.63	6.89	10	1148	9210	7499	Misc. Employee Welfare Exp	
3972	EXP-183159	4/30/2009	216.04	11.31	10	1115	9210	7499	Misc. Employee Welfare Exp	
3973	EXP-182245	4/23/2009	85.00	4.45	10	1108	9210	7499	Misc. Employee Welfare Exp	
3974	EXP-174744	2/3/2009	25.34	1.33	10	1823	9210	7499	Misc. Employee Welfare Exp	
3975	EXP-184011	5/5/2009	27.04	1.42	10	1215	9210	7499	Misc. Employee Welfare Exp	
3976	EXP-142987	7/31/2008	24.78	1.30	10	1115	9210	7499	Misc. Employee Welfare Exp	
3977	EXP-177824	3/10/2009	9.14	0.48	10	1115	9210	7499	Misc. Employee Welfare Exp	
3978	EXP-158675	10/3/2008	11.50	0.60	10	1115	9210	7499	Misc. Employee Welfare Exp	
3979	EXP-158675	10/3/2008	11.50	0.60	10	1148	9210	7499	Misc. Employee Welfare Exp	
3980	EXP-170736	12/31/2008	20.29	1.08	10	1828	9210	7499	Misc. Employee Welfare Exp	
3981	EXP-165709	11/11/2008	69.27	3.63	10	1826	9210	7499	Misc. Employee Welfare Exp	
3982	EXP-186831	6/2/2009	81.94	4.29	10	1821	9210	7499	Misc. Employee Welfare Exp	
3983	EXP-167177	12/2/2008	8.83	0.46	10	1200	9210	7499	Misc. Employee Welfare Exp	
3984	EXP-185775	5/20/2009	109.98	5.70	10	1826	9210	7499	Misc. Employee Welfare Exp	
3985	EXP-163809	10/30/2008	28.89	1.41	10	1838	9210	7499	Misc. Employee Welfare Exp	
3986	EXP-183711	5/6/2009	133.66	7.01	10	1107	9210	7499	Misc. Employee Welfare Exp	
3987	EXP-141828	7/18/2008	44.98	2.35	10	1148	9210	7499	Misc. Employee Welfare Exp	
3988	EXP-156795	9/26/2008	84.95	3.40	10	1148	9210	7499	Misc. Employee Welfare Exp	
3989	EXP-170318	12/18/2008	74.78	3.91	10	1109	9210	7499	Misc. Employee Welfare Exp	
3990	EXP-183755	10/30/2008	7.44	0.39	10	1835	9210	7499	Misc. Employee Welfare Exp	
3991	EXP-163755	10/30/2008	7.45	0.39	10	1829	9210	7499	Misc. Employee Welfare Exp	
3992	EXP-158458	10/2/2008	19.53	1.02	10	1829	9210	7499	Misc. Employee Welfare Exp	
3993	EXP-179582	3/30/2009	47.09	2.48	10	1154	9210	7499	Misc. Employee Welfare Exp	
3994	EXP-165607	11/11/2008	51.91	2.72	10	1109	9210	7499	Misc. Employee Welfare Exp	
3995	EXP-172868	2/2/2009	19.99	1.05	10	1822	9210	7499	Misc. Employee Welfare Exp	
3996	EXP-141344	7/15/2008	218.33	11.43	10	1822	9210	7499	Misc. Employee Welfare Exp	
3997	EXP-163302	12/1/2008	394.70	20.14	10	1822	9210	7499	Misc. Employee Welfare Exp	
3998	EXP-178012	4/6/2009	140.14	7.34	10	1822	9210	7499	Misc. Employee Welfare Exp	
3999	EXP-174826	3/3/2009	38.98	2.04	10	1822	9210	7499	Misc. Employee Welfare Exp	
4000	EXP-169680	12/17/2008	57.92	3.03	10	1420	9260	7499	Misc. Employee Welfare Exp	
4001	EXP-164485	11/14/2008	77.70	4.07	10	1420	9260	7499	Misc. Employee Welfare Exp	
4002	EXP-148709	8/25/2008	3,602.47	188.57	10	1420	9260	7499	Misc. Employee Welfare Exp	
4003	EXP-155363	9/19/2008	681.79	35.69	10	1420	9260	7499	Misc. Employee Welfare Exp	
4004	EXP-157696	9/30/2008	60.00	3.14	10	1420	9260	7499	Misc. Employee Welfare Exp	
4005	EXP-166987	11/26/2008	42.22	2.21	10	1420	9260	7499	Misc. Employee Welfare Exp	
4006	EXP-141598	7/16/2008	29.84	1.56	10	1420	9260	7499	Misc. Employee Welfare Exp	
4007	EXP-178814	2/28/2009	64.76	3.39	10	1420	9260	7499	Misc. Employee Welfare Exp	
4008	EXP-167177	12/2/2008	63.93	3.35	10	1420	9260	7499	Misc. Employee Welfare Exp	
4009	EXP-147505	8/19/2008	43.14	2.25	10	1420	9260	7499	Misc. Employee Welfare Exp	
4010	EXP-177702	3/8/2009	60.00	3.14	10	1420	9260	7499	Misc. Employee Welfare Exp	
4011	EXP-165090	11/7/2008	204.23	10.69	10	1420	9260	7499	Misc. Employee Welfare Exp	
4012	EXP-153947	9/15/2008	92.26	4.83	10	1420	9260	7499	Misc. Employee Welfare Exp	
4013	EXP-171019	12/2/2008	12.24	0.64	10	1411	9260	7499	Misc. Employee Welfare Exp	
4014	EXP-173683	12/3/2009	86.60	4.53	10	1420	9260	7499	Misc. Employee Welfare Exp	
4015	EXP-147175	8/18/2008	46.24	2.42	10	1420	9260	7499	Misc. Employee Welfare Exp	
4016	EXP-146409	8/12/2008	52.70	2.78	10	1420	9260	7499	Misc. Employee Welfare Exp	
4017	EXP-141676	7/17/2008	100.00	5.23	10	1420	9260	7499	Misc. Employee Welfare Exp	
4018	EXP-145811	8/8/2008	109.81	5.75	10	1420	9260	7499	Misc. Employee Welfare Exp	
4019	EXP-141828	7/18/2008	1,098.36	57.49	10	1420	9260	7499	Misc. Employee Welfare Exp	
4020	EXP-167466	12/4/2008	280.30	14.67	10	1420	9260	7499	Misc. Employee Welfare Exp	
4021	EXP-189733	7/1/2009	984.23	35.82	10	1420	9260	7499	Misc. Employee Welfare Exp	
4022	EXP-187238	6/9/2009	983.80	51.50	10	1420	9260	7499	Misc. Employee Welfare Exp	
4023	EXP-186702	6/1/2009	391.18	20.48	10	1420	9260	7499	Misc. Employee Welfare Exp	
4024	EXP-186728	11/24/2008	436.37	22.84	10	1420	9260	7499	Misc. Employee Welfare Exp	
4025	EXP-156795	9/26/2008	65.89	4.50	10	1420	9260	7499	Misc. Employee Welfare Exp	
4026	EXP-168408	12/15/2008	55.24	2.89	10	1420	9260	7499	Misc. Employee Welfare Exp	
4027	EXP-148112	8/21/2008	36.93	1.93	10	1420	9260	7499	Misc. Employee Welfare Exp	
4028	EXP-177819	3/9/2009	97.58	5.11	10	1420	9260	7499	Misc. Employee Welfare Exp	
4029	EXP-143486	8/4/2008	29.05	1.52	10	1420	9260	7499	Misc. Employee Welfare Exp	
4030	EXP-143528	8/4/2008	118.27	6.19	10	1420	9260	7499	Misc. Employee Welfare Exp	
4031	EXP-143545	8/4/2008	17.70	0.93	10	1420	9260	7499	Misc. Employee Welfare Exp	
4032	EXP-143422	8/4/2008	22.63	1.20	10	1420	9260	7499	Misc. Employee Welfare Exp	
4033	EXP-143423	8/4/2008	13.95	0.73	10	1420	9260	7499	Misc. Employee Welfare Exp	
4034	EXP-189489	11/19/2008	206.93	10.83	10	1420	9260	7499	Misc. Employee Welfare Exp	
4035	EXP-177998	3/11/2009	72.51	3.80	10	1420	9260	7499	Misc. Employee Welfare Exp	
4036	EXP-165825	11/13/2008	131.45	6.88	10	1420	9260	7499	Misc. Employee Welfare Exp	
4037	EXP-159346	10/7/2008	27.80	1.44	10	1420	9260	7499	Misc. Employee Welfare Exp	
4038	EXP-156070	10/6/2008	2,145.00	112.28	10	1001	9210	7590	Misc. General Expense	801.09
4039	EXP-183564	12/16/2008	893.49	46.77	10	1001	9210	7590	Misc. General Expense	
4040	EXP-181978	4/21/2009	745.00	39.00	10	1001	9210	7590	Misc. General Expense	
4041	EXP-185819	5/21/2009	795.00	41.81	10	1001	9210	7590	Misc. General Expense	
4042	EXP-155449	9/19/2008	1,195.00	62.55	10	1201	9210	7590	Misc. General Expense	
4043	EXP-183488	10/31/2008	20.00	1.05	10	1201	9210	7590	Misc. General Expense	
4044	EXP-168145	12/11/2008	407.75	21.34	10	1201	9210	7590	Misc. General Expense	
4045	EXP-177530	3/4/2009	15.00	0.79	10	1201	9210	7590	Misc. General Expense	
4046	EXP-180253	4/3/2009	2,833.69	148.33	10	1201	9210	7590	Misc. General Expense	
4047	EXP-188477	6/26/2009	15.00	0.79	10	1201	9210	7590	Misc. General Expense	
4048	EXP-185042	6/2/2009	55.00	2.88	10	1201	9210	7590	Misc. General Expense	
4049	EXP-142527	7/24/2008	3,495.47	183.02	10	1101	9210	7590	Misc. General Expense	
4050	EXP-186993	11/28/2008	1,049.04	54.91	10	1101	9210	7590	Misc. General Expense	
4051	EXP-172615	11/5/2009	350.00	18.32	10	1821	9210	7590	Misc. General Expense	
4052	EXP-153126	9/10/2008	63.43	3.32	10	1821	9210	7590	Misc. General Expense	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY						
4053	IEXP-152578	8/5/2008	272.84	14.27	10	1133	9210	7590	Misc. General Expense	
4054	IEXP-173591	1/23/2009	5.00	0.26	10	1133	9210	7590	Misc. General Expense	
4055	IEXP-170738	12/31/2008	3.37	0.18	10	1821	9210	7590	Misc. General Expense	
4056	IEXP-178992	3/23/2009	105.95	5.55	10	1401	9210	7590	Misc. General Expense	
4057	IEXP-159072	10/6/2008	1,144.13	59.89	10	1403	9210	7590	Misc. General Expense	
4058	IEXP-185142	11/7/2008	50.00	2.62	10	1403	9210	7590	Misc. General Expense	
4059	IEXP-175013	2/5/2009	142.89	7.48	10	1001	9210	7590	Misc. General Expense	
4060	IEXP-140456	7/10/2008	8.39	0.44	10	1001	9210	7590	Misc. General Expense	
4061	IEXP-166970	11/26/2008	313.95	16.43	10	1001	9210	7590	Misc. General Expense	
4062	IEXP-166970	11/26/2008	450.00	23.55	10	1420	9210	7590	Misc. General Expense	
4063	IEXP-170102	12/19/2008	154.28	8.07	10	1101	9210	7590	Misc. General Expense	
4064	IEXP-163779	10/29/2008	11,760.89	615.61	10	1001	9210	7590	Misc. General Expense	
4065	IEXP-155422	8/19/2008	167.00	8.74	10	1001	9210	7590	Misc. General Expense	
4066	IEXP-148395	8/12/2008	59.51	3.11	10	1154	9210	7590	Misc. General Expense	
4067	IEXP-166043	11/14/2008	27.08	1.42	10	1133	9210	7590	Misc. General Expense	
4068	IEXP-178573	2/23/2009	75.00	3.83	10	1501	9302	7590	Misc. General Expense	
4068	IEXP-140217	7/8/2008	74.69	3.91	10	1502	9302	7590	Misc. General Expense	
4070	IEXP-164888	11/10/2008	58.75	3.08	10	1502	9302	7590	Misc. General Expense	1,515.49
Total Div 009 Expense Reports Allocated to Kentucky				20,828						
4071	IEXP-143848	8/5/2008	-1,150.00	-62.25	10	1227	9210	04021	Promo Other, Misc.	-62.25
4072	IEXP-179374	3/27/2009	15.51	0.84	10	1228	9210	05010	Office Supplies	0.84
4073	IEXP-141925	7/18/2008	4.50	0.24	10	1203	9210	05411	Meals & Entertainment	
4074	IEXP-139313	6/30/2008	103.44	5.60	10	1203	9210	05411	Meals & Entertainment	
4075	IEXP-141092	7/15/2008	106.02	5.74	10	1203	9210	05411	Meals & Entertainment	
4076	IEXP-142573	7/25/2008	104.00	5.63	10	1203	9210	05411	Meals & Entertainment	
4077	IEXP-140374	7/8/2008	43.67	2.38	10	1203	9210	05411	Meals & Entertainment	
4078	IEXP-139060	6/27/2008	96.27	5.21	10	1203	9210	05411	Meals & Entertainment	
4079	IEXP-142125	7/21/2008	78.91	4.27	10	1203	9210	05411	Meals & Entertainment	
4080	IEXP-139132	6/27/2008	61.58	3.33	10	1203	9210	05411	Meals & Entertainment	
4081	IEXP-141121	7/14/2008	60.45	3.27	10	1203	9210	05411	Meals & Entertainment	
4082	IEXP-140018	7/3/2008	1,407.80	76.20	10	1210	9210	05411	Meals & Entertainment	
4083	IEXP-140448	7/8/2008	404.25	21.88	10	1210	9210	05411	Meals & Entertainment	
4084	IEXP-141072	7/14/2008	24.95	1.35	10	1203	9210	05411	Meals & Entertainment	
4085	IEXP-142554	7/25/2008	19.85	1.06	10	1210	9210	05411	Meals & Entertainment	
4086	IEXP-141143	7/15/2008	90.94	4.82	10	1203	9210	05411	Meals & Entertainment	
4087	IEXP-140200	7/8/2008	23.72	1.28	10	1210	9210	05411	Meals & Entertainment	
4088	IEXP-141018	7/14/2008	15.73	0.85	10	1210	9210	05411	Meals & Entertainment	
4089	IEXP-141013	7/15/2008	60.95	3.30	10	1210	9210	05411	Meals & Entertainment	
4090	IEXP-142789	7/29/2008	225.45	12.20	10	1210	9210	05411	Meals & Entertainment	
4091	IEXP-141328	7/15/2008	115.80	6.27	10	1210	9210	05411	Meals & Entertainment	
4092	IEXP-142779	7/29/2008	232.00	12.56	10	1203	9210	05411	Meals & Entertainment	
4093	IEXP-142784	7/29/2008	33.67	1.82	10	1203	9210	05411	Meals & Entertainment	
4094	IEXP-143785	8/5/2008	357.38	19.35	10	1210	9210	05411	Meals & Entertainment	
4095	IEXP-143770	8/5/2008	277.25	15.01	10	1210	9210	05411	Meals & Entertainment	
4096	IEXP-143786	8/5/2008	52.49	2.84	10	1210	9210	05411	Meals & Entertainment	
4097	IEXP-143848	8/5/2008	35.55	1.82	10	1227	9210	05411	Meals & Entertainment	
4098	IEXP-144506	8/6/2008	163.76	8.86	10	1203	9210	05411	Meals & Entertainment	
4099	IEXP-144485	8/8/2008	84.35	4.57	10	1203	9210	05411	Meals & Entertainment	
4100	IEXP-148531	8/13/2008	28.75	1.56	10	1210	9210	05411	Meals & Entertainment	
4101	IEXP-146666	8/14/2008	45.77	2.48	10	1210	9210	05411	Meals & Entertainment	
4102	IEXP-146734	8/14/2008	7.50	0.41	10	1228	9210	05411	Meals & Entertainment	
4103	IEXP-147220	8/18/2008	31.45	1.70	10	1210	9210	05411	Meals & Entertainment	
4104	IEXP-148148	8/21/2008	30.98	1.68	10	1227	9210	05411	Meals & Entertainment	
4105	IEXP-155066	9/17/2008	88.91	3.73	10	1203	9210	05411	Meals & Entertainment	
4106	IEXP-151665	8/3/2008	1,048.31	56.75	10	1210	9210	05411	Meals & Entertainment	
4107	IEXP-153401	9/12/2008	182.90	9.90	10	1210	9210	05411	Meals & Entertainment	
4108	IEXP-150554	8/29/2008	18.72	1.01	10	1203	9210	05411	Meals & Entertainment	
4109	IEXP-146325	9/7/2008	452.68	24.51	10	1228	9210	05411	Meals & Entertainment	
4110	IEXP-166803	9/26/2008	38.71	1.99	10	1203	9210	05411	Meals & Entertainment	
4111	IEXP-155622	9/22/2008	32.40	1.75	10	1203	9210	05411	Meals & Entertainment	
4112	IEXP-155843	9/24/2008	125.12	6.77	10	1210	9210	05411	Meals & Entertainment	
4113	IEXP-156027	10/3/2008	9.00	0.49	10	1227	9210	05411	Meals & Entertainment	
4114	IEXP-155513	9/22/2008	15.00	0.81	10	1158	9210	05411	Meals & Entertainment	
4115	IEXP-162346	10/17/2008	89.50	4.84	10	1210	9210	05411	Meals & Entertainment	
4116	IEXP-152750	10/7/2008	428.49	23.20	10	1228	9210	05411	Meals & Entertainment	
4117	IEXP-183027	10/20/2008	5.99	0.32	10	1210	9210	05411	Meals & Entertainment	
4118	IEXP-162705	10/17/2008	6.00	0.32	10	1226	9210	05411	Meals & Entertainment	
4119	IEXP-166378	11/18/2008	40.20	2.18	10	1203	9210	05411	Meals & Entertainment	
4120	IEXP-165006	11/7/2008	3.25	0.18	10	1210	9210	05411	Meals & Entertainment	
4121	IEXP-166270	11/17/2008	4.75	0.26	10	1203	9210	05411	Meals & Entertainment	
4122	IEXP-166068	11/14/2008	100.74	5.45	10	1227	9210	05411	Meals & Entertainment	
4123	IEXP-163972	10/31/2008	5.75	0.31	10	1210	9210	05411	Meals & Entertainment	
4124	IEXP-166366	11/18/2008	139.86	7.57	10	1203	9210	05411	Meals & Entertainment	
4125	IEXP-162986	11/12/2008	368.54	19.84	10	1228	9210	05411	Meals & Entertainment	
4126	IEXP-168046	11/14/2008	6.45	0.35	10	1210	9210	05411	Meals & Entertainment	
4127	IEXP-163508	10/31/2008	7.39	0.40	10	1210	9210	05411	Meals & Entertainment	
4128	IEXP-166024	11/14/2008	11.45	0.62	10	1210	9210	05411	Meals & Entertainment	
4129	IEXP-183993	10/31/2008	124.98	6.78	10	1210	9210	05411	Meals & Entertainment	
4130	IEXP-166376	11/18/2008	55.40	3.00	10	1203	9210	05411	Meals & Entertainment	
4131	IEXP-166225	11/17/2008	14.75	0.80	10	1203	9210	05411	Meals & Entertainment	
4132	IEXP-186379	11/18/2008	5.59	0.30	10	1210	9210	05411	Meals & Entertainment	
4133	IEXP-166477	11/20/2008	28.80	1.61	10	1226	9210	05411	Meals & Entertainment	
4134	IEXP-167042	12/1/2008	130.04	7.04	10	1203	9210	05411	Meals & Entertainment	
4135	IEXP-166951	11/28/2008	3.59	0.19	10	1203	9210	05411	Meals & Entertainment	
4136	IEXP-167400	12/3/2008	35.81	1.93	10	1203	9210	05411	Meals & Entertainment	
4137	IEXP-166936	11/26/2008	49.00	2.65	10	1203	9210	05411	Meals & Entertainment	
4138	IEXP-169863	12/17/2008	237.93	12.88	10	1203	9210	05411	Meals & Entertainment	
4139	IEXP-166968	11/26/2008	24.01	1.30	10	1226	9210	05411	Meals & Entertainment	
4140	IEXP-168447	12/15/2008	100.18	5.42	10	1210	9210	05411	Meals & Entertainment	
4141	IEXP-168345	11/18/2008	88.74	4.60	10	1203	9210	05411	Meals & Entertainment	
4142	IEXP-168375	11/18/2008	53.95	2.92	10	1203	9210	05411	Meals & Entertainment	
4143	IEXP-170261	12/19/2008	22.83	1.24	10	1203	9210	05411	Meals & Entertainment	
4144	IEXP-170180	12/19/2008	17.94	0.97	10	1210	9210	05411	Meals & Entertainment	
4145	IEXP-167082	12/1/2008	575.74	31.17	10	1210	9210	05411	Meals & Entertainment	
4146	IEXP-167243	12/2/2008	48.00	2.60	10	1203	9210	05411	Meals & Entertainment	
4147	IEXP-169849	12/18/2008	50.68	2.74	10	1228	9210	05411	Meals & Entertainment	
4148	IEXP-167723	12/8/2008	19.47	1.05	10	1227	9210	05411	Meals & Entertainment	</

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 6.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost		FERC	Sub Acct	Sub Acct Description	Sub Acct Sub-Total
	NUMBER	INVOICE DATE	Amount	KY		Center	Acct				
4155	IEXP-172890	1/21/2009	51.50	2.79	10	1226	9210	05411	Meals & Entertainment		
4156	IEXP-171859	1/8/2009	57.28	3.10	10	1203	9210	05411	Meals & Entertainment		
4157	IEXP-175996	2/17/2009	95.25	5.16	10	1203	9210	05411	Meals & Entertainment		
4158	IEXP-174238	1/30/2009	77.22	4.18	10	1203	9210	05411	Meals & Entertainment		
4159	IEXP-176183	2/17/2009	62.28	4.45	10	1203	9210	05411	Meals & Entertainment		
4160	IEXP-174251	1/30/2009	89.29	4.83	10	1203	9210	05411	Meals & Entertainment		
4161	IEXP-175238	2/6/2009	7.00	0.38	10	1203	9210	05411	Meals & Entertainment		
4162	IEXP-176547	2/23/2009	85.51	4.63	10	1203	9210	05411	Meals & Entertainment		
4163	IEXP-173851	1/23/2009	35.12	1.90	10	1203	9210	05411	Meals & Entertainment		
4164	IEXP-174283	1/30/2009	838.39	45.39	10	1203	9210	05411	Meals & Entertainment		
4165	IEXP-175385	2/9/2009	20.00	1.08	10	1210	9210	05411	Meals & Entertainment		
4166	IEXP-176048	2/23/2009	287.25	15.55	10	1228	9210	05411	Meals & Entertainment		
4167	IEXP-174319	1/30/2009	874.00	47.31	10	1210	9210	05411	Meals & Entertainment		
4168	IEXP-174720	2/3/2009	17.98	0.97	10	1203	9210	05411	Meals & Entertainment		
4169	IEXP-175274	2/6/2009	46.75	2.53	10	1226	9210	05411	Meals & Entertainment		
4170	IEXP-176315	2/19/2009	4.98	0.27	10	1226	9210	05411	Meals & Entertainment		
4171	IEXP-175482	2/9/2009	15.50	0.84	10	1158	9210	05411	Meals & Entertainment		
4172	IEXP-176474	2/21/2009	54.00	2.92	10	1227	9210	05411	Meals & Entertainment		
4173	IEXP-176476	2/21/2009	53.04	2.87	10	1227	9210	05411	Meals & Entertainment		
4174	IEXP-178813	2/27/2009	642.02	34.78	10	1203	9210	05411	Meals & Entertainment		
4175	IEXP-177712	3/6/2009	15.00	0.81	10	1203	9210	05411	Meals & Entertainment		
4176	IEXP-178893	2/27/2009	50.84	2.75	10	1203	9210	05411	Meals & Entertainment		
4177	IEXP-177732	3/6/2009	19.45	1.05	10	1203	9210	05411	Meals & Entertainment		
4178	IEXP-176914	3/2/2009	10.50	0.57	10	1203	9210	05411	Meals & Entertainment		
4179	IEXP-178538	2/23/2009	14.50	0.78	10	1203	9210	05411	Meals & Entertainment		
4180	IEXP-178014	3/11/2009	69.70	3.77	10	1210	9210	05411	Meals & Entertainment		
4181	IEXP-176928	2/27/2009	23.99	1.30	10	1203	9210	05411	Meals & Entertainment		
4182	IEXP-177278	3/2/2009	40.61	2.20	10	1203	9210	05411	Meals & Entertainment		
4183	IEXP-178664	3/18/2009	75.79	4.10	10	1203	9210	05411	Meals & Entertainment		
4184	IEXP-177279	3/2/2009	4.00	0.22	10	1158	9210	05411	Meals & Entertainment		
4185	IEXP-171449	3/2/2009	33.90	1.84	10	1227	9210	05411	Meals & Entertainment		
4186	IEXP-178611	3/18/2009	5.25	0.28	10	1203	9210	05411	Meals & Entertainment		
4187	IEXP-181131	4/13/2009	5.48	0.30	10	1210	9210	05411	Meals & Entertainment		
4188	IEXP-179765	3/31/2009	852.12	46.13	10	1203	9210	05411	Meals & Entertainment		
4189	IEXP-180553	4/6/2009	73.00	3.95	10	1203	9210	05411	Meals & Entertainment		
4190	IEXP-181332	4/15/2009	15.50	0.84	10	1203	9210	05411	Meals & Entertainment		
4191	IEXP-178770	3/31/2009	41.99	2.27	10	1203	9210	05411	Meals & Entertainment		
4192	IEXP-180748	4/7/2009	15.00	0.81	10	1210	9210	05411	Meals & Entertainment		
4193	IEXP-182395	4/23/2009	51.80	2.80	10	1203	9210	05411	Meals & Entertainment		
4194	IEXP-181021	4/9/2009	152.07	8.23	10	1210	9210	05411	Meals & Entertainment		
4195	IEXP-181038	4/9/2009	13.24	0.72	10	1210	9210	05411	Meals & Entertainment		
4198	IEXP-181132	4/13/2009	22.00	1.19	10	1203	9210	05411	Meals & Entertainment		
4197	IEXP-182414	4/24/2009	21.50	1.16	10	1203	9210	05411	Meals & Entertainment		
4198	IEXP-179586	3/30/2009	13.00	0.70	10	1203	9210	05411	Meals & Entertainment		
4199	IEXP-178987	4/3/2009	15.50	0.84	10	1203	9210	05411	Meals & Entertainment		
4200	IEXP-180528	4/6/2009	58.93	3.19	10	1203	9210	05411	Meals & Entertainment		
4201	IEXP-181534	4/17/2009	4.25	0.23	10	1203	9210	05411	Meals & Entertainment		
4202	IEXP-178950	3/24/2009	9.98	0.38	10	1203	9210	05411	Meals & Entertainment		
4203	IEXP-181320	4/15/2009	30.45	1.65	10	1203	9210	05411	Meals & Entertainment		
4204	IEXP-183340	5/28/2009	135.00	7.31	10	1225	9210	05411	Meals & Entertainment		
4205	IEXP-185849	5/21/2009	77.47	4.19	10	1203	9210	05411	Meals & Entertainment		
4206	IEXP-186056	5/26/2009	23.99	1.30	10	1203	9210	05411	Meals & Entertainment		
4207	IEXP-185323	5/15/2009	45.05	2.44	10	1203	9210	05411	Meals & Entertainment		
4208	IEXP-183651	5/4/2009	40.42	2.19	10	1228	9210	05411	Meals & Entertainment		
4209	IEXP-183356	5/11/2009	37.50	2.03	10	1210	9210	05411	Meals & Entertainment		
4210	IEXP-182980	4/30/2009	84.96	4.80	10	1226	9210	05411	Meals & Entertainment		
4211	IEXP-185316	5/15/2009	5.69	0.31	10	1210	9210	05411	Meals & Entertainment		
4212	IEXP-188153	5/28/2009	110.89	6.00	10	1203	9210	05411	Meals & Entertainment		
4213	IEXP-185841	5/19/2009	11.90	0.64	10	1203	9210	05411	Meals & Entertainment		
4214	IEXP-182661	4/28/2009	54.27	2.94	10	1203	9210	05411	Meals & Entertainment		
4215	IEXP-182351	5/4/2009	20.75	1.12	10	1227	9210	05411	Meals & Entertainment		
4216	IEXP-188257	5/27/2009	84.82	4.59	10	1227	9210	05411	Meals & Entertainment		
4217	IEXP-188103	6/22/2009	149.78	8.11	10	1203	9210	05411	Meals & Entertainment		
4218	IEXP-188064	6/11/2009	202.69	10.97	10	1203	9210	05411	Meals & Entertainment		
4219	IEXP-187687	6/15/2009	45.82	2.47	10	1203	9210	05411	Meals & Entertainment		
4220	IEXP-188126	6/24/2009	37.07	2.05	10	1210	9210	05411	Meals & Entertainment		
4221	IEXP-187234	6/9/2009	554.55	30.02	10	1210	9210	05411	Meals & Entertainment		
4222	IEXP-188417	6/28/2009	4.85	0.27	10	1228	9210	05411	Meals & Entertainment		
4223	IEXP-187169	6/8/2009	10.65	0.58	10	1158	9210	05411	Meals & Entertainment		
4224	IEXP-187211	6/8/2009	16.40	0.89	10	1158	9210	05411	Meals & Entertainment		
4225	IEXP-137819	7/14/2008	361.50	19.57	10	1225	9210	05412	Spousal & Dependent Travel	887.83	
4226	IEXP-161894	11/17/2008	169.91	9.20	10	1225	9210	05412	Spousal & Dependent Travel		
4227	IEXP-188434	7/1/2009	9.00	0.49	10	1226	9210	05412	Spousal & Dependent Travel	29.25	
4228	IEXP-140018	7/3/2008	19.19	1.04	10	1210	9210	05413	Transportation		
4229	IEXP-139827	7/2/2008	26.76	1.45	10	1210	9210	05413	Transportation		
4230	IEXP-148458	8/13/2008	121.68	6.59	10	1226	9210	05413	Transportation		
4231	IEXP-153401	9/12/2008	269.00	14.56	10	1210	9210	05413	Transportation		
4232	IEXP-146325	9/7/2008	41.34	2.24	10	1226	9210	05413	Transportation		
4233	IEXP-163226	10/22/2008	111.15	6.02	10	1226	9210	05413	Transportation		
4234	IEXP-162986	11/1/2008	401.21	21.72	10	1228	9210	05413	Transportation		
4235	IEXP-163894	10/31/2008	4.09	0.22	10	1210	9210	05413	Transportation		
4236	IEXP-170182	12/19/2008	39.77	2.15	10	1210	9210	05413	Transportation		
4237	IEXP-169059	12/16/2008	163.80	8.87	10	1203	9210	05413	Transportation		
4238	IEXP-177351	3/3/2009	1.50	0.08	10	1227	9210	05413	Transportation	64.93	
4239	IEXP-137619	7/14/2008	103.00	5.58	10	1225	9210	05414	Lodging		
4240	IEXP-153401	9/12/2008	102.35	5.54	10	1210	9210	05414	Lodging		
4241	IEXP-146325	9/7/2008	37.29	2.02	10	1228	9210	05414	Lodging	13.14	
4242	IEXP-169892	12/18/2008	309.95	16.78	10	1226	9210	05415	Membership Fees	16.78	
4243	IEXP-183307	5/1/2009	69.20	3.75	10	1203	9210	05420	Employee Development	3.75	
4244	IEXP-179384	3/28/2009	30.20	1.64	10	1228	9010	07499	Misc. Employee Welfare Exp		
4245	IEXP-179384	3/28/2009	30.21	1.64	10	1226	9100	07499	Misc. Employee Welfare Exp		
4246	IEXP-139080	6/27/2008	25.00	1.35	10	1203	9210	07499	Misc. Employee Welfare Exp		
4247	IEXP-142092	7/21/2008	29.11	1.58	10	1210	9210	07499	Misc. Employee Welfare Exp		
4248	IEXP-140448	7/8/2008	18.70	1.01	10	1210	9210	07499	Misc. Employee Welfare Exp		
4249	IEXP-141672	7/14/2008	194.25	10.52	10	1203	9210	07499	Misc. Employee Welfare Exp		
4250	IEXP-142685	7/28/2008	139.77	7.57	10	1203	9210	07499	Misc. Employee Welfare Exp		
4251	IEXP-139843	7/2/2008	17.22	0.93	10	1203	9210	07499	Misc. Employee Welfare Exp		
4252	IEXP-140200	7/8/2008	60.57	3.28	10	1210	9210	07499	Misc. Employee Welfare Exp		
4253	IEXP-141013	7/15/2008	39.39	2.13	10	1210	9210	07499	Misc. Employee Welfare Exp		
4254	IEXP-139889	7/2/2008	320.00	17.32	10	1203	9210	07499	Misc. Employee Welfare Exp		
4255	IEXP-142578	7/25/2008	17.00	0.95	10	1158	9210	07499	Misc. Employee Welfare Exp		
4256	IEXP-148151	8/21/2008	25.00	1.35	10	1210	9210	07499	Misc. Employee Welfare Exp		
4257	IEXP-148489	8/22/2008	22.64	1.23	10	1210	9210	07499	Misc. Employee Welfare Exp		
4258	IEXP-151069	8/2/2008	61.89	3.36	10	1203	9210	07499	Misc. Employee Welfare Exp		

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction
 Employee Expense Report Exclusions

SSU Div 02 Allocation Factor to Kentucky 5.23%
 SSU Div 12 Allocation Factor to Kentucky 5.41%
 Division General Office Allocation Factor to Kentucky 34.13%

ACCOUNT CODING

Line Item	INVOICE		Amount Allocated to		Company	Cost Center	FERC Acct	Sub Acct	Sub Acct Description	Sub Acct Sub-Total	
	NUMBER	INVOICE DATE	Amount	KY							
4259	IEXP-152817	9/8/2008	73.05	3.95	10	1203	9210	07499	Misc. Employee Welfare Exp		
4260	IEXP-139808	7/2/2008	23.88	1.29	10	1210	9210	07499	Misc. Employee Welfare Exp		
4261	IEXP-151785	9/3/2008	25.00	1.35	10	1210	9210	07499	Misc. Employee Welfare Exp		
4262	IEXP-146686	8/14/2008	25.06	1.38	10	1210	9210	07499	Misc. Employee Welfare Exp		
4263	IEXP-141324	7/15/2008	20.96	1.13	10	1210	9210	07499	Misc. Employee Welfare Exp		
4264	IEXP-153492	9/12/2008	25.00	1.35	10	1210	9210	07499	Misc. Employee Welfare Exp		
4265	IEXP-139107	6/27/2008	25.00	1.35	10	1210	9210	07499	Misc. Employee Welfare Exp		
4266	IEXP-147345	8/18/2008	25.00	1.35	10	1210	9210	07499	Misc. Employee Welfare Exp		
4267	IEXP-139046	6/26/2008	50.98	2.76	10	1210	9210	07499	Misc. Employee Welfare Exp		
4268	IEXP-151745	9/5/2008	243.12	13.16	10	1210	9210	07499	Misc. Employee Welfare Exp		
4269	IEXP-150592	8/29/2008	213.21	11.54	10	1203	9210	07499	Misc. Employee Welfare Exp		
4270	IEXP-158803	8/26/2008	231.84	12.55	10	1203	9210	07499	Misc. Employee Welfare Exp		
4271	IEXP-139827	7/2/2008	43.02	2.33	10	1210	9210	07499	Misc. Employee Welfare Exp		
4272	IEXP-139005	6/26/2008	25.87	1.40	10	1210	9210	07499	Misc. Employee Welfare Exp		
4273	IEXP-147884	8/21/2008	25.00	1.35	10	1210	9210	07499	Misc. Employee Welfare Exp		
4274	IEXP-139087	6/27/2008	26.59	1.44	10	1210	9210	07499	Misc. Employee Welfare Exp		
4275	IEXP-151786	9/3/2008	25.00	1.35	10	1210	9210	07499	Misc. Employee Welfare Exp		
4276	IEXP-143848	8/5/2008	1,150.00	62.25	10	1227	9210	07499	Misc. Employee Welfare Exp		
4277	IEXP-139825	7/3/2008	29.05	1.57	10	1210	9210	07499	Misc. Employee Welfare Exp		
4278	IEXP-162685	10/17/2008	16.22	0.88	10	1203	9210	07499	Misc. Employee Welfare Exp		
4279	IEXP-160965	10/14/2008	158.79	8.80	10	1203	9210	07499	Misc. Employee Welfare Exp		
4280	IEXP-166345	11/18/2008	88.74	4.80	10	1203	9210	07499	Misc. Employee Welfare Exp		
4281	IEXP-166375	11/18/2008	88.95	4.82	10	1203	9210	07499	Misc. Employee Welfare Exp		
4282	IEXP-170222	12/19/2008	68.36	3.16	10	1203	9210	07499	Misc. Employee Welfare Exp		
4283	IEXP-168898	12/16/2008	150.00	8.12	10	1203	9210	07499	Misc. Employee Welfare Exp		
4284	IEXP-168879	12/16/2008	17.30	0.94	10	1203	9210	07499	Misc. Employee Welfare Exp		
4285	IEXP-166707	11/24/2008	385.09	20.85	10	1203	9210	07499	Misc. Employee Welfare Exp		
4286	IEXP-168447	12/15/2008	8.10	0.44	10	1210	9210	07499	Misc. Employee Welfare Exp		
4287	IEXP-166345	11/18/2008	-88.74	-4.80	10	1203	9210	07499	Misc. Employee Welfare Exp		
4288	IEXP-166375	11/18/2008	-53.95	-2.82	10	1203	9210	07499	Misc. Employee Welfare Exp		
4289	IEXP-166726	11/24/2008	128.86	6.98	10	1203	9210	07499	Misc. Employee Welfare Exp		
4290	IEXP-166595	11/21/2008	121.00	6.55	10	1203	9210	07499	Misc. Employee Welfare Exp		
4291	IEXP-167497	12/4/2008	186.93	10.12	10	1203	9210	07499	Misc. Employee Welfare Exp		
4292	IEXP-167217	12/2/2008	78.88	4.28	10	1210	9210	07499	Misc. Employee Welfare Exp		
4293	IEXP-169849	12/18/2008	38.73	2.10	10	1228	9210	07499	Misc. Employee Welfare Exp		
4294	IEXP-175274	2/6/2009	15.00	0.81	10	1226	9210	07499	Misc. Employee Welfare Exp		
4295	IEXP-177732	3/6/2009	248.75	13.38	10	1203	9210	07499	Misc. Employee Welfare Exp		
4296	IEXP-171449	3/2/2009	83.88	4.55	10	1227	9210	07499	Misc. Employee Welfare Exp		
4297	IEXP-181210	4/14/2009	38.87	2.11	10	1203	9210	07499	Misc. Employee Welfare Exp		
4298	IEXP-160553	4/6/2008	116.81	6.33	10	1203	9210	07499	Misc. Employee Welfare Exp		
4299	IEXP-179384	3/28/2009	142.79	7.73	10	1226	9210	07499	Misc. Employee Welfare Exp		
4300	IEXP-184718	5/12/2009	6.00	0.32	10	1203	9210	07499	Misc. Employee Welfare Exp		
4301	IEXP-185118	5/14/2009	550.00	29.77	10	1210	9210	07499	Misc. Employee Welfare Exp		
4302	IEXP-185698	5/20/2009	-42.28	-2.29	10	1203	9210	07499	Misc. Employee Welfare Exp		
4303	IEXP-139808	7/2/2008	23.88	1.29	10	1210	9210	07590	Misc. General Expense	318.24	
4304	IEXP-141324	7/15/2008	20.96	1.13	10	1210	9210	07590	Misc. General Expense		
4305	IEXP-139827	7/2/2008	43.02	2.33	10	1210	9210	07590	Misc. General Expense		
4306	IEXP-139825	7/3/2008	29.05	1.57	10	1210	9210	07590	Misc. General Expense		
4307	IEXP-148666	8/14/2008	25.06	1.36	10	1210	9210	07590	Misc. General Expense		
4308	IEXP-147345	8/18/2008	25.00	1.35	10	1210	9210	07590	Misc. General Expense		
4309	IEXP-139808	7/2/2008	-23.88	-1.29	10	1210	9210	07590	Misc. General Expense		
4310	IEXP-148666	8/14/2008	-25.06	-1.36	10	1210	9210	07590	Misc. General Expense		
4311	IEXP-141324	7/15/2008	-20.96	-1.13	10	1210	9210	07590	Misc. General Expense		
4312	IEXP-139107	6/27/2008	-25.00	-1.35	10	1210	9210	07590	Misc. General Expense		
4313	IEXP-147345	8/18/2008	-25.00	-1.35	10	1210	9210	07590	Misc. General Expense		
4314	IEXP-139046	6/26/2008	-50.98	-2.76	10	1210	9210	07590	Misc. General Expense		
4315	IEXP-139827	7/2/2008	-43.02	-2.33	10	1210	9210	07590	Misc. General Expense		
4316	IEXP-139005	6/26/2008	-25.87	-1.40	10	1210	9210	07590	Misc. General Expense		
4317	IEXP-139087	6/27/2008	-26.59	-1.44	10	1210	9210	07590	Misc. General Expense		
4318	IEXP-139825	7/3/2008	-29.05	-1.57	10	1210	9210	07590	Misc. General Expense		
4319	IEXP-185698	5/20/2009	42.28	2.29	10	1203	9210	07590	Misc. General Expense	-4.66	
Total Div 012 Expense Reports Allocated to Kentucky				1,268							
Grand Total					134,100						

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-039
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please provide a detailed breakout and description of all of the expense items making up the Forecasted Period account 930.2 Miscellaneous General expenses of \$48,183. If any of these expenses have been removed for ratemaking purposes in this case, please indicate and quantify these items and indicate on which filing schedule they have been removed.

RESPONSE:

Non-inventory supplies – 9302-02005	\$ 98
Association dues – 9302-07510	\$39,929
Contract labor – 9302-06111	\$ 8,122
Misc general expense – 9302-07590	\$ 34

These expenses have not been removed for ratemaking purposes.

Respondent: Greg Waller

REQUEST:

[Revenue Requirement] - With regard to Service Awards/Employee Awards, please provide the following information:

- a. Detailed breakout and description of the Service Awards/Employee Awards included in the above-the-line Forecasted Period O&M expenses. To the extent that the Forecasted Period expenses allocated to Kentucky from the SSU and General Office include service award expenses, please include a similar breakout, description, and quantification of these service award expenses.
- b. If any of the expenses to be identified in response to part (a) above were removed from the Forecasted Period, please identify and quantify these expenses and explain on which filing schedule they were removed.

RESPONSE:

- a) This type of detail is not available for the forecasted test year expense because it would be impossible to determine what specific gifts might be chosen by each individual eligible for an award. For each recognition level there are numerous gift choices that are available to an employee. The amount in the forecasted test year was determined in the same manner as explained on page 10 of the direct testimony of Mr. Waller.
- b) These are above-the-line O&M expenses and have not been removed from the Forecasted Period.

Respondent: Greg Waller

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-041
Page 1 of 1

REQUEST:

[Revenue Requirement] - With regard to employee party, outing and gift expenses, please provide the following information:

- a. Detailed breakout and description of the employee party, outing and gift expenses included in the above-the-line Forecasted Period O&M expenses. To the extent that the Forecasted Period expenses allocated to Kentucky from the SSU and General Office include similar employee party, outing and gift expenses, please include a similar breakout, description, and quantification of these expenses.
- b. If any of the expenses to be identified in response to part (a) above were removed from the Forecasted Period, please identify and quantify these expenses and explain on which filing schedule they were removed.

RESPONSE:

The expenses included on schedule F.2.3 titled "Employee party, outing and gift expense" are related to employee service awards, which are covered in the Company's response to AG DR Set No. 1, Question No. 1-40. Party expenses are booked below the line and are not part of the revenue requirement, as noted in the footnote on schedule F.2.3.

Respondent: Greg Waller

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-042
Page 1 of 1

REQUEST:

[Revenue Requirement] - In the same format and detail as the response to AG-1-85 in Case No. 2006-00464, please provide a detailed listing, description and quantification of the total Employee Welfare expenses included in the above-the-line Forecasted Period O&M expenses. These expenses should include direct Kentucky expenses as well as expenses allocated from the SSU and General Office. In addition, indicate whether any of these expenses were removed from this case and, if so, to what amount and on which filing schedule.

RESPONSE:

Please see Attachment 1. Employee welfare expenses include items such as service awards, uniforms and miscellaneous employee welfare expense. Included in the miscellaneous category are items such as breakroom supplies, uniforms, service awards and education assistance. Excluded from this amount are costs related to non-retirement and incentive programs. Any employee expenses related to celebrations, parties, sporting events and bereavement are booked below the line and excluded from revenue requirement in this case.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Employee Welfare Expenses, 1 Page.

Respondent: Greg Waller

CASE 2009-00354
ATTACHMENT 1
TO AG DR SET NO. 1
QUESTION NO. 1-42

	KY only	SSU	General Office	Gross total	Adjustments	Net Total
Employee Welfare Expenses	98,161	50,339	72,891	221,391	-	221,391

REQUEST:

[Revenue Requirement] - Please provide descriptions of the nature and purpose of the following social and service club dues listed on schedule F.1 and, in addition, explain why it is reasonable to include these expense items for ratemaking purposes in this case:

- a. Ainad Shriners Temple
- b. Audobon Area Home Builders Assoc.
- c. Builders Association of Bowling Green
- d. Cladwell Lyon Partnership
- e. Economic Development Council Hopkinsville
- f. HBA of Owensboro
- g. Hopkins Co. Home Builders
- h. Logan Co. Home Builders
- i. Madisonville Area Manufacturers Assoc.
- j. Owensboro Area Museum Science and History
- k. Partnership for Commonsense Justice
- l. Rotary Club
- m. Stearns, Doug – NSPE
- n. Three Rivers Home Builders
- o. University of Missouri – Financial Research Institute
- p. Western Kentucky Constr. Assoc.

RESPONSE:

Letters b, c, f, g, h, l, n and p are dues paid to various Home Builder Associations. Local Home Builder Associations hold monthly meetings to provide their members an opportunity to exchange ideas and information. They promote the housing industry and continually strive to provide quality housing. They assist in home shows, table-top nights and parade of homes while hosting educational seminars. They stay alert to local government involvement such as zoning, building codes and subdivision regulations. They provide Atmos Energy a low cost/high benefit way to stay involved with local housing professionals who are providing functional, quality and affordable housing opportunities for our current and future customers. The HBA also allows the Company an avenue for communicating the benefits of natural gas.

Letter k is an organization that was formed to focus on the issues that concern utilities and other businesses that deal with the judicial system on a regular basis. Kentucky's ability to compete for new jobs and investment is affected by how our judicial environment is perceived. Kentucky currently ranks in the bottom half among all states

for "fairness of litigation environment". States that have judicial climates negative to business impacts companies in conducting business in a cost effective manner. Additional expenses in these environments negatively effect it's customers with additional costs passed on by these businesses. Conducting business in a pro-business environment will help businesses conduct their every day operations in a more cost effective manner which helps keep costs down to its customers.

Letter o is an organization of mid-western states (of which Kentucky is a member) that hold a yearly regional regulatory summit to discuss regulatory issues pertinent to utilities. Summits such as these benefit Atmos in discussing related regulatory issues with their peers. This allows for a sharing of information that can positively impact its current and future customers.

Letter m is a professional organization which provides professional development for those employees that are members. These development opportunities help the employee to provide excellent customer service and keep up to date in their respective fields.

Letters d and e are dues paid to various organizations dealing with economic development. These organizations are typically public/private partnerships formed to attract and to grow primary employers. In conjunction with other agencies, they market local airparks and industrial parks. They also assist existing businesses with expansion projects. Again the Company's involvement in these organizations provides an avenue to promote both business and residential growth in the areas where service is provided.

Letters a, j and l are expenditures that were incorrectly coded to the dues sub account in the base period.

Respondent: Greg Waller

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-044
Page 1 of 1

REQUEST:

[Revenue Requirement] - If the expenses listed on schedule F.1 do not include social and service club dues allocated to Kentucky from the SSU and General Office, please provide these Kentucky-allocated dues in the same format and detail as the direct Kentucky expenses listed on schedule F.1.

RESPONSE:

SSU and General Office allocated social and service club dues were not included on schedule F.1 filed in the case. Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Social and Service Club Dues, 2 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Social and Service Club Dues

Atmos Energy Corp, KY
Case No. 2006-00464
SOCIAL and Service Club Dues
For the Twelve Months ended March 31, 2011

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

Schedule F-1
Page 1 of 2
Witness: G. Waller

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
Allocation from SSU					
1	Various	AICPA, membership dues	2,467	5.23%	129
2	Various	American Bar Association, dues	2,045	5.23%	107
3	Various	Association for Financial Professional, dues	2,580	5.23%	135
4	Various	Center for Decision & Information Technologies	5,000	5.23%	262
5	Various	Dallas Regional Chamber, Momentum Investment	50,000	5.23%	2,615
6	Various	Financial Acco	3,900	5.23%	204
7	Various	Lexisnexis	3,796	5.23%	199
8	Various	National Investors Relation's Institute-dues	1,930	5.23%	101
9	Various	National Petroleum Council	42,325	5.23%	2,214
10	Various	PCAOB Public Company Accounting	21,400	5.23%	1,119
11	Various	Platts, Gas Daily Basic Service	6,700	5.23%	350
12	Various	Professional Advocate Association of Texas, dues	2,500	5.23%	131
13	Various	Public Affairs Council	3,425	5.23%	179
14	Various	SGA	34,500	5.23%	1,804
15	Various	Texas Society of Certified Public Accountants, dues	2,740	5.23%	143
16	Various	Texas State Board of Public Accountancy	4,847	5.23%	253
17	Various	University of Oklahoma	5,000	5.23%	262
18	Various	Various if jurisdictional allocation < \$100	57,115		2,995
Total			252,270		13,202

Atmos Energy Corp, KY
Case No. 2006-00464
SOCIAL and Service Club Dues
For the Twelve Months ended March 31, 2011

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

Schedule F-1
 Page 2 of 2
 Witness: G. Waller

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
Allocation from General Office					
19	Various	Assoc Membership Dues for the Iowa Utility Assoc	5,000	34.13%	1,706
20	Various	Brentwood, Cool Springs Chamber of Commerce	450	34.13%	154
21	Various	Cliff Hagan Boys & Girls Clubs, Inc.	350	34.13%	119
22	Various	Kentucky Association of Manufactures	1,540	34.13%	526
23	Various	KY Gas Assoc.	2,500	34.13%	853
24	Various	Midwest Energy Association	7,916	34.13%	2,702
25	Various	NACE International	583	34.13%	199
26	Various	National Society of Professional Engineers	493	34.13%	168
27	Various	Tennessee Gas Association	21,350	34.13%	7,286
28	Various	TN Department of Revenue, State of TN Privilege Tax	1,600	34.13%	546
29	Various	Various if jurisdictional allocation < \$100	1,876	34.13%	640
Total			43,658		14,900
Total For Pages 1 Through 2			<u>295,927</u>		<u>28,101</u>

REQUEST:

[Revenue Requirement] - With regard to AGA dues, please provide the following information:

- a. Total AGA dues included in the Forecasted Period expenses. These dues should include the dues paid by Kentucky, as well as any dues allocated to Kentucky from the SSU and General Office. In addition, explain as to whether 100% of these expenses are booked above-the-line or whether a portion of them are booked below-the-line, and explain the reason for this below-the-line portion.
- b. In the same format and detail as the response to AG-1-53(b) and (c), please provide the latest available percentage breakout with regard to the activities performed by the American Gas Association, as well as detailed descriptions of the nature and purpose of each of the functional areas to be provided in this response.

RESPONSE:

- a) Total AGA dues included in the forecasted test year expenses are \$28,738. This is the allocated amount of the total corporation dues paid. The entire amount is charged above the line (account 9302). There were no dues paid to AGA charged below the line.
- b) Please see Attachment 1, which was provided by the AGA. The basis for the percentage breakdowns in dollars allocated by function in their 2009 budget.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, American Gas Association Budget, 2 Pages.

Respondent: Greg Waller

AMERICAN GAS ASSOCIATION
2009 BUDGET

	\$	%
	2009	2009
	<u>ALLOCATION</u>	<u>ALLOCATION</u>
Advertising	\$250,000	0.90%
Corporate Affairs	\$2,979,000	10.77%
General & Administrative	\$5,267,000	19.05%
General Counsel	\$1,148,000	4.15%
Industry Finance & Administrative Programs	\$1,204,000	4.35%
Operations & Engineering Management	\$5,929,000	21.44%
Policy, Planning & Regulatory Affairs	\$4,329,000	15.65%
Public Affairs	<u>\$6,547,000</u>	<u>23.68%</u>
Total Budget	\$27,653,000	100.00%

AMERICAN GAS ASSOCIATION

Definitions of Functional Cost Centers For the Year Ended December 31, 2009

Advertisement manages the development and placement of advertisements in national print and electronic media.

Corporate Affairs provides opportunities for interaction between member companies and the financial community. The focus is to promote interest in the investment opportunities in the industry.

General and Administrative includes:

1. Office of the President provides senior management guidance for all AGA activities.
2. Human Resources develops and administers employee programs and provides office and personnel services.
3. Finance and Administration develops and administers financial accounting and treasury services and maintains computer services capability.

General Counsel provides legal counsel to the Association.

Industry Finance and Administration develops and implements programs in such areas as accounting, human resources, and risk management for member companies.

Operations and Engineering Management develops and implements programs and practices to meet the operational, safety, and engineering needs of the industry.

Policy, Planning, and Regulatory Affairs includes:

1. Policy & Analysis identifies the need for and conducts energy analyses and modeling efforts in the areas of gas supply and demand, economics, and the environment.
2. Regulatory Affairs provides members with information on FERC and state regulatory developments; prepares testimony, comments, and filings regarding regulatory activities.

Public Affairs provides members with information on legislative development; prepares testimony, comments, and filings regarding legislative activities, lobbies on behalf of the industry. It also includes Communications, which develops informational material for member companies and consumers and coordinates all media activity.

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-046
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please provide the bases for the proposed rate case expenses of \$227,000 shown on schedule F-6.

RESPONSE:

In preparing the estimated rate case expense amount of \$227,000 as shown on F-6 the Company used the historical actual rate case expense from the Company's last rate case (2006-00464). Please see the Company's response to AG DR Set No. 1, Question Nos 1-34 and Staff DR Set No. 1, Question No. 1-54.

Respondent: Greg Waller

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-047
Page 1 of 1

REQUEST:

[Revenue Requirement] - With regard to the Forecasted Period account 928 – Regulatory Commission expense of \$37,080, please provide the following information:

- a. Dollar amount breakout and descriptions of the expense items making up the total expense amount of \$37,080.
- b. Similar account 928 expense breakout booked in each of the years 2006, 2007, 2008 and the 12-month period ended 9/31/09.

RESPONSE:

- a) The \$37,080 was forecasted by expense type and converted to FERC account consistent with the methodology described in Mr. Waller's testimony. The amount relates to the amortization of the Company's last case in Kentucky. That monthly amortization is scheduled to end in July 2010. Thus, four months (April – July 2010) of the amortization should be included in the Forecasted Period. That total would be $4 \times \$9,056 = \$36,224$.
- b) The total expense recorded in account 928 for the fiscal years 2006, 2007, 2008 and 2009 were as follows:

2006	\$	168
2007	\$	18,112
2008	\$	-
2009	\$	<u>60,428</u>

Respondent: Greg Waller

REQUEST:

[Revenue Requirement] - With regard to incentive compensation programs offered to the employees of the Kentucky Division and the SSU and General Office Divisions, please provide the following information in the exact same format and detail as in the Company's response to AG-1-62 in Case No. 2006-00464:

- a. Management summary of the various types of incentive compensation programs offered by the Company to its employees. For each separate incentive compensation program offered, this management summary should include descriptions of the type and level and employees that may participate in the program, as well as the type of performance goals that must be achieved in order to receive incentive compensation from the particular program.
- b. Copies of all internal Company documents describing each of the incentive compensation programs offered by the Company to its employees.
- c. Actual incentive compensation expenses included in the Forecasted Period. Please present these incentive compensation expenses as follows: (1) Kentucky Direct expenses, in total and broken out by incentive compensation program, as well as an indication of what portion of these expenses is charged to the Forecasted Period O&M expense; and (2) Allocated expenses from the SSU and General Office, in total and broken out by incentive compensation program, as well as an indication of what portion of these expenses is charged to the forecasted test year O&M expense.
- d. In the same format as per the response to part c. above, provide the actual incentive compensation expenses booked for Kentucky Direct and allocated from the SSU and General Office in 2006, 2007, 2008 and the 12-month period ended 9/31/09.
- e. Percentage of incentive compensation expenses claimed in this case that is a function of reaching financial performance goals. In addition, describe these financial performance goals in detail.

RESPONSE:

- a) Please see Attachment 1 for a narrative of the compensation plans.
- b) Please see Attachment 2 through Attachment 6 for copies of the incentive compensation plans.

- c) Please see Attachment 7 for the amount of incentive compensation expense included in the forecasted period.
- d) Please see Attachment 8.
- e) All the incentive compensation expenses reported in subpart (c) are a function of reaching financial performance goals. See subpart (a) for the financial goals.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Compensation Plans Narrative, 3 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Variable Pay Plan (VPP), 6 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Management Incentive Plan (MIP), 10 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Long-Term Incentive Plan (Dated 02-09-07), 27 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Long-Term Incentive Plan (Dated 09-10-08), 3 Pages.

ATTACHMENT 6 - Atmos Energy Corporation, Customer Support Center Incentive (CSC), 7 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, Incentive Compensation Expenses in the Forecasted Period, 1 Page.

ATTACHMENT 8 - Atmos Energy Corporation, Incentive Compensation Expenses, 1 Page.

Respondent: Greg Waller

Atmos Energy Compensation Plans Narrative

Variable Pay Plan

The Variable Pay Plan, or "VPP", is a broad based incentive compensation plan in which virtually all employees of the Company participate (except for those included in the Management Incentive Plan or the "MIP"). The plan provides all eligible employees with the opportunity to earn a cash-based incentive award based upon the Company's earnings per share target (EPS). With one exception, all Company employees that do not participate in the MIP plan participate in the VPP. The exception rests with a group of collective bargaining employees in Mississippi (reference, Mississippi Local Union 1047C) that has not bargained to participate in the VPP plan. It should be noted that the Company's other bargaining unit has negotiated with management to participate in the VPP plan.

The VPP pays an annual cash award which is targeted to be 2 percent of base salary plus other forms of base compensation (e.g., overtime and other premium pay rates are included in the determination of base compensation). Should the Company attain its target level of EPS during the course of the fiscal year, the plan will pay cash awards following the September 30 close of the fiscal year. Typically, such awards are paid to participants in the form of cash awards in November following the close of the Company's financial reporting. Plan awards are determined by threshold and maximum levels of performance. The plan provides awards equal to 1 percent of base compensation for the threshold level of performance, and the maximum level of performance results in a payment of 3 percent of base compensation. Awards under the VPP are capped at 3 percent of base compensation. For performance levels achieved which are between the stated threshold, target, and maximum levels of performance, awards are calculated on a straight line interpolated basis.

The range of outcomes between threshold, target, and maximum for awards under the VPP are based upon the Company's budgeted EPS at target and moving \$0.23 below budgeted EPS for the threshold and \$0.23 above budgeted EPS for maximum performance. As an example, the following schedule sets forth the determination of the performance levels of threshold, target, and maximum performance targets for the VPP for the fiscal year 2008 plan year:

<i>Performance Level</i>	<i>Annual EPS</i>	<i>Payout as Percent of Base Compensation</i>
Threshold	\$1.71	1%
Target	\$1.94	2%
Maximum	\$2.17	3%

As designed, the plan offers award opportunities only when the Company reaches or exceeds desired levels of profitability as measured by earnings per share. For participants, the performance targets are expressed only as levels of EPS so that participants have a clear line of sight to what they are being measured for as well as how they can influence results. EPS is measured as the Company's net income divided by total shares outstanding. Participants understand that net income is a function of both revenues and expenses, and that the best way in which they can influence EPS results is being mindful of unnecessary costs, customer service levels, safety incidents, and productivity. These actions are beneficial to all constituents of Atmos: ratepayers, shareholders, employees and the communities served by the Company.

Management Incentive Plan

The Management Incentive Plan, or "MIP", is an extension of the VPP and is limited to a select group of management employees who are responsible for directing and overseeing the day-to-day operations of the Company. In fiscal year 2007, 141 Company officers and other senior managers and directors participated in the plan and received awards. The MIP provides the management team with the opportunity to earn a cash-based incentive award based upon the Company's return on equity performance which is expressed to participants as an EPS target. Participants in the plan receive a target award opportunity each year expressed as a percentage of base compensation. The target award opportunities vary by salary grade, and the opportunities increase with corresponding higher salary grades as management responsibility increases. These target award opportunity percentages are directly tied to the 50th percentile of competitive market survey data for positions of comparable responsibility for energy services companies of similar size. The size of target awards range from 20 percent of base compensation at target for salary grade 7 up to a target opportunity of 80 percent of base compensation for the CEO position. In addition to a target incentive opportunity, there are threshold and maximum levels of payment opportunity based upon a predetermined set of performance outcomes. For the threshold level of performance, a participant would receive 50 percent of his target award opportunity. For attainment of the maximum level of performance, a participant would receive 200 percent of his target award opportunity.

The annual performance targets for the MIP are the same performance targets for the VPP, as determined by the EPS target. For example, the MIP performance scale for fiscal year 2008 was essentially the same as that for the VPP, as shown in the table below:

<i>Performance Level</i>	<i>Annual EPS</i>	<i>Payout as Percent of Participant's Target Opportunity</i>
Threshold	\$1.71	50%
Target	\$1.94	100%
Maximum	\$2.17	200%

As with the VPP, the MIP pays awards only when the Company reaches or exceeds desired levels of profitability as measured by earnings per share. Participants in the MIP are cognizant of the EPS targets and manage for the same performance metrics that influence EPS results as with the VPP: managing unnecessary costs, being attentive to customer service levels, minimizing safety incidents, and enhancing employee productivity.

Long Term Incentive Plan

The Long Term Incentive Plan for Management, or "LTIP", is an equity-based incentive program which focuses upon the long-term strength and financial viability of the Company. Since 2003, the LTIP has provided long-term incentives to its management team in two forms: (1) time-lapse restricted shares; and (2) performance-based restricted share units. Long-term incentives are granted annually to participants and are based upon competitive long-term expected values awarded at the 50th percentile of competitive market practice. The long-term awards are allocated by taking 50 percent of the total award opportunity and granting that portion in time-lapse restricted shares, and taking the remaining 50 percent of the total award opportunity and granting that portion in performance-based restricted shares.

Time-lapse restricted shares awarded under the LTIP are subject to a three-year restricted period. The shares are paid to the participant free of restrictions following the three-year service period from the date of grant. During the restricted period, the dividends on the time-lapse restricted shares are paid at the same rate as such dividends are declared for all of the Company's common shares. The performance-based restricted share units must be earned over a three-year performance period. The performance measure for determination of the number of units earned is the Company's cumulative three-year earnings per share (EPS) compared to the planned or targeted level of EPS for the same period. If the Company achieves 100 percent of the EPS three-year target, the participant will receive 100 percent of the performance share units granted. If the Company achieves only the threshold level of three-year EPS performance, the participant will receive 50 percent of the performance share units granted. If the Company achieves the maximum level of three-year EPS performance, the participant will receive 150 percent of the performance share units granted. Dividends on the performance-based restricted share units are credited to the participant's account with the payment of such dividends not occurring until the three-year cumulative earnings per share performance targets are measured at the end of the three-year performance measurement cycle.

The purpose of the long-term performance incentive is to focus management's attention upon the long-term sustained results through superior earnings performance. As with the annual incentive plan, superior earnings performance comes from actions like managing excessive and unnecessary costs, driving performance through enhanced productivity, eliminating accidents and safety incidents, and managing customer service levels. These actions are the focus of an extended time period of three years with respect to long-term incentives.

ATMOS ENERGY CORPORATION
VARIABLE PAY PLAN FOR EMPLOYEES

The Atmos Energy Corporation Variable Pay Plan for Employees (hereinafter called the "Plan") was adopted by Atmos Energy Corporation, a Texas and Virginia corporation (hereinafter called the "Company"), to be effective October 1, 1998.

ARTICLE 1

PURPOSE

The Plan is intended to provide the Company a means by which it can engender and sustain a sense of personal commitment on the part of its Employees in the continued growth, development, and financial success of the Company. It is intended to encourage them to remain with and devote their best efforts to the business of the Company, thereby advancing the interests of the Company and its shareholders. Accordingly, the Company may award to Employees incentive compensation on the terms and conditions established herein.

ARTICLE 2

DEFINITIONS

For the purposes of the Plan, unless the context requires otherwise, the following terms shall have the meanings indicated:

2.1 "Incentive Award" or "Award" means the compensation payable under this Plan, in cash to a Participant by the Committee pursuant to such terms, conditions, restrictions, and limitations established by the Committee and Plan.

2.2 "Board" means the Board of Directors of the Company.

2.3 "Code" means the Internal Revenue Code of 1986, as amended, together with the published rulings, regulations, and interpretations duly promulgated thereunder.

2.4 "Committee" means the Management Committee of the Company or other committee appointed or designated by the Board to administer the Plan in accordance with Article 3 of this Plan.

2.5 "Company" means Atmos Energy Corporation, a Texas and Virginia corporation, and any successor entity.

2.6 "Eligible Earnings" means the total of all amounts paid to an Employee for personal services as reported on the Employee's Federal Income Tax Withholding Statement (Form W-2) but excluding (i) expense reimbursements, (ii) bonuses/incentive compensation, (iii) any contributions under any deferred compensation or welfare benefit Plan, and (iv) other special payments of any kind.

2.7 "Employee" means common law employee (as defined in accordance with the Regulations and Revenue Rulings then applicable under Section 3401(c) of the Code) of the Company and any Subsidiary of the Company.

2.8 "Participant" means an Employee who meets the criteria to participate in the Plan.

2.9 "Performance Criteria" or "Performance Goals" or "Performance Measures" mean the objectives established by the Committee for the Performance Period pursuant to Article 5 hereof, for the purpose of determining Awards under the Plan.

2.10 "Performance Period" means the consecutive twelve-month period that constitutes the Company's fiscal year.

2.11 "Plan" means the Atmos Energy Corporation Variable Pay Plan for Employees, dated October 1, 1998, as amended from time to time.

2.12 "Regular Employment Status" means employment for an unspecified period of time on a work schedule of either: (1) at least forty hours per week or at least 2,080 hours per year, and paid at a monthly rate, or (2) less than forty hours per week or less than 2,080 hours per year, and paid at an hourly rate.

2.13 "Subsidiary" means (i) any corporation in an unbroken chain of corporations beginning with the Company, if each of the corporations other than the last corporation in the unbroken chain owns stock possessing a majority of the total combined voting power of all classes of stock in one of the other corporations in the chain, (ii) any limited partnership, if the Company or any corporation described in item (i) above owns a majority of the general partnership interest and a majority of the limited partnership interests entitled to vote on the removal and replacement of the general partner, and (iii) any partnership or limited liability Company, if the partners or members thereof are composed only of the Company, any corporation listed in item (i) above or any limited partnership listed in item (ii) above. "Subsidiaries" means more than one of any such corporations, limited partnerships, partnerships or limited liability companies.

2.14 "Termination of Service" occurs when a Participant who is an Employee of the Company or any Subsidiary shall cease to serve as an Employee of the Company and its Subsidiaries, for any reason.

ARTICLE 3

ADMINISTRATION

The Plan shall be administered by the Committee as designated in accordance with Section 2.4 above.

The Committee, in its discretion, shall (i) interpret the Plan, (ii) prescribe, amend, and rescind any rules and regulations necessary or appropriate for the administration of the Plan, and (iii) make such other determinations and take such other action as it deems necessary or advisable

in the administration of the Plan. Any interpretation, determination, or other action made or taken by the Committee shall be final, binding, and conclusive on all interested parties.

ARTICLE 4

ELIGIBILITY

Any Employee who meets the following criteria is eligible to participate in the Plan. Employees who are considered to be in Regular Employment Status, and who are not participants in the Company's Annual Incentive Plan for Management are eligible to participate in the Plan. Additionally, Employees covered by a collective bargaining agreement between the Company and a bargaining agent will become Participants in the Plan provided such Plan participation is negotiated and agreed upon in good faith between the Company and such bargaining agent.

ARTICLE 5

PERFORMANCE GOALS AND MEASUREMENT

5.1 Performance Goals Establishment. Performance Goals shall be established by the Committee not later than 90 days after commencement of the Performance Period. The Performance Goals may be identical for all Participants or, at the discretion of the Committee, may be different to reflect more appropriate measures of performance.

5.2 Performance Goals. Performance Goals relating to Participants for a Performance Period shall be established by the Committee in writing. Performance Goals may include alternative and multiple Performance Goals and may be based on one or more business and/or financial criteria. In establishing the Performance Goals for the Plan Year, the Committee in its discretion may include one or any combination of the following criteria in either absolute or relative terms, for either the Company or any of its Subsidiary organizations:

- (a) Total shareholder return
- (b) Return on assets, equity, capital, or investment
- (c) Pre-tax or after-tax profit levels, including: earnings per share; earnings before interest and taxes; earnings before interest, taxes, depreciation and amortization; net operating profits after tax, and net income
- (d) Cash flow and cash flow return on investment
- (e) Economic value added and economic profit
- (f) Growth in earnings per share
- (g) Levels of operating expense or other expense items as reported on the income statement, including operating and maintenance expense and capital expense
- (h) Measures of customer satisfaction and customer service as surveyed from time to time, including the relative improvement therein.

5.3. Adjustments for Extraordinary Items. The Committee shall be authorized to make adjustments in the method of calculating attainment of Performance Goals in recognition of: (i) extraordinary or non-recurring items, (ii) changes in tax laws, (iii) changes in generally accepted accounting principles or changes in accounting policies, (iv) charges related to restructured or discontinued operations, (v) restatement of prior period financial results, and (vi) any other unusual, non-recurring gain or loss that is separately identified and quantified in the

Company's financial statements. Notwithstanding the foregoing, the Committee may, in its sole discretion, reduce the performance results upon which Awards are based under the Plan, to offset any unintended result(s) arising from events not anticipated when the Performance Goals were established.

5.4 Determination of Awards. Awards shall be made annually in accordance with actual performance compared to the Performance Goals previously established by the Committee for the Performance Period. The award and payment of any Award under this Plan to a Participant with respect to the Performance Period shall be contingent upon the attainment of the Performance Goals that are applicable to such Participant. The Committee shall certify in writing prior to payment of any such Award that such applicable Performance Goals relating to the Award are satisfied. Approved minutes of the Committee may be used for this purpose.

The Committee, upon its own action, may make, but shall not be required to make, an Award to any Participant. Awards may be made by the Committee at any time and from time to time to new Participants, or to then Participants, or to a greater or lesser number of Participants, and may include or exclude previous Participants, as the Committee shall determine. The Committee's determinations under the Plan (including, without limitation, determinations of which Participants, if any, are to receive Awards, the amount of such Awards, and the terms and provisions of such Awards) may be made by the Committee selectively among Participants. An Employee must be a Participant in the Plan for a minimum of six months during the Plan Year to be eligible for an Award for that Plan Year.

ARTICLE 6

AWARDS

6.1 Timing of Awards. Within 60 days following the completion of the Performance Period, the Committee shall review the prior year's performance in relation to the Performance Goals and shall determine the Awards to be made to Participants.

6.2 Form and Payment of Awards. Awards shall be paid in cash as soon as administratively possible following the determination of those Awards.

ARTICLE 7

WITHHOLDING TAXES

The Company shall have the right to deduct from any payment to be made pursuant to the Plan the amount of any taxes required by law to be withheld with respect to such payments.

ARTICLE 8

NO RIGHT TO CONTINUED EMPLOYMENT OR AWARDS

No Employee shall have any claim or right to be made an Award, and the making of an Award shall not be construed as giving a Participant the right to be retained in the employ of the Company or any of its Subsidiaries. Further, the Company and its Subsidiaries expressly reserve the right at any time to terminate the employment of any Participant free from any liability under the Plan.

ARTICLE 9

AMENDMENT, MODIFICATION, SUSPENSION, OR TERMINATION

Subject to the limitations set forth in the Article 9, the Board may at any time and from time to time, without the consent of the Participants, alter, amend, revise, suspend, or discontinue the Plan in whole or in part.

ARTICLE 10

GOVERNING LAW

The validity, construction and effect of the Plan and any actions taken or relating to the Plan shall be determined in accordance with the laws of the State of Texas and applicable Federal law.

ARTICLE 11

SUCCESSORS AND ASSIGNS

The Company will require any successor (whether direct or indirect, by purchase, merger, consolidation or otherwise) to all or substantially all of the business and/or assets of the Company, expressly to assume and agree to perform the Company's obligation under this Plan in the same manner and to the same extent that the Company would be required to perform them if no such succession had taken place. As used herein, the "Company" shall mean the Company as hereinbefore defined and any aforesaid successor to its business and/or assets.

ARTICLE 12

EFFECTIVE DATE

This Plan shall be effective as of October 1, 1998.

ARTICLE 13

INDEMNIFICATION

No member of the Board or the Committee, nor any officer or Employee of the Company acting on behalf of the Board or the Committee, shall be personally liable for any action, determination, or interpretation taken or made in good faith with respect to the Plan, and all members of the Board or the Committee and each and any officer or Employee of the Company acting on their behalf shall, to the extent permitted by law, be fully indemnified and protected by the Company in respect of any such action, determination, or interpretation.

* * * * *

IN WITNESS WHEREOF, the Company has caused this instrument to be executed effective as of October 1, 1998 by its President pursuant to prior action taken by the Board.

ATMOS ENERGY CORPORATION

By: _____
Robert W. Best,
Chairman of the Board, President
and Chief Executive Officer

Attest:

Secretary

ATMOS ENERGY CORPORATION
ANNUAL INCENTIVE PLAN FOR MANAGEMENT
(As amended and restated February 14, 2002)

The Atmos Energy Corporation Annual Incentive Plan for Management (hereinafter called the "Plan") was adopted by the Board of Directors of Atmos Energy Corporation, a Texas and Virginia corporation (hereinafter called the "Company"), on August 12, 1998 to be effective October 1, 1998 and was approved by the Company's shareholders on February 10, 1999. An amendment to the Plan was approved by the Board of Directors on August 8, 2001, which amendment was approved by the Company's shareholders on February 13, 2002.

ARTICLE 1

PURPOSE

The Plan is intended to provide the Company a means by which it can engender and sustain a sense of personal commitment on the part of its executives and senior managers in the continued growth, development, and financial success of the Company and encourage them to remain with and devote their best efforts to the business of the Company, thereby advancing the interests of the Company and its shareholders. Accordingly, the Company may award to executives and senior managers annual incentive compensation on the terms and conditions established herein.

ARTICLE 2

DEFINITIONS

For the purposes of the Plan, unless the context requires otherwise, the following terms shall have the meanings indicated:

2.1 "Annual Incentive Award" or "Award" means the compensation payable under this Plan to a Participant by the Committee pursuant to such terms, conditions, restrictions, and limitations established by the Committee and Plan.

2.2 "Board" means the Board of Directors of the Company.

2.3 "Bonus Stock" or "Bonus Shares" means shares of Common Stock of the Company awarded to a Participant as permitted and pursuant to the terms of the Long Term Incentive Plan.

2.4 (a) "Change in Control" of the Company shall be deemed to have occurred if:

(i) Any "Person" (as defined in Section 2.4(b)(i) below), other than (1) the Company or any of its Subsidiaries, (2) a trustee or other fiduciary holding securities under an employee benefit plan of the Company or any of its Affiliates, (3) an underwriter temporarily holding securities pursuant to an offering of such securities, or (4) a corporation owned, directly or indirectly, by the shareholders of the Company in substantially the same proportions as their

ownership of stock of the Company, is or becomes the “beneficial owner” (as defined in Section 2.4(b)(ii) below), directly or indirectly, of securities of the Company (not including in the securities beneficially owned by such person any securities acquired directly from the Company or its Affiliates) representing 33-1/3% or more of the combined voting power of the Company’s then outstanding securities, or 33-1/3% or more of the then outstanding common stock of the Company, excluding any Person who becomes such a beneficial owner in connection with a transaction described in subparagraph (iii)(A) below.

(ii) During any period of two consecutive years (the “Period”), individuals who at the beginning of the Period constitute the Board of Directors of the Company and any “new director” (as defined in Section 2.4(b)(iii) below) cease for any reason to constitute a majority of the Board of Directors.

(iii) There is consummated a merger or consolidation of the Company or any direct or indirect subsidiary of the Company with any other corporation, except if:

(A) the merger or consolidation would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or any parent thereof) at least sixty percent (60%) of the combined voting power of the voting securities of the Company or such surviving entity or any parent thereof outstanding immediately after such merger or consolidation; or

(B) the merger or consolidation is effected to implement a recapitalization of the Company (or similar transaction) in which no Person is or becomes the beneficial owner, directly, or indirectly, of securities of the Company (not including in the securities beneficially owned by such Person any securities acquired directly from the Company or its Affiliates other than in connection with the acquisition by the Company or its Affiliates of a business) representing 60% or more of the combined voting power of the Company’s then outstanding securities;

(iv) The shareholders of the Company approve a plan of complete liquidation or dissolution of the Company or an agreement for the sale or disposition by the Company of all or substantially all the Company’s assets, other than a sale or disposition by the Company of all or substantially all of the Company’s assets to an entity, at least 60% of the combined voting power of the voting securities of which are owned by the stockholders of the Company in substantially the same proportions as their ownership of the Company immediately prior to such sale.

(b) Definitions. For purposes of Section 2.4(a) above,

(i) “Person” shall have the meaning given in Section 3(a)(9) of the Securities Exchange Act of 1934 (the “1934 Act”) as modified and used in Sections 13(d) and 14(d) of the 1934 Act.

(ii) "Beneficial owner" shall have the meaning provided in Rule 13d-3 under the 1934 Act.

(iii) "New director" shall mean an individual whose election by the Company's Board of Directors or nomination for election by the Company's shareholders was approved by a vote of at least two-thirds (2/3) of the directors then still in office who either were directors at the beginning of the Period or whose election or nomination for election was previously so approved or recommended. However, "new director" shall not include a director whose initial assumption of office is in connection with an actual or threatened election contest, including but not limited to a consent solicitation relating to the election of directors of the Company.

(iv) "Affiliate" shall have the meaning set forth in Rule 12b-2 promulgated under Section 12 of the 1934 Act.

2.5 "Code" means the Internal Revenue Code of 1986, as amended, together with the published rulings, regulations, and interpretations duly promulgated thereunder.

2.6 "Committee" means the committee appointed or designated by the Board to administer the Plan in accordance with Article 3 of this Plan.

2.7 "Common Stock" or "Common Shares" means the Common Stock of the Company, with no par value (stated value of \$.005 per share), or such other security or right or instrument into which such common stock may be changed or converted in the future.

2.8 "Company" means Atmos Energy Corporation, a Texas and Virginia corporation, and any successor entity.

2.9 "Covered Participant" means a Participant who is a "covered employee" as defined in Section 162(m)(3) of the Code, and the regulations promulgated thereunder, or who the Committee believes will be such a covered employee for a Performance Period, and who the Committee believes may have remuneration in excess of \$1,000,000 for the Performance Period, as provided in Section 162(m) of the Code.

2.10 "Date of Conversion" means the date on which the Committee determines and approves Awards; this is also the effective Date of Conversion for Restricted Stock or Restricted Shares, and for Stock Options.

2.11 "Employee" means common law employee (as defined in accordance with the Regulations and Revenue Rulings then applicable under Section 3401(c) of the Code) of the Company and any Subsidiary of the Company.

2.12 "Executive Nonqualified Deferred Compensation Plan" is the Atmos Energy Corporation Executive Nonqualified Deferred Compensation Plan, as amended from time to time.

2.13 "Fair Market Value" of a share of Common Stock is the mean of the highest and lowest prices per share on the New York Stock Exchange Consolidated Tape, or such reporting service as the Board may select, on the appropriate date, or in the absence of reported sales on such day, the most recent previous day for which sales were reported.

2.14 "Long-Term Incentive Plan" is the Atmos Energy Corporation 1998 Long-Term Incentive Compensation Plan, as amended from time to time.

2.15 "Participant" means an Employee who is selected by the Committee to participate in the Plan.

2.16 "Performance Criteria" or "Performance Goals" or "Performance Measures" mean the objectives established by the Committee for the Performance Period pursuant to Article V hereof, for the purpose of determining Awards under the Plan.

2.17 "Performance Period" means the consecutive 12 month period that constitutes the Company's fiscal year.

2.18 "Plan" means the Atmos Energy Corporation Annual Incentive Plan for Management, dated effective October 1, 1998, as amended from time to time.

2.19 "Restricted Stock" or "Restricted Shares" means shares of Common Stock of the Company contingently granted to a Participant as permitted and pursuant to the terms and provisions of the Long-Term Incentive Plan.

2.20 "Section 162(m)" means Section 162(m) of the Code and the regulations promulgated thereunder.

2.21 "Stock Option" or "Option" means an option to purchase Common Shares of the Company as permitted and pursuant to the terms and provisions of the Long-Term Incentive Plan.

2.22 "Subsidiary" means (i) any corporation in an unbroken chain of corporations beginning with the Company, if each of the corporations other than the last corporation in the unbroken chain owns stock possessing a majority of the total combined voting power of all classes of stock in one of the other corporations in the chain, (ii) any limited partnership, if the Company or any corporation described in item (i) above owns a majority of the general partnership interest and a majority of the limited partnership interests entitled to vote on the removal and replacement of the general partner, and (iii) any partnership or limited liability company, if the partners or members thereof are composed only of the Company, any corporation listed in item (i) above or any limited partnership listed in item (ii) above. "Subsidiaries" means more than one of any such corporations, limited partnerships, partnerships or limited liability companies.

2.23 "Termination of Service" occurs when a Participant who is an Employee of the Company or any Subsidiary shall cease to serve as an Employee of the Company and its Subsidiaries, for any reason.

ARTICLE 3

ADMINISTRATION

The Plan shall be administered by the Human Resources Committee of the Board unless otherwise determined by the Board. If said Human Resources Committee does not so serve, the Committee shall consist of not fewer than two persons; any member of the Committee may be removed at any time, with or without cause, by resolution of the Board; and any vacancy occurring in the membership of the Committee may be filled by appointment by the Board.

All actions to be taken by the Committee under this Plan, insofar as such actions affect compliance with Section 162(m) of the Code, shall be limited to those members of the Board who are Non-employee Directors and who are “outside directors” under Section 162(m). The Committee shall select one of its members to act as its Chairman. A majority of the Committee shall constitute a quorum, and the act of a majority of the members of the Committee present at a meeting at which a quorum is present shall be the act of the Committee.

The Committee shall determine and designate from time to time the eligible persons to whom Awards will be made. The Committee, in its discretion, shall (i) interpret the Plan, (ii) prescribe, amend, and rescind any rules and regulations necessary or appropriate for the administration of the Plan, and (iii) make such other determinations and take such other action as it deems necessary or advisable in the administration of the Plan. Any interpretation, determination, or other action made or taken by the Committee shall be final, binding, and conclusive on all interested parties.

With respect to restrictions in the Plan that are based on the requirements of Section 162(m) of the Code or any other applicable law, rule or restriction (collectively, “applicable law”), to the extent that any such restrictions are no longer required by applicable law, the Committee shall have the sole discretion and authority to make Awards hereunder that are no longer subject to such restrictions.

ARTICLE 4

ELIGIBILITY

Any Employee (including an Employee who is also a director or an officer) is eligible to participate in the Plan. The Committee, upon its own action, may make, but shall not be required to make, an Award to any Employee. Awards may be made by the Committee at any time and from time to time to new Participants, or to then Participants, or to a greater or lesser number of Participants, and may include or exclude previous Participants, as the Committee shall determine. The Committee’s determinations under the Plan (including without limitation determinations of which Employees, if any, are to receive Awards, the form, amount and timing of such Awards, the terms and provisions of such Awards, and the agreements evidencing same) may be made by the Committee selectively among Employees who receive, or are eligible to receive, Awards under the Plan. An Employee must be a Participant in the Plan for a minimum of six months during the Plan Year to be eligible for an Award for that Plan Year.

ARTICLE 5

PERFORMANCE GOALS AND MEASUREMENT

5.1 Performance Goals Establishment. Performance Goals shall be established by the Committee not later than 90 days after commencement of the Performance Period. The Performance Goals may be identical for all Participants or, at the discretion of the Committee, may be different to reflect more appropriate measures of individual performance.

5.2 Awards. Awards shall be made annually in accordance with actual performance compared to the Performance Goals previously established by the Committee for the Performance Period.

5.3 Performance Goals. Performance Goals relating to Covered Participants for a Performance Period shall be established by the Committee in writing. Performance Goals may include alternative and multiple Performance Goals and may be based on one or more business and/or financial criteria. In establishing the Performance Goals for the Plan Year, the Committee in its discretion may include one or any combination of the following criteria in either absolute or relative terms, for either the Company or any of its Subsidiary organizations:

- (a) Total shareholder return
- (b) Return on assets, equity, capital, or investment
- (c) Pre-tax or after-tax profit levels, including: earnings per share; earnings before interest and taxes; earnings before interest, taxes, depreciation and amortization; net operating profits after tax, and net income
- (d) Cash flow and cash flow return on investment
- (e) Economic value added and economic profit
- (f) Growth in earnings per share
- (g) Levels of operating expense or other expense items as reported on the income statement, including operating and maintenance expense
- (h) Measures of customer satisfaction and customer service as surveyed from time to time, including the relative improvement therein.

5.4 Adjustments for Extraordinary Items. The Committee shall be authorized to make adjustments in the method of calculating attainment of Performance Goals in recognition of: (i) extraordinary or non-recurring items, (ii) changes in tax laws, (iii) changes in generally accepted accounting principles or changes in accounting policies, (iv) charges related to restructured or discontinued operations, (v) restatement of prior period financial results, and (vi) any other unusual, non-recurring gain or loss that is separately identified and quantified in the Company's financial statements. Notwithstanding the foregoing, the Committee may, at its sole discretion, reduce the performance results upon which Awards are based under the Plan, to offset any unintended result(s) arising from events not anticipated when the Performance Goals were established, provided that such adjustment is permitted by Section 162(m).

5.5 Determination of Awards. The Award and payment of any Award under this Plan to a Covered Participant with respect to the Performance Period shall be contingent upon the attainment of the Performance Goals that are applicable to such Covered Participant. The Committee shall certify in writing prior to payment of any such Award that such applicable Performance Goals relating to the Award are satisfied. Approved minutes of the Committee may be used for this purpose. The Performance Goals shall not allow for any discretion by the Committee as to an increase in any Award, but discretion to lower an Award is permissible.

ARTICLE 6

AWARDS

6.1 Timing of Awards. At the first meeting of the Committee after the completion of the Performance Period, the Committee shall review the prior year's performance in relation to the Performance Goals. The first meeting of the Committee shall occur within 60 days following the completion of the Performance Period.

6.2 Form of Awards. Awards are paid in cash or, at the Committee's discretion, in whole or in part, in stock options. The value of any stock options paid in lieu of a cash Award will be determined as set forth in Section 6.2(d) below. Such stock options will be granted pursuant to the Long-Term Incentive Plan. In addition, if and as the Committee so permits and depending upon the Participant's voluntary election prior to the commencement of the Performance Period, the Participant may elect to convert any Award paid to him in cash in 25 percent increments, in whole or part, into the following forms:

(a) Deferred Compensation. The Participant may elect to defer receipt of all or a portion of the Award under provisions of the Executive Nonqualified Deferred Compensation Plan.

(b) Bonus Stock. The Participant may elect to convert all or a portion of the Award to Bonus Shares, with the value of the Bonus Shares (based on the Fair Market Value of such Bonus Shares as of the Date of Conversion) being equal to 110% of the amount of the Award. Such Bonus Shares shall be unrestricted and shall be granted pursuant to the Long-Term Incentive Plan.

(c) Restricted Stock Awards. The Participant may elect to convert all or a portion of the Award to Company Restricted Shares, with the value of the Restricted Shares (based on the Fair Market Value of such Restricted Shares as of the Date of Conversion) being equal to 150% of the amount of the Award. Such Restricted Stock will have a restriction period of not less than 3 years from the Date of Conversion. These Restricted Shares will be granted pursuant to the Long-Term Incentive Plan.

(d) Non Qualified Stock Options. The Participant may elect to convert all or a portion of the Award to Stock Options, with the value of the Stock Options (determined on the Date of Conversion using the Black-Scholes option pricing model) being equal to 250% of the amount of the Award. The term of the Stock Option shall not be greater than 10 years, and the Stock Option will not be fully vested until 3 years have passed from the Date of Conversion. All Stock Options shall be granted at 100 percent of the Common Stock's Fair Market Value on the Date of Conversion. These Stock Options will be granted pursuant to the Long-Term Incentive Plan.

6.3 Maximum Awards. The maximum cash Award that may be made to a Covered Participant under the Plan for any Performance Period shall be \$1.0 million.

ARTICLE 7

WITHHOLDING TAXES

The Company shall have the right to deduct from any payment to be made pursuant to the Plan the amount of any taxes required by law to be withheld with respect to such payments.

ARTICLE 8

NO RIGHT TO CONTINUED EMPLOYMENT OR AWARDS

No Employee shall have any claim or right to be made an Award, and the making of an Award shall not be construed as giving a Participant the right to be retained in the employ of the Company or any of its Subsidiaries. Further, the Company and its Subsidiaries expressly reserve the right at any time to terminate the employment of any Participant free from any liability under the Plan; except that a Participant, who meets or exceeds the Performance Goals for the Performance Period and was actively employed for the full term of the Performance Period, will be eligible for an Award even though the Participant is not an active employee of the Company at the time the Committee makes Awards under the Plan.

ARTICLE 9

CHANGE IN CONTROL

Immediately upon a Change in Control, notwithstanding any other provision of this Plan, all Awards for the Performance Period in which the Change in Control occurs shall be deemed earned at the maximum Performance Goal level, and the Company shall make a payment in cash to each Participant within ten (10) days after the effective date of the Change in Control in the amount of such maximum Award. The making of Awards under the Plan shall in no way affect the right of the Company to adjust, reclassify, reorganize, or otherwise change its capital or business structure, or to merge, consolidate, dissolve, liquidate, sell or transfer all or any portion of its businesses or assets.

ARTICLE 10

AMENDMENT, MODIFICATION, SUSPENSION, OR TERMINATION

Subject to the limitations set forth in the Article 10, the Board may at any time and from time to time, without the consent of the Participants, alter, amend, revise, suspend, or discontinue the Plan in whole or in part; provided, however, that no amendment which requires stockholder approval in order for the Plan and Awards under the Plan to continue to comply with Section 162(m) of the Code, including any successors to such Section, shall be effective unless such amendment shall be approved by the requisite vote of the stockholders of the Company entitled to vote thereon.

ARTICLE 11

GOVERNING LAW

The validity, construction and effect of the Plan and any actions taken or relating to the Plan shall be determined in accordance with the laws of the State of Texas and applicable Federal law.

ARTICLE 12

SUCCESSORS AND ASSIGNS

The Company will require any successor (whether direct or indirect, by purchase, merger, consolidation or otherwise) to all or substantially all of the business and/or assets of the Company, expressly to assume and agree to perform the Company's obligation under this Plan in

the same manner and to the same extent that the Company would be required to perform them if no such succession had taken place. As used herein, the "Company" shall mean the Company as hereinbefore defined and any aforesaid successor to its business and/or assets.

ARTICLE 13

EFFECTIVE DATE

This Plan shall be effective as of October 1, 1998. Subject to earlier termination pursuant to Article 10, the Plan shall have a term of five years from its effective date. As of August 8, 2001, the Board authorized extension of the term of the Plan for an additional three year period, or until September 30, 2006, which extension was approved by the Company's shareholders on February 13, 2002. After termination of the Plan, no future Awards may be made.

ARTICLE 14

INTERPRETATION

The Plan is designed to comply with Section 162(m) of the Code, and all provisions hereof shall be construed in a manner consistent with that intent.

ARTICLE 15

INDEMNIFICATION

No member of the Board or the Committee, nor any officer or Employee of the Company acting on behalf of the Board or the Committee, shall be personally liable for any action, determination, or interpretation taken or made in good faith with respect to the Plan, and all members of the Board or the Committee and each and any officer or Employee of the Company acting on their behalf shall, to the extent permitted by law, be fully indemnified and protected by the Company in respect of any such action, determination, or interpretation.

* * * * *

IN WITNESS WHEREOF, the Company has caused this instrument to be executed as of February 14, 2002 by its President.

ATMOS ENERGY CORPORATION

By: /s/ ROBERT W. BEST

Robert W. Best
Chairman of the Board, President
and Chief Executive Officer

Attest:

/s/ SHIRLEY A. HINES

Shirley A. Hines

Secretary

**ATMOS ENERGY CORPORATION
1998 LONG-TERM INCENTIVE PLAN
(as amended and restated February 9, 2007)**

The Atmos Energy Corporation 1998 Long-Term Incentive Plan (hereinafter called the "Plan") was adopted by the Board of Directors of Atmos Energy Corporation, a Texas and Virginia corporation (hereinafter called the "Company") on August 12, 1998 to be effective October 1, 1998, and was approved by the Company's shareholders on February 10, 1999. An amendment to the Plan was approved by the Board of Directors on August 8, 2001, which amendment was approved by the Company's shareholders on February 13, 2002. The Plan was further amended by the Board of Directors on November 7, 2006, which amendment was approved by the Company's shareholders on February 7, 2007.

ARTICLE 1

PURPOSE

The purpose of the Plan is to attract and retain the services of able persons as employees of the Company and its Subsidiaries and as Non-employee Directors (as herein defined), to provide such persons with a proprietary interest in the Company through the granting of incentive stock options, non-qualified stock options, stock appreciation rights or restricted stock and to motivate employees and Non-employee Directors using performance-related incentives linked to longer-range performance goals and the interests of the Company's shareholders, whether granted singly, or in combination, or in tandem, that will

- (a) increase the interest of such persons in the Company's welfare;
- (b) furnish an incentive to such persons to continue their services for the Company; and
- (c) provide a means through which the Company may attract able persons as employees and Non-employee Directors.

With respect to Reporting Participants, the Plan and all transactions under the Plan are intended to comply with all applicable conditions of Rule 16b-3 promulgated under the Securities Exchange Act of 1934 (the "1934 Act"). To the extent any provision of the Plan or action by the Committee fails to so comply, it shall be deemed null and void *ab initio*, to the extent permitted by law and deemed advisable by the Committee. Further, any Awards granted under the Plan to a Non-employee Director shall be solely to compensate said Director for his services to the Company as a Non-employee Director.

ARTICLE 2

DEFINITIONS

For the purpose of the Plan, unless the context requires otherwise, the following terms shall have the meanings indicated:

2.1 "Award" means the grant of any Incentive Stock Option, Non-qualified Stock Option, SAR, Restricted Stock, Restricted Stock Unit, Performance Unit, Performance Share, Bonus Stock or other Stock Unit Award whether granted singly, in combination or in tandem (each individually referred to herein as an "Incentive"). "Award" also means any Incentive to which an award under the Management Incentive Plan is made or converted.

2.2 "Award Agreement" means a written agreement between a Participant and the Company, which sets out the terms of the grant of an Award.

2.3 "Award Period" means the period during which one or more Incentives granted under an Award may be exercised or earned.

2.4 "Board" means the Board of Directors of the Company.

2.5 "Bonus Stock" means an Award granted pursuant to Section 6.8 of the Plan expressed as a share of Common Stock which may or may not be subject to restrictions.

2.6 (a) "Change in Control" of the Company shall be deemed to have occurred if:

(i) Any "Person" (as defined in Section 2.6(b)(i) below), other than (1) the Company or any of its Subsidiaries, (2) a trustee or other fiduciary holding securities under an employee benefit plan of the Company or any of its Affiliates, (3) an underwriter temporarily holding securities pursuant to an offering of such securities, or (4) a corporation owned, directly or indirectly, by the shareholders of the Company in substantially the same proportions as their ownership of stock of the Company, is or becomes the "beneficial owner" (as defined in Section 2.6(b)(ii) below), directly or indirectly, of securities of the Company (not including in the securities beneficially owned by such person any securities acquired directly from the Company or its Affiliates) representing 33-1/3% or more of the combined voting power of the Company's then outstanding securities, or 33-1/3% or more of the then outstanding common stock of the Company, excluding any Person who becomes such a beneficial owner in connection with a transaction described in subparagraph (iii)(A) below.

(ii) During any period of two consecutive years (the "Period"), individuals who at the beginning of the Period constitute the Board of Directors of the Company and any "new director" (as defined in Section 2.6(b)(iii) below) cease for any reason to constitute a majority of the Board of Directors.

(iii) There is consummated a merger or consolidation of the Company or any direct or indirect subsidiary of the Company with any other corporation, except if:

(A) the merger or consolidation would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or any parent thereof) at least sixty percent (60%) of the combined voting power of the voting securities of the Company or such surviving entity or any parent thereof outstanding immediately after such merger or consolidation; or

(B) the merger or consolidation is effected to implement a recapitalization of the Company (or similar transaction) in which no Person is or becomes the beneficial owner, directly or indirectly, of securities of the Company (not including in the securities beneficially owned by such Person any securities acquired directly from the Company or its Affiliates other than in connection with the acquisition by the Company or its Affiliates of a business) representing 60% or more of the combined voting power of the Company's then outstanding securities;

(iv) The shareholders of the Company approve a plan of complete liquidation or dissolution of the Company or an agreement for the sale or disposition by the Company of all or substantially all the Company's assets, other than a sale or disposition by the Company of all or substantially all of the Company's assets to an entity, at least 60% of the combined voting power of the voting securities of which are owned by the stockholders of the Company in substantially the same proportions as their ownership of the Company immediately prior to such sale.

(b) Definitions. For purposes of Section 2.6(a) above,

(i) "Person" shall have the meaning given in Section 3(a)(9) of the 1934 Act as modified and used in Sections 13(d) and 14(d) of the 1934 Act.

(ii) "Beneficial owner" shall have the meaning provided in Rule 13d-3 under the 1934 Act.

(iii) "New director" shall mean an individual whose election by the Company's Board of Directors or nomination for election by the Company's shareholders was approved by a vote of at least two-thirds (2/3) of the directors then still in office who either were directors at the beginning of the Period or whose election or nomination for election was previously so approved or recommended. However, "new director" shall not include a director whose initial assumption of office is in connection with an actual or threatened election contest, including but not limited to a consent solicitation relating to the election of directors of the Company.

(iv) "Affiliate" shall have the meaning set forth in Rule 12b-2 promulgated under Section 12 of the 1934 Act.

2.7 "Code" means the Internal Revenue Code of 1986, as amended, together with the published rulings, regulations, and interpretations duly promulgated thereunder.

2.8 "Committee" means the committee appointed or designated by the Board to administer the Plan in accordance with Article 3 of this Plan.

2.9 "Common Stock" means the common stock, with no par value (stated value of \$.005 per share), which the Company is currently authorized to issue or may in the future be authorized to issue.

2.10 "Company" means Atmos Energy Corporation, a Texas and Virginia corporation, and any successor entity.

2.11 "Covered Participant" means a Participant who is a "covered employee" as defined in Section 162(m)(3) of the Code, and the regulations promulgated thereunder, or who the Committee believes will be such a covered employee for a Performance Period, and who the Committee believes will have remuneration in excess of \$1,000,000 for the Performance Period, as provided in Section 162(m) of the Code.

2.12 "Date of Grant" means the effective date on which an Award is made to a Participant as set forth in the applicable Award Agreement; provided, however, that solely for purposes of Section 16 of the 1934 Act and the rules and regulations promulgated thereunder, the Date of Grant of an Award shall be the date of stockholder approval of the Plan if such date is later than the effective date of such Award as set forth in the Award Agreement.

2.13 "Employee" means common law employee (as defined in accordance with the Regulations and Revenue Rulings then applicable under Section 3401(c) of the Code) of the Company or any Subsidiary of the Company.

2.14 "Fair Market Value" of a share of Common Stock is the mean of the highest and lowest prices per share on the New York Stock Exchange Consolidated Tape, or such reporting service as the Board may select, on the appropriate date, or in the absence of reported sales on such day, the most recent previous day for which sales were reported.

2.15 "Incentive Stock Option" or "ISO" means an incentive stock option within the meaning of Section 422 of the Code, granted pursuant to this Plan.

2.16 "Management Incentive Plan" means the Atmos Energy Corporation Annual Incentive Plan for Management, as amended from time to time.

2.17 "Non-employee Director" means a member of the Board who is not an Employee and who satisfies the requirements of Rule 16b-3(b)(3) promulgated under the 1934 Act or any successor provision.

2.18 "Non-qualified Stock Option" or "NQSO" means a non-qualified stock option, granted pursuant to this Plan.

2.19 "Option Price" means the price which must be paid by a Participant upon exercise of a Stock Option to purchase a share of Common Stock.

2.20 "Participant" shall mean an Employee or Non-employee Director to whom an Award is granted under this Plan.

2.21 "Performance Award" means a performance-based Award, which may be in the form of either Performance Shares or Performance Units.

2.22 "Performance Criteria" or "Performance Goals" or "Performance Measures" mean the objectives established by the Committee for a Performance Period, for the purpose of determining when an Award subject to such objectives is earned.

2.23 "Performance Period" means the time period designated by the Committee during which performance goals must be met.

2.24 "Performance Share" means an Award, designated as a Performance Share, granted to a Participant pursuant to Section 6.7 hereof, the value of which is determined, in whole or in part, by the value of Common Stock in a manner deemed appropriate by the Committee and described in the Agreement.

2.25 "Performance Unit" means an Award, designated as a Performance Unit, granted to a Participant pursuant to Section 6.7 hereof, the value of which is determined, in whole or in part, by the attainment of pre-established goals relating to Company financial or operating performance as deemed appropriate by the Committee and described in the Award Agreement.

2.26 "Plan" means The Atmos Energy Corporation 1998 Long-Term Incentive Plan, as amended from time to time.

2.27 "Reporting Participant" means a Participant who is subject to the reporting requirements of Section 16 of the 1934 Act.

2.28 "Restricted Stock" means shares of Common Stock issued or transferred to a Participant pursuant to Section 6.4 of this Plan which are subject to restrictions or limitations set forth in this Plan and in the related Award Agreement.

2.29 "Restricted Stock Unit" means a fixed or variable dollar denominated right to acquire Common Stock, which may or may not be subject to restrictions, contingently awarded under Section 6.4 of the Plan.

2.30 "Retirement" means any Termination of Service solely due to retirement upon attainment of age 65, or permitted early retirement as determined by the Committee.

2.31 "SAR" means the right to receive a payment, in cash and/or Common Stock, equal to the excess of the Fair Market Value of a specified number of shares of Common Stock on the date the SAR is exercised over the SAR Price for such shares.

2.32 "SAR Price" means the Fair Market Value of each share of Common Stock covered by an SAR, determined on the Date of Grant of the SAR.

2.33 "Stock Option" means a Non-qualified Stock Option or an Incentive Stock Option.

2.34 "Stock Unit Award" means awards of Common Stock or other awards pursuant to Section 6.9 hereof that are valued in whole or in part by reference to, or are otherwise based on, shares of Common Stock or other securities of the Company.

2.35 "Subsidiary" means (i) any corporation in an unbroken chain of corporations beginning with the Company, if each of the corporations other than the last corporation in the unbroken chain owns stock possessing a majority of the total combined voting power of all classes of stock in one of the other corporations in the chain, (ii) any limited partnership, if the Company or any corporation described in item (i) above owns a majority of the general partnership interest and a majority of the limited partnership interests entitled to vote on the removal and replacement of the general partner, and (iii) any partnership or limited liability company, if the partners or members thereof are composed only of the Company, any corporation listed in item (i) above or any limited partnership listed in item (ii) above. "Subsidiaries" means more than one of any such corporations, limited partnerships, partnerships or limited liability companies.

2.36 "Termination of Service" occurs when a Participant who is an Employee or Non-employee Director shall cease to serve as an Employee or Non-employee Director for any reason.

2.37 "Total and Permanent Disability" means a Participant is qualified for long-term disability benefits under The Atmos Energy Corporation Group Long-Term Disability Plan as in effect from time to time; or, if such Plan is not then in

existence, that the Participant, because of ill health, physical or mental disability or any other reason beyond his or her control, is unable to perform his or her duties of employment for a period of six (6) continuous months, as determined in good faith by the Committee; provided that, with respect to any Incentive Stock Option, Total and Permanent Disability shall have the meaning given it under the rules governing Incentive Stock Options under the Code.

ARTICLE 3

ADMINISTRATION

The Plan shall be administered by the Human Resources Committee of the Board (the "Committee") unless otherwise determined by the Board. If said Human Resources Committee does not so serve, the Committee shall consist of not fewer than two persons; any member of the Committee may be removed at any time, with or without cause, by resolution of the Board; and any vacancy occurring in the membership of the Committee may be filled by appointment by the Board.

All actions to be taken by the Committee under this Plan, insofar as such actions affect compliance with Section 162(m) of the Code, shall be limited to those members of the Board who are Non-employee Directors and who are "outside directors" under Section 162(m). The Committee shall select one of its members to act as its Chairman. A majority of the Committee shall constitute a quorum, and the act of a majority of the members of the Committee present at a meeting at which a quorum is present shall be the act of the Committee.

The Committee shall determine and designate from time to time the eligible persons to whom Awards will be granted and shall set forth in each related Award Agreement, the Award Period, the Date of Grant, and such other terms, provisions, limitations, and performance requirements, as are approved by the Committee, but not inconsistent with the Plan, including, but not limited to, any rights of the Committee to cancel or rescind any such Award. The Committee shall determine whether an Award shall include one type of Incentive, two or more Incentives granted in combination, or two or more Incentives granted in tandem (that is, a joint grant where exercise of one Incentive results in cancellation of all or a portion of the other Incentive).

The Committee, in its discretion, shall (i) interpret the Plan, (ii) prescribe, amend, and rescind any rules and regulations necessary or appropriate for the administration of the Plan, and (iii) make such other determinations and take such other action as it deems necessary or advisable in the administration of the Plan. Any interpretation, determination, or other action made or taken by the Committee shall be final, binding, and conclusive on all interested parties.

With respect to restrictions in the Plan that are based on the requirements of Rule 16b-3 promulgated under the 1934 Act, Section 422 of the Code, Section 162(m) of the Code, the rules of any exchange or inter-dealer quotation system upon which the Company's securities are listed or quoted, or any other applicable law, rule or restriction (collectively, "applicable law"), to the extent that any such restrictions are

no longer required by applicable law, the Committee shall have the sole discretion and authority to grant Awards that are not subject to such mandated restrictions and/or to waive any such mandated restrictions with respect to outstanding Awards.

ARTICLE 4

ELIGIBILITY

Any Employee (including an Employee who is also a director or an officer) and any Non-employee Director is eligible to participate in the Plan. The Committee, upon its own action, may grant, but shall not be required to grant, an Award to any Employee or any Non-employee Director. Awards may be granted by the Committee at any time and from time to time to new Participants, or to then Participants, or to a greater or lesser number of Participants, and may include or exclude previous Participants, as the Committee shall determine. Except as required by this Plan, different Awards need not contain similar provisions. The Committee's determinations under the Plan (including without limitation determinations of which Employees or Non-employee Directors, if any, are to receive Awards, the form, amount and timing of such Awards, the terms and provisions of such Awards and the agreements evidencing same) need not be uniform and may be made by it selectively among Employees and Non-employee Directors who receive, or are eligible to receive, Awards under the Plan.

ARTICLE 5

SHARES SUBJECT TO PLAN

Subject to adjustment as provided in Articles 14 and 15, the maximum number of shares of Common Stock that may be delivered pursuant to Awards granted under the Plan is (a) 6,500,000 shares; plus (b) shares of Common Stock previously subject to Awards which are forfeited, terminated, cancelled or rescinded, settled in cash in lieu of Common Stock, or exchanged for Awards that do not involve Common Stock, or expired unexercised.

Shares to be issued may be made available from authorized but unissued Common Stock, Common Stock held by the Company in its treasury, or Common Stock purchased by the Company on the open market or otherwise. During the term of this Plan, the Company will at all times reserve and keep available the number of shares of Common Stock that shall be sufficient to satisfy the requirements of this Plan.

ARTICLE 6

GRANT OF AWARDS

6.1 In General. The grant of an Award shall be authorized by the Committee and shall be evidenced by an Award Agreement setting forth the

Incentive or Incentives being granted, the total number of shares of Common Stock subject to the Incentive(s), the Option Price (if applicable), the Award Period, the Date of Grant, and such other terms, provisions, limitations, and performance objectives, as are approved by the Committee, but not inconsistent with the Plan. The Company shall execute an Award Agreement with a Participant after the Committee approves the issuance of an Award. Any Award granted pursuant to this Plan must be granted within ten (10) years of the date of adoption of this Plan. The grant of an Award to a Participant shall not be deemed either to entitle the Participant to, or to disqualify the Participant from, receipt of any other Award under the Plan.

If the Committee establishes a purchase price for an Award, the Participant must accept such Award within a period of 30 days (or such shorter period as the Committee may specify) after the Date of Grant by executing the applicable Award Agreement and paying such purchase price.

6.2 Maximum ISO Grants. The Committee may not grant Incentive Stock Options under the Plan to any Employee which would permit the aggregate Fair Market Value (determined on the Date of Grant) of the Common Stock with respect to which Incentive Stock Options (under this and any other plan of the Company and its Subsidiaries) are exercisable for the first time by such Employee during any calendar year to exceed \$100,000. To the extent any Stock Option granted under this Plan, which is designated as an Incentive Stock Option exceeds this limit or otherwise fails to qualify as an Incentive Stock Option, such Stock Option shall be a Non-qualified Stock Option. The Committee may not grant Incentive Stock Options to Non-employee Directors.

6.3 Maximum Individual Grants. No Participant may receive during any fiscal year of the Company Awards of Stock Options and SARs covering an aggregate of more than five hundred thousand (500,000) shares of Common Stock.

6.4 Restricted Stock/Restricted Stock Units. If Restricted Stock and/or Restricted Stock Units are granted to a Participant under an Award, the Committee shall set forth in the related Award Agreement: (i) the number of shares of Common Stock and/or the number of Restricted Stock Units awarded, (ii) the price, if any, to be paid by the Participant for such Restricted Stock and/or Restricted Stock Units, (iii) the time or times within which such Award may be subject to forfeiture, (iv) specified Performance Goals of the Company, a Subsidiary, any division thereof or any group of Employees of the Company, or other criteria, which the Committee determines must be met in order to remove any restrictions (including vesting) on such Award, and (v) all other terms, limitations, restrictions, and conditions of the Restricted Stock and/or Restricted Stock Units, which shall be consistent with this Plan. The provisions of Restricted Stock and/or Restricted Stock Units need not be the same with respect to each Participant.

(a) Legend on Shares. Each Participant who is awarded Restricted Stock shall be issued a stock certificate or certificates in respect of such shares of Common Stock. Such certificate(s) shall be registered in the name of the Participant, and shall bear an appropriate legend referring to the terms, conditions, and restrictions

applicable to such Restricted Stock, substantially as provided in Section 18.12 of the Plan. The Committee may require that the stock certificates evidencing shares of Restricted Stock be held in custody by the Company until the restrictions thereon shall have lapsed, and that the Participant deliver to the Committee a stock power or stock powers, endorsed in blank, relating to the shares of Restricted Stock.

(b) Restrictions and Conditions. Shares of Restricted Stock and Restricted Stock Units shall be subject to the following restrictions and conditions:

(i) Subject to the other provisions of this Plan and the terms of the particular Award Agreements, during such period as may be determined by the Committee commencing on the Date of Grant (the "Restriction Period"), the Participant shall not be permitted to sell, transfer, pledge or assign shares of Restricted Stock and/or Restricted Stock Units. Except for these limitations, the Committee may in its sole discretion, remove any or all of the restrictions on such Restricted Stock and/or Restricted Stock Units whenever it may determine that, by reason of changes in applicable laws or other changes in circumstances arising after the date of the Award, such action is appropriate.

(ii) Except as provided in subparagraph (i) above, the Participant shall have, with respect to his or her Restricted Stock, all of the rights of a stockholder of the Company, including the right to vote the shares, and the right to receive any dividends thereon. Certificates for shares of Common Stock free of restriction under this Plan shall be delivered to the Participant promptly after, and only after, the Restriction Period shall expire without forfeiture in respect of such shares of Common Stock. Certificates for the shares of Common Stock forfeited under the provisions of the Plan and the applicable Award Agreement shall be promptly returned to the Company by the forfeiting Participant. Each Award Agreement shall require that (x) each Participant, by his or her acceptance of Restricted Stock, shall irrevocably grant to the Company a power of attorney to transfer any shares so forfeited to the Company and agrees to execute any documents requested by the Company in connection with such forfeiture and transfer, and (y) such provisions regarding returns and transfers of stock certificates with respect to forfeited shares of Common Stock shall be specifically performable by the Company in a court of equity or law.

(iii) The Restriction Period of Restricted Stock and/or Restricted Stock Units shall commence on the Date of Grant and, subject to Article 15 of the Plan, unless otherwise established by the Committee in the Award Agreement setting

forth the terms of the Restricted Stock and/or Restricted Stock Units, shall expire upon satisfaction of the conditions set forth in the Award Agreement; such conditions may provide for vesting based on (i) length of continuous service, (ii) achievement of specific business objectives, (iii) increases in specified indices, (iv) attainment of specified growth rates, or (v) other comparable Performance Measurements, as may be determined by the Committee in its sole discretion.

(iv) Subject to the provisions of the particular Award Agreement, upon Termination of Service for any reason during the Restriction Period, the nonvested shares of Restricted Stock and/or Restricted Stock Units shall be forfeited by the Participant. In the event a Participant has paid any consideration to the Company for such forfeited Restricted Stock and/or Restricted Stock Units, the Company shall, as soon as practicable after the event causing forfeiture (but in any event within 5 business days), pay to the Participant, in cash, an amount equal to the total consideration paid by the Participant for such forfeited shares and/or units. Upon any forfeiture, all rights of a Participant with respect to the forfeited shares of the Restricted Stock shall cease and terminate, without any further obligation on the part of the Company.

6.5 SAR. An SAR shall entitle the Participant at his election to surrender to the Company the SAR, or portion thereof, as the Participant shall choose, and to receive from the Company in exchange therefor cash in an amount equal to the excess (if any) of the Fair Market Value (as of the date of the exercise of the SAR) per share over the SAR Price per share specified in such SAR, multiplied by the total number of shares of the SAR being surrendered. In the discretion of the Committee, the Company may satisfy its obligation upon exercise of an SAR by the distribution of that number of shares of Common Stock having an aggregate Fair Market Value (as of the date of the exercise of the SAR) equal to the amount of cash otherwise payable to the Participant, with a cash settlement to be made for any fractional share interests, or the Company may settle such obligation in part with shares of Common Stock and in part with cash.

6.6 Tandem Awards. The Committee may grant two or more Incentives in one Award in the form of a "tandem award," so that the right of the Participant to exercise one Incentive shall be canceled if, and to the extent, the other Incentive is exercised. For example, if a Stock Option and an SAR are issued in a tandem Award, and the Participant exercises the SAR with respect to 100 shares of Common Stock, the right of the Participant to exercise the related Stock Option shall be canceled to the extent of 100 shares of Common Stock.

6.7 Performance Based Awards.

(a) Grant of Performance Awards. The Committee may issue Performance Awards in the form of either Performance Units or Performance Shares to Participants subject to the Performance Goals and Performance Period as it shall determine. The terms and conditions of each Performance Award will be set forth in the related Award Agreement. The Committee shall have complete discretion in determining the number and value of Performance Units or Performance Shares granted to each Participant. Participants receiving Performance Awards are not required to pay the Company thereof (except for applicable tax withholding) other than the rendering of services.

(b) Value of Performance Awards. The Committee shall set performance goals in its discretion for each Participant who is granted a Performance Award. Such Performance Goals may be particular to a Participant, may relate to the performance of the Subsidiary which employs him or her, may be based on the division which employs him or her, may be based on the performance of the Company generally, or a combination of the foregoing. The Performance Goals may be based on achievement of balance sheet or income statement objectives, or any other objectives established by the Committee. The Performance Goals may be absolute in their terms or measured against or in relationship to other companies comparably, similarly or otherwise situated. The extent to which such Performance Goals are met will determine the value of the Performance Unit or Performance Share to the Participant.

(c) Form of Payment. Payment of the amount to which a Participant shall be entitled upon the settlement of a Performance Award shall be made in a lump sum or installments in cash, shares of Common Stock, or a combination thereof as determined by the Committee.

6.8 Bonus Stock. The Committee may award shares of Bonus Stock to Participants under the Plan without cash consideration. The Committee shall determine and indicate in the related Award Agreement whether such shares of Bonus Stock awarded under the Plan shall be unencumbered of any restrictions (other than those advisable to comply with law) or shall be subject to restrictions and limitations similar to those referred to in Section 6.7 hereof. In the event the Committee assigns any restrictions on the shares of Bonus Stock awarded under the Plan, then such shares shall be subject to at least the following restrictions:

(a) No shares of Bonus Stock may be sold, transferred, pledged, assigned or otherwise alienated or hypothecated if such shares are subject to restrictions which have not lapsed or have not been vested.

(b) If any condition of vesting of the shares of Bonus Stock are not met, all such shares subject to such vesting shall be delivered to the Company (in a manner determined by the Committee) within 60 days of the failure to meet such conditions without any payment from the Company.

6.9 Other Stock Based Awards.

(a) Grant of Other Stock Based Awards. The Committee may issue to Participants, either alone or in addition to other Awards made under the Plan, Stock Unit Awards which may be in the form of Common Stock or other securities. The value of each such Award shall be based, in whole or in part, on the value of the underlying Common Stock or other securities. The Committee, in its sole and complete discretion, may determine that an Award, either in the form of a Stock Unit Award under this Section 6.9 or as an Award granted pursuant to the other provisions of this Article 6, may provide to the Participant (i) dividends or dividend equivalents (payable on a current or deferred basis) and (ii) cash payments in lieu of or in addition to an Award. The Committee shall determine the terms, restrictions, conditions, vesting requirements, and payment rules (all of which are sometimes hereinafter collectively referred to as "rules") of the Award and shall set forth those rules in the related Award Agreement.

(b) Rules. The Committee, in its sole and complete discretion, may grant a Stock Unit Award subject to the following rules:

(i) Common Stock or other securities issued pursuant to Stock Unit Awards may not be sold, transferred, pledged, assigned or otherwise alienated or hypothecated by a Participant until the expiration of at least six months from the Award Date, except that such limitation shall not apply in the case of death or disability of the Participant. To the extent Stock Unit Awards are deemed to be derivative securities within the meaning of Rule 16b-3 under the 1934 Act, a Participant's rights with respect to such Awards shall not vest or be exercisable until the expiration of at least six months from the Award Date. To the extent a Stock Unit Award granted under the Plan is deemed to be a derivative security within the meaning of Rule 16b-3 under the 1934 Act, it may not be sold, transferred, pledged, assigned, or otherwise alienated or hypothecated, otherwise than by will or by laws of descent and distribution. All rights with respect to such Stock Unit Awards granted to a Participant under the Plan shall be exercisable during his or her lifetime only by such Participant or his or her guardian or legal representative.

(ii) Stock Unit Awards may require the payment of cash consideration by the Participant in receipt of the Award or

provide that the Award, and any Common Stock or other securities issued in conjunction with the Award be delivered without the payment of cash consideration.

(iii) The Committee, in its sole and complete discretion, may establish certain Performance Criteria that may relate in whole or in part to receipt of the Stock Unit Awards.

(iv) Stock Unit Awards may be subject to a deferred payment schedule and/or vesting over a specified employment period.

(v) The Committee as a result of certain circumstances, may waive or otherwise remove, in whole or in part, any restriction or condition imposed on a Stock Unit Award at the time of Award.

ARTICLE 7

OPTION PRICE; SAR PRICE

The Option Price for any share of Common Stock which may be purchased under a Stock Option and the SAR Price for any share of Common Stock subject to an SAR shall be at least One Hundred Percent (100%) of the Fair Market Value of the share on the Date of Grant. If an Incentive Stock Option is granted to an Employee who owns or is deemed to own (by reason of the attribution rules of Section 424(d) of the Code) more than 10% of the combined voting power of all classes of stock of the Company (or any parent or Subsidiary), the Option Price shall be at least 110% of the Fair Market Value of the Common Stock on the Date of Grant.

ARTICLE 8

AWARD PERIOD; VESTING

8.1 Award Period. Subject to the other provisions of this Plan, the Committee may, in its discretion, provide that an Incentive may not be exercised in whole or in part for any period or periods of time or beyond any date specified in the Award Agreement. Except as provided in the Award Agreement, an Incentive may be exercised in whole or in part at any time during its term. The Award Period for an Incentive shall be reduced or terminated upon Termination of Service in accordance with this Article 8 and Article 9. No Incentive granted under the Plan may be exercised at any time after the end of its Award Period. No portion of any Incentive may be exercised after the expiration of ten (10) years from its Date of Grant. However, if an Employee owns or is deemed to own (by reason of the attribution rules of Section 424(d) of the Code) more than 10% of the combined voting power of all classes of stock of the Company (or any parent or Subsidiary) and an Incentive Stock Option is granted to such Employee, the term of such Incentive

Stock Option (to the extent required by the Code at the time of grant) shall be no more than five (5) years from the Date of Grant.

8.2 Vesting. The Committee, in its sole discretion, may determine that an Incentive will be immediately exercisable, in whole or in part, or that all or any portion may not be exercised until a date, or dates, subsequent to its Date of Grant, or until the occurrence of one or more specified events, subject in any case to the terms of the Plan. If the Committee imposes conditions upon exercise, then subsequent to the Date of Grant, the Committee may, in its sole discretion, accelerate the date on which all or any portion of the Incentive may be exercised.

ARTICLE 9

TERMINATION OF SERVICE

In the event of Termination of Service of a Participant, an Incentive may only be exercised as determined by the Committee and provided in the Award Agreement.

ARTICLE 10

EXERCISE OF INCENTIVE

10.1 In General. A vested Incentive may be exercised during its Award Period, subject to limitations and restrictions set forth therein and in Article 9. A vested Incentive may be exercised at such times and in such amounts as provided in this Plan and the applicable Award Agreement, subject to the terms, conditions, and restrictions of the Plan.

In no event may an Incentive be exercised or shares of Common Stock be issued pursuant to an Award if a necessary listing or quotation of the shares of Common Stock on a stock exchange or inter-dealer quotation system or any registration under state or federal securities laws required under the circumstances has not been accomplished. No Incentive may be exercised for a fractional share of Common Stock. The granting of an Incentive shall impose no obligation upon the Participant to exercise that Incentive.

(a) Stock Options. Subject to such administrative regulations as the Committee may from time to time adopt, a Stock Option may be exercised by the delivery of written notice to the Committee setting forth the number of shares of Common Stock with respect to which the Stock Option is to be exercised and the date of exercise thereof (the "Exercise Date") which shall be at least three (3) days after giving such notice unless an earlier time shall have been mutually agreed upon. On the Exercise Date, the Participant shall deliver to the Company consideration with a value equal to the total Option Price of the shares to be purchased, payable as follows: (a) cash, check, bank draft, or money order payable to the order of the

Company, (b) Common Stock (including Restricted Stock) owned by the Participant on the Exercise Date, valued at its Fair Market Value on the Exercise Date, (c) by delivery (including by FAX) to the Company or its designated agent of an executed irrevocable option exercise form together with irrevocable instructions from the Participant to a broker or dealer, reasonably acceptable to the Company, to sell certain of the shares of Common Stock purchased upon exercise of the Stock Option or to pledge such shares as collateral for a loan and promptly deliver to the Company the amount of sale or loan proceeds necessary to pay such purchase price, and/or (d) in any other form of valid consideration that is acceptable to the Committee in its sole discretion. In the event that shares of Restricted Stock are tendered as consideration for the exercise of a Stock Option, a number of shares of Common Stock issued upon the exercise of the Stock Option equal to the number of shares of Restricted Stock used as consideration therefor shall be subject to the same restrictions and provisions as the Restricted Stock so submitted.

Upon payment of all amounts due from the Participant, the Company shall cause certificates for the Common Stock then being purchased to be delivered as directed by the Participant (or the person exercising the Participant's Stock Option in the event of his death) at its principal business office promptly after the Exercise Date; provided that if the Participant has exercised an Incentive Stock Option, the Company may at its option retain physical possession of the certificate evidencing the shares acquired upon exercise until the expiration of the holding periods described in Section 422(a)(1) of the Code. The obligation of the Company to deliver shares of Common Stock shall, however, be subject to the condition that if at any time the Committee shall determine in its discretion that the listing, registration, or qualification of the Stock Option or the Common Stock upon any securities exchange or inter-dealer quotation system or under any state or federal law, or the consent or approval of any governmental regulatory body, is necessary or desirable as a condition of, or in connection with, the Stock Option or the issuance or purchase of shares of Common Stock thereunder, the Stock Option may not be exercised in whole or in part unless such listing, registration, qualification, consent, or approval shall have been effected or obtained free of any conditions not acceptable to the Committee.

If the Participant fails to pay for any of the Common Stock specified in such notice or fails to accept delivery thereof, the Participant's right to purchase such Common Stock may be terminated by the Company.

(b) SARs. Subject to the conditions of this Section 10.1(b) and such administrative regulations as the Committee may from time to time adopt, an SAR may be exercised by the delivery (including by FAX) of written notice to the Committee setting forth the number of shares of Common Stock with respect to which the SAR is to be

exercised and the date of exercise thereof (the "Exercise Date") which shall be at least three (3) days after giving such notice unless an earlier time shall have been mutually agreed upon. On the Exercise Date, the Participant shall receive from the Company in exchange therefor cash in an amount equal to the excess (if any) of the Fair Market Value (as of the date of the exercise of the SAR) per share of Common Stock over the SAR Price per share specified in such SAR, multiplied by the total number of shares of Common Stock of the SAR being surrendered. In the discretion of the Committee, the Company may satisfy its obligation upon exercise of an SAR by the distribution of that number of shares of Common Stock having an aggregate Fair Market Value (as of the date of the exercise of the SAR) equal to the amount of cash otherwise payable to the Participant, with a cash settlement to be made for any fractional share interests, or the Company may settle such obligation in part with shares of Common Stock and in part with cash.

10.2 Disqualifying Disposition of ISO. If shares of Common Stock acquired upon exercise of an Incentive Stock Option are disposed of by a Participant prior to the expiration of either two (2) years from the Date of Grant of such Stock Option or one (1) year from the transfer of shares of Common Stock to the Participant pursuant to the exercise of such Stock Option, or in any other disqualifying disposition within the meaning of Section 422 of the Code, such Participant shall notify the Company in writing of the date and terms of such disposition. A disqualifying disposition by a Participant shall not affect the status of any other Stock Option granted under the Plan as an Incentive Stock Option within the meaning of Section 422 of the Code.

ARTICLE 11

SPECIAL PROVISIONS APPLICABLE TO COVERED PARTICIPANTS

Awards subject to Performance Criteria paid to Covered Participants under this Plan shall be governed by the conditions of this Section 11 in addition to the requirements of Sections 6.4, 6.7, 6.8 and 6.9 above. Should conditions set forth under this Section 11 conflict with the requirements of Sections 6.4, 6.7, 6.8 and 6.9, the conditions of this Section 11 shall prevail.

(a) All Performance Measures, Goals, or Criteria relating to Covered Participants for a relevant Performance Period shall be established by the Committee in writing prior to the beginning of the Performance Period, or by such other later date for the Performance Period as may be permitted under Section 162(m) of the Code. The Performance Goals may be identical for all Participants or, at the discretion of the Committee, may be different to reflect more appropriate measures of individual performance.

(b) The Performance Goals relating to Covered Participants for a Performance Period shall be established by the Committee in

writing. Performance Goals may include alternative and multiple Performance Goals and may be based on one or more business and/or financial criteria. In establishing the Performance Goals for the Performance Period, the Committee in its discretion may include one or any combination of the following criteria in either absolute or relative terms, for the Company or any Subsidiary:

- (i) Total shareholder return;
- (ii) Return on assets, equity, capital, or investment;
- (iii) Pre-tax or after-tax profit levels, including: earnings per share; earnings before interest and taxes; earnings before interest, taxes, depreciation and amortization; net operating profits after tax, and net income;
- (iv) Cash flow and cash flow return on investment;
- (v) Economic value added and economic profit;
- (vi) Growth in earnings per share;
- (vii) Levels of operating expense or other expense items as reported on the income statement, including operating and maintenance expense; or
- (viii) Measures of customer satisfaction and customer service as surveyed from time to time, including the relative improvement therein.

(c) The Performance Goals must be objective and must satisfy third party "objectivity" standards under Section 162(m) of the Code, and the regulations promulgated thereunder.

(d) The Committee is authorized to make adjustments in the method of calculating attainment of Performance Goals in recognition of: (i) extraordinary or non-recurring items, (ii) changes in tax laws, (iii) changes in generally accepted accounting principles or changes in accounting principles, (iv) charges related to restructured or discontinued operations, (v) restatement of prior period financial results, and (vi) any other unusual, non-recurring gain or loss that is separately identified and quantified in the Company's financial statements. Notwithstanding the foregoing, the Committee may, at its sole discretion, reduce the performance results upon which Awards are based under the Plan, to offset any unintended result(s) arising from events not anticipated when the Performance Goals were established, provided that such adjustment is permitted by Section 162(m) of the Code.

(e) The Performance Goals shall not allow for any discretion by the Committee as to an increase in any Award, but discretion to lower an Award is permissible.

(f) The Award and payment of any Award under this Plan to a Covered Participant with respect to a relevant Performance Period shall be contingent upon the attainment of the Performance Goals that are applicable to such Covered Participant. The Committee shall certify in writing prior to payment of any such Award that such applicable Performance Goals relating to the Award are satisfied. Approved minutes of the Committee may be used for this purpose.

(g) The maximum Award that may be paid to any Covered Participant under the Plan pursuant to Sections 6.4, 6.7, 6.8 and 6.9 for any Performance Period shall be (i) if in cash, One Million Dollars (\$1,000,000.00) and (ii) if in shares of Common Stock, five hundred thousand (500,000) shares.

(h) All Awards to Covered Participants under this Plan shall be further subject to such other conditions, restrictions, and requirements as the Committee may determine to be necessary to carry out the purpose of this Section 11.

ARTICLE 12

AMENDMENT OR DISCONTINUANCE

Subject to the limitations set forth in this Article 12, the Board may at any time and from time to time, without the consent of the Participants, alter, amend, revise, suspend, or discontinue the Plan in whole or in part; provided, however, that no amendment which requires stockholder approval in order for the Plan and Incentives awarded under the Plan to continue to comply with Section 162(m) of the Code, including any successors to such Section, shall be effective unless such amendment shall be approved by the requisite vote of the stockholders of the Company entitled to vote thereon. Any such amendment shall, to the extent deemed necessary or advisable by the Committee, be applicable to any outstanding Incentives theretofore granted under the Plan, notwithstanding any contrary provisions contained in any Award Agreement. In the event of any such amendment to the Plan, the holder of any Incentive outstanding under the Plan shall, upon request of the Committee and as a condition to the exercisability thereof, execute a conforming amendment in the form prescribed by the Committee to any Award Agreement relating thereto. Notwithstanding anything contained in this Plan to the contrary, unless required by law, no action contemplated or permitted by this Article 12 shall adversely affect any rights of Participants or obligations of the Company to Participants with respect to any Incentive theretofore granted under the Plan without the consent of the affected Participant.

ARTICLE 13

EFFECTIVE DATE AND TERM

The Plan shall be effective as set forth in Section 18.11. Unless sooner terminated by action of the Board, the Plan will terminate on September 30, 2011, but Incentives granted before that date will continue to be effective in accordance with their terms and conditions.

ARTICLE 14

CAPITAL ADJUSTMENTS

If at any time while the Plan is in effect, or Incentives are outstanding, there shall be any increase or decrease in the number of issued and outstanding shares of Common Stock resulting from (1) the declaration or payment of a stock dividend, (2) any recapitalization resulting in a stock split-up, combination, or exchange of shares of Common Stock, or (3) other increase or decrease in such shares of Common Stock effected without receipt of consideration by the Company, then and in such event:

(a) An appropriate adjustment shall be made in the maximum number of shares of Common Stock then subject to being awarded under the Plan and in the maximum number of shares of Common Stock that may be awarded to a Participant to the end that the same proportion of the Company's issued and outstanding shares of Common Stock shall continue to be subject to being so awarded.

(b) Appropriate adjustments shall be made in the number of shares of Common Stock and the Option Price thereof then subject to purchase pursuant to each such Stock Option previously granted and unexercised, to the end that the same proportion of the Company's issued and outstanding shares of Common Stock in each such instance shall remain subject to purchase at the same aggregate Option Price.

(c) Appropriate adjustments shall be made in the number of SARs and the SAR Price thereof then subject to exercise pursuant to each such SAR previously granted and unexercised, to the end that the same proportion of the Company's issued and outstanding shares of Common Stock in each instance shall remain subject to exercise at the same aggregate SAR Price.

(d) Appropriate adjustments shall be made in the number of outstanding shares of Restricted Stock with respect to which restrictions have not yet lapsed prior to any such change.

(e) Appropriate adjustments shall be made with respect to shares of Common Stock applicable to any other Incentives previously

awarded under the Plan as the Committee, in its sole discretion, deems appropriate, consistent with the event.

Except as otherwise expressly provided herein, the issuance by the Company of shares of its capital stock of any class, or securities convertible into shares of capital stock of any class, either in connection with direct sale or upon the exercise of rights or warrants to subscribe therefor, or upon conversion of shares or obligations of the Company convertible into such shares or other securities, shall not affect, and no adjustment by reason thereof shall be made with respect to (i) the number of Option Price of shares of Common Stock then subject to outstanding Stock Options granted under the Plan, (ii) the number of or SAR Price or SARs then subject to outstanding SARs granted under the Plan, (iii) the number of outstanding shares of Restricted Stock, or (iv) the number of shares of Common Stock otherwise payable under any other Incentive.

Upon the occurrence of each event requiring an adjustment with respect to any Incentive, the Company shall mail to each affected Participant its computation of such adjustment which shall be conclusive and shall be binding upon each such Participant.

ARTICLE 15

RECAPITALIZATION, MERGER AND CONSOLIDATION; CHANGE IN CONTROL

(a) The existence of this Plan and Incentives granted hereunder shall not affect in any way the right or power of the Company or its stockholders to make or authorize any or all adjustments, recapitalizations, reorganizations, or other changes in the Company's capital structure and its business, or any merger or consolidation of the Company, or any issue of bonds, debentures, preferred or preference stocks ranking prior to or otherwise affecting the Common Stock or the rights thereof (or any rights, options, or warrants to purchase same), or the dissolution or liquidation of the Company, or any sale or transfer of all or any part of its assets or business, or any other corporate act or proceeding, whether of a similar character or otherwise.

(b) Subject to any required action by the stockholders, if the Company shall be the surviving or resulting corporation in any merger, consolidation or share exchange, any Incentive granted hereunder shall pertain to and apply to the securities or rights (including cash, property, or assets) to which a holder of the number of shares of Common Stock subject to the Incentive would have been entitled.

(c) In the event of any merger, consolidation or share exchange pursuant to which the Company is not the surviving or

resulting corporation, there shall be substituted for each share of Common Stock subject to the unexercised portions of such outstanding Incentives, that number of shares of each class of stock or other securities or that amount of cash, property, or assets of the surviving, resulting or consolidated company which were distributed or distributable to the stockholders of the Company in respect to each share of Common Stock held by them, such outstanding Incentives to be thereafter exercisable for such stock, securities, cash, or property in accordance with their terms. Notwithstanding the foregoing, however, all Stock Options and SARs may be canceled by the Company immediately prior to the effective date of any such reorganization, merger, consolidation, share exchange or any dissolution or liquidation of the Company by giving notice to each holder thereof or his personal representative of its intention to do so and by permitting the purchase during the thirty (30) day period next preceding such effective date of all or any portion of all of the shares of Common Stock subject to such outstanding Incentives whether or not such Incentives are then vested or exercisable.

(d) In the event of a Change in Control, notwithstanding any other provision in this Plan to the contrary all unmaturing installments of Incentives outstanding and not otherwise canceled in accordance with Section 15(c) above, shall thereupon automatically be accelerated and exercisable in full and all Restriction Periods applicable to Awards of Restricted Stock and/or Restricted Stock Units shall automatically expire. The determination of the Committee that any of the foregoing conditions has been met shall be binding and conclusive on all parties.

ARTICLE 16

LIQUIDATION OR DISSOLUTION

In case the Company shall, at any time while any Incentive under this Plan shall be in force and remain unexpired, (i) sell all or substantially all of its property, or (ii) dissolve, liquidate, or wind up its affairs, then each Participant shall be thereafter entitled to receive, in lieu of each share of Common Stock of the Company which such Participant would have been entitled to receive under the Incentive, the same kind and amount of any securities or assets as may be issuable, distributable, or payable upon any such sale, dissolution, liquidation, or winding up with respect to each share of Common Stock of the Company. If the Company shall, at any time prior to the expiration of any Incentive, make any partial distribution of its assets, in the nature of a partial liquidation, whether payable in cash or in kind (but excluding the distribution of a cash dividend payable out of earned surplus and designated as such) then in such event the Option Prices or SAR Prices then in effect with respect to each Stock Option or SAR shall be reduced, on the payment date of such distribution, in proportion to the percentage reduction in the tangible book value of the shares of the Company's Common Stock (determined in accordance with generally accepted accounting principles) resulting by reason of such distribution.

ARTICLE 17

INCENTIVES IN SUBSTITUTION FOR INCENTIVES GRANTED BY OTHER CORPORATIONS

Incentives may be granted under the Plan from time to time in substitution for similar instruments held by employees of a corporation who become or are about to become Employees of the Company or any Subsidiary as a result of a merger or consolidation of the employing corporation with the Company or the acquisition by the Company of stock of the employing corporation. The terms and conditions of the substitute Incentives so granted may vary from the terms and conditions set forth in this Plan to such extent as the Board at the time of grant may deem appropriate to conform, in whole or in part, to the provisions of the Incentives in substitution for which they are granted.

ARTICLE 18

MISCELLANEOUS PROVISIONS

18.1 Investment Intent. The Company may require that there be presented to and filed with it by any Participant under the Plan, such evidence as it may deem necessary to establish that the Incentives granted or the shares of Common Stock to be purchased or transferred are being acquired for investment and not with a view to their distribution.

18.2 No Right to Continued Employment. Neither the Plan nor any Incentive granted under the Plan shall confer upon any Participant any right with respect to continuance of employment by the Company or any Subsidiary.

18.3 Indemnification of Board and Committee. No member of the Board or the Committee, nor any officer or employee of the Company acting on behalf of the Board or the Committee, shall be personally liable for any action, determination, or interpretation taken or made in good faith with respect to the Plan, and all members of the Board or the Committee and each and any officer or employee of the Company acting on their behalf shall, to the extent permitted by law, be fully indemnified and protected by the Company in respect of any such action, determination, or interpretation.

18.4 Effect of the Plan. Neither the adoption of this Plan nor any action of the Board or the Committee shall be deemed to give any person any right to be granted an Award or any other rights except as may be evidenced by an Award Agreement, or any amendment thereto, duly authorized by the Committee and executed on behalf of the Company, and then only to the extent and upon the terms and conditions expressly set forth therein.

18.5 Compliance With Other Laws and Regulations. Notwithstanding anything contained herein to the contrary, the Company shall not be required to sell

or issue shares of Common Stock under any Incentive if the issuance thereof would constitute a violation by the Participant or the Company of any provisions of any law or regulation of any governmental authority or any national securities exchange or inter-dealer quotation system or other forum in which shares of Common Stock are quoted or traded (including without limitation Section 16 of the 1934 Act and Section 162(m) of the Code); and, as a condition of any sale or issuance of shares of Common Stock under an Incentive, the Committee may require such agreements or undertakings, if any, as the Committee may deem necessary or advisable to assure compliance with any such law or regulation. The Plan, the grant and exercise of Incentives hereunder, and the obligation of the Company to sell and deliver shares of Common Stock, shall be subject to all applicable federal and state laws, rules and regulations and to such approvals by any government or regulatory agency as may be required.

18.6 Tax Requirements. The Company shall have the right to deduct from all amounts hereunder paid in cash or other form, any Federal, state, or local taxes required by law to be withheld with respect to such payments. The Participant receiving shares of Common Stock issued under the Plan shall be required to pay the Company the amount of any taxes which the Company is required to withhold with respect to such shares of Common Stock. Notwithstanding the foregoing, in the event of an assignment of a Non-qualified Stock Option or SAR pursuant to Section 18.7, the Participant who assigns the Non-qualified Stock Option or SAR shall remain subject to withholding taxes upon exercise of the Non-qualified Stock Option or SAR by the transferee to the extent required by the Code or the rules and regulations promulgated thereunder. Such payments shall be required to be made prior to the delivery of any certificate representing such shares of Common Stock. Such payment may be made in cash, by check, or through the delivery of shares of Common Stock owned by the Participant (which may be effected by the actual delivery of shares of Common Stock by the Participant or by the Company's withholding a number of shares to be issued upon the exercise of a Stock Option, if applicable), which shares have an aggregate Fair Market Value equal to the required minimum withholding payment, or any combination thereof.

18.7 Assignability. Incentive Stock Options may not be transferred or assigned other than by will or the laws of descent and distribution and may be exercised during the lifetime of the Participant only by the Participant or the Participant's legally authorized representative, and each Award Agreement in respect of an Incentive Stock Option shall so provide. The designation by a Participant of a beneficiary will not constitute a transfer of the Stock Option. The Committee may waive or modify any limitation contained in the preceding sentences of this Section 18.7 that is not required for compliance with Section 422 of the Code. The Committee may, in its discretion, authorize all or a portion of a Non-qualified Stock Option or SAR to be granted to a Participant to be on terms which permit transfer by such Participant to (i) the spouse, children or grandchildren of the Participant ("Immediate Family Members"), (ii) a trust or trusts for the exclusive benefit of such Immediate Family Members, or (iii) a partnership in which such Immediate Family Members are the only partners, (iv) an entity exempt from federal income tax pursuant to Section 501(c)(3) of the Code or any successor provision, or (v) a split interest trust or pooled income fund described in Section

2522(c)(2) of the Code or any successor provision, provided that (x) there shall be no consideration for any such transfer, (y) the Award Agreement pursuant to which such Non-qualified Stock Option or SAR is granted must be approved by the Committee and must expressly provide for transferability in a manner consistent with this Section, and (z) subsequent transfers of transferred Non-qualified Stock Options or SARs shall be prohibited except those by will or the laws of descent and distribution or pursuant to a qualified domestic relations order as defined in the Code or Title I of the Employee Retirement Income Security Act of 1974, as amended. Following transfer, any such Non-qualified Stock Option and SAR shall continue to be subject to the same terms and conditions as were applicable immediately prior to transfer, provided that for purposes of Articles 10, 12, 14, 16 and 18 hereof the term "Participant" shall be deemed to include the transferee. The events of Termination of Service shall continue to be applied with respect to the original Participant, following which the Non-qualified Stock Options and SARs shall be exercisable by the transferee only to the extent and for the periods specified in the Award Agreement. The Committee and the Company shall have no obligation to inform any transferee of a Non-qualified Stock Option or SAR of any expiration, termination, lapse or acceleration of such Option. The Company shall have no obligation to register with any federal or state securities commission or agency any Common Stock issuable or issued under a Non-qualified Stock Option or SAR that has been transferred by a Participant under this Section 18.7.

18.8 Use of Proceeds. Proceeds from the sale of shares of Common Stock pursuant to Incentives granted under this Plan shall constitute general funds of the Company.

18.9 Governing Law. The validity, construction and effect of the Plan and any actions taken or relating to the Plan shall be determined in accordance with the laws of the State of Texas and applicable Federal law.

18.10 Successors and Assigns. The Company will require any successor (whether direct or indirect, by purchase, merger, consolidation or otherwise) to all or substantially all of the business and/or assets of the Company, expressly to assume and agree to perform the Company's obligation under this Plan in the same manner and to the same extent that the Company would be required to perform them if no such succession had taken place. As used herein, the "Company" shall mean the Company as hereinbefore defined and any aforesaid successor to its business and/or assets.

18.11 Effective Date. The Plan became effective as of October 1, 1998. After termination of the Plan, no future Awards may be made.

18.12 Legend. Each certificate representing shares of Restricted Stock issued to a Participant shall bear the following legend, or a similar legend deemed by the Company to constitute an appropriate notice of the provisions hereof (any such certificate not having such legend shall be surrendered upon demand by the Company and so endorsed):

On the face of the certificate:

“Transfer of this stock is restricted in accordance with conditions printed on the reverse of this certificate.”

On the reverse:

“The shares of stock evidenced by this certificate are subject to and transferrable only in accordance with that certain Atmos Energy Corporation 1998 Long-Term Incentive Plan, a copy of which is on file at the principal office of the Company in Dallas, Texas. No transfer or pledge of the shares evidenced hereby may be made except in accordance with and subject to the provisions of said Plan. By acceptance of this certificate, any holder, transferee or pledgee hereof agrees to be bound by all of the provisions of said Plan.”

The following legend shall be inserted on a certificate evidencing Common Stock issued under the Plan if the shares were not issued in a transaction registered under the applicable federal and state securities laws:

“Shares of stock represented by this certificate have been acquired by the holder for investment and not for resale, transfer or distribution, have been issued pursuant to exemptions from the registration requirements of applicable state and federal securities laws, and may not be offered for sale, sold or transferred other than pursuant to effective registration under such laws, or in transactions otherwise in compliance with such laws, and upon evidence satisfactory to the Company of compliance with such laws, as to which the Company may rely upon an opinion of counsel satisfactory to the Company.”

A copy of this Plan shall be kept on file in the principal executive offices of the Company in Dallas, Texas.

IN WITNESS WHEREOF, the Company has caused this instrument to be executed as of February 9, 2007, by its President pursuant to prior actions taken by the Board and the shareholders of the Company.

ATMOS ENERGY CORPORATION

By: /s/ ROBERT W. BEST
Robert W. Best
Chairman of the Board, President
and Chief Executive Officer

Attest:

/s/ DWALA KUHN
Dwala Kuhn
Corporate Secretary

AMENDMENT
TO THE
ATMOS ENERGY CORPORATION
1998 LONG-TERM INCENTIVE PLAN
(As Amended and Restated February 9, 2007)

Pursuant to the authority set forth in Article 12 of the Atmos Energy Corporation 1998 Long-Term Incentive Plan, as amended and restated effective February 9, 2007 (the "Plan"), the Plan is amended, effective as of August 7, 2007, as follows:

1. Section 2.6 is amended by striking said section and substituting in lieu thereof the following:

2.6 (a) "Change in Control" of the Company occurs upon a change in the Company's ownership, its effective control or the ownership of a substantial portion of its assets, as follows:

(i) Change in Ownership. A change in ownership of the Company occurs on the date that any "Person" (as defined in Section 2.6(b) below), other than (1) the Company or any of its subsidiaries, (2) a trustee or other fiduciary holding securities under an employee benefit plan of the Company or any of its Affiliates, (3) an underwriter temporarily holding stock pursuant to an offering of such stock, or (4) a corporation owned, directly or indirectly, by the shareholders of the Company in substantially the same proportions as their ownership of the Company's stock, acquires ownership of the Company's stock that, together with stock held by such Person, constitutes more than 50% of the total fair market value or total voting power of the Company's stock. However, if any Person is considered to own already more than 50% of the total fair market value or total voting power of the Company's stock, the acquisition of additional stock by the same Person is not considered to be a Change of Control. In addition, if any Person has effective control of the Company through ownership of 30% or more of the total voting power of the Company's stock, as discussed in paragraph (ii) below, the acquisition of additional control of the Company by the same Person is not considered to cause a Change in Control pursuant to this paragraph (i); or

(ii) Change in Effective Control. Even though the Company may not have undergone a change in ownership under paragraph (i) above, a change in the effective control of the Company occurs on either of the following dates:

(A) the date that any Person acquires (or has acquired during the 12-month period ending on the date of the most recent acquisition by such Person) ownership of the Company's stock possessing 30 percent or more of the total voting power of the Company's stock. However, if any Person owns 30% or more of the total voting power of the Company's stock, the acquisition of

additional control of the Company by the same Person is not considered to cause a Change in Control pursuant to this subparagraph (ii)(A); or

(B) the date during any 12-month period when a majority of members of the Board is replaced by directors whose appointment or election is not endorsed by a majority of the Board before the date of the appointment or election; provided, however, that any such director shall not be considered to be endorsed by the Board if his or her initial assumption of office occurs as a result of an actual or threatened solicitation of proxies or consents by or on behalf of a Person other than the Board; or

(iii) Change in Ownership of Substantial Portion of Assets. A change in the ownership of a substantial portion of the Company's assets occurs on the date that a Person acquires (or has acquired during the 12-month period ending on the date of the most recent acquisition by such Person) assets of the Company, that have a total gross fair market value equal to at least 40% of the total gross fair market value of all of the Company's assets immediately before such acquisition or acquisitions. However, there is no Change in Control when there is such a transfer to an entity that is controlled by the shareholders of the Company immediately after the transfer, through a transfer to (A) a shareholder of the Company (immediately before the asset transfer) in exchange for or with respect to the Company's stock; (B) an entity, at least 50% of the total value or voting power of the stock of which is owned, directly or indirectly, by the Company; (C) a Person that owns directly or indirectly, at least 50% of the total value or voting power of the Company's outstanding stock; or (D) an entity, at least 50% of the total value or voting power of the stock of which is owned by a Person that owns, directly or indirectly, at least 50% of the total value or voting power of the Company's outstanding stock.

(b) For purposes of subparagraph (a) above

(i) "Person" shall have the meaning given in Section 7701(a)(1) of the Internal Revenue Code of 1986, as amended (the "Code"). Person shall include more than one Person acting as a group as defined by the Final Treasury Regulations issued under Section 409A of the Code.

(ii) "Affiliate" shall have the meaning set forth in Rule 12b-2 promulgated under Section 12 of the Securities Exchange Act of 1934, as amended.

(c) The provisions of this Section 2.6 shall be interpreted in accordance with the requirements of the Final Treasury Regulations under Code Section 409A, it

being the intent of the parties that this Section 2.6 shall be in compliance with the requirements of said Code Section and said Regulations.

2. Section 2.36 is amended by striking said section and substituting in lieu thereof the following:

2.36 "Termination of Service" means with respect to each Participant who is an Employee or Non-employee Director a "separation from service" as defined in Section 1.409A-1(h) of the Final Treasury Regulations under Code Section 409A, or any successor provision thereto

3. Section 2.37 is amended by striking said section and substituting in lieu thereof the following:

2.37 "Total and Permanent Disability" means the termination of a Participant's active employment with the Company on account of a medically determinable physical or mental impairment that can be expected to result in death or can be expected to last for a continuous period of not less than 12 months, for which the employee is receiving income replacement benefits for a period of not less than three months under an accident and health plan covering employees of the Company.

IN WITNESS WHEREOF, the Company has caused this AMENDMENT TO THE ATMOS ENERGY CORPORATION 1998 LONG-TERM INCENTIVE PLAN (AS AMENDED AND RESTATED FEBRUARY 9, 2007), to be executed in its name and on its behalf this 10th day of September, 2008, effective as of the date provided herein.

ATMOS ENERGY CORPORATION

By: s/ROBERT W. BEST

Robert W. Best
Chairman, President and
Chief Executive Officer

Atmos Energy - CSC Incentive

Prepared by Towers Perrin - January 2002

Incentive Pay for Customer Support Associates and Collections Associates

Overview

- The CSC Incentive for Customer Support Associates and Collections Associates is an opportunity for Atmos to help share the success you help create. If you focus on what you can do to impact results and how you can add value to the Customer Support Center, you can make a difference. Atmos will reward you for that contribution. The program begins February 2nd and payout will be March 22nd.

The CSC Incentive is designed to

- Encourage employees to provide superior customer service while efficiently handling customer calls
- Create a sense of team and shared ownership for Customer Support Center performance
- Encourage employees to continuously improve the handling of customer calls
- Provide a method to deliver above-average pay when performance warrants

To achieve these goals, the incentive is focused on three key measures that drive Customer Support Center performance

- Your availability to take customer calls - *Attendance*
- How well you serve our customers - *Quality*
- How efficiently you handle calls and can move on to help another customer - *Average Handle Time*

If you achieve these three things, you can receive a payment of up to \$525 for each 4 week performance period - that's a possible \$6,825 in a year!

So how do you do it?

Determining Your Incentive Pay

The Details

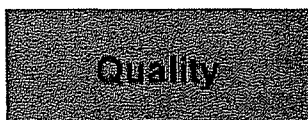
To be eligible for the incentive, you must be a Customer Support Associate or a Collections Associate performing a Customer Support Associate or a Collections Associates role.

If you meet these eligibility requirements, you will be assessed against the three key measures mentioned earlier

Incentive Guidelines:

Attendance: Eligibility Requirements Attendance: Eligibility Requirements

1. 3 attendance strikes will disqualify you. The only exceptions are:
 - Scheduled and approved PTO (PTO days approved by the scheduler)
 - Bereavement
 - Jury Duty
2. Cannot be absent (an absence consists of two or more hours) on a Monday or Friday. The only exceptions are:
 - Scheduled and approved PTO (PTO days approved by the scheduler)
 - Bereavement
 - Jury Duty
3. Cannot be absent (an absence consists of two or more hours) the day before, of, or after a company designated holiday.
4. Cannot be absent on the day of a PTO denial. If the agent requests PTO and it is denied, and they call in on that day for any reason.
5. Cannot miss the day of a shift trade.
 - To get a payment, you will need to provide quality customer service. We will measure your performance through our *Quality* program and determine your payment based on the scale listed below. The scale is the same for every performance period. Your *Quality* score will determine the base amount of award that you could receive.

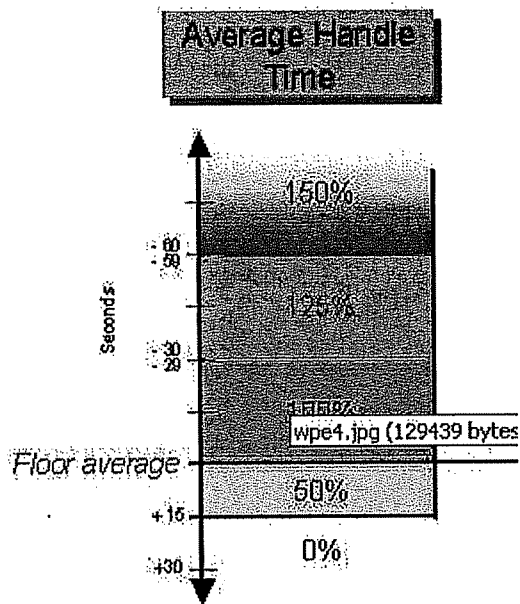


> or = 95%	=	\$350
90% - 94.99%	=	\$250
85% - 89.99%	=	\$150
<85%	=	\$0

- **Quality and speed go hand-in-hand, a key part of quality of customer service is ensuring that you can efficiently move onto the next call so our customers don't have to stay on hold too long. We will measure your efficiency through our *Average Handle Time* measure to determine what percentage of your *Quality* payment you will receive.**

***Average Handle Time* is measured a bit differently than *Quality* in that we assess how well you are doing against other CSA's and Collections Associates. For each performance period, the floor average will become "the standard" for that performance period. How your time compares to the floor average will correspond to the "multiplier" that determines the percentage of your *Quality* payment that you will receive.**

For example, if you are 30 seconds faster than the floor average, you would receive 125% of your *Quality* payment. On the flip side, if you are 30 seconds slower than the floor average you would receive 0% of your *Quality* payment. The two go hand-in-hand.

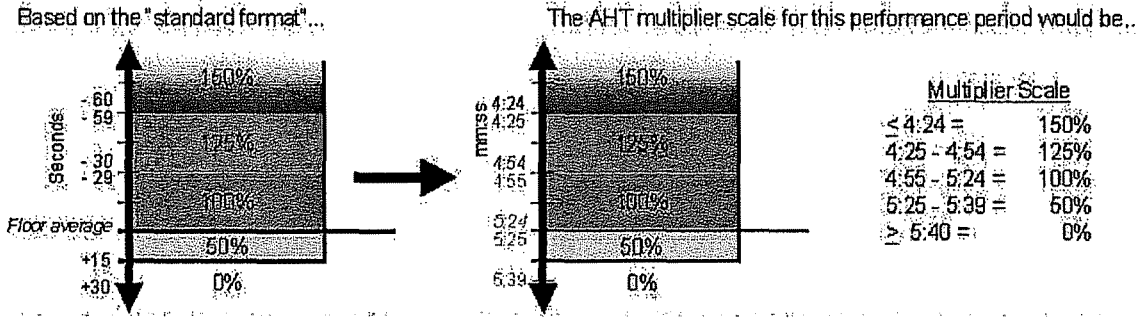


Determining your Incentive Pay

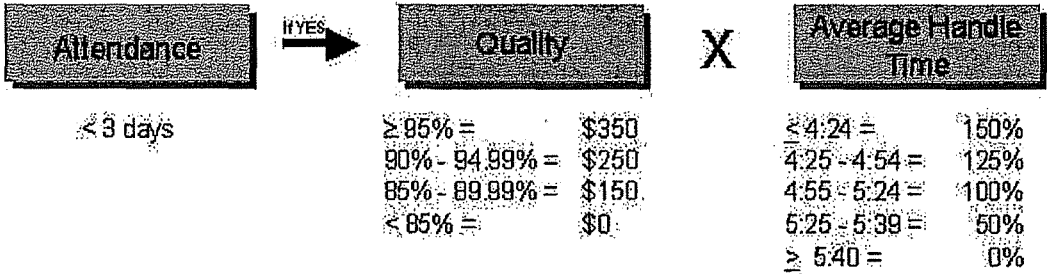
Example Calculations

Let's look at a "real life" example of how the incentive will work.

First, we will establish the *Average Handle Time* scale for the performance period for the 4 week performance period, let's assume that the floor *Average Handle Time* was 5 minutes and 24 seconds (5:24). We'll use this floor average to calculate the multiplier scale for the performance period.



- At the end of each performance period, the floor average AHT will be posted along with the scale for the performance period.
- If we plug the multiplier scale that we calculated for this example into our overall incentive formula, the following standards would be used for this performance period to calculate individual incentive payments.



Using these standards, we can calculate a payment for an example employee. This employee missed one day of work, was 14 seconds faster than the floor average (AHT) and delivered great customer service (Quality). This employee would receive a payment of \$250 for the performance period.

Employee Results		Calculation	
Attendance	Missed 1 day	Attendance Hurdle	Achieved
AHT	5:10	AHT Multiplier	100%
Quality	91.40%	Quality Payment	\$250
		Calculation	$100\% \times \$250 = \250
		Total Payment	\$250

General Rules

Performance Periods

The incentive payment cycle will be aligned to the payroll cycle so each performance period will be 4 weeks long. There will be 13 performance periods in a year. Incentive payments will be made 2 weeks following the end of each performance period and will appear with your normal paycheck. The first period will be March 8 on the new plan.

Eligibility

Eligibility is based on your position during each performance period. To be eligible you must be classified as a Customer Support Associate or a Collections Associate and be performing Customer Support Associate or Collections Associate role.\

New Customer Support Associates and Collections Associates will become eligible for the incentive after successfully completing training (to include nesting) and upon their first full incentive period handling customer calls on the floor.

If you are put on any type of warning during the month, then you forfeit your eligibility for the incentive payment.

Part Time Employees

Proration for part-time employees will be based on actual hours worked during the performance period.

Temporary Assignments

Customer support associates and collection associates on temporary assignment will become ineligible for incentive. The incentive will be prorated for the time that agent spent on the phones during that incentive period.

Position Changes

Following a promotion or demotion, incentive payments will be prorated based on the time spent in the performance period in an eligible role.

For disability or approved leave, the agent will be ineligible for that incentive period if the disability or approved leave is more than 3 days.

Following layoff or death, incentive payments will be through the last day of employment.

Termination of employment (voluntary or involuntary) during any performance period will result in forfeiture of incentive payment for the performance period in which employment ends.

Program Changes

The Company reserves the right to amend, cancel or replace the incentive pay programs at any time. Changes could occur as a result of windfall or catastrophic situations. Every effort will be made to communicate program changes as early as possible.

Exceptions

Any and all exceptions will be reviewed by the managers and director of the CSC.

Questions

If you have any questions about the incentive program or your incentive payment, contact your supervisor or the Human Resources department.

This brochure provides a general overview of the Atmos Customer Support Center Incentive Program for Customer Associates and Collections Associates effective January 28, 2002. The sole purpose of this brochure is to educate you about the various elements of the program and how they work. It does not cover the program and is not a contract of employment between you and the company.

Atmos Energy Corporation, KY

	Forecasted Test Year(Total)	Forecasted Test Year(Expense)	Allocated to Kentucky
<u>MIP & VPP</u>			
SSU	6,092,026	3,959,817	209,870
Kentucky direct	-	-	-
General Office	1,088,907	547,659	186,916
Total MIP & VPP	7,180,933	4,507,476	396,786
<u>MIP ONLY</u>			
SSU	5,056,381	3,286,648	174,192
Kentucky direct	-	-	-
General Office	392,006	197,157	67,290
TOTAL MIP	5,448,388	3,483,805	241,482
<u>VPP ONLY</u>			
SSU	1,035,644	673,169	35,678
Kentucky direct	-	-	-
General Office	696,900	350,502	119,626
Total VPP	1,732,545	1,023,670	155,304
<u>Restricted Stock</u>			
SSU	7,214,949	4,689,717	248,555
Kentucky direct	-	-	-
General Office	415,574	226,258	77,222
Total Restricted Stock	7,630,523	4,915,975	325,777
Allocations:			
SSU	5.30%		
General office	34.13%		

Atmos Energy Corporation, Kentucky Division
Incentive Compensation Expenses

2006				Allocated to
	<u>Total</u>	<u>Expense</u>		<u>Kentucky</u>
<u>MIP & VPP</u>				
SSU	3,961,320	2,012,351		102,429
Kentucky direct	466,931	195,264		195,264
General Office	Not allocated in 2006			
Total MIP & VPP	4,428,251	2,208,614		298,692
<u>MIP ONLY</u>				
SSU	3,050,216	1,549,510		78,870
Kentucky direct	177,434	74,580		74,580
General Office	Not allocated in 2006			
TOTAL MIP	3,227,650	1,624,090		153,450
<u>VPP ONLY</u>				
SSU	911,104	462,841		23,559
Kentucky direct	289,497	121,683		121,683
General Office	Not allocated in 2006			
Total VPP	1,200,601	584,524		145,242
<u>Restricted Stock</u>				
SSU	7,383,085	4,799,005		244,269
Kentucky direct	126,374	47,772		47,772
General Office	Not allocated in 2006			
Total Restricted Stock	7,509,459	4,846,777		292,041
2007				Allocated to
	<u>Total</u>	<u>Expense</u>		<u>Kentucky</u>
<u>MIP & VPP</u>				
SSU	5,601,149	2,811,777		152,879
Kentucky direct	0	-		-
General Office	799,882	308,596		113,502
Total MIP & VPP	6,401,031	3,120,373		266,181
<u>MIP ONLY</u>				
SSU	4,760,977	2,390,010		129,778
Kentucky direct	-	-		-
General Office	327,952	126,524		46,536
TOTAL MIP	5,088,929	2,516,535		176,313
<u>VPP ONLY</u>				
SSU	840,172	421,767		22,902
Kentucky direct	-	-		-
General Office	471,930	182,072		66,966
Total VPP	1,312,103	603,838		89,868
<u>Restricted Stock</u>				
SSU	7,588,500	4,932,525		267,836
Kentucky direct	-	-		-
General Office	337,001	157,583		57,959
Total Restricted Stock	7,925,500	5,090,108		325,795
2008				Allocated to
	<u>Total</u>	<u>Expense</u>		<u>Kentucky</u>
<u>MIP & VPP</u>				
SSU	5,997,502	4,342,192		218,412
Kentucky direct	-	-		-
General Office	1,420,689	762,262		259,855
Total MIP & VPP	7,418,191	5,104,454		478,267
<u>MIP ONLY</u>				
SSU	5,157,852	3,734,285		187,835
Kentucky direct	-	-		-
General Office	568,275	304,905		103,942
TOTAL MIP	5,726,127	4,039,190		291,777
<u>VPP ONLY</u>				
SSU	839,650	607,907		30,578
Kentucky direct	-	-		-
General Office	852,413	457,357		155,913
Total VPP	1,692,064	1,065,264		186,491

Restricted Stock			
SSU	8,716,195	5,665,527	284,976
Kentucky direct	-	-	-
General Office	453,168	250,079	85,252
Total Restricted Stock	9,169,363	5,915,606	370,228

2009	Total	Expense	Allocated to Kentucky
MIP & VPP			
SSU	5,249,861	3,848,148	191,638
Kentucky direct	-	-	-
General Office	1,073,204	571,867	195,178
Total MIP & VPP	6,323,064	4,420,015	386,816
MIP ONLY			
SSU	4,514,880	3,309,407	164,808
Kentucky direct	-	-	-
General Office	461,478	245,903	83,927
TOTAL MIP	4,976,358	3,555,310	248,735
VPP ONLY			
SSU	734,981	538,741	26,829
Kentucky direct	-	-	-
General Office	611,726	325,964	111,251
Total VPP	1,346,707	864,705	138,081

Restricted Stock			
SSU	8,433,697	5,481,903	272,999
Kentucky direct	-	-	-
General Office	425,830	241,677	82,484
Total Restricted Stock	8,859,527	5,723,580	355,483

Expense allocated to Kentucky	2006	2007	2008	2009
MIP	153,450	176,313	291,777	248,735
VPP	145,242	89,868	186,491	138,081
Restricted Stock	292,041	325,795	370,228	355,483
Total	590,733	591,976	848,496	742,299

CSC Incentive Pay	440,268	484,730	604,412	575,744
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REQUEST:

[Revenue Requirement] - In the same format and detail as the response to AG-2-39 in Case No. 2006-00464, please provide the following incentive compensation program information:

- a. What type of employees (e.g., directors, top officers and executives, etc.) and how many employees are currently participating for Kentucky Direct and (separately stated) for SSU and the General Office in the Restricted Stock Long Term Incentive Plan?
- b. What type of employees (e.g., directors, top officers, executives, senior managers, etc.) and how many employees are currently participating for Kentucky Direct and (separately stated) for SSU and the General Office in the MIP Only incentive plan?
- c. What type of employees and how many employees are currently participating for Kentucky Direct and (separately stated) for SSU and the General Office in the VPP Only incentive plan?

RESPONSE:

- a) Employees participating in the Long Term Incentive Plan (LTIP) are primarily corporate vice-presidents, select managers and directors and division presidents and vice-presidents. There are currently 0 Kentucky employees, 12 General Office employees and 89 SSU employees participating.
- b) Employees participating in the Management Incentive Plan (MIP) are primarily corporate vice-presidents, select managers and directors and division presidents and vice-presidents. There are currently 0 Kentucky employees, 12 General Office employees and 89 SSU employees participating.
- c) The Variable Pay Plan (VPP) is a broad based incentive compensation plan in which virtually all employees of the Company participate (except for union employees in Mississippi and those included in the Management Incentive Plan or the "MIP"). The forecasted test period includes 194 Kentucky direct, 69 General Office employees and 984 SSU employees participating in VPP. Please see the response to subpart (b) for a discussion of headcount accounting following the combination of the Kentucky and Mid-States Divisions.

Respondent: Greg Waller

REQUEST:

[Revenue Requirement] - Please provide the following information regarding the Company's incentive compensation programs:

- a. Provide all studies and analyses that Atmos has performed or commissioned that quantify the dollar benefits that the Company's incentive programs provide to the ratepayers.
- b. Provide all studies and analyses that Atmos has performed or commissioned that quantify the productivity gains achieved as a direct result of the Company's incentive compensation programs.
- c. Provide all studies and analyses that Atmos has performed or commissioned that address how the cost of Atmos' incentive compensation programs should be allocated between Atmos' shareholders and ratepayers.

RESPONSE:

The Company has not performed or commissioned any studies specific to this request. However, Atmos Energy's total compensation package, which includes not only base salary but also includes incentive compensation, benefits, retirements etc., falls within the middle of the competitive job market range. Because Atmos falls in the middle of the job market in terms of the overall compensation package it offers its employees, the incentive compensation costs that are part of the overall compensation package are reasonable and should be recovered in rates. The Company relies on timely compensation market surveys as a resource to determine and establish yearly merit increases. For example, the Company's October 2008 merit increase utilized a compensation survey published in late summer 2008. The resulting merit increase is in line with the results of this survey, which shows that the 3.5% merit increase falls within the market range of the merit increases paid by other companies. Moreover, the merit increase ensures that our employees' base pay remains reasonably within the middle of the market range of companies with whom we must compete for qualified personnel.

Respondent: Greg Waller

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-051
Page 1 of 1

REQUEST:

[Revenue Requirement] - List separately the budgeted and actual numbers of Kentucky gas operation's full and part-time employees by employee group, by month and year for the most recent 3 fiscal years ending 9/31/09, for the months of October 2009 through March 2010, and for the Forecasted Period.

RESPONSE:

Please see the Company's response to Staff DR Set No. 1, Question No. 1-32 for fiscal year 2006, 2007 and 2008 data, and for the base and forecasted period. Please see Attachment 1 for fiscal year 2009 and 2010 data.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FY 2009 and FY 2010 Headcount, 1 Page.

Respondent: Greg Waller

Kentucky Division Employee Count

Fiscal Year 2009						
	Group			Assignment Category		Total Count
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	
October	33.00	181.00	0	214.00	0	214.00
November	33.00	178.00	0	211.00	0	211.00
December	33.00	176.00	0	209.00	0	209.00
January	32.00	177.00	0	209.00	0	209.00
February	31.00	177.00	0	208.00	0	208.00
March	31.00	177.00	0	208.00	0	208.00
April	31.00	175.00	0	206.00	0	206.00
May	30.00	174.00	0	204.00	0	204.00
June	29.00	174.00	0	203.00	0	203.00
July	29.00	174.00	0	203.00	0	203.00
August	30.00	170.00	0	200.00	0	200.00
September	30.00	171.00	0	201.00	0	201.00
Total	372.00	2,104.00	0	2,476.00	0	2,476.00
Avg	31.00	175.00	0	206.00	0	206.00

Fiscal Year 2010						
	Group			Assignment Category		Total Count
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	
October	24.96	165.28	0	190.25	0	190.25
November	28.69	178.72	0	207.41	0	207.41
December	30.64	179.09	0	209.73	0	209.73
January				0.00	0	0.00
February				0.00	0	0.00
March				0.00	0	0.00
April				0.00	0	0.00
May				0.00	0	0.00
June				0.00	0	0.00
July				0.00	0	0.00
August				0.00	0	0.00
September				0.00	0	0.00
Total	84.29	523.10	0	607.39	0	607.39
Avg	28.00	174.00	0.00	202.00	0.00	202.00

REQUEST:

[Revenue Requirement] - The actual average ratio of overtime hours to straight-time hours for the most recent 5 fiscal year period 2004-2008 shown on Schedule G-2 amounts to 3.954%. In this regard, please provide the following information:

- a. What is the equivalent actual ratio for FY 2009?
- b. What is the basis for the proposed use of a ratio of 6.778% for the Forecasted Period?
- c. What is the ratio in the approved FY2010 budget?
- d. What are the reasons for the large increase in this ratio starting in FY2007 as compared to the prior fiscal years?
- e. The Forecasted Period overtime dollars based on the ratio of 6.778% amount to \$935,730. What would be the equivalent Forecasted Period overtime dollars based on a ratio of overtime hours to straight-time hours of 3.954%? Please show all calculations in the same format and detail as in the response to AG-2-40(b).
- f. In the response to AG-1-69(d), the Company states that it budgets overtime ratios and expenses based on historical averages. Is this still the Company's practice? If not, when did this practice change and on what basis?

RESPONSE:

- a) The equivalent actual ratio for FY 2009 is 7.57%.
- b) The 6.778% was derived by using the ratio of overtime hours to overtime dollars from FY 07 through FY 08. This actual percentage was applied to total labor in the forecasted test period to arrive at overtime dollars and hours.
- c) Atmos Energy does not budget labor hours. The Company budgets overtime dollars based on historical averages.
- d) Overtime is accounted for on employees' timesheets on a bi-weekly basis and is incurred on an as-needed basis to ensure that we continue to provide safe and reliable service to our customers. Our commitment to that service has required additional overtime in recent years. In addition, the ratio is partially affected by

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-052
Page 2 of 2

the fact that Kentucky was a stand-alone division prior to FY2007 and thus general office as well as front-line service providers are included in the pre-2007 ratios and are not included from 2007 forward.

- e) The Forecasted overtime dollars based on the ratio of 3.954% would be \$542,476. Expense overtime dollars would be \$269,367.

	Pro Forma
<u>Man Hours</u>	
Straight Time Hours	403,520
OverTime Hours	<u>15,955</u>
Total Manhours	<u>419,475</u>
Ratio of OverTime Hours to Straight-Time Hours	<u>3.954%</u>
 <u>Labor Dollars</u>	
Straight-Time Dollars	<u>9,143,764</u>
OverTime Dollars	<u>542,476</u>
Total Labor Dollars	9,686,241
Ratio of OverTime Dollars to Straight-Time Dollars	<u>5.933%</u>
 O&M Labor Dollars	269,367
Ratio of O&M of Labor Dollars to Total Labor Dollars	<u>49.655%</u>

- f) The Company stated in AG-1-69(d) that it budgets overtime dollars based on historical averages. The Company does not budget labor hours so we relied on recent history to represent future activity. FY 07 and FY 08 are at 6.694% and 6.863% respectively.

Respondent: Greg Waller

REQUEST:

[Revenue Requirement] - The actual average labor O&M expense ratio for the most recent 5 fiscal year period 2004-2008 shown on Schedule G-2 amounts to 46.354%. In this regard, please provide the following information:

- a. What is the equivalent actual labor O&M expense ratio for FY 2009?
- b. What is the basis for the proposed use of a ratio of 49.655% for the Forecasted Period?
- c. What is the ratio in the approved FY2010 budget?
- d. What are the reasons for the large increase in this ratio starting in FY2006 as compared to the prior fiscal years?
- e. The Forecasted Period labor O&M dollars based on the ratio of 49.655% amount to \$5,004,953. What would be the equivalent Forecasted Period labor O&M dollars based on the 5-year average labor O&M ratio of 46.354%? Please show all calculations.

RESPONSE:

- a) The equivalent actual labor O&M expense ratio for FY 2009 is 55.4%.
- b) The basis for the 49.655% is the FY 2010 Budget.
- c) Please see the response to subpart (b).
- d) Capital and expense labor is accounted for on employees' timesheets on a bi-weekly basis. Operational priorities and the needs of our customers and distribution system can and do change over time which can have an effect on the relative capitalization rates from year to year. In addition, the ratio is partially affected by the fact that Kentucky was a stand-alone division prior to FY2007 and thus general office as well as front-line service providers are included in the pre-2007 ratios and are not included from 2007 forward.
- e) The Forecasted Period labor O&M dollars based on the ratio of 46.354% is \$4,672,249. Gross labor dollars reported on G.2 is \$10,079,494. $\$10,079,494 * 46.354\% = \$4,672,249$.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-054
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please provide the actual number of vacant employee positions in each of the fiscal years 2006, 2007, 2008, and for FY2009 as compared to the vacant positions implicit in the proposed payroll numbers for the Base Period and Forecasted Period.

RESPONSE:

The actual number of vacant positions in Kentucky at the end of each fiscal year (9/30/xx) was:

<u>Year</u>	<u>Vacancies</u>
2006	4
2007	5
2008	8
2009	14

The actual number of vacancies at the end of the base period (12/31/09) was seven. All but five positions that were vacant during the 2010 budget season, which occurred in the summer of 2009, were not budgeted for FY 2010, on which the forecasted period is based. In addition, the Company budgeted an additional \$291,400 credit to labor expense for the Kentucky Mid-States Division (division 091) in FY 2010 to account for unanticipated attrition throughout the Division's operations.

Respondent: Greg Waller

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-055
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please provide the actual average annual wage/salary increases granted to each of the Company's employee categories (executive, exempt, non-exempt) in each of the fiscal years 2005, 2006, 2007, 2008, 2009 and as included in the Base Period and Forecasted Period.

RESPONSE:

Increases are awarded annually on October 1 and the wage increases are included in the base and forecasted periods accordingly. Atmos does not have a practice of awarding general wage increases other than merit, excluding any individual promotions that may occur within the year. Please see Attachment 1 for a schedule of merit general wage increases.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Merit General Wage Increases, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
Case No. 2009-00354
AG Request 1-55
Merit General Wage Increases
Twelve months ended December 31

	Non-exempt Increase Amount	Non- exempt Increase %	Exempt Increase Amount	Exempt Increase %	Total
FY 2005	\$258,372	3.44%	\$147,265	4.03%	\$405,637
FY 2006	\$256,277	3.25%	\$130,007	3.63%	\$386,284
FY 2007	\$214,993	3.12%	\$159,555	3.49%	\$374,548
FY 2008	\$226,697	3.24%	\$164,439	3.61%	\$391,135
FY 2009	\$233,894	3.22%	\$182,141	3.72%	\$416,035
FY 2010	\$176,782	2.52%	\$164,518	2.87%	\$341,300
Test Year	\$245,531	3.50%	\$200,438	3.50%	\$445,969

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-056
Page 1 of 1

REQUEST:

[Revenue Requirement] - Please confirm that the PRP (AMRP) programs authorized by the PSC for Duke Energy and Columbia Gas do not allow for recovery of ad valorem taxes. If you do not agree, explain your disagreement in detail.

RESPONSE:

The Company confirms that the PRP (AMRP) programs authorized for Duke Energy and Columbia Gas do not allow for recovery of ad valorem taxes.

Respondent: Gary Smith

REQUEST:

[Revenue Requirement] - Please provide a detailed description of the expense savings (including a description of the expense account and title) that will be used by the Company to offset the costs in the proposed PRP.

RESPONSE:

The Company will plan to calculate expense savings derived from the PRP in a fashion similar to that used in our Georgia jurisdiction to calculate savings derived from replacement of cast iron and bare steel pipe as part of that replacement program. The calculation has four components detailed below.

Savings Derived from Reduced Leak Repairs

This component tracks cumulative savings from reduced leak repairs by considering the percentage of total leaks that exist on bare pipe, the total spent on leak repair on the system, and the annual retired footage compared to the total footage to be retired over the course of the program.

Annual Time Savings for Leak Surveying Main

This component tracks cumulative savings by considering the current year amount of retired footage, applying a productivity factor and cost per hour for the task, and adding to the previous year's total.

Annual Time Savings for Leak Surveying Services

This component is calculated consistent with the calculation for surveying main.

Annual Time Savings for CP on Coated & Wrapped Services

This component tracks cumulative savings by considering the current year amount of renewed C&W services, applying a productivity factor and cost per hour for the task, and adding to the previous year's total.

Respondent: Greg Waller

REQUEST:

[Revenue Requirement] - With regard to the Sample Rate Adjustment for PRP shown in the table at the top of page 18 of the testimony of Gary Smith, please provide the following information:

- a. Provide a worksheet showing the derivation of the operating income amount of \$33,222 on line 10, also showing the expense components making up this dollar amount.
- b. The calculations in the table propose to gross up the overall rate of return of 9.00% by a tax factor of 61.10%, resulting in a tax grossed-up overall rate of return of 14.73% (9.00% / 61.10%). Please confirm that this is incorrect because the 9.00% overall rate of return already includes a debt cost of 3.34% that is pre-tax. Also confirm that the appropriate tax grossed-up overall rate of return should be 12.64% $[(3.34\% \times 61.80\%) + 5.66\%] / 61.80\%$. If you do not agree, explain your disagreement.

RESPONSE:

- a) Please see Attachment 1 for a list of the components on which the operating income amount of \$33,222 is derived.
- b) The Company disagrees with 12.64% tax gross-up overall rate of return. The SAMPLE RATE ADJUSTMENT FOR PRP build's the revenue deficiency in a manner slightly different from the Company's Revenue Requirement calculation as contained on page/tab A.1. To verify the Company's calculation, the same calculation was performed consistent with the A.1 calculation. As shown, in Attachment 1, the revenue deficiency utilizing build up of revenue requirement in A.1. indicates that the Company's SAMPLE RATE ADJUSTMENT FOR PRP is correct. The Company would note that the tax factor in the SAMPLE RATE ADJUSTMENT FOR PRP did not include an uncollectible percentage or PSC assessment percentage, thus creating minor differences between the two methods.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, PRP ROR Calculation, 6 Pages.

Respondent: Gary Smith

AG No. 1-58
PRP Sample Calculation

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

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

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

**Calculation of PRP Adjustment utilizing
Rev. Requirement build up from A.1**

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)	PRP Adjustment Alt. Format	PRP Adjustment Alt. Format ex. exp. Factor ^[1]
1	Rate Base	B-1	\$ 180,645,233	\$ 184,697,058	6,412,500	6,412,500
2	Adjusted Operating Income	C-1	\$ 10,666,900	\$ 10,864,662	(33,222)	(33,222)
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	5.90%	5.88%	-0.52%	-0.52%
4	Required Rate of Return	J-1	8.81%	9.00%	9.00%	9.00%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 15,914,845	\$ 16,622,735	\$ 577,125	\$ 577,125
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 5,247,945	\$ 5,758,073	\$ 610,347	\$ 610,347
7	Gross Revenue Conversion Factor	H	1.64743	1.64743	1.64743	1.63666
8	Revenue Deficiency (line 6 times line 7)		\$ 8,645,632	\$ 9,486,033	\$ 1,005,505	\$ 998,931
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		

[1] Sample Rate Adjustment for PRP (Line 1, page 18) of G. Smith's testimony did not include uncollectible & PSC in the derivation of the tax factor

Example 1

Atmos Energy Corporation					
SAMPLE RATE ADJUSTMENT FOR PRP					
LINE NUMBER	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
1	Gas Plant				\$6,750,000
2	Depreciation & Amortization Reserve				(162,950)
3	Net Gas Plant				6,587,050
4					
5	Accumulated Deferred Income Taxes				(174,550)
6	Total Rate Base				6,412,500
7					
8	Rate of Return [line 22]				9.00%
9	Required Operating Income [line 6 * line 8]				577,125
10	Operating Income At Present Rates [line 32]				33,222
11					
12	Deficiency [line 9 + line 10]				610,347
13	Tax Factor [line 40]				61.100%
14	Total Proposed Rate Adjustment				\$998,931
15					
16					
17					
18					
19					
20	Debt		48.6%	6.87%	3.34%
21	Equity		51.4%	11.00%	5.66%
22			100.00%		9.00%
23					
24	<u>Operating Income at Present Rates Calculation</u>				
25					
26	Depreciation & Amortization Expense - related to Additions				\$162,950
27	Depreciation & Amortization Expense - related to Retirements				(12,011)
28	O&M Savings				(15,000)
29	Ad Valorem Tax Increase				54,688
30	Income Taxes on Cost of Service Items	(190,627)		38.900%	(74,154)
31	Income Taxes on Adjusted Interest Expense	(214,014)		38.900%	(83,251)
32	Operating Income At Present Rates				\$33,222
33	<i>Change in Rate Base</i>				\$6,412,500
34	Cost of Debt				6.87%
35	Capital Percentage				48.6%
36	<i>Adjusted Interest Expense</i>				214,014
37	<u>Tax Factor Calculation</u>				
38	Kentucky Tax Rate				6.00%
39	Federal Tax Rate				35.00%
40	Tax Factor				61.100%

TEST YEAR - ADJUSTED

ATMOS ENERGY CORPORATION - KENTUCKY
SIDE-BY-SIDE RATE SCHEDULES
TEST YEAR ENDED MARCH 31, 2011

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
Billing Component	Applicable Tariffs			Current Rate	Proposed Rate	Billing Component			Current Rate	Proposed Rate	Current Rate	Proposed Rate	Current Rate	Proposed Rate
										Norm Hrs	After Hrs	Norm Hrs	After Hrs	
1	CUSTOMER CHARGES, \$/month							SERVICE CHARGES						
2	Firm Services - Residential	G-1		\$9.35	\$13.50	Meter Set				\$34.00	\$44.00	\$34.00	\$44.00	
3	Firm Services - Non-Residential	G-1		25.00	30.00	Turn On				\$23.00	\$28.00	\$23.00	\$28.00	
4	Interruptible Services	G-2		250.00	300.00	Read				\$12.00	\$14.00	\$12.00	\$14.00	
5	Carriage Transportation	T-4, T-3		250.00	300.00	Reconnect Delinquent Service				\$39.00	\$47.00	\$39.00	\$47.00	
6						Seasonal Charge				\$65.00	\$73.00	\$65.00	\$73.00	
7	DISTRIBUTION CHARGES, \$/Mcf					Special Meter Reading Charge				\$0.00	N/A	\$0.00	N/A	
8	Firm Sales & Transportation:	G-1				Meter Test Charge				\$20.00	N/A	\$20.00	N/A	
9		T-4				Returned Check Charge				\$25.00	N/A	\$25.00	N/A	
10	1-300 Mcf			1.1900	1.2000	Late Payment Charge				5%	5%	5%	5%	
11	301-15000 Mcf			0.7530	0.7715	Class 1 EFM Equipment Charge				\$75.00	N/A	\$75.00	N/A	
12	Over 15000			0.4708	0.5027	Class 2 EFM Equipment Charge				\$175.00	N/A	\$175.00	N/A	
13														
14	Int. Sales & Transportation	G-2, T-3												
15	1-15000 Mcf			0.6000	0.6500									
16	Over 15000			0.3800	0.4100									
17														
18	OTHER CHARGES													
19	Transp. Adm. Fee, \$/Mcf	T-3, T-4		\$50.00	\$50.00									
20	Parking, \$/Mcf	T-3, T-4		0.10	0.10									
21														
22														
23	SUMMARY OF PROPOSED VS. CURRENT RATES:													
24	Base Monthly Charges			Transp Adm/Parking/ EFM Charges			Distribution Charges			TOTAL				
25	Total Class	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	Difference	% Change
26	Residential	17,080,945	24,662,327	44.39%	-	-	-	11,910,961	12,011,053	0.84%	28,991,906	36,673,380	7,681,474	26.50%
27	Commercial Firm	5,217,300	6,260,760	20.00%	-	-	-	5,313,059	5,363,430	0.95%	10,530,359	11,624,190	1,093,830	10.39%
28	Industrial Firm	62,050	74,460	20.00%	-	-	-	506,029	513,411	1.46%	568,079	587,871	19,792	3.48%
29	Public Authority Fir	469,550	563,460	20.00%	-	-	-	1,294,810	1,308,735	1.08%	1,764,360	1,872,195	107,835	6.11%
30	Com/Ind Interruptibl	40,750	48,900	20.00%	-	-	-	141,046	152,800	8.33%	181,796	201,700	19,904	10.95%
31	Transportation	538,000	645,600	20.00%	229,225	229,225	0.00%	7,173,588	7,541,701	5.13%	7,940,813	8,416,527	475,714	5.99%
32	Special Contracts	25,000	25,000	0.00%	37,799	37,799	0.00%	285,504	285,504	0.00%	472,408	472,408	0.00%	0.00%
33	Sub-total Revenue	23,459,595	32,316,707	37.75%	267,024	267,024	0.00%	27,622,796	28,174,434	2.00%	51,349,415	60,758,165	9,408,749	18.32%
34														
35	Other Gas Revenues													
36	Total Revenue										53,704,981	63,191,014	9,486,033	17.66%
37														

38 Proposed Rates (% Share of Tariff Distribution Services)

	Total	% Mo Cust Chrg	% Distr Chrg	Total	Cust Ch	Distr Ch	Ann Bills	Vol Units	Cust Units	Vol Units
40 G-1 Residential	62.00%	100%		\$619,379	\$619,379	\$0	1,826,839		0.34	
41 G-1 Non-Residential	23.81%	100%		\$237,870	\$237,870	\$0	229,956		1.03	
42 G-2	0.34%	24%	76%	\$3,407	\$826	\$2,581	163	235,076	5.07	0.0110
43 T-3	6.49%	6%	94%	\$64,849	\$3,924	\$60,925	742	3,916,124	5.29	0.0156
44 T-4	7.35%	10%	90%	\$73,426	\$7,144	\$66,282	1,410	4,500,400	5.07	0.0147

45
46

20.90
87.40
52.08

T-4	423,000	3,924,568
T-3	222,600	3,617,131
	32,255,507	26,891,130

	Current Rev	Prop Rev	Increase	Increase %	Customers	Increase/month	
Residential	116,589,846	124,271,320	7,681,474	6.59%	152,237	4.20	152,237
Com Firm	51,940,251	53,034,082	1,093,830	2.11%	17,391	5.24	17,391
Com Int	200,935	203,994	3,059	1.52%	3	74.61	207
Com Total	52,141,187	53,238,076	1,096,889	2.10%	17,394	5.25	1,565
Ind Firm	5,181,026	5,200,818	19,792	0.38%	207	7.97	14
Ind Int	2,003,492	2,020,337	16,845	0.84%	10	138.07	196
Ind Total	7,184,518	7,221,155	36,637	0.51%	217	14.07	
PA	12,145,471	12,253,306	107,835	0.89%	1,565	5.74	
Transp.	9,312,916	9,798,830	485,914	5.22%	196	206.25	
Other	2,355,566	2,432,849	77,283	3.28%			
Total	199,729,503	209,215,536	9,486,033	4.75%	171,610	4.61	
Residential	116,589,846	124,271,320	7,681,474	6.59%	152,237	4.20	
Ind & Transp	16,497,434	17,019,985	522,551	3.17%	413	105.35	
Com & PA	64,286,658	65,491,382	1,204,724	1.87%	18,960	5.30	
Other	2,355,566	2,432,849	77,283	3.28%			
	199,729,503	209,215,536	9,486,033	4.75%	171,610	4.61	

Project Detail

ADDITIONS

Cost Center	LOCATION	Year	PRP #	Task Number	Units	Amt in Filing	category	Code	Task Type	Description
	Town A	2011	Project A			6,300,000	Main		2" PE main - ft.	Description of Pipe Replacement
									Main retire - ft.	
Town A	Town A	2011				400,000	Service		Replace Service	Service Replacements associated with main
						50,000	Meter		Retire Service - ft	
									Replace Meter Loop	Meter/Meter Loop Replacements associated with Service Line replacements
									Retire Meter Loop	
						<u>\$6,750,000.00</u>				

RETIREMENTS - (not dollars spent in performing the project, but dollars retired from the company's books as a result of the project)

	Town A	2011	Project A			(470,000)	Main		2" PE main - ft.	Mains investment retired from company books
									Main retire - ft.	
Town A	Town A	2011				(20,000)	Service		Replace Service	Service investment retired from company books
									Retire Service - ft	
						(10,000)	Meter		Replace Meter Loop	Meter loops retired from company books
									Retire Meter Loop	
						<u>(\$500,000.00)</u>				

Ad Valorem Rate

0.875%

Ad Valorem Expense

54,688

Project Detail

FERC Acct	In Service Date	File Date	Months In Svc	Book			Tax		Tax > Book
				Depreciation Rate	Annual Depreciation	Accumulated Depreciation	YR 1 Rate	Accumulated Depreciation	
376	10/1/2011	10/1/2011	0	2.27%	143,010.00	143,010.00	5.00%	315,000.00	(171,990.00)
380	10/1/2011	10/1/2011	0	4.41%	17,640.00	17,640.00	5.00%	20,000.00	(2,360.00)
382	10/1/2011	10/1/2011	0	4.60%	2,300.00	2,300.00	5.00%	2,500.00	(200.00)
Increase In Depreciation Expense					<u>\$162,950.00</u>	<u>\$162,950.00</u>		<u>\$337,500.00</u>	<u>(\$174,550.00)</u>
376	10/1/2011	10/1/2011	0	2.27%	(10,669.00)				
380	10/1/2011	10/1/2011	0	4.41%	(882.00)				
382	10/1/2011	10/1/2011	0	4.60%	(460.00)				
Reduction in Depreciation Expense					<u>(\$12,011.00)</u>				

REQUEST:

[Revenue Requirement] - With regard to page 20, lines 3 – 10 of the testimony of Greg Waller, please explain why the Company is not proposing to roll the PRP rate into its base rates in its future base rate proceedings.

RESPONSE:

The Company believes that keeping PRP and non-PRP rate base separate for the duration of the program is the simplest way to ensure that the Company earns a return on every dollar of total rate base once and only once. Because the PRP will have prescribed annual dates while traditional rate cases could be filed at any point throughout a year, attempting to combine the two during the context of a rate filing that occurs before the end of the PRP program would introduce a challenging and perhaps confusing reconciliation. The Company would propose to roll the PRP into base rates at the conclusion of the program.

Respondent: Greg Waller

REQUEST:

[Revenue Requirement] - Please provide a detailed listing and description of all employee benefits offered to Atmos-KY, SSU and General Office employees.

RESPONSE:

Please see Attachment 1 for the Company's 2009 Total Rewards Guide detailing benefits. Please see Attachment 2 for part-time employee benefits detail.

ATTACHMENTS:

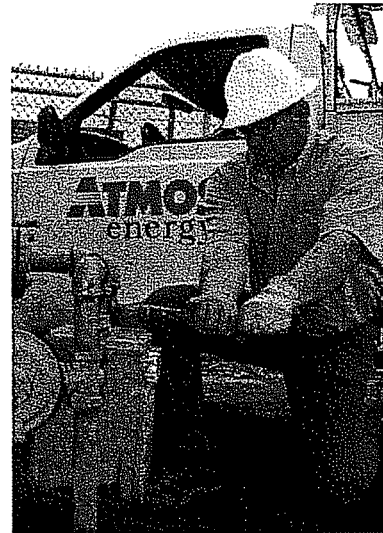
ATTACHMENT 1 - Atmos Energy Corporation, Employee Benefits, 2009 Total Rewards Guide, 71 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Employee Benefits (Part Time) Detail, 2 Pages.

Respondent: Greg Waller



2009 Total Rewards Guide



Atmos
lots of
Rewards

Introduction

The purpose of this book is to help you understand Atmos Energy Corporation's Total Rewards Program. While this summary includes many of the facts about the Company's plans, it does not attempt to describe all provisions or limitations. In case of any questions, the official plan or policy document, as interpreted by the Company, remains the final authority.

The Company reserves the right to amend, suspend, or terminate these programs, in whole or in part, from time to time at its sole discretion.

Why Total Rewards?

- *To equip, challenge and reward our team to pursue our Vision*
 - To be one of the largest providers of gas distribution and related services.
We will be recognized
 - For excellent customer service
 - As an employer of choice
 - For achieving superior financial results

- *To execute our Strategy*
 - Deliver superior shareholder value
 - Improve the quality and consistency of earnings growth
 - Enhance and strengthen a culture built on our Values

- *To closely link to our Values*
 - Teamwork
 - Trust
 - Respect
 - Customer Service
 - Safety and Reliability
 - Honesty & Integrity
 - Value Creation
 - Enterprise Thinking

The Deal Between Atmos and Its Employees

The Company will . . .

- Provide a safe environment, adequate resources and capable leadership
- Communicate openly about the Company's direction, the rationale for decisions, and how employees can make a difference
- Encourage and recognize prudent risk-taking, support testing new ideas and methods
- Support employee development through training, coaching and developmental opportunities
- Empower employees to make decisions within their capability
- Treat employees with respect, honesty and integrity, and
- Provide recognition and rewards based on contributions — a share in the success employees help bring about

Employees are expected to be . . .

- Flexible and responsive to change
- Reliable and productive in executing their job effectively
- Innovative, looking for better ways to do things, to solve problems
- Committed to their own growth and development
- Actively seeking to provide superior service to both internal and external customers
- Engaged, proactive and to act as leaders
- Focused on and contributing to results



Values

Teamwork

We are committed to providing our employees a safe, stable work environment in which ideas can be shared openly and honestly. We listen to our teammates concerns, assume innocence in their actions and coach, support and share with them in order to achieve results. We strive to "Be Here Now" and show appreciation for each other.

Trust

We believe that trust is essential to our success. We are open and honest in our communications with each other and those that we serve. We seek and accept different points of view when making decisions. We are committed to the goals of the organization.

Respect

We recognize and appreciate the uniqueness of each employee. We value the experience, culture, traditions, thoughts and ideas represented. We build upon a foundation of different perspectives to create opportunities for learning and growth for ourselves, our customers and our communities.

Customer Service

Our customers are the reason we're in business and we are determined to serve them exceptionally well. We will select employees to join our team based on their ability to deliver excellent customer service.

When we become aware of a customer issue or concern, we will own it until it is resolved. Providing superior customer service is paramount and we are passionate about it.

Safety and Reliability

We are accountable to help one another work safely. We are committed to the health and safety of our employees, customers and communities. We take responsibility for protecting and preserving the environment.

Honesty and Integrity

We are honest and ethical in our dealings with others and maintain the highest standards of conduct. We strive to always be aware of the shadow we cast.

Value Creation

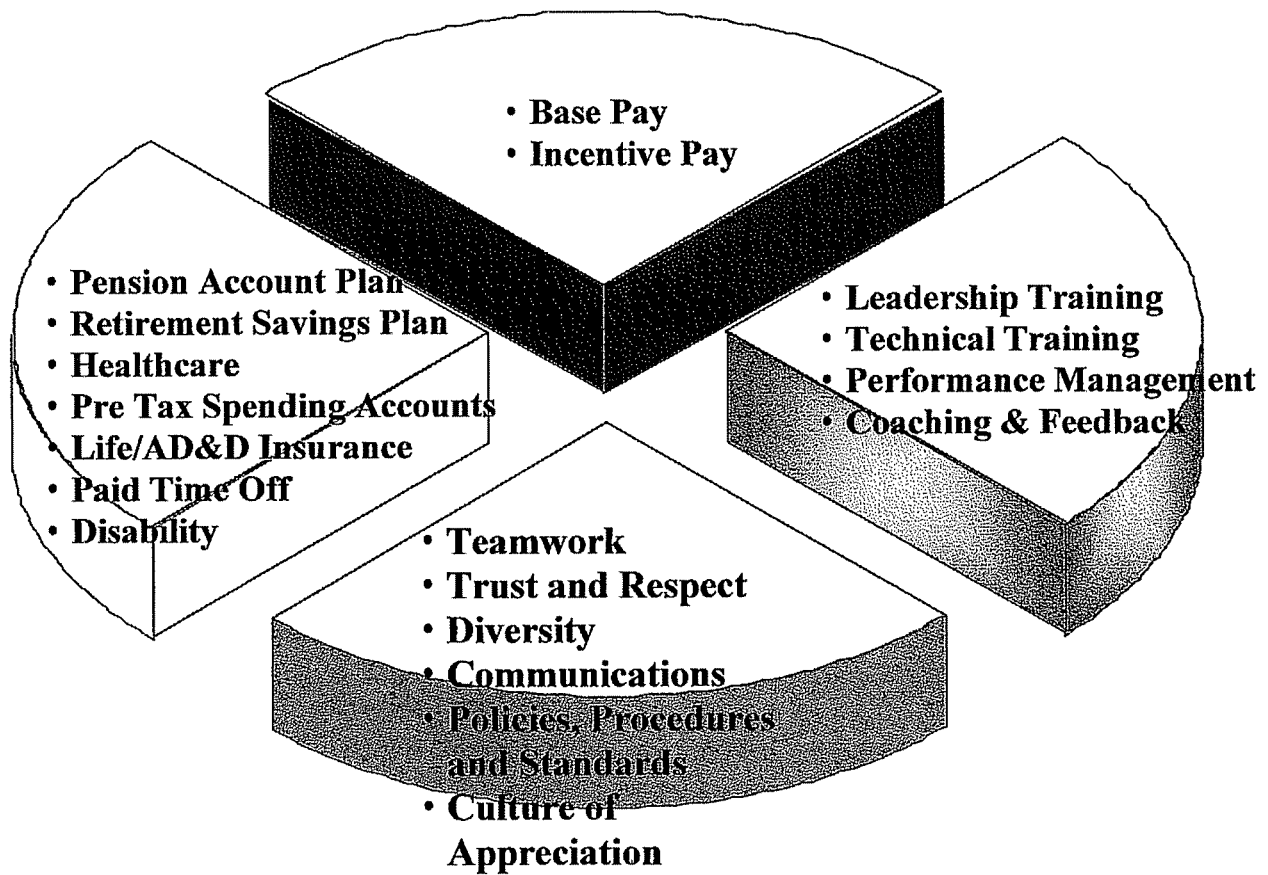
We look for "outside the box" ways to create value. We embrace changes that enable us to create value and we take ownership and accept accountability for achieving our goals. We challenge the status quo and set stretch goals for individuals and the enterprise.

Being creative and innovative in improving our company is expected and encouraged. We act with a sense of urgency and place emphasis on the blue chips.

Enterprise Thinking

We balance individual needs with the needs of the enterprise. We make individual sacrifices for the good of the bigger team. We ask ourselves "How big of a team am I willing to play on?" We are diligent in identifying possible problems and resolutions and in being accountable for them, even if they are not in our individual job description or area of responsibility.

What Total Rewards Includes:



Rewards that promote value creation

Pay

Thoughts on Pay

You have the opportunity to share in the Company's success through competitive base and incentive pay programs. Our philosophy: reward talented, motivated employees who take an active role in helping our organization grow and contribute to our success.

As a starting point, the base pay program provides pay ranges that are competitive with the job market. It rewards each person's individual effort and contribution to Atmos Energy's success. And it offers the flexibility to reward top performance, skill development and growth.

Our incentive pay programs are designed to link directly to our business strategy and to reward teams for meeting and exceeding goals that ensure our continued success at Atmos Energy.

Rewards are clearly aligned with the Company's vision and strategy

Your Pay Opportunities at Atmos Energy

Atmos Energy's Base Pay Program is designed to be flexible and responsive to the organizational growth and changes we have experienced and fully expect to continue to enjoy in the coming years.

The pay program looks externally at jobs and is driven by what the "market" -- other companies -- pay for a job skill. It provides base pay opportunities within a specific, competitive market range based on performance, experience, skills and responsibilities.

More Flexibility

"Market pricing" is determined using well-known, national surveys containing information on "benchmark" jobs. The surveys used for our program consider companies similar to Atmos Energy in overall size in the gas industry as well as in general industry.

The Base Pay Program is comprised of eight broad pay grades.

Why broad pay grades?

- Reflect broader, fluid jobs and roles;
- Provide a flexible means to pay employees according to their responsibilities, skills, experience and performance; and
- Allow us to respond quickly to changes in our industry.

Broad Pay Grades

Nine pay grades have been established for the Base Pay Program. Each job in the Company is assigned to one of the nine grades based on market pricing data -- information taken from the surveys.

Each pay grade is divided into three segments -- *Entry Pay*, *Target Pay* and *Value Pay*.

Each segment gives managers flexibility in establishing individual pay levels based on skills, experience, responsibilities and performance.

Pay Ranges are updated at the beginning of each fiscal year on October 1st. Any changes to the pay ranges are based upon market data. The following chart lists the pay segments for each of the nine pay grades.

Grade	Target Pay				
	Entry Pay	Mid Point	Value Pay		
9	\$125,190	\$149,480	\$186,850	\$224,220	\$248,210
8	\$100,150	\$119,580	\$149,480	\$179,380	\$198,810
7	\$80,090	\$95,630	\$119,540	\$143,450	\$158,990
6	\$63,780	\$76,160	\$95,200	\$114,240	\$126,620
5	\$50,870	\$60,740	\$75,920	\$91,100	\$100,970
4	\$40,620	\$48,500	\$60,630	\$72,760	\$80,640
3	\$32,760	\$39,110	\$48,890	\$58,670	\$65,020
2	\$26,120	\$31,190	\$38,990	\$46,790	\$51,860
1	\$21,000	\$25,070	\$31,340	\$37,610	\$41,680

Entry Pay is the first segment in the pay grade.

- Represents competitive pay for employees with minimum qualifications, but not yet fully experienced or capable, and
- Typically includes recently hired or promoted employees still learning a job.

Target Pay is the second segment in the pay grade.

- Represents competitive pay for employees who consistently meet or exceed job requirements, and
- Majority of employees are paid in this segment of the range.

Value Pay is the third and final segment in the pay grade.

- Represents competitive pay for employees with significant experience and consistently high levels of performance, and
- Typically includes employees who make a unique contribution to results, and/or are experienced or outstanding in jobs for which the market pays a premium.

Movement from the Target Pay to the Value Pay segment is intended only for consistently high performers.

Midpoint

- Represents the point in the pay grade that is equidistant from the pay grade entry and the pay grade maximum.

Compa-Ratio

- Compa-ratio is defined as the ratio of the employee's pay to the midpoint of the assigned salary range.
 - For example, if an employee's pay is \$50,000 and the midpoint of the salary range is \$55,000, the employee's compa-ratio is 90.9% ($\$50,000/\$55,000 = 90.9\%$). If the compa-ratio is greater than 100%, the employee's pay is above the midpoint; if it is less than 100%, the employee's pay is below the midpoint.

Rewards are flexible and responsive to ongoing change and growth

Pay Events

What happens to your pay when pay events like a merit increase or promotion take place? Here's a look at several types of base-pay events and guidelines for how they will be handled.

Merit Increases

Atmos Energy uses a common merit increase date where all employees are considered for an annual merit increase at the same time. October 1 (the beginning of Atmos Energy's fiscal year) is the date that supervisors use to determine your annual merit increase. They are provided a merit budget for their cost centers that is based on competitive practice, what's occurring in the business environment and Atmos' ability to pay. When making merit-increase decisions, your supervisor will consider your individual performance, position in grade, skills, experience and contribution.

Pay Events

There are various pay increase opportunities available that will be presented in more depth at a later date.

- Promotions
- Developmental Moves
- Competitive Adjustments
- Internal Equity Adjustments

Overtime

Overtime will be determined based on hours paid within the Company-designated workweek – any consecutive 168-hour period of time and consisting of 7 consecutive 24-hour periods. This begins at 12:01 am Saturday and ends Midnight Friday.

Overtime pay is calculated and paid based on quarter hour increments (15 minutes). For any portion of a quarter hour worked, overtime for the full quarter hour will be paid.

Basic overtime pay is earned when hours paid in any given workweek exceed forty (40) hours. Basic overtime pay is calculated at the rate of 1.5 times the base hourly rate.

Pay for Holidays Worked: Time worked on a company holiday will be paid at 1.5 times the base hourly rate (regardless of whether 40 paid hours has been reached). Holiday pay will be paid as described in the Time-Off Policy, as discussed in the Benefits section of this booklet. Pay for Holidays worked supersedes basic overtime pay for that company holiday.

Rewards to strengthen employee commitment and create a sense of ownership

Your Variable Pay Opportunity at Atmos Energy

Another important element of Total Rewards is the Variable Pay Plan.

The Variable Pay Plan is an opportunity for Atmos Energy to share the successes employees help create. If teams focus on what they can do to impact results and how they can add value -- they can make a difference. And when they do -- the Variable Pay Plan provides opportunity for financial rewards.

In addition, the plan is designed to:

- Link employees to overall Company and team performance objectives;
- Provide a method to deliver above-average pay when performance warrants;
- Create a sense of ownership and commitment to corporate vision and values; and
- Encourage employees to become knowledgeable about the business and how they can make a difference.

To be eligible for a Variable Pay Plan payment, an employee must:

- Be employed by April 1 in the respective fiscal year;
- Be employed on the day the payment is made; and
- Be performing at a level that meets or exceeds expectations.

If the employee is in an exempt position (not eligible for overtime) the payout is based on the employee's salary as of September 30 in each respective year. If the employee is in a non-exempt position (eligible for overtime) then the payout will be based on the base salary plus other eligible earnings* in each respective year and, if a payout is approved, it will be paid the as soon as practical after approval. Other eligible earning will be considered in the VPP calculation if the employee is in a non-exempt position as of September 30. If the employee is in an exempt role on September 30, then other eligible earnings will not be included in the VPP calculation.

* Other Eligible Earnings includes pay for overtime, standby, callout and shift premium, and lump sum merit awards

For FY 2009, the following guidelines apply:

- The sole performance goal for the Variable Pay Plan will be Return On Equity (ROE) expressed as Earnings Per Share (EPS).
- Incentive awards will be prorated and based on ROE and EPS equivalents.
- The minimum is \$1.86 EPS; the target is \$2.10 EPS and the maximum is \$2.35 EPS.
- Incentive awards will be calculated on \$.01 increments of EPS.
- Incentive awards, if earned and approved for payment, will be computed as a percentage of the participant's base salary in effect on September 30, 2009 according to the following:

ATMOS ENERGY CORPORATION

VARIABLE PAY PLAN

FY 2009 Matrix

<u>Threshold</u>	<u>Target</u>	<u>Maximum</u>
1%	2%	3%

EPS	Award %	EPS	Award %	EPS	Award %
\$1.86	1.00%	\$2.03	1.71%	\$2.20	2.40%
\$1.87	1.04%	\$2.04	1.75%	\$2.21	2.44%
\$1.88	1.08%	\$2.05	1.79%	\$2.22	2.48%
\$1.89	1.13%	\$2.06	1.83%	\$2.23	2.52%
\$1.90	1.17%	\$2.07	1.88%	\$2.24	2.56%
\$1.91	1.21%	\$2.08	1.92%	\$2.25	2.60%
\$1.92	1.25%	\$2.09	1.96%	\$2.26	2.64%
\$1.93	1.29%	\$2.10	2.00%	\$2.27	2.68%
\$1.94	1.33%	\$2.11	2.04%	\$2.28	2.72%
\$1.95	1.38%	\$2.12	2.08%	\$2.29	2.76%
\$1.96	1.42%	\$2.13	2.12%	\$2.30	2.80%
\$1.97	1.46%	\$2.14	2.16%	\$2.31	2.84%
\$1.98	1.50%	\$2.15	2.20%	\$2.32	2.88%
\$1.99	1.54%	\$2.16	2.24%	\$2.33	2.92%
\$2.00	1.58%	\$2.17	2.28%	\$2.34	2.96%
\$2.01	1.63%	\$2.18	2.32%	\$2.35	3.00%
\$2.02	1.67%	\$2.19	2.36%		

Payments will be made as soon as practicable after the end of the fiscal year. Your individual job performance must at least meet expectations before any incentive award payout occurs. All awards are discretionary in accordance with the provisions of the Variable Pay Plan.

Your Role

The way Atmos Energy provides base and variable pay is not an event -- it's an ongoing process. Both you and your supervisor play critical roles. Your responsibility is to:

- Understand the programs. The Company wants you to understand how your pay is determined and how you can influence your future pay opportunities;
- Keep the lines of communication open. Discuss your pay, contributions and developmental opportunities with your supervisor; and
- Ask questions. Your supervisor will be glad to answer questions about your pay and future opportunities.

Benefits Introduction

*The Atmos Energy benefits philosophy
is to provide comprehensive, competitive and cost-efficient benefits
with the flexibility to be enhanced based on Company performance.*

*It's also about choice.
It's designed to help you stay healthy, take time off,
protect your family's income or
provide financial security for your retirement years.*

Total Rewards covers a wide range of benefits with flexibility and choice.

Benefits

The Atmos Energy benefits philosophy is to provide comprehensive, competitive and cost-efficient benefits with the flexibility to be enhanced based on Company performance.

It's also about choice. It's designed to help you stay healthy, take time off, protect your family's income or provide financial security for your retirement years. Total Rewards covers a wide range of benefits with flexibility and choice.

Atmos Energy Benefits

Atmos Energy offers two types of benefits ... basic and voluntary. The Company automatically provides the basic benefits. Employees may choose to enroll in the voluntary benefits desired.

Basic Benefits

Voluntary Benefits

• Pension Account Plan	• Retirement Savings Plan
• Basic Life Insurance	• Medical
• Business Travel Accident Insurance	• Dental
• Paid Time Off	• Vision
• Extended Illness Bank	• Optional Employee Life Insurance
• Short-Term Disability Plan	• Optional Dependent Life Insurance
• Long-Term Disability Plan	• Pre-Tax (Flex) Spending Accounts
• Service Awards	• Investment Advice

Eligibility

Employees are eligible to enroll in Atmos Energy's voluntary benefits if they are classified as regular full-time employees. You may enroll your eligible dependents in certain voluntary benefits. Your eligible dependents include:

- Your spouse
- Your unmarried children
 - up to age 19 for whom you are legal guardian;
 - age 19 or older but under age 25 who are full time students at an accredited school; and
 - any age if permanently physically or mentally disabled before age 19 (or before age 25 if a full-time student).

Children include your natural and legally adopted children, stepchildren, and children for whom you are legal guardian.

Atmos Energy Marriages (Spouses)

If your spouse also is an employee of Atmos Energy, you have these choices:

- Each of you may enroll as an employee;
- One of you enrolls as an employee and enrolls the other as a dependent; and
- If you have children, only one of you can enroll the children.

Cost

The Pension Account Plan, Basic Life and Business Travel Accident Insurance, and all Time Off benefits are paid by Atmos Energy. The Company also contributes to the Retirement Savings Plan. You and the Company share the cost for Medical and Dental care. You pay the cost for Optional Life and Vision benefits. Your cost for coverage for each benefit varies based on the coverage you elect and the eligible family members you cover.

You and the company share the cost of medical benefits. Your portion is paid on a pre-tax basis. Contributions vary by the option and level of coverage you select.

Keep This in Mind

Consider your benefit choices carefully. Unless you have a qualifying change in status, your benefit elections will remain in effect through the end of the 2009 calendar year.

You may add or drop dependents during the year only if you experience one of the following qualifying changes in status:

- Marriage ;
- Divorce, annulment;
- Birth, adoption or legal guardianship;
- Ineligibility of a dependent due to age, student status or marriage;
- Gain or loss of coverage due to a change in your spouse's employment; or
- Death of your spouse or child.

You may change your coverage election during the year only if you are enrolled in a medical plan and move out of its service area.

Sufficient documentation must be provided to allow you to change your coverage mid-year, including adding or dropping a dependent.

For example:

- To add a child you will need a copy of the birth certificate, adoption paperwork, etc.
- To add a dependent back to the Plan because he or she is returning to full-time student status you will be required to provide a copy of the child's school transcript
- To add a spouse you will need to provide a marriage license
- In states which provide for common-law marriage, to add a common-law spouse to the Plans you will need to provide a "Declaration of Common-law Spouse" form

- To drop a child from the Plans mid-year, you will be required to provide documentation showing the child is no longer eligible or has obtained other coverage
- To drop a spouse from the Plans due to a divorce you will be required to provide a copy of the divorce decree
- To drop a common-law spouse from the Plan you will be required to provide a copy of the divorce decree

If you experience a qualified change in family status, you **must complete and submit an enrollment form** to your local Human Resources representative within 31 days of your change in status along with the appropriate documentation.

If your status change results in a need to update beneficiaries, please complete a new beneficiary form, which can be found on AtmoSphere under eforms/Human Resources.

IMPORTANT CONTACT INFORMATION

Benefits	Contact	Phone Number
Medical Claims	Blue Cross & Blue Shield	(866) 314-0266
24 hour Nurse Line	Blue Cross & Blue Shield	(800) 581-0368
Mental Health	Magellan	(800) 424-1768
Medical Pre Authorization	Blue Cross & Blue Shield	(800) 441-9188
Prescription (Retail & Mail Order)	Prime Mail	(877) 357-7463
Dental/Basic Life/ Group Variable Universal Life/ Accidental Death and Dismemberment Insurance	MetLife	(800) 942-0854
Preferred Dentist Listing	MetLife	(800) 942-0854
Vision	Superior Vision	(800) 507-3800
Flexible Spending Account	PayFlex	(800) 284-4885
Employee Assistance Program	Magellan	(800) 424-1768
Retirement Savings Plan (RSP)	T. Rowe Price	(800) 922-9945
Retirement Guidance and Advice	GuidedChoice	(800) 242-6182
Disability/Workers' Compensation	Synchrony	(888) 972-6670
Pension Account Plan	Local HR Representative	
Atmos Benefits Hotline	Local HR Representative	(972) 855-4032

Company	Web Address
Blue Cross & Blue Shield	www.bcbstx.com
MetLife	www.metlife.com
Superior Vision	www.superiorvision.com
PrimeMail	www.myrxhealth.com
Magellan	www.magellanassist.com
GuidedChoice	www.guidedchoice.com
T. Rowe Price	http://rps.troweprice.com
Atmos Intranet	http://atmosphere.atmosenergy.com
PayFlex	www.mypayflex.com

AtmosWell

AtmosWell is a wellness program that encourages employees to get and stay healthy by offering a variety of activities throughout the year, including healthy challenges, seminars and wellness assessments on our internet website www.atmoswell.com.

Incentive Awards

To be eligible for the Wellness Program Incentive in the AtmosWell Program, each employee must complete the Wellness Assessment, for which s/he will be rewarded 10 Wellness Credits, and earn a minimum of 20 additional credits by August 31, 2009.

Wellness Program Incentive

- Take the Wellness Assessment plus earn 20 additional Wellness Credits by August 31, 2009 to receive a \$200 contribution to a healthcare Flexible Spending Account (FSA) account for 2010.
- Complete the Wellness Assessment by August 31, 2009 to receive an additional \$50 contribution to an FSA healthcare account for 2010.

Wellness Credit Requirements for New Employees

New employees will have a prorated credit requirement based on their start date within the wellness program cycle, which begins September 1. New employees will be encouraged to take the Wellness Assessment and enroll in the wellness program as part of their new employee orientation process.

Program Eligible Date	Credit Requirements	Program Incentive
1st Quarter start (Sep. - Nov. 08)	30	\$200 FSA
2nd Quarter start (Dec. 08 - Feb. 09)	25	\$150 FSA
3rd Quarter start (Mar. - May 09)	20	\$100 FSA
4th Quarter start (Jun. - Aug. 09)	15	\$50 FSA

How to access AtmosWell

From any location:

1. Log onto the internet.
2. Type in the URL <http://www.AtmosWell.com> in the address field.
3. When you enter the AtmosWell site, you can set up your user ID and password by entering your last name and the last four digits of your Social Security number.

The screenshot shows the AtmosWell website interface. On the left side, there are three text annotations with arrows pointing to specific features on the website:

- Take the Wellness Assessment to be eligible for the valuable Wellness Benefit awards.** (Arrow points to the 'MY ATMOS' section)
- Read often to learn the Atmos Wellness Latest News and find monthly online seminars to earn Wellness credits.** (Arrow points to the 'AtmosWell News' section)
- Click on My Credits to sign up for the Atmos Wellness Program. Here you will record your progress in activities throughout the year.** (Arrow points to the 'WELLNESS TOOLS' section)

The website interface includes a navigation bar with 'HOME', 'SEARCH', 'NEED HELP?', 'FAQ's', and 'LOGOUT'. The main content area features a 'Maintain, Don't Gain CHALLENGE' banner, 'AtmosWell News' with articles like 'Wellness Champions - We need you!' and 'Wellness Champions - September 2005 to August 2007', and a 'WELLNESS CHAMPION APPLICATION' section. There are also 'OTHER HEALTH HEADLINES' and a 'BENEFITS LINK' button. The footer includes the 'Matria' logo and an 'Internet' icon.

Don't Forget! Take your Wellness Assessment and earn a total of 30 credits by August 31st and earn \$200 in your FSA account!

Medical

Atmos offers four medical plan options. You may obtain a list of providers in the network options on the Internet. Log onto the Internet and go to the Blue Cross and Blue Shield website at <http://www.bcbstx.com/>, click on "BlueCard © Doctor and Hospital Finder" on the left side of the page and then follow the on-screen instructions. On Step 2, when you are asked to "Select the type of network you wish to search", be sure to check the "PPO Network" box. The PPO Network physicians and facilities are providers for both the Atmos PPO and EPO plans. You may also call Blue Cross and Blue Shield at (866) 314-0266 to find out if your current providers are in the network.

Enrollment Choices

Options:

- Low deductible Option
- High Deductible Option
- Preferred Provider Organization (PPO) Option
- Exclusive Provider Organization (EPO) Option
- Decline coverage

Level of Coverage:

- Employee Only
- Employee & Spouse
- Employee & Child / Children
- Employee & Family (Includes spouse and child / Children)

Bi-Weekly Costs

Your cost for coverage is paid on a bi-weekly basis, based on the level of coverage you select. The 2009 bi-weekly rates are shown on the following table:

Medical Plan	
Plan and Coverage Level	2009 Bi-Weekly Employee Contribution
Low Deductible	
Employee	\$52.00
Employee & Spouse	\$109.00
Employee & Child/Children	\$99.00
Employee & Family	\$156.00
High Deductible	
Employee	\$21.00
Employee & Spouse	\$45.00
Employee & Child/Children	\$41.00
Employee & Family	\$64.00
PPO	
Employee	\$41.00
Employee & Spouse	\$86.00
Employee & Child/Children	\$78.00
Employee & Family	\$123.00
EPO	
Employee	\$39.00
Employee & Spouse	\$81.00
Employee & Child/Children	\$74.00
Employee & Family	\$116.00

COBRA

When you or any of your eligible covered dependents lose coverage in any Atmos medical, dental or vision plan option, you or your dependents may continue coverage through COBRA. Based on your enrollment in the respective plan immediately prior to the qualifying event, you may continue participation in the respective plan for a period of up to 18 months or, in the case of a dependent, up to 36 months.

The COBRA rates are the full cost of the plan option and coverage level plus a 2% administrative fee. Conexis administers COBRA and any communication regarding continuation coverage and payment arrangements will come directly from them.

Medical Benefits Summary

	LOW DEDUCTIBLE	HIGH DEDUCTIBLE	PREFERRED PROVIDER ORGANIZATION (PPO)		EXCLUSIVE PROVIDER ORGANIZATION (EPO)	
			IN-NETWORK	OUT-OF-NETWORK	IN-NETWORK	OUT-OF-NETWORK
Primary Care Physician	Not required	Not required	Not required	Not required	Not required	No coverage
Annual Deductible						
Individual	\$300	\$1,250	\$250		None	
Family	\$600	\$2,500	\$500		None	
Co-payment					Per office visit copay: \$20 primary care physician \$30 specialist \$200 per admission for hospital confinement	
Physician Services	80%	80%	90%	70%	100%	No coverage
Hospital Services	80%	80%	90%	70%	100%	No coverage
Out-of-Pocket Maximum						
Individual	\$2,500	\$5,000	\$1,250	\$2,500	None	
Family	\$5,000	10,000	\$2,500	\$5,000	None	
Lifetime Maximum (per person)	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	
Mental Health Care						
Co-payment (after deductible)	80%	80%	90%	70%	\$30 co-pay (deductible does not apply)	No coverage
Inpatient/Outpatient	30 days/year – inpatient 90 days/lifetime – inpatient 50 visits/year – outpatient					
Chemical Dependency Co-payment (after deductible)	80%	80%	90%	70%	\$30 co-pay	No coverage
Chemical Dependency Inpatient/outpatient	30 days/year – inpatient 90 days/lifetime – inpatient 50 visits/year - outpatient					

	LOW DEDUCTIBLE	HIGH DEDUCTIBLE	PREFERRED PROVIDER ORGANIZATION (PPO)		EXCLUSIVE PROVIDER ORGANIZATION (EPO)	
			IN-NETWORK	OUT-OF-NETWORK	IN-NETWORK	OUT-OF-NETWORK
Wellness	80%	80%	90%	70%	100% after \$20 co-pay	No coverage
Annual Physical	\$300 annual max. after deductible	\$300 annual max. after deductible	No annual max. (deductible does not apply)	\$300 annual max. after deductible	No annual max. (deductible does not apply)	No coverage
Well Child						
Well Woman						
Mammogram						
Emergency Room	80%	80%	90%	90%	\$75 co-pay	In network coverage if considered medical emergency
Urgent Care Centers	80%	80%	90%	70%	\$35 co-pay	No coverage

Prescription Drugs are covered in all four plan options through Prime Therapeutics. The following co-payments will apply:

Retail Pharmacy

- 25 % Co-insurance for all medical plans for a ***30-day supply***.
- Maximum cost for a 30-day supply at the retail pharmacy \$75.00

Mail Order Prescriptions

- 25 % Co-insurance for all medical plans for a ***90-day supply***.
- Maximum cost for a 90-day supply through the mail-order pharmacy \$150.00.

Reasonable and Customary Limits

All benefits payable in the Low Deductible, High Deductible, and services received out-of-network in the PPO plan may be subject to reasonable and customary limits. However, one of the advantages of Blue Cross and Blue Shield is their vast network of providers. There are over 8,000 hospitals and 700,000 providers nationwide that have agreed to be reimbursed for services rendered according to a contract with Blue Cross and Blue Shield. If you obtain services from one of these providers, especially one that is not included in the Blue Card PPO network, the contract price between the provider and Blue Cross and Blue Shield will be applied; you will not be balance-billed for any costs over and above the contracted price. You remain responsible for any applicable deductible. Additionally, these participating providers will file your claims directly with Blue Cross and Blue Shield.

Coordination of Benefits

This provision applies when benefits for the same charges are payable under the Atmos medical plan and another plan. The amount of benefits the Atmos plan would have paid without this provision will be determined first. Then the amount of benefits paid by other plans primary to the Atmos Plan for the same charges will be subtracted from this amount. The Atmos plan will pay the difference.

Wellness Benefits

In the PPO in-network, wellness benefits are unlimited to each covered participant before the deductible. In the Low Deductible, High Deductible, and out-of-network PPO options, wellness benefits are available to each covered participant up to maximum of \$300 after deductible. In the EPO option, wellness benefits are covered like any other medically necessary procedure.

Employee Assistance Program (EAP) and Mental Health Benefits

The Employee Assistance Program (EAP) is offered to employees and their dependents to help those persons address personal concerns or questions. Magellan will coordinate the confidential care for personal concerns under the EAP.

Employees and their dependents may receive up to six counseling visits each year at no cost under the EAP and service is available from Magellan 24 hours a day.

All mental-health benefits provided through the medical plan will be managed by Magellan. The phone number for all employees is 1-800-424-1768.

Nurseline

The 24/7 Nurseline is a healthcare decision counseling service that provides the information and support you need to get the best possible and most appropriate healthcare for you and your family. As a Nurseline member, you and your immediate family members can call anywhere in the United States or Canada - 24 hours a day, seven days a week - to talk one-on-one with an experienced registered nurse. A Nurseline nurse can help if you are worried about a health problem but don't think it is important enough to call your doctor or if you want more information about a prescription, test, or surgery. The nurses receive calls about everything from cut fingers to cold and flu relief, from food poisoning to skin problems. You can call for the latest information on immunizations for your children. Get ongoing support and guidance (for free!) on everything from weight control to smoking cessation. Call a Nurseline nurse at 1-800-581-0368 for answers to any of your health-related questions.

Dental

Atmos offers the Dental Plan to provide affordable dental care for you and your family. You may select any level of coverage. It does not have to be the same level of coverage you select for medical care.

You and the Company share the cost of coverage. Your portion is paid on a pre-tax basis. Contributions vary by the level of coverage you select.

Level of Coverage:

- Employee Only
- Employee & Spouse
- Employee & Child / Children
- Employee & Family (Includes spouse and child / children)

Bi-Weekly Costs

Your share of the cost for coverage each year is paid on a bi-weekly basis, based on the level of coverage you select. The 2009 bi-weekly contribution rates are shown on the following table:

Dental Plan	
Coverage Level	2009 Bi-Weekly Employee Contribution
Employee	\$3.00
Employee & Spouse	\$6.00
Employee & Children	\$6.00
Employee & Family	\$9.00

If You Decline Coverage

If you decline coverage, you may enroll during the year only if you have a change in status as outlined earlier in this booklet.

Benefits

You may choose any dentist for treatment. If you choose a network dentist, your out-of-pocket expenses could be less. The benefit amount depends on the type of treatment you receive -- preventive, basic, major or orthodontia.

After you have paid your annual deductible, you will be reimbursed based on the reasonable and customary charge limit.

The plan pays a maximum benefit, after your annual deductible, of \$1,500 each year per person, excluding orthodontics. If you or your child needs braces, the plan pays 50% of the cost, after a separate \$50 one-time deductible, up to a lifetime maximum of \$1,500.

Preferred Dentist Program (PDP)

The plan offers a PDP option that can help you save money. If you choose to use a participating dentist from the PDP list, you could receive a higher level of benefits.

- You can save money when you use a participating dentist, because services may be provided at a reduced cost. And, participating dentists accept reduced fees for services the Dental Plan does not cover. This translates into lower out-of-pocket expenses for you.
- You can feel confident about the qualifications of participating dentists because they meet MetLife's strict credentialing standards and comply with MetLife's ongoing utilization and claim review processes.
- The PDP lets you select any participating or non-participating dentist at the time of treatment. And, you do not need a referral from your general dentist to see a specialist.
- The PDP network includes more than 38,000 providers including 8,000 specialists of all types. That means there may be several participating dentists conveniently located near your home or workplace.

Dental Benefits

Preventive Treatment:	Covered in full (reasonable and customary charge) -- no deductible. Includes oral exams (two per year), bite-wing (two per year) and full-mouth or panoramic X-rays (once every three years), and fluoride treatment (for children under age 19).
Basic Treatment:	Plan pays 80% -- after deductible. Includes basic cavity fillings, root canal, gum treatment, and oral surgery.
Major Treatment:	Plan pays 50% -- after deductible. Includes crowns, dentures, and bridgework.
Orthodontia:	Plan pays 50% -- after separate \$50 one-time deductible. Up to \$1,500 lifetime limit per person.
Annual Deductible (Individual):	\$50 Combined Basic and Major treatment
Annual Maximum Benefit:	\$1,500 per person, Basic and Major Treatment only.

How to Use the Benefits

- 1. Make an appointment.**
- 2. Pay the full cost of the visit (if your dentist does not file claims).**
You must file a claim form to receive reimbursement. Or, ask your dentist to file your claim for you.
- 3. File a claim or ask your dentist to file your claim.**
Attach all original bills and receipts and keep copies for your records. Be sure to include your Social Security number on the claim form and on all bills and receipts. Send your claim to the address on the Claim Form. The MetLife Dental Claim Form may be found on the Atmos intranet under Eforms; Human Resources; Benefits Claim Forms.
- 4. Receive appropriate reimbursement for your reasonable and customary expenses.**

Vision

Vision coverage for you and your eligible family members is available through Superior Vision Plan (SVP).

Plan costs are paid on a pre-tax basis. Contributions vary by the level of coverage you select.

Enrollment Choices

Level of Coverage

Employee Only

Employee & Spouse

Employee & Child / Children

Employee & Family (Includes spouse and child / children)

Bi-Weekly Costs

Your cost for coverage is paid on a bi-weekly basis, based on the level of coverage you select. The 2009 bi-weekly rates are shown on the following table:

Vision Plan	
Coverage Level	2009 Bi-Weekly Employee Contribution
Employee	\$4.50
Employee & Spouse	\$9.70
Employee & Children	\$7.30
Employee & Family	\$13.30

Vision Benefits

If you use a network provider, you will pay a \$10 co-payment for your exam, and a \$10 co-payment for your eyewear. There is no co-payment for contact lenses. If you use an out-of-network provider, the plan will reimburse you up to the maximum dollar amounts shown for each service below, less any applicable co-payment:

FEATURE	IN-NETWORK	OUT-OF-NETWORK (CO-PAY APPLIES)
Exams	One exam each calendar year	One exam each calendar year
By an Ophthalmologist	100% after \$10 co-payment	Reimbursement up to \$42
By an Optometrist	100% after \$10 co-payment	Reimbursement up to \$37
Eye Wear	After \$10 co-payment:	
Lenses (Standard) Per Pair:		
Single Vision	Covered in full	Up to \$ 32
Bifocal	Covered in full	Up to \$ 46
Trifocal	Covered in full	Up to \$ 61
Lenticular	Covered in full	Up to \$ 84
Frames (Standard)	Covered in full, up to \$100	Up to \$ 48
Contact Lenses (Per Pair):*		
Cosmetic (Elective)**	Up to \$100	Up to \$100
Claim Form	Contact a SVP network doctor. Identify yourself as a SVP participant. The SVP doctor will verify your coverage and file your claim form for you.	Request reimbursement from SVP. To request a claim form call SVP at 1-800-507-3800.

* Contact lenses are in lieu of eyeglass lenses and frames benefit.

** You are responsible for paying any charges in excess of this allowance.

Superior Vision has contracted with a selection of ophthalmologists who specialize in refractive surgery (Radial Keratotomy, Photo-Refractive Laser Keratotomy, and LASIK) and blepharoplasty (cosmetic eyelid surgery) to provide these popular elective procedures to plan members on a specially discounted basis.

To locate a Superior Vision Plan network provider, call 1-800-507-3800 or access the Superior Vision Plan website at <http://www.superiorvision.com/>.

Other Vision Plan Features

Superior Vision has a discount plan for the upgrade options on covered eyeglass lenses. This is a “fixed discount price” plan that is offered by many of the participating Discount Plan providers. Also, the participating Discount Plan providers offer a 20% discount on the cost of the frame above the contracted frame allowance. These features enhance the substantial discount benefits for covered eyeglasses.

Material Discount Schedule for the <u>Covered</u> Pair of Eyeglasses	
Benefit Description	Discounts from Participating Providers*
<p align="center">Frames</p> <p>Note: Frame discounts do not apply when prohibited by the manufacturer.</p>	20% off the difference between the covered frame allowance and the retail price of the selected frame.
<p>Add-on's to the <u>covered</u> pair of lenses:</p> <ul style="list-style-type: none"> • Factory Scratch Coat • Ultraviolet Coat Standard Anti-Reflective Coat • High Index 1.6 • Polycarbonate • Standard Transitions and other Standard Photochromic • Glass Coloring • Plastic Tints Solid or Gradient • Power over 4.00D Sphere, 2.00D Cylinder & 5.00D Prism • Cosmetic Finishing, Beveling, Edging & Mounting • All Other Lens Options or Upgrades 	<p>Member pays 20% off retail up to:</p> <ul style="list-style-type: none"> • \$13 (Single Vision & Standard Lined Multifocal Lenses) • \$15 (Single Vision & Standard Lined Multifocal Lenses) • \$50 (Single Vision & Standard Lined Multifocal Lenses) • \$55 (Single Vision Lenses Only) • \$40 (Single Vision Lenses Only) • \$80 (Single Vision Lenses Only) • \$35 (Any Type Lenses) • \$25 (Any Type Lenses) • 20% discount off retail (Any Type Lenses) • 20% discount off retail (Any Type Lenses) • 20% discount off retail (Any Type Lenses)

Discount Feature on Additional Pairs of Eyeglasses & Contact Lenses

Frames	30% off retail prices	
Prescription eyeglass lenses	30% off retail prices	(Any Type Lenses)
Add-on charges to basic lenses	20% off retail prices	(Any Type Lenses)
Everyday "frame and lens package pricing"	20% off retail prices	(Any Type Lenses)
Contact lenses, standard hard or soft	20% off retail prices	(Any Type Lenses)
Disposable contact lenses	10% off retail prices	(Any Type Lenses)
All other prescription materials	20% off retail prices	(Any Type Lenses)
Non-prescription sunglasses	20% off retail prices	(Any Type Lenses)

Refractive Surgery Discount Feature

Superior Vision Services has contracted with a network of more than 500 refractive surgeons nationwide who specialize in the popular elective procedures of radial keratotomy (RK), photo-refractive keratotomy (PRK) and LASIK. These providers offer members a 20% discount off their usual and customary surgical fees for these procedures.

**Discounts are available only from Superior Vision Plan in-network providers who are identified in the provider directory as accepting discounts as part of the services they provide under the Plan. To find a list of providers, log onto www.superiorvision.com.*

Pre-Tax (Flex) Spending Accounts (FSA)

There are two types of Pre-Tax (Flex) Spending Accounts ... a Healthcare Account and a Dependent Care Account. You may elect to participate in one or both of these accounts. The accounts allow you to set aside money on a pre-tax basis to reimburse you for eligible health and dependent care expenses.

PayFlex is the administrator for Atmos Energy's dependent care and healthcare FSA accounts. PayFlex has a superior customer service reputation. They also have a great deal of experience in the administration of FSA debit cards.

AtmosWell Contribution

You will automatically be enrolled in the FSA Healthcare account if you elect to participate in the AtmosWell program by completing the Wellness Assessment. If you then earn 30 Wellness Credits (or applicable pro-rated credits based on hire date) by August 31, 2009 by participating in wellness program activities, you will earn a \$200 contribution to your Healthcare Spending Account for healthcare expenses beginning January 1, 2010.

FSA Accounts are exempt from federal income taxes, Social Security (FICA) taxes and, in most cases, state income taxes. The more money you put in, the more tax you avoid. When you use the money in your account to pay for out-of-pocket family healthcare expenses, you avoid paying taxes on those dollars. Depending on your tax bracket, you may save up to 35% on out-of-pocket family healthcare expenses.

Enrollment Choices

Healthcare Account:	\$100 to \$5,000 per year
Dependent Care Account:	
Single	\$100 to \$5,000 per year
Married filing a joint tax return	\$100 to \$5,000 per year
Married filing a separate tax return	\$100 to \$2,500 per year

Grace Period for Claims

The Flexible Benefits Plan allows a two and one-half month grace period for using funds in the Plan. This feature allows FSA healthcare expenses incurred between January 1 and March 15 to be reimbursed from any remaining funds in your account contributed in the prior calendar year as applicable. This provision lessens the burden placed on participants who don't contribute to a healthcare spending account because of the fear that if they don't use it in the calendar year contributed they would lose those funds. The healthcare flexible spending account remains the single most important way for Atmos employees to save on their health care expenditure. If you do not use all of the money in your accounts by March 15th of the following year, you will forfeit the remaining balance to the plan. The grace period applies to healthcare FSA expenses only; it does not apply to Dependent Care FSA.

FSA Debit Card Feature

Advantages of the Debit Card

- Cash flow – You will have immediate access to your FSA funds. You will not have to pay for services and wait for reimbursement from the Plan;
- Easy to purchase over-the-counter (OTC) drugs; and
- Easy to use at a provider's office – Since the majority of Atmos' employees are in the EPO medical plan option, the \$20 co-pay for primary care physician and \$30 co-pay for specialists will rarely have to be substantiated.

The summary that follows explains how the debit card feature works.

First, if you elect to participate in the FSA, you will automatically receive a debit card. You will then have the choice to activate your card or to keep it inactive and file paper claims to request reimbursement. Your debit card may be used when purchasing items that are reimbursable by the FSA. This card will work just like any other debit card. You simply present it at the pharmacy or to your doctor, dentist, or other medical provider, to pay for out-of-pocket charges that you incur which are reimbursable under a healthcare FSA. The card will not work at some locations that are not considered healthcare facilities such as department and discount stores, even if they have a pharmacy inside the store. You will need to file claims for purchases at those locations by paper or on the PayFlex website.

If you chose not to activate your debit card and to file paper claims for reimbursement, you may elect the direct deposit feature. This is done by going to www.myPayFlex.com and from the main menu selecting the forms section. Select the direct deposit form, complete it as instructed and mail it back to PayFlex at the address indicated on the form.

Using Your Debit Card

When you activate your debit card, please be aware that:

- You may not use the card for items that are not reimbursable under a healthcare FSA. If you are purchasing other items at the pharmacy, such as toiletries, etc., you will need to pay for those items separately. Remember - IRS rules govern what items may be purchased with FSA funds, including those purchased with an FSA debit card.
- You may be required to substantiate your debit card purchases by submitting receipts. If you do not follow the procedures prescribed by PayFlex, your card may be de-activated and if this occurs, it will be between you and PayFlex to get your card reactivated.

How the Substantiation Process Works

- Whenever possible, PayFlex will substantiate your charges without requesting additional information. For example, if you are a member of the EPO medical plan option and you incur a \$20 charge for an office visit to your primary care doctor or a \$30 charge for a specialist visit, PayFlex most likely will not need additional documentation for those charges. In addition, if you purchase prescription drugs or over-the-counter medications at a participating pharmacy, PayFlex will be able to determine which items are eligible through the pharmacy's coding system, and will not need to request additional documentation from you.
- There will likely be situations when PayFlex cannot substantiate your charges. For example, if you purchase a prescription at a pharmacy that is not participating in this program and pay 25% of the cost, PayFlex will ask you to provide receipts to substantiate that the charges are eligible.

- Because our prescription drug program uses a 25% coinsurance instead of flat copay, PayFlex will first try to substantiate the claim via information feed file from Prime Therapeutics. If they are unable to substantiate the claim through this automated process, they will contact you for documentation. You will have the option of receiving the notice requiring you to provide documentation via U.S. mail or email. To elect to receive any notices by email, you may elect this option on the PayFlex website at www.myPayFlex.com.
- When a notice is sent, you will have 21 days to respond. If you don't respond within 21 days, a second notice is sent. If PayFlex does not receive a response within the second 21-day period, then your debit card will be deactivated. If you misplace a receipt for the original claim that was paid with the debit card, you have the option to submit a different claim to clear the charge from your account by the deadlines outlined above, or you can send a check to reimburse the plan for the unsubstantiated charge.

FSA Reimbursement

The Healthcare Account and the Dependent Care Account are separate accounts. Funds cannot be transferred from one account to the other. Eligible claims must be incurred during the applicable plan year or during the period of the plan year that you are actively participating. According to current IRS rules, an expense is considered incurred when service is actually received, not when you are billed or pay for the service.

Consider Your Deposits Carefully

You choose the amount of your annual deposits. Deposits are made to your account through payroll deductions. Deposits are taken out of your paychecks in equal amounts during the year.

You should consider the amount you deposit into each account carefully. You forfeit any money left in your dependent care account on December 31st for which you have no eligible expenses. You forfeit any money left in your healthcare account on March 15th following the end of the calendar year for which you have no eligible expenses. You have until March 31st following the end of the Plan year to request reimbursement for expenses incurred during the year. You may not transfer money between the accounts or carry it over to the next year.

Once you decide how much to put into a Spending Account, your election will remain in effect for the entire calendar year ... unless you have a change in status.

Healthcare Account

By using an FSA, you pay for these expenses with pre-tax dollars. You save a percentage of each dollar you spend on eligible medical, dental and vision services that are not fully covered or are ineligible for payment under your healthcare plan. Eligible healthcare expenses may include:

- Healthcare plan deductibles;
- Co-payments;
- Amounts over the maximum your plan pays; and
- Other expenses not covered by your health plan.

Out-of-pocket expenses incurred by you, your spouse or any dependent that you claim on your income tax returns are eligible for reimbursement whether or not you or they are covered through Atmos' medical, dental and vision plans. But you must enroll in the Healthcare FSA to take advantage of the tax savings, and the expenses must be incurred while you are participating in the FSA.

Insurance premiums and expenses paid by your healthcare plan are not eligible for reimbursement under the Healthcare FSA. Also, you cannot receive FSA reimbursement for a healthcare expense if you also itemize the expense as a deduction on your tax returns. For additional information about expenses that may be considered eligible, please refer to the sample Healthcare Expenses on the following pages - Eligible and Ineligible list. All submitted expenses are reviewed according to Internal Revenue Code Section 125.

Choosing the right contribution amount

It's important that you calculate the right amount to contribute to your FSA account. The IRS rules say that if you don't use all of the money in the account when the year is up, those funds will no longer be available to you. So, make sure you don't contribute more than you know your expenses will be. (We have provided you with a worksheet to help you figure out the right amount to put into your account.)

If you have money left, use it before the end of the year to pay for necessary items - an eye exam, an annual physical, additional monthly prescriptions, or over-the-counter medications.

Remember, expenses can be incurred by you, your spouse or any dependent. The spouse or dependent does not need to be enrolled in any other Atmos benefit plans in order for their claims to be eligible for reimbursement under the FSA.

Healthcare FSA Worksheet

Use this worksheet to help you determine your Healthcare FSA election amount. You may want to review receipts from last year for healthcare expenses you paid out of your own pocket. Using these receipts and the worksheet, you can estimate the amount you want to elect for the Healthcare FSA. You should only budget for those expenses eligible for reimbursement through the Healthcare FSA. Remember, eligible expenses include those for you, your spouse and your dependents.

Deductibles	\$ _____	Expenses NOT covered by insurance plan	
Medical, dental, vision		Prescription & over-the counter drugs	\$ _____
Co-payments/coinsurance	\$ _____	Vision care Dental/orthodontic care	\$ _____
The amount not paid by your health plan coverage		Treatments/therapies	\$ _____
Amounts paid over plan limits	\$ _____	Fees/services	\$ _____
Over reasonable and customary allowance	\$ _____	Medical equipment	\$ _____
		Psychiatric care over limits	\$ _____
		Assistance for the disabled	\$ _____
		Other eligible expenses	\$ _____
Subtotal A	\$ _____	Subtotal B	\$ _____

Out-Of-Pocket Healthcare Expenses

This gives you a good idea of the amount you should elect to place into your Healthcare FSA. Consider any other factors that will affect your out-of-pocket healthcare costs during the upcoming plan year, and adjust the amount if necessary:

(Add Subtotals A + B) \$ _____

Healthcare FSA Expenses – Eligible and Ineligible

Eligible Expenses. All submitted expenses are reviewed according to the regulations of Internal Revenue Code Section 125. All claims must be substantiated and appropriate documentation must be provided. Some expenses may require documentation from your physician.

Eligible

Prescription and Over-the-counter Drugs

- Prescription that treat a medical condition
- Drugs that are available over-the-counter
- Birth control drugs (prescribed)
- Insulin

Ineligible

- Prescription drugs for cosmetic purposes

Vision Care

Eligible

- Optometrist or ophthalmologist fees
- Eyeglasses
- Contact lenses and cleaning solutions
- Prescription sunglasses
- Corrective eye surgery (such as radial keratotomy)

Ineligible

- Lens replacement insurance
- Warranties
- Protection plans
- Coating/tints that do not treat a medical condition

Dental/Orthodontic Care

Eligible

- Dental care
- Artificial teeth/dentures
- Cost of fluoridation of home water supply advised by dentist
- Braces, orthodontic services (only those incurred within the active plan year)

Ineligible

- Teeth bleaching
- Tooth bonding that is not medically necessary

Treatments/Therapies

Eligible

- Weight loss programs prescribed to treat a medical condition
- X-ray treatments

- Smoking cessation programs
- Treatment for alcoholism or drug dependency

- Acupuncture
- Vaccinations
- Physical therapy (as a medical treatment)
- Speech therapy
- Occupational therapy
- Infertility treatment

Ineligible

- Physical treatments unrelated to specific health problem (e.g., massage for general well-being)
- Any illegal treatment

Insurance

Eligible

- Deductibles and co-payments for healthcare plans (medical, dental, vision)
- Coinsurance (the percentage of charges not paid by your healthcare plan)
- Amounts over usual and customary limits

Ineligible

- All premiums/contributions for insurance coverage (including health insurance, long-term care, loss of income and loss of life)
- Expenses paid by your healthcare plan

Fees/Services

Eligible

- Physician's fees
- Routine/preventive physicals
- Obstetrical expenses
- Hospital services
- Nursing services for care of a specific medical ailment

Fees/Services

Eligible

- Cost of a nurse's room and board when nurse services qualify
- The Social Security tax paid with respect to wages of a nurse when nurse's services qualify
- Surgical or diagnostic services
- Legal sterilization
- Cosmetic surgery/procedures that treat deformity caused by an accident or trauma, disease, or an abnormality at birth
- Services of chiropractors and osteopaths

- Anesthesiologist fees
- Dermatologist fees
- Gynecologist fees

Ineligible

- Cosmetic surgery/procedures that improve patient's appearance but do not meaningfully promote the proper function of the body or prevent/treat an illness/disease
- Payments to domestic help, companion, babysitter, chauffeur, etc. who primarily render services of a nonmedical nature
- Nursemaids or practical nurses who render general care for healthy infants
- Payments for child care (eligible under the Dependent Care FSA)

Medical Equipment

Eligible

- Wheelchair or autoette (cost of operating/maintaining)
- Crutches (purchased or rented)
- Oxygen equipment and oxygen used to relieve breathing problems that result from a medical condition
- Artificial limbs
- Support hose (if medically necessary)
- Wigs (where necessary for mental health of individual who loses hair because of disease)

Ineligible

- Wigs, when not medically necessary for mental health
- Vacuum cleaner purchased by an individual with dust allergy

Healthcare FSA Expenses – Eligible and Ineligible (continued)

Psychiatric Care

Eligible

- Services of psychotherapists, psychiatrists and psychologists
- Legal fees directly related to commitment of a mentally ill person

Ineligible

- Psychoanalysis undertaken to satisfy curriculum requirements of a student
- Marriage counseling

Assistance for the Disabled

Eligible

- Cost of guide for a blind person
- Cost of note-taker for a deaf child in school
- Cost of Braille books and magazines in excess of cost of regular editions
- Seeing eye dog (cost of buying, training and maintaining) Hearing-trained cat or other animal to assist

deaf person (cost of buying, training and maintaining)

- Household visual alert system for deaf person
- Excess costs of specifically equipping automobile for a disabled person over the cost of ordinary automobile; device for lifting a disabled person into automobile

Miscellaneous Charges

Eligible

- Sales tax associated with an eligible expense
- Hearing aids, batteries for operation of hearing aids, hearing aid repairs
- Expenses connected with donating an organ
- Cost of computer storage of medical records
- Transportation expenses primarily for, and essential to, medical care including car mileage, bus, taxi, train, plane fares, ambulance services,

parking fees and tolls

- Lodging expenses (not provided in a hospital or similar institution) not to exceed \$50 per night per individual while away from home if the lodging is primarily for and essential to medical care provided by a doctor.

Ineligible

- Expenses of divorce when doctor or psychiatrist recommends divorce
- Cost of toiletries, cosmetics and sundry items (e.g., soap, toothbrushes)
- Maternity clothes
- Diaper service
- Distilled water purchased to avoid drinking fluoridated city water supply
- Installation of power steering in an automobile
- Pajamas purchased to wear in hospital
- Mobile telephone used for personal phone calls as well as calls to a physician

Dependent Care Account

The Dependent Care Flexible Spending Account (DFSA) helps you pay for child care services which make it possible for you and your spouse (if applicable) to work.

Under certain circumstances it also may be used to help pay for the care of elderly parents, or a disabled spouse or dependent. To be eligible, you must be at work during the time your eligible dependent receives care. You must also meet one of the following eligibility criteria:

- You are a single parent or guardian;
- You have a working spouse or a spouse looking for work;
- Your spouse is a full-time student at least five months during the year while you are working;
- Your spouse is physically or mentally unable to provide for his/her own care; or
- You are divorced or legally separated and have custody of your child (Even if your former spouse may claim the child for income tax purposes, your FSA can be used to pay for child care services provided during the period the child resides with you.)

Dependent Care FSA Worksheet

Use this worksheet to help you determine your Dependent Care FSA election amount. The Dependent Care FSA allows you to use pre-tax dollars to pay for child care services that make it possible for you and your spouse (if applicable) to work. Under certain circumstances it also may be used to help pay for the care of elderly parents or a disabled spouse or dependent. Note that the Dependent Care FSA is intended to cover costs of care and does not cover any medical or health-care costs for your dependents.

<u>Child Care Expenses</u>	<u>Annual Expense</u>
Day Care Center	\$ _____
In-home Care	\$ _____
Nursery and Pre-school	\$ _____
After School Care	\$ _____
Au Pair Services	\$ _____
Summer Day Camps	\$ _____
<u>Elder Care Services</u>	
Day Care Center	\$ _____
In-home Care	\$ _____

Out-Of-Pocket Dependent Care Expenses

This total gives you an estimated amount that you should elect to place into your Dependent Care FSA. Remember, you'll avoid Federal income tax, Social Security and Medicare taxes on the money you set aside:

Total: \$ _____

Note: The individual dependent care FSA total shall not exceed \$5,000 (\$2,500 in case of separate return by a married individual).

How to Use the Account – without using the Debit Card feature

When you go to your healthcare provider, pay for the cost or co-payment of the service or item. Be sure to get a receipt showing the date and how much you paid for the service or item. Then you will need to file a Flexible Spending Account Reimbursement form with PayFlex (forms are on the Atmos Intranet and at www.myPayFlex.com). Attach your bill or receipt and, if appropriate, a copy of an explanation of benefits (EOB) you received from an insurance company to the claim form.

Reminder: This election will not carry over into the following year. You must complete a new FSA enrollment on Employee Self-Service each year.

DIRECT DEPOSIT

If you would prefer to have your FSA reimbursement deposited directly into your bank account rather than receiving a check, you will need to complete the Direct Deposit Authorization form (forms are on the Atmos Intranet).

Life and AD&D Insurance

The Company provides Basic Life and Business Travel Accident coverage at no cost to you. You may elect Accidental Death and Dismemberment (AD&D) insurance to provide you and your family financial security. You pay the full cost of this coverage. Your contribution is paid on a pre-tax basis, unless you specifically request in writing that the contributions be made on an after-tax basis. You may also elect Group Variable Universal Life (GVUL). You pay the cost of GVUL on an after-tax basis. Costs vary by your age and the level of coverage you select.

Basic Life

The Company provides Basic Life equal to 2 times your annual base salary, rounded to the nearest \$1,000 increment. Maximum coverage is \$700,000.

Imputed Income

The federal government requires you to pay income tax if Atmos provides more than \$50,000 of group life insurance coverage. The government considers the value of the cost for the Company to provide the coverage over \$50,000 to be part of your income from Atmos. This taxable value is called imputed income. Imputed income applies to your Basic Life coverage only. The imputed income on the value of your Basic Life coverage can be seen on each paycheck you receive from Atmos.

If You Leave the Company

If your employment terminates, you may convert your Basic Life insurance to an individual policy. MetLife will send you a conversion form. When you receive the form, call MetLife at the number on the top of the form. A MetLife representative will take you through the rest of the process. You have 30 days from your date of termination to call MetLife to request a conversion.

Business Travel Accident:

If you are a full-time employee, you are automatically covered under the Business Travel Accident Insurance Plan when you travel on Company business.

The plan will pay you a portion of the benefit if you lose a limb, your eyesight, or your hearing as a result of an accident while traveling. If you die, the full benefit will be paid to your beneficiary. The benefit is 2 times your annual base salary. The plan pays a maximum benefit of \$250,000.

Optional Accidental Death and Dismemberment (AD&D)

You may elect Optional AD&D coverage for yourself only or for you and all eligible members of your family. You may elect coverage from \$10,000 up to \$1,000,000 in \$10,000 increments. If you die this plan pays a benefit in addition to the Basic and GVUL plans. If you lose a limb or eyesight as a result of an accident, this plan pays a portion of the death benefit to you.

Family Protection Plus

If you enroll in the Employee + Family AD&D coverage the AD&D benefit that applies to your eligible family members is expressed as a percentage of the amount of AD&D coverage you select for yourself on the following basis:

- Spouse and Eligible Child or Children:
 - Spouse: 40% of employee amount
 - Each Child: 10% of employee amount
- Spouse and No Eligible Dependent Child or Children:
 - Spouse: 50% of employee amount
- No Spouse but Dependent Children:
 - Each Child: 15% of employee amount.

Dependent children are eligible from age 14 days to 19 years, or to age 25 if a full-time student dependent on the employee for support.

The following benefits are provided at no additional cost to you when you enroll in AD&D coverage.

Emergency Medical Travel Assistance Services

Employees who enroll in Optional AD&D will have access to a global network of medical providers when traveling more than 100 miles from home. If an emergency medical situation occurs while a member is traveling in the U.S., the number to call is (800) 454-3679. If a member is traveling outside the U.S., the number is (312) 935-3783.

Seat Belt Benefit

The AD&D plan pays an additional benefit if you (or a covered dependent) dies as a result of injuries sustained in an accident while driving or riding in a private passenger car and while wearing properly fastened seat belts (or child restraint if the insured is a child). This benefit will pay an additional 10% of the coverage amount, subject to a minimum of \$1,000 and a maximum of \$25,000.

Hospitalization Benefit

When a covered accident requires that you be hospitalized, the AD&D plan will pay, in addition to all other benefits, a monthly income of 1% of the coverage amount. Benefits are subject to a four-day waiting period and a maximum of \$2,500 per month (\$82 per day), up to 12 months, during the period of hospitalization. Pro-rata payments will be made for periods of less than a full month.

Dependent Educational Benefit

The AD&D plan pays an additional benefit if you die as a result of injuries sustained in an accident that may provide up to \$5,000 for your spouse for one year and/or \$5,000 per year for four years for your child to continue their education.

AD&D Optional	Bi-Weekly cost per \$10,000 of coverage
Employee Only	\$.19
Employee + Family	\$.28

Beneficiary Designation for Basic Life Insurance, Business Travel Accident and AD&D Benefits

You may name anyone as your beneficiary for Basic Life Insurance, Business Travel Accident and Accidental Death & Dismemberment coverage by completing a beneficiary designation form. You may change your beneficiary at any time. If you name more than one beneficiary, they will share equally unless you indicate otherwise. Your beneficiary form for Basic Life, Business Travel Accident and AD & D Benefits must be on file at the Atmos Energy Human Resources office in Dallas to be effective.

If you do not name a beneficiary, or if your beneficiary dies before you, the benefits will be paid to your estate.

- 1. If your spouse or child dies, notify the Human Resources Hotline at 1-972-855-4032. If you die, a family member should call the Hotline.**
- 2. If you lose a limb or your eyesight in an accident, please notify the Human Resources Hotline at 1-972-855-4032. Representatives are available 7:30 a.m. to 4:30 p.m. Central Time - Monday through Friday.**
- 3. Complete and return the appropriate claim forms. A Human Resources representative will send you (or your beneficiary) the necessary paperwork.**

Group Variable Universal Life (GVUL) Plan

Issued by Metropolitan Life Insurance Company

Supplemental GVUL Life Insurance Coverage

- Minimum coverage: \$25,000.
- Supplemental coverage is available in multiples of 1 – 6 times your annual salary. Supplemental coverage up to 6 times your annual salary to \$400,000 is available on a guaranteed issue basis. If you elect supplemental coverage over \$400,000 you will be required to complete a health questionnaire.
- Maximum supplemental coverage: 6 times your annual salary up to \$3,000,000.

Spouse Coverage

- Minimum coverage: \$10,000.
- Spouse coverage is available in \$10,000 increments. Spouse coverage of \$20,000 is available on a guaranteed issue basis. If you elect spouse coverage over \$20,000 you will be required to complete a health questionnaire for your spouse.
- Maximum coverage: \$100,000, not to exceed the employee's coverage.

Dependent Child Coverage

- Coverage is available in amounts of \$2,000, \$5,000 or \$10,000.
- Dependent child(ren) coverage is available on a guaranteed issue basis.

Tax-Advantaged Investment Opportunity

- GVUL offers you the opportunity to contribute extra money for investment that can be used as a tool to help you achieve your financial goals.

Will Preparation Service, through Hyatt Legal Plans, a MetLife company is available to participants. This service provides direct access to a participating program attorney for preparing or updating your will and your spouse's will. This service can help you to set forth your decisions concerning who cares for your children or who inherits your property and handles your affairs.

GVUL is permanent coverage that can be continued after employment with Atmos at the same group rates as active employees.

MetLife will mail new employees a welcome packet with detailed information regarding the GVUL plan. Employees have 30 days from the date they are entered into MetLife's system to enroll in the plan.

GVUL is an employee pay all benefit.

Retirement Benefits

Pension Account Plan

Retirement Savings Plan – T. Rowe Price

Investment Advice – GuidedChoice

Retiree Medical

Pension Account Plan

The Pension Account Plan (PAP) is Atmos Energy's approach to helping you prepare for the future. With the PAP, you can watch how your benefits build through the years. Your account balance will not be subject to fluctuations in stock prices and the balance will not be reduced. You are eligible to participate in the PAP after the completion of one-year of service.

While you work for Atmos Energy, the Company will set up a pension account in your name. This account will be specifically used to record Company allocations and interest earnings on your behalf. When you leave the Company, if vested, you may choose to receive this benefit in two ways:

- As a lump sum equal to your cash account balance at employment termination; or
- In a series of monthly payments (annuity).

The total amount of your account balance will depend on the number of years you participate, how much money you make during those years, and how your account grows. The Company pays the total cost of the PAP and the plan is insured by the Pension Benefit Guaranty Corporation, an agency of the Federal government.

Atmos Energy's Allocations to Your Account

While you are employed at Atmos Energy, the Company will make allocations to your account each year based on your age, service and pay, according to the following:

Annual Allocation

Age ¹ plus Service ² at Start of Plan Year	Your Compensation	Your Compensation Above Wage Base ³
Less than 35	2.35%	2.35%
35-49	3.25%	3.25%
50-64	4.5%	4.5%
65-79	6.25%	5%
80-94	8.5%	5%
95+	10.5%	5%

¹Your age in whole years as of the first day of the Plan Year

²Your years of Benefit Service

³The social Security Wage Base set each year by the federal government. It is \$110,000 for 2009.

Example:

Suppose you are age 35 with 10 years of service and your total pay is \$50,000 a year. Here's how the PAP would calculate your allocation:

\$50,000	Annual pay
	Annual Allocation %
X 3.25%	(age + service = 45)
= \$1,625	Annual Allocation

The Company will post the allocation to your account at the end of each calendar year.

The Internal Revenue Service (IRS) limits the total amount of compensation the PAP may consider each year. The IRS may change the limit from year to year.

Your Account Earns Interest

You will earn interest each year there is a balance in your account. Your account will grow until you begin to receive payments.

The interest will be credited at the end of the calendar year based on your account balance at the end of the prior year. The interest rate each year is based on the average of the U.S. Treasury Securities rate in the month of November prior to the beginning of each respective year. The minimum interest rate is 4.69% and the maximum interest rate is 7%.

You Will Receive Statements

Your account will be easy to monitor. The annual statement will show you how much the Company has credited to your account and how much interest you have earned. Statements will be mailed each year in March. You can clearly see how your account is growing to provide for your future.

You May Take Your Vested Account Balance with You

You will be 100% vested in your account after you complete 3 years of eligibility service. Once you are vested, you are guaranteed a benefit from the PAP. When you leave the Company, you may take your vested account balance with you.

You Choose How to Collect Your Account

You may choose to receive your benefit from the PAP:

- In a single, lump-sum payment; or
- You may begin receiving monthly income on your retirement date for as long as you live. If so, you may choose an option that continues payments to your surviving beneficiary when you die.

Once your payments start, you may not change the payment option. The value of your benefit will be actuarially equivalent no matter which payment option you choose.

Beneficiary Payments

If you are vested in your accrued benefit and die before the date you normally would start to receive your benefits from the PAP, your beneficiary will be eligible to receive a death benefit. The death benefit is basically the value of your accrued benefit paid in a lump sum or in the form of an annuity. Your beneficiary can elect the form of payment that is best for them.

Taxes

You won't have to pay taxes on your account until you receive payment from the PAP. Federal law does require withholding income taxes from a lump-sum payment. There is one exception. You can postpone paying taxes if you have your account balance rolled over to another employer's qualified retirement plan or an Individual Retirement Account (IRA). You should consult with a tax advisor when choosing your payment option from the PAP.

Retirement Savings Plan (RSP)

There's one more way Atmos Energy can help you prepare for the future: The Retirement Savings Plan (RSP).

Immediate Eligibility

You are immediately eligible to participate in the Atmos Energy RSP and you will be automatically enrolled at 4% if you do not opt out or make a different election within the first 30 days. The Company matching contribution begins after one year of service is completed.

Immediate Vesting

You become "vested" in -- or entitled to -- matching RSP contributions from Atmos Energy as soon as they are made to your account.

You Choose How Much You Save

- You will be automatically enrolled at a deferral rate of 4% unless you make a different election or opt out of the plan. You may elect to defer up to 65% of your pay in the plan.
- The maximum amount that you may contribute is 65% of your pay or \$16,500 in calendar year 2009, if 65% of your pay is greater than \$16,500.
- The RSP also allows participants who will be 50 years of age or older by the end of the calendar year to make catch-up contributions up to the maximum allowed in the respective calendar year. For 2009, the limit is \$5,500.
- Salary reduction elections must be in whole percentages. The amount you choose will automatically be deducted from your paycheck.
- You may change or stop your salary deferral at any time.
- You may change your existing salary-reduction account and your investment mix daily by calling T Rowe Price at 1-800-922-9945 or through the website at <http://rps.troweprice.com>.

Atmos Energy Matches Your Contributions

On the first pay period after the completion of one year of service, you will receive a matching contribution from Atmos Energy for every \$1 you save up to 4% of your pay. So if you save 4%, Atmos Energy will contribute another 4%.

If you reach the maximum deferral before the end of the calendar year, the matching contribution will continue throughout the remainder of the plan year to ensure you receive the maximum match on your contributions available. In other words, the match will continue even though you are not making a salary-reduction contribution because you have reached the IRS maximum contribution level.

- This information serves as official notice as required by the Internal Revenue Code (Code). Since Atmos Energy's Retirement Savings Plan contains matching contribution provisions that meet the safe harbor rules established by the Code, it is exempt from the general nondiscrimination rules contained in Code Sections 401(k)(3) and 401(m)(2).

You Choose Your Investments

You may direct the investment of all your salary reduction contributions, including the amount that is matched, to the several investment options. If you do not direct the investment of your salary reduction contributions, they will automatically be invested in the T. Rowe Price Retirement Fund that most closely matches your retirement age. Atmos Energy's matching contributions are always made in Atmos Energy stock but may be diversified as soon as they are posted to your account.

You may elect to trade your investments in Atmos Energy common stock or any of the other funds on a daily basis in accordance with trading guidelines.

The Plan offers T. Rowe Price Mutual Funds, T. Rowe Price Retirement Funds one outside fund and Atmos Energy stock as investment options. The funds are summarized in the enrollment kit you will receive from T. Rowe Price or you can view them at <http://rps.troweprice.com>.

Change Your Investment Direction or Investment Mix

You may change the investment direction of your salary deferrals and transfer funds attributable to your salary reduction contributions and the Company's contributions in and out of Atmos Energy stock and the RSP investments at any time by contacting T. Rowe Price by telephone or through their website at <http://rps.troweprice.com>.

Reinvestment of Dividends

Dividends received from your Atmos Energy stock investments will be automatically reinvested in Atmos Energy stock unless you elect to receive them in cash. The amounts will **not** count towards your maximum contribution amount of \$16,500 for 2009.

You will need to contact T. Rowe Price on the Plan Account Line (1-800-922-9945) to elect to receive your dividends in cash. If you receive your dividends in cash, no taxes will be taken out and you will need to add the cash received to your income to determine the income taxes you owe. T. Rowe Price will issue a 1099 form for all dividends distributed directly to participants.

You May Borrow From Your Account

- You may take out a loan against your RSP account balance, and pay yourself back, with interest, over time.
- You may have a maximum of two loans outstanding at any given time.
- The minimum loan amount is \$1,000 and the maximum loan amount is \$50,000; however, the maximum amount of your loan or loans that may be outstanding at any one time cannot exceed 50% of your account balance.
- The minimum loan repayment period is 1 year and, if your loan is for personal reasons, the maximum repayment period is 5 years. If your loan is to be used to purchase your principal residence, the maximum term of your loan is 15 years.

The loan's interest rate will be the prime rate in effect on the date you take out your loan plus 2%. The loan's interest rate when the loan is initiated will remain in effect for the entire term of the loan. Contact T. Rowe Price directly to find out more about the RSP's loan features and to apply for a loan.

You Can Easily Keep Track of Your Account

You may contact T. Rowe Price by telephone or through <http://rps.troweprice.com>. Quarterly statements will be sent to your home by T. Rowe Price.

How to Enroll

An RSP enrollment kit will be sent to you from T. Rowe Price with more detailed information and enrollment forms. You may also contact T. Rowe Price by calling 1-800-922-9945 or visiting the myRetirementPlan website at <http://rps.troweprice.com> for more information.

Rollovers

To roll over your current 401K account balance, complete the "Rollover Contribution Transfer Form" included in your enrollment kit from T. Rowe Price.

Investment Advice – GuidedChoice

We are pleased to offer GuidedChoice, an investment advice provider that has developed a unique product to help Atmos Retirement Savings Plan (RSP) participants plan for retirement. This program provides objective, personalized retirement guidance for free or advice and management of your Retirement Savings Plan (RSP) account for an affordable annual fee.

How to Enroll

You will need to first enroll in the RSP by following the instructions in your T. Rowe Price enrollment kit. Initially, you can choose to have your investment mix default to the T. Rowe Price Retirement Fund until you have gone through the GuidedChoice program. Or you may wait until you are automatically enrolled in the RSP after 30 days.

Once you have enrolled in the RSP, you can always contact GuidedChoice toll free at 800-242-6182, or log on through the Company's Intranet - Links Section, or connect directly to www.guidedchoice.com to make new elections, change current elections or update your personal information.

A few things to keep in mind about the GuidedChoice program:

This is a live system and once you make an election online or over the phone, it will go into effect with the weekly file that GuidedChoice sends to T. Rowe Price. You are free to enter your information and manipulate the data as much as you would like up to the screen that says "accept advice". Until that point, no changes will be made. **But, once you click the "accept advice" button, it is a live election and will be transmitted to T. Rowe Price and Atmos.**

Investment mix changes go into effect as soon as the weekly update file is received by T. Rowe Price. Salary deferral changes may take up to two pay cycles to affect your paycheck because update files are sent from T. Rowe Price to Atmos on a bi-weekly basis.

If you elect to have GuidedChoice manage your account, you cannot make changes through T. Rowe Price. You have to contact GuidedChoice to make your election.

If at any point you no longer wish to have GuidedChoice manage your account, simply call them to remove them as your advice provider. You will then be able to make changes through T. Rowe Price again.

If you choose to accept advice, the initial fee is prorated based on when you elected advice and the number of days remaining until the plan's anniversary date, each February 21st. The fee is 0.35% (or \$3.50 per \$1,000) of your RSP account balance up to a maximum of \$100,000, not including the value of any Atmos stock. The full annual

amount is deducted from your RSP account each February 21st thereafter. Once the fee is deducted from your account, it will not be refunded.

Retiree Medical Benefits

Participation in Atmos Energy's Retiree Medical Plan is available to all Atmos Energy non-union employees who have completed 10 consecutive years of service as a full-time employee after reaching age 45. Retirees may defer participation in the Retiree Medical Plan until age 65. The employee's spouse and eligible dependents are eligible to participate in the Retiree Medical Plan. Contributions to the plan will be deducted from the retiree's monthly pension payment if this form of benefit payment is elected. In cases where the retiree receives his/her pension benefit in a lump sum, the retiree will be billed for contributions and will be responsible for remitting the required contributions to the billing service provider.

The Retiree Medical Plan has the same plan options, coverage levels and plan provisions as contained in the active employee medical plan. Contribution rates for the plan options and coverage levels available in the Retiree Medical Plan will be determined, like the active medical plan, using both projected net claims and administrative costs. Atmos Energy's share will be 80% of this amount and the retirees' share will be 20% of this amount.

Medicare eligible retirees are separated to determine the contribution rates based on this group's claims and administrative costs.

Additionally, based on the retiree's age at retirement, a contribution add-on factor will be applied to the contribution rate in effect for the retiree's elected coverage. This add-on factor will not change as the retiree gets older ... it is set at the time of retirement. These factors are as follows:

Age at Retirement	Factor
55	24%
56	20%
57	16%
58	12%
59	8%
60	4%
61	2%
62+	0

Dental and life insurance benefits are not available for retirees, but may be continued for up to 18 months under COBRA following retirement.

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Work/Life Benefits

Time Off

Holidays

Paid Time Off

Extended Illness Bank

Short Term Disability

Long Term Disability

Workers Compensation

Synchrony

Bereavement

Jury Duty/Witness/Voting

Military Leave

Service Awards

Bereavement

Up to five days of bereavement leave are available to

- ◆ attend services and assist in matters related to the death of your wife, husband, child, father, stepfather, father-in-law, mother, stepmother, or mother-in-law

Up to three days of bereavement leave are available to

- ◆ attend services and assist in matters related to the death of your son-in-law, daughter-in-law, sister, sister-in-law, brother, brother-in-law, grandparents, or grandchildren of you or your spouse.

Jury Duty, Witness and Voting Leave

Time needed to fulfill civic responsibility is available to

- serve on a jury as a result of a court summons, to appear as a witness in a trial, or to vote in public elections when you cannot vote before or after work or cannot vote on an absentee basis

Military Leave

Atmos Energy provides paid military leave when you are called to active duty or active duty for training in the Armed Forces of the United States or unpaid military leave when you enlist or are inducted in the Armed Forces of the United States.

When on paid or unpaid military leave of absence you may return to active employment at the same rate of pay and with all seniority, service credits and status that you would have enjoyed if not for the leave, provided you meet the criteria outlined in the Military Leave policy.

For employees on paid military leave as described above, Atmos will make up the difference, if any, between the employee's basic military pay received while on active duty and the employee's base salary at Atmos.

Employees on military leave may continue to participate in the Atmos medical and dental plans so their dependents will continue to be covered. Since the employee will have medical coverage provided by the military, we will reduce Atmos' medical contributions by one level for the duration of the leave. For example: Employee + family while an active employee to employee + children while on MLA.

Service time will continue to accrue for participation, vesting and benefits in the Pension Account Plan. Employer provided life insurance will be maintained.

Adopt-a-Family will be put in place whereby employees from the division or department of the employee called into service will assist the employee's family while the called-up employee is on active duty.

Paid Time Off (PTO)

The PTO program consolidates vacation, sick leave, family member illness and personal time into an integrated program. Under the PTO program you receive a number of PTO days based on how long you've worked for the Company. This program gives you the freedom and flexibility to take off for whatever reason you want. Time off must be scheduled in advance with your supervisor whenever possible.

PTO benefits will be substituted for unpaid Family / Medical Leave (FMLA)

Years of Service in Upcoming Benefit Year	PTO Hours Accrued per Bi-Weekly Paycheck	Annual Equivalent
Year of Hire	3.69*	Based on date of hire, up to 12 days
1-4	4.62	120 hours (15 days)
5 - 9	6.15	160 hours (20 days)
10 - 19	7.69	200 hours (25 days)
20+	9.23	240 hours (30 days)

* Per bi-weekly pay period, from date of hire through December 31 of your year of hire. On the first January 1 after your date of hire, you begin to accrue PTO at 4.62 hours per pay period.

The Plan allows for up to 40 hours unused PTO days to be carried over to the next year. Any unused PTO days in excess of 40 hours on December 31 of each year will be rolled into your Extended Illness Bank (EIB).

If you leave Atmos:

- You will be paid for any accrued PTO that you have not used as of your date of termination.
- If you have used more PTO than you have accrued as of your date of termination, the value of the amount of PTO used in excess of your accrual will be deducted from your final paycheck.

PTO Donation

You may donate any accrued but unused PTO to the PTO Donation Bank to be available for employees who apply to use donated PTO. Donated PTO is only available to an employee who has exhausted their full annual accrual of PTO and all EIB benefits and who face an extreme financial hardship due to their non-work related illness or injury or the serious health condition of an immediate family member. A corporate Vice-President or division President must approve the use of donated PTO.

Extended Illness Bank (EIB)

The Extended Illness Bank (EIB) benefits, provided at 100% of base pay, may be used for your serious health condition. The extended illness bank includes unused PTO from prior years in excess of the 40-hour carry-over limit.

Once you are approved for short-term disability benefits, you may elect to substitute EIB benefits for the five days of PTO used for the short-term disability-waiting period. If you decide to do this, your PTO balance will be credited with five days and five days will be deducted from your EIB.

There is no cap on the number of days that may accrue in your EIB. When you terminate employment for any reason, your EIB balance will be forfeited.

Short-Term Disability

You are automatically covered under the Short-Term Disability Plan on date of employment if you are a regular full-time employee. You receive benefits under the plan on the sixth work day you are absent from work due to illness or a non-work related injury. PTO can be used to cover the 5-day waiting period. If approved for STD, EIB can be used to cover the 5-day waiting period. If benefits are not available from your PTO or Extended Illness Bank (EIB), STD benefits will be paid at 70% of base pay after the 5-day waiting period.

If you receive short-term disability (STD) benefits, return to work, and have a relapse of the same illness within 30 days, you can begin receiving STD benefits immediately.

Long-Term Disability

You are automatically covered under the Long-Term Disability (LTD) Plan on date of employment if you are a full-time employee. You may receive benefits under the plan after you have been disabled for 180 calendar days.

If you become eligible for a benefit, the plan pays a benefit of 60% of your base monthly pay, up to a monthly maximum of \$10,000. Benefits are offset by other sources of disability income, including Social Security, Workers' Compensation, pension and state disability benefits, if any. Benefits end when you no longer meet the definition of disability or reach age 65, if the disability occurred before age 60.

<p>Extended Illness Bank (EIB), Short-Term Disability (STD), and Long-Term Disability (LTD) benefits require approval by Synchrony, the disability program administrator. Details of how to report workers' compensation and disability claims are provided at the end of this section.</p>
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How to Report a Claim

- 1. Immediately notify your supervisor or manager that you are sick or injured regardless of whether your illness or injury occurred on or off the job.*
2. Your supervisor should call Synchrony at 1-888-972-6670 for all work related injuries or illnesses.
3. You should call Synchrony at 1-888-972-6670 for non-work related absences if the absence will be more than five days.
4. Synchrony's case managers, nurses and doctors will work with you and your doctor during your illness or injury and notify Atmos' payroll of your eligibility for benefits.
5. Synchrony will maintain contact with you during your absence to monitor your situation and continued eligibility for benefits.
6. Your case manager at Synchrony will send you the necessary forms to complete. They will provide you with instructions on where to return the forms.
7. Call Synchrony at 1-888-972-6670 if at any time you have any questions about your claim or benefits.

Service Awards

The Atmos Energy Service Awards program recognizes service milestones in 5 year increments. You may order an award during the year in which you reach a 5 year milestone. Divisions hold functions each year based on what works best for employees in the division to recognize those employees reaching a milestone.

Learning & Development and Work Environment

Total Rewards

Total Rewards is a program that will help us realize our vision. It provides a framework for delivering the rewards you expect and deserve. It represents a joint effort — you and the company — working together to build a winning organization.

It is designed to equip and inspire, motivate and reward.

Total Rewards consists of four components — Pay, Benefits, Learning & Development and Work Environment. You've already been introduced to the Pay and Benefits segments. Pay and Benefits are obvious rewards. We have a competitive pay program that rewards our talented, motivated employees. And our comprehensive benefits package helps you protect your family's security. These rewards are tangible ... easy to recognize and measure.

The other two parts of Total Rewards — Learning & Development and Work Environment — are different. They are about relationships — interactive and constantly evolving. They put the “total” in Total Rewards and make the Deal possible. But these two elements of Total Rewards need your involvement. These are areas where you truly make a difference.

Learning & Development and Work Environment — are about building on relationships and personal accountability — interactive and constantly evolving.

Learning & Development

No matter what your job is or where you are in your career, you want to continue to grow and be challenged. It's good for you and it's good for the company. That's why we make it a shared responsibility. The Atmos Energy Learning & Development strategy offers you access to a broad range of learning opportunities and tools that can help give you a more productive career.

We'll continue to move toward building a stronger company by building stronger employees. We'll focus attention in areas that help you increase your skills and your commitment to Atmos Energy. We'll look for areas that need improvement. And we'll look for the best ways to give you the tools and skills you need to change and grow.

Our Performance Management process will help identify needs and plan for development. With the system, your career development becomes an ongoing process ... and a joint effort. You won't just get an annual appraisal. You'll partner with your supervisor to set your goals, discuss your development and evaluate your performance. You'll get coaching, feedback and opportunities for growth.

You will also participate in a leadership development program AtmoSpirit — a way to help you understand your style, grow as a leader and become a better team player. As we move forward, we'll continue to refine our vision and provide whatever it takes to develop leaders at all levels.

Finally, we're working on ways to help everyone understand the big picture — Atmos Energy's competitive environment, our strategy to succeed in that environment — and where you fit in. We'll help you understand how what you do each day contributes to success.

Educational Assistance

Atmos Energy Corporation provides educational assistance to encourage and assist employees in their efforts to further their formal education that is job related and could enhance their effectiveness in their present position or prepare them for greater responsibilities in the future.

The benefits of this plan are available to all regular full-time employees and to part-time employees at a reduced amount.

Approved Courses

1. Approved courses must be completed at accredited schools or institutions.
2. It is intended that this plan provide a mutual benefit to the Company and the participating employee. Therefore, the following types of courses are approved under the plan:
 - a. Courses that improve or develop the skills necessary for the employee's current job;
 - b. Courses that prepare individuals for professional certifications;
 - b. Courses that develop skills and knowledge necessary for employees to prepare for advancement in a reasonably predictable future position with the Company.
 - c. Courses that are part of a degree plan for a degree that is related to work at Atmos Energy. If the college requires the employee to take certain courses as part of a plan to receive a degree that relates to a current or reasonable predictable future position for that employee, that course is covered under the plan. An employee may be required to submit a copy of his/her degree plan to determine if the degree relates to work at Atmos Energy.
2. Educational assistance will apply to undergraduate and advanced degree programs, correspondence courses, certification programs and vocational/technical programs that are taken during non-work hours.
3. Basic skill development courses in areas such as reading, writing and mathematics are covered under the plan when the courses are part of an accredited program and/or taught by certified teachers. These types of courses may be taken to improve skills for the current job, to prepare for advancement or as part of a high school equivalency (GED) program.

Approved Expenses

The plan provides 100% reimbursement for the following expenses up to \$3000 per year per full-time employee and up to \$1500 per year per part-time employee:

- a. tuition fees;
- b. textbooks/workbooks;
- c. registration and student fees;
- d. building use fees; and,
- e. laboratory fees.

Work Environment

The role of the Work Environment Quadrant is to motivate and retain employees.

Teamwork and Trust and Respect

These components of Work Environment encompass the following:

- **The Deal**, which we talked about earlier in the presentation.
- **Atmos Values**
 - Employee Focus
 - Customer Focus
 - Honesty & Integrity
 - Value Creation
 - Enterprise Thinking

These values are achievable only if we work together.

Communications

Methods of Communications between the company, its management and all employees include:

- **Atmosphere Intranet**
- **AtmoSpeak**
- **EMPCOM's**
- **Atmos Monthly**
- **Visions**
- **Employee Broadcasts**

Safety

Atmos is committed to safety:

- By providing a safe, healthy and stable work environment for all employees
- By delivering safe, efficient and affordable service to our customers
- By complying with federal, state and local regulations that pertain to our daily operations
- By enhancing general public safety through safe work practices

Policies, Procedures & Standards

Written policies and procedures are established to provide guidelines for the relationship between Atmos Energy and its employees. They can be found, in their entirety, on the Intranet under Docs/Human Resources.

The following **General Provisions** apply to all Human Resources policies and procedures:

- **Confidentiality** – Only those Company officials who, on a case-by-case basis, have a need to know
- **Condition of employment** – Compliance with the Company policies is a condition of employment
- **Documentation** – Knowingly falsifying any Company document will be subject to disciplinary action
- **Exceptions** – Requests made through management in writing to the appropriate level, up to Bob Best
- **Legal** – If any portion of a policy conflicts with any Federal or state law or regulation, that portion will be void
- **Reservation of Rights** – The Company reserves the rights to interpret, modify, eliminate or add to the provisions of any policy in whole or in part at any time.
- **Role of Human Resources** – To partner with management to facilitate appropriate and consistent application of the policies, and to coach and guide employees
- **Scope** – Policies apply to all employees and may be applicable to applicants

Equal Employment Opportunity

The Company will take all appropriate steps to ensure applicants and employees are treated fairly in all aspects of employment through full and voluntary compliance with Federal, state and local statutes.

Affirmative Action Plan

Atmos Energy has a number of federal contracts and subcontracts and is required to maintain an Affirmative Action Plan.

Americans with Disabilities Act (ADA) – Accommodation Procedures

Approval authority is based on expenditure approval limits. Good Faith effort accommodation when deemed necessary. To request an accommodation, utilize the *Job Accommodation Request*. The form is on the Intranet.

Behavior and Conduct

Employees are to:

- Promptly, and to the best of their ability, carry out work-related requests and assignments
- Treat others with respect, honesty and integrity
- Cooperate with management, fellow employees and the public
- Follow safety rules and public laws
- Create a harassment-free workplace
- Support team members by keeping to assigned work schedules
- Use Company time, funds and property productively

- Use confidential information consistent with assigned job responsibilities
- Follow Company policies and procedures

Driver Qualifications Policy

Provisions for designated drivers will be discussed in the Safety section.

Email and Internet Usage

The company does not monitor email or internet usage, but keep in mind all communication transmitted and received and web activity is company property and can be reviewed if necessary.

Employee Problem-Solving Policy

Encourages the continued practice of open communications at all levels of the organization whether exchanging ideas or resolving problems. The employee may proceed to the next level of supervision, up to and including the division President, should resolution not be obtained initially.

Employee Selection Policy

Review and apply for a posted job by going to the Intranet and clicking on Jobs from the top menu. Positions may be recruited concurrently from internal and external sources for all positions. Team/panel interviews are typical for most positions.

Employment of Relatives

The policy defines applicable relatives and line-of-authority and provides methods for addressing various situations.

Inclement Weather

After considering current and forecasted weather conditions, current and forecasted road conditions, employee and public safety and continued services/operations, local management will identify what services and operations are primary and advise each employee if he is required to work in order to maintain business critical services and operations.

Information Collection and Management

Atmos Energy respects the privacy of employees and protects the confidentiality of personnel records. The company reserves the right to verify information pertaining to an applicant's or an employee's credentials. Supervisors and employees should not provide employment-related information on current or former employees.

Progressive Discipline

Disciplinary action utilizes the following four measures:

- Verbal Warning
- Written Warning
- Final Warning
- Termination of Employment

Steps may be repeated or skipped as appropriate to the situation.

Sexual Harassment

The Sexual Harassment Policy describes sexual harassment and the procedures for reporting claims. Supervisors have the responsibility to ensure that employees enjoy a hostile-free work environment. All reported claims are investigated promptly and thoroughly, maintaining confidentiality of the employee reporting the incident and individuals involved in the investigation.

Solicitation Policy

Local management determines what is allowable solicitation. It is the responsibility of local management to control all solicitations so that there will be no interruption or interference with the work being performed. Any time the company allows solicitation, we (the company) open ourselves up to union organization.

Termination Policy

This policy discusses the types of terminations, as follows:

- Voluntary terminations
- Involuntary terminations

It also outlines the Exit Interview Process and Payments.

Weapons Policy

Employees are prohibited from possessing, carrying and/or using weapons, at any time while engaged in Company business, while on Company premises, while in a Company vehicle and/or a Company uniform.

Creating a Culture of Appreciation

Everyone at Atmos Energy is involved in creating our work environment. It will be what we make it. The Total Rewards Work Environment initiative is designed to help us all do our part to make ours a work environment that makes you want to do your best. An environment that encourages:

We'll all be contributing to this effort. Leadership will be setting the example, but to be successful, everyone must take part.

We've already started a program to encourage diversity. Our goal is to create a culture that respects and appreciates diversity and recognizes that valuing people makes Atmos Energy an "Employer of Choice." Diversity refers to all kinds of differences in people — not just obvious, physical differences, but differences in ways of thinking. We all have a natural tendency to respond positively to people who are like us and discount those who are not. Respecting and appreciating diversity requires us to overcome that tendency. We must not only accept our differences — we must capitalize on those differences to help solve business problems.

We'll be working on more ways to improve our work environment. We'll be doing everything we can do to open channels of communication. We want to continue to improve attitudes and morale. Together, we'll work to create an environment that will help you be as good as you can be — an environment for success.

Performance Management

We believe everyone benefits when supervisors and employees work together to improve performance. It seems like a simple concept, but it's actually a new way of thinking. Our Performance Management program encourages *feedback, coaching and career planning*.

Performance Management is an ongoing process. You'll take an active role as you meet regularly with your supervisor to discuss what you are doing and what you need to do to improve. Together, you will set your goals, discuss your development and evaluate your performance. Communication is two-way and includes open, honest and constructive feedback. You'll know where you've been, where you're going and how to get there.

We'll start by focusing on building the relationship between you and your supervisor. You'll begin by meeting with your supervisor to set your individual goals and plan development. Together, you'll evaluate your current performance. Then you'll identify specific performance expectations and you'll discuss and plan for your development. You'll have ongoing updates, coaching and feedback. You and your supervisor will work together to check your results and evaluate your performance.

When you set your performance expectations, you and your supervisor will make sure your goals are SMART:

Specific	Specific actions are tasks focused on a particular situation
Measurable	Ways to know you've reached specific levels of accomplishment
Accountable & Attainable	Reasonable accomplishments that reflect performance within your responsibility and control
Relevant	Accomplishments that are aligned with the organization's objectives
Time-framed	Accomplishments within a specific period of time

We'll take the next step and link individual goals to division or team goals, and ultimately to Atmos Energy's overall objectives. As you begin to see how your performance impacts the company and business results, you'll be ready to set new individual goals and begin a new cycle — another step in the ongoing process of learning and growing.

Building a Winning Team

When you look at a house, the first thing you notice is how it looks — things like style, number of rooms, wall coverings, type of carpet, maybe the landscaping. But if you seriously consider buying that house, you want to know if it has a solid foundation. If it doesn't, you don't want the house — no matter how good it looks.

When you look at a company, you may look first at pay and benefits. But what is it really like working there? Do you want to invest your time there? The best way to know is to look at the foundation — Learning & Development and Work Environment.

It takes everyone working together to lay this foundation. The company provides the tools and resources. But it's up to you to use them. With each person taking an active role — sharing the responsibilities and the rewards — we can build a winning organization.

The Last Word

This booklet is provided to help you understand your benefit plans. The Company reserves the right to amend, suspend, or terminate these programs, in whole or in part, from time to time at its sole discretion.

This is a brief overview of your benefits; it is not a complete description of benefits. You will receive benefit booklets fully describing your benefits at a later date.

Company Handbook

Policies and Procedures

BENEFITS FOR PART-TIME EMPLOYEES

Effective January 1, 2002

The benefits listed below are provided to regular part-time employees:

- Pension Account Plan
- Retirement Savings Plan
- Family and Medical Leave
- Military Leave of Absence
- Time Off Benefits
 - Paid Time Off – Prorated
 - Holidays – Prorated
 - Bereavement – Prorated
 - Jury Duty and Voting - Prorated
- Other Benefits
 - Service Awards
 - Savings Bonds
 - Flower Fund
 - Educational Assistance

SUMMARY

Pension Account Plan and Retirement Savings Plan - If an employee completes 1,000 hours of service within 12 months of their hire date, they will be eligible to participate in the Pension Account Plan and be eligible for matching contributions in the Retirement Savings Plan. Instead of counting actual hours worked, Atmos credits each employee with 90 hours as time worked in each payperiod the employee is paid. Therefore if an employee works and is paid in 12 of the 26 payperiods occurring during the first year of employment they become eligible to participate in the Pension Account Plan and become eligible for Employer Matching Contributions in the Retirement Savings Plan.

Family and Medical Leave (FMLA) - As provided by the FMLA law, part-time employees are eligible to request FMLA if the employee has completed one year of service and works 1,250 hours (actual time worked) in the 12 months prior to their request.

Military Leave of Absence – Atmos' Military Leave of Absence policy is available to all employees who are recalled to active duty or active duty for training.

TIME OFF BENEFITS

Paid Time Off - Paid Time Off benefits are prorated based on the actual time worked by an employee during each two-week pay period. For example, if a part-time employee works 60 hours in a two-week 80-hour pay period, he would accrue seventy five percent of the hours that a full time employee would accrue based on the employee's years of service for that pay period. If the part-time employee works 44 hours during the next two-week pay period, he would accrue fifty-five percent of what a full-time employee would accrue.

Holidays – pay for a holiday is determined based on the average number of hours worked each day by the part-time employee. For example, if an employee averages 25 hours per week, he/she would be paid 5 hours pay for a company observed holiday. The employee would be paid his regular pay plus holiday overtime pay for any holiday actually worked.

Jury Duty/Voting: is based on the average number of hours worked by the employee. The amount paid for a day off due to jury duty/voting would be calculated in the same manner as holiday pay.

Bereavement Leave: is based the same number of days off based on the deceased's relationship to the employee. The pay for the days off would be determined the same manner as holiday pay.

OTHER BENEFITS

Service Awards - Atmos' Service Award program is provided to part-time employees on the same basis as service awards are provided to full-time employees.

Savings Bonds - Part-time employees are eligible to purchase U.S. Savings Bonds through Atmos' payroll deduction program.

Flower Fund - The Flower Fund benefit has been established to arrange for the delivery of flowers in an employee's time of need. This benefit is provided to part-time employees on the same basis as provided to full-time employees.

Educational Assistance - Part-time employees are eligible for 100% reimbursement up to \$1,500 on a rolling 12-month basis in educational assistance benefits from date of hire. The following costs are eligible for reimbursement:

- Tuition fees
- Textbooks/workbooks
- Registration and student fees
- Building use fees
- Laboratory fees

REQUEST:

[Revenue Requirement] - To the extent that Atmos offers its key executives a Supplemental Executive Retirement Plan (SERP) or any other non-qualified executive retirement plans (such as, for example, Excess Pension Plan, 401(k) Excess Plan, Executive Savings Plan etc.), please provide the following information regarding each of these executive retirement plans:

- a. Detailed description of the nature and purpose of the plan and the workings of the plan.
- b. Indication as to whether these supplemental executive retirement plan benefits are offered in addition to the "regular," qualified retirement plan benefits received by the executives.
- c. Explanation as to how the plan is distinguishable from the "regular" qualified retirement plan
- d. Listing of the recipients, and total number only of the benefits awarded under the plan. In addition, indicate as to whether the plan includes benefits for the spouses of the executives.
- e. For each plan, provide the O&M expenses included in the Forecasted Period (including direct Kentucky expenses and the expenses allocated from SSU and the General Office).

RESPONSE:

- a-d) Please see Attachment 1 for SERP/SEBP detail.
- e) Please see Attachment 2 for SERP and non-qualified retirement O&M expenses.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Executive Compensation Summary, 4 Pages.

ATTACHEMNT 2 - Atmos Energy Corporation, SERP and Non-Qualified Retirement O&M Expenses, 1 Page.

Respondent: Greg Waller

ATMOS ENERGY CORPORATION
2009 SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN
("2009 SERP")

On August 5, 2009 the Atmos Board of Directors will approve the establishment of a restoration Supplemental Executive Retirement Plan the "2009 SERP" to be effective August 5, 2009, under which each new participant will be selected by the Board.

- **PLAN DESIGN**
 - The company will make an annual contribution to a non-qualified notional account equal to 10% of the participant's annual base salary and bonus for each year of participation in the plan. For the first year of participation, the contribution will be based on the participant's annual base salary and bonus had he/she worked the entire year.

- **VESTING**
 - Three years cliff vesting and attainment of age 55

- **PLAN YEAR**
 - January 1 through December 31

- **IMPLEMENTATION AND EFFECTIVE DATE**
 - August 5, 2009

- **PARTICIPANTS**
 - Currently we have two active participant

- **FIRST CONTRIBUTION**
 - December 31, 2009

- **ELIGIBILITY**
 - Corporate officers and division presidents (*except for Management Committee members*) hired or promoted to their position on or after August 5, 2009.

- **FORM OF PAYMENT**
 - Single lump-sum

- **INTEREST CREDITS**
 - A participant's notional account will be credited with interest using the same crediting rate as used by the Pension Account Plan (PAP)

- **OTHER BENEFIT**
 - Upon death or disability or once vested, 100% of the account balance is payable upon termination (except in event of discharge for cause)

- **OTHER PROVISIONS**
 - Change in Control

ATMOS ENERGY CORPORATION
SUPPLEMENTAL EXECUTIVE BENEFITS PLAN ("SEBP")

- The Plan was initiated and became effective October 1, 1987. It was amended and restated for compliance of Internal Revenue Code Section 409A on August 7, 2007. The SEBP was closed to new participants on August 11, 1998.
- **PARTICIPANTS**
 - Currently there are:
 - Four active participants.
 - Twenty-two retired participants receiving annuity benefits.
 - One surviving spouse receiving annuity death benefit.
 - Three terminated vested participants who are eligible to commence benefits upon age 55. The annuity form of benefit is available only to this group.
- **SUPPLEMENTAL PENSION**
 - Annual plan benefit is 75% of the participant's SEBP compensation.
 - Reduced if the participant has fewer than 10 full years of employment;
 - Reduced if the participants is less than age 62; and
 - Reduced by the monthly amount of pension payable to the participant under the Pension Account Plan (PAP).
 - The lump-sum amount is the actuarial equivalent lump-sum value of the supplemental pension based on retirement age and years of service at retirement.
- **SEBP COMPENSATION**
 - The sum of:
 - The greater of the current base salary or the average of the highest three base salaries - (whether or not consecutive), and
 - The greater of the participant's last performance award or the average of the highest three performance awards (whether or not consecutive).
- **FORM OF PAYMENT**
 - Annuity form of payment for terminated vested, retired and death benefit participants.
 - The active participants have all elected to receive their supplemental pension in single lump-sum payment.
- **FUNDING**
 - Annuity benefits are paid to participants from the Rabbi Trusts held at State Street Trust.
 - The Rabbi Trust funding is renewed annually to insure that for those receiving benefits, each Trust remains 100% funded.
- **OTHER PROVISIONS**
 - Certain Death and Disability Provisions.
 - Change in Control.

Definition of Disability

"Disabled" or "disability" means that, due to sickness, pregnancy or accidental injury, you are receiving appropriate care and treatment and complying with the requirements of such treatment on a continuing basis, and:

- During your elimination period and the next 24-month period, you are unable to earn more than 80% of your pre-disability earnings or indexed pre-disability earnings at your own occupation for any employer in your local economy; or
- You must be approved for disability benefits under the Federal Social Security Act for your sickness or accidental injury in order to continue to receive benefits after the first 24 months.

The plan has a combined 24-month cap for mental/nervous, drug/alcohol and neuromusuloskelatal for self reported soft tissue claims.

Workers' Compensation

Benefits for a work related injury or illness are determined by the Workers' Compensation Policy in accordance with state specific workers' compensation laws.

Synchrony

Atmos Energy has an integrated disability program that is administered by Synchrony. This program is managed by Metlife (Disability) and St. Paul/Travelers Insurance (Workers' Compensation). Case managers at Synchrony manage all disability, Workers' Compensation and Family and Medical Leave claims. Case managers work together to coordinate disability and workers' compensation benefits when applicable.

ATMOS ENERGY CORPORATION
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ("SERP")

- This plan, initially known as the Performance-Based SEBP, became effective August 12, 1998. On August 7, 2007 the plan was amended for compliance with Internal Revenue Code Section 409A, eliminating the annuity form of benefit payment for all new participants, and the plan was renamed the Supplemental Executive Retirement Plan ("SERP"). On November 12, 2008, the plan was amended to require a cliff vesting period of three years in the plan to be eligible for benefits (in addition to meeting other requirements) and to count only years of service in the plan toward benefit accrual. Effective August 5, 2009 the SERP will be closed to new participants except for new management committee members.

- **PARTICIPANTS**
 - Currently there are:
 - 19 active participants
 - 3 retired participants
 - 1 participant receiving disability benefits

- **SERP COMPENSATION**
 - The sum of:
 - The greater of the current base salary or the average of the highest three, whether or not consecutive, and
 - The greater of the participant's last Management Incentive Plan (MIP) award or the average of the highest three MIP awards, whether or not consecutive.

- **SUPPLEMENTAL PENSION**
 - Annual plan benefit is 60% of the participant's SERP compensation
 - Reduced if the participant has fewer than 10 full years of service in the plan;
 - Reduced if the participants is less than age 62; and
 - Reduced by the monthly amount of pension payable to the participant under the Pension Account Plan (PAP)
 - Eligibility: Three complete years of service in the plan and attaining age 55.

- **FORM OF PAYMENT**
 - Single lump-sum. The lump-sum amount is the actuarial equivalent lump-sum value of the supplemental pension based on retirement age and years of service at retirement.

- **FUNDING**
 - Annuity benefits are paid to participants from the SERP trust held at State Street.
 - The SERP trust funding is reviewed annually to insure the trust remains 100% funded.
 - No funding will be required for any new participants, unless there is a Change in Control.

- **OTHER PROVISIONS**
 - Certain Death and Disability Provisions.
 - Change in Control.

ATMOS ENERGY CORPORATION

CHANGE IN CONTROL (CIC) – SEVERANCE BENEFITS

The CIC Severance Benefit has a double trigger; requiring a CIC and either the executive is demoted, responsibilities are diminished, the executive's salary is reduced or employment is terminated.

- **Tier I** (Management Committee Participants) – the Company will pay the participant a lump-sum payment equal to the participant's compensation (base salary + most recent bonus or average of highest three bonuses) multiplied by 2.5. Effective August 5, 2009 the HR Committee modified the Tier I severance agreement to the "best-net" approach so that the Company would no longer be liable for the tax gross-up payments on behalf of those individuals whose severance payments would have triggered excise tax penalties.

- **Tier II** (All other corporate officers/division presidents) – the Company will pay the participant a lump-sum payment equal to the participant's compensation (base salary + most recent bonus or average of highest three bonuses) multiplied by 1.5.

Atmos Energy Corporation, KY
 SERP and Non-Qualified Retirement O&M Expenses

	Forecasted Test Year(Total)	Forecasted Test Year(Expense)	Allocated to Kentucky
SERP and Non Qualified Retirement			
SSU	9,635,004	4,162,322	217,689
Kentucky direct	-	-	-
General Office	222,038	108,799	37,133
Total SERP and Non Qualified Retirement	9,857,042	4,271,120	254,822

Allocations:
 SSU - Division 02 5.23%
 General office 34.13%

REQUEST:

[Revenue Requirement] - To the extent that Atmos offers its key executives Financial Planning Services (e.g., investment advice, estate planning, tax planning and assistance, etc.), please provide the following information:

- a. Detailed description of the nature and purpose of the Financial Planning Services and a listing of the specific services provided.
- b. Listing of the recipients, and total number only of the benefits awarded under this benefit plan.
- c. Provide the O&M expenses included in the Forecasted Period (including direct Kentucky expenses and the expenses allocated from SSU and the General Office) for these Financial Planning Services.

RESPONSE:

- a) Please see Attachment 1 for details on the Executive Financial Planning Program.

b)

Best, Robert W.	Chairman & CEO
Cocklin, Kim	President & COO
Meisenheimer, Freddie E.	Sr. VP & CFO
Gregory, Louis P.	Sr. VP & Gral. Counsel
Haefner, Michael	Sr. VP, HR
Davis, Charles M Jr	VP, Corporate Develop.
Erskine, Richard A	President, Atmos Pipeline-TX
Gius, Richard J	VP & CIO
Gruber, Conrad E	VP, Strategic Planning
Paris, John A	President, Mid-Tex
Bergeron, Mark S	President, AEH
Akers, John K	President, KY / Mid-States
Aston, Verlon R Jr	VP, Governmental & Public Aff.
Malter, Kenneth	VP, Gas Supply & Svcs.
Forsythe, Christopher T	VP & Controller
Gates, David E	President, Mississippi
Gregory, Gary W	President, West Texas
Hardgrave, John J	VP, Customer Service
Hawkins, Tom S Jr	President, Louisiana
McDowell, Ronald W	VP, New Buss. Ventures
Sherwood, Laurie M.	VP & Treasurer

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Kappes Giles, Susan C.	VP, Investor Relations
Schlessman, Gary L	President, CO-KS
Kuhn, Dwala J.	Corporate Secretary

The total amount for these services is \$52,276.

- c) The amount included in the test year is \$2,734. The amount is allocated at 5.23% from the SSU Division 02.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Executive Financial Planning Program, 3 Pages.

Respondent: Greg Waller

ATMOS ENERGY CORPORATION
EXECUTIVE FINANCIAL PLANNING PROGRAM
Effective January 1, 1999

PURPOSE

The purpose of this program is to provide financial planning, estate planning and tax preparation benefits to the company's senior management.

ELIGIBILITY

This program is available to all corporate officers and business unit presidents/general managers of Atmos Energy Corporation.

GENERAL PROVISIONS

1. The company will pay directly or reimburse all fees associated with the financial planning, estate planning and tax preparation activities described in this program up to annual benefit limits as follows:
 - a. Management Committee – For all members of the company's Management Committee, the annual benefit limit is \$9,000, including individual federal and state income tax preparation fees to a maximum of \$3,000 per year. The annual benefit limit is increased to \$12,000 in the executive's first year and the year of retirement, with the \$3,000 annual limit on tax preparation included.
 - b. All Others – For all other eligible members of senior management, the annual benefit limit is \$6,000, including individual federal and state income tax preparation fees to a maximum of \$3,000 per year. The annual benefit limit is increased to \$9,000 in the executive's first year and the year of retirement, with the \$3,000 annual limit on tax preparation included.
2. Financial planning and estate planning services are only available through this program by using one of the designated service providers as outlined in Appendix A, Schedule of Approved Providers.
3. Tax preparation services are available through this program by using any Certified Public Accountant of your choice.
4. Fees for services rendered to a specific individual will be included in that individual's Form W-2 for that year.
5. Direct billings for services rendered will be sent to the Vice President, Human Resources for payment and recordkeeping purposes. Requests for reimbursement of fees should also be sent to the VPHR.
6. The Executive Financial Planning Program provides the following financial planning activities to eligible participants:
 - a. Meet with each individual and, if desired, his/her spouse to explain the personal financial counseling services and formulate the initial plan for his/her personal financial planning process.

- b. Provide each individual with a personal financial profile to assist in compiling his/her financial information and identifying his/her financial objectives and priorities.
 - c. Perform a diagnostic review of each individual's personal financial situation, including preparation of any necessary financial projections or analyses.
 - d. Meet with the individual to discuss a diagnostic review and understand his/her short-, medium- and long-term objectives, present and future financial needs, investment risk tolerance and career expectations.
 - e. Develop a set of initial recommendations to aid the individual in reaching his/her personal financial objectives and reach an agreement with the individual as to which recommendations will be implemented at this stage of his/her planning process.
 - f. Create an action plan for the implementation of recommendations and assist the individual and his/her other financial advisors to assure the agreed upon plan is completed on a timely basis.
 - g. Follow up periodically with each individual to ascertain any changes to his/her personal financial situation and suggest revisions to his/her financial strategies and action plan to enable the individual to take advantage of opportunities presented by changing circumstances.
 - h. Meet with each individual and, if desired, his/her spouse at least annually to review and revise overall personal financial strategies to take into consideration current and anticipated changes that will impact his/her personal financial planning.
 - i. At least annually, review each individual's projected current income tax liability and adequacy of withholding and communicate tax reduction strategies that are consistent with his/her overall financial plan. Inform each individual of changes in tax laws that could potentially affect his/her personal financial situation and present appropriate strategies.
 - j. As each individual's personal financial situation warrants, perform any necessary analyses and formulate a plan for the implementation of appropriate strategic recommendations. The areas to focus on include compensation planning, investment strategy, cash management, retirement planning, estate planning and risk management.
7. This program provides estate planning services to develop and periodically update those documents (e.g. wills, trusts, powers of attorney, etc.) required to meet the individual's objectives for the distribution of his/her estate and subsequent property management.
8. The Executive Financial Planning Program provides each individual participant with federal and state income tax preparation services.
9. Any questions regarding this program should be directed to the Vice President, Human Resources for Atmos Energy Corporation.
10. The company reserves the right, at any time and without notice, to revise, delete or otherwise change this program, in whole or in part, in its sole discretion.

APPENDIX A
SCHEDULE OF APPROVED PROVIDERS

1. **Gary Morris, Investment Advisor**
5310 Harvest Hill
Suite 192
Dallas, Texas 75230
Telephone: (214) 363.4949
Fax: (972) 991.5055
email: garyamorrisria@worldnet.att.net

2. **Tom McIntire**
Carter Financial Management
12222 Merit Dr. Suite 1800
Dallas, Texas 75251
Telephone: (214) 363.4200
email: tmcintire@cascfm.com

3. **Michael Cummins**
Ayco
17950 Preston Road, Suite 800
Dallas, TX 75252
Telephone: (972) 701-1043
Fax: (972) 701-1046
email: mcummins@ayco.com