

THIS SECURITY IS A GLOBAL SECURITY WITHIN THE MEANING OF THE INDENTURE HEREINAFTER REFERRED TO AND IS REGISTERED IN THE NAME OF A DEPOSITORY OR A NOMINEE THEREOF. THIS SECURITY MAY NOT BE EXCHANGED IN WHOLE OR IN PART FOR A SECURITY REGISTERED, AND NO TRANSFER OF THIS SECURITY IN WHOLE OR IN PART MAY BE REGISTERED, IN THE NAME OF ANY PERSON OTHER THAN SUCH DEPOSITORY OR ITS NOMINEE EXCEPT IN THE LIMITED CIRCUMSTANCES DESCRIBED IN THE INDENTURE.

UNLESS THIS CERTIFICATE IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY TRUST COMPANY (55 WATER STREET, NEW YORK, NEW YORK) TO THE ISSUER OR ITS AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE OR PAYMENT, AND SUCH CERTIFICATE ISSUED IS REGISTERED IN THE NAME OF CEDE & CO., OR SUCH OTHER NAME AS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL, SINCE THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.

ATMOS ENERGY CORPORATION

5.95% Senior Notes due 2034

No. 1

CUSIP NO. 049560 AG 0

Atmos Energy Corporation, a Texas and Virginia corporation (herein called the "Company", which term includes any successor entity under the Indenture, hereinafter defined), for value received, hereby promises to pay to Cede & Co. or registered assigns the principal sum of TWO HUNDRED MILLION DOLLARS (\$200,000,000) on October 15, 2034 (the "Maturity Date"), at the office or agency of the Company referred to below, and to pay interest thereon from October 22, 2004, or from the most recent Interest Payment Date to which interest has been paid or duly provided for, semiannually on April 15 and October 15 in each year (each, an "Interest Payment Date"), commencing April 15, 2005 at 5.95% per annum until the principal hereof is paid or duly provided for.

Any payment of principal or interest required to be made on a day that is not a Business Day need not be made on such day, but may be made on the next succeeding Business Day with the same force and effect as if made on such day and no interest shall accrue as a result of such delayed payment. Interest payable on each Interest Payment Date will include interest accrued from and including October 22, 2004, or from and including the most recent Interest Payment Date to which interest has been paid or duly provided for, as the case may be, to but excluding such Interest Payment Date. Interest will be computed on the basis of a 360-day year of twelve 30-day months.

The interest so payable, and punctually paid or duly provided for, on any Interest Payment Date will, as provided in the Indenture, be paid to the person (the "Holder") in whose name this Security (or one or more Predecessor Securities) is registered at the close of business on the April 1 or October 1 (whether or not a Business Day) next preceding such Interest Payment Date (a "Regular Record Date"). Any such interest not so punctually paid or duly provided for ("Defaulted Interest") will forthwith cease to be payable to the Holder on such Regular Record Date and either may be paid to the Person in whose name this Security (or one or more Predecessor Securities) is registered at the close of business on a special record date (the "Special Record Date") for the payment of such Defaulted Interest to be fixed by the Trustee (referred to herein), notice whereof shall be given to the Holder of this Security not less than ten days prior to such Special Record Date, or may be paid at any time in any other lawful manner, all as more fully provided in the Indenture.

For purposes of this Security, "Business Day" means any day that, in the city of the principal Corporate Trust Office of the Trustee and in the City of New York, is neither a Saturday, Sunday, or legal holiday nor a day on which banking institutions are authorized or required by law or regulation to close.

Payment of the principal of (and premium, if any) and interest on this Security will be made at the office or agency of the Company maintained for that purpose in the Borough of Manhattan, the City of New York, or at such other office or agency of the Company as may be maintained for such purpose, in such coin or currency of the United States of America as at the time of payment is legal tender for payment of public and private debts. So long as this Security remains in book-entry form, all payments of principal and interest will be made by the Company in immediately available funds.

Unless the certificate of authentication hereon has been duly executed by the Trustee by manual signature, this Security shall not be entitled to any benefit under the Indenture, or be valid or obligatory for any purpose.

This Security is one of a duly authorized series of securities of the Company, designated as the 5.95% Senior Notes due 2034 (the "Securities"), issued under an Indenture dated as of May 22, 2001, as it may be supplemented from time to time (referred to herein as the "Indenture"), between the Company and SunTrust Bank, as trustee (referred to herein as the "Trustee", which term includes any successor trustee under the Indenture with respect to the series of which this Security is a part). A reference is hereby made to the Indenture for a statement of the respective rights, limitations of rights, duties, obligations and immunities thereunder of the Company, the Trustee and the Holders of the Securities, and of the terms upon which the Securities are, and are to be, authenticated and delivered, except as otherwise provided herein.

The Securities are initially limited to \$200,000,000 aggregate principal amount. The Company may, at any time, without the consent of the Holders of the Securities, create and issue additional securities having the same ranking, interest rate, maturity and other terms as the Securities. Any such additional securities shall be consolidated and form the same series of the Securities having the same terms as to status, redemption and otherwise as the Securities under the Indenture.

Events of Default. If an Event of Default shall occur and be continuing, the principal of all the Securities may be declared due and payable in the manner and with the effect provided in the Indenture.

Optional Redemption. The Securities will be redeemable, in whole or in part, at the Company's option, at any time at a Redemption Price equal to the greater of:

- (a) 100% of the principal amount of the Securities to be redeemed, or
- (b) as determined by the Quotation Agent, the sum of the present values of the Remaining Scheduled Payments of principal and interest on the Securities to be redeemed discounted to the Redemption Date on a semi-annual basis assuming a 360-day year consisting of twelve 30 day months at the Adjusted Treasury Rate plus 25 basis points;

plus, in either case, accrued and unpaid interest on the principal amount of Securities being redeemed to the Redemption Date.

"Adjusted Treasury Rate" means, for any Redemption Date, the rate per annum equal to the semi-annual equivalent yield to maturity of the Comparable Treasury Issue, assuming a price of the Comparable Treasury Issue (expressed as a percentage of its principal amount) equal to the Comparable Treasury Price for that Redemption Date.

"Comparable Treasury Issue" means the United States treasury security selected by the Quotation Agent as having a maturity comparable to the remaining term of the Securities to be redeemed that would be used, at the time of a selection and in accordance with customary

financial practice, in pricing new issues of corporate debt securities of comparable maturity to the remaining term of the Securities to be redeemed.

“Comparable Treasury Price” means, for any Redemption Date, the Reference Treasury Dealer Quotation for that Redemption Date.

“Quotation Agent” means the Reference Treasury Dealer appointed by the Company.

“Reference Treasury Dealer” means Merrill Lynch, Pierce, Fenner & Smith Incorporated and its successors; provided, however, if Merrill Lynch, Pierce, Fenner & Smith Incorporated ceases to be a primary U.S. government securities dealer in New York City, the Company will replace Merrill Lynch, Pierce, Fenner & Smith Incorporated as Reference Treasury Dealer with an entity that is a primary U.S. government securities dealer in New York City.

“Reference Treasury Dealer Quotation” means, with respect to any Redemption Date, the average, as determined by the Trustee, of the bid and asked prices for the Comparable Treasury Issue (expressed, in each case, as a percentage of its principal amount) quoted in writing to the Trustee by the Reference Treasury Dealer by 5:00 p.m. on the third business day preceding the Redemption Date.

“Remaining Scheduled Payments” means, with respect to each Security to be redeemed, the remaining scheduled payments of the principal and interest on such Security that would be due after the related Redemption Date but for such redemption; provided, however, that if such Redemption Date is not an Interest Payment Date, the amount of the next succeeding scheduled interest payment on such Security will be reduced by the amount of interest accrued on such Security to such Redemption Date.

In the event that less than all of the Securities are to be redeemed at any time, selection of such Securities for redemption will be made by The Depository Trust Company (“DTC”) during any period the Securities are issued in the form of a global security registered in the name of DTC or a nominee thereof; *provided that* during any period the Securities are issued in certificated form, the selection of such Securities for redemption will be made by the Trustee by lot or by such other method as the Trustee in its sole discretion shall deem fair and appropriate. In no event shall Securities of a principal amount of \$1,000 or less be redeemed in part. Notice of redemption shall be given by first-class mail, postage prepaid, mailed not less than 30 nor more than 60 days before the Redemption Date, to each Holder of Securities to be redeemed, at its address as shown in the Security Register. If the Securities are to be redeemed in part only, the notice of redemption that relates to such Securities shall state the portion of the principal amount thereof to be redeemed. A new Security in a principal amount equal to the unredeemed portion thereof will be issued in the name of the Holder thereof upon surrender for cancellation of the original Security. On and after the Redemption Date, interest will cease to accrue on Securities or portions thereof called for redemption unless the Company defaults in the payment of the Redemption Price.

Sinking Fund. This Security does not have the benefit of any sinking fund obligations.

Modification and Waivers; Obligations of the Company Absolute. The Indenture permits, with certain exceptions as therein provided, the amendment thereof and the modification of the rights and obligations of the Company and the rights of the Holders of the Securities. Certain limited amendments may be effected under the Indenture at any time by the Company and the Trustee without the consent of any Holders of the Securities. Certain other amendments affecting the Securities may only be effected under the Indenture with the consent of the Holders of not less than a majority in aggregate principal amount of the Securities at the time Outstanding. The Indenture also contains provisions permitting the Holders of not less than a majority in principal amount of the Securities at the time Outstanding, on behalf of the Holders of all Outstanding Securities, to waive compliance by the Company with certain provisions of the Indenture affecting the Securities. Furthermore, provisions in the Indenture permit the Holders of not less than a majority in principal amount of the Outstanding Securities to waive on behalf of all of the Holders of all Outstanding Securities certain past defaults under the Indenture in respect of the Securities and their consequences. Any such consent or waiver by or on behalf of the Holder of this Security shall be conclusive and binding upon such Holder and upon all future Holders of this Security and of any Security issued upon the registration of transfer hereof or in exchange herefor or in lieu hereof whether or not notation of such consent or waiver is made upon this Security.

No reference herein to the Indenture and no provision of this Security or of the Indenture shall alter or impair the obligation of the Company, which is absolute and unconditional, to pay the principal of (and premium, if any) and interest on this Security at the times, place and rate, and in the coin or currency, herein prescribed.

Defeasance and Covenant Defeasance. The Indenture contains provisions for defeasance at any time of (a) the entire indebtedness of the Company represented by this Security and (b) certain restrictive covenants and the related Defaults and Events of Default, upon compliance by the Company with certain conditions set forth therein, which provisions apply to this Security.

Authorized Denominations. The Securities are issuable only in registered form, without coupons in denominations of \$1,000 and any integral multiple thereof.

Registration of Transfer or Exchange. As provided in the Indenture and subject to certain limitations therein set forth, the transfer of this Security is registrable on the Security Register of the Company, upon surrender of this Security for registration of transfer at the office or agency of the Company, duly endorsed by, or accompanied by a written instrument of transfer in form satisfactory to the Company and the Security Registrar duly executed by, the Holder hereof or his attorney duly authorized in writing, and thereupon one or more new Securities, of authorized denominations and for the same aggregate principal amount, will be issued to the designated transferee or transferees. At the date of the original issuance of this Security such office or agency of the Company is maintained by SunTrust Bank, Corporate Trust Division, 25 Park Place, 24th Floor, Atlanta, GA 30303-2900.

As provided in the Indenture and subject to certain limitations therein set forth, the Securities are exchangeable for a like aggregate principal amount of Securities of a different authorized denomination, as requested by the Holder surrendering the same.

No service charge shall be made for any registration of transfer or exchange or redemption of Securities, but the Company may require payment of a sum sufficient to pay all documentary, stamp or similar issue or transfer taxes or other governmental charges payable in connection with any registration of transfer or exchange.

Prior to the time of due presentment of this Security for registration of transfer, the Company, the Trustee and any agent of the Company or the Trustee may treat the Person in whose name this Security is registered as the owner hereof for all purposes, whether or not this Security be overdue, and neither the Company, the Trustee nor any agent shall be affected by notice to the contrary.

Modifications to the Indenture pursuant to Section 301 of the Indenture. The following modifications to the Indenture shall be applicable with respect to the Securities:

(a) The defined term "Principal Property" in the Indenture is hereby deleted in its entirety and replaced by the following:

"Principal Property" means any natural gas distribution property located in the United States, except any such property that in the opinion of the Board of Directors of the Company is not of material importance to the total business conducted by the Company and its consolidated Subsidiaries.

(b) The defined term "Restricted Subsidiary" in the Indenture is hereby deleted in its entirety and replaced by the following:

"Restricted Subsidiary" means any Subsidiary the amount of Consolidated Net Tangible Assets of which constitutes more than 10% of the aggregate amount of Consolidated Net Tangible Assets of the Company and its Subsidiaries.

Defined Terms. Subject to the modifications to the Indenture set forth above, all capitalized terms used in this Security which are defined in the Indenture shall have the meanings assigned to them in the Indenture.

Governing Laws. This Security, the Indenture and the foregoing modifications to the Indenture shall be governed by and construed in accordance with the laws of the State of New York, without regard to conflicts of laws principles that would apply any other law.

IN WITNESS WHEREOF, the Company has caused this instrument to be
duly executed.

ATMOS ENERGY CORPORATION

By: Louis P. Gregory
Name: Louis P. Gregory
Title: Senior Vice President & General Counsel

Attest:
By: Dwala Kuhn
Name: Dwala Kuhn
Title: Corporate Secretary

ASSIGNMENT FORM

To assign this Security, fill in the form below:
(I) or (we) assign and transfer this Security to

(Insert assignee's social security or tax I.D. no.)

(Print or type assignee's name, address and zip code)

and irrevocably appoint _____
agent to transfer this Security on the books of the Company. The agent may substitute another to
act for him.

Date: _____ Signature: _____
(sign exactly as name appears on the other side of this
Security)

Signature guaranteed by: _____

TRUSTEE'S CERTIFICATE OF AUTHENTICATION

This is one of the Securities of the series designated therein referred to in the within-mentioned Indenture.

Dated: October 22, 2004

SUNTRUST BANK,
as Trustee

By: *Jack Alessi*
Authorized Officer

THIS SECURITY IS A GLOBAL SECURITY WITHIN THE MEANING OF THE INDENTURE HEREINAFTER REFERRED TO AND IS REGISTERED IN THE NAME OF A DEPOSITORY OR A NOMINEE THEREOF. THIS SECURITY MAY NOT BE EXCHANGED IN WHOLE OR IN PART FOR A SECURITY REGISTERED, AND NO TRANSFER OF THIS SECURITY IN WHOLE OR IN PART MAY BE REGISTERED, IN THE NAME OF ANY PERSON OTHER THAN SUCH DEPOSITORY OR ITS NOMINEE EXCEPT IN THE LIMITED CIRCUMSTANCES DESCRIBED IN THE INDENTURE.

UNLESS THIS CERTIFICATE IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY TRUST COMPANY (55 WATER STREET, NEW YORK, NEW YORK) TO THE ISSUER OR ITS AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE OR PAYMENT, AND SUCH CERTIFICATE ISSUED IS REGISTERED IN THE NAME OF CEDE & CO., OR SUCH OTHER NAME AS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL, SINCE THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.

ATMOS ENERGY CORPORATION

6.35% Senior Notes due 2017

No. 1

CUSIP NO. 049560 AH8

Atmos Energy Corporation, a Texas and Virginia corporation (herein called the "Company", which term includes any successor entity under the Indenture, hereinafter defined), for value received, hereby promises to pay to Cede & Co. or registered assigns the principal sum of TWO HUNDRED FIFTY MILLION DOLLARS (\$250,000,000) on June 15, 2017 (the "Maturity Date"), at the office or agency of the Company referred to below, and to pay interest thereon from June 14, 2007, or from the most recent Interest Payment Date to which interest has been paid or duly provided for, semiannually on June 15 and December 15 in each year (each, an "Interest Payment Date"), commencing December 15, 2007 at 6.35% per annum until the principal hereof is paid or duly provided for.

Any payment of principal or interest required to be made on a day that is not a Business Day need not be made on such day, but may be made on the next succeeding Business Day with the same force and effect as if made on such day and no interest shall accrue as a result of such delayed payment. Interest payable on each Interest Payment Date will include interest accrued from and including June 14, 2007, or from and including the most recent Interest Payment Date to which interest has been paid or duly provided for, as the case may be, to but excluding such Interest Payment Date. Interest will be computed on the basis of a 360-day year of twelve 30-day months.

The interest so payable, and punctually paid or duly provided for, on any Interest Payment Date will, as provided in the Indenture, be paid to the person (the "Holder") in whose name this Security (or one or more Predecessor Securities) is registered at the close of business on the June 1 or December 1 (whether or not a Business Day) next preceding such Interest Payment Date (a "Regular Record Date"). Any such interest not so punctually paid or duly provided for ("Defaulted Interest") will forthwith cease to be payable to the Holder on such Regular Record Date and either may be paid to the Person in whose name this Security (or one or more Predecessor Securities) is registered at the close of business on a special record date (the "Special Record Date") for the payment of such Defaulted Interest to be fixed by the Trustee (referred to herein), notice whereof shall be given to the Holder of this Security not less than ten days prior to such Special Record Date, or may be paid at any time in any other lawful manner, all as more fully provided in the Indenture.

For purposes of this Security, "Business Day" means any day that, in the city of the principal Corporate Trust Office of the Trustee and in the City of New York, is neither a Saturday, Sunday, or legal holiday nor a day on which banking institutions are authorized or required by law or regulation to close.

Payment of the principal of (and premium, if any) and interest on this Security will be made at the office or agency of the Company maintained for that purpose in the Borough of Manhattan, the City of New York, or at such other office or agency of the Company as may be maintained for such purpose, in such coin or currency of the United States of America as at the time of payment is legal tender for payment of public and private debts. So long as this Security remains in book-entry form, all payments of principal and interest will be made by the Company in immediately available funds.

Unless the certificate of authentication hereon has been duly executed by the Trustee by manual signature, this Security shall not be entitled to any benefit under the Indenture, or be valid or obligatory for any purpose.

This Security is one of a duly authorized issue of securities of the Company, designated as the 6.35% Senior Notes due 2017 (the "Securities"), issued under an Indenture dated as of June 14, 2007, as it may be supplemented from time to time (referred to herein as the "Indenture"), between the Company and U.S. Bank National Association, as trustee (referred to herein as the "Trustee", which term includes any successor trustee under the Indenture with respect to the series of which this Security is a part). A reference is hereby made to the Indenture for a statement of the respective rights, limitations of rights, duties, obligations and immunities thereunder of the Company, the Trustee and the Holders of the Securities, and of the terms upon which the Securities are, and are to be, authenticated and delivered, except as otherwise provided herein.

The Securities are initially limited to \$250,000,000 aggregate principal amount. The Company may, at any time, without the consent of the Holders of the Securities, create and issue additional securities having the same ranking, interest rate, maturity and other terms as the Securities. Any such additional securities shall be consolidated and form the same series of the Securities having the same terms as to status, redemption and otherwise as the Securities under the Indenture.

Events of Default. If an Event of Default shall occur and be continuing, the principal of all the Securities may be declared due and payable in the manner and with the effect provided in the Indenture.

Optional Redemption. The Securities will be redeemable, in whole or in part, at the Company's option, at any time at a Redemption Price equal to the greater of:

(a) 100% of the principal amount of the Securities to be redeemed, or

(b) as determined by the Quotation Agent, the sum of the present values of the Remaining Scheduled Payments of principal and interest on the Securities to be redeemed discounted to the Redemption Date on a semi-annual basis assuming a 360-day year consisting of twelve 30-day months at the Adjusted Treasury Rate plus 20 basis points;

plus, in either case, accrued and unpaid interest on the principal amount of Securities being redeemed to the Redemption Date.

"Adjusted Treasury Rate" means, for any Redemption Date, the rate per annum equal to the semi-annual equivalent yield to maturity of the Comparable Treasury Issue, assuming a price of the Comparable Treasury Issue (expressed as a percentage of its principal amount) equal to the Comparable Treasury Price for that Redemption Date.

"Comparable Treasury Issue" means the United States treasury security selected by the Quotation Agent as having a maturity comparable to the remaining term of the Securities to be redeemed that would be used, at the time of a selection and in accordance with customary

financial practice, in pricing new issues of corporate debt securities of comparable maturity to the remaining term of the Securities to be redeemed.

“Comparable Treasury Price” means, for any Redemption Date, the Reference Treasury Dealer Quotation for that Redemption Date.

“Quotation Agent” means the Reference Treasury Dealer appointed by the Company.

“Reference Treasury Dealer” means Merrill Lynch, Pierce, Fenner & Smith Incorporated and its successors; provided, however, if Merrill Lynch, Pierce, Fenner & Smith Incorporated ceases to be a primary U.S. government securities dealer in New York City, the Company will replace Merrill Lynch, Pierce, Fenner & Smith Incorporated as Reference Treasury Dealer with an entity that is a primary U.S. government securities dealer in New York City.

“Reference Treasury Dealer Quotation” means, with respect to any Redemption Date, the average, as determined by the Trustee, of the bid and asked prices for the Comparable Treasury Issue (expressed, in each case, as a percentage of its principal amount) quoted in writing to the Trustee by the Reference Treasury Dealer by 5:00 p.m. on the third business day preceding the Redemption Date.

“Remaining Scheduled Payments” means, with respect to each Security to be redeemed, the remaining scheduled payments of the principal and interest on such Security that would be due after the related Redemption Date but for such redemption; provided, however, that if such Redemption Date is not an Interest Payment Date, the amount of the next succeeding scheduled interest payment on such Security will be reduced by the amount of interest accrued on such Security to such Redemption Date.

In the event that less than all of the Securities are to be redeemed at any time, selection of such Securities for redemption will be made by The Depository Trust Company (“DTC”) during any period the Securities are issued in the form of a global security registered in the name of DTC or a nominee thereof; *provided that* during any period the Securities are issued in certificated form, the selection of such Securities for redemption will be made by the Trustee by lot or by such other method as the Trustee in its sole discretion shall deem fair and appropriate. In no event shall Securities of a principal amount of \$1,000 or less be redeemed in part. Notice of redemption shall be given by first-class mail, postage prepaid, mailed not less than 30 nor more than 60 days before the Redemption Date, to each Holder of Securities to be redeemed, at its address as shown in the Security Register. If the Securities are to be redeemed in part only, the notice of redemption that relates to such Securities shall state the portion of the principal amount thereof to be redeemed. A new Security in a principal amount equal to the unredeemed portion thereof will be issued in the name of the Holder thereof upon surrender for cancellation of the original Security. On and after the Redemption Date, interest will cease to accrue on Securities or portions thereof called for redemption unless the Company defaults in the payment of the Redemption Price.

Sinking Fund. This Security does not have the benefit of any sinking fund obligations.

Modification and Waivers; Obligations of the Company Absolute. The Indenture permits, with certain exceptions as therein provided, the amendment thereof and the modification of the rights and obligations of the Company and the rights of the Holders of the Securities. Certain limited amendments may be effected under the Indenture at any time by the Company and the Trustee without the consent of any Holders of the Securities. Certain other amendments affecting the Securities may only be effected under the Indenture with the consent of the Holders of not less than a majority in aggregate principal amount of the Securities at the time Outstanding. The Indenture also contains provisions permitting the Holders of not less than a majority in principal amount of the Securities at the time Outstanding, on behalf of the Holders of all Outstanding Securities, to waive compliance by the Company with certain provisions of the Indenture affecting the Securities. Furthermore, provisions in the Indenture permit the Holders of not less than a majority in principal amount of the Outstanding Securities to waive on behalf of all of the Holders of all Outstanding Securities certain past defaults under the Indenture in respect of the Securities and their consequences. Any such consent or waiver by or on behalf of the Holder of this Security shall be conclusive and binding upon such Holder and upon all future Holders of this Security and of any Security issued upon the registration of transfer hereof or in exchange herefor or in lieu hereof whether or not notation of such consent or waiver is made upon this Security.

No reference herein to the Indenture and no provision of this Security or of the Indenture shall alter or impair the obligation of the Company, which is absolute and unconditional, to pay the principal of (and premium, if any) and interest on this Security at the times, place and rate, and in the coin or currency, herein prescribed.

Defeasance and Covenant Defeasance. The Indenture contains provisions for defeasance at any time of (a) the entire indebtedness of the Company represented by this Security and (b) certain restrictive covenants and the related Defaults and Events of Default, upon compliance by the Company with certain conditions set forth therein, which provisions apply to this Security.

Authorized Denominations. The Securities are issuable only in registered form, without coupons in denominations of \$1,000 and any integral multiple thereof.

Registration of Transfer or Exchange. As provided in the Indenture and subject to certain limitations therein set forth, the transfer of this Security is registrable on the Security Register of the Company, upon surrender of this Security for registration of transfer at the office or agency of the Company, duly endorsed by, or accompanied by a written instrument of transfer in form satisfactory to the Company and the Security Registrar duly executed by, the Holder hereof or his attorney duly authorized in writing, and thereupon one or more new Securities, of authorized denominations and for the same aggregate principal amount, will be issued to the designated transferee or transferees. At the date of the original issuance of this Security such office or agency of the Company is maintained by U.S. Bank National Association, 60 Livingston Avenue, St. Paul, Minnesota 55107.

As provided in the Indenture and subject to certain limitations therein set forth, the Securities are exchangeable for a like aggregate principal amount of Securities of a different authorized denomination, as requested by the Holder surrendering the same.

No service charge shall be made for any registration of transfer or exchange or redemption of Securities, but the Company may require payment of a sum sufficient to pay all documentary, stamp or similar issue or transfer taxes or other governmental charges payable in connection with any registration of transfer or exchange.

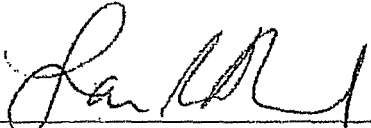
Prior to the time of due presentment of this Security for registration of transfer, the Company, the Trustee and any agent of the Company or the Trustee may treat the Person in whose name this Security is registered as the owner hereof for all purposes, whether or not this Security be overdue, and neither the Company, the Trustee nor any agent shall be affected by notice to the contrary.

Defined Terms. All capitalized terms used in this Security which are defined in the Indenture shall have the meanings assigned to them in the Indenture.


Governing Laws. This Security and the Indenture shall be governed by and construed in accordance with the laws of the State of New York, without regard to conflicts of laws principles that would apply any other law.

IN WITNESS WHEREOF, the Company has caused this instrument to be
duly executed.

ATMOS ENERGY CORPORATION

By: 
Name: Laurie M. Sherwood
Title: Vice President and Treasurer

Attest:

By: 
Name: Dwala Kuhn
Title: Corporate Secretary

TRUSTEE'S CERTIFICATE OF AUTHENTICATION

This is one of the Securities of the series designated therein referred to in the within-mentioned Indenture.

Dated: June 14, 2007

U.S. Bank National Association,
as Trustee

By: _____
Authorized Officer

ASSIGNMENT FORM

To assign this Security, fill in the form below:
(I) or (we) assign and transfer this Security to

(Insert assignee's social security or tax I.D. no.)

(Print or type assignee's name, address and zip code)

and irrevocably appoint _____
agent to transfer this Security on the books of the Company. The agent may substitute another to
act for him.

Date: _____ Signature: _____
(sign exactly as name appears on the other side of this
Security)

Signature guaranteed by: _____

THIS SECURITY IS A GLOBAL SECURITY WITHIN THE MEANING OF THE INDENTURE HEREINAFTER REFERRED TO AND IS REGISTERED IN THE NAME OF A DEPOSITORY OR A NOMINEE THEREOF. THIS SECURITY MAY NOT BE EXCHANGED IN WHOLE OR IN PART FOR A SECURITY REGISTERED, AND NO TRANSFER OF THIS SECURITY IN WHOLE OR IN PART MAY BE REGISTERED, IN THE NAME OF ANY PERSON OTHER THAN SUCH DEPOSITORY OR ITS NOMINEE EXCEPT IN THE LIMITED CIRCUMSTANCES DESCRIBED IN THE INDENTURE.

UNLESS THIS CERTIFICATE IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY TRUST COMPANY (55 WATER STREET, NEW YORK, NEW YORK) TO THE ISSUER OR ITS AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE OR PAYMENT, AND SUCH CERTIFICATE ISSUED IS REGISTERED IN THE NAME OF CEDE & CO., OR SUCH OTHER NAME AS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL, SINCE THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.

ATMOS ENERGY CORPORATION

8.50% Senior Notes due 2019

No. 1

CUSIP NO. 049560 AJ4
ISIN NO. US045960AJ40

Atmos Energy Corporation, a Texas and Virginia corporation (herein called the "Company", which term includes any successor entity under the Indenture, hereinafter defined), for value received, hereby promises to pay to Cede & Co. or registered assigns the principal sum of FOUR HUNDRED FIFTY MILLION DOLLARS (\$450,000,000) on March 15, 2019 (the "Maturity Date"), at the office or agency of the Company referred to below, and to pay interest thereon from March 26, 2009, or from the most recent Interest Payment Date to which interest has been paid or duly provided for, semiannually on March 15 and September 15 in each year (each, an "Interest Payment Date"), commencing March 26, 2009 at 8.50% per annum until the principal hereof is paid or duly provided for.

Any payment of principal or interest required to be made on a day that is not a Business Day need not be made on such day, but may be made on the next succeeding Business Day with the same force and effect as if made on such day and no interest shall accrue as a result of such delayed payment. Interest payable on each Interest Payment Date will include interest accrued from and including March 26, 2009, or from and including the most recent Interest Payment Date to which interest has been paid or duly provided for, as the case may be, to but excluding such Interest Payment Date. Interest will be computed on the basis of a 360-day year of twelve 30-day months.

The interest so payable, and punctually paid or duly provided for, on any Interest Payment Date will, as provided in the Indenture, be paid to the person (the "Holder") in whose name this Security (or one or more Predecessor Securities) is registered at the close of business on the March 1 or September 1 (whether or not a Business Day) next preceding such Interest Payment Date (a "Regular Record Date"). Any such interest not so punctually paid or duly provided for ("Defaulted Interest") will forthwith cease to be payable to the Holder on such Regular Record Date and either may be paid to the Person in whose name this Security (or one or more Predecessor Securities) is registered at the close of business on a special record date (the "Special Record Date") for the payment of such Defaulted Interest to be fixed by the Trustee (referred to herein), notice whereof shall be given to the Holder of this Security not less than ten days prior to such Special Record Date, or may be paid at any time in any other lawful manner, all as more fully provided in the Indenture.

For purposes of this Security, "Business Day" means any day that, in the city of the principal Corporate Trust Office of the Trustee and in the City of New York, is neither a Saturday, Sunday, or legal holiday nor a day on which banking institutions are authorized or required by law or regulation to close.

Payment of the principal of (and premium, if any) and interest on this Security will be made at the office or agency of the Company maintained for that purpose in the Borough of Manhattan, the City of New York, or at such other office or agency of the Company as may be maintained for such purpose, in such coin or currency of the United States of America as at the time of payment is legal tender for payment of public and private debts. So long as this Security remains in book-entry form, all payments of principal and interest will be made by the Company in immediately available funds.

Unless the certificate of authentication hereon has been duly executed by the Trustee by manual signature, this Security shall not be entitled to any benefit under the Indenture, or be valid or obligatory for any purpose.

This Security is one of a duly authorized issue of securities of the Company, designated as the 8.50% Senior Notes due 2019 (the "Securities"), issued under an Indenture dated as of March 26, 2009, as it may be supplemented from time to time (referred to herein as the "Indenture"), between the Company and U.S. Bank National Association, as trustee (referred to herein as the "Trustee", which term includes any successor trustee under the Indenture with respect to the series of which this Security is a part). A reference is hereby made to the Indenture for a statement of the respective rights, limitations of rights, duties, obligations and immunities thereunder of the Company, the Trustee and the Holders of the Securities, and of the terms upon which the Securities are, and are to be, authenticated and delivered, except as otherwise provided herein.

The Securities are initially limited to \$450,000,000 aggregate principal amount. The Company may, at any time, without the consent of the Holders of the Securities, create and issue additional securities having the same ranking, interest rate, maturity and other terms as the Securities. Any such additional securities shall be consolidated and form the same series of the Securities having the same terms as to status, redemption and otherwise as the Securities under the Indenture.

Events of Default. If an Event of Default shall occur and be continuing, the principal of all the Securities may be declared due and payable in the manner and with the effect provided in the Indenture.

Optional Redemption. The Securities will be redeemable, in whole or in part, at the Company's option, at any time at a Redemption Price equal to the greater of:

- (a) 100% of the principal amount of the Securities to be redeemed, or
- (b) as determined by the Quotation Agent, the sum of the present values of the Remaining Scheduled Payments of principal and interest on the Securities to be redeemed discounted to the Redemption Date on a semi-annual basis assuming a 360-day year consisting of twelve 30-day months at the Adjusted Treasury Rate plus 50 basis points;

plus, in either case, accrued and unpaid interest on the principal amount of Securities being redeemed to the Redemption Date.

"Adjusted Treasury Rate" means, for any Redemption Date, the rate per annum equal to the semi-annual equivalent yield to maturity of the Comparable Treasury Issue, assuming a price of the Comparable Treasury Issue (expressed as a percentage of its principal amount) equal to the Comparable Treasury Price for that Redemption Date.

"Comparable Treasury Issue" means the United States treasury security selected by the Quotation Agent as having a maturity comparable to the remaining term of the Securities to be redeemed that would be used, at the time of a selection and in accordance with customary

financial practice, in pricing new issues of corporate debt securities of comparable maturity to the remaining term of the Securities to be redeemed.

“Comparable Treasury Price” means, for any Redemption Date, the Reference Treasury Dealer Quotation for that Redemption Date.

“Quotation Agent” means the Reference Treasury Dealer appointed by the Company.

“Reference Treasury Dealer” means Banc of America Securities LLC and its successors; provided, however, if Banc of America Securities LLC ceases to be a primary U.S. government securities dealer in New York City, the Company will replace Banc of America Securities LLC as Reference Treasury Dealer with an entity that is a primary U.S. government securities dealer in New York City.

“Reference Treasury Dealer Quotation” means, with respect to any Redemption Date, the average, as determined by the Trustee, of the bid and asked prices for the Comparable Treasury Issue (expressed, in each case, as a percentage of its principal amount) quoted in writing to the Trustee by the Reference Treasury Dealer by 5:00 p.m. on the third business day preceding the Redemption Date.

“Remaining Scheduled Payments” means, with respect to each Security to be redeemed, the remaining scheduled payments of the principal and interest on such Security that would be due after the related Redemption Date but for such redemption; provided, however, that if such Redemption Date is not an Interest Payment Date, the amount of the next succeeding scheduled interest payment on such Security will be reduced by the amount of interest accrued on such Security to such Redemption Date.

In the event that less than all of the Securities are to be redeemed at any time, selection of such Securities for redemption will be made by The Depository Trust Company (“DTC”) during any period the Securities are issued in the form of a global security registered in the name of DTC or a nominee thereof; *provided that* during any period the Securities are issued in certificated form, the selection of such Securities for redemption will be made by the Trustee by lot or by such other method as the Trustee in its sole discretion shall deem fair and appropriate. A partial redemption shall not reduce the portion of the principal amount of a Security not redeemed to a principal amount of less than \$2,000. Notice of redemption shall be given by first-class mail, postage prepaid, mailed not less than 30 nor more than 60 days before the Redemption Date, to each Holder of Securities to be redeemed, at its address as shown in the Security Register. If the Securities are to be redeemed in part only, the notice of redemption that relates to such Securities shall state the portion of the principal amount thereof to be redeemed. A new Security in a principal amount equal to the unredeemed portion thereof will be issued in the name of the Holder thereof upon surrender for cancellation of the original Security. On and after the Redemption Date, interest will cease to accrue on Securities or portions thereof called for redemption unless the Company defaults in the payment of the Redemption Price.

Sinking Fund. This Security does not have the benefit of any sinking fund obligations.

Modification and Waivers; Obligations of the Company Absolute. The Indenture permits, with certain exceptions as therein provided, the amendment thereof and the modification of the rights and obligations of the Company and the rights of the Holders of the Securities. Certain limited amendments may be effected under the Indenture at any time by the Company and the Trustee without the consent of any Holders of the Securities. Certain other amendments affecting the Securities may only be effected under the Indenture with the consent of the Holders of not less than a majority in aggregate principal amount of the Securities at the time Outstanding. The Indenture also contains provisions permitting the Holders of not less than a majority in principal amount of the Securities at the time Outstanding, on behalf of the Holders of all Outstanding Securities, to waive compliance by the Company with certain provisions of the Indenture affecting the Securities. Furthermore, provisions in the Indenture permit the Holders of not less than a majority in principal amount of the Outstanding Securities to waive on behalf of all of the Holders of all Outstanding Securities certain past defaults under the Indenture in respect of the Securities and their consequences. Any such consent or waiver by or on behalf of the Holder of this Security shall be conclusive and binding upon such Holder and upon all future Holders of this Security and of any Security issued upon the registration of transfer hereof or in exchange herefor or in lieu hereof whether or not notation of such consent or waiver is made upon this Security.

No reference herein to the Indenture and no provision of this Security or of the Indenture shall alter or impair the obligation of the Company, which is absolute and unconditional, to pay the principal of (and premium, if any) and interest on this Security at the times, place and rate, and in the coin or currency, herein prescribed.

Defeasance and Covenant Defeasance. The Indenture contains provisions for defeasance at any time of (a) the entire indebtedness of the Company represented by this Security and (b) certain restrictive covenants and the related Defaults and Events of Default, upon compliance by the Company with certain conditions set forth therein, which provisions apply to this Security.

Authorized Denominations. The Securities are issuable only in registered form, without coupons, in minimum denominations of \$2,000 and any integral multiple of \$1,000 in excess thereof.

Registration of Transfer or Exchange. As provided in the Indenture and subject to certain limitations therein set forth, the transfer of this Security is registrable on the Security Register of the Company, upon surrender of this Security for registration of transfer at the office or agency of the Company, duly endorsed by, or accompanied by a written instrument of transfer in form satisfactory to the Company and the Security Registrar duly executed by, the Holder hereof or his attorney duly authorized in writing, and thereupon one or more new Securities, of authorized denominations and for the same aggregate principal amount, will be issued to the designated transferee or transferees. At the date of the original issuance of this Security such office or agency of the Company is maintained by U.S. Bank National Association, 60 Livingston Avenue, St. Paul, Minnesota 55107.

As provided in the Indenture and subject to certain limitations therein set forth, the Securities are exchangeable for a like aggregate principal amount of Securities of a different authorized denomination, as requested by the Holder surrendering the same.

No service charge shall be made for any registration of transfer or exchange or redemption of Securities, but the Company may require payment of a sum sufficient to pay all documentary, stamp or similar issue or transfer taxes or other governmental charges payable in connection with any registration of transfer or exchange.

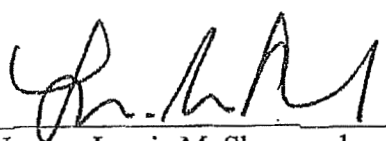

Prior to the time of due presentment of this Security for registration of transfer, the Company, the Trustee and any agent of the Company or the Trustee may treat the Person in whose name this Security is registered as the owner hereof for all purposes, whether or not this Security be overdue, and neither the Company, the Trustee nor any agent shall be affected by notice to the contrary.

Defined Terms. All capitalized terms used in this Security which are defined in the Indenture shall have the meanings assigned to them in the Indenture.

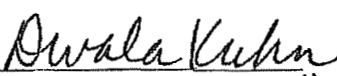

Governing Laws. This Security and the Indenture shall be governed by and construed in accordance with the laws of the State of New York, without regard to conflicts of laws principles that would apply any other law.

IN WITNESS WHEREOF, the Company has caused this instrument to be
duly executed.

ATMOS ENERGY CORPORATION

By: 
Name: Laurie M. Sherwood 
Title: Vice President and Treasurer

Attest:

By: 
Name: Dwala Kuhn 
Title: Corporate Secretary

TRUSTEE'S CERTIFICATE OF AUTHENTICATION

This is one of the Securities of the series designated therein referred to in the within-mentioned Indenture.

Dated: March 26, 2009

U.S. Bank National Association,
as Trustee

By: _____
Authorized Officer

ASSIGNMENT FORM

To assign this Security, fill in the form below:
(I) or (we) assign and transfer this Security to

(Insert assignee's social security or tax I.D. no.)

(Print or type assignee's name, address and zip code)

and irrevocably appoint _____
agent to transfer this Security on the books of the Company. The agent may substitute another to
act for him.

Date: _____ Signature: _____
(sign exactly as name appears on the other side of this
Security)

Signature guaranteed by: _____

SENT BY:

10-15-96 10:58AM ; UNITED CITIES GAS -972 455 3085

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CASE NO. 2009-00354
ATTACHMENT 16
TO AG DR SET NO. 1
QUESTION NO. 1-87

Security Deed

021569

from

DEVELOPMENT AUTHORITY OF COLUMBUS, GEORGIA

to

COLUMBUS BANK AND TRUST COMPANY
Columbus, Georgia
as Trustee

dated as of November 1, 1991

Securing indebtedness evidenced by \$2,750,000
in aggregate principal amount of Development Authority of
Columbus, Georgia Revenue Bonds
(UCG Leasing, Inc. Project)
Series 1991

This instrument was prepared by:

Sprouse, Tucker & Ford, P.C.
1025 First Avenue
Columbus, Georgia 31901
Telephone: (404) 324-3511

REC'D DEC 18 P 4 10

FILED FOR RECORD
M. LINDA PIERCE, CLERK
S.C.M.C., GA.

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SECURITY DEED

STATE OF GEORGIA
COUNTY OF MUSCOGEE

THIS SECURITY DEED (the "Security Deed"), made and entered into as of November 1, 1991, by and between the DEVELOPMENT AUTHORITY OF COLUMBUS, GEORGIA (the "Issuer"), a public body corporate and politic created and existing under the laws of the State of Georgia, as grantor, and COLUMBUS BANK AND TRUST COMPANY, a banking corporation organized under the laws of the State of Georgia, having power and authority to accept and execute trusts, and having its principal corporate trust office in Columbus, Georgia, as grantee (the "Trustee");

THIS INSTRUMENT IS A "CONSTRUCTION MORTGAGE" AS THAT TERM IS DEFINED IN ARTICLE 9, SECTION 313(1)(c) OF THE UNIFORM COMMERCIAL CODE, TITLE 11 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, AS AMENDED, AND THE PROCEEDS OF THE INDEBTEDNESS SECURED HEREBY HAVE BEEN GIVEN TO FINANCE THE CONSTRUCTION OF IMPROVEMENTS UPON LAND.

W I T N E S S E T H :

WHEREAS, the Issuer has been created pursuant to the provisions of an amendment to the Constitution of the State of Georgia (Ga. Laws 1968, page 1606, et seq.), ratified and proclaimed, an act of the General Assembly of the State of Georgia (Ga. Laws 1969, page 137 et seq.), as amended (collectively, the "Act"), and an activating resolution of the Council of Columbus, Georgia, duly adopted on May 2, 1972 and is now operating and existing as a public corporation; the Issuer has been activated as required by the terms of the Act, its directors have been appointed as provided herein and are currently acting in that capacity and a copy of said activating resolution has been filed with the Secretary of State of the State of Georgia as required by law; and

WHEREAS, the Issuer has been created to develop and promote for the public good and general welfare trade, commerce, industry and employment opportunities and to promote the general welfare of the State of Georgia; the Act empowers the issuer to issue its revenue obligations, in accordance with the applicable provisions of the Revenue Bond Law of the State of Georgia (Ga. Laws 1937, page 761, et seq.), as theretofore and hereafter amended, for the purpose of acquiring, constructing and installing any "project" (as defined in the Act) for lease or sale to prospective tenants

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or purchasers in furtherance of the public purpose for which it was created; and

WHEREAS, after careful study and investigation, the Issuer, in furtherance of the public purpose for which it was created and pursuant to an authorizing resolution, has entered into a lease agreement (the "Agreement"), dated as of even date herewith, with UCG Leasing, Inc. (the "Company"), a corporation organized, existing and in good standing under the laws of the State of Georgia and duly qualified to do business in the State of Georgia, under the terms of which the Issuer has agreed to issue Development Authority of Columbus, Georgia Industrial Development Revenue Bonds (UCG Leasing, Inc. Project), Series 1991, in the aggregate principal amount of \$2,750,000 (the "Bonds"), and to use the proceeds of the sale of the Bonds to acquire, construct and install a certain "Project" (defined in the Agreement) and to lease the Project to the Company, and the Company has agreed to pay the Issuer specified rents and other payments which will be sufficient to pay the principal of and the interest on, the Bonds as the same become due and payable and to pay certain administrative expenses in connection with the Bonds, and, by this reference thereto, the Agreement is incorporated herein and made a part hereof; and

WHEREAS, the Issuer and the Trustee have entered into an Indenture of Trust, dated as of even date herewith (the "Indenture"), which Indenture secures the payment of the principal of and the interest on TWO MILLION SEVEN HUNDRED FIFTY THOUSAND DOLLARS (\$2,750,000) in aggregate principal amount of the Bonds, having a final stated maturity on July 1, 2013, and more particularly described in Articles II and III of the Indenture; and

WHEREAS, all right, title and interest of the Issuer in the Agreement (except certain rights reserved by the Issuer under the terms of the Indenture) have been assigned and pledged and a security interest in the aforesaid has been created under the Indenture, all as security for the payment of the principal of, and the redemption premium (if any) and the interest on, the Bonds; and

WHEREAS, the Issuer has further agreed under the terms of the Indenture to convey to the Trustee title to, and to grant to the Trustee a security interest in, the Project as additional security for the indebtedness evidenced by the Bonds, all as more fully set forth in the Indenture, and by this reference thereto, the Indenture is incorporated herein and made a part hereof;

NOW, THEREFORE, for and in consideration of the mutual agreements contained herein, and the benefits to flow to each of the parties hereto and in further consideration of the sum of ONE

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DOLLAR (\$1.00) in hand paid by the Trustee to the Issuer, and of other good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, the Issuer does hereby grant, bargain, sell, convey, assign, transfer, pledge and set over unto the Trustee, its successors and assigns, in trust, all of the following described property, to-wit:

The real estate described in Exhibit "A" attached hereto and by this reference thereto incorporated herein and made a part hereof (the "Leased Land"), together with all buildings, structures, improvements and fixtures of every nature now or henceforth constructed, installed and situated upon the Leased Land (all of which, collectively, will be sometimes hereinafter called the "Project");

TOGETHER WITH all other easements, rights-of-way, strips and gores of land, vaults, streets, ways, alleys, passages, sewer rights, water courses, water rights and powers, and all tenements, hereditaments and appurtenances whatsoever, in any way belonging, relating or appertaining to the Project or any part thereof or which hereafter shall in any way belong, relate or be appurtenant thereto, whether now owned or hereafter acquired by the Issuer, and the reversion or reversions, remainder and remainders, and the rents, issues, profits and revenues of the Project from time to time accruing (including, without limitation, all payments under leases or tenancies, proceeds of insurance, condemnation payments, and tenant security deposits), and all estate, right, title, interest, property, possession, claim and demand whatsoever at law, as well as in equity, of the issuer of, in, and to the same; reserving only the right of the Issuer to collect any rents under any leases or tenancies for so long as the Issuer is not in default under the Bonds or the Indenture.

TO HAVE AND TO HOLD the Project, together with all and singular the rights, members and appurtenances thereto belonging or in anywise appertaining to the only proper use, benefit and behoof of the Trustee, its successors and assigns, IN TRUST, for the equal and proportionate benefit, security and protection of the persons, corporations, firms and partnerships who now may be or may hereafter be the holders of any of the Bonds or any or either of them and for enforcing the payment thereof when due and payable according to the true intent and meaning of the stipulations and provisions of the Bonds and the Indenture; provided, however, that upon the express condition that if the Issuer, its successors and assigns, shall well and truly pay, cause to be paid or cause to be deemed to have been paid in accordance with the Indenture unto the holders of the Bonds, the principal thereof and the interest thereon, at the time and in the manner stipulated in the Bonds and the Indenture according to the true interest and meaning thereof, and shall well and truly keep,

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observe and perform all and singular the provisions of the Bonds and in the Indenture, then this Security Deed shall be surrendered for cancellation.

The Issuer, for itself, and its successors and assigns, warrants that it has good and marketable title to the Project, that it is lawfully seized and possessed of the Project, that it has the right to convey the Project and that it shall forever defend the right and title to the Project unto the Trustee, its successors and assigns, against the claims of all persons whomsoever, except as to "Permitted Encumbrances" set forth in Article I of the Agreement and by this reference thereto incorporated herein and made a part hereof (the "Permitted Encumbrances").

Certain unimproved parts of the premises and certain easements and other rights therein may be released from this Security Deed by the Trustee in accordance with the applicable provisions of the Agreement and the Indenture.

If the title to, or the temporary use of, the Project or any portion thereof shall be taken under the power of eminent domain by any governmental body, the "Net Proceeds" (as defined in the Agreement) received from any award in such eminent domain proceeding shall be paid to the Company as provided in Section 7.3 of the Agreement.

This Security Deed is intended to operate and is to be construed as a deed to secure debt passing title to the premises to the Trustee and is made under the provisions of the existing laws of the State of Georgia relating to deeds to secure debt pursuant to the provisions of Chapter 44-14 of the Official Code of Georgia Annotated, as amended, and not as a mortgage, and is made, executed and delivered to the Trustee in order to provide additional security for the payment of the principal of and the interest on, the Bonds. This Security Deed is made under and pursuant to the laws of the State of Georgia and it is intended that the laws of said State shall govern its construction, validity and enforcement. This Security Deed is subject and subordinate to the Agreement.

If the Trustee fails to receive from the Issuer or the Company or from any other source the moneys required to be paid under the Agreement and the Indenture with which to pay the principal of, and redemption premium (if any) and the interest on, the Bonds, then and upon the happening of such event, the Trustee, its successors and assigns, shall have and may exercise any, each and all of the following remedies:

(1) The Trustee may, as provided in and subject to the terms of the Indenture, declare the Bonds to be immediately

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due and payable, without presentment, demand, protest or notice of any kind (except as may be required by the Indenture), all of which are hereby expressly waived by the Issuer.

(2) The Trustee may enter upon the Project and take possession thereof, excluding therefrom the Issuer and all agents and employees of the Issuer; employ a manager of the Project; hold, store, use, operate, manage, control, maintain, lease and rent the Project; conduct business on the Project; make all necessary and appropriate repairs, renewals and replacements to the Project; insure or keep the Project insured; or carry out or enter into agreements with respect to the Project.

(3) The Trustee may collect and receive all rents, issues, income, revenues, profits, accounts and contract rights from the premises and apply the same to the payment of the Bonds in accordance with the Indenture, after deducting therefrom all costs, charges and expenses of entering, taking possession, holding, storing, using, operating, managing, controlling, maintaining, leasing, renting, repairing, renewing, replacing and insuring the premises, including without limitation the fees and expenses of the Trustee's attorneys and agents.

(4) The Trustee may pay any sum or sums deemed necessary or appropriate by the Trustee to protect or preserve the premises or the Trustee's interest therein.

(5) The Trustee may exercise any or all rights and remedies contained in any other instrument, document, agreement or other writing heretofore, concurrently herewith or in the future executed in favor of the Trustee by the Issuer (whether executed by the Issuer alone or by the Issuer and any other person or persons, jointly or severally or both) in connection with any transactions relating to the issuance of the Bonds.

(6) The Trustee may make application to any court for, and be entitled to the appointment of, a receiver to take charge of the Project, without alleging or proving or having any consideration given to the insolvency of the Issuer, the value of the Project as security for the payment of the Bonds, or any other matter which might usually be incident to the appointment of a receiver.

(7) The Trustee may sell the Project, or any part thereof or any interest therein separately, at the Trustee's discretion, with or without taking possession thereof, at

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public sale before the courthouse door in Muscogee County, Georgia, where the Project, or a part thereof, are located, to the highest bidder for cash, after first giving notice of the time, place and terms of such sale by advertisement published once a week for four consecutive weeks (without regard to the number of days) in a newspaper in which advertisements of sheriff's sale are published in such county. The advertisement so published shall be notice to the Issuer, and the Issuer hereby waives all other notices. The Trustee may bid and purchase at any such sale, and the Trustee may execute and deliver to the purchaser or purchasers at any such sale a sufficient conveyance of the premises or the part thereof or interest therein sold. The Trustee's conveyance may contain recitals as to the occurrence of an event of default under this Security Deed, which recitals shall be presumptive evidence that all preliminary acts prerequisite to such sale and conveyance were duly complied with in all respects. The recitals made by the Trustee shall be binding and conclusive upon the Issuer, and the sale and conveyance made by the Trustee shall divest the Issuer of all right, title, interest or equity that the Issuer may have had in, to and under the Project, or the part thereof or interest therein sold, and shall vest the same in the purchaser or purchasers at such sale. The Trustee may hold one or more sales hereunder until the indebtedness secured hereby has been satisfied in full. The Issuer hereby constitutes and appoints the Trustee as the Issuer's agent and attorney-in-fact to make such sale, to execute and deliver such conveyance and to make such recitals, and the Issuer hereby ratifies and confirms all of the acts and doings of the Trustee as the Issuer's agent and attorney-in-fact hereunder. The Trustee's agency and power as attorney-in-fact hereunder are coupled with an interest, cannot be revoked by reorganization, insolvency, or otherwise, and shall not be exhausted until the indebtedness secured hereby has been satisfied in full. The proceeds of each sale by the Trustee hereunder shall be applied first to the costs and expenses of the sale and of all proceedings in connection therewith (including but not limited to the fees and expenses of the Trustee's attorneys in connection therewith), and then to payment of the Bonds in such order of application as the Indenture may provide, and any surplus remaining after making all of such payments shall be paid to the Company, all as provided by law. In the event of any sale pursuant to the agency and power herein granted, the Issuer shall be and become a tenant holding over and shall deliver possession of the Project, or the part thereof or interest therein sold, to the purchaser or purchasers at the sale or by summarily dispossessed in accordance with the provisions of law applicable to tenants holding over.

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All rights and remedies set forth above are cumulative and in addition to any right or remedy provided for by statute, or now or hereafter existing at law or in equity, including without limitation the right of the Trustee to take legal action to enforce the payment of the Bonds without taking action with respect to the Project. The Trustee may, at the Trustee's election and at the Trustee's discretion, exercise each and every such right and remedy concurrently or separately or in any combination.

The following terms and conditions shall constitute additional agreements by the Issuer;

(A) This Security Deed shall be governed by and construed and enforced in accordance with the laws of the State of Georgia.

(B) The Trustee shall not be deemed to waive any of the Trustee's rights under this Security Deed unless such waiver is express, is in writing and is signed by or on behalf of the Trustee. No delay, omission or forbearance by the Trustee in exercising any of the Trustee's rights shall operate as a waiver of any such rights. A waiver by the Trustee on one occasion shall not be construed as a consent to or waiver of any other right then existing or of any right existing on any future occasion.

(C) Time is and shall be of the essence of this Security Deed.

(D) The word "Issuer" as used in this Security Deed shall include the Issuer, its successors and assigns. The word "Trustee" as used in this Security Deed shall include the Trustee, its transferees and assigns, as Trustee under the Indenture, and all rights of the Trustee under this Security Deed shall inure to the benefit of its successors, transferees and assigns as Trustee under the Indenture.

(E) The interest of the Trustee hereunder and the obligations of the Issuer for the indebtedness secured hereby arise from a "commercial transaction" within the meaning of the Official Code of Georgia Annotated Section 44-14-260(a). Accordingly, pursuant to the Official Code of Georgia Annotated Section 44-14-263, the Issuer waives any and all rights which the Issuer may have to notice prior to seizure by the Trustee of any interest in personal property of the Issuer which constitutes part of the Project, whether such seizure is by writ of possession or otherwise.

(F) THE ISSUER HEREBY WAIVES ANY RIGHT THE ISSUER MAY HAVE UNDER THE CONSTITUTION OF THE STATE OF GEORGIA OR THE CONSTITUTION OF THE UNITED STATES OF AMERICA TO NOTICE OR TO A JUDICIAL HEARING PRIOR TO THE EXERCISE OF ANY RIGHT OR REMEDY PROVIDED TO THE TRUSTEE BY THIS SECURITY DEED, AND THE ISSUER WAIVES ITS RIGHTS, IF ANY, TO SET ASIDE OR INVALIDATE ANY SALE UNDER POWER DULY CONSUMMATED IN ACCORDANCE WITH THE PROVISIONS OF THIS SECURITY DEED ON THE GROUND (IF SUCH BE THE CASE) THAT THE SALE WAS CONSUMMATED WITHOUT PRIOR NOTICE OR JUDICIAL HEARING. THE WAIVERS MADE BY THE ISSUER IN THIS PARAGRAPH AND ELSEWHERE IN THIS SECURITY DEED HAVE BEEN MADE VOLUNTARILY, INTELLIGENTLY AND KNOWINGLY ON BEHALF OF THE ISSUER BY THE ISSUER'S DULY AUTHORIZED OFFICERS AFTER SUCH DULY AUTHORIZED OFFICERS HAVE READ AND UNDERSTOOD THIS SECURITY DEED AND HAVE BEEN AFFORDED AN OPPORTUNITY TO BE INFORMED BY COUNSEL OF THE ISSUER'S POSSIBLE ALTERNATIVE RIGHTS, AND BY EXECUTING THIS SECURITY DEED THE AUTHORIZED OFFICERS OF THE ISSUER ACKNOWLEDGE SO MAKING SUCH WAIVERS ON BEHALF OF THE ISSUER.


Initial


Initial

(G) The Issuer hereby grants to the Trustee an easement over the Project for the purpose of inspecting said Project for compliance with applicable state and federal environmental statutes and regulations, said easement to include the right of the Trustee to perform any inspections, tests, soil samples and/or other investigations of the Project to determine the environmental conditions thereof at any time or times as shall be determined by the Trustee (such inspections or other investigations to be coordinated with the Company and performed at such times so as not to interfere unreasonably with the business operations of the Company thereon). Said easement shall continue in existence so long as any amount of the Bonds shall remain outstanding. Nothing contained herein shall be deemed to impose any obligation whatsoever upon the Trustee to perform any such inspections or other investigations of the Project.

IN WITNESS WHEREOF, the Issuer, pursuant to a resolution duly adopted, has caused this Security Deed to be executed in its name and its corporate seal to be affixed hereto and attested by

SENT BY:

10-15-96 :11:03AM ; UNITED CITIES GAS -972 455 3085

#13

BK 3506 pg 125

its authorized officers, and the Trustee, in token of its acceptance as Trustee, has caused this Security Deed to be executed, sealed and attested as such Trustee, by its authorized officers, all as of the date first above written.

DEVELOPMENT AUTHORITY OF COLUMBUS,
GEORGIA

By James S. Burtini
Chairman

Attest [Signature]
Secretary

As to the Issuer, signed, sealed and delivered in the presence of:

[Signature]
Unofficial Witness

[Signature]
Notary Public

My Commission Expires:
My Commission Expires July 31, 1994
(Notarial Seal)

(CORPORATE SEAL)

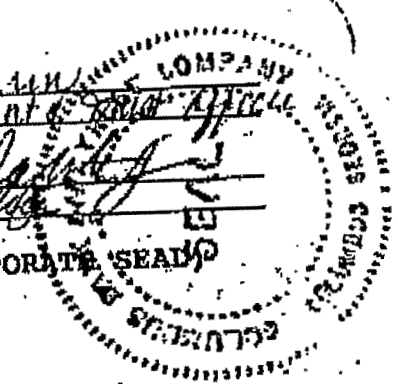


COLUMBUS BANK AND TRUST COMPANY, as
Trustee

By [Signature]
Title Vice President & Trust Officer

Attest [Signature]
Title Trust Officer

(CORPORATE SEAL)



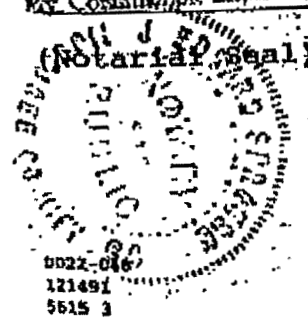
As to the Trustee, signed, sealed and delivered in the presence of:

[Signature]
Unofficial Witness

[Signature]
Notary Public

My Commission Expires:
My Commission Expires July 31, 1994

(Notarial Seal)



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121491
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SENT BY:

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:#14

BK 3506 PG 126

EXHIBIT "A"
to
Security Deed from
DEVELOPMENT AUTHORITY OF COLUMBUS, GEORGIA
to
COLUMBUS BANK AND TRUST COMPANY
dated as of November 1, 1991

DESCRIPTION OF LEASED LAND:

All that lot, tract and parcel of land situate, lying and being in Part of Land Lots 64 and 67 of the Coweta Reserve of Columbus, Muscogee County, Georgia, and being more particularly shown as Lot 1, 5.904 acres, on that certain map or plat entitled "REPLAT OF PART OF LAND LOTS 64 & 67, COWETA RESERVE, COLUMBUS, MUSCOGEE COUNTY, GEORGIA", which map or plat is dated December 3, 1991, was prepared by Moon, Meeks & Patrick, Inc., and is duly recorded in the Office of the Clerk of the Superior Court of Muscogee County, Georgia, in Plat Book 117, Page 98, where reference should be made for the exact metes and bounds description of said Lot 1.

EXCEPTED from Lot 1 is the land, property and space lying below and extending downward from a horizontal plain having an elevation of 215 feet above mean sea level, based on the National Geodetic Vertical Datum of 1988 (it being understood that said horizontal plain lies approximately 23 feet below the surface of the property described, said surface being irregular, but approximately at an elevation of 238 feet mean sea level, NGVD 1988).

FILED

RECORDED

DEC 18 '91

DEC 19 1991

MARINA PERCE, CLERK, S.C.M.C.G.A.

SENT BY:

10-15-96 ;11:04AM ; UNITED CITIES GAS →972 455 3085

:#15

GUARANTY AGREEMENT

between

UCG LEASING, INC.

and

**Columbus Bank and Trust Company,
as Trustee**

Dated as of November 1, 1991

This instrument was prepared by:

**Sprouse, Tucker & Ford, P.C.
1025 First Avenue
Columbus, Georgia 31901**

**D022-046
112691
5614 4**

EXHIBIT C

GUARANTY AGREEMENT

THIS GUARANTY AGREEMENT (the "Guaranty") made and entered into as of November 1, 1991, by and between UCG LEASING, INC., which corporation is duly organized and existing under the laws of the State of Georgia (the "Company"), and COLUMBUS BANK AND TRUST COMPANY, Columbus, Georgia, a banking corporation organized under the laws of the State of Georgia, and having its principal corporate trust office in the City of Columbus, Georgia, together with any successor trustee or trustees at the time serving as such under the Indenture of Trust described below (the "Trustee");

W I T N E S S E T H T H A T:

WHEREAS, the Development Authority of Columbus, Georgia, a public body corporate and politic created and existing under the laws of the State of Georgia (the "Issuer"), intends to issue its Industrial Development Revenue Bonds (UCG Leasing, Inc. Project), Series 1991, in an aggregate principal amount of not to exceed \$2,750,000 (the "Bonds"); and

WHEREAS, the Bonds are to be issued under and pursuant to an Indenture of Trust, dated as of even date herewith, by and between the Issuer and the Trustee (the "Indenture"), a true and correct copy of which has been delivered to the Company, and the Bonds are more particularly described in Articles II and III of the Indenture; and

WHEREAS, the proceeds derived from the issuance of the Bonds are to be used for the purpose of financing, in whole or in part, the cost of the acquisition of land, and the construction of a building and related improvements in Columbus, Georgia (the "Project") to be leased to the Company (subject to "Permitted Encumbrances") for the use and benefit of the Company pursuant to a Lease Agreement, dated as of November 1, 1991 (the "Lease Agreement") between the Issuer and the Company; and

WHEREAS, the Company desires that the Issuer issue the Bonds and apply the proceeds derived therefrom as aforesaid and is willing to enter into this Guaranty, intending to be legally bound hereby;

NOW THEREFORE, in consideration of the premises the Company does hereby agree with the Trustee, intending to be legally bound hereby, as follows:

ARTICLE I**REPRESENTATIONS AND WARRANTIES**

Section 1.1. Representations and Warranties of Company. The Company represents and warrants that:

(a) It is a corporation duly organized and validly existing under the laws of the State of Georgia, is qualified to do business in the State of Georgia, is in good standing under the laws of Georgia, has the corporate power to enter into this Guaranty and to perform and observe its obligations contained herein in accordance with the terms hereof and has, by proper corporate action, been duly authorized to execute, deliver and perform this Guaranty in accordance with the terms hereof.

(b) The Company is not subject to any charter, by-law or contractual limitation or provision of any nature whatsoever which in any way limits, restricts or prevents it from entering into this Guaranty or performing any of its obligations hereunder.

(c) Neither the execution and delivery of this Guaranty, the consummation of the transactions contemplated hereby, nor the fulfillment of or compliance with the terms and conditions hereof, conflicts with or results in a breach of the terms, conditions or provisions of any material corporate restriction or any material agreement or instrument to which the Company is a party or by which it may be bound, or constitutes a default under any of the foregoing.

(d) This Guaranty constitutes the legal, valid and binding obligation of the Company in accordance with its terms, except as may be limited by any applicable bankruptcy, insolvency, reorganization, moratorium or other similar laws affecting creditors' rights generally and subject to applicable equitable principles if equitable remedies are sought.

(e) This Guaranty is made in furtherance of the purposes for which the Company was incorporated and promotes and furthers the business of the Company, and the assumption by the Company of its obligations hereunder in connection with the financing of the Project will result in financial benefit to the Company.

ARTICLE II

COVENANTS AND GUARANTEES

Section 2.1. Guarantee of Bonds. The Company hereby absolutely and unconditionally guarantees to the Trustee for the benefit of the owners at any time and from time to time of the Bonds the full and prompt payment in accordance with the provisions of the Indenture of: (a) the principal of any Bond when and as the same shall become due and payable, whether at the stated maturity thereof, by mandatory redemption pursuant to sinking fund provisions of the Indenture or by acceleration or call for prepayment or otherwise, (b) the interest on any Bond when and as the same shall become due and payable and (c) any and all other payments required to be made pursuant to the Bonds and the Indenture. If the owner of any Bond shall fail to receive any such payment as and when said payment becomes due, the Company shall immediately pay to the Trustee, in lawful money of the United States of America, an amount equal to the required payment. In the event of such a failure, this guarantee is a primary and original obligation of the Company and is an absolute, unconditional, continuing and irrevocable guarantee of payment and is not a guarantee of collectibility or performance and is in no way conditioned or contingent upon any attempt to collect from the Issuer or to realize upon any of the Trust Estate (as defined in the Indenture). This guarantee shall remain in full force and effect without respect to future changes in conditions, including change in law, until the Payment in Full of the Bonds (as defined in the Indenture). Subject to the provisions of Section 5.2 hereof and unless all of the Bonds shall have become due at stated maturity or by acceleration or prepayment prior to stated maturity or otherwise, each and every default in payment of the principal of or interest on any Bond shall give rise to a separate cause of action hereunder and separate suits may be brought hereunder as each cause of action arises. The Company hereby waives (a) notice of the acceptance hereof and of any action taken or omitted in reliance hereon, (b) any presentment, demand, notice or protest of any kind, except as required under the Lease Agreement and the Indenture, and (c) any other act or thing or omission or delay to do any other act or thing which might in any manner or to any extent vary the risk of the Company or which might otherwise operate as a discharge of the Company's obligations hereunder, except payment.

If any principal of the Bonds shall have been accelerated pursuant to Section 1102 of the Indenture, and such acceleration shall have been rescinded and annulled pursuant to Section 1111 of the Indenture, then the amount of principal that was the subject of such acceleration shall no longer be considered as due

under the provisions of this Section and Section 5.1 of this Guaranty.

Section 2.2. Unconditional Obligation. The obligations of the Company under this Guaranty shall be absolute and unconditional and shall remain in full force and effect until Payment in Full of the Bonds in accordance with the Indenture and, until Payment in Full of the Bonds, shall not be affected, modified or impaired upon the happening from time to time of any event, including, without limitation, any of the following, whether or not with notice to or the consent of the Company:

(a) the compromise, settlement, release or termination of any or all of the obligations, covenants or agreements of the Issuer under the Indenture or the Lease Agreement;

(b) the failure to give notice to the Company of the occurrence of an event of default under the terms and provisions of this Guaranty or an Event of Default under the Indenture or the Lease Agreement;

(c) the assigning or mortgaging or the purported assigning or mortgaging of all or any part of the interest of the Issuer in the Project;

(d) the waiver of the payment, performance or observance by the Issuer of any of its obligations, covenants or agreements contained in the Indenture or the Lease Agreement or by the Company of any of its obligations, covenants or agreements contained in this Guaranty or the Lease Agreement;

(e) the extension of the time for payment of any principal of or interest on any Bond or any part thereof owing or payable on such Bond or under this Guaranty or of the time for performance of any other obligation, covenant or agreement under or arising out of the Indenture, the Lease Agreement or this Guaranty or the extension or the renewal of either thereof;

(f) the modification or amendment (whether material or otherwise) of any obligation, covenant or agreement set forth in the Indenture or the Lease Agreement;

(g) the taking of or the omitting to take any of the actions referred to in, or required by, the Indenture, the Lease Agreement or this Guaranty;

(h) any failure, omission, delay or lack on the part of the Issuer or the Trustee to enforce, assert or exercise

any right, power or remedy conferred on the Trustee by this Guaranty or on the Issuer or the Trustee by the Indenture or the Lease Agreement, or any other act or acts on the part of the Issuer, the Trustee or any of the owners at any time or from time to time of the Bonds;

(i) the voluntary or involuntary liquidation, dissolution, sale or other disposition of all or substantially all of the assets of the Company or the Issuer, the marshalling of assets and liabilities, receivership, insolvency, bankruptcy, assignment for the benefit of creditors, reorganization, arrangement, composition with creditors or readjustment of, or other similar proceedings affecting the Company or the Issuer or any of the assets of either of them, or any allegation or contest of the validity of this Guaranty or the Lease Agreement in any proceeding;

(j) to the extent permitted by law, any event or action that would, in the absence of this clause, result in the release or discharge of the Company from the performance or observance of any obligation, covenant or agreement contained in this Guaranty by operation of law;

(k) any right of set-off, counterclaim, reduction, or diminution which the Company might have against the Issuer or the Trustee other than payment under this Guaranty;

(l) failure of the Issuer to issue or failure of the Company to request the Issuer to order authenticated and delivered by the Trustee, Bonds in the entire amount authorized pursuant to the terms of the Indenture;

(m) Payment or prepayment (whether by payment or refunding) of any portion of the Bonds; or

(n) the failure of the Company fully to perform any of its obligations set forth in this Guaranty.

Section 2.3. Waiver of Notice. The Company hereby expressly waives notice in writing, or otherwise, from the Trustee or the owners at any time or from time to time of any of the Bonds of their acceptance and reliance on this Guaranty.

Section 2.4. Costs, Expenses and Fees. The Company agrees to pay all reasonable costs, expenses and fees, including all reasonable attorneys' fees, which may be incurred by the Trustee in connection with this Guaranty, whether the same shall be enforced by suit or otherwise.

ARTICLE III

SPECIAL COVENANTS

Section 3.1. Merger, Consolidation or Sale of Assets. The Company agrees that prior to Payment in Full of the Bonds, it shall maintain its corporate existence and shall not merge or consolidate with any other corporation and shall not transfer or convey all or substantially all of its property, assets and licenses; provided, however, the Company may, without violating any provisions of this Guaranty, consolidate with or merge into another corporation or permit one or more corporations to consolidate with or merge into it, or transfer all or substantially all of its assets to another corporation, but only on the condition that the assignee corporation or the corporation resulting from or surviving such merger (if other than the Company) or consolidation or the corporation to which such transfer is made shall be solvent (with a net worth equal to or exceeding the Company's present net worth) and shall expressly assume in writing and agree to pay and to perform all of the Company's obligations under this Guaranty.

Section 3.2. Financial Statements. The Company agrees so long as the Bonds are outstanding to maintain a system of accounting in accordance with generally accepted principles of accounting consistently applied throughout all accounting periods (except to the extent that changes in such application are approved by independent public accountants for the Company) and shall furnish to the Trustee (for inspection by the bondholders or an authorized representative of any bondholders) the following:

(i) As soon as available and in any event within 120 days after the close of the fiscal year of the Company, a consolidated balance sheet of the Company and its parent and subsidiaries as of the end of such year and consolidated statements of income and surplus of the Company and its parent and subsidiaries for such year, accompanied by the opinion of independent public accountants for the Company to the effect that the same fairly present the consolidated financial condition of the Company and its parent and subsidiaries as of such date and the results of their operations for such year; and

(ii) within 90 days after the end of each of the first three quarters of each fiscal year of the Company, a consolidated balance sheet of the Company and its parent and subsidiaries as of the close of each such quarter, and consolidated statements of income and surplus of the Company and its parent and subsidiaries for each such quarter and

for that part of the fiscal year ending with each such fiscal quarter, all in reasonable detail and certified (subject to audit and normal year-end adjustments) by a proper accounting officer of the Company.

ARTICLE IV

NOTICE AND SERVICE OF PROCESS, PLEADINGS AND OTHER PAPERS

Section 4.1. Agent for Service. The Company represents and warrants that as a corporation qualified to do business in the State of Georgia, it is subject to service of process in said State, and it agrees to remain so qualified for as long as any of the Bonds are outstanding. If from time to time and for any reason the Company should not be so qualified, the Company designates and appoints, without power of revocation prior to Payment in Full of the Bonds, (i) the Secretary of the Company and (ii) the Secretary of State of the State of Georgia, as the respective agents of the Company upon either of whom may be served all process, pleadings, notices or other papers which may or must be served upon the Company as a result of any of its obligations under this Guaranty. The Company shall take any and all actions, including the filing of any and all documents or instruments as shall be necessary to continue such appointment in full force and effect.

Section 4.2. No Defense, Counterclaim or Set-Off. The Company further agrees, covenants and stipulates, without power of revocation prior to Payment in Full of the Bonds that in any civil suit or action brought (after notice as provided herein) against it as a result of any of its obligations under this Guaranty, it will not assert as a defense, counterclaim or set-off (i) any default by the Issuer or the Trustee, or (ii) any cause of action, claim or counterclaim which it may have against the Issuer or the Trustee. Failure to assert such matter shall not be deemed to be a waiver by the Company but the same may be asserted in a separate action.

Section 4.3. Notices. Any process, pleadings, notices or other papers served upon any of the foregoing agents shall, at the same time, be sent by certified or registered mail, postage prepaid, return receipt requested, to the Company at the address specified in Section 6.6 hereof, or to such other address as may be furnished by the Company to the Issuer and the Trustee in writing.

ARTICLE V

EVENTS OF DEFAULT AND REMEDIES

Section 5.1. Events of Default. If any of the following events occurs and is continuing, it is hereby defined and declared to be and constitute an "event of default" hereunder:

(a) failure by the Company to make any payment required to be made under Section 2.1 hereof as and when the same shall become due and payable within two business days after such failure shall become first known to any officer of the Company; or

(b) failure by the Company to comply with any other provision of this Guaranty and continuance of such failure for more than sixty (60) days after such failure so to comply with this Guaranty shall first become known to any officer of the Company.

Section 5.2. Remedies. Whenever any event of default referred to in Section 5.1 hereof shall have occurred and is continuing, the Trustee may (and if requested so to do in writing by the owners of twenty-five percent (25%) in aggregate principal amount of the Bonds then outstanding and furnished indemnification as hereinafter provided, the Trustee shall) proceed with the exercise of its remedies hereunder, and the Trustee shall have the right to proceed first and directly against the Company under this Guaranty without proceeding against or exhausting any other remedies which it may have and without resorting to any other security held by the Issuer or the Trustee, all rights of the Company under O.C.G.A. §10-7-24 being hereby expressly waived and relinquished by the Company. Before taking any action hereunder, the Trustee may require that satisfactory indemnity be furnished for the reimbursement of all expenses to which it may be put and to protect it against all liability, except liability which is adjudicated to have resulted from its negligence or wilful default, by reason of any action so taken.

The right to enforce this Guaranty is vested exclusively in the Trustee for the equal and pro rata benefit of all owners at any time of the Bonds, unless the Trustee refuses or neglects to act within a reasonable time after being requested in writing to do so by the owners of at least twenty-five percent (25%) in aggregate principal amount of the Bonds then outstanding and after being furnished satisfactory indemnity as aforesaid, in which event the owner of any of the Bonds may thereupon so act in the name and behalf of the Trustee or may so act in his own name in lieu of action by or in the name and behalf of the Trustee.

Except to the extent allowed above, no owner of any of the Bonds shall have the right to enforce this Guaranty, and then only for the equal and pro rata benefit of the owners of all the Bonds.

Any recovery had by any owner of any Bonds shall be deemed to thereby reduce the amount of any recovery hereunder to which the Trustee may be entitled, and such owner shall thereupon, to the extent of such recovery, be excluded from participating in any amount so recovered by the Trustee.

Section 5.3. No Remedy Exclusive. No remedy herein conferred upon or reserved to the Trustee is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Guaranty or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default, event of default, omission or failure of performance hereunder shall impair any such right or power or be construed to be a waiver thereof but any such right and power may be exercised from time to time and as often as may be deemed expedient. In order to entitle the Trustee to exercise any remedy reserved to it in this Guaranty, it shall not be necessary to physically produce the Bonds in any proceedings instituted by the Trustee or to give any notice, other than such notice as may be herein expressly required.

Section 5.4. Guaranty for Benefit of Trustee and Owners of the Bonds. This Guaranty is entered into by the Company for the benefit of the Trustee and the owners of the Bonds and any successor trustee or co-trustee and their respective successors and assigns under the Indenture, all of whom shall be entitled to enforce performance and observance of this Guaranty, subject to the provisions of Section 5.2 hereof, and of the guarantees and other provisions herein contained to the same extent as if they were parties signatory hereto.

Section 5.5. Remedies Cumulative. The terms of this Guaranty may be enforced as to any one or more breaches, either separately or cumulatively.

ARTICLE VI

WAIVERS, AMENDMENTS AND MISCELLANEOUS

Section 6.1. Waivers, Amendments and Modifications. In the event any provision contained in this Guaranty should be breached by the Company and thereafter duly waived by the Trustee, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other breach hereunder. No waiver, amendment, release or modification of this Guaranty shall

be established by conduct, custom or course of dealing, but solely by an instrument in writing duly executed by the Trustee. The Trustee shall not consent to any amendment or modification of this Guaranty or waive any of the provisions hereof without the written approval or consent of the owners of (i) not less than sixty-six and two-thirds percent (66 2/3%) in aggregate principal amount of the Bonds at the time outstanding given as herein provided with respect to an amendment, modification or waiver of any of the provisions of Article III hereof, or (ii) all of the Bonds at the time outstanding given as herein provided with respect to any other amendment, modification or waiver hereof. If at any time, the Company shall request the consent of the Trustee to any such proposed amendment, change or modification of this Guaranty or the waiver of any of the provisions hereof, the Trustee shall (except as hereinafter set forth), upon being satisfactorily indemnified with respect to expenses, cause notice of such proposed amendment, change, modification or waiver to be mailed, first class mail, postage prepaid, to all owners of outstanding Bonds. Such notice shall briefly set forth the nature of such proposed amendment, change, modification or waiver and shall state that copies of the instrument embodying the same are on file at the principal corporate trust office of the Trustee for inspection by all owners of the Bonds. If, within sixty (60) days or such longer period as shall be prescribed by the Trustee following the mailing of such notice, the owners of not less than the requisite percentage of outstanding Bonds as required in this Section 6.1 shall have consented to and approved the execution of such amendment, change, modification or waiver of this Guaranty as herein provided, no owner of any Bond shall have any right to object to any of the terms and provisions contained therein, or the operation thereof, or in any manner to question the propriety of the execution thereof, or to enjoin or restrain the Trustee or the Company from executing the same or from taking any action pursuant to the provisions thereof.

In no event shall any amendment be made without the written consent of the Company.

No amendment, change, modification, alteration or termination of the Indenture shall be effective that would in any way increase the Company's obligations under this Guaranty without obtaining the prior written consent of the Company.

Section 6.2. Effective Date. The obligations of the Company hereunder shall arise absolutely and unconditionally when any Bonds shall have been initially issued, sold and delivered by the Issuer as contemplated in the Indenture.

Section 6.3. Governing Law. This Guaranty and the rights and obligations of the parties hereto (including third party

beneficiaries) shall be governed, construed and interpreted according to the laws of the State of Georgia.

Section 6.4. Severability. If any provision of this Guaranty shall be held or deemed to be or shall, in fact, be invalid, inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions or in all jurisdictions, or in all cases because it conflicts with any other provision or provisions hereof or any Constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question invalid, inoperative or unenforceable in any other case or circumstance, or of rendering any other provision or provisions herein contained invalid, inoperative or unenforceable to any extent whatever.

Section 6.5. Notices. Any notice or notices which may be or are required to be given to the Company respecting any matter pertaining to this Guaranty shall be deemed to have been sufficiently given if in writing and forwarded in a sealed envelope by United States registered or certified mail, postage prepaid, return receipt requested, and if given to the Company, addressed to the Company at 5300 Maryland Way, Brentwood, Tennessee 37027, Attention: James B. Ford, Senior Vice President & Treasurer, or, if given to the Trustee, addressed to the Trustee at Post Office Box 120, Columbus, Georgia 31902, Attention: Corporate Trust Officer, Corporate Trust Department. Either party may, by notice given hereunder, designate any further or different address to which subsequent notices shall be sent.

Section 6.6. Headings. The headings of the several Articles and Sections of this Guaranty are for convenience only and shall not be construed to affect the meaning or construction of any of the provisions hereof.

Section 6.7. Successors. This Guaranty shall be binding upon the undersigned Company and its successors and assigns and shall inure to the benefit of, and shall be enforceable by, the Trustee and its successors and assigns and, subject to the provisions of Section 5.2 hereof, the owners of the Bonds until Payment in Full of the Bonds as provided in the Indenture.

IN WITNESS WHEREOF, the Company pursuant to proper resolution duly passed, has caused this Guaranty to be executed in its

name and behalf and its corporate seal to be affixed hereto and attested by its duly authorized officers as of the date first above written.

UCG LEASING, INC.

(CORPORATE SEAL)

By: James B. Ford
Title: S. VP + Treasurer

Attest:

Pamela Todd
Title: ASSISTANT SECRETARY

Accepted this 18th day of December, 1991, by COLUMBUS BANK AND TRUST COMPANY, as Trustee

By: Alan P. Davis
Title: Vice President & Trust Officer

(CORPORATE SEAL)

Attest: William G. Galt
Title: Trust Officer



Equipment Finance

MASTER LOAN AGREEMENT

1.0 PARTIES, COLLATERAL AND OBLIGATIONS

1.1 This Agreement is dated as of March 25, 2004. For valuable consideration, the receipt and sufficiency of which are hereby acknowledged Atmos Power Systems, Inc. (hereinafter called "Debtor") with offices at 1800 Three Lincoln Centre, Dallas, TX 75240, intending to be legally bound, hereby promises to pay to U.S. Bancorp Equipment Finance, Inc., an Oregon corporation having offices at PO Box 230789, Portland, OR 97281-0789 (hereinafter called "Secured Party"), any amounts set forth on any Schedule to Master Loan Agreement hereunder (the "Schedule(s)") and grants a security interest in and assigns, transfers and sets over to Secured Party and to the successors and assigns thereof, the property specified in any Schedule hereunder wherever located, and any and all proceeds thereof, insurance recoveries, and all replacements, additions, accessions, accessories and substitutions thereto or therefor (hereinafter called the "Collateral"). The security interest granted hereby is to secure payment of any and all liabilities or obligations of Debtor to the Secured Party, matured or unmatured, direct or indirect, absolute or contingent, heretofore arising, now existing or hereafter arising, and whether under this Agreement or under any other writing between Debtor and Secured Party (all hereinafter called the "obligations" and/or the "liabilities").

1.2 Joint and Several Liability; Payment Terms. In the event there is more than one Debtor, all obligations shall be joint and several obligations of all Debtors regardless of the source of Collateral or the particular Debtor with which the obligation originated, and each Debtor waives any surety defenses that it might raise with respect to any other Debtor. Interest shall be calculated on the basis of a 360-day year. All payments on any Schedule hereunder shall be made in lawful money of the United States at such address as the Secured Party may designate to Debtor in writing from time to time. In no event shall any Schedule hereunder be enforced in any way which permits Secured Party to collect interest in excess of the maximum lawful rate. Should interest collected exceed such rate, Secured Party shall refund such excess interest to Debtor. In such event, Debtor agrees that Secured Party shall not be subject to any penalties for contracting for or collecting interest in excess of the maximum lawful rate.

1.3 Late Charge. If any of the obligations remains overdue for more than ten (10) days, Debtor hereby agrees to pay on demand, as a late charge, an amount equal to the lesser of (i) five percent (5%) of each such overdue amount; or (ii) the maximum percentage of any such overdue amount permitted by applicable law as a late charge. Debtor agrees that the amount of such late charge represents a reasonable estimate of the cost to Secured Party of processing a delinquent payment and that the acceptance of any late charge shall not constitute a waiver of default with respect to the overdue amount or prevent Secured Party from exercising any other available rights and remedies.

2.0 WARRANTIES AND COVENANTS OF DEBTOR: Debtor hereby represents, warrants and covenants that:

2.1 Business Organization Status and Authority. (i) Debtor is duly organized, validly existing and in good standing under the laws of the state of its organization and is qualified to do business in all states and countries in which such qualification is necessary; (ii) Debtor has the lawful power and authority to own its assets and to conduct the business in which it is engaged; and to execute and comply with the provisions of this Agreement and any related documents (collectively, the "Financing Documents"); (iii) the execution and delivery of the Financing Documents have been duly authorized by all necessary action, and the Financing Documents constitute valid, legal and binding agreements, enforceable in accordance with their terms; (iv) no authorization, consent, approval, license or exemption of, or filing or registration with, any or all of the owners of Debtor or any governmental entity was, is or will be necessary to the valid execution, delivery, performance or full enforceability of the Financing Documents. Except as specifically disclosed to Secured Party, Debtor utilizes no trade names in the conduct of its business and/or has not changed its name within the past five years. Debtor shall not change its state of organization, headquarters or residence without providing prior written notice to Secured Party. Debtor shall give written notice to Secured Party within 30 days of any termination or revocation of Debtor's existence by its state of organization.

2.2 Merger; Transfer of Assets. Debtor shall not consolidate or merge with or into any other entity, liquidate or dissolve, distribute, sell, lease, transfer or dispose of all of its properties or assets or any substantial portion thereof other than in the ordinary course of its business, unless the Secured Party shall give its prior written consent, and the surviving, or successor entity or the transferee of such assets, as the case may be, shall assume, by a written instrument which is legal, valid and enforceable against such surviving or successor entity or transferee, all of the obligations of Debtor to Secured Party or any affiliate of Secured Party.

2.3 No Violation of Covenants or Laws. Debtor is not party to any agreement or subject to any restriction which materially and adversely affects its ability to perform its obligations under the Financing Documents. The execution of and compliance with the terms of the Financing Documents does not and will not (i) violate any provision of law, or (ii) conflict with or result in a breach of any order, injunction, or decree of any court or governmental authority or the formation documents of Debtor, or (iii) constitute or result in a default under any agreement, bond or indenture by which Debtor is bound or to which any of its property is subject, or (iv) result in the imposition of any lien or encumbrance upon any of Debtor's assets, except for any liens created under the Financing Documents.

2.4 Accurate Information. All financial information submitted to the Secured Party in regard to Debtor or any shareholder, officer, director, member, or partner thereof, or any guarantor of any of the obligations thereof, was prepared in accordance with generally accepted accounting principles, consistently applied, and fairly and accurately depicts the financial position and results of operations of Debtor or such other person, as of the respective dates or for the respective periods, to which such information pertains. Debtor had good, valid and marketable title to all the properties and assets reflected as being owned by it on any balance sheets of Debtor submitted to Secured Party as of the dates thereof.

2.5 Judgments; Pending Legal Action. There are no judgments outstanding against Debtor, and there are no actions or proceedings pending or, to the best knowledge of Debtor, threatened against or affecting Debtor or any of its properties in any court or before any governmental entity which, if determined adversely to Debtor, would result in any material adverse change in the business, properties or assets, or in the condition, financial or otherwise, of Debtor or would materially and adversely affect the ability of Debtor to satisfy its obligations under the Financing Documents.

2.6 No Breach of Other Agreements; Compliance with Applicable Laws. Debtor is not in breach of or in default under any loan agreement, indenture, bond, note or other evidence of indebtedness, or any other material agreement or any court order, injunction or decree or any lien, statute, rule or regulation. The operations of Debtor comply with all laws, ordinances and governmental rules and regulations applicable to them. Debtor has filed all federal, state and municipal income tax returns which are required to be filed and has paid all taxes as shown on said returns and on all assessments billed to it to the extent that such taxes or assessments have become due. Debtor does not know of any other proposed tax assessment against it or of any basis for one.

2.7 Sale Prohibited. Debtor shall not sell, dispose of or offer to sell or otherwise transfer the Collateral or any interest therein without the prior written consent of Secured Party.

2.8 Location of Collateral. The Collateral shall be kept primarily at the location(s) shown on the Schedule(s) hereunder (unless the Collateral is mobile, in which case it may be moved in the ordinary course of business), and Debtor shall give prompt written notice to Secured Party of any change in the location(s) of the Collateral. Notwithstanding the foregoing, the Collateral shall not be moved outside the United States without Secured Party's prior written consent.

2.9 Collateral not a Fixture. The Collateral is not attached, and Debtor shall not permit the Collateral to become attached, to real estate in such a way that it would be considered part of the realty or designated a "fixture." Notwithstanding any presumption of applicable law, and irrespective of any manner of attachment, the Collateral shall not be deemed real property but shall retain its character as personal property. However, Debtor shall at the option of Secured Party furnish the latter with waiver(s) in recordable form, signed by all persons having an interest in the real estate, of any interest in the Collateral which is or might be deemed to be prior to Secured Party's interest.

2.10 Perfection of Security Interest. Except for (i) the security interest granted hereby and (ii) any other security interest previously disclosed by Debtor to Secured Party in writing, Debtor is the owner of the Collateral free from any adverse lien, security interest or encumbrance. Debtor shall defend the Collateral against all claims and demands of all persons at any time claiming any interest therein. At the request of Secured Party, Debtor shall execute, acknowledge and deliver to Secured Party any document or instrument required by Secured Party to further the purposes of the Financing Documents. Debtor hereby authorizes Secured Party to file any financing statement(s) and to be named as lienholder on any vehicle title(s) needed to perfect Secured Party's interest in the Collateral, including (without limitation) any fixture filings and any amendments and continuation statements thereto pursuant to the Uniform Commercial Code, in form satisfactory to Secured Party, and shall pay the cost of filing the same in all public offices where filing is deemed by Secured Party to be necessary or desirable.

2.11 Insurance. Unless otherwise agreed, Debtor shall have and maintain insurance from financially sound carriers at all times with respect to all Collateral against damage and other risks with such coverage and containing such terms, in such form, for such periods and written by such companies as shall be reasonably satisfactory to Secured Party; each insurance policy shall name Secured Party as loss payee and shall be payable to Secured Party and Debtor as their interests may appear; all policies of insurance shall provide for a minimum of ten days' written cancellation notice to Secured Party; Debtor shall furnish Secured Party with certificates or other evidence reasonably satisfactory to Secured Party of compliance with the foregoing insurance provisions which certificates shall provide for a minimum of ten days' written cancellation notice to Secured Party.

2.12 Use of the Collateral. Debtor shall permit the Collateral to be used for business purposes only and permit it to be operated only by qualified personnel in accordance with applicable manufacturers' and regulatory maintenance and performance standards. Debtor shall adhere to reasonable practices for Debtor's industry and the type of Collateral, for security against terrorism and other risks. Debtor shall cause the Collateral to be kept free from any adverse lien or encumbrance (and shall promptly notify Secured Party of any attachment of any such lien or any seizure or levy) and in good working order, condition and repair and shall not permit the waste or destruction of the Collateral or any part thereof; Debtor shall cause the Collateral to be kept appropriately protected from the elements, and shall cause to be furnished all required parts and servicing (including any contract service necessary to maintain the benefit of any warranty of the manufacturer); and Debtor shall not permit the use of the Collateral in violation of any statute, ordinance, regulation or order. Secured Party may examine and inspect the Collateral and any and all books and records of Debtor during business hours at any time; such right of inspection shall include the right to copy Debtor's books and records and to converse with Debtor's officers, employees, agents, and independent accountants.

2.13 Taxes and Assessments. Debtor shall pay promptly when due all taxes, assessments, levies, imposts, duties and charges, of any kind or nature, imposed upon the Collateral or for its use or operation or upon this Agreement or upon any instruments evidencing the obligations.

2.14 Financial Statements. Upon request Guarantor shall furnish Secured Party within one hundred twenty (120) days after the close of each fiscal year of Guarantor, its financial statements (including, without limitation, a balance sheet, a statement of income and surplus account and a statement of changes in financial position) for the immediately preceding fiscal year, setting forth the corresponding figures for the prior fiscal year in comparative form, all in reasonable detail without any qualification or exception deemed material by Secured Party. Such financial statements shall be prepared at least as a review by Guarantor's independent certified accountants and, if prepared as an audit, shall be certified by such accountants. Guarantor shall also furnish Secured Party with any other financial information deemed reasonably necessary by Secured Party. Each financial statement submitted by Guarantor to Secured Party shall be prepared in accordance with generally accepted accounting principles consistently applied and shall fairly and accurately present the Guarantor's financial condition and results of operations for the period to which it pertains.

3.0 EVENTS OF DEFAULT

3.1 Each of the following shall be considered an event of default: (i) failure on the part of Debtor to promptly perform in complete accordance with its representations, warranties and covenants made in this Agreement or in any other agreement with Secured Party, including, but not limited to, the payment of any liability, with interest, when due, or default by Debtor under the provisions of any other material agreement to which Debtor is party; (ii) the death of Debtor if an individual or the dissolution of Debtor if a business organization; (iii) the filing of any petition or complaint under the federal Bankruptcy Code or other federal or state acts of similar nature, by or against Debtor, or an assignment for the benefit of creditors by Debtor; (iv) an application for or the appointment of a receiver, trustee or conservator, voluntary or involuntary, by or against Debtor or for any substantial assets of Debtor; (v) insolvency of Debtor under either federal or state law or applicable principles of equity; (vi) entry of judgment, issuance of any garnishment or attachment, or filing of any lien, claim or government attachment against the Collateral or which, in Secured Party's sole discretion, might impair the Collateral; (vii) the reasonable determination by Secured Party that a material misrepresentation of fact has been made by Debtor in this Agreement or in any writing supplementary or ancillary hereto; (viii) a reasonable determination by Secured Party that Debtor has suffered a material adverse change in its financial condition, business or operations from the date of this Agreement; (ix) bankruptcy, insolvency, reorganization, death, dissolution or default of any guarantor for Debtor; or (x) any unauthorized filing by Debtor of a termination statement for any financing statement filed by Secured Party.

4.0 REMEDIES

4.1 Upon the happening of any event of default which is not cured within ten (10) days or at any time thereafter: (i) all liabilities of Debtor shall, at the option of Secured Party, become immediately due and payable; (ii) Secured Party shall have and may exercise all of the rights and remedies granted to a secured party under the Uniform Commercial Code; (iii) Secured Party shall have the right, immediately, and without notice or other action, to set-off against any of Debtor's liabilities to Secured Party any money owed by Debtor and arising hereunder, whether or not due; (iv) Secured Party may proceed with or without judicial process to take possession of all or any part of the Collateral. Debtor agrees that upon receipt of notice of Secured Party's intention to take possession of all or any part of said Collateral, Debtor shall do everything necessary to make same available to Secured Party (including, without limitation, assembling the Collateral and making it available to Secured Party at a place designated by Secured Party which is reasonably convenient to Debtor and Secured Party); and so long as Secured Party acts in a commercially reasonable manner, Debtor agrees to assign, transfer and deliver at any time the whole or any portion of the Collateral or any rights or interest therein in accordance with the Uniform Commercial Code and without limiting the scope of Secured Party's rights hereunder; (v) Secured Party may sell the Collateral at public or private sale or in any other commercially reasonable manner and, at the option of Secured Party, in bulk or in parcels and with or without having the Collateral at the sale or other disposition, and Debtor agrees that in case of sale or other disposition of the Collateral, or any portion thereof, Secured Party shall apply all proceeds first to all costs and expenses of disposition, including attorneys' fees, and then to Debtor's obligations to Secured Party; (vi) Secured Party may elect to retain the Collateral or any part thereof in satisfaction of all sums due from Debtor upon notice to Debtor and any other party as may be required by the Uniform Commercial Code. All remedies provided in this paragraph shall be cumulative. Secured Party may exercise any one or more of such remedies in addition to any and all other remedies Secured Party may have under any applicable law or in

equity.

4.2 Disposition; Expenses. Any notification of a sale or other disposition of Collateral or of other action by Secured Party required to be given by Secured Party, will be sufficient and deemed reasonable if given personally, mailed, or delivered by facsimile transmission or overnight carrier not less than ten (10) days prior to the day on which such sale or other disposition will be made or action taken. Upon default, all amounts due and to become due hereunder shall, without notice, bear interest at the lesser of (i) fifteen percent (15%) per annum or (ii) the maximum rate per annum which Secured Party is permitted by law to charge from the date such amounts are due until paid. Debtor shall pay all reasonable expenses of realizing upon the Collateral hereunder and collecting all liabilities of Debtor to Secured Party. In any interpretation or enforcement of the Financing Documents or any dispute related thereto or to the relationship between the parties, and where no litigation is filed or other proceeding commenced, Debtor shall pay Secured Party's legal expenses and reasonable attorneys' fees. In any interpretation or enforcement of the Financing Documents or any dispute related thereto or to the relationship between the parties, where litigation is filed or other proceeding commenced, the non-prevailing party shall pay the prevailing party's legal expenses and reasonable attorneys' fees, including any incurred before and at trial, on appeal or in any other proceeding.

5.0 MISCELLANEOUS

5.1 No Implied Waivers; Entire Agreement. This Agreement and any Schedule hereunder are non-cancelable and may not be prepaid. The waiver by Secured Party of any default hereunder or of any provisions hereof shall not discharge any party hereto from liability hereunder and such waiver shall be limited to the particular event of default and shall not operate as a waiver of any other or subsequent default. No modification of this Agreement or waiver of any right of Secured Party hereunder shall be valid unless in writing and signed by an authorized officer of Secured Party. No failure on the part of Secured Party to exercise, or delay in exercising, any right or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any right or remedy hereunder preclude any other or further exercise thereof or the exercise of any other right or remedy. The provisions of this Agreement and the rights and remedies granted to Secured Party herein shall be in addition to, and not in limitation of those of any other agreement with Secured Party or any other evidence of any liability held by Secured Party. This Agreement and any Schedule hereunder (a "Transaction") embody the entire agreement between the parties and supersede all prior agreements and understandings relating to the same subject matter, except in any case where the Secured Party takes an assignment from a vendor of its security interest in the same Collateral, in which case the terms of the Transaction shall be incorporated into the assigned agreement and shall prevail over any inconsistent terms therein but shall not be construed to create a new contract. If any of the Financing Documents are delivered to Secured Party by facsimile transmission, such documents (and signatures thereon) shall be treated as, and have the same force and effect as, originals.

5.2 Choice of Law; Waiver of Jury. The Financing Documents and the rights and liabilities of the parties shall be governed by applicable federal law and the laws of the state of Oregon. In the event of suit arising out of any of the Financing Documents, venue may, at Secured Party's option, be laid in Multnomah County, Oregon. Service of process by overnight courier will be sufficient to confer personal jurisdiction over the Debtor. SECURED PARTY AND DEBTOR EACH IRREVOCABLY WAIVE ALL RIGHTS TO TRIAL BY JURY IN ANY LITIGATION ARISING FROM OR RELATED TO ANY OF THE FINANCING DOCUMENTS.

5.3 Protection of the Collateral. At its option, Secured Party may discharge taxes, liens or other encumbrances at any time levied or placed on the Collateral, may pay for insurance on the Collateral and may pay for the maintenance and preservation of the Collateral. Debtor agrees to reimburse Secured Party on demand for any payment made or any expense incurred by Secured Party pursuant to the foregoing authorization. Any payments made by Secured Party shall be immediately due and payable by Debtor and shall bear interest at the rate of fifteen percent (15%) per annum until default. Debtor may retain possession of the Collateral and use it in any lawful manner not inconsistent with the provisions of this Agreement and any other agreement between Debtor and Secured Party and not inconsistent with any policy of insurance thereon.

5.4 Binding Agreement; Time of the Essence. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto, their respective heirs, executors, administrators, successors, and assigns. Time is of the essence with respect to the performance of Debtor's obligations under this Agreement and any other agreement between Debtor and Secured Party.

5.5 Enforceability. Any term, clause or provision of this Agreement or of any evidence of indebtedness from Debtor to Secured Party which is unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective only to the extent of such prohibition or unenforceability without invalidating the remaining terms or clauses of such provision or the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such term, clause or provision in any other jurisdiction.

5.6 Notices. Any notices or demands required to be given herein shall be given to the parties in writing by facsimile transmission, or by overnight courier or United States mail (first class, express, certified or otherwise) at the addresses set forth on page 1 of this Agreement or to such other addresses as the parties may hereafter substitute by written notice given in the manner prescribed in this paragraph.

5.7 Additional Security. If there shall be any other collateral for any of the obligations, or for the obligations of any guarantor thereof, Secured Party may proceed against and/or enforce any or all of the Collateral and such collateral in whatever order it may, in its sole discretion, deem appropriate. Any amount(s) received by Secured Party from whatever source and applied by it to any of the obligations shall be applied in such order of application as Secured Party shall from time to time, in its sole discretion, elect.

6.0 ASSIGNMENT

6.1 SECURED PARTY MAY SELL OR ASSIGN ANY AND ALL RIGHT, TITLE AND INTEREST IT HAS IN THE COLLATERAL AND/OR ARISING UNDER THIS AGREEMENT. DEBTOR SHALL, UPON THE DIRECTION OF SECURED PARTY: 1) EXECUTE ALL DOCUMENTS NECESSARY TO EFFECTUATE SUCH ASSIGNMENT AND, 2) PAY DIRECTLY AND PROMPTLY TO SECURED PARTY'S ASSIGNEE WITHOUT ABATEMENT, DEDUCTION OR SET-OFF, ALL AMOUNTS WHICH HAVE BECOME DUE UNDER THE ASSIGNED AGREEMENTS. SECURED PARTY'S ASSIGNEE SHALL HAVE ANY AND ALL RIGHTS, IMMUNITIES AND DISCRETION OF SECURED PARTY HEREUNDER AND SHALL BE ENTITLED TO EXERCISE ANY REMEDIES OF SECURED PARTY HEREUNDER. ALL REFERENCES HEREIN TO SECURED PARTY SHALL INCLUDE SECURED PARTY'S ASSIGNEE (EXCEPT THAT SAID ASSIGNEE SHALL NOT BE CHARGEABLE WITH ANY OBLIGATIONS OR LIABILITIES HEREUNDER OR IN RESPECT THEREOF). DEBTOR SHALL NOT ASSERT AGAINST SECURED PARTY'S ASSIGNEE ANY DEFENSE, COUNTERCLAIM OR SET-OFF WHICH DEBTOR MAY HAVE AGAINST SECURED PARTY.

6.2 DEBTOR SHALL NOT ASSIGN OR IN ANY WAY DISPOSE OF ALL OR ANY OF ITS RIGHTS OR OBLIGATIONS UNDER THIS AGREEMENT OR ENTER INTO ANY AGREEMENT REGARDING ALL OR ANY PART OF THE COLLATERAL WITHOUT THE PRIOR WRITTEN CONSENT OF SECURED PARTY. IN CONNECTION WITH THE GRANTING OF SUCH CONSENT AND THE PREPARATION OF NECESSARY DOCUMENTATION, A FEE SHALL BE ASSESSED EQUAL TO ONE PERCENT (1%) OF THE TOTAL REMAINING BALANCE THEN DUE HEREUNDER. In the event that Secured Party has consented to any lease of the Collateral, Debtor hereby assigns and grants to Secured Party a security interest in any and all rights under any lease(s), to secure all obligations to Secured Party, and Debtor shall deliver to Secured Party the original of such lease(s).

7.0 POWER OF ATTORNEY

7.1 Debtor hereby appoints Secured Party as its attorney-in-fact to sign Debtor's name and to make non-material amendments (including completing and conforming the description of the Collateral) on any document in connection with this Agreement.

8.0 NOTICE

8.1 Under Oregon law, most agreements, promises and commitments made by Secured Party after October 3, 1989, concerning loans and other credit extensions which are not for personal, family or household purposes or secured solely by the Debtor's residence must be in writing, express consideration and be signed by Secured Party to be enforceable.

In Witness Whereof, the parties hereto have caused this Agreement to be duly executed the 31 day of March, 2004

U.S. Bancorp Equipment Finance, Inc.
(SECURED PARTY)

By: _____
An Authorized Officer Thereof

Atmos Power Systems, Inc.
(DEBTOR)

By: Ronald W. McDowell
Authorized Signer

Print Name RONALD W. McDOWELL
Title PRESIDENT



Equipment Finance

GUARANTY

1. In order to induce U.S. Bancorp Equipment Finance, Inc. ("Creditor") and any entity affiliated with or related to Creditor to enter into a financing arrangement ("Transaction") with Atmos Power Systems, Inc. (the "Obligor") pursuant to that certain Master Loan Agreement, dated as of March 25, 2004 and documents related thereto, and/or to induce Creditor to grant to Obligor such renewals, extensions, forbearances, releases of collateral or other relinquishments of rights in connection with the Transaction (such documents, including, but not limited to, leases, loan agreements, notes, security agreements, pledges, and assignments, together with any and all schedules and riders thereto and any and all other agreements executed and delivered by Obligor in connection therewith, being hereinafter called the "Agreements"), and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, THE UNDERSIGNED ("GUARANTOR"), INTENDING TO BE LEGALLY BOUND, HEREBY JOINTLY AND SEVERALLY GUARANTEES: (1) THE FULL, PROMPT, COMPLETE AND FINAL PAYMENT AND PERFORMANCE OF ALL THE OBLIGOR'S OBLIGATIONS PURSUANT TO THE AGREEMENTS OR IN ANY WAY ARISING THEREFROM, (2) THE FULL, PROMPT AND COMPLETE PERFORMANCE OF ALL OF THE OBLIGOR'S OBLIGATIONS UNDER THAT CERTAIN LEASE AGREEMENT DATED FEBRUARY 8, 2002 (THE "LEASE AGREEMENT"), BETWEEN OBLIGOR, (AS LESSOR) AND A.F. STALEY MANUFACTURING COMPANY (AS LESSEE) THAT ARE TO BE PERFORMED BY THE LESSOR UNDER SAID LEASE AGREEMENT AT ANY TIME PRIOR TO THE PAYMENT AND PERFORMANCE IN FULL OF ALL INDEBTEDNESS AND OBLIGATIONS OF THE OBLIGOR TO CREDITOR (THE "SUPPORTED LEASE OBLIGATIONS"), AND (3) ANY AND ALL OTHER OBLIGATIONS AND LIABILITIES OF OBLIGOR TO CREDITOR, WHETHER NOW IN EXISTENCE OR ARISING HEREAFTER, DIRECT OR INDIRECT, CONTINGENT OR ABSOLUTE, MATURED OR UNMATURED, SECURED OR UNSECURED, AND HOWEVER CONTRACTED OR ARISING (ALL SUCH OBLIGATIONS AND LIABILITIES BEING HEREBY CALLED THE "OBLIGATIONS").
2. Guarantor hereby promises to pay Creditor when due and when Obligor has failed to pay when due, on demand, all indebtedness of any kind or nature emanating from the Agreements (including, without limitation, if an event of default shall occur under the Agreements, payment on demand of all unpaid sums to become due under the defaulted Agreements for the entire term thereof), whether now or hereafter arising; and Guarantor agrees to indemnify and hold Creditor harmless from and against any and all losses, liabilities and costs caused by or arising from (in any way, directly or indirectly) any failure of Obligor to fully, promptly and completely satisfy the Obligations. "Losses, liabilities and costs" shall include (without limitation) all obligations, claims, demands, judgments, costs and expenses of whatever kind or nature (including, without limitation, attorneys' fees). Time is of the essence with regard to the performance of Guarantor's obligations hereunder.
3. In enforcing this Guaranty, Creditor shall not be required to (i) present for payment any evidence of the Obligations (known as "presentment" or "presentation for payment"); (ii) give notice that amounts due have not been paid (known as "notice of dishonor"); or (iii) obtain an official certification of nonpayment (known as "protest") or give Guarantor notice of any such "protest"; and Guarantor hereby waives presentment, presentment for payment, notice of dishonor, protest and notice of protest, and notice of acceptance hereof.
4. Guarantor hereby consents and agrees that without any further notice to, or assent by Guarantor, the liability of Obligor or any other guarantor of the Obligations may from time to time, in whole or in part, be amended, including, without limitation, extended, renewed, accelerated, supplemented, settled, assigned, assumed or released, in Creditor's sole discretion, and that any collateral for any of the Obligations or for any guaranty thereof (including this Guaranty) may from time to time, in whole or part, be exchanged, sold, released or surrendered in Creditor's sole discretion. No such amendment, exchange, sale, release or surrender shall in any way impair, affect or release the liability of Guarantor or constitute a waiver of any of Creditor's rights hereunder.
5. This Guaranty is unlimited, absolute, irrevocable, but subject to termination in accordance with Paragraph 9 below, and unconditional and shall continue in full force and effect until all the Obligations shall have been fully, completely and finally satisfied and paid. The obligations of Guarantor hereunder shall continue and survive the repossession of any property leased pursuant to the Agreements, or any property in which Creditor has a security interest securing any of the Obligations, whether or not any such repossession constitutes an "election of remedies" against the Obligor or any other person. Guarantor agrees to be obligated hereunder notwithstanding any termination of the Agreements in whole or part by operation of law or any unenforceability or invalidity of the Agreements for any reason whatsoever. The obligations of the Guarantor shall not be subject to any abatement, setoff, defense or counterclaim for any cause whatsoever. Guarantor's liability hereunder is joint and several with any other guarantor of the Obligations, whether such guarantor executes this document or any other guaranty document. This Guaranty is in addition to, and not in limitation or derogation of, any and all other guaranties of the Obligations executed by any guarantor. In the event of any conflict between the provisions of this Guaranty and those of any other guaranty, the provisions of this Guaranty shall govern.
6. Creditor may proceed directly and in the first instance against any Guarantor or combination of Guarantors and have its remedy hereunder without first being obliged to resort to any other right or remedy or security for any of the Obligations. If there shall be any securities for any of the Obligations, or for the obligations of Guarantor hereunder, or for the obligations of any other guarantor of any of the Obligations, Creditor may proceed against and/or enforce any or all of such securities in whatever order it may, in its sole discretion, deem appropriate. Any amount(s) received by Creditor from whatever source and applied by it to any of the Obligations shall be applied in such order of application as Creditor shall, in its sole discretion, elect.
7. Notwithstanding any provision hereof or any provision of any of the Agreements, or any presumption of applicable law or principle of legal construction to the contrary: (i) nothing shall discharge or satisfy Guarantor's obligations hereunder except full, complete and final payment and satisfaction of all the Obligations and all indebtedness and indemnities owed hereunder; and (ii) Guarantor hereby waives any and all defenses to its obligations hereunder including, without limitation, any defense arising by reason of any cessation of the Obligor's business or any bankruptcy, insolvency or business failure of the Obligor or any other person. Each and every waiver made herein by Guarantor is and shall be construed as an absolute, irrevocable and unconditional waiver of the right waived. Payments received by Creditor from or on behalf of Obligor shall be solely for the benefit of Creditor and shall not benefit Guarantor in any way. Guarantor acknowledges that Guarantor is not and shall not be construed as a "Creditor" of Obligor by virtue of this Guaranty.
8. Guarantor hereby represents and warrants to Creditor that all information concerning such Guarantor, including (without limitation) financial statements and other financial information furnished to Creditor in connection with the Agreements, was true, complete and accurate as of the date of delivery thereof to Creditor, and all such information remains true, complete and accurate, and there has been no material adverse change in Guarantor's financial condition as of the date of the most recently delivered financial data. Within thirty (30) days after Creditor's request, Guarantor shall deliver all information requested by Creditor which Creditor deems reasonably necessary to determine Guarantor's current financial condition. In the event of any breach of Guarantor's representations and warranties herein or any material adverse change in the financial condition of Guarantor, upon the request of Creditor, Guarantor shall promptly furnish to Creditor such additional security for the performance of Guarantor's obligations hereunder as Creditor may reasonably request. Guarantor shall not transfer all or substantially all of its assets without the prior written consent of Creditor. A default hereunder shall be a default under the Agreements.
9. No notice of termination of this Guaranty shall be effective unless and until such notice shall be in writing and executed by Guarantor and shall have been received by Creditor, provided, however, that in the event of such notice, this Guaranty shall continue in full force and effect with regard to all Supported Lease Obligations and with respect to all Obligations created, existing or arising prior to the due of such receipt. No modification hereof or amendment hereto and no

waiver of any term or provision hereof shall be valid unless in writing and signed by an authorized officer of Creditor. No delay or failure on the part of Creditor in the exercise of any right or remedy shall operate as a waiver thereof, and no single or partial exercise by Creditor of any right or remedy shall preclude any other or further exercise thereof or the exercise of any other right or remedy. No action of Creditor permitted hereunder shall invalidate or in any way impair this Guaranty. No waiver of any right or remedy hereunder shall constitute a waiver of any other or further right or remedy hereunder.

10. Without any further notice to, or assent by Guarantor, this Guaranty may be assigned by Creditor and reassigned, in the sole discretion of Creditor or its assignee. As used herein, the term "Creditor" includes Creditor and any successor or assign of Creditor. This Guaranty shall be binding upon Guarantor's heirs, successors, representatives, and assigns.

11. Guarantor represents and warrants that this Guaranty is intended to be legal, valid, binding and enforceable in accordance with its terms. Whenever possible, each term and provision of this Guaranty shall be interpreted so as to be effective and to effectuate its intent under applicable law. If any of the provisions of this Guaranty are contrary to, prohibited by, or held invalid under applicable laws, regulations or public policy of any jurisdiction in which it is sought to be enforced, then that provision shall be considered inapplicable and omitted but shall not invalidate the remaining provisions. If this executed Guaranty is delivered to Creditor by facsimile transmission, such document (and any signature thereon) shall be treated as, and have the same force and effect as, an original.

12. In any dispute arising hereunder, Guarantor shall pay Creditor's costs and expenses, including reasonable attorneys' fees and costs incurred in connection herewith and/or arising under the Agreements, including any incurred prior to commencement of a suit, prior to or at trial, on appeal or in any other proceeding. This Guaranty shall be governed by and construed in accordance with the laws of the State of Oregon, and service of process by certified mail, return receipt requested, or overnight courier will be sufficient to confer personal jurisdiction over Guarantor for purposes of litigating any actions arising hereunder. Venue shall be in Portland, Oregon, at Creditor's option. This Guaranty shall take effect as a sealed instrument. GUARANTOR AND CREDITOR EACH IRREVOCABLY WAIVE ALL RIGHTS TO TRIAL BY JURY IN ANY LITIGATION ARISING FROM OR RELATED TO THIS GUARANTY.

13. In the event that Obligor or any Lessor under the Lease Agreement fails to timely perform when due any of the Supported Lease Obligations for any reason, whether prior to or after the occurrence of an event of default under the Agreements or the exercise of any remedies by Creditor, Guarantor hereby agrees, immediately upon written demand by Creditor, to fulfill, or to cause to be fulfilled, all such Supported Lease Obligations fully and timely in accordance with the terms of the Lease Agreement, including, but not limited to, the payment to the Lessee or any third party, in lawful money of the United States of America, of any amount due in respect of the Supported Lease Obligations.

14. In connection with this Guaranty and the Transaction(s) with the Obligor, any Guarantor who is an individual confirms his/her instruction that Creditor obtain a credit report on him/her self, and further authorizes Creditor to obtain such a credit report for purposes of reviewing and/or considering additional financing arrangements with the Obligor.

14. Upon request, Guarantor shall provide to the Creditor quarterly financial statements within sixty (60) days after the end of each quarter.

BY WITNESS WHEREOF, the undersigned has caused this Guaranty to be duly executed and delivered as of March 25, 2004.

Atmos Energy Holdings, Inc.

By: _____

Print Name: _____

Title: _____

1800 Three Lincoln Centre
Dallas, TX 75240

FED ID#: 75-2879833

11/02

ADDRESS FOR ALL NOTICES TO CREDITOR:
PO Box 130789
Portland, OR 97281-0789

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-088
Page 1 of 1

REQUEST:

[Rate of Return] - Please provide: (1) copies of the source documents, data and workpapers used to develop the Company's credit ratings ratios in Schedule K. Please provide the data and work -papers, as well as Schedule K, in both hard copy and electronic (Microsoft Excel) formats, with all data and formulae intact.

RESPONSE:

Please see Attachment 1 for a revised copy of Schedule K.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Revised Schedule K, 3 Pages.

Respondent: Dan Meziere

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

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

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

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	
1	Plant Data: (\$000)													
2	Plant in Service by functional class:													
3	Intangible Plant	570	570	128	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	901	901	901	901	907	907	907	907	907	833	833	832	
5	Underground Storage	6,950	6,950	6,950	6,878	6,878	6,701	6,701	6,701	6,701	6,674	6,646	4,904	
6	Transmission Plant	40,030	33,029	28,807	28,746	25,984	26,119	25,926	25,685	25,553	23,339	23,041	22,895	
7	Distribution Plant	283,955	269,272	260,621	251,843	241,862	230,736	217,298	198,004	193,514	177,711	164,558	157,702	
8	General Plant	34,276	32,706	15,422	15,165	14,116	16,263	15,788	15,820	16,655	18,385	35,797	38,315	
9	Acquisition Adjustments													
10														
11	Gross Plant	366,683	343,428	312,829	303,661	289,875	280,854	266,748	247,245	243,458	227,070	231,003	224,776	
12	Less: Accumulated depreciation	163,564	152,974	139,212	134,463	128,208	124,069	116,318	110,980	115,734	115,004	105,625	103,160	
13	Net plant in Service	203,119	190,454	173,617	169,198	161,667	156,785	150,430	136,265	127,724	112,066	125,378	121,616	
14														
15	Construction Work in Progress	4,977	4,977	5,215	1,897	3,573	1,983	2,134	4,727	3,117	8,464	5,289	2,572	
16														
17														
18														
19														
20	Total CWIP	4,977	4,977	5,215	1,897	3,573	1,983	2,134	4,727	3,117	8,464	5,289	2,572	
21														
22	Total	<u>208,096</u>	<u>195,430</u>	<u>178,832</u>	<u>171,095</u>	<u>165,240</u>	<u>158,768</u>	<u>152,564</u>	<u>140,992</u>	<u>130,841</u>	<u>120,530</u>	<u>130,667</u>	<u>124,188</u>	
23														
24	% of Construction financed internally	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
25														
26														
27	Capital structure: (Total Company)													
28	(based on year-end accounts))													
29	Short-term debt (\$000)													
30	Long-term debt (\$000)													
31	Preferred stock (\$000)													
32	Common equity (\$000)			2,052,492	1,695,754	1,648,098	1,602,422	1,133,459	857,517	573,235	583,864	392,466	377,663	
33														
34	Total	<u>2,293,656</u>	<u>2,164,263</u>	<u>2,052,492</u>	<u>1,695,754</u>	<u>1,648,098</u>	<u>1,602,422</u>	<u>1,133,459</u>	<u>857,517</u>	<u>573,235</u>	<u>583,864</u>	<u>392,466</u>	<u>377,663</u>	
35														

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

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

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

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

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

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

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

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

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

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-089
Page 1 of 1

REQUEST:

[Rate Design] - Provide an executable electronic copy, in Microsoft Excel format, of the Company's fully allocated, embedded cost of service study by rate class.

RESPONSE:

Please see Attachment 1 entitled "COSA_Atmos_KY_1020_PM" for the Cost of Service Study.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Cost of Service Study, 78 Pages.

Respondent: Paul Raab

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2009-00354							
Forecasted Test Period: Twelve Months Ended March 31, 2011							
SUMMARY OF RESULTS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
			\$				
8	Operating Revenues		199,729,497	117,981,288	64,850,554	5,242,861	11,654,794
10	Operating Expenses:						
12	Operating & Maintenance		168,789,105	105,147,532	55,410,967	4,870,804	3,360,002
13	Depreciation & Amortization		12,899,592	9,480,453	2,464,151	162,276	792,711
14	Taxes Other Than Income		4,186,517	2,799,876	843,026	60,312	483,302
16	Total Operating Expenses		185,875,214	117,427,862	58,718,144	5,093,192	4,636,016
18	Income Before Taxes		13,854,283	553,427	6,132,410	149,668	7,018,778
20	Interest Expense		6,168,882	4,218,085	1,183,141	81,942	685,715
23	Income Taxes:						
24	State Income Taxes	6.00%	461,124	(219,879)	296,956	4,064	379,984
25	Federal Income Taxes	35.00%	2,528,497	(1,205,672)	1,628,310	22,282	2,083,578
25	Total Deferred Income Taxes		0	0	0	0	0
26	Amortization of ITC		0	0	0	0	0
28	Total Income Taxes		2,989,621	(1,425,552)	1,925,266	26,346	2,463,562
30	Net Income		10,864,662	1,978,979	4,207,144	123,323	4,555,216
32	Total Rate Base		184,697,058	126,289,956	35,423,370	2,453,354	20,530,378
34	Rate of Return		5.8824%	1.5670%	11.8767%	5.0267%	22.1877%
35	Relative Rate of Return		1.00	0.27	2.02	0.85	3.77
37	Equalized ROR:						
39	Net Income Increase		5,758,073	9,387,118	(1,019,041)	97,479	(2,707,482)
40	Uncollectibles/PSC Fees Increase	0.6538%	62,020	101,108	(10,976)	1,050	(29,162)
41	Income Taxes		3,665,942	5,976,414	(648,784)	62,061	(1,723,749)
42	Gross Revenue After Increase		209,215,532	133,445,927	63,171,753	5,403,451	7,194,401
43	Revenue Increase		9,486,035	15,464,639	(1,678,801)	160,590	(4,460,393)
44	Rate of Return		9.0000%	9.0000%	9.0000%	9.0000%	9.0000%
45	Relative Rate of Return		1.00	1.00	1.00	1.00	1.00
46	Percent Increase		4.7494%	13.1077%	-2.5887%	3.0630%	-38.2709%
48	Proposed Rate Levels:		16,622,734	6,641,674	4,936,561	135,337	4,909,162
49	Net Income Increase		5,758,072	4,662,695	729,417	12,014	353,945
51	Uncollectibles/PSC Fees Increase		62,020	50,221	7,856	129	3,812
52	Income Taxes		3,665,941	2,968,557	464,392	7,649	225,343
53	Gross Revenue After Increase		209,215,530	125,662,762	66,052,219	5,262,653	12,237,895
54	Revenue Increase		9,486,033	7,681,474	1,201,665	19,792	583,101
55	Rate of Return		9.0000%	5.2591%	13.9359%	5.5164%	23.9117%
56	Relative Rate of Return		1.00	0.58	1.55	0.61	2.66
57	Percent Increase		4.7494%	6.5108%	1.8530%	0.3775%	5.0031%

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
SUMMARY OF CUSTOMER COSTS						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
1	Rate Base	139,554,968	108,262,066	25,833,276	1,583,519	3,876,107
2						
3	Return @ Realized ROR	8,209,213	2,250,528	3,124,033	77,287	2,757,366
4	O&M Expenses	20,822,542	16,730,218	3,200,850	219,348	672,126
5	Depreciation Expense	11,392,204	8,836,991	2,135,836	132,267	287,110
6	Taxes, Other	2,598,203	2,070,137	433,350	23,497	71,218
7						
8	Interest Expense	4,661,136	3,615,953	862,831	52,890	129,462
9						
10	Income Taxes:					
11						
12	State Income Taxes	348,420	(134,084)	222,049	2,396	258,059
13	Federal Income Taxes	1,910,503	(735,229)	1,217,570	13,137	1,415,025
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	2,258,923	(869,313)	1,439,619	15,533	1,673,085
18						
19	Total Customer-Related Costs @ Realized ROR	45,281,085	29,018,560	10,333,689	467,931	5,460,905
20	Total Customers	171,610	152,237	18,956	207	210
21	Customer Costs (\$/customer/month)		\$ 15.88	\$ 45.43	\$ 188.53	\$ 2,167.89
22						
23						
24	Incremental Return @ Equalized ROR	4,350,734	7,493,058	(799,038)	65,230	(2,408,517)
25	Incremental Income Taxes	2,769,943	4,770,540	(508,717)	41,529	(1,533,409)
26	Incremental Uncollectibles/PSC Fees Increase	46,861	80,707	(8,606)	703	(25,942)
27						
28	Total Customer-Related Costs @ Equalized ROR	52,448,624	41,362,865	9,017,328	575,394	1,493,037
29	Customers	171,610	152,237	18,956	207	210
30	Dollars/Customer/Month	\$ 25.47	\$ 22.64	\$ 39.64	\$ 231.83	\$ 592.71
31						
32						
33	Incremental Return @ Proposed Rates	4,350,733	3,923,339	522,077	654	(95,337)
34	Incremental Income Taxes	2,769,943	2,497,838	332,386	416	(60,697)
35	Incremental Uncollectibles/PSC Fees Increase	46,861	42,258	5,623	7	(1,027)
36						
37	Total Customer-Related Costs @ Proposed Rates	52,448,622	35,481,995	11,193,775	469,009	5,303,844
38	Customers	171,610	152,237	18,956	207	210
39	Dollars/Customer/Month	\$ 25.47	\$ 19.42	\$ 49.21	\$ 188.96	\$ 2,105.54

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
SUMMARY OF DEMAND COSTS						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
1	Rate Base	28,725,620	12,388,227	6,305,963	575,516	9,455,913
2						
3	Return @ Realized ROR	1,689,762	(118,891)	701,191	30,589	1,076,873
4	O&M Expenses	1,788,976	771,515	392,723	35,842	588,896
5	Depreciation Expense	1,437,694	620,021	315,608	28,804	473,261
6	Taxes, Other	573,647	247,391	125,929	11,493	188,833
7						
8	Interest Expense	959,436	413,767	210,619	19,222	315,828
9						
10	Income Taxes:					
11						
12	State Income Taxes	71,718	(52,307)	48,174	1,116	74,734
13	Federal Income Taxes	393,253	(286,815)	264,154	6,121	409,794
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	464,971	(339,122)	312,328	7,237	484,528
18						
19	Total Demand-Related Costs @ Realized ROR	5,955,049	1,180,914	1,847,779	113,965	2,812,391
20						
21						
22	Incremental Return @ Equalized ROR	895,543	1,233,831	(133,654)	21,207	(225,841)
23	Incremental Income Taxes	570,158	785,532	(85,092)	13,502	(143,784)
24	Incremental Uncollectibles/PSC Fees Increase	9,646	13,289	(1,440)	228	(2,433)
25						
26	Total Demand-Related Costs @ Equalized ROR	7,430,396	3,213,566	1,627,593	148,903	2,440,334
27						
28						
29	Incremental Return @ Proposed Rates	895,543	499,050	138,280	7,915	250,298
30	Incremental Income Taxes	570,158	317,726	88,038	5,039	159,355
31	Incremental Uncollectibles/PSC Fees Increase	9,646	5,375	1,489	85	2,696
32						
33	Total Demand-Related Costs @ Proposed Rates	7,430,395	2,003,064	2,075,587	127,005	3,224,740

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
SUMMARY OF COMMODITY COSTS						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
1	Rate Base	16,416,470	5,639,662	3,284,131	294,319	7,198,357
2						
3	Return @ Realized ROR	965,686	331,749	193,186	17,313	423,438
4	O&M Expenses	146,177,588	87,645,800	51,817,394	4,615,414	2,098,980
5	Depreciation Expense	69,694	23,442	12,706	1,205	32,341
6	Taxes, Other	1,014,668	482,348	283,747	25,322	223,251
7						
8	Interest Expense	548,310	188,365	109,690	9,830	240,425
9						
10	Income Taxes:					
11						
12	State Income Taxes	40,986	14,080	8,199	735	17,972
13	Federal Income Taxes	224,741	77,207	44,960	4,029	98,545
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	265,727	91,287	53,159	4,764	116,517
18						
19	Total Commodity-Related Costs	148,493,363	88,574,628	52,360,192	4,664,018	2,894,527
20	Total Throughput	39,147,037	10,009,211	5,817,322	519,670	22,800,835
21	Commodity Costs (\$/Mcf)	\$ 8.84931	\$ 8.84931	\$ 9.00074	\$ 8.97497	\$ 0.12695
22						
23						
24	Incremental Return @ Equalized ROR	511,796	175,821	102,385	9,176	224,414
25	Incremental Income Taxes	325,841	111,938	65,185	5,842	142,876
26	Incremental Uncollectibles/PSC Fees Increase	5,513	1,894	1,103	99	2,417
27						
28	Total Commodity-Related Costs @ Equalized ROR	149,336,512	88,864,278	52,528,865	4,679,134	3,264,234
29	Total Throughput	39,147,037	10,009,211	5,817,322	519,670	22,800,835
30	Commodity Costs (\$/Mcf)	\$ 3.81	\$ 8.88	\$ 9.03	\$ 9.00	\$ 0.14
31						
32						
33	Incremental Return @ Proposed Rates	511,796	(244,101)	257,794	1,579	496,524
34	Incremental Income Taxes	325,841	(155,410)	164,127	1,005	316,117
35	Incremental Uncollectibles/PSC Fees Increase	5,513	(2,629)	2,777	17	5,348
36						
37	Total Commodity-Related Costs @ Proposed Rates	149,336,512	88,172,486	52,784,890	4,666,620	3,712,516
38	Total Throughput	39,147,037	10,009,211	5,817,322	519,670	22,800,835
39	Commodity Costs (\$/Mcf)	\$ 3.81	\$ 8.81	\$ 9.07	\$ 8.98	\$ 0.16

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2009-00354							
Forecasted Test Period: Twelve Months Ended March 31, 2011							
TOTAL COST OF SERVICE							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
1	Rate Base		184,697,058	126,289,956	35,423,370	2,453,354	20,530,378
2							
3	Return @ Realized ROR		10,864,662	2,463,386	4,018,410	125,189	4,257,677
4	O&M Expenses		168,789,105	105,147,532	55,410,967	4,870,604	3,360,002
5	Depreciation Expense		12,899,592	9,480,453	2,464,151	162,276	792,711
6	Taxes, Other		4,186,517	2,799,876	843,026	60,312	483,302
7							
8	Interest Expense		6,168,882	4,218,085	1,183,141	81,942	685,715
9							
10	Income Taxes:						
11							
12	State Income Taxes		461,124	(172,311)	278,423	4,247	350,766
13	Federal Income Taxes		2,528,497	(944,838)	1,526,684	23,287	1,923,364
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		2,989,621	(1,117,149)	1,805,106	27,534	2,274,130
18							
19	Total Cost of Service @ Realized ROR		199,729,497	118,774,099	64,541,661	5,245,915	11,167,823
20							
21							
22	Incremental Return @ Equalized ROR		5,758,073	8,902,710	(830,307)	95,613	(2,409,943)
23	Incremental Income Taxes		3,665,941	5,668,010	(528,624)	60,873	(1,534,317)
24	Incremental Uncollectibles/PSC Fees Increase		62,020	95,890	(8,943)	1,030	(25,957)
25							
26	Total Cost of Service @ Equalized ROR		209,215,532	133,440,710	63,173,786	5,403,431	7,197,605
27							
28							
29	Incremental Return @ Proposed Rates		5,758,072	4,178,288	918,151	10,148	651,485
30	Incremental Income Taxes		3,665,941	2,660,154	584,551	6,461	414,775
31	Incremental Uncollectibles/PSC Fees Increase		62,020	45,004	9,889	109	7,017
32							
33	Total Cost of Service @ Proposed Rates		209,215,530	125,657,545	66,054,252	5,262,633	12,241,100

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
CLASSIFICATION OF GROSS PLANT IN SERVICE									
Line No.	Abct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
82		General:							
83									
84	39000	Land & Land Rights	80,075	5.4	P, S, T & D Plant	72,782	16,408	968	
85	39000	Structures & Improvements	857,020	5.4	P, S, T & D Plant	691,717	156,116	9,188	
86	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-	
87	39002	Structures-Brick	181,144	5.4	P, S, T & D Plant	146,204	32,997	1,942	
88	39003	Improvements	727,533	5.4	P, S, T & D Plant	587,205	132,528	7,799	
89	39004	Air Conditioning Equipment	7,461	5.4	P, S, T & D Plant	6,022	1,359	80	
90	39009	Improvement to leased Premises	1,311,694	5.4	P, S, T & D Plant	1,058,693	238,940	14,062	
91	39100	Office Furniture & Equipment	1,167,541	5.4	P, S, T & D Plant	942,344	212,681	12,516	
92	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-	
93	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-	
94	39200	Transportation Equipment	49,511	5.4	P, S, T & D Plant	39,154	6,637	520	
95	39201	Trucks	21,941	5.4	P, S, T & D Plant	17,709	3,997	235	
96	39202	Trailers	2,163	5.4	P, S, T & D Plant	1,746	394	23	
97	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-	
98	39400	Tools, Shop & Garage Equipment	1,683,916	5.4	P, S, T & D Plant	1,359,119	306,744	18,052	
99	39500	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-	
100	39503	Ditchers	194,161	5.4	P, S, T & D Plant	156,711	35,369	2,081	
101	39604	Backhoes	148,407	5.4	P, S, T & D Plant	119,782	27,034	1,591	
102	39605	Welders	38,343	5.4	P, S, T & D Plant	30,947	6,985	411	
103	39700	Communication Equipment	150,577	5.4	P, S, T & D Plant	121,533	27,429	1,614	
104	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-	
105	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-	
106	39705	Communication Equip. - Telemetering	66,316	5.4	P, S, T & D Plant	53,525	12,080	711	
107	39800	Miscellaneous Equipment	3,144,238	5.4	P, S, T & D Plant	2,537,772	572,758	33,707	
108	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-	
109	39901	Other Tangible Property - Servers - HW	175,990	5.4	P, S, T & D Plant	142,045	32,059	1,887	
110	39902	Other Tangible Property - Servers - SW	113,473	5.4	P, S, T & D Plant	91,586	20,670	1,216	
111	39903	Other Tangible Property - Network - HW	511,781	5.4	P, S, T & D Plant	413,068	93,227	5,486	
112	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-	
113	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-	
114	39906	Other Tang. Property - PC Hardware	3,291,950	5.4	P, S, T & D Plant	2,656,993	599,656	35,291	
115	39907	Other Tang. Property - PC Software	233,579	5.4	P, S, T & D Plant	188,526	42,549	2,504	
116	39908	Other Tang. Property - Mainframe SW	346,184	5.4	P, S, T & D Plant	279,347	63,047	3,710	
117	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-	
118	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-	
119									
120		Total General Plant	14,513,918			11,714,450	2,643,874	155,594	
121									
122		TOTAL DIRECT PLANT	338,008,350			273,458,437	61,717,764	3,632,149	
123									
124		CMP w/o AFUDC	4,155,688	5.4	P, S, T & D Plant	3,354,132	757,005	44,550	
125									
126		Kentucky Mid-States General Office:							
127									
128		Intangible Plant:							
129									
130	30100	Organization	63,243	5.4	P, S, T & D Plant	51,044	11,520	678	
131	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-	
132	30300	Misc Intangible Plant	378,671	5.4	P, S, T & D Plant	305,632	60,879	4,059	
133									
134		Total Intangible Plant:	441,914			356,677	80,500	4,737	
135									
136		General:							
137									
138	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-	
139	39001	Structures Frame	61,205	5.4	P, S, T & D Plant	49,400	11,149	656	
140	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-	
141	38900	Land & Land Rights	312,405	5.4	P, S, T & D Plant	252,148	56,808	3,349	
142	39004	Air Conditioning Equipment	1,970	5.4	P, S, T & D Plant	1,690	359	21	
143	39009	Improvement to leased Premises	13,253	5.4	P, S, T & D Plant	10,697	2,414	142	
144	39100	Office Furniture & Equipment	22,170	5.4	P, S, T & D Plant	17,894	4,039	238	
145	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-	
146	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-	
147	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-	
148	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-	
149	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-	
150	39300	Stores Equipment	1,420	5.4	P, S, T & D Plant	1,146	259	15	
151	39400	Tools, Shop & Garage Equipment	49,356	5.4	P, S, T & D Plant	39,836	8,991	528	
152	39500	Power Operated Equipment	2,900	5.4	P, S, T & D Plant	2,341	628	31	
153	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-	
154	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-	
155	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-	
156	39700	Communication Equipment	107,600	5.4	P, S, T & D Plant	86,846	19,601	1,154	
157	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-	
158	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-	
159	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-	
160	39800	Miscellaneous Equipment	293,135	5.4	P, S, T & D Plant	235,595	53,398	3,143	
161	39900	Other Tangible Property	26,276	5.4	P, S, T & D Plant	21,208	4,787	282	
162	39901	Other Tangible Property - Servers - HW	24,457	5.4	P, S, T & D Plant	19,740	4,455	262	
163	39902	Other Tangible Property - Servers - SW	2,823	5.4	P, S, T & D Plant	2,279	514	30	
164	39903	Other Tangible Property - Network - HW	828,541	5.4	P, S, T & D Plant	668,731	150,928	8,882	
165	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-	
166	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-	
167	39906	Other Tang. Property - PC Hardware	361,254	5.4	P, S, T & D Plant	291,574	65,806	3,873	
168	39907	Other Tang. Property - PC Software	43,089	5.4	P, S, T & D Plant	34,778	7,849	462	
169	39908	Other Tang. Property - Mainframe SW	296,168	5.4	P, S, T & D Plant	239,041	53,850	3,175	
170	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-	
171	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-	
172									
173		Total General Plant	2,448,021			1,975,843	445,935	26,244	

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2009-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
177		Shared Services General Office:						
178		General:						
180								
181	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
182	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
183	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
184	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
186	39009	Improvement to leased Premises	420,723	5.4	P, S, T & D Plant	339,574	76,640	4,510
187	39100	Office Furniture & Equipment	543,733	5.4	P, S, T & D Plant	438,857	99,047	5,829
188	39102	Remittance Processing Equip	1,264	5.4	P, S, T & D Plant	1,020	230	14
189	39103	Office Machines	2,415	5.4	P, S, T & D Plant	1,949	440	26
190	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
191	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
192	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
193	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
194	39400	Tools, Shop & Garage Equipment	2,079	5.4	P, S, T & D Plant	1,678	379	22
195	39500	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
196	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
197	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
198	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
199	39700	Communication Equipment	77,265	5.4	P, S, T & D Plant	62,378	14,078	829
200	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
201	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
203	39800	Miscellaneous Equipment	10,570	5.4	P, S, T & D Plant	6,531	1,925	113
204	39900	Other Tangible Property	909	5.4	P, S, T & D Plant	734	166	10
205	39901	Other Tangible Property - Servers - HW	834,065	5.4	P, S, T & D Plant	673,915	152,098	8,951
206	39902	Other Tangible Property - Servers - SW	654,399	5.4	P, S, T & D Plant	528,177	119,206	7,015
207	39903	Other Tangible Property - Network - HW	108,904	5.4	P, S, T & D Plant	87,890	19,838	1,167
208	39904	Other Tang. Property - CPU	54,547	5.4	P, S, T & D Plant	44,026	9,936	585
209	39905	Other Tangible Property - MF - Hardware	67,758	5.4	P, S, T & D Plant	46,618	10,521	619
210	39906	Other Tang. Property - PC Hardware	239,917	5.4	P, S, T & D Plant	183,641	43,704	2,572
211	39907	Other Tang. Property - PC Software	78,567	5.4	P, S, T & D Plant	63,413	14,312	842
212	39908	Other Tang. Property - Mainframe SW	4,236,929	5.4	P, S, T & D Plant	3,419,783	771,804	45,421
213	39909	Other Tang. Property - Application Software	128,236	5.4	P, S, T & D Plant	103,501	23,380	1,375
214	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
215								
216		Total General Plant	7,453,198			6,015,613	1,357,684	79,801
217								
218		CWIP w/o AFUDC	751,858	5.4	P, S, T & D Plant	606,838	136,959	8,060
219								
220		Shared Services Customer Support:						
221		General:						
222								
223								
224	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
225	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
226	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
227	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
228	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
229	39009	Improvement to leased Premises	186,186	5.4	P, S, T & D Plant	150,274	33,916	1,996
230	39100	Office Furniture & Equipment	14,695	5.4	P, S, T & D Plant	11,861	2,677	158
231	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
232	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
233	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
235	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
236	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
237	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
238	39500	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
239	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
240	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
241	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
242	39700	Communication Equipment	1,335,799	5.4	P, S, T & D Plant	1,078,148	243,331	14,320
243	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
245	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
246	39800	Miscellaneous Equipment	111	5.4	P, S, T & D Plant	69	20	1
247	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
248	39901	Other Tangible Property - Servers - HW	593,042	5.4	P, S, T & D Plant	478,655	108,029	6,358
249	39902	Other Tangible Property - Servers - SW	466,379	5.4	P, S, T & D Plant	376,423	84,956	5,000
250	39903	Other Tangible Property - Network - HW	25,375	5.4	P, S, T & D Plant	20,461	4,622	272
251	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
252	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
253	39906	Other Tang. Property - PC Hardware	217,950	5.4	P, S, T & D Plant	175,911	39,702	2,336
254	39907	Other Tang. Property - PC Software	178,089	5.4	P, S, T & D Plant	143,747	32,443	1,809
255	39908	Other Tang. Property - Mainframe SW	4,932,818	5.4	P, S, T & D Plant	3,981,368	888,569	52,882
256	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
257	39924	Other Tang. Property - General Startup Costs	1,278,852	5.4	P, S, T & D Plant	1,032,185	232,957	13,710
258								
259		Total General Plant	9,229,306			7,449,143	1,681,222	98,942
260								
261		CWIP w/o AFUDC	119,041	5.4	P, S, T & D Plant	96,081	21,685	1,276
262								
263		TOTAL PLANT IN SERVICE	358,380,789			289,255,712	65,283,105	3,841,973
264								
265		TOTAL CWIP W/O AFUDC	4,976,625			4,016,725	906,548	53,351

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2009-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
174		Shared Services General Office:						
175								
176		General:						
177								
178	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
179	39000	Structures & Improvements	1,057	5.4	P, S, T & D Plant	853	193	11
180	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
181	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
182	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
183	39009	Improvement to leased Premises	375,915	5.4	P, S, T & D Plant	303,408	68,477	4,030
184	39100	Office Furniture & Equipment	329,095	5.4	P, S, T & D Plant	265,618	59,948	3,528
185	39102	Remittance Processing Equip	1,556	5.4	P, S, T & D Plant	1,255	283	17
186	39103	Office Machines	2,558	5.4	P, S, T & D Plant	2,065	486	27
187	39200	Transportation Equipment	382	5.4	P, S, T & D Plant	308	70	4
188	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
189	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
190	39300	Stores Equipment	38	5.4	P, S, T & D Plant	30	7	0
191	39400	Tools, Shop & Garage Equipment	266	5.4	P, S, T & D Plant	215	48	3
192	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
193	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
194	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
195	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
196	39700	Communication Equipment	30,500	5.4	P, S, T & D Plant	24,617	5,556	327
197	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
198	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
199	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
200	39800	Miscellaneous Equipment	2,923	5.4	P, S, T & D Plant	2,359	533	31
201	39900	Other Tangible Property	147	5.4	P, S, T & D Plant	119	27	2
202	39901	Other Tangible Property - Servers - HW	304,872	5.4	P, S, T & D Plant	246,068	55,536	3,268
203	39902	Other Tangible Property - Servers - SW	118,558	5.4	P, S, T & D Plant	95,690	21,597	1,271
204	39903	Other Tangible Property - Network - HW	64,089	5.4	P, S, T & D Plant	51,728	11,675	687
205	39904	Other Tang. Property - CPU	55,288	5.4	P, S, T & D Plant	44,624	10,071	593
206	39905	Other Tangible Property - MF - Hardware	58,454	5.4	P, S, T & D Plant	47,179	10,648	627
207	39906	Other Tang. Property - PC Hardware	224,892	5.4	P, S, T & D Plant	181,595	40,985	2,412
208	39907	Other Tang. Property - PC Software	77,121	5.4	P, S, T & D Plant	62,246	14,049	827
209	39908	Other Tang. Property - Mainframe SW	2,083,660	5.4	P, S, T & D Plant	1,681,760	379,582	22,358
210	39909	Other Tang. Property - Application Software	135,189	5.4	P, S, T & D Plant	109,114	24,626	1,449
211	39924	Other Tang. Property - General Startup Costs	0	5.4	P, S, T & D Plant	0	0	0
212		Retirement Work in Progress	(278)	5.4	P, S, T & D Plant	(225)	(51)	(3)
213								
214		Total General Plant	3,668,380			3,120,628	704,305	41,448
215								
216		Shared Services Customer Support:						
217								
218		General:						
219								
220	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
221	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
222	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
223	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
224	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
225	39009	Improvement to leased Premises	127,413	5.4	P, S, T & D Plant	102,838	23,210	1,368
226	39100	Office Furniture & Equipment	2,346	5.4	P, S, T & D Plant	1,894	427	25
227	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
228	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
229	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
230	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
231	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
232	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
233	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
235	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
236	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
237	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
238	39700	Communication Equipment	796,748	5.4	P, S, T & D Plant	643,070	145,137	8,541
239	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
240	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
241	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
242	39800	Miscellaneous Equipment	47	5.4	P, S, T & D Plant	38	9	1
243	39900	Other Tangible Property	(57)	5.4	P, S, T & D Plant	(48)	(10)	(1)
244	39901	Other Tangible Property - Servers - HW	593,894	5.4	P, S, T & D Plant	479,423	108,203	6,388
245	39902	Other Tangible Property - Servers - SW	412,743	5.4	P, S, T & D Plant	333,133	75,186	4,425
246	39903	Other Tangible Property - Network - HW	22,149	5.4	P, S, T & D Plant	17,877	4,035	237
247	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
248	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
249	39906	Other Tang. Property - PC Hardware	184,017	5.4	P, S, T & D Plant	148,524	33,521	1,973
250	39907	Other Tang. Property - PC Software	148,549	5.4	P, S, T & D Plant	119,887	27,080	1,593
251	39908	Other Tang. Property - Mainframe SW	3,712,037	5.4	P, S, T & D Plant	2,996,053	676,189	39,794
252	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
253	39924	Other Tang. Property - General Startup Costs	1,285,301	5.4	P, S, T & D Plant	1,037,380	234,132	13,779
254		Retirement Work in Progress	-	5.4	P, S, T & D Plant	-	-	-
255								
256		Total General Plant	7,285,269			5,880,091	1,327,098	78,101
257								
258		TOTAL RESERVE FOR DEPRECIATION	159,224,051			124,946,487	31,921,444	2,354,120

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2009-00354							
Forecasted Test Period: Twelve Months Ended March 31, 2011							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(286,111)	9.1	Allocated O&M Expenses	(35,296)	(3,032)	(247,783)
4	Materials and Supplies - KY Mid-States GO	1,189,857	9.1	Allocated O&M Expenses	146,786	12,611	1,030,460
5	Materials and Supplies - Shared Services G	34	9.1	Allocated O&M Expenses	4	0	29
6	Materials and Supplies - Shared Services C	0	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	11,235,428	3.0	Commodity	-	-	11,235,428
8	Prepayments - KY Direct	200,502	9.1	Allocated O&M Expenses	24,735	2,125	173,642
9	Prepayments - KY Mid-States GO	2,379	9.1	Allocated O&M Expenses	293	25	2,060
10	Prepayments - Shared Services GO	519,141	9.1	Allocated O&M Expenses	64,043	5,502	449,595
11	Prepayments - Shared Services CS	21,803	9.1	Allocated O&M Expenses	2,690	231	18,882
12	Cash Working Capital	2,845,572	9.1	Allocated O&M Expenses	351,042	30,160	2,464,370
13							
14	Total Rate Base Additions	15,728,604			554,297	47,623	15,126,684
15							
16							
17	Rate Base Deductions:						
18							
19	Customer Advances - KY Direct	(1,876,531)	1.0	Customer	(1,876,531)	-	-
20	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
21	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services CS	12,129	1.0	Customer	12,129	-	-
23	ADIT - KY Direct	(35,171,243)	5.7	Net Plant	(29,001,445)	(5,904,255)	(265,542)
24	ADIT - KY Mid-States GO	(128,741)	5.7	Net Plant	(106,157)	(21,612)	(972)
25	ADIT - Shared Services GO	(701,437)	5.7	Net Plant	(578,390)	(117,751)	(5,296)
26	ADIT - Shared Services CS	2,700,914	5.7	Net Plant	2,227,115	453,407	20,392
27							
28	Total Rate Base Deductions	(35,164,909)			(29,323,279)	(5,590,212)	(251,418)
29							
30							
31	TOTAL OTHER RB	(19,436,305)			(28,768,982)	(5,542,589)	14,875,266
32							
33	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
CLASSIFICATION OF O&M EXPENSE									
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
94		Distribution:							
95		Operation							
96	8700	Supervision and Engineering	1,188,727	10.0	Composite of Accts. 871-879 & 886-893	1,104,703	78,891	3,134	
97	8710	Distribution Load Dispatching	444	3.0	Commodity	-	-	444	
98	8711	Odorization	0	3.0	Commodity	-	-	-	
99	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-	
99	8740	Mains & Services	2,679,000	4.1	Mains & Services	2,450,105	228,895	-	
100	8750	Measuring and Regulating Station Exp. - Gen	134,251	12.0	Composite of Accts. 374-379	114,873	19,388	-	
101	8750	Measuring and Regulating Station Exp. - Ind.	114,311	1.0	Customer	114,311	-	-	
102	8770	Measuring and Regulating Sta. Exp. - City Gate	147,668	12.0	Composite of Accts. 374-379	126,342	21,323	-	
103	8780	Meters and House Regulator Expense	959,857	1.0	Customer	959,857	-	-	
104	8790	Customer Installations Expense	58,808	1.0	Customer	58,808	-	-	
105	8800	Other Expense	14,599	10.0	Composite of Accts. 871-879 & 886-893	13,580	971	39	
106	8810	Rents	467,476	10.0	Composite of Accts. 871-879 & 886-893	435,165	31,077	1,235	
107		Maintenance							
108	8850	Maintenance Supervision and Engineering	1,044	10.0	Composite of Accts. 871-879 & 886-893	872	89	3	
109	8880	Maintenance of Structures and Improvements	9,596	12.0	Composite of Accts. 374-379	8,210	1,386	-	
110	8870	Maintenance of Mains	16,658	12.0	Composite of Accts. 374-379	14,253	2,405	-	
111	8890	Maintenance of compressor station equipment	10,835	3.0	Commodity	-	-	10,635	
112	8900	Maint. of Measuring and Regulating Station Equip. - General	5,070	12.0	Composite of Accts. 374-379	5,022	848	-	
113	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	9,977	1.0	Customer	9,977	-	-	
114	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	32,204	12.0	Composite of Accts. 374-379	27,554	4,650	-	
115	8930	Maintenance of Services	2,124	1.0	Customer	2,124	-	-	
116	8940	Maintenance of Meters and House Regulators	13,916	1.0	Customer	13,916	-	-	
117	8950	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-	
118		Total Distribution	5,885,173			5,459,782	369,902	15,489	
119									
120		Customer Accounts:							
121	9010	Supervision	0	1.0	Customer	-	-	-	
122	9020	Meter Reading Expenses	764,770	1.0	Customer	764,770	-	-	
123	9030	Customer Records and Collection Expenses	161,068	1.0	Customer	161,068	-	-	
124	9040	Uncollectible Accounts	909,895	1.0	Customer	909,895	-	-	
125	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-	
126		Total Customer Accounts	1,835,732			1,835,732	0	0	
127									
128		Customer Service and Information:							
129	9070	Supervision	(578)	1.0	Customer	(578)	-	-	
130	9080	Customer Assistance Expenses	(18)	1.0	Customer	(18)	-	-	
131	9090	Informational and Instructional Advertising Expenses	86,300	1.0	Customer	86,300	-	-	
132	9100	Miscellaneous Customer Service and Informational Expenses	215	1.0	Customer	215	-	-	
133		Total Customer Service and Information	85,921			85,921	0	0	
134									
135		Sales:							
136	9110	Supervision	27,620	1.0	Customer	27,620	-	-	
137	9120	Demonstrating and Selling Expenses	58,008	1.0	Customer	58,008	-	-	
138	9130	Advertising Expenses	4,736	1.0	Customer	4,736	-	-	
139	9160	Miscellaneous Sales Expenses	38	1.0	Customer	38	-	-	
140		Total Sales	90,399			90,399	0	0	
141									
142		Administrative & General:							
143		Operation							
144	9200	Administrative and General Salaries	-	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-	
145	9210	Office Supplies and Expenses	-	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-	
146	9220	Administrative Expenses Transferred - Customer Support	(10,585)	1.0	Customer	(10,585)	-	-	
147	9220	Administrative Expenses Transferred - General	11,069,523	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	10,346,324	695,078	28,123	
148	9230	Outside Services Employed	270,098	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	253,207	17,011	688	
149	9240	Property Insurance	379,800	5.7	Net Plant	312,350	63,590	2,660	
150	9250	Injuries and Damages	6,913	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	6,462	434	18	
151	9260	Employee Pensions and Benefits	2,177,877	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	2,035,685	138,759	5,533	
152	9270	Franchise Requirements	166,512	1.0	Customer	166,512	-	-	
153	9280	Regulatory Commission Expenses	37,080	1.0	Customer	37,080	-	-	
154	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-	
155	930.2	Miscellaneous General Expense	169,726	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	158,637	10,657	431	
156	9310	Rents	-	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-	
157		Maintenance							
158	9320	Maintenance of General Plant	48,163	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	45,035	3,025	122	
159		Total A&G	14,315,036			13,350,707	929,552	37,778	
160									
161		TOTAL O&M EXPENSE	160,789,105			20,622,542	1,789,976	149,177,589	

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2009-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	39000	Structures Frame	82,474	5.4	P, S, T & D Plant	68,568	15,024	884
86	39001	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39002	Improvements	17,608	5.4	P, S, T & D Plant	14,212	3,208	189
88	39003	Air Conditioning Equipment	70,721	5.4	P, S, T & D Plant	57,080	12,883	758
89	39004	Improvement to leased Premises	725	5.4	P, S, T & D Plant	585	132	8
90	39009	Office Furniture & Equipment	30,365	5.4	P, S, T & D Plant	24,508	5,531	328
91	39100	Remittance Processing Equip	71,942	5.4	P, S, T & D Plant	58,066	13,105	771
92	39102	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
93	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
94	39200	Trucks	30,821	5.4	P, S, T & D Plant	24,877	5,614	330
95	39201	Trailers	-	5.4	P, S, T & D Plant	-	-	-
96	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
97	39300	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
98	39400	Power Operated Equipment	109,332	5.4	P, S, T & D Plant	88,244	19,916	1,172
99	39600	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
100	39603	Backhoes	38,537	5.4	P, S, T & D Plant	31,811	7,202	424
101	39804	Welders	30,221	5.4	P, S, T & D Plant	24,392	5,505	324
102	39605	Communication Equipment	7,808	5.4	P, S, T & D Plant	6,302	1,422	84
103	39700	Communication Equipment - Mobile Radios	8,047	5.4	P, S, T & D Plant	6,495	1,466	86
104	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
105	39702	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
106	39705	Miscellaneous Equipment	3,532	5.4	P, S, T & D Plant	2,851	643	38
107	39800	Other Tangible Property	131,340	5.4	P, S, T & D Plant	106,007	23,925	1,408
108	39800	Other Tangible Property - Servers - HW	-	5.4	P, S, T & D Plant	-	-	-
109	39801	Other Tangible Property - Servers - SW	-	5.4	P, S, T & D Plant	-	-	-
110	39902	Other Tangible Property - Network - HW	-	5.4	P, S, T & D Plant	-	-	-
111	39903	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
112	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
113	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
114	39906	Other Tang. Property - PC Software	19,753	5.4	P, S, T & D Plant	15,943	3,598	212
115	39907	Other Tang. Property - Mainframe SW	-	5.4	P, S, T & D Plant	-	-	-
116	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
117	39909	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
118								
119		Total General Plant	654,227			528,038	118,175	7,014
120								
121		TOTAL DIRECT DEPRECIATION EXPENSE	11,392,157			10,175,528	1,183,097	53,534
122								
123		Kentucky Mid-States General Office:						
124								
125		Intangible Plant:						
126								
127								
128	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
129	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
130	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
131								
132		Total Intangible Plant:	0			0	0	0
133								
134		General:						
135								
136	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
137	39001	Structures Frame	1,324	5.4	P, S, T & D Plant	1,069	241	14
138	39602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
139	39900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
140	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
141	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
142	39100	Office Furniture & Equipment	-	5.4	P, S, T & D Plant	-	-	-
143	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
144	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
145	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
146	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
147	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
148	39300	Stores Equipment	101	5.4	P, S, T & D Plant	81	18	1
149	39400	Tools, Shop & Garage Equipment	2,116	5.4	P, S, T & D Plant	1,708	385	23
150	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
151	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
152	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
153	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
154	39700	Communication Equipment	6,428	5.4	P, S, T & D Plant	5,188	1,171	69
155	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
156	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
157	39705	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
158	39800	Miscellaneous Equipment	17,731	5.4	P, S, T & D Plant	14,311	3,230	190
159	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
160	39901	Other Tangible Property - Servers - HW	-	5.4	P, S, T & D Plant	-	-	-
161	39902	Other Tangible Property - Servers - SW	-	5.4	P, S, T & D Plant	-	-	-
162	39903	Other Tangible Property - Network - HW	71,842	5.4	P, S, T & D Plant	57,885	13,087	770
163	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
164	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
165	39906	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
166	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
167	39908	Other Tang. Property - Mainframe SW	-	5.4	P, S, T & D Plant	-	-	-
168	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
169	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2009-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Accl. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
258		TOTAL DEPRECIATION EXPENSE	12,899,592			11,392,204	1,437,694	69,694

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2009-00354							
Forecasted Test Period: Twelve Months Ended March 31, 2011							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	397,800	9.1	Allocated O&M Expenses	49,074	4,216	344,510
5	Property Related	3,106,090	5.4	P, S, T & D Plant	2,506,982	565,809	33,298
6	DOT transmission User Tax	50,516	9.1	Allocated O&M Expenses	6,232	535	43,748
7	Other	291,126	9.1	Allocated O&M Expenses	35,914	3,086	252,126
8	Total Non Revenue Related:	3,645,531			2,598,203	573,647	673,682
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	340,986	3.0	Commodity	-	-	340,986
14	Total Revenue Related:	340,986			0	0	340,986
15							
16	Total Taxes, Other Than Income	4,186,517			2,598,203	573,647	1,014,668
17							
18							
19	Interest Expense	6,168,882	13.0	Rate Base	4,661,136	959,436	548,310

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2009-00354							
Forecasted Test Period: Twelve Months Ended March 31, 2011							
SUMMARY OF CLASSIFICATION							
1	2	3	4	5	6	7	
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
7	Operating Revenues	199,729,497			45,281,085	5,955,049	148,493,363
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	168,789,105			20,822,542	1,788,976	146,177,588
12	Depreciation & Amortization	12,899,592			11,392,204	1,437,694	69,694
13	Taxes Other Than Income	4,186,517			2,598,203	573,647	1,014,668
14							
15	Total Operating Expenses	185,875,214			34,812,949	3,800,316	147,261,950
16							
17	Income Before Taxes	13,854,283			10,468,137	2,154,733	1,231,413
18							
19	Interest Expense	6,168,882			4,661,136	959,436	548,310
20							
21	Income Taxes:						
22							
23	State Income Taxes	461,124	6.00%		348,420	71,718	40,986
24	Federal Income Taxes	2,528,497	35.00%		1,910,503	393,253	224,741
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	2,989,621			2,258,923	464,971	265,727
29							
30	Net Income	10,864,662			8,209,213	1,689,762	965,686
31							
32	Total Rate Base	184,697,058			139,554,968	28,725,620	16,416,470
33							
34	Rate of Return	5.8824%			5.8824%	5.8824%	5.8824%

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF PLANT IN SERVICE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,723	5,355	1,125	60	183
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	96,735	77,051	16,180	870	2,634
5	30300	Misc Intangible Plant	99.0		0	-	-	-	-
6									
7		Total Intangible Plant:			103,458	82,406	17,305	930	2,818
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0	-	-	-	-
12	32540	Rights of Ways	99.0		0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
14	33201	Field Lines	99.0		0	-	-	-	-
15	33202	Tributary Lines	99.0		0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
17	33600	Purification Equipment	99.0		0	-	-	-	-
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0	-	-	-	-
24	35020	Rights of Way	99.0		0	-	-	-	-
25	35100	Structures and Improvements	99.0		0	-	-	-	-
26	35102	Compression Station Equipment	99.0		0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0		0	-	-	-	-
28	35104	Other Structures	99.0		0	-	-	-	-
29	35200	Wells & Rights of Way	99.0		0	-	-	-	-
30	35201	Well Construction	99.0		0	-	-	-	-
31	35202	Well Equipment	99.0		0	-	-	-	-
32	35203	Cushion Gas	99.0		0	-	-	-	-
33	35210	Leaseholds	99.0		0	-	-	-	-
34	35211	Storage Rights	99.0		0	-	-	-	-
35	35301	Field Lines	99.0		0	-	-	-	-
36	35302	Tributary Lines	99.0		0	-	-	-	-
37	35400	Compressor Station Equipment	99.0		0	-	-	-	-
38	35500	Meas. & Reg. Equipment	99.0		0	-	-	-	-
39	35600	Purification Equipment	99.0		0	-	-	-	-
40									
41		Total Storage Plant			0	0	0	0	0
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0	-	-	-	-
46	36520	Rights of Way	99.0		0	-	-	-	-
47	36602	Structures & Improvements	99.0		0	-	-	-	-
48	36603	Other Structures	99.0		0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
50	36701	Mains - Steel	99.0		0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
53									
54		Total Transmission Plant			0	0	0	0	0
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Bills	84,124	74,627	9,282	101	103
59	37401	Land	2.0	Bills	31,836	28,331	3,526	38	39
60	37402	Land Rights	2.0	Bills	209,235	185,615	23,112	262	256
61	37403	Land Other	2.0	Bills	2,382	2,113	263	3	3
62	37500	Structures & Improvements	2.0	Bills	275,370	244,284	30,416	332	337
63	37501	Structures & Improvements T.B.	2.0	Bills	82,052	72,789	9,064	99	100
64	37502	Land Rights	2.0	Bills	39,863	35,363	4,403	48	49
65	37503	Improvements	2.0	Bills	3,427	3,040	379	4	4
66	37600	Mains Cathodic Protection	2.0	Bills	9,025,074	8,066,237	996,919	10,878	11,040
67	37601	Mains - Steel	2.0	Bills	69,956,629	63,188,153	6,622,873	72,263	73,340
68	37602	Mains - Plastic	2.0	Bills	26,572,022	23,572,318	2,935,174	32,026	32,504
69	37800	Meas. & Reg. Sta. Equip - General	2.0	Bills	2,787,297	2,472,640	307,888	3,359	3,409
70	37900	Meas. & Reg. Sta. Equip - City Gate	2.0	Bills	1,361,515	1,207,815	150,394	1,641	1,665
71	37905	Meas. & Reg. Sta. Equipment T.b.	2.0	Bills	1,095,915	972,198	121,056	1,321	1,341
72	38000	Services	2.0	Bills	87,270,653	77,418,709	9,640,008	105,183	106,751
73	38100	Meters	4.0	Meter Investment	15,764,425	9,471,031	5,302,710	491,761	498,923
74	38200	Meter Installations	4.0	Meter Investment	46,736,905	28,078,834	15,720,982	1,457,929	1,479,161
75	38300	House Regulators	4.0	Meter Investment	5,448,430	3,273,335	1,832,699	169,960	172,436
76	38400	House Reg. Installations	4.0	Meter Investment	154,276	92,687	51,894	4,813	4,883
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to Ind. & Trans.	4,738,998	-	-	-	4,738,998
78	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
79									
80		Total Distribution Plant			261,640,629	208,480,120	43,763,055	2,352,013	7,125,342

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF PLANT IN SERVICE									
81	General:								
82									
83									
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	72,702	57,908	12,160	654	1,980
85	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	691,717	550,961	115,699	6,218	18,038
86	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	39002	Structures-Brick	6.2	P, S, T & D Plant - Customer	146,204	116,454	24,455	1,314	3,982
88	39003	Improvements	6.2	P, S, T & D Plant - Customer	587,205	467,717	98,218	5,279	15,992
89	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	6,022	4,797	1,007	54	164
90	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,058,693	843,263	177,081	9,517	28,832
91	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	942,344	750,589	157,620	8,471	25,663
92	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
94	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	39,154	31,187	6,549	352	1,066
95	39201	Trucks	6.2	P, S, T & D Plant - Customer	17,709	14,105	2,962	159	482
96	39202	Trailers	6.2	P, S, T & D Plant - Customer	1,746	1,391	292	16	48
97	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,359,119	1,082,556	227,332	12,218	37,013
99	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39603	Ditchers	6.2	P, S, T & D Plant - Customer	156,711	124,822	26,212	1,409	4,268
101	39604	Backhoes	6.2	P, S, T & D Plant - Customer	119,782	95,408	20,035	1,077	3,262
102	39605	Welders	6.2	P, S, T & D Plant - Customer	30,047	24,650	5,176	278	843
103	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	121,533	96,803	20,328	1,093	3,310
104	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
106	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	53,625	42,633	8,953	481	1,458
107	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	2,537,772	2,021,369	424,478	22,813	69,112
108	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	142,045	113,141	23,759	1,277	3,888
110	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	91,586	72,949	15,319	823	2,494
111	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	413,068	329,014	89,091	3,713	11,249
112	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	2,656,993	2,116,330	444,419	23,885	72,359
115	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	188,626	150,164	31,534	1,695	5,134
116	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	279,347	222,503	46,725	2,611	7,508
117	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
118	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
119	Total General Plant				11,714,450	9,330,713	1,858,406	105,307	319,023
120	TOTAL DIRECT PLANT				273,458,437	217,813,239	45,739,766	2,458,249	7,447,183
121									
122	CWIP w/o AFUDC				3,354,132	2,671,610	561,026	30,152	91,344
123									
124	Kentucky Mid-States General Office:								
125									
126	Intangible Plant:								
127									
128									
129	30100	Organization	6.2	P, S, T & D Plant - Customer	51,044	40,658	8,538	459	1,390
130	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
131	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	305,632	243,440	51,121	2,747	8,323
132									
133	Total Intangible Plant				356,677	284,098	59,659	3,206	9,713
134									
135									
136	General:								
137									
138	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
139	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	49,400	39,348	8,263	444	1,345
140	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
141	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	252,148	200,839	42,175	2,267	6,867
142	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	1,590	1,286	266	14	43
143	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	10,687	8,520	1,789	96	291
144	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	17,894	14,253	2,993	161	487
145	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
146	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
147	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
148	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
149	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
150	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,146	813	192	10	31
151	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	39,836	31,730	6,663	358	1,085
152	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	2,341	1,864	391	21	64
153	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
154	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
155	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
156	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	86,848	69,174	14,526	781	2,365
157	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
158	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
159	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
160	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	236,595	188,461	39,574	2,127	6,443
161	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	21,208	16,893	3,547	181	578
162	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	19,740	15,723	3,302	177	538
163	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	2,279	1,815	381	20	62
164	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	668,731	532,653	111,855	6,012	18,212
165	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
166	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
167	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	291,574	232,243	46,770	2,621	7,941
168	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	34,778	27,701	5,817	313	947
169	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	239,041	190,399	39,993	2,149	6,510
170	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
171	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
172									
173	Total General Plant				1,975,843	1,573,785	330,487	17,762	53,809
174									
175	CWIP w/o AFUDC				(40,325)	(32,120)	(6,745)	(363)	(1,098)

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF PLANT IN SERVICE									
176									
177		Shared Services General Office:							
178									
179		General:							
180									
181	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
182	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
185	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
186	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	339,574	270,475	56,799	3,053	9,248
187	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	438,857	349,556	73,405	3,945	11,952
188	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	1,020	812	171	9	28
189	39103	Office Machines	6.2	P, S, T & D Plant - Customer	1,949	1,552	326	18	53
190	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
193	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
194	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,678	1,336	281	15	46
195	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
196	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
197	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
198	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
199	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	62,378	49,685	10,434	561	1,699
200	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
201	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
202	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
203	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	8,531	6,795	1,427	77	232
204	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	734	585	123	7	20
205	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	673,915	536,762	112,722	6,058	18,353
206	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	528,177	420,700	88,345	4,748	14,384
207	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	87,898	70,012	14,792	780	2,394
208	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	44,026	35,067	7,954	396	1,189
209	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	46,618	37,132	32,389	1,741	5,273
210	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	193,641	164,236	10,807	570	1,727
211	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	63,413	50,509	40,807	30,741	93,130
212	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	3,419,703	2,723,830	571,993	830	2,819
213	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	103,591	82,440	17,312	930	2,819
214	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
215					6,015,613	4,791,515	1,006,196	54,077	163,825
216		Total General Plant							
217			6.2	P, S, T & D Plant - Customer	606,638	483,355	101,502	5,455	16,526
218		CWIP w/o AFUDC							
219									
220		Shared Services Customer Support:							
221									
222		General:							
223									
224	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
225	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
226	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
227	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
228	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
229	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	150,274	119,695	25,135	1,351	4,092
230	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	11,861	9,447	1,984	107	323
231	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
232	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
233	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
234	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
235	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
236	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
237	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
238	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
239	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
240	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
241	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
242	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	1,078,148	858,759	180,335	9,692	29,362
243	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
244	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
245	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
246	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	89	71	15	1	2
247	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
248	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	478,655	381,256	80,052	4,303	13,035
249	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	376,423	299,826	62,962	3,384	10,251
250	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	20,481	16,313	3,426	184	558
251	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
252	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
253	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	175,911	140,115	29,424	1,581	4,791
254	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	143,747	114,497	24,044	1,292	3,915
255	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	3,981,368	3,171,212	665,840	35,780	108,426
256	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
257	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	1,032,185	822,149	172,647	9,279	26,110
258					7,449,143	5,933,340	1,245,974	66,964	202,865
259		Total General Plant							
260			6.2	P, S, T & D Plant - Customer	96,081	76,529	16,071	854	2,617
261		CWIP w/o AFUDC							
262									
263		TOTAL PLANT IN SERVICE - CUSTOMER			289,255,712	230,395,976	48,382,082	2,600,259	7,877,395
264									
265		TOTAL CWIP W/O AFUDC - CUSTOMER			4,016,725	3,189,374	671,854	36,106	109,989

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF PLANT IN SERVICE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
266		Intangible Plant:							
267			6.4	P, S, T & D Plant - Demand	1,517	654	333	30	499
268	30100	Organization							
269	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	21,833	9,416	4,793	437	7,187
270	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
271					23,350	10,070	5,126	468	7,686
272		Total Intangible Plant:							
273									
274		Production Plant:							
275			3.0	Peak Day	2,353	1,015	516	47	774
276	32520	Producing Leaseholds	3.0	Peak Day	83,422	35,977	18,313	1,671	27,461
277	32540	Rights of Way	3.0	Peak Day	3,492	1,506	767	70	1,150
278	33100	Production Gas Wells Equipment	3.0	Peak Day	47,163	20,339	10,353	945	15,525
279	33201	Field Lines	3.0	Peak Day	528,218	227,800	115,957	10,583	173,879
280	33202	Tributary Lines	3.0	Peak Day	192,394	82,968	42,233	3,854	63,329
281	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	44,369	19,135	9,740	889	14,606
282	33600	Purification Equipment	3.0	Peak Day					
283					901,402	388,739	197,879	18,060	296,724
284		Total Production Plant							
285									
286		Storage Plant:							
287			3.0	Peak Day	130,563	56,307	28,662	2,616	42,979
288	35010	Land	3.0	Peak Day	2,341	1,009	514	47	771
289	35020	Rights of Way	3.0	Peak Day	5,625	2,426	1,235	113	1,852
290	35100	Structures and Improvements	3.0	Peak Day	76,631	33,048	16,822	1,535	25,225
291	35102	Compression Station Equipment	3.0	Peak Day	11,569	4,989	2,540	232	3,008
292	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	68,721	29,637	15,086	1,377	22,622
293	35104	Other Structures	3.0	Peak Day	177,087	76,371	38,875	3,548	58,294
294	35200	Wells & Rights of Way	3.0	Peak Day	639,391	404,691	205,999	18,801	308,900
295	35201	Well Construction	3.0	Peak Day	238,669	102,929	52,394	4,782	78,565
296	35202	Well Equipment	3.0	Peak Day	847,416	365,457	186,028	16,978	278,953
297	35203	Cushion Gas	3.0	Peak Day	89,265	38,496	19,586	1,788	29,384
298	35210	Leaseholds	3.0	Peak Day	27,307	11,776	5,995	547	8,889
299	35211	Storage Rights	3.0	Peak Day	89,250	38,490	19,693	1,788	29,379
300	35301	Field Lines	3.0	Peak Day	104,729	45,166	22,991	2,098	34,475
301	35302	Tributary Lines	3.0	Peak Day	463,049	200,003	101,848	9,295	152,723
302	35400	Compressor Station Equipment	3.0	Peak Day	121,241	52,286	26,615	2,429	39,910
303	35500	Meas. & Reg. Equipment	3.0	Peak Day	82,424	35,546	18,094	1,651	27,132
304	35600	Purification Equipment	3.0	Peak Day					
305					3,475,180	1,498,708	762,885	69,625	1,143,962
306		Total Storage Plant							
307									
308		Transmission:							
309			3.0	Peak Day	26,970	11,631	5,921	540	8,878
310	36510	Land & Land Rights	3.0	Peak Day	867,772	374,236	180,497	17,306	285,654
311	36520	Rights of Way	3.0	Peak Day	44,243	19,080	9,712	886	14,564
312	36502	Structures & Improvements	3.0	Peak Day	60,940	26,281	13,378	1,221	20,060
313	36603	Other Structures	3.0	Peak Day	403,219	173,893	88,516	8,078	132,732
314	36700	Mains Cathodic Protection	3.0	Peak Day	33,403,557	14,440,138	7,350,444	670,841	11,022,133
315	36701	Mains - Steel	3.0	Peak Day	505,357	256,754	130,695	11,928	195,990
316	36900	Meas. & Reg. Equipment	3.0	Peak Day	2,056,866	887,045	451,531	41,209	677,080
317	36901	Meas. & Reg. Equipment	3.0	Peak Day					
318					37,538,925	16,189,058	8,240,695	752,090	12,357,081
319		Total Transmission Plant							
320									
321		Distribution:							
322			3.0	Peak Day	14,198	6,123	3,117	284	4,674
323	37400	Land & Land Rights	3.0	Peak Day	5,390	2,325	1,183	109	1,774
324	37401	Land	3.0	Peak Day	35,313	15,229	7,752	708	11,824
325	37402	Land Rights	3.0	Peak Day	492	173	88	8	132
326	37403	Land Other	3.0	Peak Day	46,475	20,043	10,202	931	15,299
327	37500	Structures & Improvements	3.0	Peak Day	13,848	5,972	3,040	277	4,559
328	37601	Structures & Improvements T.B.	3.0	Peak Day	6,728	2,901	1,477	135	2,215
329	37502	Land Rights	3.0	Peak Day	578	249	127	12	180
330	37503	Improvements	3.0	Peak Day	1,523,193	658,893	334,377	30,517	501,405
331	37600	Mains Cathodic Protection	3.0	Peak Day	10,119,086	4,363,963	2,221,362	202,735	3,331,006
332	37601	Mains - Steel	3.0	Peak Day	4,484,651	1,934,053	984,489	89,850	1,476,250
333	37602	Mains - Plastic	3.0	Peak Day	470,422	202,874	103,269	9,425	154,854
334	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	229,788	99,098	50,444	4,604	75,642
335	37800	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	184,981	79,767	40,603	3,705	60,888
336	37905	Meas. & Reg. Sta. Equipment T.b.	3.0	Peak Day	0	0	0	0	0
337	38000	Services	99.0	-	0	-	-	-	-
338	38100	Meters	99.0	-	0	-	-	-	-
339	38200	Meter Installations	99.0	-	0	-	-	-	-
340	38300	House Regulators	99.0	-	0	-	-	-	-
341	38400	House Reg. Installations	99.0	-	0	-	-	-	-
342	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
343	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
344					17,135,033	7,380,864	3,761,551	343,299	5,640,518
345		Total Distribution Plant							

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF PLANT IN SERVICE									
346									
347		General:							
348									
349	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	16,408	7,076	3,602	329	5,401
350	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	156,116	67,327	34,271	3,128	51,390
351	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
352	39002	Structures-Brick	6.4	P, S, T & D Plant - Demand	32,997	14,230	7,244	661	10,862
353	39003	Improvements	6.4	P, S, T & D Plant - Demand	132,628	57,154	29,093	2,655	43,626
354	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	1,359	586	298	27	447
355	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	238,940	103,045	52,453	4,787	78,654
356	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	212,681	91,721	46,689	4,261	70,010
357	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
358	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
359	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	8,837	3,811	1,940	177	2,909
360	39201	Trucks	6.4	P, S, T & D Plant - Demand	3,997	1,724	877	80	1,316
361	39202	Trailers	6.4	P, S, T & D Plant - Demand	394	170	87	8	130
362	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
363	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	306,744	132,287	67,338	6,146	100,974
364	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
365	39603	Ditchers	6.4	P, S, T & D Plant - Demand	35,369	15,253	7,764	709	11,643
366	39604	Backhoes	6.4	P, S, T & D Plant - Demand	27,034	11,659	5,935	542	8,899
367	39605	Welders	6.4	P, S, T & D Plant - Demand	6,985	3,012	1,533	140	2,299
368	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	27,429	11,829	6,021	550	9,029
369	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
370	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
371	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	12,080	5,210	2,652	242	3,977
372	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	572,758	247,008	125,734	11,475	188,541
373	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
374	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	32,059	13,826	7,038	642	10,553
375	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	20,670	8,914	4,538	414	6,804
376	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	93,227	40,205	20,466	1,868	30,688
377	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
378	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
379	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	599,666	258,612	131,641	12,014	197,398
380	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	42,548	18,350	9,341	852	14,006
381	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	63,047	27,190	13,840	1,263	20,754
382	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
383	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
384					2,843,874	1,140,199	580,394	52,970	670,312
385		Total General Plant							
386					61,717,764	26,616,438	13,548,530	1,236,512	20,316,283
387		TOTAL DIRECT PLANT							
388			6.4	P, S, T & D Plant - Demand	757,005	326,467	166,181	15,167	249,191
389		CWIP w/o AFUDC							
390									
391		Kentucky Mid-States General Office:							
392									
393		Intangible Plant:							
394									
395	30100	Organization	6.4	P, S, T & D Plant - Demand	11,520	4,958	2,529	231	3,792
396	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
397	30300	Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	68,978	29,748	15,143	1,382	22,707
398									
399		Total Intangible Plant:			80,500	34,716	17,672	1,613	26,499
400									
401		General:							
402									
403	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
404	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	11,149	4,808	2,448	223	3,670
405	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	56,908	24,542	12,493	1,140	18,733
407	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	359	155	79	7	118
408	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	2,414	1,041	530	48	795
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	4,039	1,742	887	81	1,329
410	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
411	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
413	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
415	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	259	112	57	5	85
416	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	8,891	3,877	1,974	180	2,960
417	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	528	228	116	11	174
418	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
419	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
420	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
421	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	19,601	8,453	4,303	393	6,452
422	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
423	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
425	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	53,398	23,028	11,722	1,070	17,578
426	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	4,787	2,064	1,051	96	1,576
427	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	4,455	1,921	978	89	1,467
428	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	514	222	113	10	189
429	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	150,928	65,089	33,132	3,024	49,583
430	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
431	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
432	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	65,806	28,380	14,446	1,318	21,662
433	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	7,849	3,385	1,723	157	2,584
434	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	53,950	23,267	11,843	1,081	17,759
435	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
436	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
437									
438		Total General Plant			445,935	192,314	97,893	8,934	146,793
439									
440		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	(9,101)	(3,925)	(1,898)	(182)	(2,986)

Almos Energy Corporation, Kentucky/Mid-States Division										
Kentucky Jurisdiction Case No. 2009-00354										
Forecasted Test Period: Twelve Months Ended March 31, 2011										
ALLOCATION OF PLANT IN SERVICE										
441										
442		Shared Services General Office:								
443										
444		General:								
445										
446	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
447	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
448	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
449	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
450	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
451	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	76,640	33,062	16,024	1,535	25,228	
452	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	99,047	42,715	21,743	1,984	32,604	
453	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	230	99	51	5	76	
454	39103	Office Machines	6.4	P, S, T & D Plant - Demand	440	190	97	9	145	
455	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
456	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
457	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
458	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
459	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	379	163	83	8	125	
460	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
461	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
462	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
463	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
464	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	14,078	6,071	3,091	282	4,634	
465	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
466	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
467	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
468	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,925	830	423	39	634	
469	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	166	71	36	3	55	
470	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	152,098	65,594	33,389	3,047	50,068	
471	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	119,206	51,409	26,169	2,388	39,240	
472	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	19,638	8,555	4,355	397	6,530	
473	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	9,936	4,285	2,181	199	3,271	
474	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	10,521	4,537	2,310	211	3,463	
475	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	43,704	18,848	9,594	876	14,386	
476	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	14,312	6,172	3,142	287	4,711	
477	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	771,804	332,849	169,430	15,463	254,063	
478	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	23,360	10,074	5,128	468	7,690	
479	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
480		Total General Plant			1,357,684	585,516	298,044	27,201	446,923	
481										
482										
483		CWP w/o AFUDC	6.4	P, S, T & D Plant - Demand	136,959	59,065	30,066	2,744	45,084	
484										
485		Shared Services Customer Support:								
486										
487		General:								
488										
489	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
490	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
491	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
492	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
493	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
494	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	33,916	14,627	7,445	680	11,164	
495	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	2,677	1,154	588	54	881	
496	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
497	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
498	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
499	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
500	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
501	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
502	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
503	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
504	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
505	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
506	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
507	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	243,331	104,839	53,417	4,875	80,100	
508	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
509	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
510	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
511	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	20	9	4	0	7	
512	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
513	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	108,029	46,589	23,715	2,164	35,561	
514	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	84,956	36,638	18,650	1,702	27,966	
515	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	4,622	1,993	1,015	93	1,522	
516	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
517	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
518	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	39,702	17,122	8,716	795	13,069	
519	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	32,443	13,991	7,122	650	10,680	
520	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	898,589	387,517	197,257	18,003	295,791	
521	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
522	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	232,957	100,465	51,140	4,667	76,685	
523										
524		Total General Plant			1,681,222	725,045	369,069	33,683	553,426	
525										
526		CWP w/o AFUDC	6.4	P, S, T & D Plant - Demand	21,685	9,352	4,760	434	7,138	
527										
528		TOTAL PLANT IN SERVICE - DEMAND			65,283,105	28,154,028	14,331,208	1,307,943	21,489,824	
529										
530		TOTAL CWP W/O AFUDC - DEMAND			806,548	390,959	199,009	18,163	298,418	

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF PLANT IN SERVICE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
531		Intangible Plant:							
532									
533	30100	Organization	6.6	P, S, T & D Plant - Commodity	89	30	16	2	41
534	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,285	432	234	22	596
535	30300	Misc Intangible Plant	99.0		0	-	-	-	-
536									
537		Total Intangible Plant:			1,374	462	251	24	538
538									
539		Production Plant:							
540									
541	32520	Producing Leaseholds	99.0		0	-	-	-	-
542	32540	Rights of Ways	99.0		0	-	-	-	-
543	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
544	33201	Field Lines	99.0		0	-	-	-	-
545	33202	Tributary Lines	99.0		0	-	-	-	-
546	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
547	33600	Purification Equipment	99.0		0	-	-	-	-
548									
549		Total Production Plant			0	0	0	0	0
550									
551		Storage Plant:							
552									
553	35010	Land	1.5	Winter Volumes	130,563	43,915	23,803	2,258	60,588
554	35020	Rights of Way	1.5	Winter Volumes	2,341	787	427	40	1,086
555	35100	Structures and Improvements	1.5	Winter Volumes	5,625	1,892	1,026	97	2,610
556	35102	Compression Station Equipment	1.5	Winter Volumes	76,631	25,775	13,971	1,325	35,560
557	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	3,891	2,109	200	5,369
558	35104	Other Structures	1.5	Winter Volumes	68,721	23,115	12,529	1,189	31,889
559	35200	Wells \ Rights of Way	1.5	Winter Volumes	177,087	59,564	32,285	3,063	82,175
560	35201	Well Construction	1.5	Winter Volumes	938,391	315,631	171,080	16,230	435,449
561	35202	Well Equipment	1.5	Winter Volumes	238,669	80,277	43,512	4,128	110,752
562	35203	Cushion Gas	1.5	Winter Volumes	847,416	285,032	154,494	14,657	393,234
563	35210	Leaseholds	1.5	Winter Volumes	89,265	30,025	16,274	1,544	41,422
564	35211	Storage Rights	1.5	Winter Volumes	27,307	9,185	4,978	472	12,672
565	35301	Field Lines	1.5	Winter Volumes	89,250	30,020	16,271	1,544	41,416
566	35302	Tributary Lines	1.5	Winter Volumes	104,729	35,226	19,093	1,811	48,598
567	35400	Compressor Station Equipment	1.5	Winter Volumes	463,949	156,051	84,584	8,024	215,280
568	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	121,241	40,780	22,104	2,097	56,260
569	35600	Purification Equipment	1.5	Winter Volumes	82,424	27,724	15,027	1,426	38,248
570									
571		Total Storage Plant			3,475,180	1,168,890	633,567	60,107	1,612,616
572									
573		Transmission:							
574									
575	36510	Land & Land Rights	99.0		0	-	-	-	-
576	36520	Rights of Way	99.0		0	-	-	-	-
577	36602	Structures & Improvements	99.0		0	-	-	-	-
578	36603	Other Structures	99.0		0	-	-	-	-
579	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
580	36701	Mains - Steel	99.0		0	-	-	-	-
581	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
582	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
583									
584		Total Transmission Plant			0	0	0	0	0
585									
586		Distribution:							
587									
588	37400	Land & Land Rights	99.0		0	-	-	-	-
589	37401	Land	99.0		0	-	-	-	-
590	37402	Land Rights	99.0		0	-	-	-	-
591	37403	Land Other	99.0		0	-	-	-	-
592	37500	Structures & Improvements	99.0		0	-	-	-	-
593	37501	Structures & Improvements T.B.	99.0		0	-	-	-	-
594	37502	Land Rights	99.0		0	-	-	-	-
595	37503	Improvements	99.0		0	-	-	-	-
596	37600	Mains Cathodic Protection	99.0		0	-	-	-	-
597	37601	Mains - Steel	99.0		0	-	-	-	-
598	37602	Mains - Plastic	99.0		0	-	-	-	-
599	37800	Meas. & Reg. Sta. Equip - General	99.0		0	-	-	-	-
600	37900	Meas. & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-
601	37905	Meas. & Reg. Sta. Equipment T.b.	99.0		0	-	-	-	-
602	38000	Services	99.0		0	-	-	-	-
603	38100	Meters	99.0		0	-	-	-	-
604	38200	Meter Installations	99.0		0	-	-	-	-
605	38300	House Regulators	99.0		0	-	-	-	-
606	38400	House Reg. Installations	99.0		0	-	-	-	-
607	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
608	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
609									
610		Total Distribution Plant			0	0	0	0	0

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF PLANT IN SERVICE									
611									
612		General:							
613									
614	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	966	326	176	17	448
615	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	9,188	3,080	1,675	169	4,263
616	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
617	39002	Structures-Brick	6.6	P, S, T & D Plant - Commodity	1,942	653	354	34	801
618	39003	Improvements	6.6	P, S, T & D Plant - Commodity	7,799	2,623	1,422	135	3,619
619	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	80	27	15	1	37
620	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	14,062	4,730	2,564	243	6,525
621	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	12,516	4,210	2,282	216	5,808
622	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
623	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	520	175	95	9	241
625	39201	Trucks	6.6	P, S, T & D Plant - Commodity	235	79	43	4	109
626	39202	Trailers	6.6	P, S, T & D Plant - Commodity	23	8	4	0	11
627	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
628	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	18,052	6,072	3,291	312	8,377
629	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
630	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	2,081	700	379	36	966
631	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	1,591	535	290	28	738
632	39605	Welders	6.6	P, S, T & D Plant - Commodity	411	139	75	7	191
633	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,614	543	294	28	749
634	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
635	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
636	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	711	239	130	12	330
637	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	33,707	11,338	6,145	583	15,642
638	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
639	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	1,887	635	344	33	875
640	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,216	409	222	21	564
641	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	5,488	1,845	1,000	95	2,546
642	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
643	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
644	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	35,291	11,870	6,434	610	16,376
645	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	2,504	842	457	43	1,162
646	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	3,710	1,248	676	64	1,722
647	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
648	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
649		Total General Plant			155,594	52,335	28,367	2,691	72,202
651		TOTAL DIRECT PLANT			3,632,149	1,221,687	662,185	62,822	1,685,456
653									
654		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	44,550	14,985	8,122	771	20,673
655									
656		Kentucky Mid-States General Office:							
657									
658		Intangible Plant:							
659									
660	30100	Organization	6.6	P, S, T & D Plant - Commodity	678	228	124	12	315
661	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
662	30300	Misc Intangible Plant	6.6	P, S, T & D Plant - Commodity	4,059	1,365	740	70	1,884
663									
664		Total Intangible Plant:			4,737	1,593	864	82	2,199
665									
666		General:							
667									
668	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
669	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	656	221	120	11	304
670	39602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
671	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	3,349	1,126	611	58	1,554
672	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	21	7	4	0	10
673	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	142	48	26	2	66
674	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	238	80	43	4	110
675	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
676	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
677	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
678	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
679	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
680	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	15	5	3	0	7
681	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	529	178	96	9	246
682	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	31	10	6	1	14
683	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
684	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
685	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
686	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,154	388	210	20	535
687	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
688	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
689	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
690	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3,143	1,057	573	54	1,458
691	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	282	95	51	5	131
692	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	262	88	48	5	122
693	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	30	10	6	1	14
694	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	8,882	2,988	1,619	154	4,122
695	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
696	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
697	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	3,873	1,303	706	67	1,797
698	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	462	165	84	8	214
699	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	3,175	1,058	579	55	1,473
700	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
701	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
702									
703		Total General Plant			26,244	8,827	4,785	454	12,178
704									
705		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	(536)	(180)	(88)	(9)	(249)

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF PLANT IN SERVICE									
706									
707		Shared Services General Office:							
708									
709		General:							
710									
711	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
712	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
713	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
714	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
715	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
716	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	4,510	1,517	822	78	2,093
717	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	6,829	1,961	1,063	101	2,705
718	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	14	5	-	0	6
719	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	26	9	5	0	12
720	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
721	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
722	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
723	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
724	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	22	7	4	0	10
725	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
726	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
727	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
728	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
729	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	829	279	151	14	384
730	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
731	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
732	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
733	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	113	38	21	2	53
734	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	10	3	2	0	6
735	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	8,951	3,011	1,632	155	4,154
736	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	7,015	2,360	1,279	121	3,255
737	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,167	393	213	20	542
738	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	585	197	107	10	271
739	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	619	208	113	11	287
740	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,572	865	469	44	1,194
741	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	842	283	154	15	391
742	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	45,421	15,278	8,281	786	21,077
743	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,375	462	251	24	638
744	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
745									
746		Total General Plant			79,901	26,875	14,567	1,362	37,077
747									
748		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	8,060	2,711	1,469	139	3,740
749									
750		Shared Services Customer Support:							
751									
752		General:							
753									
754	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
755	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
756	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
757	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
758	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
759	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	1,996	671	364	35	926
760	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	158	53	29	3	73
761	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
762	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
763	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
764	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
765	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
766	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
767	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
768	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
769	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
770	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
771	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
772	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	14,320	4,817	2,611	248	6,645
773	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
774	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
775	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
776	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	1
777	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
778	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	6,356	2,138	1,159	110	2,950
779	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	5,000	1,682	912	86	2,320
780	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	272	81	50	5	126
781	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
782	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
783	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,336	786	426	40	1,084
784	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	1,909	642	348	33	886
785	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	62,882	17,787	9,641	915	24,539
786	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
787	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	13,710	4,611	2,499	237	6,362
788									
789		Total General Plant			80,942	33,279	18,038	1,711	45,913
790									
791		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	1,276	429	233	22	592
792									
793		TOTAL PLANT IN SERVICE - COMMODITY			3,841,973	1,292,262	700,438	66,451	1,782,822
794									
795		TOTAL CWP W/O AFUDC - COMMODITY			53,351	17,845	9,727	923	24,757

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF PLANT IN SERVICE									
Total Plant In Service									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
796		Intangible Plant:							
797					8,330	6,039	1,474	92	724
798	30100	Organization			119,853	86,099	21,207	1,329	10,417
799	30200	Franchisee & Consents			0	-	-	-	-
800	30300	Misc Intangible Plant							
801					128,182	92,938	22,681	1,422	11,142
802		Total Intangible Plant:							
803									
804		Production Plant:							
805					2,353	1,015	516	47	774
806	32520	Producing Leaseholds			83,422	35,977	18,313	1,671	27,461
807	32540	Rights of Ways			3,492	1,506	767	70	1,160
808	33100	Production Gas Wells Equipment			47,163	20,339	10,353	945	15,525
809	33201	Field Lines			528,218	227,800	115,957	10,583	173,879
810	33202	Tributary Lines			182,384	82,968	42,233	3,854	63,329
811	33400	Field Meas. & Reg. Sta. Equip			44,369	19,135	9,740	889	14,606
812	33600	Purification Equipment							
813					801,402	388,739	197,878	18,060	296,724
814		Total Production Plant							
815									
816		Storage Plant:							
817					281,127	100,222	52,465	4,874	103,565
818	35010	Land			4,682	1,787	941	87	1,857
819	35020	Rights of Way			11,250	4,318	2,260	210	4,462
820	35100	Structures and Improvements			153,261	58,823	30,793	2,861	60,785
821	35102	Compression Station Equipment			23,138	8,881	4,649	432	9,177
822	35103	Meas. & Reg. Sta. Structures			137,443	52,751	27,515	2,565	54,511
823	35104	Other Structures			354,174	135,934	71,160	6,611	140,469
824	35200	Wells \ Rights of Way			1,876,783	720,323	377,078	35,031	744,349
825	35201	Well Construction			477,339	183,206	95,906	8,910	189,317
826	35202	Well Equipment			1,694,833	650,489	340,523	31,635	672,187
827	35203	Cushion Gas			178,530	68,521	35,870	3,332	70,807
828	35210	Leaseholds			54,614	20,961	10,873	1,019	21,651
829	35211	Storage Rights			178,501	60,510	35,864	3,332	70,795
830	35301	Field Lines			209,458	80,392	42,084	3,910	83,073
831	35302	Tributary Lines			927,888	356,134	186,431	17,320	368,013
832	35400	Compressor Station Equipment			242,482	93,066	48,719	4,526	96,171
833	35500	Meas & Reg. Equipment			164,849	63,270	33,121	3,077	65,381
834	35600	Purification Equipment							
835					6,950,361	2,667,598	1,398,453	129,732	2,756,578
836		Total Storage Plant							
837									
838		Transmission:							
839					26,870	11,631	5,921	540	8,878
840	36510	Land & Land Rights			867,772	374,236	190,497	17,308	285,654
841	36520	Rights of Way			44,243	19,080	9,712	886	14,564
842	36602	Structures & Improvements			60,940	26,281	13,378	1,221	20,060
843	36603	Other Structures			403,219	173,893	88,510	8,078	132,732
844	36700	Mains Cathodic Protection			33,483,557	14,440,138	7,350,444	670,841	11,022,133
845	36701	Mains - Steel			695,357	258,754	130,695	11,928	195,980
846	36900	Meas. & Reg. Equipment			2,056,866	887,045	451,531	41,209	677,080
847	36901	Meas. & Reg. Equipment							
848					37,638,925	16,189,058	8,240,695	752,090	12,357,081
849		Total Transmission Plant							
850									
851		Distribution:							
852					88,321	80,750	12,409	386	4,777
853	37400	Land & Land Rights			37,326	30,656	4,711	146	1,813
854	37401	Land			244,548	200,844	30,664	950	11,880
855	37402	Land Rights			2,784	2,288	351	11	135
856	37403	Land Other			321,845	264,327	40,620	1,263	15,638
857	37500	Structures & Improvements			95,901	78,762	12,104	376	4,659
858	37501	Structures & Improvements T.B.			45,581	30,264	5,800	183	2,263
859	37502	Land Rights			4,005	3,289	605	16	195
860	37503	Improvements			10,548,266	8,663,130	1,331,297	41,395	512,445
861	37600	Mains Cathodic Protection			70,075,715	57,552,116	8,844,255	274,998	3,494,346
862	37601	Mains - Steel			31,056,673	25,506,372	3,919,662	121,876	1,598,763
863	37602	Mains - Plastic			3,257,718	2,675,514	411,157	6,245	77,307
864	37800	Meas & Reg. Sta. Equip - General			1,591,303	1,308,913	200,838	5,027	62,226
865	37900	Meas & Reg. Sta. Equip - City Gate			1,280,877	1,051,964	161,659	105,183	106,751
866	37905	Meas & Reg. Sta. Equipment T.B.			87,270,653	77,418,709	9,640,008	491,761	498,823
867	38000	Services			15,764,425	9,471,031	5,302,710	1,457,929	1,479,161
868	38100	Meters			46,736,905	28,078,834	15,720,582	169,950	172,436
869	38200	Meter Installations			5,448,430	3,273,335	1,832,699	4,813	4,883
870	38300	House Regulators			154,276	92,687	51,894	-	4,738,998
871	38400	House Reg. Installations			4,738,998	-	-	-	-
872	38500	Ind. Meas. & Reg. Sta. Equipment			0	-	-	-	-
873	38600	Other Prop. On Cust. Prem							
874					278,775,562	215,789,784	47,524,606	2,695,312	12,765,860
875		Total Distribution Plant							

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2009-00354							
Forecasted Test Period: Twelve Months Ended March 31, 2011							
ALLOCATION OF PLANT IN SERVICE							
876							
877		General:					
878							
879	38900	Land & Land Rights	90,075	65,309	15,938	999	7,029
880	39000	Structures & Improvements	857,020	621,378	151,646	9,505	74,491
881	39001	Structures-Frame	0				
882	39002	Structures-Brick	181,144	131,337	32,052	2,009	15,745
883	39003	Improvements	727,533	527,494	128,733	8,069	63,237
884	39004	Air Conditioning Equipment	7,461	5,410	1,320	83	649
885	39009	Improvement to leased Premises	1,311,684	951,038	232,098	14,547	114,011
886	39100	Office Furniture & Equipment	1,167,541	846,520	206,591	12,948	101,482
887	39102	Remittance Processing Equip	0				
888	39103	Office Machines	0				
889	39200	Transportation Equipment	48,511	35,173	8,584	536	4,217
890	39201	Trucks	21,941	15,808	3,882	243	1,907
891	39202	Trailers	2,163	1,568	383	24	188
892	39300	Stores Equipment	0				
893	39400	Tools, Shop & Garage Equipment	1,683,916	1,220,915	297,961	18,676	146,364
894	39500	Power Operated Equipment	0				
895	39603	Ditchers	194,181	140,776	34,356	2,153	16,876
896	39604	Backhoes	148,407	107,602	26,260	1,646	12,899
897	39605	Welders	38,343	27,800	6,705	425	3,333
898	39700	Communication Equipment	150,577	109,175	26,644	1,670	13,088
899	39701	Communication Equipment - Mobile Radios	0				
900	39702	Communication Equipment - Fixed Radios	0				
901	39705	Communication Equip. - Telemetering	66,316	48,082	11,734	735	5,764
902	39800	Miscellaneous Equipment	3,144,238	2,279,714	556,358	34,871	273,294
903	39900	Other Tangible Property	0				
904	39901	Other Tangible Property - Servers - HW	175,990	127,601	31,141	1,952	15,297
905	39902	Other Tangible Property - Servers - SW	113,473	82,273	20,078	1,258	9,063
906	39903	Other Tangible Property - Network - HW	511,781	371,065	90,557	5,676	44,464
907	39904	Other Tang. Property - CPU	0				
908	39905	Other Tangible Property - MF - Hardware	0				
909	39906	Other Tang. Property - PC Hardware	3,291,950	2,386,813	582,495	36,510	285,133
910	39907	Other Tang. Property - PC Software	233,579	169,359	41,331	2,591	20,303
911	39908	Other Tang. Property - Mainframe SW	346,104	250,941	61,241	3,838	30,083
912	39909	Other Tang. Property - Application Software	0				
913	39924	Other Tang. Property - General Startup Costs	0				
914		Total General Plant	14,513,918	10,523,247	2,568,167	160,968	1,261,537
916		TOTAL DIRECT PLANT	338,808,350	245,651,364	59,950,481	3,757,583	29,448,921
919		CWIP w/o AFUDC	4,155,688	3,013,061	735,329	46,089	361,209
921		Kentucky Mid-States General Office:					
922							
923		Intangible Plant:					
924							
925	30100	Organization	63,243	45,854	11,191	701	5,497
926	30200	Franchises & Consents	0				
927	30300	Misc Intangible Plant	378,671	274,553	67,004	4,200	32,914
928		Total Intangible Plant:	441,914	320,407	78,194	4,901	38,411
930							
931		General:					
932							
933	37400	Land & Land Rights	0				
934	39001	Structures-Frame	61,205	44,376	10,830	679	5,320
935	36602	Structures & Improvements	0				
936	38900	Land & Land Rights	312,405	226,508	55,279	3,465	27,154
937	39004	Air Conditioning Equipment	1,870	1,428	349	22	171
938	39009	Improvement to leased Premises	13,253	9,609	2,345	147	1,152
939	39100	Office Furniture & Equipment	22,170	16,074	3,923	246	1,927
940	39102	Remittance Processing Equip	0				
941	39103	Office Machines	0				
942	39200	Transportation Equipment	0				
943	39201	Trucks	0				
944	39202	Trailers	0				
945	39300	Stores Equipment	1,420	1,030	251	18	123
946	39400	Tools, Shop & Garage Equipment	49,356	35,785	8,733	547	4,290
947	39500	Power Operated Equipment	2,900	2,103	513	32	252
948	39603	Ditchers	0				
949	39604	Backhoes	0				
950	39605	Welders	0				
951	39700	Communication Equipment	107,600	78,015	19,039	1,193	9,353
952	39701	Communication Equipment - Mobile Radios	0				
953	39702	Communication Equipment - Fixed Radios	0				
954	39705	Communication Equip. - Telemetering	0				
955	39800	Miscellaneous Equipment	293,135	212,536	51,069	3,251	25,479
956	39900	Other Tangible Property	26,276	19,052	4,049	291	2,284
957	39901	Other Tangible Property - Servers - HW	24,457	17,733	4,328	271	2,128
958	39902	Other Tangible Property - Servers - SW	2,823	2,047	500	31	245
959	39903	Other Tangible Property - Network - HW	828,541	600,730	146,606	9,169	72,018
960	39904	Other Tang. Property - CPU	0				
961	39905	Other Tangible Property - MF - Hardware	0				
962	39906	Other Tang. Property - PC Hardware	361,254	261,925	63,922	4,007	31,400
963	39907	Other Tang. Property - PC Software	43,089	31,242	7,624	478	3,745
964	39908	Other Tang. Property - Mainframe SW	296,165	214,734	52,405	3,285	26,742
965	39909	Other Tang. Property - Application Software	0				
966	39924	Other Tang. Property - General Startup Costs	0				
967		Total General Plant	2,448,021	1,774,926	433,165	27,150	212,780
969							
970		CWIP w/o AFUDC	(49,862)	(38,225)	(8,841)	(554)	(4,343)

Almas Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
1						
ALLOCATION OF PLANT IN SERVICE						
971						
972		Shared Services General Office:				
973						
974		General:				
975						
976	37400	Land & Land Rights	0	-	-	-
977	39001	Structures Frame	0	-	-	-
978	36602	Structures & Improvements	0	-	-	-
979	37503	Improvements	0	-	-	-
980	39004	Air Conditioning Equipment	0	-	-	-
981	39009	Improvement to leased Premises	420,723	305,044	74,445	4,666
982	39100	Office Furniture & Equipment	543,733	394,231	86,211	6,030
983	39102	Remittance Processing Equip	1,264	916	224	14
984	39103	Office Machines	2,415	1,751	427	27
985	39200	Transportation Equipment	0	-	-	-
986	39201	Trucks	0	-	-	-
987	39202	Trailers	0	-	-	-
988	39300	Stores Equipment	0	-	-	-
989	39400	Tools, Shop & Garage Equipment	2,079	1,507	368	23
990	39600	Power Operated Equipment	0	-	-	-
991	39603	Ditchers	0	-	-	-
992	39604	Backhoes	0	-	-	-
993	39605	Welders	0	-	-	-
994	39700	Communication Equipment	77,285	56,035	13,675	857
995	39701	Communication Equipment - Mobile Radios	0	-	-	-
996	39702	Communication Equipment - Fixed Radios	0	-	-	-
997	39705	Communication Equip. - Telemetering	0	-	-	-
998	39800	Miscellaneous Equipment	10,570	7,664	1,870	117
999	39900	Other Tangible Property	909	659	161	10
1000	39901	Other Tangible Property - Servers - HW	834,965	605,387	147,743	9,260
1001	39902	Other Tangible Property - Servers - SW	654,399	474,469	115,793	7,258
1002	39903	Other Tangible Property - Network - HW	108,904	78,960	19,270	1,208
1003	39904	Other Tang. Property - CPU	54,547	39,549	9,652	605
1004	39905	Other Tangible Property - MF - Hardware	57,758	41,877	10,220	641
1005	39906	Other Tang. Property - PC Hardware	239,917	173,950	42,452	2,661
1006	39907	Other Tang. Property - PC Software	76,567	56,965	13,902	871
1007	39908	Other Tang. Property - Mainframe SW	4,236,829	3,071,965	749,704	46,990
1008	39909	Other Tang. Property - Application Software	126,236	92,977	22,691	1,422
1009	39924	Other Tang. Property - General Startup Costs	0	-	-	-
1010						
1011		Total General Plant	7,453,198	5,403,905	1,318,807	82,660
1012						
1013		CWIP w/o AFUDC	751,858	545,131	133,038	8,339
1014						
1015		Shared Services Customer Support:				
1016						
1017		General:				
1018						
1019	37400	Land & Land Rights	0	-	-	-
1020	39001	Structures Frame	0	-	-	-
1021	36602	Structures & Improvements	0	-	-	-
1022	37503	Improvements	0	-	-	-
1023	39004	Air Conditioning Equipment	0	-	-	-
1024	39009	Improvement to leased Premises	186,186	134,993	32,945	2,065
1025	39100	Office Furniture & Equipment	14,695	10,655	2,600	163
1026	39102	Remittance Processing Equip	0	-	-	-
1027	39103	Office Machines	0	-	-	-
1028	39200	Transportation Equipment	0	-	-	-
1029	39201	Trucks	0	-	-	-
1030	39202	Trailers	0	-	-	-
1031	39300	Stores Equipment	0	-	-	-
1032	39400	Tools, Shop & Garage Equipment	0	-	-	-
1033	39600	Power Operated Equipment	0	-	-	-
1034	39603	Ditchers	0	-	-	-
1035	39604	Backhoes	0	-	-	-
1036	39605	Welders	0	-	-	-
1037	39700	Communication Equipment	1,335,799	968,615	236,363	14,815
1038	39701	Communication Equipment - Mobile Radios	0	-	-	-
1039	39702	Communication Equipment - Fixed Radios	0	-	-	-
1040	39705	Communication Equip. - Telemetering	0	-	-	-
1041	39800	Miscellaneous Equipment	111	80	20	1
1042	39900	Other Tangible Property	0	-	-	-
1043	39901	Other Tangible Property - Servers - HW	593,042	429,982	104,936	6,577
1044	39902	Other Tangible Property - Servers - SW	466,379	338,146	82,523	5,172
1045	39903	Other Tangible Property - Network - HW	25,375	18,398	4,490	281
1046	39904	Other Tang. Property - CPU	0	-	-	-
1047	39905	Other Tangible Property - MF - Hardware	0	-	-	-
1048	39906	Other Tang. Property - PC Hardware	217,950	158,023	38,565	2,417
1049	39907	Other Tang. Property - PC Software	178,099	129,130	31,514	1,975
1050	39908	Other Tang. Property - Mainframe SW	4,932,818	3,576,516	872,838	54,708
1051	39909	Other Tang. Property - Application Software	0	-	-	-
1052	39924	Other Tang. Property - General Startup Costs	1,278,652	927,225	226,267	14,183
1053						
1054		Total General Plant	9,228,306	6,681,664	1,633,081	102,358
1055						
1056		CWIP w/o AFUDC	119,041	86,310	21,064	1,320
1057						
1058		TOTAL PLANT IN SERVICE	358,380,789	259,842,267	63,413,729	3,974,653
1059						
1060		TOTAL CWIP W/O AFUDC	4,976,625	3,608,278	800,589	55,194

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
1		Intangible Plant:							
2									
3	30100	Organization	6.2	P, S, T & D Plant - Customer	6,723	5,355	1,125	60	183
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	96,735	77,051	16,160	870	2,634
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
6									
7		Total Intangible Plant:			103,458	82,406	17,305	930	2,818
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-
12	32540	Rights of Way	99.0	-	0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip.	99.0	-	0	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-
18									
19		Total Production Plant:			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0	-	0	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-
29	35200	Wells & Rights of Way	99.0	-	0	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	-
39	35800	Purification Equipment	99.0	-	0	-	-	-	-
40									
41		Total Storage Plant:			0	-	-	-	-
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
53									
54		Total Transmission Plant:			0	-	-	-	-
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Bills	48,093	43,373	5,401	59	60
59	37401	Land	2.0	Bills	(6,203)	(5,503)	(685)	(7)	(8)
60	37402	Land Rights	2.0	Bills	34,307	30,434	3,790	41	42
61	37403	Land Other	2.0	Bills	0	-	-	-	-
62	37500	Structures & Improvements	2.0	Bills	54,970	48,765	6,072	66	67
63	37501	Structures & Improvements T.B.	2.0	Bills	69,397	61,563	7,666	84	85
64	37502	Land Rights	2.0	Bills	35,842	32,883	4,070	44	45
65	37503	Improvements	2.0	Bills	552	489	61	1	1
66	37600	Mains Cathodic Protection	2.0	Bills	1,786,781	1,585,072	197,370	2,154	2,186
67	37601	Mains - Steel	2.0	Bills	35,503,833	31,495,822	3,921,791	42,781	43,429
68	37602	Mains - Plastic	2.0	Bills	6,877,670	7,875,474	980,637	10,700	10,859
69	37800	Meas & Reg. Sta. Equip. - General	2.0	Bills	1,177,425	1,044,505	130,080	1,419	1,440
70	37800	Meas & Reg. Sta. Equip. - City Gate	2.0	Bills	254,331	225,620	28,094	307	311
71	37805	Meas & Reg. Sta. Equipment T.B.	2.0	Bills	849,612	753,700	93,649	1,024	1,039
72	38000	Services	2.0	Bills	47,439,241	42,052,980	5,240,078	57,175	58,028
73	38100	Meters	4.0	Meter Investment	4,097,072	2,455,452	1,374,770	127,494	129,350
74	38200	Meter Installations	4.0	Meter Investment	10,405,132	6,299,311	3,526,904	327,077	331,840
75	38300	House Regulators	4.0	Meter Investment	3,133,737	1,882,703	1,054,101	97,755	99,170
76	38400	House Reg. Installations	4.0	Meter Investment	111,025	68,702	37,340	3,463	3,614
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to Ind. & Trans.	2,458,576	-	-	-	2,458,576
78	38800	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
79									
80		Total Distribution Plant:			116,403,192	95,978,124	16,611,378	671,646	3,141,043

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
81									
82	General:								
83									
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	22,970	16,299	3,842	206	628
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	134,834	107,477	22,570	1,213	3,875
86	39001	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	39002	Improvements	6.2	P, S, T & D Plant - Customer	112,559	89,654	16,827	1,012	3,065
88	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	241,083	192,743	40,475	2,175	6,590
89	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	5,336	4,250	893	48	145
90	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	965,670	769,065	161,680	8,690	26,326
91	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	(1,478,892)	(1,176,340)	(247,026)	(13,276)	(40,220)
92	39102	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	(89,967)	(69,270)	(14,548)	(782)	(2,369)
94	39200	Trucks	6.2	P, S, T & D Plant - Customer	(417,367)	(332,438)	(69,810)	(3,762)	(11,366)
95	39201	Trailers	6.2	P, S, T & D Plant - Customer	21,722	17,302	3,633	195	592
96	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	14,273	11,368	2,387	128	389
97	39300	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	256,952	204,066	42,970	2,310	6,998
99	39600	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39603	Backhoes	6.2	P, S, T & D Plant - Customer	(54,110)	(43,099)	(9,051)	(488)	(1,474)
101	39604	Welders	6.2	P, S, T & D Plant - Customer	23,702	16,879	3,964	213	645
102	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	18,119	12,839	2,988	145	439
103	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	(239,083)	(190,433)	(39,900)	(2,149)	(6,511)
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	(17,627)	(14,199)	(2,982)	(160)	(485)
105	39702	Communication Equip. - Telemetry	6.2	P, S, T & D Plant - Customer	(27,552)	(21,945)	(4,808)	(248)	(750)
106	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	(111,518)	(88,626)	(18,653)	(1,022)	(3,037)
107	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	1,060,188	844,454	177,331	9,531	28,072
108	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	142,045	113,141	23,759	1,277	3,898
110	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	95,612	76,156	15,992	860	2,604
111	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	413,068	329,014	69,091	3,713	11,249
112	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	2,009,476	1,600,574	336,113	16,004	54,725
115	39907	Other Tang. Property - Mainframe SAW	6.2	P, S, T & D Plant - Customer	188,526	150,164	31,534	1,895	5,134
116	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	280,122	223,121	46,854	2,518	7,529
117	39909	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
118		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(5,326,837)	(4,242,975)	(891,005)	(47,886)	(145,070)
119									
120		Total General Plant			(1,751,864)	(1,395,462)	(293,041)	(15,749)	(47,712)
121									
122		TOTAL DIRECT RESERVE FOR DEPRECIATION			114,754,888	94,666,068	16,335,642	656,827	3,099,149
123									
124		Kentucky Mid-States General Office:							
125									
126		Intangible Plant:							
127									
128	30100	Organization	99.0	-	0	-	-	-	-
129	30200	Franchises & Consents	99.0	-	0	-	-	-	-
130	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
131									
132		Total Intangible Plant:							
133									
134		General:							
135									
136	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
137	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	9,502	7,589	1,689	85	259
138	39002	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
139	39000	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	1,590	1,288	266	14	43
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	13,521	10,789	2,262	122	368
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	17,905	14,262	2,995	161	488
143	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	(312)	(249)	(52)	(3)	(8)
144	39103	Office Machines	6.2	P, S, T & D Plant - Customer	(5,968)	(4,754)	(998)	(54)	(163)
145	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	2,109	1,880	353	19	57
146	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
147	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
148	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	674	536	113	6	18
149	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	11,292	8,894	1,889	102	308
150	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	2,401	1,912	402	22	65
151	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
152	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
153	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
154	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	57,191	45,653	9,560	514	1,557
155	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
156	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
157	39705	Communication Equip. - Telemetry	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
158	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	62,250	65,613	13,757	739	2,240
159	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	21,208	16,893	3,547	191	578
160	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	19,740	15,723	3,302	177	538
161	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	3,172	2,627	531	29	86
162	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	116,551	92,834	19,495	1,048	3,174
163	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
164	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
165	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	300,275	239,173	50,225	2,699	8,177
166	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	34,778	27,701	5,817	313	847
167	39908	Other Tang. Property - Mainframe SAW	6.2	P, S, T & D Plant - Customer	490,976	391,089	82,123	4,414	13,371
168	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
169	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
170		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	14,229	11,334	2,380	128	388
171									
172		Total General Plant			1,193,083	950,306	190,560	10,725	32,492

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
173									
174		Shared Services General Office:							
175									
176		General							
177									
178	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
179	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	853	679	143	8	23
180	36802	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
181	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
182	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	303,408	241,668	50,749	2,727	8,263
183	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	265,610	211,568	44,428	2,388	7,234
184	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,255	1,000	210	11	34
185	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	2,065	1,645	345	10	58
186	39103	Office Machines	6.2	P, S, T & D Plant - Customer	308	246	52	3	8
187	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
188	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189	39202	Trailers	6.2	P, S, T & D Plant - Customer	30	24	5	0	1
190	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	215	171	38	2	6
191	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
193	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
194	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
195	39605	Welders	6.2	P, S, T & D Plant - Customer	24,617	19,608	4,118	221	670
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
197	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
198	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
199	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	2,369	1,879	395	21	64
200	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	119	95	20	1	3
201	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	246,085	195,896	41,158	2,212	6,701
202	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	95,690	76,219	16,006	880	2,608
203	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	51,728	41,202	6,552	465	1,409
204	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	44,624	35,543	7,464	401	1,218
205	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	47,179	37,579	7,891	424	1,285
206	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	181,595	144,643	30,374	1,632	4,945
207	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	62,246	49,580	10,412	560	1,685
208	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,681,760	1,339,544	281,298	15,118	45,800
209	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	109,114	86,910	18,251	981	2,972
210	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	0	0	0	0
211	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	(225)	(178)	(39)	(2)	(6)
212		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer					
213					3,120,628	2,485,620	521,950	28,053	84,895
214		Total General Plant			512,448	408,170	85,714	4,607	13,956
215									
216		Shared Services Customer Support							
217									
218		General							
219									
220	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
221	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
222	36802	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
223	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
224	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	102,838	81,912	17,201	824	2,801
225	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,894	1,508	317	17	52
226	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
227	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
228	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
229	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
230	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
231	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
232	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
233	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
234	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
235	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
236	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
237	39605	Welders	6.2	P, S, T & D Plant - Customer	643,070	512,214	107,582	5,781	17,513
238	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
239	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
240	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
241	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	38	30	6	0	1
242	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	(46)	(37)	(8)	(0)	(1)
243	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	478,423	381,867	80,190	4,310	13,058
244	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	333,133	265,345	55,721	2,995	9,072
245	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	17,877	14,239	2,990	181	487
246	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
247	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
248	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	148,524	118,301	24,843	1,335	4,045
249	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	119,897	95,500	20,054	1,078	3,265
250	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	2,996,053	2,366,396	501,132	26,933	81,592
251	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
252	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	1,037,390	826,295	173,518	9,326	28,252
253	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
254		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer					
255					5,880,091	4,683,570	883,526	62,859	180,134
256		Total General Plant							
257					124,948,487	102,785,584	18,040,699	748,464	3,373,780
258		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER							

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
259		Intangible Plant:							
260									
261	30100	Organization	6.4	P, S, T & D Plant - Demand	1,517	654	333	30	488
262	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	21,833	9,416	4,793	437	7,187
263	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
264									
265		Total Intangible Plant:			23,350	10,070	5,126	468	7,685
266									
267		Production Plant:							
268									
269	32520	Producing Leaseholds	3.0	Peak Day	439	189	96	0	144
270	32540	Rights of Ways	3.0	Peak Day	6,050	2,609	1,328	121	1,991
271	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,508	767	70	1,150
272	33201	Field Lines	3.0	Peak Day	47,163	20,339	10,353	945	16,525
273	33202	Tributary Lines	3.0	Peak Day	529,958	228,549	110,338	10,618	174,451
274	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	189,625	81,778	41,027	3,799	82,421
275	33600	Purification Equipment	3.0	Peak Day	7,391	3,187	1,022	148	2,433
276									
277		Total Production Plant:			784,116	336,158	172,132	15,710	258,118
278									
279		Storage Plant:							
280									
281	35010	Land	3.0	Peak Day	0	-	-	-	-
282	35020	Rights of Way	3.0	Peak Day	2,341	1,009	514	47	771
283	35100	Structures and Improvements	3.0	Peak Day	2,586	1,115	568	52	851
284	35102	Compression Station Equipment	3.0	Peak Day	59,169	25,517	12,989	1,185	19,477
285	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	12,148	5,239	2,067	243	3,999
286	35104	Other Structures	3.0	Peak Day	70,517	30,411	15,480	1,413	23,213
287	35200	Wells & Rights of Way	3.0	Peak Day	170,607	73,578	37,452	3,418	56,161
288	35201	Well Construction	3.0	Peak Day	626,243	356,328	181,380	16,554	271,983
289	35202	Well Equipment	3.0	Peak Day	276,747	119,850	60,753	5,545	91,100
290	35203	Cushion Gas	3.0	Peak Day	63,867	27,643	14,020	1,280	21,024
291	35210	Leaseholds	3.0	Peak Day	89,310	38,616	19,605	1,789	29,399
292	35211	Storage Rights	3.0	Peak Day	26,372	11,373	5,789	528	8,661
293	35301	Field Lines	3.0	Peak Day	83,691	40,405	20,568	1,877	30,841
294	35302	Tributary Lines	3.0	Peak Day	109,941	47,413	24,135	2,203	36,180
295	35400	Compressor Station Equipment	3.0	Peak Day	234,189	100,896	51,410	4,692	77,090
296	35500	Meas. & Reg. Equipment	3.0	Peak Day	120,435	51,939	26,438	2,413	39,645
297	35600	Purification Equipment	3.0	Peak Day	82,457	35,651	18,101	1,652	27,143
298									
299		Total Storage Plant:			2,240,619	956,201	491,870	44,891	737,568
300									
301		Transmission:							
302									
303	36510	Land & Land Rights	3.0	Peak Day	16	7	3	0	5
304	36520	Rights of Way	3.0	Peak Day	382,014	165,006	83,993	7,666	125,949
305	36602	Structures & Improvements	3.0	Peak Day	12,241	5,279	2,697	245	4,029
306	36603	Other Structures	3.0	Peak Day	58,281	24,263	12,351	1,127	18,520
307	36700	Mains Cathodic Protection	3.0	Peak Day	274,189	118,247	60,191	5,493	80,258
308	36701	Mains - Steel	3.0	Peak Day	16,295,550	7,027,628	3,577,264	326,490	5,364,177
309	36900	Meas. & Reg. Equipment	3.0	Peak Day	271,774	117,208	59,661	5,445	89,463
310	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,458,137	628,837	320,096	29,214	479,999
311									
312		Total Transmission Plant:			10,750,783	8,080,473	4,116,247	375,671	6,172,392
313									
314		Distribution:							
315									
316	37400	Land & Land Rights	3.0	Peak Day	6,252	3,559	1,811	165	2,716
317	37401	Land	3.0	Peak Day	(1,047)	(452)	(230)	(21)	(945)
318	37402	Land Rights	3.0	Peak Day	5,790	2,497	1,271	116	1,608
319	37403	Land Other	3.0	Peak Day	0	-	-	-	-
320	37500	Structures & Improvements	3.0	Peak Day	9,276	4,001	2,037	186	3,054
321	37501	Structures & Improvements T.B.	3.0	Peak Day	11,712	5,051	2,571	235	3,855
322	37502	Land Rights	3.0	Peak Day	6,218	2,682	1,385	125	2,047
323	37503	Improvements	3.0	Peak Day	93	40	20	2	31
324	37600	Mains Cathodic Protection	3.0	Peak Day	301,581	130,051	66,200	6,042	89,268
325	37601	Mains - Steel	3.0	Peak Day	5,992,104	2,584,158	1,315,411	120,051	1,872,484
326	37602	Mains - Plastic	3.0	Peak Day	1,498,316	648,164	328,916	30,019	483,218
327	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	188,719	85,899	43,023	3,981	65,414
328	37800	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	42,924	18,512	9,423	860	14,130
329	37805	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	143,392	61,839	31,476	2,873	47,202
330	38000	Services	99.0	-	0	-	-	-	-
331	38100	Meters	99.0	-	0	-	-	-	-
332	38200	Meter Installations	99.0	-	0	-	-	-	-
333	38300	House Regulators	99.0	-	0	-	-	-	-
334	38400	House Reg. Installations	99.0	-	0	-	-	-	-
335	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
336	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
337									
338		Total Distribution Plant:			8,217,310	3,543,602	1,803,897	164,633	2,704,078

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
431									
432		Shared Services General Office:							
433									
434		General:							
435									
436	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
437	38000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	193	83	42	4	63
438	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
439	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
440	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
441	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	66,477	29,531	15,032	1,372	22,541
442	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	59,948	25,853	13,160	1,201	19,734
443	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	283	122	62	6	93
444	39103	Office Machines	6.4	P, S, T & D Plant - Demand	466	201	102	9	153
445	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	70	30	15	1	23
446	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
447	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
448	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	7	3	2	0	2
449	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	48	21	11	7	16
450	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
451	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
452	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
453	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
454	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	5,558	2,398	1,220	111	1,829
455	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
456	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
457	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
458	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	533	230	117	11	175
459	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	27	12	6	1	9
460	39801	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	55,536	23,950	12,191	1,113	16,281
461	39802	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	21,697	9,314	4,741	433	7,109
462	39803	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	11,675	5,035	2,583	234	3,843
463	39804	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	10,071	4,343	2,211	202	3,315
464	39805	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	10,648	4,582	2,337	213	3,505
465	39806	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	40,985	17,075	8,997	821	13,491
466	39807	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	14,049	6,059	3,084	281	4,624
467	39808	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	379,502	163,690	83,323	7,605	124,944
468	39809	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	24,626	10,620	5,408	493	8,106
469	39824	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
470		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(51)	(22)	(11)	(1)	(17)
471									
472		Total General Plant			704,305	303,739	154,612	14,111	231,843
473									
474		Shared Services Customer Support:							
475									
476		General:							
477									
478	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
479	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
480	38602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
481	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
482	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
483	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	23,210	10,009	5,095	465	7,640
484	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	427	184	94	9	141
485	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
486	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
487	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
488	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
489	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
490	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
491	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
492	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
493	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
494	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
495	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
496	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	145,137	62,592	31,861	2,088	47,778
497	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
498	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
499	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
500	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	9	4	2	0	3
501	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(10)	(4)	(2)	(0)	(3)
502	39801	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	108,203	45,664	23,753	2,168	35,618
503	39802	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	73,188	32,425	16,505	1,506	24,750
504	39803	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	4,035	1,740	888	81	1,328
505	39804	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
506	39805	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
507	39806	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	33,521	14,458	7,359	672	11,034
508	39807	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	27,080	11,670	5,840	542	8,008
509	39808	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	876,189	291,614	148,440	13,547	222,588
510	39809	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
511	39824	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	234,132	100,072	51,398	4,691	77,072
512		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
513									
514		Total General Plant			1,327,088	572,325	291,330	26,588	436,855
515									
516		TOTAL RESERVE FOR DEPRECIATION - DEMAND			31,821,444	13,765,460	7,097,623	639,544	10,507,819

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Commodity									
Line No.	Acct No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
517		Intangible Plant							
518									
519	30100	Organization	6.6	P, S, T & D Plant - Commodity	89	30	16	2	41
520	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,285	432	234	22	596
521	30300	Misc Intangible Plant	99.0		0	-	-	-	-
522									
523		Total Intangible Plant			1,374	462	251	24	638
524									
525		Production Plant							
526									
527	32520	Producing Leaseholds	99.0		0	-	-	-	-
528	32540	Rights of Ways	99.0		0	-	-	-	-
529	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
530	33201	Field Lines	99.0		0	-	-	-	-
531	33202	Tributary Lines	99.0		0	-	-	-	-
532	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
533	33600	Purification Equipment	99.0		0	-	-	-	-
534									
535		Total Production Plant			0	0	0	0	0
536									
537		Storage Plant							
538									
539	35010	Land	1.5	Winter Volumes	0	-	-	-	-
540	35020	Rights of Way	1.5	Winter Volumes	2,341	787	427	40	1,086
541	35100	Structures and Improvements	1.5	Winter Volumes	2,586	870	471	45	1,200
542	35102	Compression Station Equipment	1.5	Winter Volumes	59,169	19,902	10,782	1,023	27,457
543	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	12,148	4,058	2,215	210	5,637
544	35104	Other Structures	1.5	Winter Volumes	70,517	23,719	12,866	1,220	32,723
545	35200	Wells & Rights of Way	1.5	Winter Volumes	179,607	57,384	31,104	2,951	79,168
546	35201	Well Construction	1.5	Winter Volumes	828,243	277,810	150,634	14,291	383,408
547	35202	Well Equipment	1.5	Winter Volumes	278,747	93,085	50,454	4,707	128,421
548	35203	Cushion Gas	1.5	Winter Volumes	63,867	21,482	11,644	1,105	29,637
549	35210	Leaseholds	1.5	Winter Volumes	89,310	30,040	16,282	1,545	41,443
550	35211	Storage Rights	1.5	Winter Volumes	26,372	8,870	4,008	458	12,238
551	35301	Field Lines	1.5	Winter Volumes	83,691	31,513	17,081	1,620	43,476
552	35302	Tributary Lines	1.5	Winter Volumes	109,841	36,879	20,043	1,802	51,017
553	35400	Compressor Station Equipment	1.5	Winter Volumes	234,180	78,770	42,695	4,051	108,673
554	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	120,435	40,509	21,957	2,083	55,886
555	35600	Purification Equipment	1.5	Winter Volumes	82,457	27,735	15,033	1,426	38,263
556									
557		Total Storage Plant			2,240,610	753,641	408,492	38,754	1,039,733
558									
559		Transmission							
560									
561	36510	Land & Land Rights	99.0		0	-	-	-	-
562	36520	Rights of Way	99.0		0	-	-	-	-
563	36602	Structures & Improvements	99.0		0	-	-	-	-
564	36603	Other Structures	99.0		0	-	-	-	-
565	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
566	36701	Mains - Steel	99.0		0	-	-	-	-
567	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
568	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
569									
570		Total Transmission Plant			0	-	-	-	-
571									
572		Distribution							
573									
574	37400	Land & Land Rights	99.0		0	-	-	-	-
575	37401	Land	99.0		0	-	-	-	-
576	37402	Land Rights	99.0		0	-	-	-	-
577	37403	Land Other	99.0		0	-	-	-	-
578	37500	Structures & Improvements	99.0		0	-	-	-	-
579	37501	Structures & Improvements T.B.	99.0		0	-	-	-	-
580	37602	Land Rights	99.0		0	-	-	-	-
581	37603	Improvements	99.0		0	-	-	-	-
582	37600	Mains Cathodic Protection	99.0		0	-	-	-	-
583	37601	Mains - Steel	99.0		0	-	-	-	-
584	37602	Mains - Plastic	99.0		0	-	-	-	-
585	37800	Meas. & Reg. Sta. Equip - General	99.0		0	-	-	-	-
586	37900	Meas. & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-
587	37905	Meas. & Reg. Sta. Equipment T.B.	99.0		0	-	-	-	-
588	38000	Services	99.0		0	-	-	-	-
589	38100	Meters	99.0		0	-	-	-	-
590	38200	Meter Installations	99.0		0	-	-	-	-
591	38300	House Regulators	99.0		0	-	-	-	-
592	38400	House Reg. Installations	99.0		0	-	-	-	-
593	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
594	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
595									
596		Total Distribution Plant			0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
597									
598		General:							
599									
600	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	306	103	56	5	142
601	38000	Structures Frame	6.6	P, S, T & D Plant - Commodity	1,792	603	327	31	832
602	38001	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
603	39002	Improvements	6.6	P, S, T & D Plant - Commodity	1,495	503	273	26	694
604	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	3,214	1,091	586	66	1,491
605	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	71	24	13	1	33
606	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	12,840	4,319	2,341	222	5,850
607	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	(19,616)	(6,698)	(3,576)	(399)	(9,103)
608	39102	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
609	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	(1,156)	(389)	(211)	(20)	(538)
610	39200	Trucks	6.6	P, S, T & D Plant - Commodity	(5,544)	(1,865)	(1,011)	(96)	(2,572)
611	39201	Trailers	6.6	P, S, T & D Plant - Commodity	289	97	53	5	134
612	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	180	64	36	3	80
613	39300	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
614	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	3,413	1,148	622	59	1,694
615	39600	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
616	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	(719)	(242)	(131)	(12)	(334)
617	39604	Welders	6.6	P, S, T & D Plant - Commodity	315	108	57	5	148
618	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	214	72	39	4	99
619	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	(3,178)	(1,088)	(579)	(85)	(1,474)
620	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	(237)	(80)	(43)	(4)	(110)
621	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	(388)	(123)	(67)	(6)	(110)
622	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(1,481)	(498)	(270)	(28)	(687)
623	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	14,882	4,738	2,587	244	6,534
624	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
625	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,887	635	344	33	875
626	39902	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,270	427	232	22	569
627	39903	Other Tangible Property - CPU	6.6	P, S, T & D Plant - Commodity	5,486	1,845	1,000	95	2,548
628	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
629	39905	Other Tangible Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
630	39906	Other Tangible Property - PC Software	6.6	P, S, T & D Plant - Commodity	26,890	8,977	4,866	462	12,385
631	39907	Other Tangible Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	2,504	842	457	43	1,162
632	39908	Other Tangible Property - Application Software	6.6	P, S, T & D Plant - Commodity	3,721	1,251	678	64	1,727
633	39909	Other Tangible Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
634		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(70,754)	(23,798)	(12,899)	(1,224)	(32,832)
635									
636		Total General Plant			(23,270)	(7,627)	(4,242)	(402)	(10,788)
637									
638		TOTAL DIRECT RESERVE FOR DEPRECIATION			2,216,723	746,276	404,500	36,375	1,029,572
639									
640		Kentucky Mid-States General Office:							
641									
642		Intangible Plant:							
643									
644	30100	Organization	99.0	-	0	-	-	-	-
645	30200	Franchises & Consents	99.0	-	0	-	-	-	-
646	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
647									
648		Total Intangible Plant:			0	-	-	-	-
649									
650		General:							
651									
652	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
653	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	126	42	23	2	59
654	38602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
655	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
656	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	21	7	4	0	10
657	39008	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	180	60	33	3	83
658	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	238	80	43	4	110
659	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	(4)	(1)	(1)	(0)	(2)
660	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	(79)	(27)	(14)	(1)	(37)
661	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	28	9	5	0	13
662	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
663	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
664	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	9	3	2	0	4
665	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	150	50	27	3	70
666	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	32	11	6	1	15
667	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
669	39605	Welders	6.6	P, S, T & D Plant - Commodity	760	250	138	13	352
670	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
671	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
672	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
673	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
674	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1,092	367	199	19	507
675	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	282	95	51	5	131
676	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	262	88	48	5	122
677	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	42	14	8	1	20
678	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,548	521	282	27	718
679	39904	Other Tangible Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
680	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
681	39906	Other Tangible Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	3,888	1,341	727	60	1,861
682	39907	Other Tangible Property - PC Software	6.6	P, S, T & D Plant - Commodity	462	155	84	8	214
683	39908	Other Tangible Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	6,521	2,183	1,189	113	3,026
684	39909	Other Tangible Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
685	39924	Other Tangible Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
686		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	189	64	34	3	88
687									
688		Total General Plant			15,847	5,330	2,869	274	7,354

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
889									
890									
891									
892									
893									
894	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
895	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	11	4	2	0	5
896	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
897	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
898	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
899	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	4,030	1,355	735	70	1,070
700	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	3,528	1,187	643	61	1,637
701	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	17	6	3	0	0
702	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	27	8	5	0	0
703	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	4	1	1	0	2
704	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
705	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
706	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
707	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
708	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
709	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
710	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
711	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
712	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	327	110	60	6	152
713	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
714	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
715	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
716	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	31	11	6	1	15
717	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
718	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	3,268	1,099	598	57	1,517
719	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,271	428	232	22	560
720	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	607	231	125	12	319
721	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	593	199	108	10	275
722	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	627	211	114	42	291
723	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,412	811	440	42	1,110
724	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	827	278	151	14	384
725	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	22,338	7,513	4,072	386	10,365
726	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,448	487	264	25	673
727	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
728		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(3)	(1)	(1)	(0)	(1)
729									
730		Total General Plant			41,449	13,942	7,557	717	19,234
731					6,808	2,289	1,241	118	3,158
732									
733									
734									
735									
736	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
737	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
738	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
739	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
740	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
741	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	1,366	459	249	24	634
742	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	25	8	5	0	12
743	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
744	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
745	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
746	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
747	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
748	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
749	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
750	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
751	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
752	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
753	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
754	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	0,541	2,873	1,557	146	3,954
755	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
756	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
757	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
758	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
759	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(1)	(0)	(0)	(0)	(0)
760	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	6,368	2,142	1,161	110	2,955
761	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	4,425	1,488	807	77	2,053
762	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	237	80	43	4	110
763	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
764	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
765	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,973	664	360	34	915
766	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	1,593	536	290	28	739
767	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	39,784	13,365	7,255	680	18,456
768	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
769	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	13,779	4,635	2,512	236	6,394
770		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
771									
772		Total General Plant			78,101	26,270	14,239	1,351	36,242
773									
774		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,354,120	791,817	428,185	40,717	1,082,401

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Total Reserve for Depreciation									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
775		Intangible Plant:							
776									
777	30100	Organization			8,330	6,039	1,474	52	724
778	30200	Franchises & Consents			119,853	88,899	21,207	1,329	10,417
779	30300	Misc Intangible Plant			0	-	-	-	-
780		Total Intangible Plant:			128,183	92,939	22,681	1,422	11,142
781									
782		Production Plant:							
783									
784									
785	32520	Producing Leaseholds			439	189	86	9	144
786	32540	Rights of Ways			6,050	2,699	1,328	121	1,891
787	33100	Production Gas Wells Equipment			3,492	1,506	767	70	1,150
788	33201	Field Lines			47,163	20,339	10,353	945	15,525
789	33202	Tributary Lines			529,856	228,549	116,338	10,618	174,451
790	33400	Field Meas. & Reg. Sta. Equip			189,825	81,778	41,627	3,789	62,421
791	33500	Purification Equipment			7,391	3,177	1,622	149	2,433
792									
793		Total Production Plant:			784,116	338,158	172,132	15,710	258,116
794									
795		Storage Plant:							
796									
797	35010	Land			0	-	-	-	-
798	35020	Rights of Way			4,682	1,707	941	87	1,857
799	35100	Structures and Improvements			5,172	1,885	1,039	87	2,051
800	35102	Compression Station Equipment			118,337	45,419	23,776	2,209	46,934
801	35103	Meas. & Reg. Sta. Structures			24,295	9,325	4,881	453	6,636
802	35104	Other Structures			141,034	54,130	28,336	2,632	55,935
803	35200	Wells & Rights of Way			341,215	130,861	68,556	6,369	135,329
804	35201	Well Construction			1,052,480	634,236	332,014	30,844	655,301
805	35202	Well Equipment			553,493	212,435	111,207	10,331	218,521
806	35203	Cushion Gas			127,734	49,025	25,664	2,384	50,660
807	35210	Leaseholds			178,819	68,555	35,898	3,334	70,842
808	35211	Storage Rights			52,744	20,243	10,597	984	20,919
809	35301	Field Lines			167,383	71,819	37,649	3,489	74,318
810	35302	Tributary Lines			219,881	84,392	44,178	4,104	87,207
811	35400	Compressor Station Equipment			468,378	179,767	94,108	8,743	185,785
812	35500	Meas. & Reg. Equipment			240,870	92,448	48,395	4,496	95,531
813	35600	Purification Equipment			164,915	63,296	33,134	3,078	65,407
814									
815		Total Storage Plant:			4,481,238	1,719,931	900,362	83,644	1,777,301
816									
817		Transmission:							
818									
819	38510	Land & Land Rights			16	7	3	0	5
820	38520	Rights of Way			382,814	185,006	83,893	7,898	125,949
821	38602	Structures & Improvements			12,241	5,279	2,887	245	4,029
822	38603	Other Structures			56,261	24,263	12,351	1,127	18,520
823	38700	Mains Cathodic Protection			274,189	116,247	60,191	5,493	90,258
824	38701	Mains - Steel			16,295,550	7,027,628	3,577,264	326,480	5,364,177
825	38900	Meas. & Reg. Equipment			271,774	117,206	59,861	5,445	89,463
826	38901	Meas. & Reg. Equipment			1,458,137	628,837	320,096	29,214	479,990
827									
828		Total Transmission Plant:			18,750,783	8,086,473	4,116,247	375,671	6,172,392
829									
830		Distribution:							
831									
832	37400	Land & Land Rights			57,145	46,832	7,212	224	2,776
833	37401	Land			(7,250)	(5,855)	(815)	(28)	(352)
834	37402	Land Rights			40,087	32,831	5,061	197	1,948
835	37403	Land Other			0	-	-	-	-
836	37500	Structures & Improvements			64,248	52,766	8,109	262	3,121
837	37501	Structures & Improvements T.B.			81,100	66,614	10,237	318	3,840
838	37502	Land Rights			43,060	35,365	5,435	169	2,092
839	37503	Improvements			645	530	81	3	31
840	37600	Mains Cathodic Protection			2,088,342	1,715,123	263,670	8,195	101,454
841	37601	Mains - Steel			41,495,937	34,079,980	5,237,201	162,043	2,015,913
842	37602	Mains - Plastic			18,375,885	8,521,638	1,309,553	40,719	504,075
843	37800	Meas & Reg. Sta. Equip - General			1,376,143	1,130,205	173,663	5,400	66,854
844	37900	Meas & Reg. Sta. Equip - City Gate			287,255	244,131	37,517	1,167	14,441
845	37905	Meas & Reg. Sta. Equipment T.B.			893,004	815,539	125,327	3,897	48,241
846	38000	Services			47,439,241	42,082,860	5,240,078	57,175	58,028
847	38100	Meters			4,087,072	2,455,452	1,374,776	127,494	129,350
848	38200	Meter Installations			10,485,132	6,299,311	3,526,904	327,077	331,840
849	38300	House Regulators			3,193,737	1,882,703	1,054,101	87,755	99,179
850	38400	House Reg. Installations			111,025	66,702	37,346	3,463	3,514
851	38500	Ind. Meas. & Reg. Sta. Equipment			2,459,576	-	-	-	2,459,576
852	38800	Other Prop. On Cust. Prem.			0	-	-	-	-
853									
854		Total Distribution Plant:			124,620,592	99,522,826	18,415,275	836,280	5,846,021

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
ALLOCATION OF RESERVE FOR DEPRECIATION						
855						
856		General:				
857						
858	38000	Land & Land Rights	28,459	20,634	5,036	316
859	39000	Structures Frame	167,180	121,213	29,582	1,854
860	39001	Structures & Improvements	0	-	-	-
861	39002	Improvements	139,457	101,133	24,676	1,547
862	39003	Air Conditioning Equipment	299,811	217,377	53,050	3,325
863	39004	Improvement to leased Premises	6,611	4,794	1,170	73
864	39009	Office Furniture & Equipment	1,197,680	868,372	211,924	13,293
865	39100	Remittance Processing Equip	(1,629,790)	(1,326,685)	(323,773)	(20,294)
866	39102	Office Machines	0	-	-	-
867	39103	Transportation Equipment	(107,759)	(78,124)	(18,066)	(1,195)
868	39200	Trucks	(517,107)	(374,826)	(91,500)	(5,735)
869	39201	Trailers	28,813	19,513	4,762	298
870	39202	Stores Equipment	17,603	12,821	3,129	195
871	39300	Tools, Shop & Garage Equipment	0	-	-	-
872	39400	Power Operated Equipment	318,356	230,824	56,332	3,531
873	39600	Ditchers	(67,041)	(48,608)	(11,863)	(744)
874	39803	Backhoes	29,366	21,262	5,106	325
875	39804	Welders	19,971	14,490	3,534	221
876	39805	Communication Equipment	(286,218)	(214,771)	(62,414)	(3,265)
877	39700	Communication Equipment - Mobile Radios	(22,087)	(16,014)	(3,908)	(245)
878	39701	Communication Equip. - Fixed Radios	(34,136)	(24,750)	(6,040)	(378)
879	39702	Communication Equip. - Telemetering	(138,169)	(100,179)	(24,448)	(1,532)
880	39800	Miscellaneous Equipment	1,313,548	952,381	232,426	14,568
881	39800	Other Tangible Property	0	-	-	-
882	39900	Other Tangible Property - Servers - HW	175,980	127,601	31,141	1,952
883	39901	Other Tangible Property - Servers - SW	118,461	85,890	20,891	1,314
884	39902	Other Tangible Property - Network - HW	511,781	371,065	90,557	5,676
885	39903	Other Tang. Property - CPU	0	-	-	-
886	39904	Other Tangible Property - MF - Hardware	0	-	-	-
887	39905	Other Tang. Property - PC Hardware	2,489,692	1,805,139	440,539	27,612
888	39906	Other Tang. Property - PC Software	233,579	169,366	41,331	2,591
889	39907	Other Tang. Property - Mainframe SW	347,064	251,937	61,411	3,849
890	39908	Other Tang. Property - Application Software	0	-	-	-
891	39909	Other Tang. Property - General Startup Costs	(6,599,945)	(4,785,258)	(1,167,826)	(73,197)
892		Retirement Work in Progress				
893						
894		Total General Plant	(2,170,641)	(1,573,613)	(384,084)	(24,074)
895						
896		TOTAL DIRECT RESERVE FOR DEPRECIATION	148,594,180	108,186,614	23,242,612	1,288,653
897						
898		Kentucky Mid-States General Office:				
899						
900		Intangible Plant:				
901						
902	30100	Organization	0	-	-	-
903	30200	Franchises & Consents	0	-	-	-
904	30300	Misc Intangible Plant	0	-	-	-
905						
906		Total Intangible Plant:				
907						
908		General:				
909						
910	37400	Land & Land Rights	0	-	-	-
911	39001	Structures Frame	11,773	8,536	2,093	131
912	39602	Structures & Improvements	0	-	-	-
913	39800	Land & Land Rights	0	-	-	-
914	39004	Air Conditioning Equipment	1,070	1,428	349	22
915	39009	Improvement to leased Premises	16,752	12,146	2,964	186
916	39100	Office Furniture & Equipment	22,184	16,085	3,925	246
917	39102	Remittance Processing Equip	(367)	(280)	(68)	(4)
918	39103	Office Machines	(7,395)	(5,361)	(1,308)	(82)
919	39200	Transportation Equipment	2,613	1,895	462	29
920	39201	Trucks	0	-	-	-
921	39202	Trailers	0	-	-	-
922	39300	Stores Equipment	835	605	148	9
923	39400	Tools, Shop & Garage Equipment	13,991	10,144	2,476	155
924	39600	Power Operated Equipment	2,974	2,167	626	33
925	39803	Ditchers	0	-	-	-
926	39804	Backhoes	0	-	-	-
927	39805	Welders	0	-	-	-
928	39700	Communication Equipment	70,858	51,375	12,639	786
929	39701	Communication Equipment - Mobile Radios	0	-	-	-
930	39702	Communication Equipment - Fixed Radios	0	-	-	-
931	39705	Communication Equip. - Telemetering	0	-	-	-
932	39800	Miscellaneous Equipment	101,908	73,888	18,032	1,130
933	39800	Other Tangible Property	20,276	19,052	4,649	291
934	39901	Other Tangible Property - Servers - HW	24,457	17,733	4,328	271
935	39902	Other Tangible Property - Servers - SW	3,931	2,850	698	44
936	39903	Other Tangible Property - Network - HW	144,403	104,899	25,551	1,602
937	39904	Other Tang. Property - CPU	0	-	-	-
938	39905	Other Tangible Property - MF - Hardware	0	-	-	-
939	39906	Other Tang. Property - PC Hardware	372,033	269,741	65,829	4,126
940	39907	Other Tang. Property - PC Software	43,089	31,242	7,624	476
941	39908	Other Tang. Property - Mainframe SW	608,307	441,050	107,637	6,746
942	39909	Other Tang. Property - Application Software	0	-	-	-
943	39924	Other Tang. Property - General Startup Costs	0	-	-	-
944		Retirement Work in Progress	17,629	12,782	3,119	199
945						
946		Total General Plant	1,478,201	1,071,762	261,580	16,394

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
ALLOCATION OF RESERVE FOR DEPRECIATION						
947						
948		Shared Services General Office:				
949						
950		General:				
951						
952	37400	Land & Land Rights	0	-	-	-
953	39000	Structures & Improvements	1,057	766	187	12
954	36602	Structures & Improvements	0	-	-	-
955	37503	Improvements	0	-	-	-
956	30004	Air Conditioning Equipment	0	-	-	-
957	30009	Improvement to leased Premises	375,915	272,555	69,516	4,189
958	39100	Office Furniture & Equipment	329,095	238,608	56,232	3,850
959	39102	Remittance Processing Equip	1,558	1,120	275	17
960	39103	Office Machines	2,568	1,855	453	20
961	39200	Transportation Equipment	362	277	68	4
962	39201	Trucks	0	-	-	-
963	39202	Trailers	0	-	-	-
964	39300	Stores Equipment	38	27	7	0
965	39400	Tools, Shop & Garage Equipment	266	193	47	3
966	39600	Power Operated Equipment	0	-	-	-
967	39603	Ditchers	0	-	-	-
968	39604	Backhoes	0	-	-	-
969	39605	Welders	0	-	-	-
970	39700	Communication Equipment	30,508	22,114	5,987	338
971	39701	Communication Equipment - Mobile Radios	0	-	-	-
972	39702	Communication Equipment - Fixed Radios	0	-	-	-
973	39705	Communication Equip. - Telemetering	0	-	-	-
974	39800	Miscellaneous Equipment	2,923	2,120	517	32
975	39900	Other Tangible Property	147	107	26	2
976	39901	Other Tangible Property - Servers - HW	304,872	221,046	53,946	3,381
977	39902	Other Tangible Property - Servers - SW	118,558	85,850	20,978	1,315
978	39903	Other Tangible Property - Network - HW	64,089	46,468	11,340	711
979	39904	Other Tang. Property - CPU	55,288	40,086	9,783	613
980	39905	Other Tangible Property - MF - Hardware	58,454	42,382	10,343	646
981	39906	Other Tang. Property - PC Hardware	224,992	163,120	39,811	2,495
982	39907	Other Tang. Property - PC Software	77,121	55,916	13,645	855
983	39908	Other Tang. Property - Mainframe SW	2,083,600	1,510,748	368,694	23,109
984	39909	Other Tang. Property - Application Software	135,189	88,019	23,921	1,499
985	39924	Other Tang. Property - General Startup Costs	0	0	0	0
986		Retirement Work in Progress	(279)	(202)	(49)	(3)
987						
988		Total General Plant	3,866,380	2,803,300	684,137	42,880
989						
990		Shared Services Customer Support				
991						
992		General:				
993						
994	37400	Land & Land Rights	0	-	-	-
995	39001	Structures Frame	0	-	-	-
996	36602	Structures & Improvements	0	-	-	-
997	37503	Improvements	0	-	-	-
998	30004	Air Conditioning Equipment	0	-	-	-
999	30009	Improvement to leased Premises	127,413	92,381	22,545	1,413
1000	39100	Office Furniture & Equipment	2,346	1,701	415	26
1001	39102	Remittance Processing Equip	0	-	-	-
1002	39103	Office Machines	0	-	-	-
1003	39200	Transportation Equipment	0	-	-	-
1004	39201	Trucks	0	-	-	-
1005	39202	Trailers	0	-	-	-
1006	39300	Stores Equipment	0	-	-	-
1007	39400	Tools, Shop & Garage Equipment	0	-	-	-
1008	39600	Power Operated Equipment	0	-	-	-
1009	39603	Ditchers	0	-	-	-
1010	39604	Backhoes	0	-	-	-
1011	39605	Welders	0	-	-	-
1012	39700	Communication Equipment	785,748	577,678	140,981	8,838
1013	39701	Communication Equipment - Mobile Radios	0	-	-	-
1014	39702	Communication Equipment - Fixed Radios	0	-	-	-
1015	39705	Communication Equip. - Telemetering	0	-	-	-
1016	39800	Miscellaneous Equipment	47	34	8	1
1017	39900	Other Tangible Property	(57)	(41)	(10)	(1)
1018	39901	Other Tangible Property - Servers - HW	593,994	430,672	105,104	6,588
1019	39902	Other Tangible Property - Servers - SW	412,743	299,258	73,033	4,578
1020	39903	Other Tangible Property - Network - HW	22,149	16,059	3,919	246
1021	39904	Other Tang. Property - CPU	0	-	-	-
1022	39905	Other Tangible Property - MF - Hardware	0	-	-	-
1023	39906	Other Tang. Property - PC Hardware	184,017	133,421	32,561	2,041
1024	39907	Other Tang. Property - PC Software	148,549	107,705	26,285	1,648
1025	39908	Other Tang. Property - Mainframe SW	3,712,037	2,691,395	656,827	41,189
1026	39909	Other Tang. Property - Application Software	0	-	-	-
1027	39924	Other Tang. Property - General Startup Costs	1,285,301	931,801	227,428	14,255
1028		Retirement Work in Progress	0	-	-	-
1029						
1030		Total General Plant	7,285,289	5,282,164	1,209,098	80,798
1031						
1032		TOTAL RESERVE FOR DEPRECIATION	169,224,051	117,343,841	25,477,408	1,428,728

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF OTHER RATE BASE									
Customer									
	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport		
1	Rate Base Additions:								
2									
3		Materials and Supplies - KY Direct	7.2	Allocated O&M Expenses - Cust	(35,296)	(28,359)	(5,426)	(372)	(1,139)
4		Materials and Supplies - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	146,788	117,937	22,564	1,546	4,738
5		Materials and Supplies - Shared Services GO	7.2	Allocated O&M Expenses - Cust	4	3	1	0	0
6		Materials and Supplies - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-
7		Gas Storage Inventory	99.0	-	0	-	-	-	-
8		Prepayments - KY Direct	7.2	Allocated O&M Expenses - Cust	24,735	19,874	3,802	281	798
9		Prepayments - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	293	236	45	3	9
10		Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	64,043	51,457	8,845	675	2,067
11		Prepayments - Shared Services CS	7.2	Allocated O&M Expenses - Cust	2,690	2,181	413	28	87
12		Cash Working Capital	7.2	Allocated O&M Expenses - Cust	351,042	282,050	53,862	3,698	11,331
13									
14		Total Rate Base Additions			554,297	445,359	85,207	5,839	17,892
15									
16									
17	Rate Base Deductions:								
18									
19		Customer Advances - KY Direct	2.0	Bills	(1,876,531)	(1,664,690)	(207,284)	(2,262)	(2,295)
20		Customer Advances - KY Mid-States GO	2.0	Bills	0	-	-	-	-
21		Customer Advances - Shared Services GO	2.0	Bills	0	-	-	-	-
22		Customer Advances - Shared Services CS	2.0	Bills	12,129	10,760	1,340	15	15
23		ADIT - KY Direct	9.2	Allocated Net Plant - Cust	(29,001,445)	(22,537,827)	(5,343,439)	(325,277)	(794,803)
24		ADIT - KY Mid-States GO	9.2	Allocated Net Plant - Cust	(106,157)	(82,499)	(19,559)	(1,191)	(2,909)
25		ADIT - Shared Services GO	9.2	Allocated Net Plant - Cust	(578,390)	(449,485)	(106,567)	(6,487)	(15,851)
26		ADIT - Shared Services CS	9.2	Allocated Net Plant - Cust	2,227,115	1,730,760	410,340	24,979	61,035
27									
28		Total Rate Base Deductions			(29,323,279)	(22,993,080)	(5,265,188)	(310,223)	(754,808)
29									
30									
31		TOTAL OTHER RB - CUSTOMER			(28,788,982)	(22,547,720)	(5,179,962)	(304,384)	(736,916)
32									
33		Interest on Customer Deposits	2.0	Bills	0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2009-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
ALLOCATION OF OTHER RATE BASE								
34								
35								
36		Demand						
37								
38			Allocation	Allocation	Total	Commercial &	Firm	
39			Factor	Basis	Company	Residential	Industrial	
40						Public Authority	Transport	
41		Rate Base Additions:						
42								
43		Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(3,032)	(1,308)	(666)	(998)
44		Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	12,611	5,439	2,766	4,151
45		Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	0	0	0
46		Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-
47		Gas Storage Inventory	99.0	-	0	-	-	-
48		Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	2,125	916	467	700
49		Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	25	11	6	8
50		Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	5,502	2,373	1,208	1,811
51		Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	231	100	51	76
52		Cash Working Capital	7.4	Allocated O&M Expenses - Demand	30,160	13,007	6,621	9,928
53								
54		Total Rate Base Additions			47,623	20,538	10,454	15,676
55								
56								
57		Rate Base Deductions:						
58								
59		Customer Advances - KY Direct	99.0	-	0	-	-	-
60		Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-
61		Customer Advances - Shared Services GO	99.0	-	0	-	-	-
62		Customer Advances - Shared Services CS	99.0	-	0	-	-	-
63		ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(5,904,255)	(2,546,273)	(1,286,126)	(1,943,566)
64		ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	(21,612)	(9,320)	(4,744)	(7,114)
65		ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	(117,751)	(50,762)	(25,849)	(38,761)
66		ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	453,407	195,537	99,534	149,253
67								
68		Total Rate Base Deductions			(5,590,212)	(2,410,838)	(1,227,186)	(1,840,189)
69								
70								
71		TOTAL OTHER RB - DEMAND			(5,542,589)	(2,390,300)	(1,216,731)	(1,824,512)
72								
73		Interest on Customer Deposits	3.0	Peak Day	0	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2009-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
ALLOCATION OF OTHER RATE BASE								
74								
75		Commodity						
76								
77								
78			Allocation	Allocation	Total	Commercial &	Firm	
79			Factor	Basis	Company	Public Authority	Industrial	
80					Residential	Industrial	Transport	
81		Rate Base Additions:						
82								
83		Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(247,783)	(87,835)	(7,823)	(3,558)
84		Materials and Supplies - KY Mid-States GO	7.8	Allocated O&M Expenses - Comm	1,030,460	617,848	365,280	14,798
85		Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	28	18	10	0
86		Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-
87		Gas Storage Inventory	1.0	Mcf	11,235,428	2,872,702	1,688,606	149,148
88		Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	173,642	104,113	61,553	5,483
89		Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	2,060	1,235	730	65
90		Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	449,595	269,570	159,374	14,186
91		Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	18,882	11,321	6,693	596
92		Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,464,370	1,477,588	873,578	77,810
93								
94		Total Rate Base Additions			15,126,684	5,205,838	3,048,987	272,011
95								
96								
97		Rate Base Deductions:						
98								
99		Customer Advances - KY Direct	99.0	-	0	-	-	-
100		Customer Advances - KY Mid-States GO	98.0	-	0	-	-	-
101		Customer Advances - Shared Services GO	98.0	-	0	-	-	-
102		Customer Advances - Shared Services CS	99.0	-	0	-	-	-
103		ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(265,542)	(89,316)	(48,412)	(4,593)
104		ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	(972)	(327)	(177)	(451)
105		ADIT - Shared Services GO	9.8	Allocated Net Plant - Comm	(5,296)	(1,761)	(895)	(92)
106		ADIT - Shared Services CS	9.8	Allocated Net Plant - Comm	20,392	6,859	3,718	353
107								
108		Total Rate Base Deductions			(251,418)	(84,566)	(45,837)	(4,349)
109								
110								
111		TOTAL OTHER RB - COMMODITY			14,875,266	5,121,273	3,003,151	267,662
112								
113		Interest on Customer Deposits	1.0	Mcf	0	-	-	-

Albion Energy Corporation, Kentucky-Mid States Division									
Nuclear Jurisdiction Case No. 2009-02354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF O&M EXPENSES									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
1		Production & Gathering							
2	7500	Operation	99.0		0				
4	7510	Production Maps & Records	99.0		0				
5	7530	Field Lines Expenses	99.0		0				
6	7540	Field Compressor Station Expense	99.0		0				
7	7550	Field Compressor Sta. Fuel & Pwr.	99.0		0				
8	7560	Field Meas. & Regul. Station Exp	99.0		0				
9	7570	Purification Expense	99.0		0				
10	7580	Other Expenses	99.0		0				
11		Maintenance							
12	7810	Maint. Sup. & Eng.	99.0		0				
13	7620	Structures and Improvements	99.0		0				
14	7640	Field Line Maintenance	99.0		0				
15	7650	Compressor Station Equip. Maint.	99.0		0				
16	7660	Meas. & Regul. Station Equip. Maint.	99.0		0				
17	7670	Purification Equipment Maintenance	99.0		0				
18	7680	Other Equipment Maintenance	99.0		0				
19	7690	Gas Processed By Others	99.0		0				
20		Total Production & Gathering			0	0	0	0	0
21									
22		Other Gas Supply Expenses							
23		Operation							
24	8001	Intercompany Gas Wellhead Purchases	99.0		0				
25	8040	Natural Gas City Gate Purchases	99.0		0				
26	8045	Transportation to City Gate	99.0		0				
27	8050	Transmission/Operation supervision and engineering	99.0		0				
28	8051	Other Gas Purchases / Gas Cost Adjustments	99.0		0				
29	8052	PGA for Commercial	99.0		0				
30	8053	PGA for Industrial	99.0		0				
31	8054	PGA for Public Authority	99.0		0				
32	8057	PGA for Transmission Sales	99.0		0				
33	8058	Unbilled PGA Costs	99.0		0				
34	8059	PGA Offset to Unrecovered Gas Cost	99.0		0				
35	8060	Exchange Gas	99.0		0				
36	8081	Gas Withdrawn From Storage - Dohi	99.0		0				
37	8082	Gas Delivered to Storage	99.0		0				
38	8120	Gas Used for Other Utility Operations	99.0		0				
39	8130	Other Gas Supply Expenses	99.0		0				
40		Maintenance							
41	8350	Maint. Of Purch. Gas Meas. Sta.	99.0		0				
42		Total Other Gas Supply Expenses			0	0	0	0	0
43									
44		Underground Storage							
45		Operation							
46	8140	Op. Sup. & Eng.	99.0		0				
47	8150	Maps & Records	99.0		0				
48	8160	Wells Expense	99.0		0				
49	8170	Lines Expense	99.0		0				
50	8180	Compressor Station Expense	99.0		0				
51	8190	Compressor Station Fuel & Power	99.0		0				
52	8200	Meas. & Regul. Station Expenses	99.0		0				
53	8210	Purification Expenses	99.0		0				
54	8220	Exploration & Development	99.0		0				
55	8230	Gas Losses	99.0		0				
56	8240	Other Expenses	99.0		0				
57	8250	Storage Well Royalties	99.0		0				
58	8260	Rents	99.0		0				
59		Maintenance							
60	8300	Maint. Sup. & Eng.	99.0		0				
61	8310	Structures and Improvements	99.0		0				
62	8320	Reservoirs & Well Maintenance	99.0		0				
63	8330	Line Maintenance	99.0		0				
64	8340	Compressor Station Equip. Maint.	99.0		0				
65	8350	Meas. & Regul. Station Equip. Maint.	99.0		0				
66	8360	Purification Equipment Maintenance	99.0		0				
67	8370	Other Equipment Maintenance	99.0		0				
68		Total Underground Storage Expenses			0	0	0	0	0
69									
70		Transmission							
71		Operation							
72	8500	Op. Sup. & Eng.	99.0		0				
73	8510	System Control & Load Dispatching	99.0		0				
74	8520	Compressor Station Systems Expense	99.0		0				
75	8530	Compressor Station Labor Expense	99.0		0				
76	8540	Compressor Station Fuel Gas	99.0		0				
77	8550	Compressor Station Fuel & Power	99.0		0				
78	8560	Main. Expense	99.0		0				
79	8570	Meas. & Regul. Station Expense	99.0		0				
80	8580	LDC Payment	99.0		0				
81	8590	LDC Payment - A&G	99.0		0				
82	8590	Other Expenses	99.0		0				
83	8600	Rents	99.0		0				
84		Maintenance							
85	8610	Maint. Sup. & Eng.	99.0		0				
86	8620	Structures and Improvements	99.0		0				
87	8630	Main	99.0		0				
88	8640	Compressor Station Equip. Maint.	99.0		0				
89	8650	Meas. & Regul. Station Equip. Maint.	99.0		0				
90	8660	Compressor Station Equipment Maintenance	99.0		0				
91	8670	Other Equipment Maintenance	99.0		0				
92		Total Transmission Expenses			0	0	0	0	0

Alamos Energy Corporation, Kentucky/Idaho States Division									
Kentucky Affidavit Case No. 2009-00054									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF O&M EXPENSES									
83									
84		Distribution							
85		Overhead							
86	8700	Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	1,104,703	869,937	180,370	0,550	44,846
87	8710	Distribution Load Dispatching	00.0		0	-	-	-	-
88	8711	Oxidation	11.2	Composite of Accts. 376 & 390 - Cust	114,873	-	-	-	-
89	8720	Compressor Station Labor & Expenses	12.2	Composite of Accts. 374-379 - Cust	7,450,195	2,173,514	270,641	2,953	2,997
90	8740	Main & Service	11.2	Composite of Accts. 376 & 390 - Cust	114,311	-	-	-	114,311
100	8750	Measuring and Regulating Station Exp. - Gen	5.0	Direct to Ind. & Trans.	-	-	-	-	-
101	8760	Measuring and Regulating Station Exp. - Ind.	11.2	Composite of Accts. 376 & 390 - Cust	126,342	112,090	13,956	152	155
102	8770	Measuring and Regulating Sta. Exp. - City Gate	13.2	Composite of Accts. 381-383 - Cust	959,857	576,668	322,869	29,942	30,378
103	8780	Meters and House Regulator Expense	2.0	Bills	58,808	52,169	6,496	-	-
104	8790	Customer Installation Expense	10.2	Composite of Accts. 871-879 & 886-893 - Cust	13,590	10,702	2,219	117	552
105	8800	Other Expense	10.2	Composite of Accts. 871-879 & 886-893 - Cust	435,185	342,698	71,051	3,702	17,658
105	8810	Repairs							
107		Maintenance							
108	8850	Maintenance Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	872	765	159	8	39
109	8860	Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-379 - Cust	8,210	7,284	807	10	10
110	8870	Maintenance of Mains	12.2	Composite of Accts. 374-379 - Cust	14,293	12,644	1,674	17	17
111	8890	Maintenance of compressor station equipment	00.0		0	-	-	-	-
112	8900	Maint. of Measuring and Regulating Station Equip. - General	12.2	Composite of Accts. 374-379 - Cust	5,972	4,435	555	0	6
113	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	5.0	Direct to Ind. & Trans.	9,977	-	-	-	9,977
114	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.2	Composite of Accts. 374-379 - Cust	27,654	24,443	3,044	33	34
115	8930	Maintenance of Services	14.2	Account 380 - Cust	2,124	1,895	235	3	3
116	8940	Maintenance of Meters and House Regulators	13.2	Composite of Accts. 381-383 - Cust	13,916	8,380	4,681	434	440
117	8950	Maintenance of Other Equipment	10.2	Composite of Accts. 871-879 & 886-893 - Cust	0	-	-	-	-
118		Total Distribution			5,459,782	4,209,496	801,448	47,107	221,844
119		Total Customer							
120		Customer Accounts							
121	0010	Supervision	2.0	Bills	0	-	-	-	-
122	0020	Meter Reading Expense	2.0	Bills	784,779	678,436	84,477	822	939
123	0030	Customer Records and Collection Expenses	2.0	Bills	161,066	142,883	17,792	184	187
124	0040	Uncollectible Accounts	5.2	Uncollectible Accounts	909,895	744,224	87,307	68,284	-
125	0050	Miscellaneous Customer Account Expenses	2.0	Bills	0	-	-	-	-
126		Total Customer Accounts			1,855,740	1,563,543	199,576	69,490	1,133
127		Customer Service and Information							
128		Customer Service and Information							
129	9070	Supervision	2.0	Bills	(676)	(511)	(84)	(11)	(11)
130	9080	Customer Assistance Expenses	2.0	Bills	(19)	(19)	(2)	(3)	(3)
131	9090	Informational and Instructional Advertising Expenses	2.0	Bills	86,309	76,258	9,533	104	106
132	9100	Miscellaneous Customer Service and Informational Expenses	2.0	Bills	215	191	24	0	0
133		Total Customer Service and Information			85,921	76,222	9,491	104	105
134		Total Sales							
135		Sales							
136	9110	Supervision	2.0	Bills	27,620	24,502	3,051	33	34
137	9120	Demonstrating and Selling Expenses	2.0	Bills	58,008	51,459	6,498	70	71
138	9130	Advertising Expenses	2.0	Bills	4,736	4,291	523	6	6
139	9160	Miscellaneous Sales Expenses	2.0	Bills	35	32	4	0	0
140		Total Sales			90,399	80,194	9,986	109	111
141		Total O&M							
142		Administrative & General							
143		Operation							
144	9200	Administrative and General Salaries	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	0	-	-	-	-
145	9210	Office Supplies and Expenses	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	0	(9,390)	(1,169)	(13)	(13)
146	9220	Administrative Expenses Transferred - Customer Support	2.0	Bills	10,348,324	8,291,882	1,620,154	79,516	354,872
147	9220	Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	253,207	202,931	39,650	1,848	8,680
148	9230	Outside Services Employed	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	312,350	242,737	57,250	3,503	8,580
149	9240	Property Insurance	9.2	Allocated Net Plant - Cust	6,452	5,179	1,012	50	222
150	9250	Injury and Damages	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	2,035,985	1,631,484	318,772	15,645	69,783
151	9260	Employee Penalties and Benefits	2.0	Bills	160,512	147,115	18,293	201	204
152	9270	Franchise Requirements	2.0	Bills	37,080	32,894	4,686	45	45
153	9280	Regulatory Commission Expenses	2.0	Bills	0	-	-	-	-
154	930.1	General Advertising Expenses	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	159,837	127,139	24,841	1,219	5,438
155	930.2	Miscellaneous General Expense	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	0	-	-	-	-
156	9310	Repairs							
157		Maintenance							
158	9320	Maintenance of General Plant	17.2	Composite of Accts. 870-902, 905-918, 924 & 928-930.1 - Cust	45,035	36,093	7,052	340	1,544
159		Total A&G			13,350,707	10,708,793	2,090,252	102,458	449,134
160		Total O&M			20,827,542	16,730,218	3,200,850	219,848	672,128
161		TOTAL O&M EXPENSE - CUSTOMER							

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00054									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF O&M EXPENSES									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
162		Production & Gathering							
163		Operation	99.0	-	0	-	-	-	-
164	7500	Op. Sup. & Eng.	99.0	-	0	-	-	-	-
165	7510	Production Maps & Records	99.0	-	0	-	-	-	-
166	7530	Field Lines Expenses	99.0	-	0	-	-	-	-
167	7540	Field Compressor Station Expense	99.0	-	0	-	-	-	-
168	7550	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-
169	7560	Field Meas. & Reqt. Station Exp.	99.0	-	0	-	-	-	-
170	7570	Purification Expense	99.0	-	0	-	-	-	-
171	7590	Other Expenses	99.0	-	0	-	-	-	-
172		Maintenance							
173	7610	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-
174	7620	Structures and Improvements	99.0	-	0	-	-	-	-
175	7640	Field Line Maintenance	99.0	-	0	-	-	-	-
176	7650	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
177	7660	Meas. & Reqt. Station Equip. Maint.	99.0	-	0	-	-	-	-
178	7670	Purification Equipment Maintenance	99.0	-	0	-	-	-	-
179	7680	Other Equipment Maintenance	99.0	-	0	-	-	-	-
180	7690	Gas Processed By Others	99.0	-	0	0	0	0	0
181		Total Production & Gathering			0	0	0	0	0
182		Other Gas Supply Expenses:							
183		Operation							
184		Operation	99.0	-	0	-	-	-	-
185	8001	Intercompany Gas Wheeling Purchases	99.0	-	0	-	-	-	-
186	8040	Natural Gas City Gate Purchases	99.0	-	0	-	-	-	-
187	8045	Transportation to City Gate	99.0	-	0	-	-	-	-
188	8050	Transmission-Operations supervision and engineering	99.0	-	0	-	-	-	-
189	8051	Other Gas Purchases / Gas Cost Adjustments	99.0	-	0	-	-	-	-
190	8052	PGA for Commercial	99.0	-	0	-	-	-	-
191	8053	PGA for Industrial	99.0	-	0	-	-	-	-
192	8054	PGA for Public Authority	99.0	-	0	-	-	-	-
193	8057	PGA for Transportation Sales	99.0	-	0	-	-	-	-
194	8058	Unbilled PGA Costs	99.0	-	0	-	-	-	-
195	8059	PGA Offset to Unrecovered Gas Cost	99.0	-	0	-	-	-	-
196	8060	Expenses Gas	99.0	-	0	-	-	-	-
197	8081	Gas Withdrawn From Storage - Dabir	99.0	-	0	-	-	-	-
198	8082	Gas Delivered to Storage	99.0	-	0	-	-	-	-
199	8120	Gas Used for Other Utility Operations	99.0	-	0	-	-	-	-
200	8130	Other Gas Supply Expenses	99.0	-	0	-	-	-	-
201		Maintenance							
202	8300	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	0	0	0	0
203		Total Other Gas Supply Expenses							
204		Underground Storage:							
205		Operation							
206		Op. Sup. & Eng.	3.0	Peak Day	(2,357)	(1,017)	(517)	(47)	(776)
207	8140	Op. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-
208	8150	Maps & Records	3.0	Peak Day	18,040	8,142	4,145	378	6,215
209	8160	Web Expenses	3.0	Peak Day	21,223	9,152	4,659	425	6,886
210	8170	Lines Expense	3.0	Peak Day	19,846	8,959	4,257	388	6,533
211	8180	Compressor Station Expense	3.0	Peak Day	364	157	80	7	120
212	8190	Compressor Station Fuel & Power	3.0	Peak Day	7,425	3,202	1,630	149	2,444
213	8200	Meas. & Reqt. Station Expenses	3.0	Peak Day	10,780	8,522	4,238	398	6,505
214	8210	Purification Expenses	3.0	Peak Day	0	-	-	-	-
215	8220	Exploration & Development	3.0	Peak Day	0	-	-	-	-
216	8230	Gas Losses	3.0	Peak Day	269	129	60	0	99
217	8240	Other Expenses	3.0	Peak Day	10,023	4,323	2,200	201	3,300
218	8250	Storage Well Rentals	3.0	Peak Day	0	-	-	-	-
219	8260	Rents	3.0	Peak Day	0	-	-	-	-
220		Maintenance							
221	8300	Maint. Sup. & Eng.	3.0	Peak Day	0	17	9	1	13
222	8310	Structures and Improvements	3.0	Peak Day	0	-	-	-	-
223	8320	Reservoirs & Wells Maintenance	3.0	Peak Day	1,795	757	385	35	678
224	8330	Line Maintenance	3.0	Peak Day	1,457	628	320	28	478
225	8340	Compressor Station Equip. Maint.	3.0	Peak Day	1,078	465	237	22	395
226	8350	Meas. & Reqt. Station Equip. Maint.	3.0	Peak Day	0	-	-	-	-
227	8360	Purification Equipment Maintenance	3.0	Peak Day	0	-	-	-	-
228	8370	Other Equipment Maintenance	3.0	Peak Day	99,789	43,037	21,907	1,999	32,850
229		Total Underground Storage Expense							
230		Transmission							
231		Operation							
232		Operation	3.0	Peak Day	23,450	14,426	7,343	670	11,011
233	8500	Op. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-
234	8510	System Control & Load Dispatching	3.0	Peak Day	0	-	-	-	-
235	8520	Communication Systems Expense	3.0	Peak Day	0	-	-	-	-
236	8530	Compressor Station Labor Expense	3.0	Peak Day	0	-	-	-	-
237	8540	Compressor Station Fuel Gas	3.0	Peak Day	0	-	-	-	-
238	8550	Compressor Station Fuel & Power	3.0	Peak Day	226,075	97,497	49,629	4,529	74,420
239	8560	Maint. Expense	3.0	Peak Day	61,826	29,963	13,572	1,238	20,352
240	8570	Meas. & Reqt. Station Expense	3.0	Peak Day	0	-	-	-	-
241	8580	LDC Payment	3.0	Peak Day	0	-	-	-	-
242	8590	LDC Payment - A&G	3.0	Peak Day	0	-	-	-	-
243	8590	Other Expenses	3.0	Peak Day	0	-	-	-	-
244	8600	Rents	3.0	Peak Day	0	-	-	-	-
245		Maintenance							
246	8610	Maint. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-
247	8620	Structures and Improvements	3.0	Peak Day	49,816	21,484	10,936	990	16,398
248	8630	Maint.	3.0	Peak Day	0	-	-	-	-
249	8640	Compressor Station Equip. Maint.	3.0	Peak Day	1,561	673	343	31	514
250	8650	Meas. & Reqt. Station Equip. Maint.	3.0	Peak Day	0	-	-	-	-
251	8660	Communication Equipment Maintenance	3.0	Peak Day	0	-	-	-	-
252	8670	Other Equipment Maintenance	3.0	Peak Day	0	-	-	-	-
253		Total Transmission Expenses			372,729	190,743	81,623	7,468	122,695

Abnco Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2009-00354 Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF O&M EXPENSES									
254									
256		Distribution							
258		Operation							
257	8700	Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	78,891	34,022	17,318	1,581	25,969
258	8710	Distribution Load Dispatching	89.0		0	-	-	-	-
259	8711	Collection	99.0		0	-	-	-	-
259	8720	Compressor Station Labor & Expenses	11.4	Composite of Accts. 376 & 380 - Demand	0	-	-	-	-
260	8748	Maint. & Services	12.4	Composite of Accts. 374-379 - Demand	228,895	98,713	50,248	4,585	75,348
261	8752	Measuring and Regulating Station Exp. - Gen	12.4	Composite of Accts. 374-379 - Demand	19,388	8,361	4,250	368	6,382
262	8760	Measuring and Regulating Station Exp. - Int	99.0		0	-	-	-	-
263	8770	Measuring and Regulating Sta. Exp. - City Gate	12.4	Composite of Accts. 374-379 - Demand	21,323	9,196	4,681	427	7,018
264	8780	Meters and House Regulator Expense	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-	-
265	8790	Customer Installation Expense	99.0		0	-	-	-	-
266	8900	Other Expense	10.4	Composite of Accts. 871-879 & 886-893 - Demand	871	418	213	19	319
267	8910	Rents	10.4	Composite of Accts. 871-879 & 886-893 - Demand	31,877	13,402	6,822	623	10,230
268		Maintenance							
269	8830	Maintenance Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	89	30	15	1	23
270	8830	Maintenance of Structures and Improvements	12.4	Composite of Accts. 374-379 - Demand	1,266	598	304	28	456
271	8970	Maintenance of Mains	12.4	Composite of Accts. 374-379 - Demand	2,495	1,037	528	48	792
272	8890	Maintenance of compressor station equipment	99.0		0	-	-	-	-
273	8900	Maint. of Measuring and Regulating Station Equip. - General	12.4	Composite of Accts. 374-379 - Demand	849	366	186	17	279
274	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0		0	-	-	-	-
275	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.4	Composite of Accts. 374-379 - Demand	4,692	2,006	1,021	93	1,531
276	8930	Maintenance of Standoffs	14.4	Account 389 - Demand	0	-	-	-	-
277	8940	Maintenance of Meters and House Regulators	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-	-
278	8950	Maintenance of Other Equipment	10.4	Composite of Accts. 871-879 & 886-893 - Demand	0	-	-	-	-
279		Total Distribution			389,902	168,149	85,593	7,012	128,248
280									
281		Customer Accounts							
282	9010	Supervision	99.0		0	-	-	-	-
283	9020	Meter Reading Expense	99.0		0	-	-	-	-
284	9030	Customer Records and Collection Expenses	99.0		0	-	-	-	-
285	9040	Uncollectible Accounts	99.0		0	-	-	-	-
286	9050	Miscellaneous Customer Accounts Expenses	99.0		0	-	-	-	-
287		Total Customer Accounts			0	-	-	-	-
288									
289		Customer Service and Information							
290	9070	Supervision	99.0		0	-	-	-	-
291	9080	Customer Assistance Expenses	99.0		0	-	-	-	-
292	9090	Informational and Instructional Advertising Expenses	99.0		0	-	-	-	-
293	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0	-	-	-	-
294		Total Customer Service and Information			0	-	-	-	-
295									
296		Sales							
297	9110	Supervision	99.0		0	-	-	-	-
298	9120	Demonstrating and Selling Expenses	99.0		0	-	-	-	-
299	9130	Advertising Expenses	99.0		0	-	-	-	-
300	9160	Miscellaneous Sales Expense	99.0		0	-	-	-	-
301		Total Sales			0	-	-	-	-
302									
303		Administrative & General							
304		Operation							
305	9200	Administrative and General Salaries	17.4	Composite of Accts. 870-892, 905-916, 924 & 928-930.1 - Demand	0	-	-	-	-
306	9210	Office Supplies and Expense	17.4	Composite of Accts. 870-892, 905-916, 924 & 928-930.1 - Demand	0	-	-	-	-
307	9220	Administrative Expenses Transferred - Customer Support	99.0		0	-	-	-	-
308	9220	Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-892, 905-916, 924 & 928-930.1 - Demand	695,076	299,759	162,588	13,928	228,806
309	9230	Outside Services Employed	17.4	Composite of Accts. 870-892, 905-916, 924 & 928-930.1 - Demand	17,011	7,336	3,734	341	5,600
310	9240	Property Insurance	8.4	Allocated Net Plant - Demand	63,560	27,424	13,959	1,274	20,833
311	9250	Injury and Damages	17.4	Composite of Accts. 870-892, 905-916, 924 & 928-930.1 - Demand	434	187	95	8	143
312	9260	Employee Pensions and Benefits	17.4	Composite of Accts. 870-892, 905-916, 924 & 928-930.1 - Demand	138,759	59,879	30,622	2,740	45,018
313	9270	Franchise Requirements	99.0		0	-	-	-	-
314	9280	Regulatory Commission Expenses	99.0		0	-	-	-	-
315	930.1	General Advertising Expenses	99.0		0	-	-	-	-
316	930.2	Miscellaneous General Expense	17.4	Composite of Accts. 870-892, 905-916, 924 & 928-930.1 - Demand	10,857	4,598	2,340	214	3,268
317	9310	Rents	17.4	Composite of Accts. 870-892, 905-916, 924 & 928-930.1 - Demand	0	-	-	-	-
318		Maintenance							
319	9320	Maintenance of General Plant	17.4	Composite of Accts. 870-892, 905-916, 924 & 928-930.1 - Demand	3,025	1,395	664	61	896
320		Total A&G			826,652	399,596	203,401	18,563	305,003
321									
322		TOTAL O&M EXPENSE - DEMAND			1,788,976	771,515	392,723	35,842	588,896

Alcoa Energy Corporation, Kentucky/044 States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF O&M EXPENSES									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
323		Production & Gathering:							
324		Operation	99.0	-	0	-	-	-	-
325	7500	Op. Sup. & Eng.	99.0	-	0	-	-	-	-
326	7510	Production Maps & Records	99.0	-	0	-	-	-	-
327	7530	Field Lines Expense	99.0	-	0	-	-	-	-
328	7540	Field Compressor Station Expense	99.0	-	0	-	-	-	-
329	7550	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-
330	7560	Field Meas. & Regu. Station Exp.	99.0	-	0	-	-	-	-
331	7570	Purification Expenses	99.0	-	0	-	-	-	-
332	7590	Other Expenses	99.0	-	0	-	-	-	-
333		Maintenance							
334	7610	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-
335	7620	Structures and Improvements	99.0	-	0	-	-	-	-
336	7640	Field Line Maintenance	99.0	-	0	-	-	-	-
337	7650	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
338	7660	Meas. & Regu. Station Equip. Maint.	99.0	-	0	-	-	-	-
339	7670	Purification Equipment Maintenance	99.0	-	0	-	-	-	-
340	7680	Other Equipment Maintenance	99.0	-	0	-	-	-	-
341	7690	Gas Processed By Others	99.0	-	0	0	0	0	0
342		Total Production & Gathering							
343									
344		Other Gas Supply Expenses:							
345		Operation							
346	8001	Intercompany Gas Well-head Purchases	18.4	Gas Costs	8,529,215	5,116,549	3,025,085	269,440	118,141
347	8040	Natural Gas City Gate Purchases	18.4	Gas Costs	166,645,075	99,907,915	59,069,695	5,261,196	2,206,858
348	8045	Transportation Into City Gate	18.4	Gas Costs	35,568,892	23,736,790	14,834,031	1,249,990	546,001
349	8050	Transmission-Operation & Maintenance and engineering	18.4	Gas Costs	(153,602)	(62,144)	(64,479)	(4,827)	(2,129)
350	8051	Other Gas Purchases / Gas Cost Adjustments	18.4	Gas Costs	93,291,517	56,024,103	39,123,480	2,950,259	1,293,696
351	8052	PGA for Commercial	18.4	Gas Costs	45,564,494	27,330,463	16,100,511	1,439,262	631,123
352	8053	PGA for Industrial	18.4	Gas Costs	11,699,991	7,018,651	4,349,675	369,605	162,060
353	8054	PGA for Public Authority	18.4	Gas Costs	218,924	131,329	77,647	6,916	3,032
354	8057	PGA for Transportation Sales	18.4	Gas Costs	(16,737,149)	(10,849,367)	(5,936,220)	(528,730)	(231,832)
355	8058	Unutilized PGA Costs	18.4	Gas Costs	(240,073,468)	(144,016,295)	(85,147,655)	(7,563,974)	(3,325,334)
356	8059	PGA Offset to Unrecovered Gas Cost	18.4	Gas Costs	21,419,040	12,848,264	7,596,762	676,632	296,651
357	8060	Exchange Gas	18.4	Gas Costs	21,267,463	42,749,296	25,774,867	2,251,197	887,079
358	8081	Gas Withdrawn From Storage - Debit	18.4	Gas Costs	(97,087,620)	(40,250,965)	(23,797,736)	(2,119,629)	(929,292)
359	8082	Gas Delivered to Storage	18.4	Gas Costs	(37,490)	(22,490)	(13,297)	(1,184)	(519)
360	8120	Gas Used for Other Utility Operations	18.4	Gas Costs	0	-	-	-	-
361	8130	Other Gas Supply Expenses	18.4	Gas Costs	0	-	-	-	-
362		Maintenance							
363	8350	Maint. Of Purch. Gas Meas. Sts.	18.4	Gas Costs	0	-	-	-	-
364		Total Other Gas Supply Expenses			146,024,231	87,597,940	51,761,008	4,612,647	2,022,832
365									
366		Underground Storage:							
367		Operation							
368	8140	Op. Sup. & Eng.	1.5	Winter Volumes	(2,377)	(793)	(420)	(41)	(1,090)
369	8150	Maps & Records	1.5	Winter Volumes	0	-	-	-	-
370	8160	Wells Expense	1.5	Winter Volumes	18,880	6,251	3,442	327	8,761
371	8170	Lines Expense	1.5	Winter Volumes	21,223	7,138	3,869	367	9,648
372	8180	Compressor Station Expense	1.5	Winter Volumes	10,846	6,675	3,618	343	9,209
373	8185	Compressor Station Fuel & Power	1.5	Winter Volumes	364	123	68	6	169
374	8200	Meas. & Regu. Station Expenses	1.5	Winter Volumes	7,425	2,497	1,354	129	3,445
375	8210	Purification Expenses	1.5	Winter Volumes	16,769	6,646	3,602	342	9,169
376	8220	Exploration & Development	1.5	Winter Volumes	0	-	-	-	-
377	8230	Gas Losses	1.5	Winter Volumes	0	-	-	-	-
378	8240	Other Expenses	1.5	Winter Volumes	299	101	55	5	139
379	8250	Storage Well Royalties	1.5	Winter Volumes	10,923	3,371	1,827	173	4,651
380	8260	Refrs	1.5	Winter Volumes	0	-	-	-	-
381		Maintenance							
382	8300	Maint. Sup. & Eng.	1.5	Winter Volumes	0	-	-	-	-
383	8310	Structures and Improvements	1.5	Winter Volumes	39	13	7	1	10
384	8320	Reservoirs & Wells Maintenance	1.5	Winter Volumes	0	-	-	-	-
385	8330	Line Maintenance	1.5	Winter Volumes	1,755	590	320	30	814
386	8340	Compressor Station Equip. Maint.	1.5	Winter Volumes	1,457	490	265	25	675
387	8350	Meas. & Regu. Station Equip. Maint.	1.5	Winter Volumes	1,078	363	197	19	500
388	8360	Purification Equipment Maintenance	1.5	Winter Volumes	0	-	-	-	-
389	8370	Other Equipment Maintenance	1.5	Winter Volumes	0	-	-	-	-
390		Total Underground Storage Expense			99,793	33,506	18,193	1,728	40,208
391									
392		Transmission:							
393		Operation							
394	8500	Op. Sup. & Eng.	99.0	-	0	-	-	-	-
395	8510	System Control & Load Dispatching	99.0	-	0	-	-	-	-
396	8520	Communication Systems Expense	99.0	-	0	-	-	-	-
397	8530	Compressor Station Labor Expense	99.0	-	0	-	-	-	-
398	8540	Compressor Station Fuel & Gas	99.0	-	0	-	-	-	-
399	8550	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-
400	8560	Meas. Expense	99.0	-	0	-	-	-	-
401	8570	Meas. & Regu. Station Expenses	99.0	-	0	-	-	-	-
402	8580	LDC Payment	99.0	-	0	-	-	-	-
403	8590	LDC Payment - ASG	99.0	-	0	-	-	-	-
404	8590	Other Expenses	99.0	-	0	-	-	-	-
405	8600	Refrs	99.0	-	0	-	-	-	-
406		Maintenance							
407	8610	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-
408	8620	Structures and Improvements	99.0	-	0	-	-	-	-
409	8630	Meas.	99.0	-	0	-	-	-	-
410	8640	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
411	8650	Meas. & Regu. Station Equip. Maint.	99.0	-	0	-	-	-	-
412	8660	Communication Equipment Maintenance	99.0	-	0	-	-	-	-
413	8670	Other Equipment Maintenance	99.0	-	0	-	-	-	-
414		Total Transmission Expense			0	0	0	0	0

Alstom Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-0064									
Forecasted Year Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF O&M EXPENSES									
415									
416		Distribution							
417		Operation	10.6	Composite of Accts. 871-879 & 886-893 - Comm	3,134	801	466	42	1,825
418	8700	Supervision and Engineering	1.0	M&T	444	114	85	8	258
419	8710	Distribution Load Dispatching	0.0		0	-	-	-	-
420	8711	Operation	99.0		0	-	-	-	-
420	8720	Compressor Station Labor & Expenses	0.0		0	-	-	-	-
421	8740	Mains & Services	0.0		0	-	-	-	-
422	8750	Measuring and Regulating Station Exp. - Gen	0.0		0	-	-	-	-
423	8760	Measuring and Regulating Station Exp. - Ind.	0.0		0	-	-	-	-
424	8770	Measuring and Regulating Sto. Exp. - City Gate	0.0		0	-	-	-	-
425	8780	Meters and House Regulator Expense	0.0		0	-	-	-	-
426	8790	Customer Installations Expense	0.0		39	10	6	1	22
427	8800	Other Expense	10.6	Composite of Accts. 871-879 & 886-893 - Comm	1,235	316	183	16	719
428	8810	Rebts							
429		Maintenance	10.6	Composite of Accts. 871-879 & 886-893 - Comm	3	1	0	0	2
430	8850	Maintenance Supervision and Engineering	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-
431	8860	Maintenance of Structures and Improvements	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-
432	8870	Maintenance of Mains	1.0	M&T	10,635	2,719	1,590	141	6,104
433	8890	Maintenance of compressor station equipment	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-
434	8900	Maint. of Measuring and Regulating Station Equip. - General	5.0	Direct to Ind. & Trans.	0	-	-	-	-
435	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-
436	8970	Maint. of Measuring and Regulating Station Equip. - City Gate	14.2	Account 380 - Cust	0	-	-	-	-
437	8930	Maintenance of Services	13.2	Composite of Accts. 381-383 - Cust	0	-	-	-	-
438	8940	Maintenance of Meters and House Regulators	10.2	Composite of Accts. 871-879 & 886-893 - Cust	0	-	-	-	-
439	8950	Maintenance of Other Equipment			15,489	3,969	2,302	206	9,021
440		Total Distribution							
441									
442		Customer Accounts							
443	9010	Operation	99.0		0	-	-	-	-
444	9020	Meter Reading Expense	99.0		0	-	-	-	-
445	9030	Customer Records and Collection Expenses	99.0		0	-	-	-	-
446	9040	Uncollectible Accounts	99.0		0	-	-	-	-
447	9050	Miscellaneous Customer Accounts Expenses	99.0		0	-	-	-	-
448		Total Customer Accounts							
449									
450		Customer Service and Information							
451	9070	Supervision	99.0		0	-	-	-	-
452	9080	Customer Assistance Expenses	99.0		0	-	-	-	-
453	9090	Informational and Instructional Advertising Expenses	99.0		0	-	-	-	-
454	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0	-	-	-	-
455		Total Customer Service and Information							
456									
457		Sales							
458	9110	Supervision	99.0		0	-	-	-	-
459	9120	Demonstrating and Selling Expenses	99.0		0	-	-	-	-
460	9130	Advertising Expenses	99.0		0	-	-	-	-
461	9160	Miscellaneous Sales Expenses	99.0		0	-	-	-	-
462		Total Sales							
463									
464		Administrative & General							
465		Operation	17.6	Composite of Accts. 870-907, 905-916, 924 & 928-930.1 - Comm	0	-	-	-	-
468	9200	Administrative and General Salaries	17.6	Composite of Accts. 870-907, 905-916, 924 & 928-930.1 - Comm	0	-	-	-	-
467	9210	Office Supplies and Expenses	99.0		0	-	-	-	-
468	9220	Administrative Expenses Transferred - Customer Support	17.6	Composite of Accts. 870-907, 905-916, 924 & 928-930.1 - Comm	28,122	7,644	4,327	391	15,861
469	9230	Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-907, 905-916, 924 & 928-930.1 - Comm	680	185	106	10	388
470	9240	Outside Services Employed	9.6	Allocated Nel Plant - Comm	2,860	862	521	40	1,357
471	9240	Property Insurance	17.6	Composite of Accts. 870-907, 905-916, 924 & 928-930.1 - Comm	18	5	3	0	10
472	9250	Injuries and Damages	17.6	Composite of Accts. 870-907, 905-916, 924 & 928-930.1 - Comm	5,533	1,484	851	77	3,121
473	9260	Employee Perquisites and Benefits	99.0		0	-	-	-	-
474	9270	Franchise Requirements	99.0		0	-	-	-	-
475	9280	Regulatory Commission Expenses	99.0		0	-	-	-	-
476	930.1	General Advertising Expenses	17.6	Composite of Accts. 870-907, 905-916, 924 & 928-930.1 - Comm	431	116	86	6	243
477	930.2	Miscellaneous General Expense	17.6	Composite of Accts. 870-907, 905-916, 924 & 928-930.1 - Comm	0	-	-	-	-
478	9310	Rebts							
479		Maintenance	17.6	Composite of Accts. 870-907, 905-916, 924 & 928-930.1 - Comm	122	33	19	2	69
480	9320	Maintenance of General Plant			37,776	10,328	5,893	535	21,019
481		Total A&G							
482					146,177,588	87,645,800	51,817,394	4,615,414	2,099,960
483		TOTAL O&M EXPENSE - COMMODITY							

Alstom Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2006-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
ALLOCATION OF O&M EXPENSES						
576						
577		Distribution				
578		Operation				
579	8700	Supervision and Engineering	1,186,727	904,761	188,154	11,172
580	8710	Distribution Load Dispatching	444	114	66	6
581	8711	Odorization	0	0	0	0
581	8720	Compressor Station Labor & Expenses	0	0	0	0
582	8740	Mains & Bunkers	2,679,000	2,272,227	330,889	7,539
583	8750	Measuring and Regulating Station Exp. - Gen	134,261	110,296	16,945	577
584	8760	Measuring and Regulating Station Exp. - Ind.	114,311	0	0	0
585	8770	Measuring and Regulating Sta. Exp. - City Gate	147,666	121,276	16,637	579
586	8780	Meters and House Regulator Expense	959,857	576,668	322,869	29,842
587	8790	Customer Indications Expense	58,805	52,169	6,490	71
588	8800	Other Expense	14,599	11,130	2,438	137
589	8810	Rents	487,476	356,403	79,257	4,461
590	8810	Rents	1,044	798	174	10
591	8850	Maintenance Supervision and Engineering	9,596	7,881	1,211	38
592	8860	Maintenance of Structures and Improvements	16,659	13,651	2,102	65
593	8870	Maintenance of Mains	2,719	1,589	1,411	33
594	8890	Maintenance of compressor station equipment	5,870	4,651	741	23
595	8900	Maint. of Measuring and Regulating Station Equip. - General	9,977	0	0	0
596	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	32,294	26,449	4,055	126
597	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	7,124	1,885	735	3
598	8930	Maintenance of Services	13,919	8,260	4,681	434
599	8940	Maintenance of Meters and House Regulators	0	0	0	0
600	8950	Maintenance of Other Equipment	5,605,173	4,471,696	679,340	55,214
601		Total Distribution				
602						
603		Customer Accounts:				
604	9010	Supervision	0	0	0	0
605	9020	Meter Reading Expense	764,170	679,436	84,477	922
606	9030	Customer Records and Collection Expenses	161,056	142,883	17,762	194
607	9040	Uncollectible Accounts	609,895	744,224	67,307	69,364
608	9050	Miscellaneous Customer Accounts Expenses	0	0	0	0
609		Total Customer Accounts	1,835,121	1,566,543	169,546	69,480
610						
611		Customer Service and Information:				
612	9070	Supervision	(576)	(511)	(150)	(11)
613	9080	Customer Assistance Expenses	(18)	(16)	(2)	(9)
614	9090	Informational and Instructional Advertising Expenses	66,300	75,258	9,533	104
615	9100	Miscellaneous Customer Service and Informational Expenses	215	191	24	0
616		Total Customer Service and Information	65,921	76,222	9,491	104
617						
618		Sales:				
619	9110	Supervision	27,620	24,502	3,651	33
620	9120	Demeritizing and Selling Expenses	58,008	51,459	6,408	70
621	9130	Advertising Expenses	4,236	4,201	523	6
622	9160	Miscellaneous Sales Expenses	26	32	4	0
623		Total Sales	90,890	80,194	9,586	109
624						
625		Administrative & General:				
626		Operation	0	0	0	0
627	9200	Administrative and General Salaries	0	0	0	0
628	9210	Office Supplies and Expenses	(10,565)	(9,990)	(1,169)	(13)
629	9220	Administrative Expenses Transferred - Customer Support	11,089,523	8,699,265	1,777,087	83,833
630	9220	Administrative Expenses Transferred - General	270,806	210,452	43,490	2,296
631	9230	Outside Services Employed	378,800	271,123	72,031	4,827
632	9240	Property Insurance	5,913	5,371	1,110	59
633	9250	Injuries and Damages	2,172,977	1,681,047	349,646	18,462
634	9260	Employee Pensions and Benefits	195,512	147,715	18,293	201
635	9270	Franchise Requirements	37,080	32,894	4,086	45
636	9280	Regulatory Commission Expenses	0	0	0	0
637	930.1	General Advertising Expenses	189,726	131,851	27,247	1,438
638	930.2	Miscellaneous General Expenses	0	0	0	0
639	9310	Rents	0	0	0	0
640		Maintenance				
641	9320	Maintenance of General Plant	48,183	37,430	7,735	408
642		Total A&G	14,315,036	11,118,877	2,299,646	121,557
643						
644		TOTAL O&M EXPENSES	168,789,105	105,147,632	55,410,957	4,670,604

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2008-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF DEPRECIATION EXPENSE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
1		Intangible Plant:							
2									
3	30100	Organization	99.0	-	0	-	-	-	-
4	30200	Franchises & Consents	99.0	-	0	-	-	-	-
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
6									
7		Total Intangible Plant:			0	-	-	-	-
8									
9		Production Plant:							
10			99.0	-	0	-	-	-	-
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-
12	32540	Rights of Ways	99.0	-	0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-
18									
19		Total Production Plant:			0	-	-	-	-
20									
21		Storage Plant:							
22									
23	35010	Land	99.0	-	0	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-
29	35200	Wells & Rights of Way	99.0	-	0	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-
38	35500	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-
40									
41		Total Storage Plant:			0	-	-	-	-
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
53									
54		Total Transmission Plant:			0	-	-	-	-
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-
59	37401	Land	2.0	Bills	0	-	-	-	-
60	37402	Land Rights	2.0	Bills	3,817	3,386	422	5	5
61	37403	Land Other	2.0	Bills	0	-	-	-	-
62	37500	Structures & Improvements	2.0	Bills	8,589	7,620	949	10	11
63	37501	Structures & Improvements T.B.	2.0	Bills	2,665	2,275	283	3	3
64	37502	Land Rights	2.0	Bills	1,243	1,163	137	1	2
65	37503	Improvements	2.0	Bills	107	95	12	0	0
66	37600	Mains Cathodic Protection	2.0	Bills	200,646	178,173	22,186	242	246
67	37601	Mains - Steel	2.0	Bills	1,333,355	1,182,833	147,284	1,607	1,631
68	37602	Mains - Plastic	2.0	Bills	590,620	523,945	65,241	712	722
69	37800	Meas. & Reg. Sta. Equip - General	2.0	Bills	52,618	46,678	5,612	63	64
70	37800	Meas. & Reg. Sta. Equip - City Gate	2.0	Bills	32,447	28,784	3,584	39	40
71	37905	Meas. & Reg. Sta. Equipment T.B.	2.0	Bills	26,266	23,381	2,901	32	32
72	38000	Services	2.0	Bills	3,769,058	3,343,571	416,334	4,643	4,610
73	38100	Meters	4.0	Meter Investment	1,242,958	746,746	418,093	38,773	38,338
74	38200	Meter Installations	4.0	Meter Investment	2,103,869	1,263,973	707,682	65,629	66,585
75	38300	House Regulators	4.0	Meter Investment	154,757	92,982	52,059	4,828	4,898
76	38400	House Reg. Installations	4.0	Meter Investment	3,057	1,636	1,028	95	97
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to Ind. & Trans.	121,313	-	-	-	121,313
78	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
79									
80		Total Distribution Plant:			9,647,488	7,447,301	1,844,008	116,583	239,598

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
ALLOCATION OF DEPRECIATION EXPENSE						
81						
82		General:				
83						
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	66,566	53,021
86	39001	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	11,134
87	39002	Improvements	6.2	P, S, T & D Plant - Customer	14,212	2,377
88	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	57,080	9,547
89	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	585	88
90	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	24,508	19,521
91	39100	Remittance Processing Equip.	6.2	P, S, T & D Plant - Customer	58,066	46,250
92	39102	Office Machines	6.2	P, S, T & D Plant - Customer	0	-
93	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	24,877	19,815
94	39200	Trucks	6.2	P, S, T & D Plant - Customer	0	-
95	39201	Trailers	6.2	P, S, T & D Plant - Customer	0	-
96	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-
97	39300	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	88,244	70,287
98	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-
99	39600	Ditchers	6.2	P, S, T & D Plant - Customer	31,911	25,418
100	39603	Backhoes	6.2	P, S, T & D Plant - Customer	24,392	19,420
101	39604	Welders	6.2	P, S, T & D Plant - Customer	6,302	5,019
102	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	6,495	5,174
103	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-
105	39702	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	2,851	2,271
106	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	106,007	84,436
107	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-
108	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-
109	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-
110	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-
111	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-
112	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-
113	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	15,943	12,699
114	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-
115	39907	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	0	-
116	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-
117	39909	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-
118					520,038	420,590
119		Total General Plant				88,322
120					10,175,526	7,867,891
121		TOTAL DIRECT DEPRECIATION EXPENSE				1,932,330
122						121,329
123						253,976
124		Kentucky Mid-States General Office:				
125						
126		Intangible Plant:				
127					0	-
128	30100	Organization	99.0	-	0	-
129	30200	Franchises & Consents	99.0	-	0	-
130	30300	Misc Intangible Plant	99.0	-	0	-
131					0	-
132		Total Intangible Plant:				
133						
134		General:				
135						
136	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-
137	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	1,069	851
138	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-
139	39000	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0	-
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	0	-
143	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-
144	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-
145	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-
146	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-
147	39202	Trailers	6.2	P, S, T & D Plant - Customer	81	65
148	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,708	1,360
149	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-
150	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-
151	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-
152	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-
153	39605	Welders	6.2	P, S, T & D Plant - Customer	5,188	4,133
154	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	0	-
155	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-
156	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-
157	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	14,311	11,399
158	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-
159	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-
160	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-
161	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-
162	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	57,985	46,186
163	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-
164	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-
165	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-
166	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-
167	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	0	-
168	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-
169	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-
170					80,341	63,993
171		Total General Plant				13,438
172						722
						2,188

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF DEPRECIATION EXPENSE									
173									
174		Shared Services General Office:							
175									
176		General:							
177									
178	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
179	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
180	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
181	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
182	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	30,879	24,596	5,165	278	841
184	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	9,359	7,454	1,585	84	255
185	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
186	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
187	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
188	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
190	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	165	131	28	1	4
192	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
193	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
194	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
195	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	5,269	4,197	881	47	143
197	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
198	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
199	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
200	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	695	554	116	6	19
201	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	34	27	6	0	1
202	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	46,707	37,292	7,512	420	1,272
203	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	20,961	16,712	3,509	169	571
204	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	8,171	6,509	1,367	73	223
205	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
206	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
207	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	29,749	22,899	4,809	258	783
208	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	4,278	3,408	716	38	117
209	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	378,114	301,173	63,245	3,399	10,297
210	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
211	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
212									
213									
214		Total General Plant			533,401	424,681	89,219	4,795	14,526
215									
216		Shared Services Customer Support:							
217									
218		General:							
219									
220	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
221	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
222	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
223	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
224	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
225	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	13,675	10,892	2,287	123	372
226	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	263	201	42	2	7
227	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
228	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
229	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
230	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
231	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
232	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
233	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
234	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
235	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
236	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
237	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
238	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	91,104	72,565	15,238	819	2,461
239	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
240	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
241	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	7	6	1	0	0
242	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
243	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
244	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
245	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	15,017	11,962	2,512	135	409
246	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	1,905	1,517	319	17	52
247	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
248	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
249	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	26,140	20,821	4,372	235	712
250	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,966	10,329	2,169	117	353
251	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	441,869	351,954	73,809	3,872	12,034
252	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
253	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
254									
255									
256		Total General Plant			602,936	480,246	100,849	5,420	16,420
257									
258		TOTAL DEPRECIATION EXPENSE - CUSTOMER			11,392,204	8,836,991	2,135,836	132,267	287,110

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF DEPRECIATION EXPENSE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
259		Intangible Plant:							
260									
261	30100	Organization	99.0	-	0	-	-	-	-
262	30200	Franchises & Consents	99.0	-	0	-	-	-	-
263	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
264									
265		Total Intangible Plant:			0	-	-	-	-
266									
267		Production Plant:							
268			3.0	Peak Day	0	-	-	-	-
269	32520	Producing Leaseholds	3.0	Peak Day	136	59	30	3	45
270	32540	Rights of Ways	3.0	Peak Day	1,874	808	411	38	617
271	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-
272	33201	Field Lines	3.0	Peak Day	0	-	-	-	-
273	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-
274	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-
275	33500	Purification Equipment	3.0	Peak Day	2,289	987	503	46	754
276									
277		Total Production Plant			4,299	1,854	944	86	1,416
278									
279		Storage Plant:							
280									
281	35010	Land	3.0	Peak Day	0	-	-	-	-
282	35020	Rights of Way	3.0	Peak Day	0	-	-	-	-
283	35100	Structures and Improvements	3.0	Peak Day	33	14	7	1	11
284	35102	Compression Station Equipment	3.0	Peak Day	451	194	99	9	148
285	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	0	-	-	-	-
286	35104	Other Structures	3.0	Peak Day	0	-	-	-	-
287	35200	Wells & Rights of Way	3.0	Peak Day	3,665	1,581	805	73	1,206
288	35201	Well Construction	3.0	Peak Day	19,422	8,376	4,264	389	6,393
289	35202	Well Equipment	3.0	Peak Day	0	-	-	-	-
290	35203	Cushion Gas	3.0	Peak Day	19,783	8,532	4,343	396	6,512
291	35210	Leaseholds	3.0	Peak Day	0	-	-	-	-
292	35211	Storage Rights	3.0	Peak Day	118	51	26	2	39
293	35201	Field Lines	3.0	Peak Day	0	-	-	-	-
294	35302	Tributary Lines	3.0	Peak Day	0	-	-	-	-
295	35400	Compressor Station Equipment	3.0	Peak Day	2,730	1,178	599	55	899
296	35500	Meas. & Reg. Equipment	3.0	Peak Day	143	62	31	3	47
297	35600	Purification Equipment	3.0	Peak Day	175	76	38	4	58
298									
299		Total Storage Plant			46,520	20,062	10,212	932	15,314
300									
301		Transmission:							
302									
303	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
304	36520	Rights of Way	3.0	Peak Day	14,045	6,057	3,093	281	4,623
305	36602	Structures & Improvements	3.0	Peak Day	890	384	195	18	293
306	36603	Other Structures	3.0	Peak Day	1,225	528	269	25	403
307	36700	Mains Cathodic Protection	3.0	Peak Day	6,684	2,883	1,467	134	2,200
308	36701	Mains - Steel	3.0	Peak Day	551,479	237,831	121,063	11,049	181,536
309	36900	Meas. & Reg. Equipment	3.0	Peak Day	8,643	3,727	1,897	173	2,845
310	36901	Meas. & Reg. Equipment	3.0	Peak Day	29,979	12,829	6,581	601	9,869
311									
312		Total Transmission Plant			612,946	264,339	134,556	12,280	201,770
313									
314		Distribution:							
315									
316	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-
317	37401	Land	3.0	Peak Day	0	-	-	-	-
318	37402	Land Rights	3.0	Peak Day	644	278	141	13	212
319	37403	Land Other	3.0	Peak Day	0	-	-	-	-
320	37500	Structures & Improvements	3.0	Peak Day	1,450	625	318	29	477
321	37501	Structures & Improvements T.B.	3.0	Peak Day	433	187	95	9	142
322	37502	Land Rights	3.0	Peak Day	210	91	46	4	69
323	37503	Improvements	3.0	Peak Day	18	8	4	0	6
324	37600	Mains Cathodic Protection	3.0	Peak Day	33,898	14,619	7,441	678	11,150
325	37601	Mains - Steel	3.0	Peak Day	225,035	97,049	49,401	4,509	74,077
326	37602	Mains - Plastic	3.0	Peak Day	99,581	42,988	21,882	1,997	32,813
327	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	8,880	3,830	1,949	178	2,823
328	37800	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	5,476	2,362	1,202	110	1,803
329	37905	Meas. & Reg. Sta. Equipment T.b.	3.0	Peak Day	4,433	1,912	973	89	1,459
330	38000	Services	99.0	-	0	-	-	-	-
331	38100	Meters	99.0	-	0	-	-	-	-
332	38200	Meter Installations	99.0	-	0	-	-	-	-
333	38300	House Regulators	99.0	-	0	-	-	-	-
334	38400	House Reg. Installations	99.0	-	0	-	-	-	-
335	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
336	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
337									
338		Total Distribution Plant			380,158	163,947	83,454	7,616	125,141

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF DEPRECIATION EXPENSE									
339									
340		General:							
341									
342	30800	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
343	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	15,024	6,479	3,298	301	4,945
344	39001	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
345	39002	Improvements	6.4	P, S, T & D Plant - Demand	3,208	1,383	704	64	1,056
346	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	12,883	5,556	2,828	258	4,241
347	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	132	57	29	3	43
348	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	5,531	2,385	1,214	111	1,821
349	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	13,105	5,652	2,877	263	4,314
350	39102	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
351	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
352	39200	Trucks	6.4	P, S, T & D Plant - Demand	5,614	2,421	1,233	112	1,848
353	39201	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
354	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
355	39300	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
356	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	19,916	8,589	4,372	399	6,556
357	39600	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
358	39603	Backhoes	6.4	P, S, T & D Plant - Demand	7,202	3,106	1,581	144	2,371
359	39604	Welders	6.4	P, S, T & D Plant - Demand	5,505	2,374	1,288	110	1,812
360	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,422	613	312	28	468
361	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	1,466	632	322	29	483
362	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
363	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	643	277	141	13	212
365	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	23,925	10,318	5,252	479	7,876
366	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
367	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
368	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
369	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
370	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
371	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
372	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	3,598	1,552	780	72	1,184
373	39907	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
374	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
375	39909	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
376									
377					119,175	51,395	26,162	2,388	39,230
378		Total General Plant							
379					1,163,097	501,598	255,328	23,303	382,869
380		TOTAL DIRECT DEPRECIATION EXPENSE							
381									
382		Kentucky Mid-States General Office:							
383									
384		Intangible Plant:							
385									
386	30100	Organization	99.0	-	0	-	-	-	-
387	30200	Franchisee & Consents	99.0	-	0	-	-	-	-
388	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
389									
390		Total Intangible Plant:			0	-	-	-	-
391									
392		General:							
393									
394	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	241	104	53	5	79
396	36502	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
397	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
398	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
400	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
401	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
402	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
403	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
404	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	18	8	4	0	6
407	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	385	166	85	8	127
408	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
410	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
411	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,171	505	257	23	385
413	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
415	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
416	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	3,230	1,393	709	65	1,063
417	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
418	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
419	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
420	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	13,067	5,644	2,873	262	4,308
421	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
422	39905	Other Intangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
423	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
425	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
426	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
427	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
428									
429					18,133	7,820	3,981	363	5,968
430		Total General Plant							

Atmos Energy Corporation, Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2009-00354					
Forecasted Test Period: Twelve Months Ended March 31, 2011					
ALLOCATION OF DEPRECIATION EXPENSE					
431					
432		Shared Services General Office:			
433					
434		General:			
435					
436	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0
437	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0
438	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0
439	37503	Improvements	6.4	P, S, T & D Plant - Demand	0
440	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0
441	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	5,969
442	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	2,112
443	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0
444	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0
445	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0
446	39201	Trucks	6.4	P, S, T & D Plant - Demand	0
447	39202	Trailers	6.4	P, S, T & D Plant - Demand	0
448	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0
449	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	37
450	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0
451	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0
452	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0
453	39605	Welders	6.4	P, S, T & D Plant - Demand	1,189
454	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	513
455	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0
456	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0
457	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0
458	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	157
459	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	8
460	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	10,541
461	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	4,735
462	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	1,844
463	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0
464	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0
465	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	6,488
466	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	965
467	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	85,338
468	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0
469	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0
470					
471		Total General Plant			120,385
472					51,917
473					26,427
474					2,412
475					39,628
476		Shared Services Customer Support:			
477		General:			
478	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0
479	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0
480	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0
481	37503	Improvements	6.4	P, S, T & D Plant - Demand	0
482	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0
483	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,086
484	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	57
485	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0
486	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0
487	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0
488	39201	Trucks	6.4	P, S, T & D Plant - Demand	0
489	39202	Trailers	6.4	P, S, T & D Plant - Demand	0
490	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0
491	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0
492	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0
493	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0
494	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0
495	39605	Welders	6.4	P, S, T & D Plant - Demand	20,561
496	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	8,867
497	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0
498	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0
499	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0
500	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	2
501	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0
502	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	3,389
503	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	1,462
504	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	430
505	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0
506	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0
507	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	5,900
508	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,826
509	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	99,727
510	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0
511	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0
512					
513		Total General Plant			136,078
514					58,685
515					29,873
516		TOTAL DEPRECIATION EXPENSE - DEMAND			2,726
					44,794
					1,437,694
					620,021
					315,008
					28,804
					473,261

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF DEPRECIATION EXPENSE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
517		Intangible Plant:							
518									
519	30100	Organization	99.0	-	0	-	-	-	-
520	30200	Franchises & Consents	99.0	-	0	-	-	-	-
521	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
522									
523		Total Intangible Plant:			0	-	-	-	-
524									
525		Production Plant:							
526			99.0	-	0	-	-	-	-
527	32520	Producing Leaseholds	99.0	-	0	-	-	-	-
528	32540	Rights of Ways	99.0	-	0	-	-	-	-
529	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-
530	33201	Field Lines	99.0	-	0	-	-	-	-
531	33202	Tributary Lines	99.0	-	0	-	-	-	-
532	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-
533	33600	Purification Equipment	99.0	-	0	-	-	-	-
534									
535		Total Production Plant			0	-	-	-	-
536									
537		Storage Plant:							
538									
539	35010	Land	1.5	Winter Volumes	0	-	-	-	-
540	35020	Rights of Way	1.5	Winter Volumes	0	-	-	-	-
541	35100	Structures and Improvements	1.5	Winter Volumes	33	11	6	1	15
542	35102	Compression Station Equipment	1.5	Winter Volumes	461	152	82	8	209
543	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	0	-	-	-	-
544	35104	Other Structures	1.5	Winter Volumes	0	-	-	-	-
545	35200	Wells \ Rights of Way	1.5	Winter Volumes	3,665	1,233	668	63	1,701
546	35201	Well Construction	1.5	Winter Volumes	19,422	6,533	3,541	336	8,012
547	35202	Well Equipment	1.5	Winter Volumes	0	-	-	-	-
548	35203	Cushion Gas	1.5	Winter Volumes	19,783	6,654	3,607	342	9,180
549	35210	Leaseholds	1.5	Winter Volumes	0	-	-	-	-
550	35211	Storage Rights	1.5	Winter Volumes	118	40	21	2	55
551	35301	Field Lines	1.5	Winter Volumes	0	-	-	-	-
552	35302	Tributary Lines	1.5	Winter Volumes	0	-	-	-	-
553	35400	Compressor Station Equipment	1.5	Winter Volumes	2,730	918	490	47	1,267
554	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	143	48	26	2	65
555	35600	Purification Equipment	1.5	Winter Volumes	175	59	32	3	81
556									
557		Total Storage Plant			46,520	15,647	8,481	805	21,587
558									
559		Transmission:							
560									
561	36510	Land & Land Rights	99.0	-	0	-	-	-	-
562	36520	Rights of Way	99.0	-	0	-	-	-	-
563	36602	Structures & Improvements	99.0	-	0	-	-	-	-
564	36603	Other Structures	99.0	-	0	-	-	-	-
565	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-
566	36701	Mains - Steel	99.0	-	0	-	-	-	-
567	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
568	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
569									
570		Total Transmission Plant			0	-	-	-	-
571									
572		Distribution:							
573									
574	37400	Land & Land Rights	99.0	-	0	-	-	-	-
575	37401	Land	99.0	-	0	-	-	-	-
576	37402	Land Rights	99.0	-	0	-	-	-	-
577	37403	Land Other	99.0	-	0	-	-	-	-
578	37500	Structures & Improvements	99.0	-	0	-	-	-	-
579	37501	Structures & Improvements T.B.	99.0	-	0	-	-	-	-
580	37502	Land Rights	99.0	-	0	-	-	-	-
581	37503	Improvements	99.0	-	0	-	-	-	-
582	37600	Mains Cathodic Protection	99.0	-	0	-	-	-	-
583	37601	Mains - Steel	99.0	-	0	-	-	-	-
584	37602	Mains - Plastic	99.0	-	0	-	-	-	-
585	37800	Meas. & Reg. Sta. Equip - General	99.0	-	0	-	-	-	-
586	37900	Meas. & Reg. Sta. Equip - City Gate	99.0	-	0	-	-	-	-
587	37905	Meas. & Reg. Sta. Equipment T.b.	99.0	-	0	-	-	-	-
588	38000	Services	99.0	-	0	-	-	-	-
589	38100	Meters	99.0	-	0	-	-	-	-
590	38200	Meter Installations	99.0	-	0	-	-	-	-
591	38300	House Regulators	99.0	-	0	-	-	-	-
592	38400	House Reg. Installations	99.0	-	0	-	-	-	-
593	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
594	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
595									
598		Total Distribution Plant			0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF DEPRECIATION EXPENSE									
597									
598		General:							
599									
600	39900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
601	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	884	297	161	15	410
602	39001	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
603	39002	Improvements	6.6	P, S, T & D Plant - Commodity	189	63	34	3	88
604	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	758	255	138	13	352
605	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	8	3	1	0	4
606	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	326	109	59	6	151
607	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	771	259	141	13	358
608	39102	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
609	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
610	39200	Trucks	6.6	P, S, T & D Plant - Commodity	330	111	60	6	153
611	39201	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
612	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
613	39300	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
614	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1,172	394	214	20	544
615	39600	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
616	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	424	143	77	7	197
617	39604	Welders	6.6	P, S, T & D Plant - Commodity	324	109	59	6	150
618	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	84	28	15	1	39
619	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	86	29	16	1	40
620	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
621	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
622	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	38	13	7	1	18
623	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,408	474	257	24	653
624	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
625	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
626	39902	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
627	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
628	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
629	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
630	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	212	71	39	4	98
631	39907	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
632	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39909	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
634									
635		Total General Plant			7,014	2,359	1,279	121	3,255
637									
638		TOTAL DIRECT DEPRECIATION EXPENSE			53,534	18,006	9,760	926	24,842
639									
640		Kentucky Mid-States General Office:							
641									
642		Intangible Plant:							
643									
644	30100	Organization	99.0	-	0	-	-	-	-
645	30200	Franchises & Consents	99.0	-	0	-	-	-	-
646	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
647									
648		Total Intangible Plant:			0	-	-	-	-
649									
650		General:							
651									
652	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
653	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	14	5	3	0	7
654	39602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
655	39900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
656	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
657	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
658	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
659	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
660	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
661	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
662	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
663	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
664	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	1
665	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	23	8	4	0	11
666	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
667	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
669	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
670	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	69	23	13	1	32
671	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
672	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
673	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
674	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	190	64	35	3	88
675	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
676	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
677	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
678	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	770	259	140	13	357
679	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
680	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
681	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
682	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
683	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
684	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
685	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
686									
687									
688		Total General Plant			1,067	359	195	18	495
689									
690		Shared Services General Office:							

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF DEPRECIATION EXPENSE									
691									
692		General:							
693									
694	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
695	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
696	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
697	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
698	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
699	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	410	138	75	7	190
700	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	124	42	23	2	58
701	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
702	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
703	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
704	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
705	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
706	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
707	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
708	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
709	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
710	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
711	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
712	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	70	24	13	1	32
713	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
714	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
715	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
716	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	9	3	2	0	4
717	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
718	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	620	209	113	11	288
719	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	279	94	51	5	129
720	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	109	37	20	2	50
721	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
722	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
723	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	382	128	70	7	177
724	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	57	19	10	1	26
725	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	5,022	1,689	916	87	2,330
726	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
727	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
728									
729									
730		Total General Plant			7,085	2,383	1,292	123	3,288
731									
732		Shared Services Customer Support:							
733									
734		General:							
735									
736	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
737	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
738	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
739	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
740	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
741	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	182	61	33	3	84
742	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	2
743	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
744	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
745	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
746	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
747	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
748	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
749	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
750	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
751	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
752	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
753	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
754	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,210	407	221	21	582
755	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
756	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
757	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
758	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
759	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
760	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
761	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	199	67	36	3	93
762	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	25	9	5	0	12
763	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
764	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
765	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	347	117	63	6	161
766	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	172	58	31	3	80
767	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	5,869	1,974	1,070	102	2,723
768	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
769	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
770									
771					8,008	2,684	1,450	139	3,716
772		Total General Plant							
773									
774		TOTAL DEPRECIATION EXPENSE - COMMODITY			69,694	23,442	12,706	1,205	32,341

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF DEPRECIATION EXPENSE									
Total Depreciation Expense									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
775		Intangible Plant:							
776									
777	30100	Organization			0	-	-	-	-
778	30200	Franchises & Consents			0	-	-	-	-
779	30300	Misc Intangible Plant			0	-	-	-	-
780									
781		Total Intangible Plant:			0	-	-	-	-
782									
783		Production Plant:							
784					0	-	-	-	-
785	32520	Producing Leaseholds			136	59	30	3	45
786	32540	Rights of Ways			1,874	808	411	38	617
787	33100	Production Gas Wells Equipment			0	-	-	-	-
788	33201	Field Lines			0	-	-	-	-
789	33202	Tributary Lines			0	-	-	-	-
790	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-
791	33600	Purification Equipment			2,289	987	503	46	754
792									
793		Total Production Plant			4,299	1,854	944	86	1,415
794									
795		Storage Plant:							
796									
797	35010	Land			0	-	-	-	-
798	35020	Rights of Way			0	-	-	-	-
799	35100	Structures and Improvements			66	25	13	1	26
800	35102	Compression Station Equipment			902	346	181	17	358
801	35103	Meas. & Reg. Sta. Structures			0	-	-	-	-
802	35104	Other Structures			0	-	-	-	-
803	35200	Wells & Rights of Way			7,330	2,813	1,473	137	2,907
804	35201	Well Construction			36,843	14,908	7,804	725	15,406
805	35202	Well Equipment			0	-	-	-	-
806	35203	Cushion Gas			39,566	15,186	7,950	739	15,692
807	35210	Leaseholds			0	-	-	-	-
808	35211	Storage Rights			236	90	47	4	93
809	35301	Field Lines			0	-	-	-	-
810	35302	Tributary Lines			0	-	-	-	-
811	35400	Compressor Station Equipment			5,461	2,095	1,097	102	2,166
812	35500	Meas. & Reg. Equipment			285	110	57	5	113
813	35600	Purification Equipment			350	134	70	7	139
814									
815		Total Storage Plant			93,040	35,710	18,693	1,737	36,901
816									
817		Transmission:							
818									
819	36510	Land & Land Rights			0	-	-	-	-
820	36520	Rights of Way			14,045	6,057	3,083	281	4,623
821	36602	Structures & Improvements			890	384	195	18	293
822	36603	Other Structures			1,225	628	269	25	403
823	36700	Mains Cathodic Protection			5,684	2,883	1,467	134	2,200
824	36701	Mains - Steel			551,479	237,831	121,063	11,049	181,536
825	36900	Meas. & Reg. Equipment			8,543	3,727	1,897	173	2,845
826	36901	Meas. & Reg. Equipment			29,979	12,929	5,581	601	9,869
827									
828		Total Transmission Plant			612,946	264,339	134,556	12,280	201,770
829									
830		Distribution:							
831									
832	37400	Land & Land Rights			0	-	-	-	-
833	37401	Land			0	-	-	-	-
834	37402	Land Rights			4,462	3,664	563	18	217
835	37403	Land Other			0	-	-	-	-
836	37500	Structures & Improvements			10,039	8,245	1,267	39	488
837	37501	Structures & Improvements T.B.			2,998	2,462	378	12	146
838	37502	Land Rights			1,453	1,194	183	6	71
839	37503	Improvements			125	103	16	0	6
840	37600	Mains Cathodic Protection			234,744	192,792	29,627	921	11,404
841	37601	Mains - Steel			1,568,389	1,279,881	198,684	6,116	75,798
842	37602	Mains - Plastic			690,301	565,034	87,123	2,708	33,535
843	37800	Meas. & Reg. Sta. Equip - General			61,498	50,507	7,762	241	2,998
844	37800	Meas. & Reg. Sta. Equip - City Gate			37,923	31,146	4,786	149	1,842
845	37905	Meas. & Reg. Sta. Equipment T.b.			30,699	25,213	3,875	120	1,491
846	38000	Services			3,769,058	3,343,571	416,334	4,543	4,610
847	38100	Meters			1,242,950	746,746	418,093	38,773	39,338
848	38200	Meter Installations			2,103,859	1,263,973	707,682	65,628	66,585
849	38300	House Regulators			154,767	92,982	52,059	4,828	4,898
850	38400	House Reg. Installations			3,057	1,836	1,028	95	97
851	38500	Ind. Meas. & Reg. Sta. Equipment			121,313	-	-	-	121,313
852	38600	Other Prop. On Cust. Prem			0	-	-	-	-
853									
854		Total Distribution Plant			10,027,645	7,611,248	1,927,462	124,199	364,736

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
ALLOCATION OF DEPRECIATION EXPENSE						
855						
856		General:				
857						
858	38900	Land & Land Rights	0	-	-	-
859	39000	Structures Frame	62,474	59,787	14,593	915
860	39001	Structures & Improvements	0	-	-	-
861	39002	Improvements	17,608	12,767	3,116	195
862	39003	Air Conditioning Equipment	70,721	51,276	12,514	784
863	39004	Improvement to leased Premises	725	526	128	8
864	39009	Office Furniture & Equipment	30,365	22,016	5,373	337
865	39100	Remittance Processing Equip	71,942	52,162	12,730	798
866	39102	Office Machines	0	-	-	-
867	39103	Transportation Equipment	0	-	-	-
868	39200	Trucks	30,821	22,347	5,454	342
869	39201	Trailers	0	-	-	-
870	39202	Stores Equipment	0	-	-	-
871	39300	Tools, Shop & Garage Equipment	0	-	-	-
872	39400	Power Operated Equipment	109,332	79,270	19,346	1,213
873	39600	Ditchers	0	-	-	-
874	39603	Backhoes	39,537	28,666	6,996	438
875	39604	Welders	30,221	21,911	5,347	335
876	39605	Communication Equipment	7,808	5,661	1,382	87
877	39700	Communication Equipment - Mobile Radios	8,047	5,835	1,424	89
878	39701	Communication Equipment - Fixed Radios	0	-	-	-
879	39702	Communication Equip. - Telemetering	0	-	-	-
880	39705	Miscellaneous Equipment	3,532	2,561	625	39
881	38800	Other Tangible Property	131,340	85,227	23,240	1,457
882	39900	Other Tangible Property - Servers - HW	0	-	-	-
883	39901	Other Tangible Property - Servers - SW	0	-	-	-
884	38802	Other Tangible Property - Network - HW	0	-	-	-
885	39903	Other Tang. Property - CPU	0	-	-	-
886	39904	Other Tangible Property - MF - Hardware	0	-	-	-
887	39905	Other Tang. Property - PC Hardware	0	-	-	-
888	39906	Other Tang. Property - PC Software	19,753	14,322	3,495	219
889	39907	Other Tang. Property - Mainframe SW	0	-	-	-
890	39908	Other Tang. Property - Application Software	0	-	-	-
891	39909	Other Tang. Property - General Startup Costs	0	-	-	-
892						
893						
894		Total General Plant:	654,227	474,344	115,762	7,256
895						
896		TOTAL DIRECT DEPRECIATION EXPENSE	11,392,157	8,387,495	2,197,418	145,558
897						
898		Kentucky Mid-States General Office:				
899						
900		Intangible Plant:				
901						
902	30100	Organization	0	-	-	-
903	30200	Franchises & Consents	0	-	-	-
904	30300	Misc Intangible Plant	0	-	-	-
905						
906		Total Intangible Plant:	0	-	-	-
907						
908		General:				
909						
910	37400	Land & Land Rights	0	-	-	-
911	39001	Structures Frame	1,324	960	234	15
912	36602	Structures & Improvements	0	-	-	-
913	38900	Land & Land Rights	0	-	-	-
914	39004	Air Conditioning Equipment	0	-	-	-
915	39009	Improvement to leased Premises	0	-	-	-
916	39100	Office Furniture & Equipment	0	-	-	-
917	39102	Remittance Processing Equip	0	-	-	-
918	39103	Office Machines	0	-	-	-
919	39200	Transportation Equipment	0	-	-	-
920	39201	Trucks	0	-	-	-
921	39202	Trailers	0	-	-	-
922	39300	Stores Equipment	101	73	18	1
923	39400	Tools, Shop & Garage Equipment	2,116	1,534	374	23
924	39500	Power Operated Equipment	0	-	-	-
925	39503	Ditchers	0	-	-	-
926	39504	Backhoes	0	-	-	-
927	39505	Welders	0	-	-	-
928	39700	Communication Equipment	6,428	4,661	1,137	71
929	39701	Communication Equipment - Mobile Radios	0	-	-	-
930	39702	Communication Equipment - Fixed Radios	0	-	-	-
931	39705	Communication Equip. - Telemetering	0	-	-	-
932	39905	Miscellaneous Equipment	17,731	12,856	3,137	197
933	39900	Other Tangible Property	0	-	-	-
934	39901	Other Tangible Property - Servers - HW	0	-	-	-
935	39902	Other Tangible Property - Servers - SW	0	-	-	-
936	39903	Other Tangible Property - Network - HW	71,842	52,088	12,712	797
937	39904	Other Tang. Property - CPU	0	-	-	-
938	39905	Other Tangible Property - MF - Hardware	0	-	-	-
939	39906	Other Tang. Property - PC Hardware	0	-	-	-
940	39907	Other Tang. Property - PC Software	0	-	-	-
941	39908	Other Tang. Property - Mainframe SW	0	-	-	-
942	39909	Other Tang. Property - Application Software	0	-	-	-
943	39924	Other Tang. Property - General Startup Costs	0	-	-	-
944						
945						
946		Total General Plant	99,541	72,172	17,613	1,104
947						
948		Shared Services General Office:				

Almos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
ALLOCATION OF DEPRECIATION EXPENSE						
949						
950		General:				
951						
952	37400	Land & Land Rights	0	-	-	-
953	39000	Structures & Improvements	0	-	-	-
954	36602	Structures & Improvements	0	-	-	-
955	37503	Improvements	0	-	-	-
956	39004	Air Conditioning Equipment	0	-	-	-
957	39009	Improvement to leased Premises	38,259	27,739	6,770	424
958	39100	Office Furniture & Equipment	11,595	8,407	2,052	129
959	39102	Remittance Processing Equip	0	-	-	-
960	39103	Office Machines	0	-	-	-
961	39200	Transportation Equipment	0	-	-	-
962	39201	Trucks	0	-	-	-
963	39202	Trailers	0	-	-	-
964	39300	Stores Equipment	0	-	-	-
965	39400	Tools, Shop & Garage Equipment	205	148	36	2
966	39500	Power Operated Equipment	0	-	-	-
967	39503	Ditchers	0	-	-	-
968	39504	Backhoes	0	-	-	-
969	39505	Welders	0	-	-	-
970	39700	Communication Equipment	6,528	4,733	1,155	72
971	39701	Communication Equipment - Mobile Radios	0	-	-	-
972	39702	Communication Equipment - Fixed Radios	0	-	-	-
973	39705	Communication Equip. - Telemetering	0	-	-	-
974	39800	Miscellaneous Equipment	861	624	152	10
975	39900	Other Tangible Property	42	31	7	0
976	39901	Other Tangible Property - Servers - HW	57,868	41,957	10,240	642
977	39902	Other Tangible Property - Servers - SW	25,895	18,848	4,600	286
978	39903	Other Tangible Property - Network - HW	10,123	7,340	1,791	112
979	39904	Other Tang. Property - CPU	0	-	-	-
980	39905	Other Tangible Property - MF - Hardware	0	-	-	-
981	39906	Other Tang. Property - PC Hardware	35,619	25,825	6,303	395
982	39907	Other Tang. Property - PC Software	5,301	3,843	938	59
983	39908	Other Tang. Property - Mainframe SW	468,474	338,665	82,894	5,196
984	39909	Other Tang. Property - Application Software	0	-	-	-
985	39924	Other Tang. Property - General Startup Costs	0	-	-	-
986						
987						
988		Total General Plant	660,871	479,161	116,938	7,329
989						
990		Shared Services Customer Support:				
991						
992		General:				
993						
994	37400	Land & Land Rights	0	-	-	-
995	38001	Structures Frame	0	-	-	-
996	36602	Structures & Improvements	0	-	-	-
997	37503	Improvements	0	-	-	-
998	38004	Air Conditioning Equipment	0	-	-	-
999	39009	Improvement to leased Premises	16,943	12,284	2,998	188
1000	39100	Office Furniture & Equipment	313	227	55	3
1001	39102	Remittance Processing Equip	0	-	-	-
1002	39103	Office Machines	0	-	-	-
1003	39200	Transportation Equipment	0	-	-	-
1004	39201	Trucks	0	-	-	-
1005	39202	Trailers	0	-	-	-
1006	39300	Stores Equipment	0	-	-	-
1007	39400	Tools, Shop & Garage Equipment	0	-	-	-
1008	39500	Power Operated Equipment	0	-	-	-
1009	39503	Ditchers	0	-	-	-
1010	39504	Backhoes	0	-	-	-
1011	39505	Welders	0	-	-	-
1012	39700	Communication Equipment	112,875	81,840	19,973	1,252
1013	39701	Communication Equipment - Mobile Radios	0	-	-	-
1014	39702	Communication Equipment - Fixed Radios	0	-	-	-
1015	39705	Communication Equip. - Telemetering	0	-	-	-
1016	39800	Miscellaneous Equipment	9	7	2	0
1017	39900	Other Tangible Property	0	-	-	-
1018	39901	Other Tangible Property - Servers - HW	0	-	-	-
1019	39902	Other Tangible Property - Servers - SW	18,606	13,490	3,292	206
1020	39903	Other Tangible Property - Network - HW	2,350	1,711	418	26
1021	39904	Other Tang. Property - CPU	0	-	-	-
1022	39905	Other Tangible Property - MF - Hardware	0	-	-	-
1023	39906	Other Tang. Property - PC Hardware	32,387	23,482	5,731	359
1024	39907	Other Tang. Property - PC Software	16,065	11,648	2,843	178
1025	39908	Other Tang. Property - Mainframe SW	547,465	396,937	86,871	6,072
1026	39909	Other Tang. Property - Application Software	0	-	-	-
1027	39924	Other Tang. Property - General Startup Costs	0	-	-	-
1028						
1029						
1030		Total General Plant	747,023	541,625	132,182	8,285
1031						
1032		TOTAL DEPRECIATION EXPENSE	12,899,592	9,488,453	2,464,151	162,276

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2009-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Industrial &
		Factor	Basis	Company		Public Authority	Industrial	Transport
53								
54	Commodity							
55								
56								
57								
58								
59								
60								
61	Taxes Other Than Income							
62								
63	Non Revenue Related:							
64	Payroll Related	7.6	Allocated O&M Expenses - Comm	344,510	206,563	122,123	10,078	4,947
65	Property Related	6.6	P, S, T & D Plant - Commodity	33,298	11,200	6,071	576	15,452
66	DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	43,748	26,231	16,508	1,381	628
67	Other	7.6	Allocated O&M Expenses - Comm	252,126	151,171	89,374	7,881	3,620
68	Total Non Revenue Related:			673,682	395,164	233,075	20,795	24,647
69								
70	Revenue Related:							
71	State Gross Receipts - Tax	99.0	-	0	-	-	-	-
72	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-
73	Public Service Commission Assessment	1.0	Mcf	340,986	87,184	50,671	4,527	198,604
74	Total Revenue Related:			340,986	87,184	50,671	4,527	198,604
75								
76	Total Taxes, Other Than Income			1,014,668	482,348	283,747	25,322	223,251
77								
78								
79	Interest Expense	19.6	Rate Base - Comm	548,310	188,365	109,690	9,830	240,425

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2009-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
80								
81	Total Taxes Other							
82								
83								
84								
85		Allocation	Allocation	Total	Residential	Commercial &	Firm	Industrial &
86		Factor	Basis	Company		Public Authority	Industrial	Transport
87								
88	Taxes Other Than Income							
89								
90	Non Revenue Related:							
91	Payroll Related			397,800	247,810	130,592	11,479	7,919
92	Property Related			3,105,090	2,252,056	549,607	34,448	269,979
93	DOT Transmission User Tax			50,516	31,469	15,583	1,458	1,006
94	Other			291,126	181,357	95,572	8,401	5,795
95	Total Non Revenue Related:			3,845,531	2,712,692	792,355	55,786	284,699
96								
97	Revenue Related:							
98	State Gross Receipts - Tax			0	-	-	-	-
99	Local Gross Receipts - Tax			0	-	-	-	-
100	Public Service Commission Assessment			340,986	87,184	50,671	4,527	198,604
101	Total Revenue Related:			340,986	87,184	50,671	4,527	198,604
102								
103	Total Taxes, Other Than Income			4,186,517	2,799,876	843,026	60,312	403,302
104								
105								
106	Interest Expense			6,168,882	4,216,085	1,183,141	81,942	685,715

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2009-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
ALLOCATION OF REVENUES								
1								
2								
3								
4								
5								
6								
7		Allocation	Allocation	Total				
8		Factor	Basis	Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
9	Rate Schedule Revenue:							
10								
11	Base Revenues	Input		51,349,415	28,991,906	12,294,720	568,081	9,494,709
12	Base Revenue Increase	Input		0	-	-	-	-
13	Gas Costs	Input		146,024,522	87,597,841	51,791,003	4,612,947	2,022,632
14	Rider FF and Rider Tax	Input		0	-	-	-	-
15								
16	Total Rate Schedule Revenue			197,373,938	116,589,846	64,085,722	5,181,028	11,517,341
17								
18	Other Revenue:							
19								
20	Forfeited Discounts	18.6	Total Rate Schedule Revenues	1,571,877	928,516	510,376	41,261	91,724
21	Misc. Service Revenues	18.6	Total Rate Schedule Revenues	703,688	462,929	254,457	20,572	45,730
22	NTB	18.2	Base Revenues	(6)	(3)	(1)	(0)	(1)
23	Other Gas Revenue	18.2	Base Revenues	0	-	-	-	-
24								
25	Total Non-Rate Revenue			2,355,560	1,391,442	764,832	61,833	137,453
26								
27	TOTAL REVENUE			199,729,497	117,981,288	64,850,554	5,242,861	11,654,794

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Test Period: Twelve Months Ended March 31, 2011						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	87,962,005	75,260,100	12,701,905	0
4.0	Mains	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	97,552,802	89,217,852	8,334,950	0
4.1	Mains & Services	%	100.0000%	91.4560%	8.5440%	0.0000%
	Internally Generated	Values	324,166,249	261,640,529	59,050,540	3,475,180
5.4	P, S, T & D Plant	%	100.0000%	80.7118%	18.2161%	1.0720%
	Internally Generated	Values	204,133,363	168,323,950	34,268,209	1,541,204
5.7	Net Plant	%	100.0000%	82.4578%	16.7872%	0.7550%
	Internally Generated	Values	168,789,105	20,822,542	1,788,976	146,177,588
9.1	Allocated O&M Expenses	%	100.0000%	12.3364%	1.0599%	86.6037%
	Internally Generated	Values	4,195,327	3,905,353	278,895	11,079
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	93.0882%	6.6477%	0.2641%
	Internally Generated	Values	61,756,155	52,838,432	8,917,723	-
12.0	Composite of Accts. 374-379	%	100.0000%	85.5598%	14.4402%	0.0000%
	Internally Generated	Values	184,697,058	139,554,968	28,725,620	16,416,470
13.0	Rate Base	%	100.0000%	75.5588%	15.5528%	8.8883%
	Internally Generated	Values	7,222,144	6,750,303	453,492	18,349
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	93.4668%	6.2792%	0.2541%
	Values		0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2009-00354							
Forecasted Test Period: Twelve Months Ended March 31, 2011							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
	Input	Value	39,147,037	10,009,211	5,817,322	519,670	22,800,835
1.0	Mcf	%	100.0000%	25.5682%	14.8602%	1.3275%	58.2441%
	Input	Value	22,182,352	7,464,481	4,045,934	383,839	10,288,097
1.5	Winter Volumes	%	100.0000%	33.6354%	18.2312%	1.7296%	46.4038%
	Input	Value	2,059,314	1,826,839	227,474	2,482	2,519
2.0	Bills	%	100.0000%	88.7110%	11.0461%	0.1205%	0.1223%
	Input	Value	271,061	116,898	59,504	5,431	89,228
3.0	Peak Day	%	100.0000%	43.1261%	21.9524%	2.0035%	32.9180%
	Input	Value	11,657,334	7,003,552	3,921,199	363,643	368,939
4.0	Meter Investment	%	100.0000%	60.0785%	33.6372%	3.1194%	3.1649%
	Input	Value	1	1	-	-	-
4.2	Direct to Residential	%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	1	-	-
4.4	Direct to Commercial & PA	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	1	-
4.6	Direct to Firm Industrial	%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
	Input	Value	1	-	-	-	1
5.0	Direct to Ind. & Trans.	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
	Input	Value	1,774,410	1,451,331	189,761	133,319	-
5.2	Uncollectible Accounts	%	100.0000%	81.7923%	10.6943%	7.5134%	0.0000%
	Internally Generated	Value	324,166,249	235,035,179	57,359,633	3,595,194	28,176,243
6.0	P, S, T & D Plant	%	100.0000%	72.5045%	17.6945%	1.1091%	8.6919%
	Internally Generated	Value	261,640,529	208,400,120	43,763,055	2,352,013	7,125,342
6.2	P, S, T & D Plant - Customer	%	100.0000%	16.7264%	79.6513%	0.8989%	2.7233%
	Internally Generated	Value	59,050,540	25,466,170	12,963,011	1,183,074	19,438,285
6.4	P, S, T & D Plant - Demand	%	100.0000%	43.1261%	21.9524%	2.0035%	32.9180%
	Internally Generated	Value	3,475,180	1,168,890	633,567	60,107	1,612,616
6.6	P, S, T & D Plant - Commodity	%	100.0000%	33.6354%	18.2312%	1.7296%	46.4038%
	Internally Generated	Value	168,789,105	105,147,532	55,410,967	4,870,604	3,360,002
7.0	Allocated O&M Expenses	%	100.0000%	62.2952%	32.8285%	2.6856%	1.9907%
	Internally Generated	Value	20,822,542	16,730,218	3,200,850	219,348	672,126
7.2	Allocated O&M Expenses - Cust	%	100.0000%	80.3467%	15.3720%	1.0534%	3.2279%
	Internally Generated	Value	1,788,976	771,515	392,723	35,842	588,896
7.4	Allocated O&M Expenses - Demand	%	100.0000%	43.1261%	21.9524%	2.0035%	32.9180%
	Internally Generated	Value	146,177,588	87,645,800	51,817,394	4,615,414	2,098,980
7.6	Allocated O&M Expenses - Comm	%	100.0000%	59.9584%	35.4482%	3.1574%	1.4359%
	Input	Value	34,046,761	24,135,338	9,911,423	0	0
8.0	Customer Deposit Balances	%	100.0000%	70.8888%	29.1112%	0.0000%	0.0000%
	Internally Generated	Value	204,133,363	146,106,704	38,816,912	2,601,121	16,608,626
9.0	Allocated Net Plant	%	100.0000%	71.5741%	19.0155%	1.2742%	8.1362%
	Internally Generated	Value	168,323,950	130,809,786	31,013,237	1,887,903	4,613,024
9.2	Allocated Net Plant - Cust	%	100.0000%	77.7131%	18.4247%	1.1216%	2.7408%
	Internally Generated	Value	34,268,209	14,778,527	7,522,694	686,562	11,280,425
9.4	Allocated Net Plant - Demand	%	100.0000%	43.1261%	21.9524%	2.0035%	32.9180%
	Internally Generated	Value	1,541,204	518,390	280,980	26,657	715,177
9.6	Allocated Net Plant - Comm	%	100.0000%	33.6354%	18.2312%	1.7296%	46.4038%
	Internally Generated	Value	4,195,327	3,198,515	700,517	39,494	256,800
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	76.2400%	16.6976%	0.9414%	6.1214%
	Internally Generated	Value	3,905,353	3,075,406	637,648	33,760	158,540
10.2	Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	78.7485%	18.3275%	0.8644%	4.0586%
	Internally Generated	Value	278,895	120,276	61,224	5,588	91,807
10.4	Composite of Accts. 871-879 & 886-893 - Demand	%	100.0000%	43.1261%	21.9524%	2.0035%	32.9180%
	Internally Generated	Value	11,079	2,833	1,646	147	6,453
10.6	Composite of Accts. 871-879 & 886-893 - Comm	%	100.0000%	25.5682%	14.8602%	1.3275%	58.2441%
	Internally Generated	Value	97,552,802	82,740,825	11,684,820	274,521	2,852,836
11.0	Composite of Accts. 376 & 380	%	100.0000%	84.6162%	11.9779%	0.2814%	2.9244%
	Internally Generated	Value	89,217,852	79,148,090	9,855,098	107,530	109,133

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2009-00354							
Forecasted Test Period: Twelve Months Ended March 31, 2011							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
	Internally Generated	Value	0	0	0	0	0
11.6	Composite of Accts. 376 & 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	61,756,155	50,719,388	7,784,243	242,350	3,000,174
12.0	Composite of Accts. 374-379	%	100.0000%	82.1285%	12.6210%	0.3924%	4.8581%
	Internally Generated	Value	52,838,432	46,873,526	5,836,589	63,684	64,633
12.2	Composite of Accts. 374-379 - Cust	%	100.0000%	88.7110%	11.0461%	0.1205%	0.1223%
	Internally Generated	Value	8,917,723	3,845,862	1,957,654	178,666	2,935,540
12.4	Composite of Accts. 374-379 - Demand	%	100.0000%	43.1261%	21.9524%	2.0035%	32.9180%
	Internally Generated	Value	0	0	0	0	0
12.6	Composite of Accts. 374-379 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	50,243,819	30,185,736	16,900,609	1,567,325	1,590,150
13.0	Composite of Accts. 381-383	%	100.0000%	60.0785%	33.6372%	3.1194%	3.1649%
	Internally Generated	Value	50,243,819	30,185,736	16,900,609	1,567,325	1,590,150
13.2	Composite of Accts. 381-383 - Cust	%	100.0000%	60.0785%	33.6372%	3.1194%	3.1649%
	Internally Generated	Value	0	0	0	0	0
13.4	Composite of Accts. 381-383 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0
13.6	Composite of Accts. 381-383 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	39,832,411	35,335,749	4,399,930	48,008	48,724
14.0	Account 380	%	100.0000%	88.7110%	11.0461%	0.1205%	0.1223%
	Internally Generated	Value	39,832,411	35,335,749	4,399,930	48,008	48,724
14.2	Account 380 - Cust	%	100.0000%	88.7110%	11.0461%	0.1205%	0.1223%
	Internally Generated	Value	0	0	0	0	0
14.4	Account 380 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0
14.6	Account 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	94,773	0.81264	0.14803	0.03934	94,772
16.0	GUD 9400 Allocation Factors	%	100.0000%	0.0009%	0.0002%	0.0000%	99.9989%
	Internally Generated	Value	7,222,144	5,610,474	1,159,421	61,220	391,029
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	77.6843%	16.0537%	0.8477%	5.4143%
	Internally Generated	Value	6,750,303	5,409,979	1,057,045	51,879	231,400
17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	%	100.0000%	80.1442%	15.6592%	0.7685%	3.4280%
	Internally Generated	Value	453,492	195,573	99,552	9,086	149,281
17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	%	100.0000%	43.1261%	21.9524%	2.0035%	32.9180%
	Internally Generated	Value	18,349	4,922	2,823	255	10,348
17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	%	100.0000%	26.8256%	15.3856%	1.3902%	56.3986%
	Internally Generated	Value	1,494,262,057	961,319,271	489,286,164	44,490,351	166,271
18.0	Revenues	%	100.0000%	64.3340%	32.6774%	2.9774%	0.0111%
	Internally Generated	Value	51,349,415	28,991,906	12,294,720	568,081	9,494,709
18.2	Base Revenues	%	100.0000%	56.4601%	23.9433%	1.1063%	18.4904%
	Internally Generated	Value	146,024,522	87,597,941	51,791,003	4,612,947	2,022,632
18.4	Gas Costs	%	100.0000%	59.9885%	35.4673%	3.1590%	1.3851%
	Internally Generated	Value	197,373,938	116,589,846	64,085,722	5,181,028	11,517,341
18.6	Total Rate Schedule Revenues	%	100.0000%	59.0705%	32.4692%	2.6250%	5.8353%
	Internally Generated	Value	184,697,058	126,289,956	35,423,370	2,453,354	20,530,378
19.0	Rate Base	%	100.0000%	68.3768%	19.1792%	1.3283%	11.1157%
	Internally Generated	Value	139,554,968	108,262,066	25,833,276	1,583,519	3,876,107
19.2	Rate Base - Cust	%	100.0000%	77.5766%	18.5112%	1.1347%	2.7775%
	Internally Generated	Value	28,725,620	12,388,227	6,305,963	575,516	9,455,913
19.4	Rate Base - Demand	%	100.0000%	43.1261%	21.9524%	2.0035%	32.9180%
	Internally Generated	Value	16,416,470	5,639,662	3,284,131	294,319	7,198,357
19.6	Rate Base - Comm	%	100.0000%	34.3537%	20.0051%	1.7928%	43.8484%
	Internally Generated	Value	0	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-090
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REQUEST:

[Rate Design] - With reference to the Company's fully allocated, embedded cost of service study, please identify each rate schedule included in the individual classes; i.e., Residential, Non-Residential, Transportation, and Interruptible.

RESPONSE:

CCOSS Class	Class	Rate Schedule
Residential	Residential	Residential
Comm. & Public Authority	Commercial Firm Public Authority	Non-Residential
Firm Industrial	Industrial Firm	Non-Residential Transportation
Industrial & Transportation	Commercial Interruptible Industrial Interruptible Transportation Other	Interruptible Transportation

Respondent: Paul Raab

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Page 1 of 1

REQUEST:

[Rate Design] - Refer to exhibit PHR-2. Provide same information as shown for February 5, 2007 (DE-Kentucky Peak Day) for each of February 4, 2007 and February 6, 2007.

RESPONSE:

Per conversations with the AG's office this question has been withdrawn.

Respondent: Paul Raab

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
AG DR Set No. 1
Question No. 1-092
Page 1 of 1

REQUEST:

[Rate Design] - Refer to exhibit PHR-2. Provide an executable electronic copy, in Microsoft Excel format, of the tables, calculations, data, etc. utilized to prepare the cost of service study.

RESPONSE:

Please see Attachment 1 - AG 1-92 - 2009_06 Mains and Meters Data, Attachment 2 - AG 1-92 - CCOS Billing Det – KY (final), Attachment 3 - AG 1-92 - KY Revenue Requirement Model 10-20-09-without links and Attachment 4 - AG 1-92 - KY Write-Offs 9-08 thru 8-09.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, AG 1-92 - 2009_06 Mains and Meters Data, 25 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG 1-92 - CCOS Billing Det – KY (final), 4 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, KY Revenue Requirement Model 10-20-09-without links, 121 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, KY Write-Offs 9-08 thru 8-09, 1 Page.

Respondent: Paul Raab

Atmos Energy Corp.
 Kentucky Class Cost of Service Support
 Mains / Meters as of June 30, 2009

Note: Non Unitized Retirement Unit is in 1060 - Completed, but not Classified. The units default to 1 per occurrence - amounts displayed are understated.

utility account	retirement unit	Data	
		quantity	cost
37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in.	3,000	78,955.72
	DIS-37601-Main, Steel, 12 in.	14,990	850,458.24
	DIS-37601-Main, Steel, 2 in.	8,579,440	22,920,058.32
	DIS-37601-Main, Steel, 3 in.	417,298	780,075.57
	DIS-37601-Main, Steel, 4 in.	2,933,883	18,623,784.59
	DIS-37601-Main, Steel, 6 in.	48,997	1,679,861.81
	DIS-37601-Main, Steel, 8 in.	842,074	8,496,562.89
	DIS-37601-Main, Steel, X<=1in.	726,653	1,500,696.01
	Non Unitized Retirement Unit	2,620	5,665,452.78
	37601-Mains - Steel Total		13,568,955
37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	3,330,025	21,559,706.04
	DIS-37602-Main, PE, 3 in.	58,649	545,115.21
	DIS-37602-Main, PE, 4 in.	744,587	9,050,799.04
	DIS-37602-Main, PE, 6 in.	36,746	1,780,965.09
	DIS-37602-Main, PE, X<=1in	6,427	94,966.49
	Non Unitized Retirement Unit	1,253	1,361,250.87
37602-Mains - Plastic Total		4,177,687	34,392,802.74
38100-Meters	DIS-38100-Meter & Reg Install, Gen	36,249	97,780.73
	DIS-38100-Meter Gas, Gen	46,172	1,804,239.36
	DIS-38100-Meter, Class 1 Meter	161,812	7,491,529.93
	DIS-38100-Meter, Class 2 Meter	5,398	768,806.41
	DIS-38100-Meter, Class 3 Meter	1,346	592,906.60
	DIS-38100-Meter, Class 4 Meter	742	474,922.61
	DIS-38100-Meter, Class 5 Meter	-	-
	DIS-38100-Meter, Class 6 Meter	326	385,849.04
	DIS-38100-Meter, Class 8 Meter	108	197,863.97
	DIS-38100-Meter, Class 9 Meter	790	1,394,554.44
Non Unitized Retirement Unit	1,085	655,776.54	
38100-Meters Total		264,028	13,864,229.63
Grand Total		18,000,670	108,852,938.30

quantity	cost	quantity	cost
0.5	726,653 \$	1,500,696	726,653
2	8,579,440 \$	22,920,058	8,579,440
3	417,298 \$	780,076	417,298
4	2,936,883 \$	18,702,740	2,936,883
6	48,997 \$	1,679,862	48,997
8	842,074 \$	8,496,563	842,074
12	14,990 \$	850,458	14,990
Check	-	-	-
0.5	6,427 \$	94,966	6,427
2	3,330,025 \$	21,559,706	3,330,025
3	58,649 \$	545,115	58,649
4	744,587 \$	9,050,799	744,587
6	36,746 \$	1,780,965	36,746
Check	-	-	-

Cost	Group	Meters	Customers	Meters	Meter Cost
\$ 46.30	A	161,812 Residential	152,237	151,272	\$ 46.30 \$7,003,552
\$ 142.42	B	5,398 Commercial & Public Authority:	18,956		\$3,921,199
\$ 919.72	C	3,312 Group A Meters		10,540	\$ 46.30 \$ 487,978
		Group B Meters		5,398	\$ 142.42 \$ 768,806
		Group C Meters		2,897	\$ 919.72 \$2,654,415
		Firm Industrial	207	206	\$1,765.26 \$ 363,643
		Interruptible & Transportation	210	209	\$1,765.26 \$ 368,939
\$ 66.30		170,522		171,610	
				0.993663	

business_segment	utility_account	retirement_unit	gl_account	act_work_order_number	activity_quantity	activity_cost	average_cost
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12037	0	225.71	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	ADMIN 040	-2939088	-18681608.58	6.349455539
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12793	536	8931.36	185.2973134
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.12359	56	12352.06	220.5725
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	ADMIN 040	-243	500997.39	-2060.483086
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	Conversion	256	433288.02	1692.531328
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	Conversion	844250	8315988.25	9.850160794
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	ADMIN 040	-844677	-8572563.29	10.14892473
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.13044	-43	-294050.17	6836.376047
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12270	-21	-62637.2	2854.152381
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11960	2285	145292.42	64.1467638
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11384	2	9738.84	4889.32
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11019	1391	48503.04	34.86918763
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11199	7200	69979.84	9.719422222
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11388	230	3820.16	16.6093913
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12602	-2309	-51321.65	22.22678849
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11673	1	4935	4935
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12984	-76	-63.28	0.832031579
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11119	77	781396.15	10148.00185
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.13043	-6	-17560.54	29278.40833
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11122	5	421880.48	84378.086
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12987	-435	-2993.77	6.755793103
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.11060	139	35806.8	257.6028777
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.10890	185	38138.58	208.1543784
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11134	4	8656.63	2164.1575
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12928	-2	-4663.02	2331.51
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10899	7	789.27	112.7582571
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10723	6	213.34	35.55868667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11134	7	26511.38	3767.371443
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10315	38	917.36	24.14105263
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10014	2	34254.42	17127.21
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.10019	144	58162.78	390.2275
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.10185	78	19653.3	255.8115385
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12767	-40	-89.62	2.2405
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.11684	1	12168.81	12168.81
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11724	222	1793.19	8.077432432
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10821	10	11171.41	1117.141
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10318	10	4025.53	402.553
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10640	1	-0.01	-0.01
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10439	2	17643.99	8821.995
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in.	1010 - Gas Plant in Service	ADMIN 040	-3000	-78955.72	28.31857333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12624	-440	-540.81	1.220113638
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12373	-103	-197.62	1.918640777
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12608	2120	182083.91	76.44524057
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20640	-172	-8856.35	51.49040688
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	ADMIN 050	52633	1808288.35	34.31852505
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	ADMIN 050	419213	782681.92	1.867026834
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19599	78	6757.83	869.9721795
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20334	-89	16058.86	-180.4050582
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050.20641	427	-6953.17	-16.28377049
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21073	57	134059.82	2351.828667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.18870	280	38657.42	138.0622143
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18343	82	157121.96	1916.121483
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main Ext Contract Forfeit	1010 - Gas Plant in Service	ADMIN 050	17	-475217.1	-27953.94706
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.19344	-380	-436.12	1.147684211
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.20884	-63	-99.27	1.575714288
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21585	-95	-308.7	3.228421053
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20714	-280	-1071.88	3.828142857
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	050.19599	-2	-7666.88	3833.44
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	050.21585	-4	-51728.73	12832.1825
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12562	200	5661.31	28.30655
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12760	900	4231.27	4.701411111
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12789	100	1026.34	10.2634
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12926	145	1918.2	13.22896552
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12958	520	1873.59	3.603057692
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12812	3200	9986.04	3.1237626
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12634	2916	7537.32	2.584814815
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13013	1280	3452.75	2.676550388
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12789	11	61586.41	5598.764545
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13069	1	-65938.52	-65938.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13080	1	-553	-553
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13079	1	-126	-126
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12632	7195	28520.66	3.963955525
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12382	335	8112.63	18.24725373
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12698	1	-1844	-1844
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12991	1	-1488	-1488
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12783	0	2920.79	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12807	3288	7129.46	2.168327251
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13043	425	-30680.1	-72.18647059
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12804	250	4858.67	19.82668
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13052	1	-493	-493
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12359	138	6770.63	49.08253823
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12377	0	-188.33	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12812	2675	49525.33	18.51414206
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	ADMIN 040	-25583	-1028847.25	40.21605167
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13135	1	-1085	-1085
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13139	1	-1185	-1185
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12972	1	-3082	-3082
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12981	1	-1395	-1395
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12979	1	-1148	-1148
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11338	1	3155.98	3155.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11287	82	808.37	13.09822581
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11937	1440	235743.74	163.7109306
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11790	1400	5832.94	4.188385714
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11793	1408	7341.19	5.213913352
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11829	560	2427.27	4.334410714
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11881	1559	7989.49	5.134633570
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11555	844	18802.73	22.38659833
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11652	77	7842.43	46.96085868
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10849	1100	5317.74	4.834309991
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10977	1036	5474.74	5.284480069
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11581	550	2959.24	5.380436364
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11583	560	23881.83	42.646125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11715	598	8052.1	15.18808725
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11721	1140	37.79	0.033149123
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11836	742	10032.29	13.52060647
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12584	3179	20048.07	6.305778547
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11847	800	4327.65	5.4085625
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11851	1171	6335.5	5.410333049
009 - WKG Division							

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10175	350	1384.69	3.956257143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11568	653	4066.3	6.227105666
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11847	2020	10410.08	5.15350495
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	Conversion	4149	147068.15	35.66355853
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12144	1	22048.79	22048.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12053	1480	5407.39	3.653841892
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12104	1640	8700.86	5.305402439
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12105	250	1607.15	6.4288
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.11906	175	813.2	4.646857143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11717	1420	9459.11	6.68134507
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11967	400	724.97	1.812425
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11980	120	4813.74	40.1145
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.11988	2870	3018.01	1.050874564
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11051	1400	1468.17	1.046892857
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11371	224	8793.24	39.25553571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10997	484	885.43	1.850061983
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11179	1180	5136.77	4.353194915
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11071	1233	18046.68	15.44742903
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11125	6	3.41	0.568333333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11952	110	5890.81	51.73463836
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10810	669	3457.32	5.167892377
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10902	1423	7649.74	5.375783558
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10921	404	1053.18	2.606881188
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11023	269	7860.35	29.25408922
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10989	4500	88051.82	15.34484869
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10989	1800	15548.59	8.638661111
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12186	983	22275.8	22.68103764
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11949	120	14404.58	120.03816657
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11965	3412	26094.38	7.647825322
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12118	800	3538.57	4.4232125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11630	1130	4821.86	4.267132743
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	040.12028	659	9174.15	139.1728994
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11724	525	18458.42	35.15889524
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11059	625	1544.69	2.471504
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.10089	1	-3698.56	-3698.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11180	4617	16795.11	6.937867318
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11906	390	594.71	1.524897436
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12057	1615	28392.59	17.58055108
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12178	4390	16385.55	3.732471528
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12201	521	38170.49	73.26388635
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12240	660	30104.08	45.61221212
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12280	2108	12040.33	5.517155745
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11370	517	1223.95	2.367408124
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11374	295	258.15	0.875084748
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11400	250	1791.12	7.16448
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12757	403	1764.68	4.378858561
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12709	790	4450.88	5.834
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12518	2182	41103.11	18.83735564
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12362	1428	8808.61	6.177458683
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12492	1011	5599.81	5.536884471
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10575	800	1728.56	2.1607
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10628	100	735.88	7.3588
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10638	3043	6215.33	2.042500822
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10583	6960	9730.89	1.398116379
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10593	3892	-7581.16	-1.947882837
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10919	435	8154.7	21.04528736
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10816	1632	314.38	0.192634804
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10634	610	3552.75	5.84057377
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10382	989	869.63	0.879302326
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10489	318	1084.28	3.408885535
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10382	1088	11389	10.44844853
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10495	90	895.63	11.06255556
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10071	1750	4902.22	2.801268571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10504	100	2071.59	20.7159
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10086	125	970.94	7.76752
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10832	958	5772.08	6.037740586
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X=1in	1010 - Gas Plant In Service	040.10314	123	3978.42	32.35300813
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10385	1000	3095.1	3.0951
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10340	349	2499.14	7.160895959
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10374	190	963.92	5.073263158
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10425	125	635.45	5.0836
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10061	407	1362.48	3.347567588
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10164	466	3624.91	7.778776824
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10581	500	259.88	0.51976
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10787	1391	6257.38	4.498491538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10213	432	2481.16	5.743425926
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10343	400	1384.64	3.4816
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10104	260	1875.05	7.211730769
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10137	185	444.74	2.404
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10195	90	395.99	4.399888889
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10198	2000	6204.85	3.102475
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10452	3740	31099.05	8.315254011
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10450	293	428.72	1.463208191
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10196	1500	-1914.52	-1.276346667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10078	650	1972.81	3.035092308
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10080	685	3184.62	4.788902258
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10092	230	977.87	4.251608698
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13095	0	1421.15	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13048	0	8142.15	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	040.12443	1	84053.78	84053.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12730	1	-1272	-1272
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12722	1	-285	-285
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12617	1000	14746.78	14.74678
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12700	1	-12203	-12203
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12512	16	1573.56	98.3475
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12530	3500	8011.56	2.289017143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12713	1	-5321	-5321
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12688	1	-3770.52	-3770.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12710	1	-1219	-1219
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13007	1	-1216	-1216
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13005	1	-958	-958
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13117	1	-2151.38	-2151.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12937	1	-449	-449
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12844	1	-52	-52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12801	387	4400.76	11.37147287
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12838	890	416.23	0.467674157
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13024	748	4319.11	5.789691689
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13058	100	1394.03	13.9403
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21089	1	-19085	-19085
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.20559	1	-7	

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21556	1002	7086.01	7.083842315
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21097	1	-23410	-23410
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21600	1	-1907	-1907
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21598	1	-570	-570
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21681	1	-858	-858
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21564	1	-2209	-2209
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21583	1	-2436	-2436
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21660	1	-684	-684
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21091	1	-27785.5	-27785.5
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19033	5200	34933.09	6.717001923
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20535	1474	1889	1.288331072
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21582	1	-878	-878
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21644	1	-544	-544
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21538	270	641.65	2.376481481
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21722	340	1304	3.835294118
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20350	260	1281.76	4.929923077
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20442	612	1080.63	1.733055556
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20525	332	-470.8	-0.815682651
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19368	953	4738.2	4.971878279
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	050.20971	-1026	-15138.2	-14.7545809
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.19593	-85	-1104.13	-12.88976471
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18969	562	1413.26	2.514697509
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18714	435	2359.78	5.422436782
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18153	500	186.15	0.3923
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19095	1	-15852	-15852
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18353	63	29940.35	475.24365058
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18015	0	3878.97	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18648	2229	1933.53	8.673633917
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19599	-48	-271.55	-5.657291067
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18823	1	-506	-506
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19339	910	-191.85	-0.210824178
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18789	1247	11982.15	8.600781075
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20236	1365	6525.48	4.780571429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20929	315	2130.04	6.782031746
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20318	1881	4186.38	2.218132734
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18008	670	3132.01	4.676441791
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19182	1	-1899.95	-1899.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19387	1	-653	-653
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19399	1	-3622.53	-3622.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19391	1	-748	-748
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18322	178	440.84	2.476629213
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19616	1	-4066	-4066
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19472	1	-240	-240
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.10465	1	-690	-690
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19468	1	-170	-170
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18988	3000	22699.88	7.566626667
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant In Service	040.12842	6	24751.02	4125.17
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	040.12830	9	1855.5	206.1866887
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	ADMIN 040	-5292	-760189.38	143.6506765
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	040.12831	21	4388.72	208.0342857
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant In Service	ADMIN 040	-1317	-591078.85	448.8077828
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	040.12835	18	1605.82	89.21222222
009 - WKG Division	38100-Meters	DIS-38100-Pressure Recorder	1010 - Gas Plant In Service	Conversion	30	24689.97	822.989
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	040.10759	250	15579.56	62.31824
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant In Service	040.11320	2500	115495.24	48.1808096
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant In Service	040.11656	1500	148058.54	98.70589333
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant In Service	040.11892	500	141659.08	283.31816
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant In Service	040.11977	5500	126766.9	23.41216384
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant In Service	040.12347	2500	73596.33	29.436532
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 6 Meter	1010 - Gas Plant In Service	ADMIN 040	-326	-38584.04	1183.586012
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21089	47	20746.82	441.4174468
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant In Service	050.19708	2	416.89	208.48
009 - WKG Division	38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant In Service	050.19708	36	7505.79	208.4941667
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant In Service	050.19708	11	767.39	69.78272727
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant In Service	050.18653	21	1985.42	95.02
009 - WKG Division	38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant In Service	050.19708	212	14780.05	69.76438679
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20452	3	414.38	138.12
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.12794	3961	289618.74	72.86511992
009 - WKG Division	37801-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant In Service	040.12365	98	117782.18	1228.889375
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12390	100	1058.16	10.5816
009 - WKG Division	37801-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant In Service	040.10316	136	384448.81	2826.828015
009 - WKG Division	37801-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant In Service	Conversion	177	305572.84	1728.400226
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.12337	-765	-3306.74	4.212407643
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12781	-698	-6048.73	8.665028292
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.12513	-1165	-18622.01	15.9828412
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	040.12330	-3	-1276.23	425.41
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.11953	5	1699.79	339.958
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.12038	1	14475.58	14475.58
009 - WKG Division	37801-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant In Service	040.11138	5	85634.16	13126.832
009 - WKG Division	37801-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant In Service	040.11141	4	2471.81	617.9525
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	040.10809	1	6.75	6.75
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12635	-49	-14876.36	303.5991837
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.13011	-110	-1188.78	10.60990909
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	Conversion	6030	6010.08	0.99868517
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.13041	-72	-529.15	7.348305556
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.13109	-675	-2849.79	4.221911111
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	040.11079	77	19711.82	255.9978623
009 - WKG Division	37801-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant In Service	040.11119	1	65710.82	65710.82
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.11128	10	1596.71	159.671
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.10314	58	23392.05	403.3112089
009 - WKG Division	37801-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant In Service	040.13065	-1	-40137.01	40137.01
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.11131	110	4023.11	36.57372727
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.10867	211	15103.73	71.58165877
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.11855	25	31433.17	1257.3268
009 - WKG Division	37801-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant In Service	040.10012	3	799	268.3333333
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.10019	309	23060.18	74.82841424
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	040.11759	1	11240.71	11240.71
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	040.11431	30	-26017.02	-867.234
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.10355	2345	12780.34	5.45003838
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12402	-446	-2332.13	5.228991031
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.13108	1030	42652.75	41.41043889
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	040.13043	-1	-1.36	1.36
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	040.13084	-3918	-7646.18	1.951551812
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	040.12538	-304	-583.27	1.916651316
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.13064	-2	-4.16	2.08
009 - WKG Division	37801-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21089	59	60830.84	1031.031186
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	ADMIN 050	2939088	18661608.58	6.349455539
009 - WKG Division	37801-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19601	0	87802.35	878.0235
009 - WKG Division	37801-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19597	53	54493.81	1028.181321
009 - WKG Division	37801-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18607	88	163020.48	1663.474286
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	050.19209	-1289	-44229.15	34.31278163
009 - WKG Division	37801-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	050.19508	0	-17182.23	0
009 - WKG Division	37801-Mains - Steel	DIS-37					

009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	050.18209	-165	-34015.47	206.1543638
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.18264	-10	-975.88	97.588
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19065	-486	-4431.23	9.117757202
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18351	85	62885.26	739.8285882
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18347	67	101864.65	1521.860448
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21065	-1	-6.7	6.7
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20525	-316	-876.67	2.758823899
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in.	1010 - Gas Plant in Service	ADMIN 050	3000	78955.72	26.31857533
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	050.18284	-8	-11105	1388.125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12144	-538	-2667.02	4.957286245
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12653	200	160.41	0.80205
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12608	45	453.58	10.07655556
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13027	1275	3199.48	2.509396078
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	ADMIN 040	-674	2693358.29	-3081.645841
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12775	5	6026.07	1205.214
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13003	1	-14737	-14737
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13113	1	-3417	-3417
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12809	1050	6849.03	6.332409524
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12639	1500	6063.09	4.04206
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12788	8500	26897.72	4.138110769
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13020	670	1686.81	2.487776119
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12771	490	56578.94	134.0386531
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13054	1	-278	-278
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12810	1280	4707.11	3.677429680
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13148	1	-6957.6	-6957.6
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12975	1	-9745	-9745
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12961	1	-3174	-3174
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12982	1	-2410	-2410
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13134	1	-2052	-2052
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10992	300	1782.42	5.9414
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11318	875	877.02	1.002308571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10756	680	7335.07	12.22511667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11809	702	37830.46	53.88954416
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11820	2750	11784.44	4.285250909
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11555	187	2122.23	11.34882353
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11580	556	11625.73	20.90958633
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11582	8	2384.61	295.57625
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11652	1512	83047.23	61.59917328
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11945	111	14785.09	133.199009
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11953	1152	78128.84	67.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10785	709	3904.29	5.506755994
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10942	670	5378.56	8.0277701493
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11600	925	13380.79	14.46571892
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12781	674	23098.42	34.27065282
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11754	3700	82240.53	22.22717027
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11755	1	3260.3	3260.3
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11757	2812	27491.07	9.776340683
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11724	7114	7583.64	1.068016308
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11732	1545	9965.39	6.450090615
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11749	675	4234.3	6.273037037
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10159	140	1534.22	10.95871429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10181	75	525.77	7.010266667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10180	691	-218.25	-0.315846599
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10317	90	543.76	6.041777778
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10022	1205	-7481.87	-6.209020747
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11440	1	2538.63	2538.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10038	1232	6709.89	5.446339286
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11286	388	22470.22	57.81293814
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11580	1300	5465.26	4.204048154
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11588	1	56791.24	56791.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11668	106	638.59	6.024433982
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11594	2200	13384.3	6.083772727
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11825	935	-1796.01	-1.92086631
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	Conversion	3	505.82	168.60868687
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10351	2775	6057.54	2.182872927
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12317	410	4121.25	10.05182927
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11941	79	13868.67	172.9862278
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12054	306	12624.12	41.25529412
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12114	1317	24037.27	18.85897494
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11918	2150	126441.53	58.81001395
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11998	350	8821.08	25.20308571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11998	400	6891.75	18.729375
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11845	1330	9544.95	7.176854135
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11298	4634	20828.65	4.49474536
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11303	1545	-34.34	-0.02226537
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11234	672	2163.51	3.219508929
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11611	731	8941.58	12.23198358
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10409	2175	72842.88	33.9902529
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11177	1	6428.11	6428.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10866	900	4915.65	5.120677083
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11001	200	1384.52	6.9228
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11031	138	6305.05	45.68876812
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.10920	503	2269.37	4.51166998
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11204	1	7872.14	7872.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11225	1675	4127.79	2.464352239
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11910	565	4468.3	7.908495575
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12083	750	1413.84	1.884853333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12121	880	4080.39	4.63606818
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11850	140	1359.79	9.691357143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11894	924	5328.65	5.768937229
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11898	2959	14344.89	4.84788442
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11989	138	1954.31	14.16166667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12089	480	1948.68	4.23828087
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.11125	5	6.07	1.214
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11141	225	7587.71	33.72315556
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11048	168	3003.09	17.87583571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11288	456	2384.54	5.228254386
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12057	310	7979.21	25.7939871
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12108	800	6868.59	8.3332375
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12166	2545	16813.57	7.313779961
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12248	3279	88448.45	20.87479414
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12590	1194	7238.55	6.060762144
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12565	2500	12570.98	6.0528392
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12403	3791	22963.72	6.057430757
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12435	689	3938.76	5.884544098
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12509	782	5868.65	7.633023529
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Miscellaneous Equip	1010 - Gas Plant in Service	Conversion	156	-660668.59	-4235.060897
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10482	1219	2957.63	2.428278936
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10775	4201	14473.33	3.445210864
009 - WKG Division	37602-Mains - Plastic						

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040.10809	1151	6190.71	7.116169549
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant In Service	040.10138	1	23170.88	23170.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10341	2000	6562.13	3.281065
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10349	367	468.39	1.27826703
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10405	3200	6405.84	2.001825
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10407	72	607.86	8.4425
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10205	340	5307.27	15.80961765
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10629	250	1411.75	5.647
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10824	88	2998.78	33.71318182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10365	863	6300.95	7.301228273
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10323	500	1810.04	3.82008
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10109	2431	42421.28	17.45013575
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10240	4295	6006.87	1.398572759
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10047	730	4878.07	6.819273973
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10749	1250	2766.94	2.213552
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.10120	1	-2230.89	-2230.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10598	200	1116.36	5.5818
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10546	3162	7023.96	2.221366224
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10513	622	3462.64	5.656945338
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12987	550	20327.38	36.95887273
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12391	925	4042.55	5.2352
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12232	1	23203.02	23203.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12389	1400	1578.05	12.55575714
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	040.12332	1	6287.91	6287.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12620	5125	23650.77	4.610881851
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12555	2704	8235.23	3.045573225
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12720	1	-14340	-14340
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12724	1	-3729	-3729
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12745	1	-9718	-9718
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12787	844	2328.52	2.758909953
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12811	2145	11715.5	5.461771562
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12566	1	78.29	78.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12939	1	-1955	-1955
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12838	1	-2189	-2189
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13148	1	-49	-49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12973	1	-1080	-1080
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13074	1	-6498	-6498
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13073	1	-1673	-1673
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18573	1	-944	-944
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.20443	844	7966.76	12.37074534
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20886	1734	77082.23	44.45341984
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	ADMIN 050	693652	7672734.28	11.06135987
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19599	44	8787.43	199.7143182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21542	959	6414.59	6.688832117
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21075	15	4218.81	281.254
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20877	925	-2541.08	-2.747113514
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21093	1	-5541	-5541
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21597	1	-1071	-1071
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21659	1	-3068	-3068
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21658	1	-1171	-1171
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21687	1	-258	-258
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21550	1	-2438	-2438
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21554	1	-1944	-1944
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21673	1	-1601	-1601
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20714	280	8839.84	24.428
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.20957	12000	62920.47	5.24337225
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20364	7	28152.63	4021.240429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.22005	153	3210.27	20.98215688
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19605	68	34865.11	512.7222059
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20814	161	6446.56	40.04074534
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	050.18989	900	172.6	0.19177778
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18648	3350	19171.81	5.722028358
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19338	330	2442.27	7.400818182
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18337	55	15191.87	276.2150182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18586	0	12137.31	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20277	742	8993.77	9.425580938
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19601	48	-295.71	6.169625
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20523	1920	7865.42	4.15959375
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20708	670	7101.93	10.59989552
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20601	530	3720.85	7.020471698
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.19599	-4	-28.35	7.0875
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18430	1250	10993.49	8.554782
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19184	1	-3403	-3403
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19390	1	-76	-76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19455	1	-245	-245
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19471	1	-157	-157
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19481	1	-456	-456
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19456	1	-1355	-1355
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18700	1	15326.03	15326.03
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	040.12834	8	1878.14	234.7675
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant In Service	040.12822	6226	7452.28	11.98852779
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant In Service	ADMIN 040	-46172	-1804239.36	39.07648272
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant In Service	Conversion	649	1097655.75	1691.3047
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant In Service	040.10843	1	8234.64	8234.64
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant In Service	040.10731	2779	264571.89	95.20399064
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant In Service	040.11569	341	19720.16	57.83038123
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant In Service	040.11869	200	43150.98	215.7549
009 - WKG Division	38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant In Service	040.12050	1	27270.87	27270.87
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21068	48	10111.89	210.664375
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21071	47	37675.24	801.8008511
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21072	40	7552.06	188.802
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant In Service	050.20233	-1728	-56882.81	32.91828282
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	ADMIN 050	5292	760199.38	143.8506785
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant In Service	ADMIN 050	683	407168.07	688.3868325
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	ADMIN 040	-8584520	-22892072.41	2.666868889
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.12145	0	-1008.53	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	ADMIN 040	-52633	-1806288.35	34.31855205
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12849	22	3093.84	140.8290909
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12358	47	66139.02	1449.766383
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12872	85	1224.11	14.40129412
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.12807	5362	224692.84	42.08339651
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.12607	182	11550.97	63.46888013
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	1010 - Gas Plant In Service	040.10315	19	1512217.77	79590.40526
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant In Service	040.10317	289	388467.98	1274.975709
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main Ext Contract Forfeit	1010 - Gas Plant In Service	ADMIN 040	-17	475217.1	-27853.94706
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.11643	-2300	-11996.56	5.215689552
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	040.12330	-101	-573.1	5.674257428
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.13098	-1432	-6001.81	4.191086438
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	040.12162	-380	-2286.64	5.853179487
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.11955	10	3452.24	345.224
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.10398	1	98.2	98.2
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.10867	1	4538.85	4538.85
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.11202	1	140787.81	140787.81

009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11362	3100	8299.41	2.677229032
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11561	1	1781.71	1781.71
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.11649	1062	2952.67	27.79818267
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	ADMIN 040	-419213	-762681.92	1.867028634
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12367	0	72847.67	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11125	15	121505.42	8100.381333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11125	32	168548.15	5287.128688
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.10314	70	1085247.89	15503.53843
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.10813	1	2685.28	2685.28
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10840	150	9390.16	62.60106667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	Conversion	425848	779133.64	1.829605023
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11945	186	1295.14	6.96311628
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12145	1474	146263.31	99.22883989
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10317	13	140771.91	10828.80646
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10008	3	42048.34	14016.11333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10019	21	6556.94	231.2352381
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10081	376	25701.1	68.35398936
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11724	2350	44607.9	18.98208511
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11743	1	395.8	395.8
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10082	710	-18689.86	-23.75585915
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10212	1457	4393.23	3.015257378
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10163	1717	36168.20	21.06479007
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.10641	1	8785.09	8785.09
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10424	100	617.23	6.1723
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12525	-2	-4.38	2.19
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21079	61	44093.78	737.1111475
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21083	58	101368.55	1747.733621
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21087	62	123281.33	1888.085688
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19589	114	1139888.07	9999.893351
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.18709	-850	-5224.98	6.147035294
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19905	-1	-3.78	3.78
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20756	-733	-1826.93	2.492401091
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19601	-368	-2465.78	6.73704918
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19172	8	7509.21	1251.535
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18341	82	68349.05	833.525
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.18353	-48	-59	1.229168687
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20624	-90	-228.48	2.538668667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.19595	-20	-27.94	1.397
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	ADMIN 050	594	3768130.59	6373.957222
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18640	1	221858.16	121858.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12583	506	8889.72	17.5686166
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12804	100	2834.23	28.3423
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12780	800	2072.64	2.302833333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12674	-695	-24050.04	34.6043741
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12630	1	9411.55	9411.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13087	-455	-2652.43	5.829516484
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13108	822	7487.13	12.00503215
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12781	35	40317.3	1151.822857
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12291	0	-161.42	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12249	1525	15378.82	10.08447213
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.13072	1	-1907	-1907
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.13081	1	-134	-134
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12785	3037	10858.04	3.509397432
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12818	810	6597.79	8.145419753
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.12989	1	-1349	-1349
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.12994	1	-1282	-1282
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12907	1010	8688.5	4.54895288
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12824	740	1287.18	1.712378378
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13061	250	618.32	2.47328
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12763	474	298166.96	629.0442194
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12775	0	6454.58	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.13092	310	11119.44	35.86916129
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.13050	1	-1262	-1262
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12367	0	21778.39	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.13142	1	-1099	-1099
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.13143	1	-278	-278
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.13051	1	-1542	-1542
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.13133	1	-580	-580
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.12978	1	-1659	-1659
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12828	693	-1144.27	-1.651183281
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.13138	1	-8618	-8618
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10891	753	32878.8	43.39814077
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10465	2380	62220.82	26.1432437
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10737	640	84264.48	131.66255
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10747	2841	11571.46	4.07302583
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11793	2285	4406.02	1.828238324
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11798	2687	13034.13	4.850811314
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11852	270	583.8	2.161481841
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11882	4016	18905.62	4.856977092
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11820	2774	-10741.09	-3.872058399
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11553	300	88932.84	298.4428
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11554	453	25732.12	56.80378691
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11556	149	13501.13	60.811601074
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11848	135	9780.99	72.52585185
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11681	400	-77.27	-0.180675
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11688	250	3950.54	15.80216
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11726	545	4120.57	7.580678899
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11747	600	1948.35	3.24725
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11801	1420	9887.11	7.019091549
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11827	450	4034.75	8.988111111
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11824	1762	1972.81	1.119842452
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10591	14508	1634.66	0.112673008
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11032	860	13614.89	15.83128744
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11578	1	2390.08	2390.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11553	559	9113.38	16.30300537
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Miscellaneous Equip	1010 - Gas Plant in Service	040.11038	1	59.47	59.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10173	50	575.56	11.5112
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10318	20	1316.02	65.801
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10160	358	-2883.08	-8.089539326
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10183	1400	-39084.22	-27.9173
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10346	100	5336.36	53.3636
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11577	460	4041.17	8.785152174
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11628	1430	8529.69	5.864818182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11560	560	228.56	0.404571429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11576	687	3815.97	5.554541485
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	Conversion	497364	4978033.47	10.08083351
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11413	1545	8767.39	5.674686084
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10348	240	-119.12	-0.498333333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12337	490	12462.61	25.43389786
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12285	410	1475.5	3.598780488
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	10				

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11788	1303	31732.43	22 94463485
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12135	1	18923.81	18923.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12254	480	3313.17	6.8024375
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12335	1080	3891.67	3.603398148
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11302	3451	9804.98	2.841199852
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11305	586	40380.8	69.48380805
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11301	1914	5965.84	3.116948798
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11337	388	4206	10.89637306
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12162	200	7639.12	38.1056
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11122	22	134.84	6.129090909
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11163	600	718.19	1.19365
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10752	910	2697.11	2.963857143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10784	200	2686.16	13.4809
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11003	780	3295.3	4.22474359
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	ADMIN 040		-228	-6848.21	30.03800877
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11848	1112	7090.86	6.376672662
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.11987	3243	15113.28	5.585346901
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12127	310	3462.41	11.16906452
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11665	1100	6075.67	5.523516182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11859	320	448.4	1.40125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11970	2389	2316.62	0.969702805
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12048	1293	51904.48	40.14286048
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12052	625	6001.89	13.763184
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12064	337	2449.32	7.288011889
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12067	500	3517.24	7.03448
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11864	648	4693.98	7.243796298
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11959	582	5430.58	9.66289337
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.10122	1	-6013.67	-6013.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11336	1	195.26	195.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11161	210	1622.89	7.727095238
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11183	25	3909.32	156.3728
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10924	750	339.19	4.522523333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11394	365	1692.52	4.637041096
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11771	821	56780.39	69.16003654
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12166	944	4510.97	4.778589915
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12175	730	2117.36	29.0058726
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12241	830	6897.17	83.10743373
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12245	615	32014.79	52.05656911
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12984	-643	-3051.01	4.780513219
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11369	375	2444.22	6.51792
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11948	100	61028.17	610.2817
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11618	1440	8648.32	6.005777778
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11644	1500	8086.56	5.392373333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12624	340	17267.53	50.78685294
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12168	2655	6142.14	2.313423729
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12348	3500	11290.03	31.79715143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12381	0	16154.68	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10009	14	9055.12	646.7942857
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10938	1463	2070.98	1.415570745
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10654	1000	1455.87	1.45587
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10493	1169	5021.43	4.295491873
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10474	357	7855.88	22.28532213
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10782	260	4219.8	16.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10804	4138	7857.84	1.924942553
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10432	285	2470.67	8.375152842
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10620	750	3286.07	4.381426667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10367	2075	3414.83	1.645604819
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Casing, 6 in.	1010 - Gas Plant In Service	Conversion	388	3085.73	7.901365979
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10892	1	5082.5	5082.5
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10901	285	1098.5	4.137735849
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10454	300	2139.16	7.130533333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10377	365	2316.9	6.347871233
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10569	500	3433.9	8.8078
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10393	120	815.91	6.79925
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10834	1088	3528.77	3.241516544
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10852	630	842.55	1.337380952
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10972	300	2315.12	7.717066667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10138	588	35.51	0.080391156
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10406	1440	7347.57	5.102479167
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10298	100	1017.04	10.1704
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10211	1178	3928.82	3.33293716
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10768	50	795.47	15.5294
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10345	1790	2308.75	1.289904469
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10839	2408	5452.85	2.284472581
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10730	1387	4089.83	2.948687815
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10736	350	1139.03	3.254371429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10178	138	566.43	4.104585217
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10192	425	1661.27	3.608870588
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10531	150	893.5	5.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10539	200	1513.09	7.56545
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10509	480	2002.9	4.08755102
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10510	2505	13075.45	5.219740519
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10095	250	861.13	3.52452
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.10087	840	2818.92	3.355657143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10102	100	1201.16	12.0116
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12388	2550	16905.01	6.629415688
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12780	0	45.88	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.13118	345	3993.88	11.5764058
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.13044	0	10874.12	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13089	0	24477.62	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13002	1220	15832.11	12.97713934
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13086	0	9547.45	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12319	1300	4960.82	3.816015365
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12391	795	21078.21	26.5134717
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	040.12042	750	5328.75	7.105
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12628	500	1311.57	2.62314
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12550	3113	10198.94	3.275599101
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12515	1080	4027.83	4.429201835
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12537	10100	11529.11	1.14149604
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12718	1	-1042	-1042
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12728	1	-359	-359
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12755	1	-13780.29	-13780.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12742	1	-10980	-10980
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12756	1	-8328.65	-8328.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12751	1	-2117	-2117
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12718	1	-182	-182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12750	1	-189	-189
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12689	1	-39	-39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12735	1	-150	-150
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12659	1032	7227.35	7.003246124
009 - WKG Division	3760						

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12839	1233	10384.06	8.421784286
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12800	845	-282.91	-0.334804734
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13018	1250	7533.13	6.026504
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12387	220	414.32	1.883272727
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12024	1528	24198.57	15.83676047
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12573	1772	25919.23	14.62654063
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11774	925	1845.61	1.985254054
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12652	330	3443.87	10.4359667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18572	1	-4759	-4759
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18569	1	-2285	-2285
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1060 - Completed construction not c	050.21081	51	57450.29	1126.476275
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Miscellaneous Equip	1010 - Gas Plant in Service	ADMIN 050	157	-860510.03	-4207.707197
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20799	2940	40820.79	13.88482245
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22014	168	8173.8	48.65357143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20640	320	-1852.72	-5.78975
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21671	1	-7889	-7889
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21651	1	-5082	-5082
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21684	1	-2481	-2481
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21679	1	-2395	-2395
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21848	1	-1064	-1064
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21553	1	-1206	-1206
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21570	1	-1442	-1442
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21875	1	-1289	-1289
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21677	1	-978.1	-978.1
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21880	1	-885	-885
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20394	682	2431.23	3.564853372
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19311	25	2035.5	81.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20230	530	4280.61	8.038888792
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 8 in.	1010 - Gas Plant in Service	050.20493	1706	203786.19	119.4526319
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21604	1	-5195	-5195
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21603	1	-542	-542
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21594	1	-1818	-1818
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21612	1	-1260	-1260
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20821	1700	3413.64	2.00823529
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21750	687	1027.55	1.495705968
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1060 - Completed construction not c	050.18603	33	9530.28	288.7983638
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20723	987	4981.05	5.046686867
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X=1 in	1010 - Gas Plant in Service	ADMIN 050	6432	94972.66	14.76564988
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	ADMIN 050	25583	102847.25	40.21605167
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Casing, 6 in	1010 - Gas Plant in Service	ADMIN 050	308	3065.73	7.901365799
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Anode	1010 - Gas Plant in Service	ADMIN 050	228	6848.21	30.03600877
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18710	370	3161.24	8.543891892
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19607	-59	-274.88	4.65559322
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18994	1	-13788	-13788
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18339	9	-1260.47	-140.0522222
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18343	19	2128.88	111.8357895
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18341	13	1857.17	142.8592308
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18630	591	871.06	1.6430379526
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19495	1	-417	-417
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18625	1	-1738	-1738
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18579	350	1726.28	4.932288571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19088	10	10151.48	1015.148
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18286	100	1831.98	18.3196
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18417	585	2914.88	4.982700855
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18608	-95	-363.15	3.822631579
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21079	-6	-74.98	12.48333333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21083	-13	-66.26	5.096923077
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19565	-81	-427.64	5.278906173
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20999	0	3583.21	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20213	1090	2728.05	2.502798165
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20213	42	3495.1	83.21686867
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20704	730	2475.21	3.390989663
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20620	245	1905.53	7.77673469
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20971	0	4857.81	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19603	-11	-49.51	4.500909091
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18691	1	-579	-579
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19617	1	-39533	-39533
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18618	1	-810	-810
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19303	1	-18244.21	-18244.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19177	1	-691	-691
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19179	1	-378	-378
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18621	1	-941	-941
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18623	80	1115.44	13.943
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19451	1	-13316	-13316
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.20317	1	-22180	-22180
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19482	1	-2547.28	-2547.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19487	1	-422	-422
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19479	1	-4749	-4749
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19483	1	-1008	-1008
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19462	1	-772	-772
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19445	1	-3222	-3222
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19454	1	-2632	-2632
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18623	1	-12331	-12331
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19182	187	1910.55	9.68822335
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12831	197	40982.78	208.0344162
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.12822	-10	-1869.07	1869.703
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12830	403	83085	206.1662531
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant in Service	040.12835	2	178.41	89.205
009 - WKG Division	38100-Meters	DIS-38100-Pressure Recorder	1010 - Gas Plant in Service	040.12818	-3	-2631.34	877.1133333
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11191	3300	150398.42	45.57527879
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12822	-3600	-268413.62	74.55933889
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.11148	10	23405.94	2340.594
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11653	1100	157477.88	143.1615091
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.12251	3500	53195.45	15.1887
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	Conversion	118810	5035976.51	42.38680875
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	Conversion	14	14150.41	1010.743571
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21079	45	15096.46	335.4768889
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21076	47	13340.26	283.8353191
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19701	10	22802.27	2280.227
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	050.18653	604	57382.53	95.02074503
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21073	39	18844.46	431.9923208
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18326	14	18269.5	1376.928257
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant in Service	ADMIN 050	1317	591079.85	448.8077828
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	ADMIN 050	162376	7413462.35	45.85614592
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 8 Meter	1010 - Gas Plant in Service	ADMIN 050	159	240528.48	1512.757738
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 6 Meter	1010 - Gas Plant in Service	ADMIN 050	326	385849.04	1163.5868012
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 5 Meter	1010 - Gas Plant in Service	ADMIN 050	143	46250.45	325.3178322
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.10316	54	233285.58	4320.288519
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.13043	-529	-2064.79	3.803194707
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.13016	-1019	127060.26	-124.6911286
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12916	-197	-816.33	4.143807107
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12137	-31	-145830.23	4704.200888
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12434	-55	-239681.27	4357.841273
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12349	-9	-12370.28	1374.475

009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.11839	2	3988.86	1884.83
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant In Service	040.11141	4	2472.36	618.09
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.10139	1	-1131.4	-1131.4
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	040.11000	1	24090.47	24090.47
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.11181	134	20041.24	149.5614825
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.11562	8	6299.74	1049.458667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12781	-35	-48	1.371428571
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.11125	6	8.77	1.461686867
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.11189	14300	224718.88	15.71460559
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.10572	2771	28852.7	10.4123782
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.11128	16	8897.17	558.073125
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant In Service	040.10316	29	83603.75	2882.887931
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant In Service	040.10315	71	63715.09	897.3956338
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.10827	30	-1769.58	-58.986
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	040.12120	1	19498.38	19498.38
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	040.10010	5	40.85	8.17
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.10185	64	47424.19	741.0029688
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.10151	42	489.73	11.6602381
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12361	-15	-34.46	2.297333333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.11925	35	10300.7	284.3057143
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	040.13064	-1	-2.13	2.13
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.13026	100	2034.42	20.3442
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.12367	0	4110.32	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.13011	-1363	-2460.59	1.805275128
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	040.12337	-418	-513.77	1.228114633
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.12832	1	77247.4	77247.4
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.12410	1	2443.82	2443.82
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1080 - Completed construction not c	050.21081	63	134552.82	2135.758048
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	050.20986	112	15273.79	136.3741701
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	ADMIN 050	243	-500697.39	-2080.483086	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	050.18357	-1	-0.6	0.6
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	050.19222	209	24321.33	118.37
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1080 - Completed construction not c	050.18337	105	656918.6	6259.387819
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	050.18337	-492	-13850.51	28.15063008
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	050.19589	-870	-2763.43	3.176356322
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	050.18208	-115	-394.48	3.43026087
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	ADMIN 050	1028	808802.64	786.7729961	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	050.20885	-4	-5117.3	1279.325	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	050.18068	-3	-146178.5	48725.5	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	ADMIN 050	14990	850458.24	56.73503936	
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	050.19379	12	92735.2	7727.933333	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	050.19605	-3	-3.59	1.23	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	050.18349	-5	-7.88	1.576	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	050.19589	-3	-364382.65	121460.8667	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12614	800	4622.78	5.778475
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12382	50	9482.11	189.6422
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13077	1	-1895	-1895
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12640	2070	3700.19	1.787531401
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13014	1185	4524.73	3.818337553
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13000	1	-3771	-3771
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13001	1	-2966	-2966
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13112	1	-3286	-3286
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12779	415	160104.63	385.7942892
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13017	-2305	-67608.79	29.3338228
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12786	-3300	-27503.8	8.334424242
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12797	280	2071.54	7.398357143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12785	471	43753.5	92.89490446
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12812	3327	35689.02	10.72708747
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12385	5	75887.99	15177.598
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13129	1	-11824	-11824
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13132	1	-1413	-1413
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12953	800	1150.94	1.438675
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12901	550	2044.48	3.717238364
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13140	1	-1640	-1640
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12959	1	-21163.05	-21163.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12992	1	-3131	-3131
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13149	1	-534	-534
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13131	1	-351	-351
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12969	1	-2210	-2210
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.10129	690	-2003934.34	-2904.252667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10314	1713	54351.9	31.7280718
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10737	1	131.56	131.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11789	850	5137.12	0.043670588
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.11909	1500	4908.85	3.272568667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11562	17	873.65	51.39117647
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12314	-1200	-304.6	0.253833333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10887	975	4702.81	4.823394872
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10912	516	13824.46	26.79158915
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11623	1430	4490.03	3.139881119
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12373	280	8083.93	278.7448582
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Miscellaneous Equip	ADMIN 040	-157	606010.03	-4207.707197	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12024	450	-18888.24	-41.92942222
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant In Service	040.11352	24	7255.55	302.3145833
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11442	1605	2124.57	1.323719626
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10165	1842	7554.85	4.101438854
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10243	334	2656.89	7.954780479
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10069	2110	12994.69	6.15857346
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10084	674	2970.91	4.407878338
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10332	250	631.13	2.52452
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	Conversion	2127573	11051903.86	5.194618073	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11627	460	1568.97	3.410804348
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11635	175	898.05	5.708657143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11414	5	7427.69	1495.538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10314	388	8291.49	21.38981959
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11399	5079	39484.36	7.774042134
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11434	3879	11487.92	2.961567414
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10245	230	873.48	3.79773913
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12139	510	5688.01	11.15280078
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12282	760	28634.18	37.67655263
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11957	514	9885.09	19.1927821
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12055	1525	19133.72	12.54670164
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11949	280	7770.86	27.75307183
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12022	200	1938.05	8.8903
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12151	350	1708.44	4.881257143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12304	1600	2046.88	1.2793
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11308	2972	240359.82	80.8747712
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12147	780	12152.39	15.57898718
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11131	20	4260.82	213.046
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11030	65	1715.97	26.39953846
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11254	470	3104.99	6.808381702
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11197	760	4069.01	5.353860526
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10379	54		

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11341	1581	11355.17	7.182270715
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10157	3407	517.65	0.151937188
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11810	399	5358.7	13.43032581
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11884	750	2680.22	3.573626667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12061	460	2134.3	4.639782609
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11989	382	2261.39	5.91986911
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11043	175	5072.55	28.986
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11128	10	1267.89	126.789
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10979	1619	3044.25	1.880327363
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.11224	1020	3938.02	3.868093822
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12115	800	-1428.16	-1.7827
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12170	265	995.48	3.760301887
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12237	785	7584.32	8.66155414
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12243	440	18299.44	41.58983636
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.11340	306	825.63	2.688137255
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11375	1430	5608.3	3.921888112
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12635	2459	67838.4	27.58698658
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12568	1772	13557.76	7.651106095
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12385	3214	22798.38	7.083459863
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12388	5250	15770.22	3.003851420
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11687	738	3119.37	4.226788818
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12371	12	3570.19	297.5158333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10474	436	-9578.27	-21.56850917
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10773	1535	9911.21	6.458694332
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10727	100	767.74	7.6774
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10530	135	1331.2	9.860740741
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10373	8472	17345.31	2.04738888
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10534	960	1355.78	1.412270833
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10559	882	2307.27	3.383093842
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10378	1862	34352.69	18.44935016
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10880	945	6989.56	7.396359788
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10324	5045	13878.42	2.750925869
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10502	230	303.52	1.318652174
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10376	185	610.51	3.000054054
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10381	173	3109.17	17.97208092
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10025	1	-109822.31	-109922.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10169	2668	10162.22	3.808926036
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10100	115	4291.11	37.314
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10111	2750	14008.18	5.083156364
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10498	165	-550.17	-2.973891892
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10337	2012	7278.27	3.617430417
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10547	300	228.97	0.763233333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10871	330	1928.25	5.843181818
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10208	100	-584.81	-5.6481
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10400	440	2745.14	6.238954545
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10158	330	241.74	0.732545455
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10529	330	3488.3	10.60008009
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10619	110	1316	11.96363636
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10403	2378	2454.08	1.031993272
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10424	1014	5568.02	5.462130178
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12427	805	26848.88	33.35277019
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12816	182	5118.29	28.12786703
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13104	895	3478.3	3.886388715
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13032	1800	6081.85	3.80115825
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12380	1186	7887.86	6.585200659
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12181	160	1174.9	7.343125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12402	410	19083.88	48.54556989
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12635	1150	48775.12	42.41314783
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12523	1	2082.03	2082.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12284	1742	27710.63	15.80738511
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12392	1000	14133.11	14.13311
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12511	1220	44988.95	36.87618852
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12549	4940	35908.7	7.288582898
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12705	1	-2563	-2563
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12729	1	-897	-897
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12725	1	-89	-89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12255	1780	11994.89	6.738702247
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12747	1	-1512	-1512
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12701	1	-7999	-7999
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12702	1	-568	-568
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12691	1	-2056	-2056
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12669	2665	3142.89	1.178320826
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12709	1	-2109	-2109
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12737	1	-758	-758
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12703	1	-187	-187
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12887	1	-15058	-15058
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12942	1	-8828	-8828
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12947	1	-1590	-1590
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13075	1	-3085	-3085
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12943	1	-4252	-4252
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13004	1	-1741	-1741
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040.12421	422	1231.79	2.918933649
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11260	767	-14027.68	-18.28802216
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18575	1	-1035.52	-1035.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18574	1	-2287	-2287
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18570	1	-2102	-2102
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20334	230	4153.31	18.05786957
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21084	1	-13900	-13900
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21100	1	-12376	-12376
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21890	545	8962.96	16.44579817
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21667	1795	15260.63	8.501743733
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1050 - Completed construction not c	050.21085	17	2834.62	166.7423529
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21551	1	-358	-358
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20473	100	2361.57	23.6157
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21557	1958	4752.65	2.427288264
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21801	1	-688	-688
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21885	1	-3878	-3878
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21655	1	-8485	-8485
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21641	1	-1088	-1088
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21881	1	-187	-187
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21561	1	-1476	-1476
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1050 - Completed construction not c	050.19589	70	101271.87	1332.524605
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21099	1	-28347	-28347
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	050.19209	1389	257861.67	180.3576844
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19209	340	35344.53	103.9545
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.20278	1743	114028.42	65.42078028
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20412	58	3754.47	84.73224138
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21586	1	-1829	-1829
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21608	1	-1031	-1031
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21676	1	-1033	-1033
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1050 - Completed construction not c	050.20873	11	61511.7	5581.872727
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1050 - Completed construction not c	050.19593	25	4623.87	

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.19218	4000	66816.75	16.7041875
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.20237	655	5760.38	8.794473282
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.18635	1391	8860	6.383866477
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1080 - Completed construction not c	050.18351	51	1273.88	24.97803922
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19395	1	-5075.89	-5075.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.18562	366	3232.98	8.83278689
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant In Service	050.18645	1768	44068.43	24.85381087
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.19511	1573	4814.49	3.124278449
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.18902	0	1843.17	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.20238	910	6881.54	7.582131888
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.18692	255	2185.23	8.569529412
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.18002	1	3442.03	3442.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.19593	-1	-5.14	5.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.21069	-1	-5.14	5.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.19612	1665	12046.67	7.235237237
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.19497	835	971.35	1.163293413
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.20372	2	-2877	-1438.5
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.20785	2300	654.42	0.284530435
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.20826	275	2768.15	10.066
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.19254	425	5685.48	13.84818824
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.19208	-197	50099.6	-284.7695431
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.21065	-3	-13.33	4.443333333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.18689	3045	9831.26	3.162975369
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18307	1	-8851.05	-8851.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.19436	310	2629.5	8.462258065
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19458	1	-9792	-9792
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19622	1	-9205	-9205
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19470	1	-7635	-7635
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.19283	800	6445.88	6.05735
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18494	1	-24538	-24538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19448	1	-744	-744
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18450	1	-570	-570
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant In Service	050.18652	330	23888.45	72.38924242
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	ADMIN 040	040.12631	-810	-1396819.73	1724.468802
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	040.12631	9	1872.3	208.0333333	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	040.12401	10	51784.7	5178.47	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	040.12837	4	1649.71	412.4275	
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	040.10580	2000	132914.6	66.4573	
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	040.11630	3500	152093.5	43.45528571	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	Conversion	4982	725013.49	146.113158	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 3 Meter	Conversion	1310	588839.34	448.4956794	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	Conversion	619	456396.63	737.312811	
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1080 - Completed construction not c	050.21070	46	18882.5	410.4891304
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	050.19708	2	416.96	208.48
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant In Service	050.19088	3	23199.08	7733.028667
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18352	14	7273.69	518.5482857
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant In Service	ADMIN 050	810	1396819.73	1724.468802
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant In Service	050.18653	-36	-26371.32	732.5368667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1In.	ADMIN 040	X<=1In.	-726654	-1500696.61	2.06521462
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	040.10314	29	86557.89	2984.754828	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	040.10317	9	62270.68	6918.564444	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.12763	-215	-1018.66	4.737953488	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.13040	-284	-1191.24	4.194507042	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.12984	-319	-833.83	2.613887147	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.12427	-103	-402.05	3.903398058	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.12777	-648	-1757.92	2.712839506	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.13017	-494	-4567.52	9.254901903	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.11943	8	9899.32	1237.415	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.11567	667	34300.84	51.42554723	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	040.11934	1	1554.94	1554.94	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.11058	100	3.55	0.03955	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 In.	Conversion	12271	54025.23	4.402875414	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	040.11138	5	65638.24	13127.648	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.10458	1	6.83	6.83	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	040.12348	-3000	-28141.33	9.713788687	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	040.11200	7001	67976.22	9.7095015	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.11125	1	7227.67	7227.67	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	040.11654	35	27060.9	773.1685714	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.12680	-3200	-18838.06	5.88689375	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	040.12348	-4	-7330.29	1632.5725	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.12417	-49	7544.69	-153.9730612	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.12624	-665	-2511.73	3.777037594	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.11122	6	2254.5	375.75	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	040.11122	4	140917.35	35229.3375	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.12023	-98	23075.88	-241.8944898	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	040.11128	8	5822.79	740.34875	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 In.	040.11220	150	170643.8	1178.953333	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	040.10318	11	11648.41	1059.032723	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 In.	040.12270	-550	-642.07	1.1674	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.11953	26	8054.02	309.77	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.11672	1	3851.07	3851.07	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	040.12185	1	956.47	956.47	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.12184	100	535.91	5.3591	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	040.12295	2453	103339.27	42.12848594	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Valve	ADMIN 040	-6	-22098.88	3683.313333	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	040.10910	6	1194.72	199.12	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	040.10910	3	3822.07	1207.358887	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	040.10012	3	479.47	159.8233333	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.10014	15	5729.43	381.962	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	040.10138	1	35.51	35.51	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.10125	47	2121.91	45.14702128	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.10138	1	35.51	35.51	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	040.10023	1	-7817.78	-7817.78	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	040.10327	127	-137.17	-1.08807874	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1In.	040.12386	-1237	-1092.17	0.862918351	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	040.10449	1	32974.27	32974.27	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1In.	040.13043	-4	-9	2.25	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 In.	040.13040	-404	-496.58	1.229108911	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.13041	-312	-884.16	2.192820513	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	040.12024	126	3818.27	30.30373016	
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20889	5	161205.12	32241.024
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20887	1	3854.67	3854.67
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21585	1	2175.12	2175.12
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19603	100	61430.1	614.301
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21085	50	20853.56	413.0712
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1In.	ADMIN 050	726654	1500696.61	2.06521462	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	050.19428	-30	-213.98	7.132666667	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	050.19601	-205	-533.53	2.602585368	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	050.21077	-3	-6.47	2.158686667	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	050.19260	287	-5405.26	-18.8365854	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	050.19357	1050	1892.64	1.802514280	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	050.20884	-782	-32949.21	42.12848338	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	050.19589	-443	-2152.61	4.859164786	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	050.19209	-345	-1370.74	3.857217391	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	050.21079	-1	-4.27	4.27	

009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	ADMIN 050	607	3722828.1	6133.159967
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.20758	-779	-1320.66	1.695327343
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.20859	-52	-81.83	1.575576923
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	050.19383	-2	-4220.37	2110.185
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12582	2800	13901.37	4.964775
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12548	1050	2747.01	2.6162
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12357	1429	352394.06	246.6018814
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13028	6465	16879.39	2.626355762
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12051	4550	29546.99	6.493843958
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12815	15520	30097.93	1.938298613
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12819	3692	10645.21	2.883171985
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12833	2139	10141.06	4.741028518
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12811	914	3543.36	3.876761488
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12777	667	46572.08	89.8232084
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12803	200	12137.17	60.68585
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13041	350	13443.03	38.40865714
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13030	1585	4108.64	2.592201893
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12785	376	14785.1	39.32207447
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12369	5	2480.19	496.030
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12611	150	63517.88	423.4525333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12808	950	129396.68	136.2070316
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12666	150	907.35	6.049
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13141	1	-10359	-10359
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13137	1	-1778	-1778
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12965	1451	13348.61	9.199593384
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12870	1	-23620.1	-23620.1
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12876	1	-7271	-7271
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13055	1	-1123	-1123
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12990	1	-5240	-5240
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13002	1	-1023	-1023
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12984	1168	22824.78	19.37053082
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13059	174	4513.79	25.94132184
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11232	615	9890.02	16.08133333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11138	8	2088.23	347.705
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10787	305	1820.54	5.668983607
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10765	2020	23000.27	11.38627228
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11853	1416	150753.41	108.46427228
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11880	5	2629.73	525.946
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11733	1344	12723.65	9.467001468
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11563	179	2701.91	15.09446927
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10623	960	2833.86	2.9519375
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10838	4113	10097.44	2.455006078
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10989	400	3048.38	7.62085
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11707	1640	4774.59	2.911335366
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11709	1000	6512.6	6.5126
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11622	1686	3626.15	2.1507414
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11651	800	2605.53	3.2569125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11561	112	77275.81	689.9608036
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11609	1925	22666.41	11.7745844
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10220	1065	2563.86	2.407380282
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10316	293	88021.74	300.4154849
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11299	1545	2741.68	1.774550162
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12167	485	2820.28	6.02116876
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10166	460	390.1	0.848043478
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10087	368	3165.98	8.650216579
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10344	250	277.85	1.1114
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11592	206	881.12	4.277201553
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11557	271	15741.85	58.08800738
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11415	915	19909.89	21.75955191
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11602	762	15890.37	20.84038058
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10371	180	844.16	3.578866667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11434	2716	15548.56	5.724801178
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13040	650	15618.49	24.02844615
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12301	436	20601.3	47.25088807
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12314	1805	22585.57	12.51278116
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12180	1	506.31	506.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11939	818	111888.55	138.7581736
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11953	492	87304.77	197.7736228
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11937	319	57072.86	178.9117868
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11939	509	31266.67	61.42764244
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11958	1300	17137.01	13.16231538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11751	3280	98658.3	29.4609939
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11841	10	1369.22	136.922
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11785	1413	8474.56	5.997579618
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11359	380	1584.35	4.169342105
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11420	3171	8725.82	2.75178079
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11019	2087	19408.7	9.299808337
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11304	534	19217.14	35.98715358
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11119	168	365.04	2.189036145
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10794	1000	2824.07	2.82407
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11288	130	1025.77	7.890539462
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10750	375	2612.73	6.96728
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10837	255	3166.08	12.416
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10856	310	13458.11	43.41325808
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10913	280	1371.79	4.730310345
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11034	1913	11065.81	5.784532148
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11044	100	1090.85	10.9085
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11291	1500	10920.83	7.280553333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11324	630	1879.71	2.983666667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Anode	1010 - Gas Plant in Service	040.11324	200	1718.5	8.5825
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11934	1	4727.11	4727.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11947	140	3008.79	21.49135714
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12148	1277	8755.85	6.856577917
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12216	250	3905.27	15.02108
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12129	1500	3398.54	2.265693333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11824	5083	18349.48	3.624230893
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11961	540	2440.84	4.520074074
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12036	999	31242.83	31.2741041
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11054	830	3138.58	3.779012048
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11194	435	-3190.29	-7.334
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11231	1100	4692.51	4.265918182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11293	2948	1984.21	0.86673795
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10572	10165	30330.2	2.863787506
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10922	1866	2925.98	1.58949303
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11425	243	26424.31	108.7420165
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11455	100	1453.58	14.5356
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12155	3901	1297.87	0.332701871
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12184	2590	4797.91	1.904652174
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service				

009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12541	660	4800.63	6.070951515
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12759	1400	-475.85	-0.338982857
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12561	526	13211.42	25.11676806
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12517	718	2690.22	3.746824513
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12574	600	2510.92	4.184665667
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12510	1768	9717.62	5.496391403
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12529	405	2656.1	0.559271605
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12516	1371	1125.17	0.820692925
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12707	35	23924	683.5428571
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, X<=1in	1010 - Gas Plant In Service	040.10010	70	81.58	8.158
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10012	10	1137.86	113.788
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10658	44	247.53	5.625681818
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10570	200	880.11	4.40055
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10635	1	-1758.88	-1758.86
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10803	1535	2429.2	1.582540717
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10909	180	2069.95	11.49872222
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10800	1	3835.17	3835.17
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10833	350	8916.2	25.47485714
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10447	335	1513.8	4.5180597
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10862	1509	5553.29	3.680112657
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10875	150	-423.08	-2.820533333
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10908	7870	5291.2	6.783589744
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10083	360	1121.11	3.114194444
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10412	210	231.15	1.100714286
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10242	343	1713.07	4.994373178
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10083	200	4538.69	22.69345
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10640	4974	13.39	0.002691998
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, X<=1in	1010 - Gas Plant In Service	040.10315	85	1544.73	18.17328412
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10110	300	1238.44	4.128133333
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10335	2381	9272.72	3.894464511
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10370	1	577.18	577.18
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10396	2170	6693.99	4.006477005
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10128	1500	8971.98	5.981308867
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10141	1	-4.01	-4.01
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10152	4933	11116.39	2.253474559
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10744	100	1055.63	10.5563
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10199	3325	-1802.88	-0.566273884
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10047	490	3316.41	6.768183673
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10811	85	818.61	9.807176471
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10613	362	1315.44	3.633812155
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10618	125	652.17	5.21736
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10508	3400	3282.83	0.985567647
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10076	320	4967.65	15.52390625
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12422	340	9326.82	27.43182353
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13049	1285	13134.55	10.14250985
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12383	2989	9895.61	3.310675811
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12540	487	8832.92	17.21388809
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12782	1	-1543.7	-1543.7
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12667	220	319.05	1.450272727
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12717	1	-1604.7	-1604.7
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12752	1	-1584	-1584
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12748	1	-875	-875
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12528	346	12860.75	37.45881503
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12531	990	2755.48	2.783313131
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12177	6185	7745.42	1.250289572
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12749	1	-764.7	-764.7
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12754	1	-760	-760
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12744	1	-402.7	-402.7
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12556	1000	-3111.29	-3.11129
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12680	3046	112483.55	36.92828299
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12567	700	5701.84	8.1452
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12945	1	-4644	-4644
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12938	1	-3022	-3022
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12946	1	-873	-873
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12948	1	-825	-825
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12940	1	-299	-299
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12840	885	6594.35	7.451242938
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12374	600	4528.84	7.548066667
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12286	1	4339.1	4339.1
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12646	1285	28861.52	22.81543083
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12648	3486	45078.17	12.93120195
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18576	1	-2820.3	-2820.3
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	050.18990	1479	14236.27	9.625605139
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18841	1800	10806.67	60.0365
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20252	140	981.91	7.085071429
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21546	1	-457	-457
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	ADMIN 050	3181843	20043482.06	6.2992726921	
009 - WKG Division	37802-Mains - Plastic	Non Utilized Retirement Unit	1090 - Completed construction not c	050.21071	10	2344.03	234.403
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	050.21985	230	3486.2	15.1573813
009 - WKG Division	37802-Mains - Plastic	Non Utilized Retirement Unit	1090 - Completed construction not c	050.21083	50	31667.8	633.352
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21752	255	2863.75	11.82254902
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21548	295	4016.34	13.61471186
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21088	1	-13056.12	-13056.12
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21599	1	-662	-662
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21642	1	-2723	-2723
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21643	1	-821	-821
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21654	1	-289	-289
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21645	1	-137	-137
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21582	1	-4594	-4594
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21567	1	-422	-422
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20253	357	40.4	0.113165266
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	050.20247	108	1899.83	15.73916667
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	050.19530	1501	10873.92	7.111205883
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21593	1	-1124	-1124
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21813	1	-1257	-1257
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21610	1	-585	-585
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21595	1	-421	-421
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	050.21614	750	1348.29	1.795053333
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	050.19253	848	11754.18	13.89382979
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20426	2835	19379.27	6.83572134
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20825	1040	8308.03	7.986567308
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	050.18589	1040	8284.76	7.968115385
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 4 in.	1010 - Gas Plant In Service	050.21083	-5	-53.88	10.776
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Valve	ADMIN 050	3604	7526.39	2.088343507	
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18907	1160	6315.03	5.443991379
009 - WKG Division	37802-Mains - Plastic	Non Utilized Retirement Unit	1090 - Completed construction not c	050.18349	47	17658.45	375.717021
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.20371	2	-1365	-682.5
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19382	1198	124505.35	103.9276711
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18591	1260	13107.53	10.40280159
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18921	98	2520.99	25.72438776
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19716	850	2017.47	2.373494118
009 - WKG Division	37802-Mains - Plastic	DIS-37802-Main, PE, 6 in.	1010 - Gas Plant In Service	050.20229	1500	-23035.8	

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050.18959	2420	13544.44	5.596876033
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050.20871	0	2089.12	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	050.18042	4167	182165.22	48.11596352
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050.18842	1800	78500.34	43.8113
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050.19315	2325	4268.19	1.83578045
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050.19316	2029	2556.39	1.269926072
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18529	1	-1236	-1236
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19176	1	-2121	-2121
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19175	1	-8410	-8410
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19620	1	-1233	-1233
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	050.18693	1225	-10123.16	-8.263804082
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19475	1	-4818	-4818
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19478	1	-1339	-1339
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19480	1	-189	-189
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19466	1	-3200	-3200
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19459	1	-2490	-2490
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19463	1	-2023	-2023
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19453	1	-1553	-1553
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19491	1	-264	-264
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	040.12830	45	9277.48	208.1662222
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	ADMIN 040	-182378	-7473482.35	45.65614592
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12835	225	20072.63	89.21168899
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.12408	-1387	-71318.34	52.18999342
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.10040	12000	72554.47	6.046225
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.10051	10000	927559.93	92.755993
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	040.10328	4500	17624.19	3.018488867
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	ADMIN 040	-16627	-454968.64	24.42527728
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.11357	10	30649.92	3064.892
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.10816	7500	288105.87	35.74748287
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11572	1400	203452.58	145.3232714
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.11571	50	44283.52	885.6704
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.11825	1500	154137.25	102.7501667
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 8 Meter	1010 - Gas Plant in Service	Conversion	326	385848.04	1183.586012
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21081	49	81354.67	1252.138122
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21088	43	8091.59	188.1785118
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21084	45	12062.52	268.056
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21077	45	40416.47	898.1437778
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21067	45	16193.3	359.6288889
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19702	11	12852.85	1168.440099
009 - WKG Division	38100-Meters	DIS-38100-Pressure Recorder	1010 - Gas Plant in Service	ADMIN 050	27	22058.63	186.9882963
009 - WKG Division	38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant in Service	ADMIN 050	36001	75484.89	2.086744257
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18342	11	10173.54	924.8672727
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	Conversion	728044	1510095.21	2.071336174
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	Conversion	8597218	22563929.66	2.624561766
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12357	-505	-1252.45	2.48009901
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12763	-205	-857.58	4.183219512
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12370	0	515.12	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	1010 - Gas Plant in Service	ADMIN 040	-594	-3788130.59	6373.957222
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.10318	184	30893.65	167.9002717
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	040.10314	160	120852.17	7553.25825
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	040.13017	-1154	-5388.63	4.869783862
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12434	-550	-2899.34	5.435163638
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.13044	-456	-4085.18	8.85872807
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.10888	-8517	-35712.7	4.183107902
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12771	-292	-656.44	2.248082192
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12373	-388	90895.2	-233.7505155
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12828	-770	-2040.19	2.648597403
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12775	-219	-377.3	1.72283105
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	040.13094	-1	-889.26	889.26
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12779	-242	-3334.27	13.77797521
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.11384	2	9738.65	4869.325
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.11554	140	589.33	4.280928571
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.11553	19	1506.96	78.31368421
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.11419	1	1334.59	1334.59
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	1010 - Gas Plant in Service	040.11119	20	224510.28	11225.514
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12793	-520	-3320.11	6.384826923
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	040.11128	9	21577.68	2397.592
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	1010 - Gas Plant in Service	040.11131	8	4254.85	531.85625
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.10923	635	2583.64	4.088724409
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 In.	1010 - Gas Plant in Service	040.11076	858	220487.49	258.9784266
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 In.	1010 - Gas Plant in Service	040.11077	420	107910.73	256.9303085
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 In.	1010 - Gas Plant in Service	040.11081	430	118402.21	275.3539767
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.10551	8	17010.94	2128.3875
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.12292	5040	324325.82	64.35036111
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	1010 - Gas Plant in Service	040.10019	8	2172.99	271.62375
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.10316	10	779.31	779.931
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.10091	1	760.82	760.82
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12429	100	1544.33	15.443
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12583	-2	-20.3	10.15
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12365	-250	-215.18	0.86072
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12262	1	12098.33	12098.33
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	ADMIN 050	8584520	22892072.41	2.686858889
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19597	98	107973.12	1101.766531
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21077	81	74875.32	1224.185574
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.19269	874	213.59	0.244382151
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	050.19207	60	26271.42	437.857
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18339	84	134787.34	1604.81119
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.18872	0	44500.93	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	050.20824	-1	50264.35	-50264.35
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.20864	-1351	-5825.38	4.311887481
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.21081	-1	-3.78	3.78
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.19085	-458	-1126.59	2.459781659
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.20473	-95	-230.25	2.423684211
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18357	73	31797.88	435.5873973
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.20473	-7	-54.14	7.734285714
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	050.19208	-2310	-81219.52	28.50195671
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.21081	-7	-16.85	2.407142857
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	050.20824	-7	-14499.42	2071.345714
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	050.19294	751	-4095.13	-5.452902798
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.18789	116	474.14	4.087413789
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	1010 - Gas Plant in Service	050.20859	-720	-5982.97	8.309680556
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.19599	-221	-563.08	2.547782805
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.20608	-750	-1974.67	2.632893333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.19597	-4	-8.74	2.185
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.12357	88	18598.42	211.3228545
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service	040.12551	950	5405.45	5.888947368
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13034	1355	2006.72	1.48097417
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12370	0	1381.88	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13070	1	-1381	-1381
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13114	1	-1838	-1838
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12993	1	-1598	-1598
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.12910	1450	15207	10.48758821

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13089	2708	8279.85	3.426827917
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12952	3621	5355.87	1.479113505
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12918	2200	25851.99	11.59899845
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12682	3344	13091.26	3.914850478
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12375	18	27888.88	1549.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12534	-100	-7270.48	72.7048
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeited	1010 - Gas Plant in Service	040.12966	1	-595	-595
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeited	1010 - Gas Plant in Service	040.12966	1	-570	-570
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11208	840	1351.1	1.608452381
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11018	1175	4665.67	3.970782979
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11269	403	814.23	1.524143921
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 In.	1010 - Gas Plant in Service	040.10851	1	-801.83	-801.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10786	1400	119.37	0.085264286
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10747	1250	5091.31	4.073048
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11803	463	24103.81	49.90436853
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11633	160	-2219.9	-13.874375
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12816	-1362	-8240.43	4.58181351
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11557	2	4465.61	2422.805
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11013	370	6981.42	18.8687027
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11711	3025	24572.23	8.12305124
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11742	691	26635.91	38.54890304
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11794	792	3875.23	4.892867172
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11843	1	2928.11	2928.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11773	650	5818.76	6.8458
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11885	400	1631.09	4.079725
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11601	1640	13077.61	7.974152439
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11783	1	6380.8	6380.8
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11650	750	2013.43	2.684573333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11678	1165	7785.99	6.683253219
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X=11n	ADMIN 040		-6432	-94972.68	14.76564888
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11352	1250	13051.11	10.440988
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11418	4500	31409	6.978777778
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11430	175	2214.69	12.65537143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10048	2848	11050.15	3.879983999
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10068	1000	5365.38	5.36538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11426	6900	11765.13	1.705091304
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.11414	802	33057.4	41.21870324
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12346	750	20804.22	27.73886
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12264	1353	5127.03	3.7869379157
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12054	992	7391.39	7.450937984
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12058	1498	14580.22	8.752820856
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11974	210	1246.92	5.937714286
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 In.	1010 - Gas Plant in Service	040.11934	1426	80672.37	56.57248948
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11734	1938	9461.5	4.882084943
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12323	480	9896.15	20.61697917
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11050	1200	890.94	0.81745
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11328	665	1707.25	1.769170984
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11380	975	-1999.98	-2.051281538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11122	260	19778.66	78.06407682
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11125	425	35185.25	82.78882353
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11100	1	1859.03	1859.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11021	2474	7028.87	8.282918109
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12791	-22	-210.65	9.475
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10788	1151	932.49	0.810156386
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10857	140	3596.75	25.69107143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10878	100	906.89	9.0689
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10803	388	10714.63	25.41364322
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10939	660	33301.88	50.45739394
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10947	557	2286.55	4.123070018
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10848	568	2450.05	4.31346831
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11002	270	802.07	2.97062963
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11040	100	1087.7	10.877
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11042	900	1040.22	1.1558
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12221	550	2269.94	4.127163636
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12146	480	3218.62	6.705458333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12079	180	278.36	1.465052632
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12125	1850	9413.1	5.088162182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11665	2200	4556.9	2.071310182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11799	3068	11540.62	3.761610169
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11893	2440	17567.18	7.189863934
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12072	375	3547.19	8.458173333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11768	2540	59374.31	23.3757128
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeited	1010 - Gas Plant in Service	040.10106	1	-5147.16	-5147.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10835	2899	11068.92	3.818185581
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10905	1470	42634.45	29.03002721
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11220	420	1432.77	3.411357143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11269	50	187.6	3.752
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10831	9114	28491	2.906627167
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10973	3250	41571.99	12.79138154
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11126	250	2915.46	11.66184
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10937	480	2425.01	5.052104167
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10980	1116	4788.43	4.288915771
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11454	100	968.08	9.6808
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11135	1	1467.95	1467.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12179	3945	14526.55	3.776038411
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12181	3170	15440.14	4.870705625
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12242	408	16109.49	39.4804412
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12283	138	12551.27	80.95123188
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11339	1130	7402.36	6.550761062
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11368	400	1535.1	3.83775
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11373	203	7242.25	35.67810837
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11387	1692	7470.35	4.415100473
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10500	1	-765.78	-765.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12226	3000	28814.2	8.938066687
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12171	3820	24043.11	6.133446429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12381	2487	11013.76	4.428532388
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12341	211	1874.52	8.357914692
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12431	100	608.66	6.0866
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12429	1000	324.02	0.32402
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.11650	4674	18956.64	3.627807574
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X=11n	1010 - Gas Plant in Service	040.10019	11	13	1.181818182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10637	2893	5834.06	2.016812513
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10592	285	748.48	2.82445283
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10655	1449	3893.52	2.549013112
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10780	491	2894.35	5.487474542
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10413	2622	7259.49	2.768684211
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10334	200	2309.59	11.54795
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10726	100	650.5	6.505
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10856			

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10053	389	4722.39	12.79780488
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10085	345	2007.05	5.817536232
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10907	525	8280.89	15.77331429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.10910	1479	-1634.38	-1.105057471
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10945	950	3467.87	3.650494737
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10957	719	5427.49	7.546864812
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10416	225	905.12	4.022755558
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10062	526	5578.41	10.60534221
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10147	1200	-739.77	-0.816475
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10024	387	9988.95	-25.81382429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10123	290	5083.57	17.52955172
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.10352	294	1863.28	6.677023129
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10101	421	11709.41	27.81332542
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10206	1480	11302.04	7.638513514
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	Conversion		1	-210	-210
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10046	1698	4891.87	2.880859853
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10189	1306	-22926.9	-17.5550530
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10745	60	2307.15	38.4525
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10670	2910	3620.77	1.244250059
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10452	1593	13245.99	8.315122441
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10339	230	459.67	1.988565217
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10538	1085	2927.43	2.698992168
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10553	100	302.39	3.0239
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10615	600	59.33	0.098883333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10058	594	1805.82	3.208451178
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.10098	875	4818.83	5.278628557
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.12338	1660	21901.9	13.19391566
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.13038	833	13178.61	15.8182593
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.13120	1940	1418.62	7.329185567
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.13120	2595	9397.57	3.821568401
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.12360	1	6188.18	6188.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.12548	650	11802.45	18.15761538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.12384	650	-1588.17	-2.440261538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.12504	1350	7883.53	5.824837037
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in	1010 - Gas Plant In Service	040.12412	1000	3396.6	3.3966
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.12627	612	2188.43	3.575866013
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in	1010 - Gas Plant In Service	040.12149	1	21.9	21.9
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.12855	364	2950.65	8.106181319
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.12182	3945	13582.42	3.437875792
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12682	1	-6011	-6011
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12895	1	-4479	-4479
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12686	1	-1478	-1478
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12697	1	-73	-73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12723	1	-410	-410
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.12513	808	45609.41	58.4472886
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	040.12558	1507	-986.83	-0.65493079
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12674	1	-181	-181
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13071	1	-538	-538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in	1010 - Gas Plant In Service	040.12280	2685	89516.99	33.33966108
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	040.12037	1631	5431.85	3.330257511
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18578	1	-18159	-18159
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18577	1	-9535	-9535
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20386	4	56928.71	14232.1775
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	050.20498	388	15272.36	41.50097826
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.20332	584	8930.87	15.12135274
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	050.18841	4167	410451.08	98.50037917
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.20489	375	310.15	0.827066667
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18801	56	3780.8	67.51071429
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21059	16	10417.78	633.85
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21077	42	10954.3	260.8166667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.20884	750	15168.73	20.22497333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21807	1	-3140	-3140
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21092	1	-7783	-7783
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21598	1	-568	-568
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21834	1	-1861	-1861
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.21721	128	1154.76	9.0215625
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21609	1	-698	-698
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.20894	887	4036.99	4.551285231
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.20741	42	1775.57	42.27547819
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20772	5	7114.08	1422.816
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.20770	1375	15288.92	11.10468909
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20660	5	119508.33	23901.686
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19597	40	6727.2	168.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.20239	665	8146.82	12.25085714
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.20624	168	6978.12	37.10702128
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in	1010 - Gas Plant In Service	ADMIN 050	59967	564491.87	9.41337519
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in	1010 - Gas Plant In Service	050.20473	-293	-4238.46	14.46573379
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.18606	500	5374.63	8.268603448
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18345	48	7536.57	157.011875
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18357	49	18408.37	375.8402041
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19397	1	-1509	-1509
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19398	1	-3969	-3969
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	050.18848	796	10223.46	12.84354271
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	050.19381	148	43583.7	294.4844595
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.19284	1350	47454.6	35.15155556
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.18642	0	9818.55	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.19276	336	3210.07	8.553779762
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21589	1	-257	-257
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21638	1	-5499	-5499
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21635	1	-4554	-4554
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.19589	-23	-122.91	5.343913043
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.19488	1418	23310.13	16.43873766
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	050.19216	0	7018.62	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in	1010 - Gas Plant In Service	050.20240	105	1756.89	16.73228571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	050.21081	-1	-7.95	7.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	050.21065	-1	-5.31	5.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in	1010 - Gas Plant In Service	050.19074	7400	165852.36	22.41248108
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19619	1	-597	-597
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 8 in	1010 - Gas Plant In Service	050.19208	3128	283983.03	80.78741368
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19180	1	-3474	-3474
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18530	1	-1507	-1507
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19388	1	-588	-588
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19302	1	-83379.82	-83379.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19389	1	-887	-887
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19614	1	-8721	-8721
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19473	1	-1018	-1018
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19492	1	-9799	-9799
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19489	1	-2300	-2300
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19484	1	-1937	-1937
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19452	1	-28410	-28410
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19460	1	-346	-346
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19615	1	-879	-879
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19467	1	-809	-809
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19484	1	-513	-513
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	040.12837			

009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	040.12835	3	267.65	89.21686667
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.10041	35	46966.85	1341.91
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.10331	8000	146934.28	24.47237887
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	040.10605	225	42044.84	186.86595556
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	040.12408	-225	-42044.84	186.86595556
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.10601	4754	82697	17.39524611
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11870	1	138971.01	138971.01
009 - WKG Division	38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant in Service	ADMIN 040	-38001	-75484.89	2.098744257
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12308	3200	149787.27	46.80852188
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.11973	30	51024.12	1700.804
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.11976	3500	94953.59	27.12959714
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 8 Meter	1010 - Gas Plant in Service	ADMIN 040	-159	-240528.48	1512.757738
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 5 Meter	1010 - Gas Plant in Service	ADMIN 040	-143	-46520.45	325.3178322
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19700	11	75500.20	6863.68
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21064	43	21743.72	505.687807
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	050.19708	300	62859.55	209.5318333
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	050.19706	280	14898.31	56.53196154
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	050.20233	41	2582.59	62.99
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	ADMIN 050	46172	18042339	39.07648272
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	050.10383	-3	-2756.99	918.9960667
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 8 Meter	1010 - Gas Plant in Service	050.18653	-51	-42804.51	836.5590196
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12780	1	303.98	303.98
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12986	2596	80736.58	31.10141792
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12765	-362	8124.46	-22.44325867
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12927	-397	-2281.34	5.746648363
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	1010 - Gas Plant in Service	040.12369	33	36228.51	1158.439697
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12375	4	40715.06	12178.765
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12374	150	2236.06	14.50706667
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	040.12765	1	-349.02	-349.02
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.10129	17	-47521.71	-27953.84706
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.10191	5776	64661.34	11.19483033
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1In.	1010 - Gas Plant in Service	040.13085	-1	-2326.93	2326.93
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.13059	-831	-3493.99	4.20486077
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12367	-30	-75.42	2.514
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12024	-1387	-88351.7	62.25789474
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12987	-88	-253.2	2.583673469
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	040.12919	-2	-1912.87	956.435
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.11788	100	1445.47	14.4547
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 In.	1010 - Gas Plant in Service	ADMIN 040	-14990	-850458.24	56.73503936
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.11581	1	7388.08	7388.08
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.12162	-200	-166.52	0.8328
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.11128	281	53660.6	180.8628893
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	040.11131	5	17355.68	3470.738
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.11164	16	7300.53	458.283125
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	040.10315	10	510619.83	51061.983
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.10922	303	30230.27	99.78986799
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 In.	1010 - Gas Plant in Service	040.11078	139	69842.89	502.4668345
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.10938	8	9254.63	1156.82875
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.10840	150	8390.53	62.80353333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.10318	92	32347.39	351.6020652
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.11119	84	173.61	2.068785714
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.10314	35	203.01	5.800285714
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	1010 - Gas Plant in Service	040.12040	551	11265.49	20.44553539
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.12100	470	8261.68	17.57804255
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12156	320	22564.81	70.48378125
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.11752	2075	53828.68	25.94153253
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12343	2910	56458.92	19.40100344
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.11980	1	-58.79	-58.79
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	1010 - Gas Plant in Service	040.11135	1	976.85	976.85
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	040.11135	22	28520.09	12967.27682
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	040.10318	6	10879.15	1813.191667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.10188	20	24941.47	1247.0735
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12386	-1313	-6095.85	4.642784661
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.11554	26	287.97	11.07576923
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	1010 - Gas Plant in Service	040.10354	1065	21858.67	20.52457277
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 In.	1010 - Gas Plant in Service	040.10364	893	16395.15	18.51072508
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 In.	1010 - Gas Plant in Service	040.10728	3000	78955.72	26.31857333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 In.	1010 - Gas Plant in Service	040.12765	-205	2133.39	-10.40683415
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12769	-5	-15.82	3.164
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12314	-550	-884.15	1.243909091
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12369	-207	-779.27	3.7645889372
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 In.	1010 - Gas Plant in Service	040.12763	-40	-42.52	1.063
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12785	900	61443.1	68.27011111
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12784	2100	-6881.55	-3.276828571
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.20496	100	11565.35	115.6535
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19809	92	49849.99	541.8477174
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19593	103	72313.99	702.0775728
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.18720	2	1795.38	8976.69
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.20247	112	4170.93	37.24044643
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21065	74	405955.59	5485.889865
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19605	95	231653.5	2438.457895
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	1010 - Gas Plant in Service	050.20493	-1718	-18819.73	10.95444121
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.20859	-215	-556.2	2.589878744
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.20859	-424	-2693.52	6.352641509
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.19062	1400	23271.79	18.82270714
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18355	80	74513.43	931.414125
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18349	82	69075.84	842.3882927
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18345	80	152132.91	1901.681575
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.18591	-16	-50.58	3.16125
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.19803	-240	-712.71	2.669625
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	050.20685	-1	-116262.12	116262.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	ADMIN 040	-3181643	-20043482.08	6.299726921
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	ADMIN 040	-693652	-7672734.26	11.09135967
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13109	1	-1683.64	4.284071247
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12983	492	49913.82	101.4508537
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12263	150	303.04	2.020266667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13015	368	13734.13	47.21230978
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12999	1	-1339	-1339
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13144	1	-604	-604
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12985	1	-14100	-14100
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13019	980	16317.22	16.85022449
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12900	2980	20594.78	6.911
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12676	250	6783.62	27.134448
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12841	375	3997.01	10.39202687
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13090	4299	14539.43	3.382049314
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12836	1	-6357	-6357
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12364	270	5561.74	20.59803704
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12806	1550	3759.1	2.425225806
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12795	4649	3264.73	0.702234493
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12359	483	49243.09	101.9533954
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.12927	401	31403.17	78.31214464
009 - WKG Division	37602-Mains - Plastic						

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12977	1	-1517	-1517
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13103	0	19623.7	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12962	1	-451	-451
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11119	2375	53316.95	22,449,924.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11017	650	1832.53	2,819,276,923
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11056	100	449.82	4,489.2
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11797	875	9957.44	11,379,931.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11554	607	60890.92	100,314,530.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10983	200	1870.57	9,354.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10966	310	2218.66	7,158,987.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11621	7241	-867.05	-0.119743129
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11680	5	4377.07	875.414
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11711	2683	12044.67	4,489,254,566
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11740	1043	10592.1	10,155,417.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11844	1015	7292.34	7,184,571,429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11719	826	-212.56	-0.257336562
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11735	1313	34985.48	26,645,453.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11750	1564	6601.84	4,221,892,528
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11849	355	1312.16	3,698,197,183
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11559	281	8204.2	28,468,041.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10168	315	1693.11	5,374,952,381
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10317	255	23932.98	83,845,745.1
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10318	316	32579.04	103,098,227.8
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11398	781	1885.16	2,477,214,192
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10209	1151	-6155.31	-5,347,783,223
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10224	458	1494.09	3,262,205.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10380	1110	655.55	0.580585888
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=11in	Conversion	6168	58903.14	9,549,975.72	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11561	398	52287.81	131,989,812
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10375	180	736.48	4,091,555,556
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10105	376	8211.27	21,838,848,040
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10197	240	1771.82	7,383
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11399	3367	18232.95	5,415,919,156
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10098	897	5872.39	6,546,700,111
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12249	760	14368.12	18,902,789,47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12291	925	5393.56	8,530,875,676
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12265	191	1028.65	8,526,963,351
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12051	2171	11972.75	5,5148,549,08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12120	1058	6625.16	6,281,965,974
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11955	40	24547.05	613,670,25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11788	1098	2365.22	2,154,116,576
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10925	780	13467.66	17,266,230,77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10978	1000	1875.37	1,875,37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11179	845	1058.69	1,252,887,574
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11300	1641	4644.09	2,830,035,663
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11322	1100	7440.86	6,784,238,364
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11361	2541	3685.88	1,450,562,771
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11167	518	2871.44	5,177,209,302
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10574	5523	13900.18	2,516,680,735
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10742	1045	4295.33	4,110,363,638
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10812	725	2117.39	2,920,488,552
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=11in	1010 - Gas Plant in Service	040.10839	1	9.51	9.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10850	3051	9108.37	2,984,716,489
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10901	6989	18894.19	2,842,207,755
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11646	1147	8866.25	7,730,034,674
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12219	250	3057.59	12,230,38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11981	1380	6795.84	4,825,246,377
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12124	490	1654.74	3,377,020,408
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12030	200	573.58	2,867.8
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11922	585	5699.08	9,742,017,094
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11962	205	995.48	4,860,870,809
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12085	440	6458.26	14,873,318,18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11963	508	3285.43	6,467,381,88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11223	500	2152.74	4,305.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11277	612	11947.7	19,522,38,852
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11336	50	9763.64	185,272.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11159	110	805.3	7,320,900,091
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10315	277	24820.14	89,603,9395
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.10662	1	7148.02	7148.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11448	1035	4548.47	4,396,857,005
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12078	2020	8115.46	4,017,554,455
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12180	2076	8958.67	4,315,951,638
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12181	6854	26999.94	4,057,700,631
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12244	460	33033.65	71,012,282,81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12247	550	26879.9	48,872,545,45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11378	240	515.02	2,145,918,887
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11049	350	1189.88	3,389,942,857
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12281	1245	6928.91	5,565,389,558
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11615	748	4224.88	5,863,512,064
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11968	110	728.42	6,622
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11395	636	1032.8	1,623,899,371
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12602	872	42287.84	43,485,226,34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12432	1996	13446.33	6,736,638,277
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12535	2000	25760.31	12,880,155
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12519	1000	1853.23	1,853.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12404	665	10742.69	18,154,421,05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10014	83	15301.18	184,351,5663
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10019	314	10030.01	31,942,070,01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10673	295	530.2	1,787,288,138
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Valve	ADMIN 040	-3604	-3604	-7528.39	2,088,343,507
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Anode	Conversion	28	5131.71	183,275,357.1	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10363	1972	1230.8	6,624,137,931
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10733	300	3223.13	10,743,066,67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10762	3400	2754.72	8,810,211,785
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10413	4015	11116.16	2,768,662,216
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10414	60	561.8	9,383,333,333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10177	208	3057.76	14,700,689,23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10658	890	8840.12	9,932,719,101
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10672	2880	9045.42	3,140,770,833
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10757	500	1720.71	3,441.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10767	420	1976.3	4,705,476,16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10453	1138	7177.75	6,307,337,434
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10462	485	2572.39	5,303,886,907
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10127	185	396.84	2,145,081,081
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10204	825	3797.98	6,076,336
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10074	7515	35089.44	4,689,253,493
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10820	777	4891.19	6,294,967,825

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10735	320	633.1	1.9784375
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10669	1245	4963.08	3.98840839
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10338	500	2161.44	4.32288
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10496	1440	33684.1	23.39173611
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10598	1700	5383.87	3.155217647
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10653	1520	15485.1	10.18756579
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10103	130	2091.83	16.091
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10550	1593	4895.74	3.136057753
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10182	3057	10716.16	3.505449787
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10172	1945	5970.28	3.069552899
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10035	512	14928.71	28.15763672
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10680	3751	10272.23	2.738531058
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10660	2510	6875.58	2.7382749
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10753	100	1043.71	10.4371
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10533	3400	35.86	0.010576471
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10464	500	1987.02	3.97404
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10828	95	901.72	9.491789474
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13102	2484	5557.99	2.237516103
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12415	1720	24852.69	14.44823837
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12405	1100	9792.21	8.902009091
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12406	350	4670.03	13.34204286
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12504	225	309.18	1.374133333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12537	25630	6608.51	0.257842762
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12619	2880	8707.9	3.622350748
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12647	1970	16644.45	8.448959391
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12743	1	-7815	-7815
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12736	1	-1330	-1330
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12648	1570	5741.84	3.85722293
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12690	1	-4824	-4824
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12688	1	-1731	-1731
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12753	1	-1250	-1250
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12734	1	-82	-82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13008	1	-221	-221
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13138	1	-546	-546
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12781	1462	6803.18	4.653337883
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12414	745	19424.26	26.07283221
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12300	125	1306.21	10.44968
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	ADMIN 050	874	-2893358.29	-3081.645641	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.18571	1	-1130	-1130	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21101	1	-219182.3	-219182.3	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21080	1	-9092	-9092	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21102	1	-16012	-16012	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.20941	518	10325.35	19.93310811	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.21997	100	1355.53	13.5553	
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	050.21073	21	2255.97	107.4271429	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	050.20789	1453	33222.52	22.88477832	
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	050.20936	1	11363.89	11363.89	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.20328	464	3103.02	6.687543103	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.20859	1130	16580.34	14.67286728	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21602	1	-4624	-4624	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21672	1	-5814	-5814	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21678	1	-2096	-2096	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21656	1	-1756	-1756	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21640	1	-1532	-1532	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21652	1	-1498	-1498	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21574	1	-5010.97	-5010.97	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21580	1	-625	-625	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21588	1	-1684	-1684	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21585	1	-1445	-1445	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21095	1	-17607	-17607	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.20390	1300	1576.97	1.213053946	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.20774	810	1193.91	1.473962963	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.21611	1	-840	-840	
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	050.21065	60	84519.67	1408.661167	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.18253	279	239.58	0.858709677	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.20848	629	-4475.79	7.11572337	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.20324	628	8830.12	14.105623	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	050.18432	-415	-4458.08	10.73754217	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	050.19208	-284	-2762.72	9.727887324	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.19358	1050	3940.68	3.753009524	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.18747	1582	15412.55	9.867189501	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.18605	1885	18269.23	9.691899204	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19394	1	-3169.32	-3169.32	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.18645	3525	19250.88	5.461185816	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.18922	1519	3614.95	2.379822251	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.18532	980	4107.59	4.191418387	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.20460	1280	9813.28	7.744734375	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	050.19041	2560	29350.16	11.46490625	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.19030	4402	8980.82	5.81217828	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19682	1	-788	-788	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19309	1	-161	-161	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19392	1	-3471	-3471	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19398	1	-1463	-1463	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19449	1	-346710.6	-346710.6	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19485	1	-11828	-11828	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19476	1	-1845	-1845	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19474	1	-803	-803	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19488	1	-885	-885	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19493	1	-891	-891	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	050.19477	1	-440	-440	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	050.18988	250	-1865.55	-6.7422	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	040.12913	10	18820.16	18820.16	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	040.12834	3	704.3	234.7666667	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 3 Meter	040.12837	5	2092.1	412.42	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	040.11570	10	28173.78	2817.378	
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	040.12309	3225	150533.48	46.67704806	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 8 Meter	Conversion	159	240528.48	1512.757738	
009 - WKG Division	38100-Meters	DIS-38100-Meter & Reg Install, Gen	Conversion	36000	48214.02	1.339278333	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 5 Meter	Conversion	143	46520.45	325.3178322	
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	050.21075	45	19819.37	435.986	
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	050.21085	45	22228.1	493.9577778	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	050.19706	15	1016.48	69.76533333	
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	050.21078	48	10486.3	227.9630435	
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	050.21082	49	28524.72	602.5453061	
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	050.21080	49	24967.5	509.5408163	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	050.19708	13	908.95	69.78538482	
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 5 Meter	050.18653	-143	-46520.45	325.3178322	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12358	0	2609.32	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12417	-20	-2229.29	111.4645
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12779	-324	-16337.59	-50.42486049
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	ADMIN 040	-1028	-80880.64	785.7728961
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	040.10318	6	658.81	109.8016667	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	040.10419	1	-31057.55	-31057.55
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service	ADMIN 040	-607	-3722828.1	6133.159887
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	Conversion	2889492	16922671.22	5.83642625

009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12357	-27	-105.32	3.900740741
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12137	-1212	-6549.85	5.404166667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12765	-805	-2621.33	3.256310559
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12816	-84	-140.13	1.688214288
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.13109	-3026	-5930.39	1.962785056
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.12330	-489	-634.07	1.286666667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11140	5	152464.23	30492.846
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.12916	-11	-100489.86	9136.441818
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10979	775	16888.8	21.7636129
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10984	5670	118980.33	20.42424702
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.10993	3259	132798.14	40.74812519
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11201	4755	46173.78	9.710574132
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12024	122	26801.71	219.6881475
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11140	1	1005.3	1005.3
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11563	5	329.63	65.828
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.11582	1	6952.41	6962.41
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.11285	1	12285.5	12285.5
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10096	1	-4798.56	-4798.56
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12280	-10	-99749.07	9974.07
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	Conversion	241	-502814.11	-2085.535726	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12260	-800	-4690.42	5.211577776
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10985	859	18188.2	21.17369034
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12635	-385	-9231.89	23.97893506
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10318	36	2137.26	59.36833333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.10748	595	-1049.16	-1.763294118
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10755	4	4665.44	1166.36
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11982	1845	65259.72	35.37112195
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12132	1	10822.02	10822.02
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12077	938	79356.28	84.60157763
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12184	2035	50894.38	24.91124324
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12312	2942	48741.52	16.56747791
009 - WKG Division	37601-Mains - Steel	DIS-37601-Valve	Conversion	6	22099.88	3683.313333	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10138	1	-23277.41	-23277.41
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.10138	1	35.51	35.51
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	040.12918	-1	-2.87	2.87
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11936	1	-301.76	-301.76
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12359	-138	-141.64	1.027826807
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	050.20756	-1050	-6704.22	6.384971429	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	050.19591	6	50498.22	8441.37	
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	96	122643.12	1277.5325	
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	58	88387.07	1489.432241	
009 - WKG Division	37601-Mains - Steel	Non Utilized Retirement Unit	1060 - Completed construction not c	62	121647.68	1982.059032	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20685	-6	9929.86	-1654.076667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19068	-14	-8124.09	580.2921429
009 - WKG Division	37601-Mains - Steel	DIS-37601-Valve	ADMIN 050	6	22099.88	3683.313333	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	050.19593	-1	-3.62	3.62	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20884	-243	-828.88	2.580082305
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	050.20884	-846	-5415.43	6.401217494	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20989	0	1119.75	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	050.21081	-1	-0.83	0.83	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20989	0	10592.86	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.18605	-338	-1046.33	3.095650888
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	050.19098	-633	-1054.84	1.666413002	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.19589	-40	-18.53	0.46325
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.18337	-545	-579.27	1.062880734
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	050.20971	-5043	-105033.89	20.82766012	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	050.21073	-1	-2.88	2.88	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21085	-1	-45.15	45.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12813	3690	16420.72	4.450059821
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	ADMIN 040	-5987	-564491.87	9.41337519	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	040.12654	560	-132.12	-0.240218182	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13029	3085	14519.77	3.940236092
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	040.12643	6974	18757.52	2.89117934	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12270	1	175.89	175.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	040.12358	0	3366.16	0	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13025	1	-33	-33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13076	1	-7563	-7563
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12896	1	-1406	-1406
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12935	1	-5239	-5239
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.13033	300	56.99	0.169966667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13064	3800	39187.14	10.31240526
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13031	765	5274.58	6.894875817
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12925	425	1955.25	4.600588235
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12372	178	1144.92	6.432134831
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	040.12650	1250	2476.64	1.881312	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13111	1	-6961	-6961
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12880	1	-318	-318
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12967	1	-584	-584
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12984	1	-100	-100
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13147	1	-30807	-30807
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10888	660	8726.83	14.30418178
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10754	958	8607.81	8.985187891
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11786	1078	6490.94	3.459889339
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11802	260	1188.66	4.200928571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10811	1190	1170.46	0.963579832
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	040.10889	1215	8291.39	6.799473251	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10970	1000	11832.27	11.83227
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11725	1195	1918.12	1.603447699
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11737	890	5054.02	5.743204545
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11760	843	31152.64	36.95449585
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11843	3880	24898.32	6.409360825
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11461	1040	10588.08	10.15989308
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11574	700	6305.59	9.007985714
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10233	185	454.64	2.457513514
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12368	400	887.51	2.168775
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10155	1	1383.88	1383.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10214	410	1447.92	3.531521195
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10300	100	747.98	4.155333333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10063	2000	11742.15	6.571075
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	040.10193	283	10511.94	39.56935361	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10359	125	728.88	5.83888
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11868	350	1028.39	2.938257143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11781	245	4127.93	16.84889388
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10369	90	701.49	7.794333333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12256	1	38679.96	38679.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12150	1180	4484.72	3.800610169
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11943	227	29138.07	128.3527313
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11951	642	3808.26	5.931069159
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12082	1	8877.1	8877.1
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10914	1079	7698.83	7.133299351
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.11131	4	8.78	2.195
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11128	10	768.49	78.849
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service				

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10039	140	78.74	0.562428571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10949	605	3174.04	5.246347107
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11004	2455	5783.73	2.355888167
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11230	1220	11664.2	9.560819672
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.10087	1	-2253.81	-2253.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11990	280	3293.83	11.76367857
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12136	1372	30332.43	22.10818513
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12087	94	1085.21	11.65117021
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11631	2419	10469.69	4.328108656
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11720	1858	5833.64	3.139741658
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11739	540	7443.68	13.78459258
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11826	2303	15798.73	6.080065132
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12048	1100	5021.22	4.564745455
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11871	6500	42304.48	6.506381538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11872	575	1948.07	3.387947826
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11913	459	19388.41	42.24054468
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11920	550	4236.01	7.701836364
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11727	235	9750.72	41.48242553
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12060	2315	20645.69	9.047814255
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.10108	1	-15759.96	-15759.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10124	190	2899.32	15.628
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10894	4270	11722.33	2.745276547
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11064	2750	10375.37	3.772861816
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10911	250	1006.85	4.0274
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10662	1	7147.45	7147.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10807	920	4370.38	4.750391304
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10938	1564	5828.74	3.726815857
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12063	170	3261.71	19.16652941
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12140	960	14693.91	15.51448858
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12143	1560	9879.86	6.33324359
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11134	108	2013.37	18.64231481
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11387	100	667.5	8.675
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11402	280	4861.48	17.36242857
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12169	1145	10457.29	9.133004367
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12340	1250	7146.5	5.7172
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12342	1737	14236	8.195739781
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12493	453	2753.63	0.076653422
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12435	600	2581.64	4.302733333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12373	125	14134.79	113.07832
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10010	104	18027.18	154.1075
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10016	11	2078.04	188.9127273
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10663	300	2329.96	7.768533333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10484	340	383.85	1.070147059
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Valve	1010 - Gas Plant in Service	Conversion	3604	7526.39	2.088343507
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10827	183	185.35	1.01284153
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10422	848	4678.81	5.515106132
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10433	440	1285.13	2.82075
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10357	100	834.9	8.349
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10517	160	1282.13	8.0133125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Casing, 6 in.	1010 - Gas Plant in Service	ADMIN 040	-388	-3085.73	7.901385979
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10845	440	2189.34	4.9885
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10759	1592	2568.02	1.613077889
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10388	1063	5046.99	4.747873942
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10532	625	870.02	1.552032
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10377	656	4164.16	6.347804878
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10505	799	1342.24	1.889037975
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10861	476	2238.67	4.703082325
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10946	360	1439.83	3.999527778
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10950	1005	7118.9	7.083482587
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10150	627	3149.5	5.023125997
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10180	1566	3365.53	2.14912516
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10401	370	1002.49	2.708432432
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10395	90	372.69	4.141
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10347	944	2620.18	2.775814407
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10372	190	684.6	3.603157895
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10218	3195	10722.22	3.355937402
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10582	208	558.08	2.694563107
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10171	5525	1346.31	0.244219005
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10019	184	11282.92	61.32021739
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10054	1354	8520.17	7.031144756
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10336	375	729.35	1.944933333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10353	961	5451.51	5.627471138
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10448	158	3920.6	24.81382405
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10420	9276	43698.8	4.710952997
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10888	1659	8718.58	5.254104882
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12330	201	72182.32	258.0785838
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13088	1504	4945.57	3.288277826
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12538	304	5201.76	17.11105283
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12618	2500	28838.51	11.835404
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12260	900	12458.69	13.84298889
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13038	1779	21612.72	12.1488027
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13063	0	12898.18	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12820	2525	8723	3.454653465
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13083	0	3579.57	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13026	0	24703.01	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12799	0	1661.11	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13045	0	5585.05	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12413	754	2505.87	3.323435013
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12409	600	5093.55	8.48925
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12288	1	1791.76	1791.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12503	460	4022.12	8.74373913
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12344	7840	68833.64	8.77980102
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12803	7	38081.29	5154.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12689	1	-31804.01	-31804.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12706	1	-533	-533
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12883	1	-813	-813
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12633	6040	16442.91	2.722363093
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12721	1	-8005	-8005
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12731	1	-3287	-3287
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12732	1	-1494	-1494
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12726	1	-987	-987
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12719	1	-499	-499
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12683	1	-3941	-3941
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12746	1	-880	-880
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12708	1	-848	-848
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12733	1	-5068	-5068
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12684	1	-4111	-4111
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13085	1391	9719.8	6.987491014
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12778	126	23487.85	188.4115079
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12334	1	8785.04	8785.04
009 - WKG Division	37602-Mains - Plastic	DIS-3					

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19612	817	24942.79	30.52973072
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21103	1	-9872	-9872
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.19609	30	-6324.66	-210.822
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21537	4	10027.28	2508.82
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20888	5	152283.91	30456.782
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20986	235	16642.88	70.82076598
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20851	230	2548.85	11.08113043
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20554	689	5361.71	7.781872279
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20498	158	3540.08	22.40558982
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20457	286	-1124.09	-3.830384615
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21606	1	-442	-442
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20608	10	43489.97	4348.997
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21104	1	-39371	-39371
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21088	1	-14667	-14667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21647	1	-4262	-4262
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21837	1	-3682	-3682
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21686	1	-754	-754
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21674	1	-710	-710
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21653	1	-171	-171
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21549	1	-424	-424
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21638	1	-227	-227
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21559	1	-3253	-3253
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21605	1	-2572	-2572
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21639	1	-426	-426
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20354	480	9645.88	20.09558333
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18595	32	-848.86	-20.308125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20664	1537	22100.31	14.37886142
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18503	503	4781.41	9.517713718
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20378	595	7280.75	12.23655462
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18905	1995	28014.78	14.04249624
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19031	1480	5782.39	3.90702027
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18885	742	3949.05	5.322169911
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18582	225	288.0	1.282666687
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18584	1335	8819.81	8.458786519
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18788	1750	4713.89	2.683651429
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18355	58	27919.29	481.3153448
009 - WKG Division	37602-Mains - Plastic	Non Utilized Retirement Unit	1060 - Completed construction not c	050.18347	14	5800.15	0.00107143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19287	312	2408.06	7.974551282
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18295	670	10831.46	16.16635821
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19717	689	4340.73	6.300043541
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21575	1	-193	-193
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19597	-9	-34.4	3.822222222
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19605	-88	-1463.52	17.0176442
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21073	-4	-26.8	6.7
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19349	100	1979.27	19.7927
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19399	400	4828.41	12.071025
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20999	0	7099.23	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21081	-3	-17.99	5.998866667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19526	1	-1521	-1521
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18989	4344	5535.28	1.274235727
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18804	640	3034.74	4.74178125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19041	3000	3274.47	1.09149
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18457	1	-8647	-8647
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18488	1	-585	-585
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19813	1	-23710	-23710
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19446	1	-3398	-3398
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19461	1	-720	-720
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19447	1	-1841	-1841
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19469	1	-253	-253
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19480	1	-629	-629
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	ADMIN 040		-683	-470168.07	688.3886325
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12834	58	13616.54	234.767831
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12837	250	103105.62	412.42248
009 - WKG Division	38100-Meters	DIS-38100-Pressure Recorder	1010 - Gas Plant in Service	ADMIN 040	-27	-22058.63	816.9882963
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	040.11144	4	26880.0	6722.65
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11319	2572	102873.89	39.99762442
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11342	2480	98380.22	38.98382927
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	Conversion	14122	402220.21	28.48181631
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21083	49	50535.19	1031.330408
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21074	45	9386.99	208.1897778
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	050.18653	48	4561	95.02083333
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	050.20233	25	1574.77	62.9908
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant in Service	050.20233	29	1826.75	62.98137931
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.21065	48	39526.67	823.4722917
009 - WKG Division	38100-Meters	Non Utilized Retirement Unit	1060 - Completed construction not c	050.20382	8	1131.45	188.575
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	ADMIN 050	18827	454869.84	24.42527729

Dependent Variable: LOG(NEWY)
 Method: Least Squares
 Date: 09/22/09 Time: 10:27
 Sample(adjusted): 1 7 IF STEEL = 1
 included observations: 7 after adjusting endpoints

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.153717315	0.413265956	2.791706643	0.038367448
NEWX	0.027926795	0.008555021	3.264374971	0.022337179
R-squared	0.680636559	Mean dependent var		2.009913164
Adjusted R-squared	0.616763871	S.D. dependent var		1.364916843
S.E. of regression	0.844968353	Akaike info criterion		2.735916458
Sum squared resid	3.689840885	Schwarz criterion		2.720462215
Log likelihood	-7.575707602	F-statistic		10.65814395
Durbin-Watson stat	1.771499552	Prob(F-statistic)		0.022337179

Dependent Variable: LOG(NEWY)
 Method: Least Squares
 Date: 09/22/09 Time: 10:52
 Sample: 1 12
 included observations: 12

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.760367934	0.32897792	5.351021535	0.000323133
NEWX	0.022997004	0.008651306	2.658211892	0.023972754
R-squared	0.414042717	Mean dependent var		2.26986134
Adjusted R-squared	0.355446989	S.D. dependent var		1.153675908
S.E. of regression	0.926217844	Akaike info criterion		2.835597204
Sum squared resid	8.578794945	Schwarz criterion		2.916414979
Log likelihood	-15.01358323	F-statistic		7.066090464
Durbin-Watson stat	1.137866645	Prob(F-statistic)		0.023972754

TEST YEAR - ADJUSTED

ATMOS ENERGY CORPORATION - KENTUCKY
 SIDE-BY-SIDE RATE SCHEDULES
 TEST YEAR ENDED MARCH 31, 2011

 Page 1

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
				Current Rate	Proposed Rate		Billing Component			Current Rate Norm Hrs	After Hrs	Proposed Rate 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	<u>Total Class</u>	<u>Current</u>	<u>Proposed</u>	<u>% Change</u>	<u>Current</u>	<u>Proposed</u>	<u>% Change</u>	<u>Current</u>	<u>Proposed</u>	<u>% Change</u>	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	<u>% Change</u>
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	3.46%
29	Public Authority Firm	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 Interruptible	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	51,000	61,200	20.00%	37,799	37,799	0.00%	1,283,304	1,283,304	0.00%	1,372,103	1,382,303	10,200	0.74%
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										2,355,566	2,432,849	77,283	3.28%
36	Total Revenue										53,704,981	63,191,014	9,486,033	17.66%
37														

WESTERN KENTUCKY GAS COMPANY
BILL FREQUENCY ANALYSIS
TWELVE MONTHS ENDED MARCH 31, 2011

Line No.	Class of Customers	Number Of		Total		Annual G/C & Total Revenue	Winter Volumes
		Bills (a)	Mcf (b)	Rate (c)	Revenue (d)		
1	RESIDENTIAL (Rate G-1)						
2	FIRM BILLS	1,826,839		\$9.35	\$17,080,945	\$87,597,941	7,464,481
3	Sales: 1-300		10,009,211	1.1900	11,910,961		-
4	Sales: 301-1500		0	0.7530	0		-
5	Sales: Over 1500		0	0.4708	0		-
6	CLASS TOTAL	1,826,839	10,009,211		28,991,906	\$116,589,846 Equal Residential (4800)	7,464,481
7							
8	FIRM COMMERCIAL /						
9	PUBLIC AUTHORITY (Rate G-1)						
10	FIRM BILLS	227,474		25.00	\$5,686,850	\$51,791,003	3,500,470
11	Sales: 1-300		5,097,085	1.1900	6,065,531		545,464
12	Sales: 301-15000		720,237	0.7530	542,338		-
13	Sales: Over 1500		0	0.4708	0		-
14	CLASS TOTAL	227,474	5,817,322		12,294,720	\$64,085,722 Firm Com & PA (Excl Int Com)	4,045,934
15							
16	FIRM INDUSTRIAL (Rates G-1 & T-2/G-1)						
17	FIRM BILLS	2,482		25.00	\$62,050	\$4,612,947	
18	Trans Admin Fee			50.00	0		
19	Parking Fee			0.1000	0		175,682
20	Firm Sales: 1-300		262,515	1.1900	312,393		208,157
21	Firm Sales: 301-15000		257,152	0.7530	193,635		0
22	Firm Sales: Over 1500		0	0.4708	-		0
23	Firm Transport: 1-300		1	1.1900	1		0
24	Firm Transport: 301-15000		1	0.7530	1		0
25	Firm Transport: Over 1500		0	0.4708	0		0
26	CLASS TOTAL	2,482	519,670		\$568,081	\$5,181,028 Firm Ind Only (Excl Int Ind)	383,839
27							
28	INTERRUPTIBLE & TRANSPORT						
25	(Rates G-2, T-2/G-2, T-4 & T-3)						
26	Bills	2,519		250.00	\$629,750	\$2,022,632	
27	Trans Admin Fee			\$50.00	117,250		
28	EFM Fee			Various	122,040		
29	Parking Fee			0.1000	27,734		106,817
30	Interrupt Sales: 1-15000		235,076	0.6000	141,045		0
31	Interrupt Sales: Over 15000		-	0.3800	0		182,520
32	T-4 Firm Carriage: 1-300		422,154	1.1900	502,363		2,102,749
33	T-4 Firm Carriage: 301-15000		4,214,899	0.7530	3,173,819		177,929
34	T-4 Firm Carriage: Over 1500		330,590	0.4708	155,642		0
35	Interrupt Transport: 1-15000		1	0.6000	0		0
36	Interrupt Transport: Over 15000		0	0.3800	0		1,912,266
37	T-3 Interr Carriage: 1-15000		4,388,043	0.6000	2,632,826		871,705
38	T-3 Interr Carriage: Over 15000		1,865,617	0.3800	708,935		5,050,928
39	Special Contracts		11,344,454	Various	1,283,304		10,298,097
40	CLASS TOTAL	2,519	22,800,835		\$9,494,709	\$11,517,341 Gas costs for Int Ind & Com Sales	
41							
42	Service Charges				\$783,688		
43	Late Payment Fees				\$1,571,877		
	TOTAL REVENUES	2,059,314	39,147,037		\$53,704,981		22,192,352
					53704980.99	\$146,024,522 total Gas cost	
					(0)	\$199,729,503 Total Rev	

Test Year	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Total
Residential													
Customers	155,052	152,031	151,409	149,931	148,981	148,744	149,158	151,439	153,774	153,463	155,402	157,455	1,826,839
Mcf	936,798	474,570	233,977	170,401	169,322	183,272	376,390	863,752	1,432,287	1,897,253	1,913,796	1,357,393	10,009,211
Commercial & Public Authority													
Customers	19,282	18,851	18,585	18,687	18,446	18,577	18,565	19,108	19,254	19,285	19,361	19,473	227,474
Mcf	530,635	306,087	188,129	160,581	158,503	166,676	260,777	505,587	780,714	1,011,198	1,012,214	736,221	5,817,322
Firm Industrial													
Customers	205	201	194	206	208	206	207	211	212	212	212	208	2,482
Mcf	34,049	16,013	10,746	10,451	16,973	11,220	36,375	43,861	107,684	82,498	91,449	58,347	519,667
Interruptible & Transportation													
Customers	204	206	210	212	213	214	211	210	213	210	208	208	2,519
Mcf	1,960,140	1,716,286	1,719,407	1,730,086	1,716,526	1,731,697	1,821,774	1,942,300	1,965,383	2,187,087	2,337,108	1,973,037	22,800,829

	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	Total
Base Load per Customer (Jul & Aug)	1.14	8.59	66.24	8.110	
Total Base Load per year	2,076,261	1,954,685	164,409	20,428,271	
Average Daily Base Load per Customer	0.03737	0.28251	2.17776	266.61945	
Heating Load Per Year	7,932,950	3,862,637	355,259	2,372,558	
Annual HDDs	4,280	4,280	4,280	4,280	
Heating Load per Customer per HDD	0.01218	0.04761	0.40131	2.64074	
Peak Design Day HDD	60	60	60	60	
Peak Day per Average Customer	0.76787	3.13905	26.25638	425.06404	
Total Class Peak Day, Mcf	116,898	59,504	5,431	89,228	271,061

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

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

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

Fiscal Year 2009 Allocation Factors

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

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

Schedule	Pages	Description
A	1	Overall Financial Summary

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

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

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

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

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

FR 10(10)(b) SCHEDULE B

Rate Base

Schedule	Pages	Description
B-1	2	Rate Base Summary
B-2	14	Plant in Service by Account and Sub Account
B-3	14	Accumulated Depreciation & Amortization
B-3.1	7	Depreciation Expense
B-4	2	Allowance for Working Capital
B-4.1	2	Working Capital Components - 13 Month Averages
B-4.2	2	Cash Working Capital - 1/8 O&M Expenses
B-5	2	Deferred Credits & Accumulated Deferred Income Taxes
B-6	2	Customer Advances For Construction

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount						
			Ending Balance	Adjustments					13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount		
153														
154		General Plant												
155	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -	\$ -	
156	39001	Structures Frame	179,339	-	179,339	100%	34.13%	61,205	179,339	100%	34.13%	61,205		
157	36802	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
158	38900	Land & Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
159	39004	Air Conditioning Equipment	5,771	-	5,771	100%	34.13%	1,970	5,771	100%	34.13%	1,970		
160	39009	Improvement to leased Premises	38,834	-	38,834	100%	34.13%	13,253	38,834	100%	34.13%	13,253		
161	39100	Office Furniture & Equipment	64,961	-	64,961	100%	34.13%	22,170	64,961	100%	34.13%	22,170		
162	39102	Remittance Processing Equip	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
163	39103	Office Machines	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
164	39200	Transportation Equipment	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
165	39201	Trucks	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
166	39202	Trailers	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
167	39300	Stores Equipment	4,161	-	4,161	100%	34.13%	1,420	4,161	100%	34.13%	1,420		
168	39400	Tools, Shop & Garage Equipment	144,619	-	144,619	100%	34.13%	49,356	144,619	100%	34.13%	49,356		
169	39600	Power Operated Equipment	8,497	-	8,497	100%	34.13%	2,900	8,497	100%	34.13%	2,900		
170	39603	Ditchers	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
171	39604	Backhoes	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
172	39605	Welders	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
173	39700	Communication Equipment	318,820	-	318,820	100%	34.13%	108,808	320,544	100%	34.13%	109,396		
174	39701	Communication Equipment - Mobile Radios	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
175	39702	Communication Equipment - Fixed Radios	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
176	39705	Communication Equip. - Telemetering	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
177	39800	Miscellaneous Equipment	858,921	-	858,921	100%	34.13%	293,135	858,921	100%	34.13%	293,135		
178	39900	Other Tangible Property	76,993	-	76,993	100%	34.13%	26,276	76,993	100%	34.13%	26,276		
179	39901	Other Tangible Property - Servers - H/W	71,663	-	71,663	100%	34.13%	24,457	71,663	100%	34.13%	24,457		
180	39902	Other Tangible Property - Servers - S/W	8,273	-	8,273	100%	34.13%	2,823	8,273	100%	34.13%	2,823		
181	39903	Other Tangible Property - Network - H/W	1,838,227	-	1,838,227	100%	34.13%	627,355	588,985	100%	34.13%	201,010		
182	39904	Other Tang. Property - CPU	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
183	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
184	39906	Other Tang. Property - PC Hardware	1,125,050	-	1,125,050	100%	34.13%	383,960	1,214,603	100%	34.13%	414,523		
185	39907	Other Tang. Property - PC Software	126,257	-	126,257	100%	34.13%	43,089	126,257	100%	34.13%	43,089		
186	39908	Other Tang. Property - Mainframe S/W	832,939	-	832,939	100%	34.13%	284,268	758,815	100%	34.13%	258,970		
187	39909	Other Tang. Property - Application Software	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
188	39924	Other Tang. Property - General Startup Costs	-	-	-	100%	34.13%	-	-	100%	34.13%	-		
189								\$ 1,946,446	\$ 4,471,235			\$ 1,525,955		
190		Total General Plant	\$ 5,703,325	\$ -	\$ 5,703,325									
191			\$ 6,998,186	\$ -	\$ 6,998,186			\$ 2,388,360	\$ 5,766,096			\$ 1,967,869		
192		Total Plant												
193			\$ (146,395)	\$ -	\$ (146,395)	100%	34.13%	\$ (49,862)	\$ (41,763)	100%	34.13%	\$ (14,253)		
194		CWIP With out AFUDC												

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
195		Shared Services General Office (Division 002)										
196												
197												
198		General Plant				14.59%	34.13%	\$ -	\$ -	14.59%	34.13%	\$ -
199	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.59%	34.13%	-	-	14.59%	34.13%	-
200	39001	Structures Frame	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
201	36602	Structures & Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
202	37503	Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
203	39004	Air Conditioning Equipment	-	-	8,389,965	14.59%	34.13%	417,763	8,290,234	14.59%	34.13%	568,113
204	39009	Improvement to leased Premises	8,389,965	-	11,212,387	14.59%	34.13%	558,300	11,409,459	14.59%	34.13%	1,264
205	39100	Office Furniture & Equipment	11,212,387	-	25,380	14.59%	34.13%	1,264	25,380	14.59%	34.13%	2,415
206	39102	Remittance Processing Equip	25,380	-	48,493	14.59%	34.13%	2,415	48,493	14.59%	34.13%	-
207	39103	Office Machines	48,493	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
208	39200	Transportation Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
209	39201	Trucks	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
210	39202	Trailers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	415
211	39300	Stores Equipment	-	-	-	14.59%	34.13%	1,502	8,341	14.59%	34.13%	-
212	39400	Tools, Shop & Garage Equipment	30,160	-	30,160	14.59%	34.13%	-	-	14.59%	34.13%	-
213	39600	Power Operated Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
214	39603	Ditchers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
215	39604	Backhoes	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	77,000
216	39605	Welders	-	-	1,549,944	14.59%	34.13%	77,177	1,546,399	14.59%	34.13%	-
217	39700	Communication Equipment	1,549,944	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
218	39701	Communication Equipment - Mobile Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
219	39702	Communication Equipment - Fixed Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
220	39705	Communication Equip. - Telemetering	-	-	212,276	14.59%	34.13%	10,570	212,276	14.59%	34.13%	10,570
221	39800	Miscellaneous Equipment	212,276	-	18,263	14.59%	34.13%	909	18,263	14.59%	34.13%	909
222	39900	Other Tangible Property	18,263	-	16,033,572	14.59%	34.13%	798,362	14,821,635	14.59%	34.13%	738,016
223	39901	Other Tangible Property - Servers - H/W	16,033,572	-	11,610,193	14.59%	34.13%	578,108	8,849,922	14.59%	34.13%	440,665
224	39902	Other Tangible Property - Servers - S/W	11,610,193	-	2,180,210	14.59%	34.13%	108,560	2,169,096	14.59%	34.13%	108,006
225	39903	Other Tangible Property - Network - H/W	2,180,210	-	1,095,465	14.59%	34.13%	54,547	1,095,465	14.59%	34.13%	54,547
226	39904	Other Tang. Property - CPU	1,095,465	-	1,159,964	14.59%	34.13%	57,758	1,159,964	14.59%	34.13%	57,758
227	39905	Other Tangible Property - MF - Hardware	1,159,964	-	4,767,022	14.59%	34.13%	237,365	4,714,005	14.59%	34.13%	234,725
228	39906	Other Tang. Property - PC Hardware	4,767,022	-	1,561,213	14.59%	34.13%	77,738	1,531,627	14.59%	34.13%	76,265
229	39907	Other Tang. Property - PC Software	1,561,213	-	78,366,784	14.59%	34.13%	3,902,129	67,493,023	14.59%	34.13%	3,360,690
230	39908	Other Tang. Property - Mainframe S/W	78,366,784	-	2,575,367	14.59%	34.13%	128,236	2,575,367	14.59%	34.13%	128,236
231	39909	Other Tang. Property - Application Software	2,575,367	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
232	39924	Other Tang. Property - General Startup Costs	-	-	-			-	-			-
233								\$ 7,012,701	\$ 125,968,950			\$ 6,272,391
234		Total General Plant	\$ 140,836,657	\$ -	\$ 140,836,657			\$ 751,857.85	\$ 14,038,950	14.59%	34.13%	\$ 688,043.53
235			\$ 15,099,624	\$ -	\$ 15,099,624	14.59%	34.13%					
236		CWIP With out AFUDC										

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
237												
238		Shared Services Customer Support (Division 012)										
239												
240		General Plant				14.89%	37.06%	\$ -	\$ -	14.89%	37.06%	\$ -
241	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.89%	37.06%	-	-	14.89%	37.06%	-
242	39001	Structures Frame	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
243	36602	Structures & Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
244	37503	Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
245	39004	Air Conditioning Equipment	-	-	-	14.89%	37.06%	186,186	3,373,622	14.89%	37.06%	186,186
246	39009	Improvement to leased Premises	3,373,622	-	3,373,621.54	14.89%	37.06%	14,695	266,276	14.89%	37.06%	14,695
247	39100	Office Furniture & Equipment	266,276	-	266,275.56	14.89%	37.06%	-	-	14.89%	37.06%	-
248	39102	Remittance Processing Equip	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
249	39103	Office Machines	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
250	39200	Transportation Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
251	39201	Trucks	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
252	39202	Trailers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
253	39300	Stores Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
254	39400	Tools, Shop & Garage Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
255	39600	Power Operated Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
256	39603	Ditchers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
257	39604	Backhoes	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
258	39605	Welders	24,204,191	-	24,204,190.55	14.89%	37.06%	1,335,799	24,204,191	14.89%	37.06%	1,335,799
259	39700	Communication Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
260	39701	Communication Equipment - Mobile Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
261	39702	Communication Equipment - Fixed Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
262	39705	Communication Equip. - Telemetering	-	-	2,007.28	14.89%	37.06%	111	2,007	14.89%	37.06%	111
263	39800	Miscellaneous Equipment	2,007	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
264	39900	Other Tangible Property	-	-	-	14.89%	37.06%	592,904	10,650,841	14.89%	37.06%	592,904
265	39901	Other Tangible Property - Servers - H/W	10,743,200	-	10,743,200.34	14.89%	37.06%	446,905	7,401,937	14.89%	37.06%	408,504
266	39902	Other Tangible Property - Servers - S/W	8,097,748	-	8,097,747.67	14.89%	37.06%	25,375	459,785	14.89%	37.06%	25,375
267	39903	Other Tangible Property - Network - H/W	459,785	-	459,784.59	14.89%	37.06%	-	-	14.89%	37.06%	-
268	39904	Other Tang. Property - CPU	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
269	39905	Other Tangible Property - MF - Hardware	-	-	-	14.89%	37.06%	217,950	3,908,604	14.89%	37.06%	217,950
270	39906	Other Tang. Property - PC Hardware	3,949,165	-	3,949,165.00	14.89%	37.06%	178,099	3,226,708	14.89%	37.06%	178,078
271	39907	Other Tang. Property - PC Software	3,227,094	-	3,227,093.98	14.89%	37.06%	4,851,064	83,982,205	14.89%	37.06%	4,634,874
272	39908	Other Tang. Property - Mainframe S/W	87,899,502	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
273	39909	Other Tang. Property - Application Software	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
274	39924	Other Tang. Property - General Startup Costs	23,172,326	-	23,172,325.96	14.89%	37.06%	1,278,852	23,172,326	14.89%	37.06%	1,278,852
275												
276		Total General Plant	\$ 165,394,914	\$ -	\$ 165,394,914			\$ 9,127,940	\$ 160,648,501			\$ 8,865,992
277						14.89%	37.06%	\$ 119,041.43	\$ 1,167,994	14.89%	37.06%	\$ 65,563.89
278		CWIP With out AFUDC	\$ 2,156,987	\$ -	\$ 2,156,987			\$ 343,428,362	\$ 611,334,848			\$ 336,057,553
279												
280		Total Plant (Div 009, 091, 002, 012)	\$ 638,129,117	\$ -	\$ 638,129,117							
281												
282		Total CWIP With out AFUDC (Div 009, 091, 002, 012)	\$ 21,265,903	\$ -	\$ 21,265,903			\$ 4,976,625	\$ 19,006,028			\$ 4,571,202

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

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

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

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

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

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

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

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

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			Ending Balance	Adjustments	Adjusted Balance							
76												
77		General Plant										
78	38900	Land & Land Rights	\$ 90,075	\$ -	\$ 90,075.47	100%	100%	\$ 90,075	\$ 90,075	100%	100%	\$ 90,075.47
79	39000	Structures & Improvements	959,905	-	959,905	100%	100%	959,905	857,020	100%	100%	857,020
80	39001	Structures Frame	-	-	-	100%	100%	-	-	100%	100%	-
81	39002	Structures-Brick	181,144	-	181,144	100%	100%	181,144	181,144	100%	100%	181,144
82	39003	Improvements	727,533	-	727,533	100%	100%	727,533	727,533	100%	100%	727,533
83	39004	Air Conditioning Equipment	7,461	-	7,461	100%	100%	7,461	7,461	100%	100%	7,461
84	39009	Improvement to leased Premises	1,311,304	-	1,311,304	100%	100%	1,311,304	1,311,694	100%	100%	1,311,694
85	39100	Office Furniture & Equipment	1,028,041	-	1,028,041	100%	100%	1,028,041	1,167,541	100%	100%	1,167,541
86	39102	Remittance Processing Equip	-	-	-	100%	100%	-	-	100%	100%	-
87	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-
88	39200	Transportation Equipment	-	-	-	100%	100%	-	48,511	100%	100%	48,511
89	39201	Trucks	21,941	-	21,941	100%	100%	21,941	21,941	100%	100%	21,941
90	39202	Trailers	-	-	-	100%	100%	-	2,163	100%	100%	2,163
91	39300	Stores Equipment	-	-	-	100%	100%	-	-	100%	100%	-
92	39400	Tools, Shop & Garage Equipment	1,716,804	-	1,716,804	100%	100%	1,716,804	1,683,916	100%	100%	1,683,916
93	39600	Power Operated Equipment	-	-	-	100%	100%	-	-	100%	100%	-
94	39603	Ditchers	194,161	-	194,161	100%	100%	194,161	194,161	100%	100%	194,161
95	39604	Backhoes	148,407	-	148,407	100%	100%	148,407	148,407	100%	100%	148,407
96	39605	Welders	38,343	-	38,343	100%	100%	38,343	38,343	100%	100%	38,343
97	39700	Communication Equipment	144,405	-	144,405	100%	100%	144,405	150,577	100%	100%	150,577
98	39701	Communication Equipment - Mobile Radios	-	-	-	100%	100%	-	-	100%	100%	-
99	39702	Communication Equipment - Fixed Radios	-	-	-	100%	100%	-	-	100%	100%	-
100	39705	Communication Equip. - Telemetering	66,316	-	66,316	100%	100%	66,316	66,316	100%	100%	66,316
101	39800	Miscellaneous Equipment	3,157,178	-	3,157,178	100%	100%	3,157,178	3,144,238	100%	100%	3,144,238
102	39900	Other Tangible Property	-	-	-	100%	100%	-	-	100%	100%	-
103	39901	Other Tangible Property - Servers - H/W	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
104	39902	Other Tangible Property - Servers - S/W	113,473	-	113,473	100%	100%	113,473	113,473	100%	100%	113,473
105	39903	Other Tangible Property - Network - H/W	511,781	-	511,781	100%	100%	511,781	511,781	100%	100%	511,781
106	39904	Other Tang. Property - CPU	-	-	-	100%	100%	-	-	100%	100%	-
107	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
108	39906	Other Tang. Property - PC Hardware	3,180,364	-	3,180,364	100%	100%	3,180,364	3,291,950	100%	100%	3,291,950
109	39907	Other Tang. Property - PC Software	233,579	-	233,579	100%	100%	233,579	233,579	100%	100%	233,579
110	39908	Other Tang. Property - Mainframe S/W	346,104	-	346,104	100%	100%	346,104	346,104	100%	100%	346,104
111	39909	Other Tang. Property - Application Software	-	-	-	100%	100%	-	-	100%	100%	-
112	39924	Other Tang. Property - General Startup Costs	-	-	-	100%	100%	-	-	100%	100%	-
113												
114		Total General Plant	\$ 14,354,310	\$ -	\$ 14,354,310			\$ 14,354,310	\$ 14,513,918			\$ 14,513,918
115			\$ 346,319,353	\$ -	\$ 346,319,353			\$ 346,319,353	\$ 338,808,350			\$ 338,808,350
116		Total Plant										
117			\$ 4,155,688	\$ -	\$ 4,155,688	100%	100%	\$ 4,155,688	\$ 4,155,688	100%	100%	\$ 4,155,688
118		CWIP With out AFUDC										

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			Ending Balance	Adjustments	Adjusted Balance							
119												
120		Kentucky-Mid-States General Office (Division 091)										
121												
122		<u>Intangible Plant</u>										
123	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	34.13%	\$ 63,243	\$ 185,309	100%	34.13%	\$ 63,243
124	30200	Franchises & Consents	-	-	-	100%	34.13%	-	-	100%	34.13%	-
125	30300	Misc Intangible Plant	1,109,552	-	1,109,552	100%	34.13%	378,671	1,109,552	100%	34.13%	378,671
126		<u>Total Intangible Plant</u>	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 441,914	\$ 1,294,861			\$ 441,914
127												
128												
129		<u>Distribution Plant</u>										
130	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
131	35010	Land	-	-	-	100%	34.13%	-	-	100%	34.13%	-
132	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
133	37403	Land Other	-	-	-	100%	34.13%	-	-	100%	34.13%	-
134	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
135	37501	Structures & Improvements T.B.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
136	37402	Land Rights	-	-	-	100%	34.13%	-	-	100%	34.13%	-
137	37503	Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
138	36700	Mains Cathodic Protection	-	-	-	100%	34.13%	-	-	100%	34.13%	-
139	36701	Mains - Steel	-	-	-	100%	34.13%	-	-	100%	34.13%	-
140	37602	Mains - Plastic	-	-	-	100%	34.13%	-	-	100%	34.13%	-
141	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	34.13%	-	-	100%	34.13%	-
142	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	34.13%	-	-	100%	34.13%	-
143	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	34.13%	-	-	100%	34.13%	-
144	38000	Services	-	-	-	100%	34.13%	-	-	100%	34.13%	-
145	38100	Meters	-	-	-	100%	34.13%	-	-	100%	34.13%	-
146	38200	Meter Installations	-	-	-	100%	34.13%	-	-	100%	34.13%	-
147	38300	House Regulators	-	-	-	100%	34.13%	-	-	100%	34.13%	-
148	38400	House Reg. Installations	-	-	-	100%	34.13%	-	-	100%	34.13%	-
149	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	34.13%	-	-	100%	34.13%	-
150	38600	Other Prop. On Cust. Prem	-	-	-	100%	34.13%	-	-	100%	34.13%	-
151		<u>Total Distribution Plant</u>	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
152												

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

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Line No.	Acct. No.	Account / SubAccount Titles	March 31, 2011		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount						
			Ending Balance	Adjustments					13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount		
195														
196		Shared Services General Office (Division 002)												
197														
198		General Plant												
199	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.59%	34.13%	\$ -	\$ -	14.59%	34.13%	\$ -		
200	39001	Structures Frame	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
201	36602	Structures & Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
202	37503	Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
203	39004	Air Conditioning Equipment	-	-	8,489,778	14.59%	34.13%	422,733	8,449,425	14.59%	34.13%	420,723		
204	39009	Improvement to leased Premises	8,489,778	-	10,724,788	14.59%	34.13%	534,021	10,919,843	14.59%	34.13%	543,733		
205	39100	Office Furniture & Equipment	10,724,788	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
206	39102	Remittance Processing Equip	25,380	-	25,380	14.59%	34.13%	1,264	25,380	14.59%	34.13%	1,264		
207	39103	Office Machines	48,493	-	48,493	14.59%	34.13%	2,415	48,493	14.59%	34.13%	2,415		
208	39200	Transportation Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
209	39201	Trucks	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
210	39202	Trailers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
211	39300	Stores Equipment	-	-	-	14.59%	34.13%	-	41,743	14.59%	34.13%	2,079		
212	39400	Tools, Shop & Garage Equipment	49,604	-	49,604	14.59%	34.13%	2,470	-	14.59%	34.13%	-		
213	39600	Power Operated Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
214	39603	Ditchers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
215	39604	Backhoes	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
216	39605	Welders	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
217	39700	Communication Equipment	1,553,584	-	1,553,584	14.59%	34.13%	77,358	1,552,112	14.59%	34.13%	77,285		
218	39701	Communication Equipment - Mobile Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
219	39702	Communication Equipment - Fixed Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
220	39705	Communication Equip. - Telemetry	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
221	39800	Miscellaneous Equipment	212,276	-	212,276	14.59%	34.13%	10,570	212,276	14.59%	34.13%	10,570		
222	39900	Other Tangible Property	18,263	-	18,263	14.59%	34.13%	909	18,263	14.59%	34.13%	909		
223	39901	Other Tangible Property - Servers - H/W	17,267,549	-	17,267,549	14.59%	34.13%	859,806	16,768,664	14.59%	34.13%	834,965		
224	39902	Other Tangible Property - Servers - S/W	14,182,179	-	14,182,179	14.59%	34.13%	706,175	13,142,349	14.59%	34.13%	654,399		
225	39903	Other Tangible Property - Network - H/W	2,191,809	-	2,191,809	14.59%	34.13%	109,137	2,187,119	14.59%	34.13%	108,904		
226	39904	Other Tang. Property - CPU	1,095,465	-	1,095,465	14.59%	34.13%	54,547	1,095,465	14.59%	34.13%	54,547		
227	39905	Other Tangible Property - MF - Hardware	1,159,964	-	1,159,964	14.59%	34.13%	57,758	1,159,964	14.59%	34.13%	57,758		
228	39906	Other Tang. Property - PC Hardware	4,853,042	-	4,853,042	14.59%	34.13%	241,648	4,818,265	14.59%	34.13%	239,917		
229	39907	Other Tang. Property - PC Software	1,589,184	-	1,589,184	14.59%	34.13%	79,130	1,577,875	14.59%	34.13%	78,567		
230	39908	Other Tang. Property - Mainframe S/W	89,653,850	-	89,653,850	14.59%	34.13%	4,464,148	85,090,596	14.59%	34.13%	4,236,929		
231	39909	Other Tang. Property - Application Software	2,575,367	-	2,575,367	14.59%	34.13%	128,236	2,575,367	14.59%	34.13%	128,236		
232	39924	Other Tang. Property - General Startup Costs	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-		
233														
234		Total General Plant	\$ 155,690,576	\$ -	\$ 155,690,576			\$ 7,752,324	\$ 149,683,201			\$ 7,453,198		
235														
236		CWIP With out AFUDC	\$ 15,099,624	\$ -	\$ 15,099,624	14.59%	34.13%	\$ 751,857.85	\$ 15,099,624	14.59%	34.13%	\$ 751,857.85		

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	March 31, 2011 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
237												
238		Shared Services Customer Support (Division 012)										
239												
240		General Plant	\$ -	\$ -	\$ -	14.89%	37.06%	\$ -	\$ -	14.89%	37.06%	\$ -
241	37400	Land & Land Rights	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
242	39001	Structures Frame	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
243	36602	Structures & Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
244	37503	Improvements	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
245	39004	Air Conditioning Equipment	-	-	-	14.89%	37.06%	186,186	3,373,622	14.89%	37.06%	186,186
246	39009	Improvement to leased Premises	3,373,622	-	3,373,621.54	14.89%	37.06%	14,695	266,276	14.89%	37.06%	14,695
247	39100	Office Furniture & Equipment	266,276	-	266,275.56	14.89%	37.06%	-	-	14.89%	37.06%	-
248	39102	Remittance Processing Equip	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
249	39103	Office Machines	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
250	39200	Transportation Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
251	39201	Trucks	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
252	39202	Trailers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
253	39300	Stores Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
254	39400	Tools, Shop & Garage Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
255	39600	Power Operated Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
256	39603	Ditchers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
257	39604	Backhoes	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
258	39605	Welders	-	-	-	14.89%	37.06%	1,335,799	24,204,191	14.89%	37.06%	1,335,799
259	39700	Communication Equipment	24,204,191	-	24,204,190.55	14.89%	37.06%	-	-	14.89%	37.06%	-
260	39701	Communication Equipment - Mobile Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
261	39702	Communication Equipment - Fixed Radios	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
262	39705	Communication Equip. - Telemetering	-	-	-	14.89%	37.06%	111	2,007	14.89%	37.06%	111
263	39800	Miscellaneous Equipment	2,007	-	2,007.28	14.89%	37.06%	-	-	14.89%	37.06%	-
264	39900	Other Tangible Property	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
265	39901	Other Tangible Property - Servers - H/W	10,747,586	-	10,747,586.20	14.89%	37.06%	593,146	10,745,700	14.89%	37.06%	593,146
266	39902	Other Tangible Property - Servers - S/W	8,716,890	-	8,716,890.20	14.89%	37.06%	481,074	8,450,616	14.89%	37.06%	481,074
267	39903	Other Tangible Property - Network - H/W	459,785	-	459,784.59	14.89%	37.06%	25,375	459,785	14.89%	37.06%	25,375
268	39904	Other Tang. Property - CPU	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
269	39905	Other Tangible Property - MF - Hardware	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
270	39906	Other Tang. Property - PC Hardware	3,949,165	-	3,949,165.00	14.89%	37.06%	217,950	3,949,165	14.89%	37.06%	217,950
271	39907	Other Tang. Property - PC Software	3,227,094	-	3,227,093.98	14.89%	37.06%	178,099	3,227,094	14.89%	37.06%	178,099
272	39908	Other Tang. Property - Mainframe S/W	90,498,675	-	90,498,674.53	14.89%	37.06%	4,994,510	89,380,851	14.89%	37.06%	4,932,818
273	39909	Other Tang. Property - Application Software	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
274	39924	Other Tang. Property - General Startup Costs	23,172,326	-	23,172,325.96	14.89%	37.06%	1,278,852	23,172,326	14.89%	37.06%	1,278,852
275												
276		Total General Plant	\$ 168,817,615	\$ -	\$ 168,817,615			\$ 9,305,797	\$ 167,231,631			\$ 9,229,306
277						14.89%	37.06%	\$ 119,041.43	\$ 2,156,987	14.89%	37.06%	\$ 119,041.43
278		CWIP With out AFUDC	\$ 2,156,987	\$ -	\$ 2,156,987			\$ 366,682,755	\$ 664,191,044			\$ 358,380,789
279												
280		Total Plant (Div 009, 091, 002, 012)	\$ 680,312,422	\$ -	\$ 680,312,422							\$ 4,976,625
281												
282		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 21,265,903	\$ -	\$ 21,265,903			\$ 4,976,625	\$ 21,265,903			\$ 4,976,625

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

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

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

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

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

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

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

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

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

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

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

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

Atmos Energy Corporation, Kentucky/Mid-States Division
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 as of December 31, 2009

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 Schedule B-3 B
 Witness: C. Felan

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

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

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

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194												
195		Shared Services General Office (Division 002)										
196												
197		General Plant	\$ -	\$ -	\$ -	14.59%	34.13%	\$ -	\$ -	14.59%	34.13%	\$ -
198	37400	Land & Land Rights			21,224	14.59%	34.13%	1,057	21,224	14.59%	34.13%	1,057
199	39000	Structures & Improvements	21,224	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
200	36602	Structures & Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
201	37503	Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
202	39004	Air Conditioning Equipment	-	-	6,974,732	14.59%	34.13%	347,294	6,605,164	14.59%	34.13%	328,892
203	39009	Improvement to leased Premises	6,974,732	-	6,723,032	14.59%	34.13%	334,761	6,779,694	14.59%	34.13%	337,582
204	39100	Office Furniture & Equipment	6,723,032	-	31,240	14.59%	34.13%	1,556	31,238	14.59%	34.13%	1,555
205	39102	Remittance Processing Equip	31,240	-	51,375	14.59%	34.13%	2,558	51,373	14.59%	34.13%	2,558
206	39103	Office Machines	51,375	-	7,675	14.59%	34.13%	382	7,675	14.59%	34.13%	382
207	39200	Transportation Equipment	7,675	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
208	39201	Trucks	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
209	39202	Trailers	758	-	758	14.59%	34.13%	38	758	14.59%	34.13%	38
210	39300	Stores Equipment	-	-	2,612	14.59%	34.13%	130	2,014	14.59%	34.13%	100
211	39400	Tools, Shop & Garage Equipment	2,612	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
212	39600	Power Operated Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
213	39603	Ditchers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
214	39604	Backhoes	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
215	39605	Welders	-	-	514,233	14.59%	34.13%	25,605	449,832	14.59%	34.13%	22,399
216	39700	Communication Equipment	514,233	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
217	39701	Communication Equipment - Mobile Radio	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
218	39702	Communication Equipment - Fixed Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
219	39705	Communication Equip. - Telemetering	-	-	45,734	14.59%	34.13%	2,277	37,343	14.59%	34.13%	1,859
220	39800	Miscellaneous Equipment	45,734	-	2,318	14.59%	34.13%	115	1,782	14.59%	34.13%	89
221	39900	Other Tangible Property	2,318	-	5,266,421	14.59%	34.13%	262,232	4,699,999	14.59%	34.13%	234,028
222	39901	Other Tangible Property - Servers - H/W	5,266,421	-	2,007,990	14.59%	34.13%	99,984	1,779,228	14.59%	34.13%	88,593
223	39902	Other Tangible Property - Servers - S/W	2,007,990	-	1,134,779	14.59%	34.13%	56,504	1,027,886	14.59%	34.13%	51,182
224	39903	Other Tangible Property - Network - H/W	1,134,779	-	1,110,347	14.59%	34.13%	55,288	1,110,150	14.59%	34.13%	55,278
225	39904	Other Tang. Property - CPU	1,110,347	-	1,173,931	14.59%	34.13%	58,454	1,173,806	14.59%	34.13%	58,447
226	39905	Other Tangible Property - MF - Hardware	1,173,931	-	3,984,171	14.59%	34.13%	198,384	3,638,296	14.59%	34.13%	181,162
227	39906	Other Tang. Property - PC Hardware	3,984,171	-	1,448,109	14.59%	34.13%	72,106	1,378,565	14.59%	34.13%	68,643
228	39907	Other Tang. Property - PC Software	1,448,109	-	35,015,171	14.59%	34.13%	1,743,516	31,385,834	14.59%	34.13%	1,562,800
229	39908	Other Tang. Property - Mainframe S/W	35,015,171	-	2,715,013	14.59%	34.13%	135,189	2,710,951	14.59%	34.13%	134,987
230	39909	Other Tang. Property - Application Softwai	2,715,013	-	0	14.59%	34.13%	0	0	14.59%	34.13%	0
231	39924	Other Tang. Property - General Startup Cc	0	-	0	14.59%	34.13%	0	0	14.59%	34.13%	0
232		Retirement Work in Progress	(5,607)	-	(5,607)	14.59%	34.13%	(279)	(6,972)	14.59%	34.13%	(347)
233												
234		Total General Plant	\$ 68,225,258	\$ -	\$ 68,225,258			\$ 3,397,151	\$ 62,885,838			\$ 3,131,284

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

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

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

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76								\$ 28,459	\$ 28,459	100%	100%	\$ 28,459
77		<u>General Plant</u>			\$ 28,459	100%	100%	\$ 211,057	\$ 167,180	100%	100%	\$ 167,180
78	38900	Land & Land Rights	\$ 28,459	\$ -	\$ 28,459	100%	100%	211,057	-	100%	100%	-
79	39000	Structures Frame	211,057	-	211,057	100%	100%	-	-	100%	100%	139,457
80	39001	Structures & Improvements	-	-	-	100%	100%	148,433	139,457	100%	100%	299,811
81	39002	Improvements	148,433	-	148,433	100%	100%	335,861	299,811	100%	100%	6,611
82	39003	Air Conditioning Equipment	335,861	-	335,861	100%	100%	6,981	6,611	100%	100%	1,197,680
83	39004	Improvement to leased Premises	6,981	-	6,981	100%	100%	1,212,767	1,197,680	100%	100%	(1,829,796)
84	39009	Office Furniture & Equipment	1,212,767	-	1,212,767	100%	100%	(2,569,414)	(1,829,796)	100%	100%	-
85	39100	Remittance Processing Equip	(2,569,414)	-	(2,569,414)	100%	100%	-	-	100%	100%	(107,750)
86	39102	Office Machines	-	-	-	100%	100%	(107,750)	(107,750)	100%	100%	(517,107)
87	39103	Transportation Equipment	(107,750)	-	(107,750)	100%	100%	(557,381)	(517,107)	100%	100%	26,913
88	39200	Trucks	(557,381)	-	(557,381)	100%	100%	26,913	26,913	100%	100%	17,683
89	39201	Trailers	26,913	-	26,913	100%	100%	15,520	17,683	100%	100%	-
90	39202	Stores Equipment	15,520	-	15,520	100%	100%	-	-	100%	100%	318,358
91	39300	Tools, Shop & Garage Equipment	-	-	-	100%	100%	367,055	318,358	100%	100%	-
92	39400	Power Operated Equipment	367,055	-	367,055	100%	100%	-	-	100%	100%	(67,041)
93	39600	Ditchers	-	-	-	100%	100%	(46,887)	(67,041)	100%	100%	29,366
94	39603	Backhoes	(46,887)	-	(46,887)	100%	100%	44,771	29,366	100%	100%	19,971
95	39604	Welders	44,771	-	44,771	100%	100%	23,951	19,971	100%	100%	(296,218)
96	39605	Communication Equipment	23,951	-	23,951	100%	100%	(298,338)	(296,218)	100%	100%	(22,087)
97	39700	Communication Equipment - Mobile Radio	(298,338)	-	(298,338)	100%	100%	(22,087)	(22,087)	100%	100%	(34,136)
98	39701	Communication Equipment - Fixed Radios	(22,087)	-	(22,087)	100%	100%	(34,136)	(34,136)	100%	100%	(138,169)
99	39702	Communication Equip. - Telemetering	(34,136)	-	(34,136)	100%	100%	(136,368)	(138,169)	100%	100%	1,313,548
100	39705	Miscellaneous Equipment	(136,368)	-	(136,368)	100%	100%	1,363,839	1,313,548	100%	100%	-
101	39800	Other Tangible Property	1,363,839	-	1,363,839	100%	100%	-	-	100%	100%	175,990
102	39900	Other Tangible Property - Servers - H/W	-	-	-	100%	100%	175,990	175,990	100%	100%	118,461
103	39901	Other Tangible Property - Servers - S/W	175,990	-	175,990	100%	100%	118,461	118,461	100%	100%	511,781
104	39902	Other Tangible Property - Network - H/W	118,461	-	118,461	100%	100%	511,781	511,781	100%	100%	-
105	39903	Other Tang. Property - CPU	511,781	-	511,781	100%	100%	-	-	100%	100%	-
106	39904	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	2,489,692
107	39905	Other Tang. Property - PC Hardware	-	-	-	100%	100%	2,388,071	2,489,692	100%	100%	233,579
108	39906	Other Tang. Property - PC Software	2,388,071	-	2,388,071	100%	100%	233,579	233,579	100%	100%	347,064
109	39907	Other Tang. Property - Mainframe S/W	233,579	-	233,579	100%	100%	347,064	347,064	100%	100%	-
110	39908	Other Tang. Property - Application Software	347,064	-	347,064	100%	100%	-	-	100%	100%	(6,599,945)
111	39909	Other Tang. Property - General Startup Cr	-	-	-	100%	100%	(6,599,945)	(6,599,945)	100%	100%	-
112		Retirement Work in Progress	(6,599,945)	-	(6,599,945)	100%	100%	-	-			\$ (2,170,641)
113								\$ (2,811,753)	\$ (2,170,641)			\$ (2,170,641)
114		Total General Plant	\$ (2,811,753)	\$ -	\$ (2,811,753)			\$ 150,207,260	\$ 146,594,180			\$ 146,594,180
115												
116		Total Plant	\$ 150,207,260	\$ -	\$ 150,207,260							
117												
118												

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

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153		General Plant										
154			\$ -	\$ -	\$ -	100%	34.13%	\$ -	\$ -	100%	34.13%	\$ -
155	37400	Land & Land Rights				100%	34.13%	12,449	34,497	100%	34.13%	11,773
156	39001	Structures Frame	36,478	-	36,478	100%	34.13%	-	-	100%	34.13%	-
157	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
158	37503	Improvements	-	-	-	100%	34.13%	1,970	5,771	100%	34.13%	1,970
159	39004	Air Conditioning Equipment	5,771	-	5,771	100%	34.13%	16,752	49,085	100%	34.13%	16,752
160	39009	Improvement to leased Premises	49,085	-	49,085	100%	34.13%	22,184	65,003	100%	34.13%	22,184
161	39100	Office Furniture & Equipment	65,003	-	65,003	100%	34.13%	(387)	(1,133)	100%	34.13%	(387)
162	39101	Office Furniture	(1,133)	-	(1,133)	100%	34.13%	(7,395)	(21,667)	100%	34.13%	(7,395)
163	39103	Office Machines	(21,667)	-	(21,667)	100%	34.13%	2,613	7,658	100%	34.13%	2,613
164	39200	Transportation Equipment	7,658	-	7,658	100%	34.13%	-	-	100%	34.13%	-
165	39201	Trucks	-	-	-	100%	34.13%	-	-	100%	34.13%	-
166	39202	Trailers	-	-	-	100%	34.13%	886	2,445	100%	34.13%	835
167	39300	Stores Equipment	2,596	-	2,596	100%	34.13%	15,071	40,994	100%	34.13%	13,991
168	39400	Tools, Shop & Garage Equipment	44,161	-	44,161	100%	34.13%	2,974	8,715	100%	34.13%	2,974
169	39600	Power Operated Equipment	8,715	-	8,715	100%	34.13%	-	-	100%	34.13%	-
170	39603	Ditchers	-	-	-	100%	34.13%	-	-	100%	34.13%	-
171	39604	Backhoes	-	-	-	100%	34.13%	-	-	100%	34.13%	-
172	39605	Welders	-	-	-	100%	34.13%	73,329	207,622	100%	34.13%	70,858
173	39700	Communication Equipment	214,863	-	214,863	100%	34.13%	-	-	100%	34.13%	-
174	39701	Communication Equipment - Mobile Radio	-	-	-	100%	34.13%	-	-	100%	34.13%	-
175	39702	Communication Equipment - Fixed Radios	-	-	-	100%	34.13%	-	-	100%	34.13%	-
176	39705	Communication Equip. - Telemetry	-	-	-	100%	34.13%	110,964	298,596	100%	34.13%	101,906
177	39800	Miscellaneous Equipment	325,137	-	325,137	100%	34.13%	26,276	76,993	100%	34.13%	26,276
178	39900	Other Tangible Property	76,993	-	76,993	100%	34.13%	24,457	71,663	100%	34.13%	24,457
179	39901	Other Tangible Property - Servers - H/W	71,663	-	71,663	100%	34.13%	3,931	11,517	100%	34.13%	3,931
180	39902	Other Tangible Property - Servers - S/W	11,517	-	11,517	100%	34.13%	183,225	423,120	100%	34.13%	144,403
181	39903	Other Tangible Property - Network - H/W	536,872	-	536,872	100%	34.13%	-	-	100%	34.13%	-
182	39904	Other Tang. Property - CPU	-	-	-	100%	34.13%	-	-	100%	34.13%	-
183	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	34.13%	364,828	1,090,103	100%	34.13%	372,033
184	39906	Other Tang. Property - PC Hardware	1,068,990	-	1,068,990	100%	34.13%	43,089	126,257	100%	34.13%	43,089
185	39907	Other Tang. Property - PC Software	126,257	-	126,257	100%	34.13%	608,307	1,782,414	100%	34.13%	608,307
186	39908	Other Tang. Property - Mainframe S/W	1,782,414	-	1,782,414	100%	34.13%	-	-	100%	34.13%	-
187	39909	Other Tang. Property - Application Software	-	-	-	100%	34.13%	-	-	100%	34.13%	-
188	39924	Other Tang. Property - General Startup Cc	-	-	-	100%	34.13%	-	51,656	100%	34.13%	17,629
189		Retirement Work in Progress	51,656	-	51,656	100%	34.13%	-	-			-
190		Total General Plant	\$ 4,463,030	\$ -	\$ 4,411,374			\$ 1,505,526	\$ 4,331,309			\$ 1,478,201
191												
192		Total Plant	\$ 4,463,030	\$ -	\$ 4,411,374			\$ 1,505,526	\$ 4,331,309			\$ 1,478,201
193												

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

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

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

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

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
235		Shared Services Customer Support (Division 012)										
236						14.89%	37.06%	\$ -	\$ -	14.89%	37.06%	\$ -
237		<u>General Plant</u>				14.89%	37.06%			14.89%	37.06%	
238		Land & Land Rights	\$ -	\$ -	\$ -	14.89%	37.06%			14.89%	37.06%	
239	37400	Structures Frame	-	-	-	14.89%	37.06%			14.89%	37.06%	
240	39001	Structures & Improvements	-	-	-	14.89%	37.06%			14.89%	37.06%	
241	36602	Improvements	-	-	-	14.89%	37.06%			14.89%	37.06%	
242	37503	Air Conditioning Equipment	-	-	-	14.89%	37.06%	135,885	2,308,685	14.89%	37.06%	127,413
243	39004	Improvement to leased Premises	2,462,185	-	2,462,184.61	14.89%	37.06%	2,503	42,510	14.89%	37.06%	2,346
244	39009	Office Furniture & Equipment	45,346	-	45,345.52	14.89%	37.06%	-	-	14.89%	37.06%	-
245	39100	Remittance Processing Equip	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
246	39102	Office Machines	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
247	39103	Transportation Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
248	39200	Trucks	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
249	39201	Trailers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
250	39202	Stores Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
251	39300	Tools, Shop & Garage Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
252	39400	Power Operated Equipment	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
253	39600	Ditchers	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
254	39603	Backhoes	-	-	-	14.89%	37.06%	853,186	14,436,762	14.89%	37.06%	786,748
255	39604	Welders	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
256	39605	Communication Equipment	15,459,410	-	15,459,409.53	14.89%	37.06%	-	-	14.89%	37.06%	-
257	39700	Communication Equipment - Mobile Radio	-	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
258	39701	Communication Equipment - Fixed Radios	-	-	-	14.89%	37.06%	52	858	14.89%	37.06%	47
259	39702	Communication Equip. - Telemetering	-	-	939.70	14.89%	37.06%	(57)	(1,031)	14.89%	37.06%	(57)
260	39705	Miscellaneous Equipment	940	-	(1,030.78)	14.89%	37.06%	593,994	10,762,950	14.89%	37.06%	593,994
261	39800	Other Tangible Property	(1,031)	-	10,762,949.65	14.89%	37.06%	422,132	7,478,760	14.89%	37.06%	412,743
262	39900	Other Tangible Property - Servers - H/W	10,762,950	-	7,648,870.65	14.89%	37.06%	23,329	401,341	14.89%	37.06%	22,149
263	39901	Other Tangible Property - Servers - S/W	7,648,871	-	422,720.49	14.89%	37.06%	-	-	14.89%	37.06%	-
264	39902	Other Tangible Property - Network - H/W	422,720	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
265	39903	Other Tang. Property - CPU	-	-	-	14.89%	37.06%	200,211	3,334,322	14.89%	37.06%	184,017
266	39904	Other Tangible Property - MF - Hardware	-	-	3,627,745.09	14.89%	37.06%	156,582	2,691,661	14.89%	37.06%	148,549
267	39905	Other Tang. Property - PC Hardware	3,627,745	-	2,837,203.24	14.89%	37.06%	3,986,762	67,260,747	14.89%	37.06%	3,712,037
268	39906	Other Tang. Property - PC Software	2,837,203	-	72,238,663.23	14.89%	37.06%	-	-	14.89%	37.06%	-
269	39907	Other Tang. Property - Mainframe S/W	72,238,663	-	-	14.89%	37.06%	1,285,301	23,289,178	14.89%	37.06%	1,285,301
270	39908	Other Tang. Property - Application Softwa	-	-	23,289,177.77	14.89%	37.06%	-	-	14.89%	37.06%	-
271	39909	Other Tang. Property - General Startup Cc	23,289,178	-	-	14.89%	37.06%	-	-	14.89%	37.06%	-
272	39924	Retirement Work In Progress	-	-	-			\$ 7,659,879	\$ 132,006,763			\$ 7,285,289
273												
274		Total General Plant	\$ 138,794,179	\$ -	\$ 138,794,179							\$ 159,224,051
275												
276		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 377,634,370	\$ -	\$ 377,582,714			\$ 163,563,748	\$ 360,581,089			
277												

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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)	\$ (335,643)	100%	100%	\$ (335,643)	\$ (286,111)	100%	100%	\$ (286,111)
2	Kentucky Direct (Div 009)					3,486,425	100%	34.13%	1,189,857
3	KY/Mid-States General Office (Div 091)	3,583,199	100%	34.13%	1,222,884	677	14.59%	34.13%	34
4	Shared Services General Office (Div 002)	(0)	14.59%	34.13%	(0)	-	14.89%	37.06%	-
5	Shared Services Customer Support (Div 012)	-	14.89%	37.06%	-	-			-
6	Total	\$ 3,247,556			\$ 887,241	\$ 3,200,991			\$ 903,779
7									
8	Gas Stored Underground (Account 1641)	\$ (9,731,235)	100%	100%	\$ (9,731,235)	\$ 11,235,428	100%	100%	\$ 11,235,428
9	Kentucky Direct (Div 009)					-	100%	34.13%	-
10	KY/Mid-States General Office (Div 091)	-	100%	34.13%	-	-	14.59%	34.13%	-
11	Shared Services General Office (Div 002)	-	14.59%	34.13%	-	-	14.89%	37.06%	-
12	Shared Services Customer Support (Div 012)	-	14.89%	37.06%	-	-			-
13	Total	\$ (9,731,235)			\$ (9,731,235)	\$ 11,235,428			\$ 11,235,428
14									
15	Prepayments (Account 1650)	\$ 137,835	100%	100%	\$ 137,835	\$ 200,502	100%	100%	\$ 200,502
16	Kentucky Direct (Div 009)					6,970	100%	34.13%	2,379
17	KY/Mid-States General Office (Div 091)	3,942	100%	34.13%	1,345	10,425,955	14.59%	34.13%	519,141
18	Shared Services General Office (Div 002)	9,685,982	14.59%	34.13%	482,296	395,055	14.89%	37.06%	21,803
19	Shared Services Customer Support (Div 012)	446,460	14.89%	37.06%	24,640	-			-
20	Total	\$ 10,274,219			\$ 646,116	\$ 11,028,482			\$ 743,825
21									
22	Total Other Working Capital Allowances	\$ 3,790,541			\$ (8,197,878)	\$ 25,464,902			\$ 12,883,032

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction		100%	100%	\$ (2,697,824)	\$(2,697,824)	100%	100%	\$ (2,697,824)
2									
DIVISION 02									
3									
4	15560 Account 252 - Customer Advances For Construction		14.59%	34.13%	-	-	14.59%	34.13%	-
5									
DIVISION 12									
6									
7	15560 Account 252 - Customer Advances For Construction		14.89%	37.06%	-	-	14.89%	37.06%	-
8									
DIVISION 91									
9									
10					12,129	35,541	100%	34.13%	12,129
11	15560 Account 252 - Customer Advances For Construction		100%	34.13%					
12					<u>\$ (2,685,695)</u>	<u>\$(2,662,284)</u>			<u>\$ (2,685,695)</u>
13	Total Account 252 - Customer Advances For Construction								

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

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction								
		\$ (2,716,750)	100%	100%	\$ (2,716,750)	\$ (1,876,531)	100%	100%	\$ (1,876,531)
2									
DIVISION 02									
3	15560 Account 252 - Customer Advances For Construction								
4		-	14.59%	34.13%	-	-	14.59%	34.13%	-
5									
DIVISION 12									
6	15560 Account 252 - Customer Advances For Construction								
7		-	14.89%	37.06%	-	-	14.89%	37.06%	-
8									
DIVISION 91									
9									
10	15560 Account 252 - Customer Advances For Construction								
11		35,541	100%	34.13%	12,129	35,541	100%	34.13%	12,129
12									
13	Total Account 252 - Customer Advances For Construction	<u>\$ (2,681,210)</u>			<u>\$ (2,704,621)</u>	<u>\$ (1,840,991)</u>			<u>\$ (1,864,402)</u>

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

FR 10(10)(c) SCHEDULE C

Operating Income Summary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Atmos Energy Corporation, Kentucky/Mid-States Division
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Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2011

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	Budgeted Aug-09	Budgeted Sep-09	Budgeted Oct-09	Budgeted Nov-09	Budgeted Dec-09	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
			1,046,048	1,013,254	1,038,102	1,030,151	1,033,118	1,038,077	1,045,834	1,061,027	1,052,830	1,069,431	1,072,298	1,077,398	12,587,569
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating inco	355,680	327,299	343,639	319,949	330,917	345,226	330,148	316,090	337,882	338,959	363,752	322,884	4,032,425
4	4091-4101	Provision for deferred income taxes	-	-	(967,276)	-	-	-	-	1,557,251	589,975	589,975	589,975	589,975	2,949,874
5	4800	Residential sales	(31,804,377)	(18,725,835)	(13,947,832)	(5,895,078)	(3,803,429)	(2,450,529)	(2,800,455)	(2,474,620)	(2,560,915)	(3,788,819)	(7,871,510)	(12,136,098)	(108,259,496)
6	4811	Commercial Revenue-Banner	(13,220,145)	(7,911,871)	(5,546,227)	(2,311,530)	(2,752,918)	(470,705)	(1,394,461)	(1,265,275)	(1,321,592)	(1,741,018)	(3,397,460)	(4,959,444)	(46,292,645)
7	4812	Industrial Revenue-Banner	(1,797,530)	(1,454,180)	(1,072,981)	(582,723)	(243,016)	(1,122,017)	(172,638)	(174,318)	(174,318)	(354,997)	(390,390)	(897,169)	(8,373,381)
8	4820	Other Sales to Public Authorities	(3,156,174)	(1,912,200)	(1,351,375)	(563,135)	(412,220)	(243,335)	(274,116)	(184,742)	(197,409)	(334,485)	(791,046)	(1,239,456)	(10,659,694)
9	4870	Forfeited discounts	(294,923)	2,059	(374,939)	(239,121)	(92,760)	(49,981)	(38,478)	(34,039)	(35,250)	(50,977)	(104,845)	(159,390)	(813,843)
10	4880	Miscellaneous service revenues	(58,966)	(56,502)	(70,256)	(68,975)	(49,357)	(52,795)	(56,182)	(51,510)	(53,837)	(127,756)	(108,027)	(59,580)	(3,188,007)
11	4895	Revenue-Transportation Commercial	(23,774)	1,752	8,746	(20,273)	8,269	4,764	(866)	(573,680)	(581,779)	(598,866)	(680,360)	(731,938)	(5,738,177)
12	4896	Revenue-Transportation Industrial	(936,183)	(849,144)	(881,310)	(617,270)	(636,445)	(642,295)	(617,972)	(108,504)	(113,438)	(117,525)	(111,040)	(107,051)	243,380
13	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	3,715,235
14	8001	Intercompany Gas Well-head Purchases	592,750	948,125	639,920	1,291,060	0	0	0	0	0	0	0	0	17,062,859
15	8040	Natural gas city gate purchases	5,823,567	8,235,574	3,194,726	2,312,948	8,553,548	8,529,879	6,563,407	7,607,679	6,992,763	6,404,138	5,489,098	1,355,531	71,962,734
16	8045	Transportation to City Gate	2,191,588	2,232,768	2,029,298	2,158,546	1,926,132	1,542,574	1,472,524	477,506	530,353	618,686	840,627	942,131	16,962,734
17	8050	Other purchases	0	0	0	0	(59,577)	(684)	0	0	0	0	0	0	(60,261)
18	8051	PGA for Residential	23,715,668	19,468,167	15,456,743	6,131,954	2,459,474	1,083,157	1,221,721	827,577	952,935	1,102,710	3,303,327	8,733,631	84,457,064
19	8052	PGA for Commercial	9,975,001	6,351,372	6,493,381	2,613,375	1,263,651	824,597	882,629	658,043	890,963	1,421,129	3,607,366	37,875,261	7,890,613
20	8053	PGA for Industrial	1,676,747	1,354,633	1,047,792	519,555	250,231	1,030,516	136,644	287,217	156,387	361,997	333,037	735,857	9,587,873
21	8054	PGA for Public Authorities	2,494,726	2,099,810	1,658,482	692,916	346,114	186,170	233,897	125,051	164,084	204,957	418,584	963,084	58,156
22	8057	PGA for Transportation Sales	3,208	1,113	641	16,897	15,018	(8,111)	0	0	0	0	0	0	21,288
23	8058	Unbilled PGA Cost	5,627,561	(6,201,800)	(7,411,284)	(3,487,095)	244,601	(1,113,371)	(169,451)	(79,951)	(277,094)	983,317	3,368,602	492,426	(8,023,541)
24	8059	PGA Offset to Unrecovered Gas Cost	(24,975,746)	(28,643,099)	(17,929,214)	(18,014,994)	(12,095,217)	(4,444,924)	730,451	(2,484,895)	(1,531,083)	(2,375,146)	(3,538,726)	(8,372,733)	(123,675,327)
25	8060	Exchange gas	3,382,720	4,376,584	2,890,692	7,295,596	2,472,828	(3,220,472)	(4,765,546)	0	(3,055,899)	(3,100,988)	(1,895,876)	1,792,707	3,347,821
26	8081	Gas withdrawn from storage-Debit	13,277,740	13,123,461	9,358,349	7,041,421	2,548,574	205	0	226	4	107,043	98,335	4,045,519	49,588,877
27	8082	Gas delivered to storage-Credit	(292,620)	(273,412)	(183,772)	(2,084,577)	(3,405,865)	(2,347,685)	(4,000,152)	(2,775,989)	(2,936,138)	(1,653,732)	(991,459)	(6,535)	(20,951,937)
28	8110	Gas used for products extraction-Credit	0	0	0	45	(45)	0	0	0	0	0	0	0	0
29	8120	Gas used for other utility operations-Credit	4,473	(7,851)	(5,408)	(190)	(1,469)	(535)	(4,924)	(523)	(215)	(252)	(1,853)	(6,306)	(25,053)
30	8140	Storage-Operation supervision and engineering	(255)	(291)	(350)	(291)	(291)	(273)	(291)	(77)	(78)	(390)	(81)	(81)	(2,751)
31	8160	Wells expenses	4,187	4,578	5,167	4,894	2,594	4,914	7,276	3,090	3,277	3,162	3,096	3,374	49,610
32	8170	Lines expenses	5,331	3,961	7,192	2,545	3,377	2,136	5,390	3,380	3,522	3,471	3,738	3,471	47,575
33	8180	Compressor station expenses	3,702	3,551	3,236	7,379	2,913	7,399	6,351	3,124	3,248	3,327	3,394	3,464	51,089
34	8190	Compressor station fuel and power	57	54	60	67	84	79	66	52	52	59	61	61	752
35	8200	Storage-Measuring and regulating station expenses	2,899	2,965	1,366	1,087	208	786	874	1,178	1,235	1,234	1,223	1,308	16,363
36	8210	Storage-Purification expenses	8,628	9,124	3,884	(403)	1,034	273	1,094	3,105	3,222	3,295	3,328	3,449	40,033
37	8240	Storage-Other expenses	(240)	90	0	0	0	46	0	47	49	50	49	52	143
38	8250	Storage well royalties	4,527	2,779	2,326	979	498	937	372	1,311	1,313	1,630	1,513	1,532	19,718
39	8310	Storage-Maintenance of structures and improvement	0	0	0	0	0	58	0	6	6	6	6	7	89
40	8340	Maintenance of compressor station equipment	621	450	545	755	285	4,551	282	297	293	293	289	311	8,706
41	8350	Maintenance of measuring and regulating station eq	0	0	0	1,269	1,193	(181)	18	228	233	239	234	253	3,485
42	8360	Processing-Maintenance of purification equipment	2,179	(311)	0	0	0	0	7	173	183	180	178	191	2,780
43	8500	Transmission-Operation supervision and engineering	3,842	3,124	1,386	4,838	3,133	4,299	3,592	2,668	2,811	2,781	2,748	2,966	38,178
44	8560	Mains expenses	15,653	19,126	22,420	19,698	17,733	23,600	21,933	17,596	18,306	19,184	20,260	19,585	235,092
45	8570	Transmission-Measuring and regulating station exp	9,314	3,155	6,775	5,325	4,475	7,554	6,761	4,822	5,024	5,213	5,417	5,377	69,211
46	8630	Transmission-Maintenance of mains	4,123	4,297	2,943	1,899	4,405	3,359	1,875	3,994	4,204	4,152	4,096	4,409	43,755
47	8650	Transmission-Maintenance of measuring and regula	(75)	0	0	6	1,554	(518)	214	125	131	130	128	138	1,834
48	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	7,607	0	0	0	0	0	7,607
49	8700	Distribution-Operation supervision and engineering	112,359	118,122	127,779	115,658	137,841	142,847	93,036	91,908	95,102	98,963	99,602	103,488	1,337,703
50	8710	Distribution load dispatching	27	42	25	62	21	51	48	32	32	36	37	37	449
51	8740	Mains and Services Expenses	255,062	233,605	248,686	222,284	218,607	240,716	239,108	218,627	224,453	224,929	229,591	229,255	2,784,923
52	8750	Distribution-Measuring and regulating station expen	17,399	11,085	13,718	10,633	15,947	12,149	18,777	10,810	11,141	11,132	10,950	11,786	155,327
53	8760	Distribution-Measuring and regulating station expen	13,620	9,124	14,481	11,488	7,693	9,852	13,969	9,122	9,577	9,505	9,369	10,085	127,886
54	8770	Distribution-Measuring and regulating station expen	29,919	11,699	215	8,699	7,151	11,611	12,220	11,196	11,438	12,168	12,030	12,545	140,890
55	8780	Meter and house regulator expenses	86,352	89,891	86,491	83,691	70,197	69,450	71,121	76,900	81,000	80,022	78,966	84,927	961,005
56	8790	Customer installations expenses	4,353	7,774	5,314	6,518	2,962	5,503	2,099	4,715	4,964	4,901	4,838	5,206	59,146

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

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

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

Witness: G. Walter, G. Smith

Line No.	Acct No.	Account Description	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	Budgeted Aug-09	Budgeted Sep-09	Budgeted Oct-09	Budgeted Nov-09	Budgeted Dec-09	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
57	8800	Distribution-Other expenses	682	1,112	2,835	2,575	479	1,571	3,857	1,149	1,168	1,271	1,200	1,271	19,180
58	8810	Distribution-Rents	50,447	44,846	49,409	45,038	36,908	45,417	43,898	33,580	33,639	37,938	38,823	39,347	499,291
59	8850	Distribution-Maintenance supervision and engineeri	52	0	544	130	0	36	512	77	62	81	84	73	1,652
60	8860	Distribution-Maintenance of structures and improvem	1,547	372	412	1,837	1,745	98	537	689	690	779	797	807	10,311
61	8870	Distribution-Maint of mains	1,293	1,871	1,217	119	2,438	162	5,096	1,329	1,391	1,384	1,364	1,469	19,132
62	8890	Maintenance of measuring and regulating station eq	0	302	0	1,285	2,826	3,309	1,609	830	846	871	855	922	13,654
63	8900	Maintenance of measuring and regulating station eq	304	319	0	0	523	3,139	0	451	451	476	465	503	6,629
64	8910	Maintenance of measuring and regulating station eq	209	300	0	0	112	6,087	0	697	692	918	1,211	797	11,022
65	8920	Maintenance of services	4,580	4,335	1,818	3,484	2,663	2,763	3,777	2,584	2,723	2,686	2,651	2,851	36,915
66	8930	Maintenance of meters and house regulators	117	15	1,127	(242)	284	(100)	0	170	179	177	175	188	2,091
67	8940	Distribution-Maintenance of other equipment	998	240	3,202	1,209	221	3,035	2,436	1,074	1,075	1,127	1,105	1,190	16,911
68	9020	Customer accounts-Meter reading expenses	83,536	76,406	71,160	80,411	74,159	51,966	54,693	60,687	63,748	64,431	65,755	67,151	814,103
69	9030	Customer accounts-Customer records and collector	50,688	65,974	96,614	71,192	57,045	47,927	41,821	12,824	13,482	13,423	13,229	14,218	498,439
70	9040	Customer accounts-Uncollectible accounts	240,693	142,632	(139,662)	43,931	34,613	15,823	22,345	19,623	20,400	29,322	60,300	91,675	581,895
71	9070	Customer service-Supervision	143	0	16	0	0	0	0	(45)	(49)	(48)	(47)	(52)	(83)
72	9080	Customer service-Operating assistance expense	0	0	0	0	0	95	0	(7)	(12)	(4)	(3)	(13)	56
73	9090	Customer service-Operating informational and instr	7,093	7,050	7,787	8,090	7,964	7,974	8,321	6,994	7,181	7,163	7,117	7,540	90,274
74	9100	Customer service-Miscellaneous customer service	0	0	399	0	0	0	0	20	17	18	18	18	490
75	9110	Sales-Supervision	26,158	27,436	34,564	28,098	35,407	26,083	28,223	24,189	25,218	25,048	24,794	26,352	331,569
76	9120	Sales-Demonstrating and selling expenses	20,524	11,610	23,419	26,613	6,122	(941)	10,870	5,384	4,644	4,787	4,960	4,786	122,779
77	9130	Sales-Advertising expenses	1,600	1,850	250	2,072	1,215	738	3,445	440	380	391	405	391	13,177
78	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	15	0	3	3	3	4	4	32
79	9210	A&G-Office supplies & expense	(1,500)	(1,500)	(1,500)	(1,393)	(1,500)	(1,388)	(1,500)	405	315	(877)	342	323	(9,772)
80	9220	A&G-Administrative expense transferred-Credit	772,050	817,644	922,292	832,957	795,692	889,213	799,814	789,418	803,959	960,264	918,400	1,018,557	10,320,259
81	9230	A&G-Outside services employed	30,278	10,540	5,060	18,924	9,206	14,690	22,166	18,307	18,126	25,894	36,637	21,129	230,955
82	9240	A&G-Property insurance	25,541	30,390	26,840	27,472	27,472	27,118	27,472	28,160	28,160	30,793	30,793	30,805	341,017
83	9250	A&G-Injuries & damages	38	604	652	1,413	0	73	1,044	463	540	669	742	732	6,969
84	9260	A&G-Employee pensions and benefits	213,301	209,843	215,334	202,397	192,966	182,074	176,975	173,915	184,902	184,155	184,025	196,211	2,316,098
85	9270	A&G-Franchise requirements	37,087	488	129	69,661	1,262	0	15,986	2,785	2,781	13,767	2,898	2,904	149,949
86	9280	A&G-Regulatory commission expenses	0	0	0	9,056	9,056	9,056	9,056	609	610	3,066	635	637	41,781
87	9302	Miscellaneous general expenses	19,932	757	2,235	7,846	770	5,525	5,112	734	729	2,394	3,045	4,293	53,372
88		Operating (Income)Loss*	(\$4,219,782)	(\$2,506,597)	(\$3,701,552)	(\$467,094)	(\$237,001)	\$247,066	\$126,971	\$1,540,845	\$608,691	\$329,702	(\$680,158)	(\$1,707,992)	(\$10,666,900)

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

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

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

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

Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	749	2,328	0	0	0	0	0	0	0	0	0	3,078
2	4081	Taxes other than income taxes, utility operating li	0	(0)	0	0	0	(0)	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses	0	0	78	0	0	0	0	10	11	9	8	9	125
4	8510	System control and load dispatching	0	0	0	0	0	(36)	39	(3)	(3)	(3)	(3)	(3)	(12)
5	8580	Mains expenses	0	(161)	0	0	0	0	0	146	146	167	156	166	620
6	8700	Distribution-Operation supervision and engineering	29,319	32,925	11,204	30,824	11,335	34,258	49,689	22,254	22,595	23,197	21,666	23,457	312,723
7	8740	Mains and Services Expenses	6,423	2,305	3,382	9,270	3,213	8,303	6,120	7,477	7,509	8,175	7,215	7,314	76,704
8	8800	Distribution-Other expenses	25	(25)	211	8	39	0	23	89	89	91	86	92	727
9	8810	Distribution-Rents	3,953	0	0	0	0	0	1,578	1,578	1,728	1,728	1,728	1,757	12,321
10	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	2,620	-	-	-	-	-	2,620
11	9010	Customer accounts-Operation supervision	0	0	0	277	0	0	0	41	41	51	51	51	519
12	9020	Customer accounts-Meter reading expenses	0	102	0	0	0	0	0	28	28	44	44	51	315
13	9030	Customer accounts-Customer records and collections exp	99,991	33,398	39,788	107,971	38,399	42,390	46,687	46,274	47,656	50,959	46,148	61,498	661,159
14	9100	Customer service-Miscellaneous customer service	0	0	0	277	0	0	0	41	41	51	51	51	519
15	9110	Sales-Supervision	0	0	0	86	0	7	0	12	12	14	13	14	158
16	9200	A&G-Administrative & general salaries	(1,284,850)	256,881	513,159	391,695	(462,328)	339,710	(871,041)	(21,912)	106,794	(233,055)	(367,361)	(98,860)	(1,730,969)
17	9210	A&G-Office supplies & expense	698,835	473,541	998,229	773,214	1,009,141	373,280	759,641	917,785	890,076	1,035,301	838,530	937,440	9,705,013
18	9220	A&G-Administrative expense transferred-Credit	(4,813,053)	(6,040,516)	(7,043,124)	(6,240,059)	(5,819,315)	(8,855,487)	(6,681,788)	(5,464,850)	(5,568,621)	(6,881,053)	(6,388,219)	(7,653,388)	(77,649,473)
19	9230	A&G-Outside services employed	481,402	513,655	586,095	565,730	739,302	733,085	683,344	540,574	558,860	566,588	549,669	587,232	7,085,535
20	9240	A&G-Property insurance	17,778	21,457	19,215	19,437	19,437	19,311	19,437	18,694	18,694	29,948	29,947	29,974	263,330
21	9250	A&G-Injuries & damages	615,358	599,158	593,836	598,836	598,266	598,527	705,947	590,593	591,124	939,984	939,353	941,458	8,313,437
22	9260	A&G-Employee pensions and benefits	2,712,702	2,868,166	1,943,452	2,355,358	3,038,635	5,364,328	4,077,377	2,049,503	2,089,085	2,800,025	3,075,951	3,564,135	35,938,718
23	9280	A&G-Regulatory commission expenses	0	0	0	265	0	0	0	33	34	33	32	32	429
24	9301	A&G-General advertising expense	(181)	(181)	(181)	0	1,264	1,264	1,264	175	175	183	183	185	4,154
25	9302	Miscellaneous general expenses	611,067	230,608	1,385,557	77,803	95,797	322,420	167,903	252,850	248,191	279,053	219,338	430,713	4,341,300
26	9310	A&G-Rents	423,017	431,222	434,017	424,865	325,421	428,004	420,749	389,427	389,536	426,230	426,144	433,436	4,952,066
27	9320	A&G-Maintenance of general plant	518,018	577,463	515,082	884,144	401,384	590,636	590,989	649,180	596,347	952,283	599,260	733,165	7,607,962
28		Operating (Income)/Loss*	\$0	\$749	\$2,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$3,078
9220		A&G-Administrative expense transferred-Credit							(5,464,850)	(5,568,621)	(6,881,053)	(6,388,219)	(7,653,388)		
		Allocation Factor to Kentucky							5.23%	5.23%	5.23%	5.23%	5.23%		
		Total Allocated Amount	(279,646)	(335,769)	(395,081)	(342,719)	(325,836)	(473,181)	(371,520)	(285,053)	(291,485)	(360,183)	(334,386)	(400,610)	(4,196,468)

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

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

FR 10(10)(c)2.2

Schedule C-2.2

Witness: G. Waller, G. Smith

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

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	(749)	(2,328)	(0)	(0)	(0)	(0)	0	0	0	0	0	(3,078)
2	4081	Taxes other than income taxes, utility operating income	0	0	(0)	0	(0)	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	25,546	23,165	25,404	25,404	26,594	26,097	27,088	54,815	57,266	62,442	59,806	65,078	478,705
4	8740	Mains and Services Expenses	783	756	762	926	979	742	973	1,233	1,233	1,013	1,013	1,013	11,427
5	8790	Customer installations expenses	9,957	9,116	10,022	10,022	9,567	10,022	10,478	13,150	13,734	14,984	14,334	15,592	140,978
6	8800	Distribution-Other expenses	0	0	0	0	77	0	0	9	9	11	9	9	123
7	9010	Customer accounts-Operation supervision	5,242	2,915	3,200	3,231	3,055	3,371	3,346	4,531	4,720	5,190	4,899	5,309	49,009
8	9030	Customer accounts-Customer records and collections expenses	1,050,986	964,847	1,031,249	1,003,247	973,244	1,009,327	1,102,995	1,347,858	1,407,407	1,533,449	1,469,247	1,597,320	14,491,176
9	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	625	(3)	(3)	13	(3)	(3)	626
10	9090	Customer service-Operating informational and instructional adv	0	0	0	0	7,431	0	0	0	0	412	0	0	7,843
11	9100	Customer service-Miscellaneous customer service	1,357	1,058	800	629	129	33	5	770	770	794	789	790	7,924
12	9200	A&G-Administrative & general salaries	382,745	340,809	382,745	830,257	338,645	397,224	522,982	572,013	597,593	651,499	623,991	679,006	6,317,510
13	9210	A&G-Office supplies & expense	697,979	744,228	1,006,458	306,631	698,139	575,908	596,084	377,786	386,980	744,945	490,053	592,468	7,217,639
14	9220	A&G-Administrative expense transferred-Credit	(3,024,711)	(2,923,963)	(3,286,789)	(2,958,217)	(2,870,730)	(2,775,709)	(3,067,200)	(3,222,086)	(3,368,420)	(4,144,315)	(3,648,064)	(4,036,821)	(39,327,024)
15	9230	A&G-Outside services employed	150,763	165,969	117,209	76,419	74,083	50,295	37,676	43,233	64,331	213,561	105,656	139,536	1,238,730
16	9240	A&G-Property insurance	10,606	11,525	10,621	10,871	10,871	10,731	10,871	10,587	10,587	12,571	12,571	12,571	134,982
17	9250	A&G-Injuries & damages	0	0	0	0	0	0	(729)	0	0	0	0	0	(729)
18	9280	A&G-Employee pensions and benefits	481,872	448,471	486,540	479,281	517,700	480,964	541,455	645,693	673,489	747,185	710,461	772,649	6,985,762
19	9310	A&G-Rents	123,702	123,702	123,702	123,702	123,885	123,594	124,902	149,524	149,529	154,112	153,302	153,302	1,626,958
20	9320	A&G-Maintenance of general plant	83,172	87,400	88,077	87,597	88,331	87,400	88,449	887	794	2,134	1,936	2,182	618,360
21															
22		Operating (Income)Loss*	\$0	(\$749)	(\$2,328)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$3,078)
	9220	A&G-Administrative expense transferred-Credit								(3,222,086)	(3,368,420)	(4,144,315)	(3,648,064)	(4,036,821)	
		Allocation Factor to Kentucky								5.41%	5.41%	5.41%	5.41%	5.41%	
		Total Allocated Amount	(143,468)	(143,222)	(151,621)	(147,256)	(137,341)	(138,650)	(146,102)	(174,424)	(182,346)	(224,348)	(197,484)	(218,529)	(2,004,801)

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

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

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

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

Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	(0)	(0)	0	0	0	0	0	0	0	(0)
2	4081	Taxes other than income taxes, utility operating income	(0)	0	0	(0)	0	0	29	29	27	27	28	368
3	8160	Wells expenses	0	0	0	228	0	0	111	111	69	69	69	1,419
4	8170	Lines expenses	167	239	158	79	87	120	141	111	69	69	69	1,496
5	8180	Compressor station expenses	86	166	132	126	178	168	212	111	69	69	281	8,031
6	8190	Compressor station fuel and power	1,419	570	243	53	36	14	3,949	453	453	31	30	528
7	8200	Storage-Measuring and regulating station expenses	53	124	71	25	0	53	15	47	47	31	30	31
8	8210	Storage-Purification expenses	1,453	626	518	217	151	99	77	430	430	266	266	4,801
9	8240	Storage-Other expenses	82	76	54	21	15	4	43	34	34	21	21	21
10	8250	Storage well royalties	6,070	5,344	3,543	4,285	3,769	1,512	461	3,131	3,131	1,942	1,942	37,073
11	8410	Other storage expenses-Operation labor and expenses	0	0	0	0	0	0	644	0	0	0	0	644
12	8500	Transmission-Operation supervision and engineering	900	42	3,008	573	4,478	1,376	0	1,502	1,490	1,443	1,527	17,999
13	8560	Mains expenses	5,793	3,788	2,047	610	227	1,399	979	2,725	2,810	2,759	2,740	28,734
14	8570	Transmission-Measuring and regulating station expenses	154	251	195	48	131	105	127	126	77	77	77	1,495
15	8650	Transmission-Maintenance of measuring and regulating st	125	106	97	125	105	106	150	124	125	116	114	1,412
16	8700	Distribution-Operation supervision and engineering	295,262	340,343	405,582	298,921	323,458	339,649	310,303	379,550	386,793	411,667	384,026	441,228
17	8711	Odorization	237	8,462	10,552	14,963	11,112	1,750	9,660	7,096	7,122	6,620	6,510	6,856
18	8740	Mains and Services Expenses	18,793	11,367	19,502	16,968	11,389	(13,716)	31,911	(4,190)	(4,149)	(14,965)	(3,128)	(2,950)
19	8750	Distribution-Measuring and regulating station expenses	5,248	0	5,345	1,761	3,460	4,959	410	3,132	3,147	2,945	2,880	3,036
20	8770	Distribution-Measuring and regulating station expenses-CI	4,393	2,637	5,834	7,445	2,297	5,434	6,409	4,375	4,390	4,081	4,014	4,224
21	8780	Meter and house regulator expenses	0	0	0	550	0	0	(11)	(13)	(18)	(17)	(17)	(20)
22	8800	Distribution-Other expenses	667	2,030	634	610	664	682	640	791	821	802	767	831
23	8810	Distribution-Rents	34,874	50,573	6,952	25,418	30,444	26,727	48,824	30,863	30,855	21,470	19,830	19,830
24	8850	Distribution-Maintenance supervision and engineering	721	703	1,316	1,091	1,069	0	0	836	831	756	784	755
25	8930	Maintenance of meters and house regulators	0	14	14	28	14	0	28	(13)	(14)	(18)	(17)	(19)
26	9020	Customer accounts-Meter reading expenses	3,235	2,555	3,111	1,168	(662)	0	634	2,121	2,222	2,194	2,094	2,293
27	9030	Customer accounts-Customer records and collections exp	321,794	351,787	334,421	374,463	309,812	307,655	330,455	342,903	333,821	377,996	446,397	378,463
28	9090	Customer service-Operating informational and instructions	0	11,040	11,684	0	0	9,803	10,588	2,723	2,885	2,846	3,283	5,603
29	9100	Customer service-Miscellaneous customer service	396	5,099	111	92	0	376	303	376	464	506	651	1,560
30	9110	Sales-Supervision	7,148	8,054	10,311	8,205	10,719	35,261	11,322	10,895	11,491	11,554	11,778	16,241
31	9120	Sales-Demonstrating and selling expenses	386	0	0	0	0	0	114	217	263	284	360	841
32	9130	Sales-Advertising expenses	2,787	0	0	2,787	0	2,787	874	667	822	896	1,153	2,766
33	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	44	55	59	76	32
34	9200	A&G-Administrative & general salaries	742	0	0	0	0	0	413	957	955	1,517	875	877
35	9210	A&G-Office supplies & expense	285	0	0	0	0	50	413	957	955	1,517	875	877
36	9220	A&G-Administrative expense transferred-Credit	(1,022,372)	(992,245)	(1,100,469)	(1,004,929)	(974,258)	(812,692)	(826,813)	(963,838)	(967,318)	(1,100,943)	(1,132,581)	(1,170,344)
37	9230	A&G-Outside services employed	24,931	23,101	602	56,378	45	13,982	19,684	1,736	1,686	1,918	2,277	1,917
38	9240	A&G-Property insurance	(35,990)	(40,582)	(40,012)	(40,140)	(40,518)	(42,786)	(44,395)	(47,747)	(47,607)	(46,281)	(46,189)	(46,272)
39	9250	A&G-Injuries & damages	104,962	92,154	81,650	81,292	78,997	85,035	106,317	37,162	38,339	34,689	33,592	35,816
40	9260	A&G-Employee pensions and benefits	193,238	94,745	215,949	138,150	215,003	21,793	139,564	142,539	195,288	216,033	216,033	251,678
41	9280	A&G-Regulatory commission expenses	9,056	9,056	9,056	0	0	0	0	38,542	38,458	62,325	35,267	35,267
42	9302	Miscellaneous general expenses	12,256	7,156	7,156	7,506	7,156	7,156	7,156	1,885	1,707	14,359	1,764	1,754
43	9310	A&G-Rents	635	635	635	635	635	635	534	534	331	331	331	331
44														
45		Operating (Income)Loss*	(\$13)	\$13	(\$0)	(\$247)	\$247	(\$506)	\$506	(\$0)	\$0	(\$0)	\$0	(\$0)
	9220	A&G-Administrative expense transferred-Credit							(963,838)	(967,318)	(1,100,943)	(1,132,581)	(1,170,344)	
		Allocation Factor to Kentucky							34.13%	34.13%	34.13%	34.13%	34.13%	34.13%
		Total Allocated Amount	(348,936)	(338,653)	(375,590)	(342,982)	(332,514)	(277,372)	(282,191)	(328,941)	(330,129)	(375,733)	(386,530)	(399,418)

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

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

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

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

Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	Forecasted Apr-10	Forecasted May-10	Forecasted Jun-10	Forecasted Jul-10	Forecasted Aug-10	Forecasted Sep-10	Forecasted Oct-10	Forecasted Nov-10	Forecasted Dec-10	Forecasted Jan-11	Forecasted Feb-11	Forecasted Mar-11	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	1,074,966	12,899,592
2	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating inco	338,246	341,909	365,717	324,507	329,910	321,582	349,702	375,239	333,146	384,369	351,340	370,850	4,186,517
4	4091	Provision for Federal & State Income Taxes	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	249,135	2,989,621
5	4800	Residential sales	(9,820,090)	(7,165,767)	(4,247,772)	(3,464,418)	(3,542,502)	(3,717,380)	(6,172,868)	(9,525,468)	(14,885,108)	(19,247,629)	(20,101,719)	(14,699,126)	(116,589,846)
6	4811	Commercial Revenue-Banner	(4,215,440)	(3,435,227)	(2,327,490)	(2,088,287)	(2,158,158)	(2,276,125)	(3,123,767)	(4,213,786)	(6,200,100)	(7,857,168)	(8,144,625)	(6,101,012)	(52,141,186)
7	4812	Industrial Revenue-Banner	(463,981)	(377,143)	(155,204)	(430,850)	(373,378)	(232,956)	(771,431)	(508,014)	(1,170,215)	(898,162)	(1,037,768)	(765,415)	(7,184,518)
8	4820	Other Sales to Public Authorities	(997,155)	(733,323)	(410,278)	(324,597)	(334,039)	(359,391)	(641,614)	(1,002,892)	(1,581,801)	(2,066,337)	(2,157,158)	(1,536,886)	(12,145,471)
9	4870	Forfeited discounts	(130,732)	(98,591)	(60,759)	(51,069)	(52,262)	(54,701)	(88,370)	(128,156)	(59,580)	(53,610)	(51,887)	(63,805)	(783,688)
10	4880	Miscellaneous service revenues	(62,168)	(53,178)	(47,814)	(50,515)	(51,510)	(53,837)	(127,755)	(108,027)	(888,989)	(888,810)	(941,495)	(813,041)	(9,312,910)
11	95-48	Revenue-Transportation Commercial	(811,945)	(726,933)	(689,482)	(717,022)	(682,184)	(695,218)	(716,391)	(791,400)	0	0	0	0	0
12	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	321,377	695,170	5,168,929	0	8,529,215
13	8001	Intercompany Gas Well-head Purchases	2,343,740	0	0	0	0	0	0	0	1,789,943	13,296,804	9,260,191	34,767,051	166,545,075
14	8040	Natural gas city gate purchases	4,198,835	16,564,300	20,206,679	11,449,732	17,317,835	15,893,917	14,551,867	7,247,919	1,244,060	3,173,953	8,642,024	7,829,025	39,588,892
15	8045	Transportation to City Gate	3,918,541	3,730,035	3,654,250	2,568,788	1,086,977	1,205,444	1,405,814	1,109,981	0	(11,276)	0	0	(153,602)
16	8050	Other purchases	0	0	(141,133)	(1,194)	0	0	0	0	11,532,529	15,803,038	24,550,086	9,996,864	93,391,517
17	8051	PGA for Residential	11,131,710	4,762,873	2,565,922	2,131,268	1,883,865	2,165,935	2,505,645	4,361,782	4,763,431	7,086,964	10,462,992	5,136,281	45,564,494
18	8052	PGA for Commercial	4,744,219	2,447,113	1,953,411	1,539,728	1,497,945	2,031,422	2,024,500	1,876,488	4,763,431	2,086,964	2,080,107	1,017,099	11,924,243
19	8053	PGA for Industrial	943,180	484,583	2,441,220	238,372	653,811	355,453	822,550	439,749	1,971,680	1,476,438	2,774,179	1,406,828	11,699,991
20	8054	PGA for Public Authorities	1,257,892	670,265	441,023	408,029	284,661	372,948	465,716	552,705	1,271,727	1,794,018	2,774,179	61,042	218,924
21	8057	PGA for Transportation Sales	30,675	29,082	(19,215)	0	0	0	0	10,697	28,111	10,882	67,651	994,212	(16,737,149)
22	8058	Unbilled PGA Cost	(6,330,336)	473,679	(2,637,496)	(295,604)	(181,997)	(629,810)	2,234,351	4,447,972	650,235	(1,501,311)	(13,961,045)	(49,162,646)	(240,073,468)
23	8059	PGA Offset to Unrecovered Gas Cost	(32,703,716)	(23,422,891)	(10,529,710)	1,274,257	(5,656,523)	(3,480,013)	(5,396,950)	(4,672,607)	(11,055,973)	(23,141,296)	(72,125,402)	10,051,144	21,419,040
24	8060	Exchange gas	13,244,139	4,788,734	(7,629,070)	(8,313,398)	(6,429,646)	(6,945,782)	(7,046,251)	(2,503,354)	5,342,001	9,280,608	28,191,256	10,359,023	71,262,468
25	8081	Gas withdrawn from storage-Debit	12,782,720	4,935,419	485	0	515	9	243,230	127,203	(8,630)	(3,920,386)	(8,345,878)	(13,843,597)	(67,097,620)
26	8082	Gas delivered to storage-Credit	(3,784,259)	(6,595,598)	(5,561,500)	(6,978,185)	(6,319,158)	(6,673,576)	(3,757,710)	(1,309,143)	0	0	180	(183)	(8)
27	8110	Gas used for products extraction-Credit	82	(87)	0	0	0	0	0	0	0	0	0	0	(37,490)
28	8120	Gas used for other utility operations-Credit	(346)	(2,844)	(1,268)	(8,591)	(1,190)	(488)	(572)	(2,446)	(8,327)	(4,688)	(763)	(5,969)	(4,715)
29	8140	Storage-Operation supervision and engineering	(1,947)	(81)	(81)	(646)	(81)	(403)	(83)	3,508	3,223	3,063	3,464	3,761	37,761
30	8160	Wells expenses	3,067	2,942	3,018	2,962	3,030	2,974	3,289	3,220	3,867	3,642	3,488	3,824	42,445
31	8170	Lines expenses	3,460	3,364	3,444	3,349	3,414	3,359	3,644	3,591	3,584	3,347	3,235	3,501	39,692
32	8180	Compressor station expenses	3,253	3,127	3,239	3,170	3,166	3,118	3,442	3,511	3,584	3,347	3,235	3,501	39,692
33	8190	Compressor station fuel and power	60	61	63	57	59	57	60	61	62	63	63	63	729
34	8200	Storage-Measuring and regulating station expenses	1,212	1,178	1,213	1,165	1,192	1,169	1,274	1,262	1,351	1,269	1,220	1,344	14,850
35	8210	Storage-Purification expenses	3,235	3,130	3,228	3,147	3,162	3,116	3,405	3,439	3,564	3,356	3,238	3,497	39,520
36	8240	Storage-Other expenses	49	48	49	47	48	47	51	51	54	51	49	54	598
37	8250	Storage well royalties	2,424	1,524	1,579	1,715	1,466	1,438	1,650	1,528	1,548	2,043	1,556	1,575	20,047
38	8310	Storage-Maintenance of structures and improvemen	6	6	6	6	6	6	7	6	7	7	7	7	79
39	8340	Maintenance of compressor station equipment	286	276	285	275	282	276	303	289	322	299	287	320	3,509
40	8350	Maintenance of measuring and regulating station eq	237	234	237	234	236	234	247	242	261	253	242	255	2,913
41	8360	Processing-Maintenance of purification equipment	176	170	175	169	173	170	186	184	198	184	176	197	2,157
42	8500	Transmission-Operation supervision and engineering	2,756	2,635	2,707	2,624	2,679	2,628	2,878	2,844	20,245	18,687	18,263	19,632	226,075
43	8560	Mains expenses	18,634	17,670	18,595	18,180	17,848	17,551	19,829	20,941	20,245	18,687	18,263	19,632	226,075
44	8570	Transmission-Measuring and regulating station expe	5,087	4,865	5,093	4,932	4,904	4,815	5,380	5,590	5,549	5,153	5,021	5,437	61,826
45	8630	Transmission-Maintenance of mains	4,060	3,928	4,040	3,908	3,998	3,922	4,297	4,239	4,563	4,254	4,075	4,530	49,816
46	8650	Transmission-Maintenance of measuring and regula	127	123	127	123	125	123	135	133	143	133	128	142	1,561
47	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48	8700	Distribution-Operation supervision and engineering	101,622	92,403	95,639	94,761	93,490	92,050	102,304	102,962	106,986	102,874	97,966	103,668	1,186,727
49	8710	Distribution load dispatching	37	37	39	35	36	35	36	37	38	38	38	38	444
50	8740	Mains and Services Expenses	221,354	212,760	217,747	212,012	212,900	208,164	232,627	237,341	237,008	229,336	224,159	233,692	2,679,000
51	8750	Distribution-Measuring and regulating station expen:	11,040	10,589	10,870	10,570	10,757	10,566	11,515	11,327	12,191	11,647	11,122	12,068	134,261
52	8760	Distribution-Measuring and regulating station expen:	9,325	9,027	9,268	8,989	9,178	9,015	9,836	9,695	10,436	9,806	9,393	10,343	114,311
53	8770	Distribution-Measuring and regulating station expen:	13,047	11,705	11,980	11,981	11,697	11,568	12,531	12,388	13,082	12,082	12,686	12,686	147,666
54	8780	Meter and house regulator expenses	78,416	75,649	77,853	75,275	76,979	75,486	82,798	81,705	87,874	82,004	78,496	87,323	959,857
55	8790	Customer installations expenses	4,793	4,637	4,769	4,613	4,720	4,630	5,073	5,005	5,388	5,022	4,810	5,349	58,808
56	8800	Distribution-Other expenses	1,641	1,183	1,197	1,301	1,190	1,178	1,314	1,242	1,314	1,498	1,213	1,292	15,564

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

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

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

Witness: G. Waller, G. Smith

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

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

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

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

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

Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	Forecasted Apr-10	Forecasted May-10	Forecasted Jun-10	Forecasted Jul-10	Forecasted Aug-10	Forecasted Sep-10	Forecasted Oct-10	Forecasted Nov-10	Forecasted Dec-10	Forecasted Jan-11	Forecasted Feb-11	Forecasted Mar-11	Total
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating i	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses	9	8	10	9	9	9	9	9	9	9	9	10	108
4	8510	System control and load dispatching	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(33)
5	8560	Mains expenses	167	172	168	176	162	160	172	161	171	205	157	194	2,064
6	8700	Distribution-Operation supervision and engineering	23,300	22,569	23,526	23,601	22,549	22,564	23,983	22,400	24,252	25,108	21,854	25,412	281,120
7	8740	Mains and Services Expenses	8,170	7,260	7,283	8,192	7,266	7,264	8,448	7,456	7,558	8,495	7,409	7,619	92,421
8	8800	Distribution-Other expenses	94	92	93	94	89	89	94	89	95	106	88	102	1,126
9	8810	Distribution-Rents	1,758	1,758	1,762	1,795	1,758	1,858	1,731	1,731	1,761	1,766	1,762	1,762	21,201
10	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0	0
11	9010	Customer accounts-Operation supervision	45	53	46	48	45	44	53	53	59	68	51	51	617
12	9020	Customer accounts-Meter reading expenses	26	46	29	29	29	29	45	53	63	67	49	27	492
13	9030	Customer accounts-Customer records and collections exp	52,141	46,739	52,430	51,468	47,226	53,737	52,843	47,870	63,536	61,468	52,700	107,571	689,327
14	9100	Customer service-Miscellaneous customer service	45	53	46	48	45	44	53	53	59	68	51	51	617
15	9110	Sales-Supervision	14	14	14	15	13	13	14	13	14	17	13	16	172
16	9200	A&G-Administrative & general salaries	(232,643)	(366,883)	(232,569)	(232,641)	(232,646)	(232,622)	(235,848)	(374,654)	(96,756)	(374,637)	(513,494)	(96,809)	(3,222,003)
17	9210	A&G-Office supplies & expense	921,679	887,627	887,154	884,518	842,980	901,963	1,069,717	866,410	968,619	986,343	874,775	1,004,288	11,096,074
18	9220	A&G-Administrative expense transferred-Credit	(5,923,744)	(6,322,691)	(5,801,915)	(5,825,078)	(5,594,872)	(5,824,484)	(7,122,391)	(6,613,420)	(7,921,981)	(7,746,771)	(6,327,368)	(7,325,187)	(78,349,884)
19	9230	A&G-Outside services employed	596,139	546,096	557,708	556,882	545,258	557,151	585,430	567,949	606,760	581,626	574,935	603,303	8,879,017
20	9240	A&G-Property insurance	29,968	29,968	29,968	30,741	30,740	30,740	31,445	31,444	31,472	31,467	31,465	31,465	370,884
21	9250	A&G-Injuries & damages	940,800	940,012	940,609	964,517	964,500	964,490	986,778	986,125	988,316	986,827	986,139	988,026	11,636,937
22	9260	A&G-Employee pensions and benefits	2,052,844	2,852,608	2,165,875	2,170,008	2,169,812	2,169,924	2,897,833	3,183,417	3,688,652	3,781,720	2,954,043	2,168,001	32,254,734
23	9280	A&G-Regulatory commission expenses	36	32	33	32	32	33	34	33	33	34	35	33	399
24	9301	A&G-General advertising expense	186	186	186	189	186	195	184	184	187	189	187	187	2,247
25	9302	Miscellaneous general expenses	300,021	230,867	303,576	287,537	218,633	321,432	288,339	226,640	445,045	452,579	334,312	1,170,100	4,577,080
26	9310	A&G-Rents	433,681	433,486	434,537	442,528	433,486	458,011	427,085	426,997	434,531	435,734	434,585	434,738	5,229,400
27	9320	A&G-Maintenance of general plant	795,468	689,931	629,433	635,517	544,704	567,359	983,952	619,189	757,547	767,516	566,248	879,022	8,435,885
28		Operating (Income)Loss*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0
	9220	A&G-Administrative expense transferred-Credit	(5,923,744)	(6,322,691)	(5,801,915)	(5,825,078)	(5,594,872)	(5,824,484)	(7,122,391)	(6,613,420)	(7,921,981)	(7,746,771)	(6,327,368)	(7,325,187)	
		Allocation Factor to Kentucky	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	5.23%	
		Total Allocated Amount	(310,073)	(330,956)	(303,898)	(304,909)	(292,859)	(304,878)	(372,815)	(346,174)	(414,668)	(405,498)	(331,201)	(383,430)	(4,101,157)

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

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

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

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

Line No.	Acct No.	Account Description	Forecasted Apr-10	Forecasted May-10	Forecasted Jun-10	Forecasted Jul-10	Forecasted Aug-10	Forecasted Sep-10	Forecasted Oct-10	Forecasted Nov-10	Forecasted Dec-10	Forecasted Jan-11	Forecasted Feb-11	Forecasted Mar-11	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating income	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	62,442	59,806	62,442	62,442	62,442	62,442	84,627	61,899	67,355	61,899	59,171	67,355	754,321
4	8740	Mains and Services Expenses	1,013	1,013	1,013	1,013	1,013	1,013	1,047	1,047	1,047	1,047	1,047	1,047	12,360
5	8790	Customer installations expenses	14,974	14,334	14,963	14,974	14,963	14,963	15,508	14,836	16,137	14,847	14,185	16,137	180,820
6	8800	Distribution-Other expenses	10	9	9	10	9	9	11	9	9	10	9	9	111
7	9010	Customer accounts-Operation supervision	5,128	4,989	5,113	5,145	5,106	5,105	5,371	5,070	5,494	5,098	4,848	5,475	61,944
8	9030	Customer accounts-Customer records and collections expenses	1,533,413	1,469,247	1,533,341	1,533,413	1,533,284	1,533,283	1,586,668	1,520,219	1,662,774	1,520,412	1,453,941	1,652,774	18,522,769
9	9080	Customer service-Operating assistance expense	13	(3)	(3)	13	(3)	(3)	14	(3)	(3)	14	(3)	(3)	28
10	9090	Customer service-Operating informational and instructional adve	412	0	0	412	0	0	426	0	0	426	0	0	1,675
11	9100	Customer service-Miscellaneous customer service	793	794	793	794	790	790	800	795	796	802	794	794	9,534
12	9200	A&G-Administrative & general salaries	651,499	623,991	651,499	651,499	651,499	651,499	674,301	645,831	702,771	645,831	617,360	702,771	7,870,349
13	9210	A&G-Office supplies & expense	487,685	401,418	359,549	413,908	404,406	413,712	768,668	505,298	611,122	694,126	598,732	540,926	6,199,551
14	9220	A&G-Administrative expense transferred-Credit	(3,746,660)	(3,550,430)	(3,569,508)	(3,648,186)	(3,636,849)	(3,657,458)	(4,282,089)	(3,769,115)	(4,171,239)	(4,001,482)	(3,738,345)	(4,048,717)	(45,820,076)
15	9230	A&G-Outside services employed	86,292	54,626	26,588	53,575	53,168	64,560	220,663	109,170	144,176	156,291	119,912	100,736	1,189,759
16	9240	A&G-Property Insurance	12,571	12,571	12,571	12,571	12,571	12,571	13,199	13,199	13,199	13,199	13,199	13,199	154,621
17	9250	A&G-Injuries & damages	0	0	0	0	0	0	0	0	0	0	0	0	0
18	9260	A&G-Employee pensions and benefits	734,197	752,400	745,759	742,296	742,296	742,288	773,305	735,307	799,668	729,046	698,208	790,724	8,985,493
19	9310	A&G-Rents	154,112	153,302	153,842	154,112	153,302	153,302	155,275	154,438	154,438	155,832	154,438	154,438	1,850,833
20	9320	A&G-Maintenance of general plant	2,107	1,933	2,030	2,010	2,005	1,926	2,205	2,001	2,255	2,802	2,503	2,333	25,910
21															
22		Operating (Income)Loss*	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)
	9220	A&G-Administrative expense transferred-Credit	(3,746,660)	(3,550,430)	(3,569,508)	(3,648,186)	(3,636,849)	(3,657,458)	(4,282,089)	(3,769,115)	(4,171,239)	(4,001,482)	(3,738,345)	(4,048,717)	(45,820,076)
		Allocation Factor to Kentucky	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	
		Total Allocated Amount	(202,821)	(192,199)	(193,231)	(197,490)	(196,877)	(197,992)	(231,806)	(204,037)	(225,805)	(216,616)	(202,371)	(219,173)	(2,480,418)

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

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

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

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

Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	Forecasted Apr-10	Forecasted May-10	Forecasted Jun-10	Forecasted Jul-10	Forecasted Aug-10	Forecasted Sep-10	Forecasted Oct-10	Forecasted Nov-10	Forecasted Dec-10	Forecasted Jan-11	Forecasted Feb-11	Forecasted Mar-11	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	35
2	4081	Taxes other than income taxes, utility operating income	-	-	-	-	-	-	-	-	-	-	-	-	773
3	8160	Wells expenses	27	27	27	27	27	27	28	28	29	28	28	66	772
4	8170	Lines expenses	63	63	63	63	63	69	64	64	64	66	66	66	3,159
5	8180	Compressor station expenses	63	63	63	63	63	68	64	64	64	66	66	271	347
6	8190	Compressor station fuel and power	256	256	256	256	256	280	262	262	262	271	271	30	2,999
7	8200	Storage-Measuring and regulating station expenses	28	28	28	28	28	30	29	29	29	30	30	257	235
8	8210	Storage-Purification expenses	243	243	243	243	243	266	248	248	248	257	257	20	21,853
9	8240	Storage-Other expenses	19	19	19	19	19	21	19	19	19	20	20	0	0
10	8250	Storage well royalties	1,773	1,773	1,773	1,773	1,773	1,938	1,809	1,809	1,809	1,873	1,873	1,873	17,927
11	8410	Other storage expenses-Operation labor and expenses	0	0	0	0	0	0	0	0	0	1,512	1,484	1,641	32,949
12	8500	Transmission-Operation supervision and engineering	1,433	1,454	1,460	1,464	1,465	1,435	1,491	1,578	1,509	2,771	2,651	2,969	867
13	8560	Mains expenses	2,655	2,573	2,677	2,685	2,686	2,663	2,846	2,826	2,947	74	75	74	1,432
14	8570	Transmission-Measuring and regulating station expenses	70	70	70	70	70	77	72	72	124	120	118	149	4,967,033
15	8650	Transmission-Maintenance of measuring and regulating st	114	114	114	114	114	114	120	118	455,114	430,551	414,469	532,333	81,820
16	8700	Distribution-Operation supervision and engineering	379,652	383,162	419,640	380,385	377,566	370,628	425,554	396,979	6,840	6,853	7,084	6,752	26,108
17	8711	Odorization	6,498	6,498	6,498	6,510	6,522	3,144	(15,464)	(3,233)	(3,050)	(3,337)	(3,360)	(2,759)	36,149
18	8740	Mains and Services Expenses	(479)	(479)	(479)	(479)	(479)	(479)	(479)	(479)	(479)	(479)	(479)	(479)	50,406
19	8750	Distribution-Measuring and regulating station expenses	2,871	2,866	2,871	2,876	2,877	2,877	3,043	2,976	3,137	3,029	2,982	3,745	(221)
20	8770	Distribution-Measuring and regulating station expenses-Ci	4,004	4,004	4,004	4,011	4,019	4,020	4,216	4,148	4,364	4,224	4,163	5,229	9,507
21	8780	Meter and house regulator expenses	(18)	(17)	(18)	(18)	(18)	(18)	(17)	(20)	(19)	(18)	(17)	(17)	223,079
22	8800	Distribution-Other expenses	767	739	767	767	767	769	830	794	860	786	766	886	9,306
23	8810	Distribution-Rents	17,829	17,829	17,829	17,829	17,327	18,830	20,389	18,694	18,694	19,277	19,277	811	(216)
24	8850	Distribution-Maintenance supervision and engineering	755	777	764	755	755	755	781	810	781	(18)	(17)	(20)	25,883
25	8930	Maintenance of meters and house regulators	(17)	(16)	(17)	(17)	(17)	(17)	(19)	(18)	(20)	(18)	(17)	(17)	4,779,202
26	9020	Customer accounts-Meter reading expenses	2,094	1,999	2,094	2,094	2,094	2,094	2,270	2,167	2,374	2,167	2,064	2,374	47,589
27	9030	Customer accounts-Customer records and collections exp	377,478	381,805	396,622	406,188	406,189	377,474	390,566	461,260	391,069	409,630	389,574	391,325	10,759
28	9090	Customer service-Operating Informational and instructions	2,922	3,904	5,722	2,929	2,962	2,879	2,940	3,392	5,789	4,130	4,296	5,723	156,358
29	9100	Customer service-Miscellaneous customer service	506	859	1,560	506	506	505	522	672	1,612	882	554	873	5,890
30	9110	Sales-Supervision	10,986	12,398	15,701	10,992	10,945	10,922	11,945	12,176	16,788	13,165	13,416	16,923	19,076
31	9120	Sales-Demonstrating and selling expenses	284	470	840	284	284	284	293	372	869	483	554	873	242
32	9130	Sales-Advertising expenses	896	1,523	2,766	896	896	896	926	1,192	2,858	1,563	1,802	2,858	189
33	9160	Sales-Miscellaneous sales expenses	10	14	11	11	11	15	22	27	34	37	33	33	9,870
34	9200	A&G-Administrative & general salaries	59	101	183	59	59	59	61	79	189	104	120	905	913
35	9210	A&G-Office supplies & expense	693	693	693	693	497	498	1,568	904	906	905	905	913	(13,150,236)
36	9220	A&G-Administrative expense transferred-Credit	(963,294)	(994,585)	(1,037,884)	(997,017)	(988,886)	(973,747)	(1,134,034)	(1,166,742)	(1,205,861)	(1,200,389)	(1,155,954)	(1,331,842)	24,290
37	9230	A&G-Outside services employed	1,917	1,942	2,017	2,067	2,067	1,917	1,981	2,353	1,981	2,083	1,981	1,981	(48,346)
38	9240	A&G-Property insurance	(47,960)	(48,183)	(48,425)	(48,714)	(48,564)	(48,618)	(48,595)	(48,498)	(48,585)	(48,046)	(47,986)	(48,346)	409,151
39	9250	A&G-Injuries & damages	33,246	32,134	33,153	33,096	33,126	33,117	35,570	34,433	36,735	34,480	33,331	36,730	2,233,089
40	9260	A&G-Employee pensions and benefits	131,972	152,781	136,190	136,683	136,116	155,952	201,199	222,670	259,563	270,566	246,779	182,618	395,551
41	9280	A&G-Regulatory commission expenses	27,586	27,586	27,586	27,586	27,586	19,303	64,397	36,440	36,440	36,440	36,440	36,440	174,425
42	9302	Miscellaneous general expenses	1,697	2,017	1,697	1,828	2,344	1,697	14,837	1,823	1,812	2,255	18,576	123,844	319
43	9310	A&G-Rents	302	302	302	302	302	330	308	308	308	319	319	319	3,724
44			\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0
45		Operating (Income)Loss*	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	(\$13,150,236)
	9220	A&G-Administrative expense transferred-Credit	(963,294)	(994,585)	(1,037,884)	(997,017)	(988,886)	(973,747)	(1,134,034)	(1,166,742)	(1,205,861)	(1,200,389)	(1,155,954)	(1,331,842)	(13,150,236)
		Allocation Factor to Kentucky	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%
		Total Allocated Amount	(328,756)	(339,435)	(354,212)	(340,265)	(337,490)	(332,323)	(387,026)	(398,189)	(411,540)	(409,672)	(394,507)	(454,535)	(4,487,948)

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

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

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

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

Line No.	Description	actual		actual		actual		actual		actual		Budgeted		Budgeted		Budgeted		Budgeted		Total
		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Sep-09	Oct-09	Nov-09	Dec-09			
11	Div 009																			
1	FICA	\$ 43,800	\$ 36,289	\$ 34,704	\$ 31,994	\$ 35,886	\$ 25,300	\$ 29,806	\$ 24,937	\$ 28,510	\$ 30,912	\$ 38,445	\$ 25,133	\$ 385,716						
2	FUTA	5,860	446	43	(32)	(6)	1	(1)	-	3	495	616	402	7,827						
3	SUTA	3,931	2,449	1,461	(391)	(25)	1	2,021	(161)	(20)	516	642	420	10,845						
4	Ad Valorem - Accrual	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	244,304	244,304	244,304	2,841,648						
5	Taxes Property and Other	11,134	8,282	8,648	7,745	8,228	7,433	8,508	7,429	14,763	8,161	9,319	7,274	106,924						
6	Public Service Commission Assessment	27,156	27,156	27,156	27,156	27,156	27,156	31,312	31,312	31,312	31,312	31,312	31,312	350,807						
7	DOT transmission User Tax	-	-	17,144	-	393	32,979	-	-	-	-	-	-	50,516						
8	Benefit load Projects	-	-	127	-	-	80	21	-	-	75	3	4	313						
9	Allocation for taxes other CSC	10,058	6,741	7,311	6,901	8,760	6,265	8,757	6,516	6,892	8,460	14,118	5,422	96,201						
10	Allocation from taxes other SS	19,438	11,632	12,741	12,273	16,221	11,708	15,420	11,753	22,042	14,795	24,992	8,614	181,629						
12	Total	\$ 355,680	\$ 327,289	\$ 343,639	\$ 319,949	\$ 330,917	\$ 345,226	\$ 330,148	\$ 316,090	\$ 337,862	\$ 338,959	\$ 363,752	\$ 322,884	\$ 4,032,425						
14	Div 002																			
15	FICA	\$ 286,692	\$ 205,347	\$ 238,953	\$ 231,551	\$ 293,888	\$ 208,800	\$ 278,681	\$ 205,121	\$ 386,906	\$ 275,994	\$ 480,924	\$ 151,970	\$ 3,245,626						
16	FUTA	30,909	4,200	1,760	302	567	514	422	460	3,026	258	311	274	43,003						
17	SUTA	28,808	6,721	3,156	903	440	543	1,566	390	23,807	370	191	249	67,144						
18	Ad Valorem	12,000	12,000	12,000	12,000	29,000	29,000	29,000	29,000	29,000	20,500	20,500	20,500	254,500						
19	Benefit Load Projects	-	-	-	1,698	2,041	(3,740)	-	53	(59)	-	-	-	(6)						
20	Taxes Property And Other	31,941	5,321	-	3	6	3	3	6	-	-	-	-	37,283						
21	Total Tax Other Than Income Tax	\$ 390,349	\$ 233,569	\$ 255,889	\$ 248,457	\$ 325,743	\$ 235,119	\$ 308,671	\$ 236,030	\$ 442,680	\$ 297,122	\$ 501,926	\$ 172,994	\$ 3,647,550						
22	Allocation Factor to Kentucky Mid-States (Div 091)	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%							
24	Allocation Factor to Kentucky Jurisdiction (Div 009)	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%							
26	Total Allocated Amount	\$ 19,437	\$ 11,631	\$ 12,741	\$ 12,272	\$ 16,220	\$ 11,707	\$ 15,419	\$ 11,753	\$ 22,042	\$ 14,795	\$ 24,992	\$ 8,614							
28	Div 012																			
29	FICA	\$ 135,480	\$ 98,392	\$ 111,709	\$ 106,025	\$ 133,296	\$ 88,084	\$ 132,732	\$ 92,689	\$ 99,522	\$ 133,491	\$ 236,061	\$ 78,488	\$ 1,445,966						
30	FUTA	14,638	2,027	811	131	258	217	204	207	176	124	153	139	19,084						
31	SUTA	13,642	3,230	1,463	404	197	228	735	174	186	184	94	126	20,664						
32	Benefit Load Projects	-	-	-	-	-	-	17	10	3	-	-	-	30						
33	Ad Valorem	18,500	18,500	18,500	18,500	25,000	25,000	25,000	25,000	25,000	19,500	19,500	19,500	257,500						
34	Taxes Property And Other	1	1	-	1	1	1	1	1	-	-	-	-	9						
35	Total Tax Other Than Income Tax	\$ 182,261	\$ 122,150	\$ 132,483	\$ 125,082	\$ 158,750	\$ 113,529	\$ 158,689	\$ 118,081	\$ 124,887	\$ 153,300	\$ 255,807	\$ 98,252	\$ 1,743,252						
37	Allocation Factor to Kentucky Mid-States (Div 091)	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%							
38	Allocation Factor to Kentucky Jurisdiction (Div 009)	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%							
40	Total Allocated Amount	\$ 10,059	\$ 6,741	\$ 7,312	\$ 6,902	\$ 8,761	\$ 6,266	\$ 8,758	\$ 6,517	\$ 6,892	\$ 8,460	\$ 14,118	\$ 5,422							
42	Div 091																			
43	FICA	\$ 18,112	\$ 12,719	\$ 14,183	\$ 12,777	\$ 13,895	\$ 11,533	\$ 13,855	\$ 11,597	\$ 80,456	\$ 13,199	\$ 16,415	\$ 10,731	\$ 229,473						
44	FUTA	2,369	125	27	(13)	(2)	0	(1)	-	616	200	249	163	3,733						
45	SUTA	1,589	880	605	(158)	(10)	1	915	(72)	(47,872)	195	242	158	(43,544)						
46	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000						
47	Benefit Load Projects	552	552	524	85	226	243	159	241	58	320	398	261	3,629						
48	Total Tax Other Than Income Tax	\$ 32,621	\$ 24,266	\$ 25,340	\$ 22,694	\$ 24,108	\$ 21,778	\$ 24,929	\$ 21,767	\$ 43,258	\$ 23,914	\$ 27,305	\$ 21,313	\$ 313,291						
68	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%							
69	Allocation Factor to Kentucky Jurisdiction (Div 009)	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%							
71	Total Allocated Amount	\$ 11,133	\$ 8,282	\$ 8,648	\$ 7,745	\$ 8,228	\$ 7,432	\$ 8,508	\$ 7,429	\$ 14,763	\$ 8,161	\$ 9,319	\$ 7,274							

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

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

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

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
		Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	
11	Div 009													
1	FICA	\$ 30,538	\$ 28,757	\$ 28,025	\$ 27,817	\$ 27,844	\$ 22,753	\$ 31,839	\$ 39,598	\$ 25,887	\$ 52,804	\$ 34,760	\$ 34,776	\$ 385,197
2	FUTA	489	461	449	445	446	354	510	634	415	842	557	557	6,169
3	SUTA	510	480	468	465	465	380	532	661	432	879	581	581	6,434
4	Ad Valorem - Accrual	244,304	244,304	244,304	244,304	244,304	244,304	256,519	256,519	256,519	256,519	256,519	256,519	3,004,939
5	Taxes Property and Other	8,104	7,830	7,718	7,686	7,690	6,908	8,474	9,666	7,560	11,664	8,923	8,926	101,151
6	Public Service Commission Assessment	31,312	31,312	31,312	27,450	27,450	27,450	27,450	27,450	27,450	27,450	27,450	27,450	340,986
7	DOT transmission User Tax	-	393	32,979	-	-	-	-	-	-	-	-	-	50,516
8	Benefit load Projects	3	3	3	3	3	2	3	4	3	6	4	4	41
9	Allocation for taxes other CSC	8,369	10,194	7,158	7,362	7,652	7,415	8,881	14,708	5,751	12,599	8,443	9,157	107,888
10	Allocation from taxes other SS	14,616	18,175	13,301	8,976	14,056	12,006	15,494	25,998	9,128	21,805	14,104	15,737	183,397
12	Total	\$ 338,246	\$ 341,909	\$ 365,717	\$ 324,507	\$ 329,910	\$ 321,582	\$ 348,702	\$ 375,239	\$ 333,146	\$ 384,369	\$ 351,340	\$ 370,850	\$ 4,186,517
13														
14	Div 002													
15	FICA	\$ 267,153	\$ 338,844	\$ 240,905	\$ 151,923	\$ 256,394	\$ 216,383	\$ 284,274	\$ 495,351	\$ 156,530	\$ 340,696	\$ 244,028	\$ 283,965	\$ 3,276,446
16	FUTA	349	654	592	488	462	213	266	320	283	36,731	4,992	2,091	47,441
17	SUTA	1,042	507	626	2,859	434	(488)	381	197	257	34,234	7,987	3,751	51,787
18	Ad Valorem	25,000	25,000	25,000	25,000	25,000	25,000	26,250	26,250	26,250	26,250	26,250	26,250	307,500
19	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Tax Other Than Income Tax	\$ 293,544	\$ 365,005	\$ 267,123	\$ 180,270	\$ 282,290	\$ 241,109	\$ 311,171	\$ 622,119	\$ 183,319	\$ 437,912	\$ 283,256	\$ 316,057	\$ 3,663,175
22														
23	Allocation Factor to Kentucky Mid-States (Div 091)	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	14.59%	
24	Allocation Factor to Kentucky Jurisdiction (Div 009)	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	
25														
26	Total Allocated Amount	\$ 14,616	\$ 18,175	\$ 13,301	\$ 8,976	\$ 14,056	\$ 12,006	\$ 15,494	\$ 25,998	\$ 9,128	\$ 21,805	\$ 14,104	\$ 15,737	
27														
28	Div 012													
29	FICA	\$ 128,984	\$ 162,161	\$ 107,157	\$ 109,427	\$ 116,260	\$ 112,495	\$ 137,496	\$ 243,143	\$ 80,840	\$ 169,762	\$ 123,280	\$ 139,976	\$ 1,630,990
30	FUTA	180	312	264	339	196	111	128	157	144	18,342	2,540	1,017	23,707
31	SUTA	492	239	277	1,624	197	(252)	190	97	130	17,095	4,047	1,833	25,969
32	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Ad Valorem	22,000	22,000	22,000	22,000	22,000	22,000	23,100	23,100	23,100	23,100	23,100	23,100	270,600
34	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Total Tax Other Than Income Tax	\$ 151,636	\$ 184,711	\$ 129,699	\$ 133,391	\$ 138,653	\$ 134,354	\$ 160,914	\$ 266,497	\$ 104,214	\$ 228,298	\$ 152,977	\$ 165,925	\$ 1,951,267
36														
37	Allocation Factor to Kentucky Mid-States (Div 091)	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	14.89%	
38	Allocation Factor to Kentucky Jurisdiction (Div 009)	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	37.06%	
39														
40	Total Allocated Amount	\$ 8,369	\$ 10,194	\$ 7,158	\$ 7,362	\$ 7,652	\$ 7,415	\$ 8,881	\$ 14,708	\$ 5,751	\$ 12,599	\$ 8,443	\$ 9,157	
41														
42	Div 091													
43	FICA	\$ 13,039	\$ 12,279	\$ 11,966	\$ 11,877	\$ 11,899	\$ 9,715	\$ 13,595	\$ 16,908	\$ 11,053	\$ 22,461	\$ 14,842	\$ 14,849	\$ 164,471
44	FUTA	198	186	182	180	180	147	206	257	168	341	225	225	2,497
45	SUTA	192	181	176	175	175	143	200	249	163	331	219	219	2,424
46	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,500	10,500	10,500	10,500	10,500	10,500	123,000
47	Benefit Load Projects	317	298	290	288	289	236	330	410	268	545	360	360	3,993
48	Total Tax Other Than Income Tax	\$ 23,746	\$ 22,944	\$ 22,614	\$ 22,521	\$ 22,533	\$ 20,241	\$ 24,831	\$ 28,324	\$ 22,152	\$ 34,178	\$ 26,146	\$ 26,153	\$ 296,364
67														
68	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
69	Allocation Factor to Kentucky Jurisdiction (Div 009)	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%	
70														
71	Total Allocated Amount	\$ 8,104	\$ 7,830	\$ 7,718	\$ 7,686	\$ 7,690	\$ 6,908	\$ 8,474	\$ 9,666	\$ 7,560	\$ 11,664	\$ 8,923	\$ 8,926	

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

FR 10(10)(d) SCHEDULE D

Operating Income Summary

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

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

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

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

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment			Total ADJUST.	
			D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3		
	SALE of Gas						
1	480 Gas Rev - Residential	108,259,496	8,330,350			8,330,350	
2	480 Gas Rev - Commercial	46,292,645	5,848,541			5,848,541	
3	480 Gas Rev - Industrial	8,373,381	(1,188,864)			(1,188,864)	
4	480 Gas Rev - Public Authority & Other	10,659,694	1,485,777			1,485,777	
5							
6							
7	Total SALE of Gas	173,585,217	14,475,804	0	0	0	14,475,804
8							
9	Other Operating Income						
10	Forfeited discounts	1,472,643		99,234			
11	488 MISC. Service Revenues	813,843		(30,155)			(30,155)
12	489 Revenue From Transporting Gas to OtherS	8,926,184		386,726			386,726
13	495 Other Gas Service Revenue	0		0			0
14							
15	Total Other Operating Income	11,212,671	0	455,805	0	0	455,805
16							
17	Total Operating Revenue	184,797,888	14,475,804	455,805	0	0	14,931,609
18							
19	Other Gas Supply Expenses - Operation						
20	803/804/812 Gas Purchase Costs	131,820,373			14,204,157		14,204,157
21							
22	Total Other Gas Supply Expenses - Operation	131,820,373	0	0	14,204,157	0	14,204,157
23							
24	Total Plant Revenue	52,977,515	14,475,804	455,805	(14,204,157)	0	727,452
25							
26	Blended Effective Tax Rate	38.90%	5,831,098	177,308	(5,525,417)	0	282,979
27							
28	NET Operating Income Impact		8,844,716	278,497	(8,678,740)	0	444,473

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

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

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

Line No. & Title	ACCOUNT No.	Base Period	Title of Adjustment					GRAND Total ADJUST.	
			D-2-2 ADJ 1	D-2-2 ADJ 2	D-2-2 ADJ 3	D-2-2 ADJ 4	D-2-2 ADJ 5		
1	7520	752 natural Gas OP. gas wells Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
2	7660	766 Production Maintenance Field Meac	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
3	7980	798 Other Exploraton	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
4	8070	807 Purchased Gas Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
5	8140	814 Storage Supervision & Engineering	(2,751)	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
6	8150	815 Maps and records	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
6	8160	816 Storage Wells Expense	49,610	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
7	8170	817 Storage Lines Expense	47,575	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
8	8180	818 Storage Compressor Station	51,089	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
9	8190	819 Storage Compressor Station Fuel	752	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
10	8200	820 Storage Measuring & Regulating	16,363	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
11	8210	821 Storage Purification	40,033	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
12	8240	824 Storage Other Expense	143	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
13	8250	825 Storage Royalties	19,718	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
14	8310	831 Storage Maintenance Structure	89	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
15	8320	832 Storage Maintenance Res	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
16	8340	834 Storage Maintenance Compressor	8,706	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
17	8350	835 Storage Maintenance Meas/Reg	3,485	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
18	8360	836 Storage Maintenance Purification	2,780	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
19	8400	840 Other Storage Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
20	8410	841 Storage Operation	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
21	8470	847 Storage Maintenance	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
22	8500	850 Trsm Supervision & Engineering	38,178	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
23	8560	856 Trsm Mains Expense	236,092	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
24	8570	857 Trsm Measuring & Regulating	69,211	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
25	8590	859 Trsm Other Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
26	8600	860 Rents	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
27	8620	862 Trsm Structure & Improvements	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
28	8630	863 Trsm Maint of Mains	43,755	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
29	8640	864 Trsm Maint Comp Sta Equip	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
30	8650	865 Trsm Maint Meas/Reg Sta	1,834	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
31	8670	867 Trsm Maint Other Eq	7,607	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
32	8700	870 Dist Supervision & Engineering	1,337,703	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
33	8710	871 Dist Load Dispatching	449	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
34	8711	8711 Odorization	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
35	8720	872 Dist Comp Sta	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
36	8740	874 Dist Main/Ser Exp	2,784,923	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
37	8750	875 Dist Meas/Reg Sta-Gen	155,327	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
38	8760	876 Dist Meas/Reg Sta-Ind	127,886	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
39	8770	877 Dist Meas/Reg Sta-Cty.	140,890	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
40	8780	878 Dist Mtr/House Reg	961,006	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
41	8790	879 Dist Cust Install	59,146	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
42	8800	880 Dist Other Exp	19,180	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
43	8810	881 Dist Rents	499,291	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
44	8850	885 Dist Maint Super/Eng	1,652	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
45	8860	886 Dist Maint Struc/Improv	10,311	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!

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

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

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

Line No. & Title	ACCOUNT No.	Base Period	Title of Adjustment					GRAND Total ADJUST.	
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5		
1	8870	887 Dist Maint of Mains	19,132	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
2	8890	889 Dist Maint Meas/Reg Sta-Gen	13,654	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
3	8900	890 Dist Maint Meas/Reg Sta-Ind	6,629	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
4	8910	891 Dist Maint Meas/Reg Sta-Cty	11,022	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
5	8920	892 Dist Maint of Ser	36,915	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
6	8930	893 Dist Maint Mtr/House Reg	2,091	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
7	8940	894 Dist Maint Other Eq	16,911	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
8	8950	895 Maintenance of Other Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
9	9010	901 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
10	9020	902 Cust Accts Mtr Exp	814,103	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
11	9030	903 Cust Accts Records/Collections	498,439	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
12	9040	904 Cust Accts Uncoll Accts	581,895	#VALUE!	#VALUE!	#VALUE!	328,000	-	#VALUE!
13	9070	907 Cust Accts Supervision	(83)	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
14	9080	908 Customer Assistance Expenses	56	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
15	9090	909 Cust Ser Supervision	80,274	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
16	9100	910 Cust Ser Assist Exp	490	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
17	9110	911 Cust Ser Info Adv Exp	331,569	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
18	9120	912 Demonstrating and Selling Expense	122,779	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
19	9130	913 Advertising Expenses	13,177	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
20	9160	916 Sales Promo Demo/Selling	32	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
21	9210	921 Adm Gen Office Supply	(9,772)	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
22	9220	922 Administrative Expense Transferred	10,320,259	#VALUE!	#VALUE!	#VALUE!	-	749,263	#VALUE!
23	9230	923 Adm Gen Outside Services Empl	230,855	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
24	9240	924 Property Insurance	341,017	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
25	9250	925 Adm Gen Injuries/Damages	6,969	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
26	9260	926 Adm Gen Empl Pen/Ben	2,316,098	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
27	9270	927 Adm Gen Franchise Req	149,949	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
28	9280	928 Adm Gen Reg Comm Exp	41,781	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
29	9290	929 Uniforms capitalized	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
30	9300	9301 Adm Gen Goodwill Adv	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
31	9302	9302 Adm Gen Gen Exp	53,372	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
32	9320	932 Adm Gen Maint Gen Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
33	Total		22,740,746	#VALUE!	#VALUE!	#VALUE!	328,000	749,263	#VALUE!
34	Labor and Benefits		7,547,140	#VALUE!					#VALUE!
35	Rent, Maintenance and Utilities		668,382		#VALUE!				#VALUE!
36	Other O&M		3,623,071			#VALUE!			#VALUE!
37	Bad Debt		581,895				328,000		328,000
38	Costs allocated from SSU and KY-MDS General Office		10,320,259	#VALUE!	#VALUE!	#VALUE!		749,263	#VALUE!
39	Total		22,740,746	(465,131)	(46,908)	(436,893)	328,000	749,263	#VALUE!
40	Blended Effective Tax Rate	38.90%		180,936	18,247	169,951	(127,592)	(291,463)	#VALUE!
41	NET Operating Income Impact			(284,195)	(28,660)	(266,942)	200,408	457,800	#VALUE!

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

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

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

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

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

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

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

Witness: G. Waller, G. Smith

LN	NO	Purpose and Description		Amount
1		<u>ADJ1</u>		
2		SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather	Forecasted	\$116,589,846
3		in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test	Base	<u>108,259,496</u>
4		year, and changes in gas costs between the periods.	Adjustment	\$8,330,350
5				7.7%
6		SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather	Forecasted	\$52,141,186
7		in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test	Base	<u>46,292,645</u>
8		year, and changes in gas costs between the periods.	Adjustment	\$5,848,541
9				12.6%
10		SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes, increases and reductions,	Forecasted	\$7,184,518
11		new plants and closings, shifts to transportation service from base period to test year and changes in gas costs between the periods.	Base	<u>8,373,381</u>
12			Adjustment	(\$1,188,864)
13				-14.2%
14		SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of volumes due to warmer	Forecasted	\$12,145,471
15		weather in base period, continued efficiency gains in this market lowering the average normalized use per customer in the	Base	<u>10,659,694</u>
16		test year, and changes in gas costs between the periods.	Adjustment	\$1,485,777
17				13.9%
18		SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
19			Base	<u>0</u>
20			Adjustment	\$0
21				0.0%
22		<u>ADJ2</u>		
23		Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge revenues for the base	Forecasted	\$783,688
24		period.	Base	<u>813,843</u>
25			Adjustment	(\$30,155)
26				-3.7%
27		Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable changes in demand for	Forecasted	\$9,312,910
28		existing industries and account for migration to transportation service from sales services.	Base	<u>8,926,184</u>
29			Adjustment	\$386,726
30				4.3%
31		Other gas service revenues - No adjustment	Forecasted	\$0
32			Base	<u>0</u>
33			Adjustment	\$0
34				0.0%
35		Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late payment fees from the	Forecasted	\$1,571,877
36		base period to the test year.	Base	<u>1,472,643</u>
37			Adjustment	\$99,234
38				6.7%
39		<u>ADJ3</u>		
40		Gas Purchase Costs - The purpose of this Adjustment is to reflect the increase in purchase quantities for sales service,	Forecasted	\$146,024,531
41		due to warmer than normal weather during the base period and to reflect changes in gas costs per Mcf in the test year.	Base	<u>131,820,373</u>
42			Adjustment	\$14,204,157
43				10.8%
44		Summary of Revenue Adjustments.		
45		Base Revenues		184,797,888
46		Base Gas Costs		<u>131,820,373</u>
47		Base Gross Profit		52,977,515
48				
49		Test Revenues		199,729,497
50		Test Gas costs		<u>146,024,531</u>
51		Test Gross Profit		53,704,966

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

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

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

LN	NO	Purpose and Description		Amount
1		<u>ADJ 1</u>		
2		Labor and Benefits - The purpose of this adjustment is to account for increasing labor and benefits expense due to	Forecasted	7,082,008
3		normal merit increases and a slightly lower forecasted labor capitalization rate versus the base period.	Base	7,547,140
4		Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp insurance.	Adjustment	(\$465,131)
5		This adjustment pertains to labor and benefits for Kentucky operations.		-6.2%
6				
7		<u>ADJ 2</u>		
8		Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance and utilities.	Forecasted	621,474
9		Unlike other O&M categories that are likely to increase with normal inflation, our building rents are driven by leases already in place and can	Base	668,382
10		therefore be projected with a high level of accuracy. The rent portion of this O&M category was projected by reviewing actual lease	Adjustment	(\$46,908)
11		amounts and contributes to this category being virtually flat from base to test period.		-7.0%
12		This adjustment pertains to expenses for Kentucky operations and the appropriate allocated amount of the Division General Office.		
13				
14		<u>ADJ 3</u>		
15		Other O&M - The purpose of this adjustment is to account for projected increases in O&M expenses other than labor, benefits, rent, and bad debt	Forecasted	3,186,178
16		A standard inflation factor of 2.5%, consistent with the Congressional Budget Office's forecast for inflation, was used to forecast other O&M	Base	3,623,071
17		for the test period using the approved FY07 budget as a starting point.	Adjustment	(\$436,893)
18		This adjustment pertains to expenses for Kentucky operations and the appropriate allocated amount of the Division General Office.		-12.1%
19				
20		<u>ADJ 4</u>		
21		Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible accounts.	Forecasted	909,895
22		The projection is made by calculating 0.50% of residential, commercial and public authority revenues from the revenue projection.	Base	581,895
23			Adjustment	\$328,000
24				36.0%
25		<u>ADJ 5</u>		
26		Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this adjustment is to account for the forecasted	Forecasted	11,069,523
27		amount of expenses that are allocated to Kentucky from the Shared Services Unit.	Base	10,320,259
28			Adjustment	\$749,263
29				7.3%
30				
31		<u>Summary of O & M adjustments.</u>	Forecasted	22,869,078
32			Base	22,740,746
33			Adjustment	\$128,332
34				0.6%

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

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

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

LN	NO Purpose and Description		Amount
1	<u>ADJ1</u>		
2	Depreciation Expense - The purpose of this adjustment is to reflect the increased level of depreciable plant investment	Forecasted	\$12,899,592
3	and results of the depreciation studies.	Base	12,587,569
4		Adjustment	\$312,023
5			2.5%
6	<u>ADJ2</u>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated changes in Taxes, Other than Income Taxes	Forecasted	\$4,186,517
8	The key factors affecting this adjustment are an \$800,000 non-recurring charge in the base period relating to a pending	Base	4,032,425
9	sales tax audit and a significant increase in property taxes based on our State Property Tax Bill for 2006. These items	Adjustment	\$154,092
10	are discussed in more detail in the testimony of Gregory Waller.		3.8%

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

FR 10(10)(E) SCHEDULE E

Income Tax Calculation

Schedule	Pages	Description
E	1	Income Tax Calculation

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

FR 10(10)(E)
 Schedule E
 Witness: C. Felan

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

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

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

FR 10(10)(F)

SCHEDULE F

Schedule	Pages	Description
F-1	2	Social and Service Club Dues
F-2.1	1	Charitable Contributions
F-2.2	1	Initiation Fees/Country Club Expenses
F-2.3	1	Employee Party, Outing and Gift Expenses
F-3	1	Sales and Advertising Expenses
F-4	1	Advertising
F-5	1	Professional Service Expenses
F-6	1	Projected Rate Case Expense
F-7	1	Civic, Political and Related Activities
F-8	1	Expense Reports

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

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

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Ainad Shriners Temple	100	100%	100
2	Various	Anderson County C of C	265		265
3	Various	Audobon Area Home Builders Assoc	280		280
4	Various	Bowling Green C of C	7,500		7,500
5	Various	Breckenridge County C of C	275		275
6	Various	Builders Assoc of Bowling Green	355		355
7	Various	Cadiz Trigg County C of C	235		235
8	Various	Campbellsville Taylor Co C of C	100		100
9	Various	Chamber of Young Professionals	100		100
10	Various	Cladwell Lyon Partnership	500		500
11	Various	C Link	2,500		2,500
12	Various	C of C of Cave City	112		112
13	Various	C of C of Greater Muhlenberg Co	150		150
14	Various	C of C of Greenville	150		150
15	Various	Crittenden County C of C	325		325
16	Various	Danville Boyle Co C of C	257		257
17	Various	Dawson Springs C of C	85		85
18	Various	Economic Development Authority of Madisonville	500		500
19	Various	Economic Development Council Hopkinsville	3,000		3,000
20	Various	Franklin Simpson Co C of C	1,000		1,000
21	Various	Glasgow Barren Co C of C	3,825		3,825
22	Various	Grand Rivers C of C	135		135
23	Various	Greater Owensboro C of C	2,750		2,750
24	Various	Hart County C of C	200		200
25	Various	HBA of Owensboro	380		380
26	Various	Henderson C of C	350		350
27	Various	Hopkins Co Home Builders	255		255
28	Various	Kentucky Chamber	11,550		11,550
29	Various	Kentucky Gas Assoc	5,000		5,000
30	Various	Leadership Kentucky	150		150
31	Various	Lincoln Co C of C	100		100
32	Various	Logan Co C of C	300		300
33	Various	Logan Co Home Builders	350		350
34	Various	Lyon Co C of C	100		100
35	Various	Madisonville Area Manufacturers Assoc	300		300
36	Various	Madisonville Hopkins Co C of C	505		505
37	Various	Marion Co C of C	400		400
38	Various	Marshall Co C of C	500		500
39	Various	Mayfield Graves Co C of C	1,645		1,645
40	Various	Mercer C of C	450		450
41	Various	Ohio Co C of C	300		300
42	Various	Owensboro Area Museum Science & History	250		250
43	Various	Paducah Area C of C	640		640
44	Various	Partnership for Commonsense Justice	7,500		7,500
45	Various	Princeton Caldwell Co C of C	500		500
46	Various	Rotary Club	197		197
47	Various	Shelby Co C of C	600		600
48	Various	Springfield Washington Co C of C	325		325
49	Various	Stearns, Doug - NSPE	242		242
50	Various	Taylor Co C of C	100		100
51	Various	Three Rivers Home Builders	250		250
52	Various	University of Missouri - Financial Reaserch Institute	7,500		7,500
53	Various	Various Under \$100	533		533
54	Various	Western Kentucky Constr Assoc	450		450
55	Various	AGA	84,207	34.13%	28,738
Total Base Period			150,628		95,160

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

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

Line	No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
FORCASTED PERIOD						
1	Various		Ainad Shriners Temple	100	100%	100
2	Various		Anderson County C of C	265		265
3	Various		Audobon Area Home Builders Assoc	280		280
4	Various		Bowling Green C of C	7,500		7,500
5	Various		Breckenridge County C of C	275		275
6	Various		Builders Assoc of Bowling Green	355		355
7	Various		Cadiz Trigg County C of C	235		235
8	Various		Campbellsville Taylor Co C of C	100		100
9	Various		Chamber of Young Professionals	100		100
10	Various		Cladwell Lyon Partnership	500		500
11	Various		C Link	2,500		2,500
12	Various		C of C of Cave City	112		112
13	Various		C of C of Greater Muhlenberg Co	150		150
14	Various		C of C of Greenville	150		150
15	Various		Crittenden County C of C	325		325
16	Various		Danville Boyle Co C of C	257		257
17	Various		Dawson Springs C of C	85		85
18	Various		Economic Development Authority of Madisonville	500		500
19	Various		Economic Development Council Hopkinsville	3,000		3,000
20	Various		Franklin Simpson Co C of C	1,000		1,000
21	Various		Glasgow Barren Co C of C	3,825		3,825
22	Various		Grand Rivers C oc C	135		135
23	Various		Greater Owensboro C of C	2,750		2,750
24	Various		Hart County C of C	200		200
25	Various		HBA of Owensboro	380		380
26	Various		Henderson C of C	350		350
27	Various		Hopkins Co Home Builders	255		255
28	Various		Kentucky Chamber	11,550		11,550
29	Various		Kentucky Gas Assoc	5,000		5,000
30	Various		Leadership Kentucky	150		150
31	Various		Lincoln Co C of C	100		100
32	Various		Logan Co C of C	300		300
33	Various		Logan Co Home Builders	350		350
34	Various		Lyon Co C of C	100		100
35	Various		Madisonville Area Manufacturers Assoc	300		300
36	Various		Madisonville Hopkins Co C of C	505		505
37	Various		Marion Co C of C	400		400
38	Various		Marshall Co C of C	500		500
39	Various		Mayfield Graves Co C of C	1,645		1,645
40	Various		Mercer C of C	450		450
41	Various		Ohio Co C of C	300		300
42	Various		Owensboro Area Museum Science & Hlstory	250		250
43	Various		Paducah Area C of C	640		640
44	Various		Partnership for Commonsense Justice	7,500		7,500
45	Various		Princeton Caldwell Co C of C	500		500
46	Various		Rotary Club	197		197
47	Various		Shelby Co C of C	600		600
48	Various		Springfield Washington Co C of C	325		325
49	Various		Stearns, Doug - NSPE	242		242
50	Various		Taylor Co C of C	100		100
51	Various		Three Rivers Home Builders	250		250
52	Various		University of Missouri - Financial Reaserch Institute	7,500		7,500
53	Various		Various Under \$100	533		533
54	Various		Western Kentucky Constr Assoc	450		450
55	Various		AGA	84,207	34.13%	28,738
Total Forecasted Period				150,628		95,160

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

FR 10(10)(f)

Schedule F-7

Workpaper Reference No(s).

Witness: G. Waller

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

Notes:

(1) These donations represent Economic Development Contributions, all Other civic donations are Included on Schedule F-2.1, Charitable Contributions.

(2) All civic Memberships are Included on Schedule F-1, Social and Service Club Dues.

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

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

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

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

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

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

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

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

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

In reference to Case No. 2008-00230.

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

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

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

Schedule G-1
 Witness: G. Waller

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

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

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

Schedule G-2
 Witness: G. Waller

Line No.	Description	Most Recent Five Fiscal Years*										Base Period	% Change	Forecasted Period
		2004	% Change	2005	% Change	2006	% Change	2007	% Change	2008	% Change			
1	<u>Total Company</u>													
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	502,162	0.42%	504,271	-3.77%	485,246	-15.45%	410,282	-1.09%	405,826	-1.59%	399,360	0.00%	399,360
5	OverTime Hours	7,222	27.11%	9,180	56.31%	14,349	91.41%	27,466	1.40%	27,850	-2.81%	27,069	0.00%	27,069
6	Total Manhours	<u>509,385</u>	0.80%	<u>513,451</u>	-2.70%	<u>499,595</u>	-12.38%	<u>437,748</u>	-0.93%	<u>433,676</u>	-1.67%	<u>426,429</u>	0.00%	<u>426,429</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>1.438%</u>		<u>1.820%</u>		<u>2.957%</u>		<u>6.694%</u>		<u>6.863%</u>		<u>6.778%</u>		<u>6.778%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	11,624,450	6.21%	12,346,401	-7.42%	11,430,341	-22.32%	8,879,055	2.96%	9,141,546	0.40%	9,178,384	-0.38%	9,143,764
12	OverTime Dollars	215,820	32.45%	285,862	52.57%	436,139	81.67%	792,344	1.85%	806,966	10.78%	893,972	4.67%	935,730
13	Total Labor Dollars	<u>11,840,270</u>	6.69%	<u>12,632,263</u>	-6.06%	<u>11,866,480</u>	-18.50%	<u>9,671,399</u>	2.87%	<u>9,948,512</u>	1.24%	<u>10,072,356</u>	0.07%	<u>10,079,494</u>
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>1.857%</u>		<u>2.315%</u>		<u>3.816%</u>		<u>8.924%</u>		<u>8.827%</u>		<u>9.740%</u>		<u>10.234%</u>
16														
17	O&M Labor Dollars	4,529,073	20.78%	5,470,031	4.53%	5,717,565	-14.30%	4,900,035	4.30%	5,110,512	4.24%	5,327,335	-6.05%	5,004,953
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>38.251%</u>		<u>43.302%</u>		<u>48.182%</u>		<u>50.665%</u>		<u>51.370%</u>		<u>52.891%</u>		<u>49.655%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	4,705,852	-1.62%	4,629,593	15.64%	5,353,433	-20.76%	4,241,993	-5.48%	4,009,655	4.67%	4,196,943	-0.33%	4,182,973
23	Employee Benefits Expensed	1,519,145	38.89%	2,110,013	17.32%	2,475,484	-13.18%	2,149,206	-4.16%	2,059,760	7.77%	2,219,805	-6.43%	2,077,055
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>32.282%</u>		<u>45.577%</u>		<u>46.241%</u>		<u>50.665%</u>		<u>51.370%</u>		<u>52.891%</u>		<u>49.655%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	1,073,802	5.10%	1,128,585	-18.92%	915,056	-20.95%	723,329	-1.71%	710,951	7.54%	764,570	4.78%	801,128
30	Payroll Taxes Expensed	355,731	14.68%	407,956	9.47%	446,606	-17.94%	366,474	-0.34%	365,216	10.73%	404,389	-1.63%	397,800
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>33.128%</u>		<u>36.148%</u>		<u>48.806%</u>		<u>50.665%</u>		<u>51.370%</u>		<u>52.891%</u>		<u>49.655%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	236	0.00%	236	(0)	231	-22.94%	178	-2.72%	173	10.88%	192	0.00%	192
37	Year end Employee Levels	<u>238</u>	-1.26%	<u>235</u>	(0)	<u>226</u>	-17.26%	<u>187</u>	-9.63%	<u>169</u>	13.61%	192	0.00%	192

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

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

Schedule G-3
 Witness: G. Waller

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

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

- Chairman of the Board, President, and CEO
- Senior Vice President, Utility Operations
- Senior Vice President, Non-Utility Operations
- Senior Vice President and General Counsel
- Senior Vice President, Human Resources
- Senior Vice President, Chief Financial Officer

The SVP, Human Resources and SVP, Chief Financial Officer retired and were replaced during the base period, resulting in 8 individuals included across 6 titles.

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

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

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

Schedule H-1
 Witness: C. Felan

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

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

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

Schedule I
 Witness: D. Meziere, G. Waller and G. Smith
 Four Forecasted Fiscal Years

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

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

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

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

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2004	2005	2006	2007	2008	12/31/2009 (2)	3/31/2011 (2)	2011 (2)	2012 (2)	2013 (2)
1	Revenue by Customer Class:										
2	Residential	\$ 112,516,760	\$ 133,767,759	\$121,022,934	\$ 114,853,595	\$ 140,438,328	\$108,259,496	\$116,589,846	\$ 118,565,859	\$ 119,086,443	\$ 117,756,578
3	Commercial	47,821,161	61,882,765	51,696,303	51,608,060	62,077,829	46,292,645	52,141,186	53,738,780	54,719,283	54,876,051
4	Industrial	13,270,542	21,396,536	10,243,620	12,215,026	14,537,486	8,373,381	7,184,518	7,508,226	7,737,430	7,848,746
5	Public Authority & Other	13,026,596	15,756,927	13,416,262	12,221,858	14,521,821	10,659,694	12,145,471	12,495,888	12,777,880	12,847,354
6	Unbilled										
7	Total	\$ 186,635,059	\$ 232,803,987	\$196,379,120	\$ 190,898,540	\$ 231,575,464	\$173,585,217	\$188,061,021	\$ 192,308,752	\$ 194,321,037	\$ 193,328,729
8	Number of Customer by Class:										
9	Residential	161,069	156,105	153,359	153,544	153,438	152,737	152,237	151,937	151,537	151,137
10	Commercial	18,356	18,052	17,617	17,652	17,499	17,394	17,394	17,394	17,394	17,394
11	Industrial	435	239	225	223	223	217	217	217	217	217
12	Public Authority & Other	1,655	1,637	1,616	1,568	1,568	1,565	1,565	1,565	1,585	1,565
13	Total	181,515	176,033	172,816	173,007	172,729	171,913	171,413	171,113	170,713	170,313
14	Average Revenue per Class:										
15	Residential	\$ 699	\$ 857	\$ 789	\$ 748	\$ 915	\$ 709	\$ 766	\$ 780	\$ 786	\$ 779
16	Commercial	2,605	3,428	2,934	2,924	3,547	2,661	2,998	3,089	3,146	3,155
17	Industrial	30,507	89,525	45,578	54,796	65,093	38,587	33,108	34,600	35,658	36,169
18	Public Authority & Other	7,871	9,625	8,304	7,698	9,263	6,811	7,760	7,984	8,164	8,208

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTES:

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

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

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

Schedule J-3
 Witness: L. Sherwood

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	10% Senior Notes due Dec 2011	\$1,151,654	10.00%	\$115,165	
2	10% Senior Notes due Dec 2011	\$1,151,654	10.00%	115,165	
3	6.75% Debentures Unsecured due July 2028	\$150,000,000	6.75%	10,125,000	
4	7.375% Senior Notes due May 2011	\$350,000,000	7.38%	25,812,500	
5	5.125% Senior Notes due Feb 2013	\$250,000,000	5.13%	12,812,500	
6	6.35% Sr Note, due 2017	\$250,000,000	6.35%	15,875,000	
7	4.00% Sr Note, due 2009	\$123,076,923	4.00%	4,923,077	
8	8.50% Sr Note due 3/15/2019	\$346,153,846	8.50%	29,423,077	
9	4.95% Sr Note due 10/15/2014	\$500,000,000	4.95%	24,750,000	
10	5.95% Sr Note due 10/15/2034	\$200,000,000	5.95%	11,900,000	
11	6.67% MTN A1 due Dec 2025	\$10,000,000	6.67%	667,000	
12	6.27% MTN A2 due Dec 2010	\$10,000,000	6.27%	627,000	
13	Industrial Develop Revenue Bond 07/13	\$564,101	7.90%	44,564	
14	US Bancorp - 04/09	\$72,454	5.29%	3,833	
15	Total	\$2,192,170,633		\$137,193,881	
16					
17	Annualized Amortization of Debt Exp. & Debt Dsct.			8,054,000	
18	Less Unamortized Debt Discount	(\$3,237,976)			
19					
20	Total LONG-TERM DEBT	<u>\$2,188,932,656</u>		<u>145,247,881</u>	<u>6.64%</u>

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

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

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

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

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

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

Schedule J-1.1
 Witness: L. Sherwood

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

Line No.	Class of Capital	Workpaper Reference (A)	CURRENT RATES				Forecasted Period			
			Base Period		Weighted Cost (E)	Forecasted Period		Weighted Cost (I)		
			Amount (B) \$000	Percent of Total (C) %		Cost Rate (D) %	Amount (F) \$000		Percent of Total (G) %	Cost Rate (H) %
7	LONG-TERM DEBT		2,188,933	50.28%	6.64%	3.34%	2,166,610	48.58%	6.87%	3.34%
8	Total DEBT		2,188,933	50.28%		3.34%	2,166,610	48.58%		3.34%
9	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
10	COMMON EQUITY		2,164,263	49.72%	5.16%	2.57%	2,293,656	51.42%	4.94%	2.54%
11	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	Total Capital		<u>4,353,196</u>	<u>100.00%</u>		<u>5.80%</u>	<u>4,460,267</u>	<u>100.00%</u>		<u>5.88%</u>

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

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

Schedule J-1.2
 Witness: L. Sherwood

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

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

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

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

Schedule J-1
 Witness: L. Sherwood

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Proposed Capital Structure</u>						
1	LONG-TERM DEBT	J-3	\$ 2,166,610	48.6%	6.87%	3.34%
2	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
3	COMMON EQUITY		2,293,656	51.4%	11.00%	5.66%
4	Total Capital		<u>\$ 4,460,267</u>	<u>100.0%</u>		<u>9.00%</u>
<u>Capital Structure with Short-Term Debt</u>						
5	SHORT-TERM DEBT		\$ 114,263	2.5%	5.01%	0.13%
6	LONG-TERM DEBT	J-3	2,166,610	47.4%	6.87%	3.25%
7	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
8	COMMON EQUITY		<u>\$ 2,293,656</u>	<u>50.1%</u>	11.00%	<u>5.52%</u>
9	Total Capital		<u>\$ 4,574,530</u>	<u>100.0%</u>		<u>8.90%</u>

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

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

Schedule J-2
 Witness: L. Sherwood

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

NOTES:

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

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

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

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

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

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

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

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

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
1	<u>Plant Data: (\$000)</u>												
2	Plant in Service by functional class:												
3	Intangible Plant	570	570	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	901	901	901	901	907	907	907	907	907	833	833	832
5	Underground Storage	6,950	6,950	6,950	6,878	6,878	6,701	6,701	6,701	6,701	6,674	6,646	4,904
6	Transmission Plant	40,030	33,029	28,807	28,746	25,984	26,119	25,926	25,685	25,553	23,339	23,041	22,895
7	Distribution Plant	283,955	269,272	260,621	251,843	241,862	230,736	217,298	198,004	193,514	177,711	164,558	157,702
8	General Plant	34,276	32,706	15,422	15,165	14,116	16,263	15,788	15,820	16,655	18,385	35,797	38,315
9	Acquisition Adjustments												
10													
11	Gross Plant	366,683	343,428	312,829	303,661	289,875	280,854	266,748	247,245	243,458	227,070	231,003	224,776
12	Less: Accumulated depreciation	163,564	152,974	139,212	134,463	128,208	124,069	116,318	110,980	115,734	115,004	105,625	103,160
13	Net plant in Service	203,119	190,454	173,617	169,198	161,667	156,785	150,430	136,265	127,724	112,066	125,378	121,616
14													
15	Construction Work in Progress	4,977	4,977	5,215	1,897	3,573	1,983	2,134	4,727	3,117	8,464	5,289	2,572
16													
17													
18													
19													
20	Total CWIP	4,977	4,977	5,215	1,897	3,573	1,983	2,134	4,727	3,117	8,464	5,289	2,572
21													
22	Total	<u>208,096</u>	<u>195,430</u>	<u>178,832</u>	<u>171,095</u>	<u>165,240</u>	<u>158,768</u>	<u>152,564</u>	<u>140,992</u>	<u>130,841</u>	<u>120,530</u>	<u>130,667</u>	<u>124,188</u>
23													
24	% of Construction financed internally	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
25													
26													
27	<u>Capital structure: (Total Company)</u>												
28	<u>(based on year-end accounts))</u>												
29	Short-term debt (\$000)												
30	Long-term debt (\$000)												
31	Preferred stock (\$000)												
32	Common equity (\$000)			2,052,492	1,695,754	1,648,098	1,602,422	#####	857,517	573,235	583,864	392,466	377,663
33													
34	Total	<u>2,293,656</u>	<u>2,164,263</u>	<u>2,052,492</u>	<u>1,695,754</u>	<u>1,648,098</u>	<u>1,602,422</u>	<u>#####</u>	<u>857,517</u>	<u>573,235</u>	<u>583,864</u>	<u>392,466</u>	<u>377,663</u>
35													

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011
 and Most Recent Calendar Years 1996 - 2005

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

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

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

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2009
 Forecasted Test Period: Twelve Months Ended March 31, 2011
 and Most Recent Calendar Years 1996 - 2005

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

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

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	
78														
79	<u>Common Stock Related Data: (1)</u>													
80	Shares Outstanding Year End (000)	N/A	N/A	98,014	89,326	81,739	80,539	62,800	51,476	41,676	40,792	31,952	31,248	
81	Shares Outstanding - Weighted	N/A	N/A											
82	Average (Monthly) (000)	N/A	N/A	90,272	87,745	81,390	79,012	54,416	46,496	41,250	38,247	31,594	30,819	
83	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	2.00	1.92	1.82	1.72	1.58	1.54	1.45	1.47	1.14	0.58	
84	Dividends Paid Per Share (\$)	N/A	N/A	1.30	1.28	1.26	1.24	1.22	1.20	1.18	1.16	1.14	1.10	
85	Dividends Declared Per Share (\$)	N/A	N/A	1.30	1.28	1.26	1.24	1.22	1.20	1.18	1.16	1.14	1.10	
86	Dividend Payout Ratio (Declared	N/A	N/A											
87	Basis) (%)	N/A	N/A	65%	67%	69%	72%	77%	78%	81%	79%	100%	190%	
88	Market Price - High (Low)	N/A	N/A											
89	1st Quarter - High (\$)	N/A	N/A	29,460	33,010	28,360	27,430	24,990	23,630	22,100	26,250	25,000	32,250	
90	1st Quarter - Low (\$)	N/A	N/A	26,110	28,450	25,790	24,850	24,150	20,700	19,460	19,310	20,000	28,380	
91	2nd Quarter - High (\$)	N/A	N/A	28,960	33,000	27,000	29,090	26,860	24,200	24,200	25,250	20,190	32,690	
92	2nd Quarter - Low (\$)	N/A	N/A	25,090	30,630	26,100	26,190	24,320	20,950	20,260	21,500	15,560	23,060	
93	3rd Quarter - High (\$)	N/A	N/A	28,540	33,110	27,910	28,870	26,050	25,450	24,460	24,460	20,560	26,310	
94	3rd Quarter - Low (\$)	N/A	N/A	25,810	29,380	26,000	25,940	23,680	21,430	21,250	21,450	14,750	24,000	
95	4th Quarter - High (\$)	N/A	N/A	28,250	30,660	29,110	29,760	25,860	25,070	22,750	23,640	23,250	26,380	
96	4th Quarter - Low (\$)	N/A	N/A	25,490	26,470	27,960	28,230	24,610	23,200	18,370	19,790	18,500	23,880	
97	Book Amount Per Share (Year-end) (\$)	N/A	N/A	22.60	22.01	20.16	19.90	18.05	16.66	13.75	14.31	12.28	12.09	
98														
99	(1) Based on fiscal year-end of parent company													
100														
101	<u>Rate of Return Measures (1)</u>													
102	Return On Common Equity (Average)	N/A	N/A	8.8%	8.8%	8.9%	9.0%	9.1%	9.9%	9.9%	10.4%	9.3%	4.7%	
103	Return On Total Capital (Average)	0.4%	0.5%	4.3%	4.3%	3.9%	3.9%	4.8%	4.7%	4.7%	5.4%	4.8%	2.3%	
104	Return On Net Plant In Service (Average)	5.0%	5.3%	4.5%	4.5%	4.2%	4.6%	5.2%	4.8%	4.3%	5.2%	3.6%	1.9%	
105														
106	<u>Other Financial and Operating Data:</u>													
107	Mix of Sales: (MMcf)													
108	Residential	10,009	10,395	10,855	10,385	9,751	11,112	10,904	11,868	11,423	11,535	12,689	12,199	
109	Commercial	4,658	4,739	5,017	4,793	4,642	5,362	4,894	5,127	4,880	5,011	5,685	5,178	
110	Industrial	735	735	1,715	1,757	1,327	2,268	1,764	2,297	2,247	2,713	3,212	2,799	
111	Public authority & Other Sales	1,180	1,193	1,253	1,195	1,261	1,479	1,462	1,484	1,392	1,387	1,445	1,387	
112	Unbilled	0	0											
113	Total Mix of Sales	16,581	17,061	18,839	18,130	16,982	20,221	19,024	20,776	19,942	20,846	23,031	21,563	
114														
115	Mix of Fuel: (MMcf)													
116	Other	0	0	0	0	0	0	0	0	0	0	0	0	
117	Other	16,896	17,385	18,790	19,493	19,334	19,589	19,599	23,593	20,532	23,185	20,368	20,213	
118														
119	Total MIX of Fuel (2)	16,896	17,385	18,790	19,493	19,334	19,589	19,599	23,593	20,532	23,185	20,368	20,213	
120														
121	Composite Depreciation Rate	3.35%	3.42%	3.17%	3.48%	3.70%	3.74%	3.67%	3.51%	3.83%	3.21%	4.04%	3.67%	

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

Atmos Energy Corporation, Kentucky/Mid-States Division
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 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	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	\$ 5,584	
5	Account 1630- Stores Expense Undistributed	(312,601)	(347,021)	(338,193)	(341,418)	(344,949)	(334,389)	(340,153)	(367,882)	(183,824)	(232,363)	(276,032)	(280,889)	(286,894)	
6	Total Materials & Supplies	\$ (307,036)	\$ (341,458)	\$ (332,630)	\$ (335,855)	\$ (339,386)	\$ (328,825)	\$ (334,589)	\$ (362,299)	\$ (178,260)	\$ (228,800)	\$ (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	\$ 96,898	\$ 96,896	\$ 92,377	\$ 87,857	\$ 87,857	
10	Account 1630- Stores Expense Undistributed	3,413,854	3,460,634	3,509,889	3,585,987	3,631,460	3,675,501	3,746,055	3,821,895	3,075,348	3,173,697	3,258,414	3,321,371	3,381,301	
11	Total Materials & Supplies	\$ 3,501,812	\$ 3,532,343	\$ 3,581,378	\$ 3,637,898	\$ 3,703,169	\$ 3,747,210	\$ 3,817,764	\$ 3,893,597	\$ 3,172,244	\$ 3,270,493	\$ 3,348,791	\$ 3,409,228	\$ 3,489,158	\$ 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)	
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)	\$54,757,948	\$38,382,833	\$21,150,874	\$ 9,081,738	\$(3,172,376)	\$(4,788,869)	\$ 778,644	\$ 9,539,999	\$13,336,035	\$26,770,585	\$35,575,746	\$39,310,136	\$31,323,663	\$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	\$ 110,876	\$ 83,521	\$ 157,887	\$ 502,121	\$ 327,925	\$ 300,789	\$ 273,814	\$ 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)	\$ (88,991)	\$ 13,128	\$ 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	\$12,189,888	\$ 8,801,830	\$ 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	\$ 551,308	\$ 767,730	\$ 880,733	\$ 553,736	\$ 448,738	\$ 604,006	\$ 553,805	\$ 328,346	\$ 498,724	\$ 438,893	\$ 381,061	\$ 324,793	\$ 513,476

Almos Energy Corporation, Kentucky/Mid-States Division
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 Forecasted Test Period: Twelve Months Ended March 31, 2011
 Working Capital Components

Line No.	Description	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 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	(339,808)	(343,184)	(339,869)	(337,271)	(244,798)	(166,631)	(208,094)	(254,198)	(278,480)	(288,891)	(313,353)	(336,209)	(341,207)	
6	Total Materials & Supplies	\$ (334,242)	\$ (337,620)	\$ (334,105)	\$ (331,707)	\$ (239,232)	\$ (161,068)	\$ (202,530)	\$ (248,634)	\$ (272,897)	\$ (283,328)	\$ (307,789)	\$ (330,646)	\$ (335,643)	\$ (286,111)
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	\$ 84,981	\$ 97,574	\$ 98,896	\$ 94,638	\$ 90,117	\$ 87,857	\$ 83,820	\$ 75,746	\$ 71,709	
10	Account 1630- Stores Expense Undistributed	3,537,828	3,598,723	3,653,480	3,710,778	3,363,090	3,027,738	3,124,473	3,215,005	3,288,892	3,351,336	3,409,298	3,461,223	3,511,490	
11	Total Materials & Supplies	\$ 3,609,537	\$ 3,670,433	\$ 3,725,190	\$ 3,782,487	\$ 3,448,071	\$ 3,125,311	\$ 3,221,369	\$ 3,309,842	\$ 3,379,009	\$ 3,439,193	\$ 3,493,118	\$ 3,536,969	\$ 3,583,199	\$ 3,486,425
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	2,201	4,401	2,201	(0)	(0)	(0)	(0)	
16	Total Materials & Supplies	\$ -	\$ 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 Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ (8,928,987)	\$ (16,908,565)	\$ (8,311,125)	\$ 344,828	\$ 9,107,567	\$ 17,997,572	\$ 27,001,678	\$ 38,108,177	\$ 42,330,502	\$ 33,713,388	\$ 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)	\$ 137,835	\$ 110,679	\$ 83,523	\$ 58,368	\$ 355,081	\$ 327,925	\$ 300,769	\$ 273,614	\$ 246,458	\$ 219,302	\$ 192,146	\$ 164,991	\$ 137,835	\$ 200,502
36															
37	KY/Mid-States General Office (Div 091)	\$ 3,938	\$ 2,625	\$ 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)	\$ 11,810,270	\$ 13,975,678	\$ 12,617,060	\$ 11,589,274	\$ 10,164,452	\$ 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)	\$ 485,885	\$ 417,350	\$ 348,815	\$ 412,413	\$ 414,522	\$ 294,873	\$ 482,249	\$ 434,462	\$ 385,675	\$ 338,888	\$ 311,101	\$ 362,021	\$ 446,480	\$ 395,055

Almos 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
 WP B-5 B

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

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	\$ 2,839,383	\$ 286,241
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>\$ (38,756,482)</u>	<u>\$ (38,756,482)</u>	<u>\$ (38,756,482)</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>\$ (34,686,998)</u>	<u>\$ (35,665,477)</u>
8															
DIVISION 02															
9	Account 190 - Accumulated Deferred Income Taxes	\$ 48,978,700	\$ 48,978,700	\$ 48,978,700	\$ 47,889,786	\$ 47,889,786	\$ 47,889,786	\$ 47,889,786	\$ 47,889,786	\$ 47,889,786	\$ 44,863,530	\$ 44,863,530	\$ 44,863,530	\$ 44,815,333	\$ 47,113,903
10															
11	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)
12															
13	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)	(23,381,888)	(24,077,328)	(24,077,328)	(18,238,185)	(18,238,185)	(18,238,185)	(24,036,233)	(21,124,765)
14															
15	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>
16															
DIVISION 12															
17	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)
18															
19	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)
20															
21	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)
22															
23	Div 12 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>
24															
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	\$ 12,692,358	\$ 12,882,483
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)	(18,855)	(18,855)	(18,855)	(18,855)	(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)	(2,884,184)
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>\$ 8,033,802</u>	<u>\$ 8,033,902</u>	<u>\$ 8,033,902</u>	<u>\$ 7,524,026</u>	<u>\$ 7,075,157</u>
35															
36	Total	<u>\$ (42,056,864)</u>	<u>\$ (41,848,114)</u>	<u>\$ (41,425,714)</u>	<u>\$ (46,845,408)</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>\$ (43,485,897)</u>	<u>\$ (35,194,935)</u>
37															

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	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	\$ 2,929,592	\$ 2,945,846	\$ 2,945,846	\$ 2,984,508	\$ 2,984,508	\$ 2,984,508	\$ 2,718,184	\$ 2,718,184	\$ 2,718,184	\$ 2,718,184	\$ 2,718,184	\$ 2,718,184	\$ 2,718,184	\$ 2,826,304	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(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)	(38,706,955)	(37,833,403)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	(164,144)	
6																
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (34,705,125)</u>	<u>\$ (34,731,655)</u>	<u>\$ (34,731,655)</u>	<u>\$ (34,798,565)</u>	<u>\$ (34,798,565)</u>	<u>\$ (34,798,565)</u>	<u>\$ (35,173,264)</u>	<u>\$ (35,173,264)</u>	<u>\$ (35,173,264)</u>	<u>\$ (35,663,099)</u>	<u>\$ (35,663,099)</u>	<u>\$ (35,663,099)</u>	<u>\$ (36,152,935)</u>	<u>\$ (35,171,243)</u>	
8																
9	DIVISION 02															
10	Account 180 - Accumulated Deferred Income Taxes	\$ 45,158,657	\$ 45,270,847	\$ 45,270,847	\$ 45,504,465	\$ 45,504,465	\$ 45,504,465	\$ 45,247,248	\$ 45,247,248	\$ 45,247,248	\$ 44,999,091	\$ 44,999,091	\$ 44,999,091	\$ 45,307,744	\$ 45,250,809	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(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	(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)	(21,066,470)	(23,428,421)	
15																
16	Div 02 Accumulated Deferred Income Taxes	<u>\$ (615,383)</u>	<u>\$ (349,207)</u>	<u>\$ (349,207)</u>	<u>\$ (3,415,216)</u>	<u>\$ (3,415,216)</u>	<u>\$ (3,415,216)</u>	<u>\$ (4,219,208)</u>	<u>\$ (4,219,208)</u>	<u>\$ (4,219,208)</u>	<u>\$ (2,639,326)</u>	<u>\$ (2,639,326)</u>	<u>\$ (2,639,326)</u>	<u>\$ (1,478,780)</u>	<u>\$ (2,585,526)</u>	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	\$ (607,928)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(13,205,228)	(12,915,793)	(12,915,793)	(12,336,928)	(12,336,928)	(12,336,928)	(11,468,625)	(11,468,625)	(11,468,625)	(11,041,872)	(11,041,872)	(11,041,872)	(10,615,119)	(11,881,092)	
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)	
24																
25	Div 012 Accumulated Deferred Income Taxes	<u>\$ (14,053,920)</u>	<u>\$ (13,784,486)</u>	<u>\$ (13,784,486)</u>	<u>\$ (13,185,619)</u>	<u>\$ (13,185,619)</u>	<u>\$ (13,185,619)</u>	<u>\$ (12,317,318)</u>	<u>\$ (12,317,318)</u>	<u>\$ (12,317,318)</u>	<u>\$ (11,890,565)</u>	<u>\$ (11,890,565)</u>	<u>\$ (11,890,565)</u>	<u>\$ (11,463,812)</u>	<u>\$ (12,709,786)</u>	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 12,994,664	\$ 13,100,086	\$ 13,100,086	\$ 13,195,009	\$ 13,195,009	\$ 13,195,009	\$ 13,190,581	\$ 13,190,581	\$ 13,190,581	\$ 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)	(10,752)	(10,752)	(10,752)	(10,752)	(10,752)	(10,752)	(10,752)	(14,954)	
31																
32	Account 282 - Accumulated Deferred Income Taxes	(2,818,783)	(2,819,353)	(2,819,353)	(2,820,494)	(2,820,494)	(2,820,494)	(2,822,206)	(2,822,206)	(2,822,206)	(2,732,691)	(2,732,691)	(2,732,691)	(2,843,176)	(2,786,680)	
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)	
35																
36	Div 91 Accumulated Deferred Income Taxes	<u>\$ 7,824,622</u>	<u>\$ 7,929,474</u>	<u>\$ 7,929,474</u>	<u>\$ 8,023,256</u>	<u>\$ 8,023,256</u>	<u>\$ 8,023,256</u>	<u>\$ 8,026,219</u>	<u>\$ 8,026,219</u>	<u>\$ 8,026,219</u>	<u>\$ 7,662,893</u>	<u>\$ 7,662,893</u>	<u>\$ 7,662,893</u>	<u>\$ 8,081,408</u>	<u>\$ 7,914,006</u>	
37	Total	<u>\$ (41,549,805)</u>	<u>\$ (40,915,875)</u>	<u>\$ (40,915,875)</u>	<u>\$ (43,376,143)</u>	<u>\$ (43,376,143)</u>	<u>\$ (43,376,143)</u>	<u>\$ (43,683,571)</u>	<u>\$ (43,683,571)</u>	<u>\$ (43,683,571)</u>	<u>\$ (42,530,100)</u>	<u>\$ (42,530,100)</u>	<u>\$ (42,530,100)</u>	<u>\$ (41,032,119)</u>	<u>\$ (42,552,547)</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

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

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

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
1	DIVISION 09 Account 252 - Customer Advances For Construction	(2,655,846)	(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)	(2,893,678)	(2,687,296)	(2,697,824)	(2,697,824)
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

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

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

Line No.	Sub Acct	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														
2	Account 252 - Customer Advances For Construction	(2,724,981)	(2,724,759)	(2,722,991)	(2,714,876)	(2,708,515)	(2,704,381)	(2,704,275)	(2,706,715)	(2,711,895)	(2,717,844)	(2,720,886)	(2,720,242)	(2,718,750)	(1,876,531)
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	DIVISION 12														
6	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	DIVISION 91														
8	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
9															
10															

Atmos Energy
Kentucky - Div 009
Uncollectible Writeoffs
September 2008 to August 2009

	<u>Net Writeoffs</u>	<u>% of Total</u>
Residential	\$ 1,451,330.54	82%
Commercial	190,089.29	11%
Industrial	133,318.91	8%
Public Authority	(328.54)	0%
Total	<u>\$ 1,774,410.20</u>	

REQUEST:

[Rate Design] - Refer to exhibit PHR-2. Provide all workpapers, spreadsheets, calculations, etc. that show how the Company assigned proposed revenue increases to each of the rate schedules within the customer rate classes identified in the cost of service study.

RESPONSE:

Please see Attachment 2 entitled "CCOS Billing Det – KY (final)" provided in response to AG DR Set No. 1, Question No. 1-92.

Respondent: Paul Raab

REQUEST:

[Rate Design] - In regard to Design Day, provide the most recent design day demands by customer rate classes and/or customer rate schedules utilized by the Company for Purchased Gas cost filings before the Kentucky PSC.

RESPONSE:

The Company's methodology for determining Design Day requirements does not compute the information by customer class or rate schedule. The method used correlates daily HDDs to pipeline supplier receipts; therefore, there is no way to distinguish the components of demand to residential or commercial classes.

In recognition of this method, the Company employed a computation based upon volumes forecast for the test year by class to estimate the relative peak demands of each class for purposes of its Class Cost of Service (CCS) Study.

The estimate used for the CCS is attached as page 1 of Attachment 1, and a summary of the Design Day requirements used by the Company in its GCA filing is page 2 of Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Peak Day and Design Day Calculation, 2 Pages.

Respondent: Gary Smith

Atmos Energy Corporation, Kentucky
Case No. 2009-00354
AG 1st Data Request Dated January 4, 2010
DR Item 94
Witness: Gary Smith

Line No.	Test Year	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Total
1	Residential													
2	Customers	155,052	152,031	151,409	149,931	148,981	148,744	149,158	151,439	153,774	153,463	155,402	157,455	1,826,839
3	Mcf	936,798	474,570	233,977	170,401	169,322	183,272	376,390	863,752	1,432,287	1,897,253	1,913,796	1,357,393	10,009,211
4														
5	Commercial & Public Authority													
6	Customers	19,282	18,851	18,585	18,687	18,446	18,577	18,565	19,108	19,254	19,285	19,361	19,473	227,474
7	Mcf	530,635	306,087	188,129	160,581	158,503	166,676	260,777	505,587	780,714	1,011,198	1,012,214	736,221	5,817,322
8														
9	Firm Industrial													
10	Customers	205	201	194	206	208	206	207	211	212	212	212	208	2,482
11	Mcf	34,049	16,013	10,746	10,451	16,973	11,220	36,375	43,861	107,684	82,498	91,449	58,347	519,667
12														
13	Interruptible & Transportation													
14	Customers	204	206	210	212	213	214	211	210	213	210	208	208	2,519
15	Mcf	1,960,140	1,716,286	1,719,407	1,730,086	1,716,526	1,731,697	1,821,774	1,942,300	1,965,383	2,187,087	2,337,108	1,973,037	22,800,829
16														
17														
18														
19						Commercial								
20						& Public								
21						Residential	Firm	Interruptible &						
22						Authority	Industrial	Transportation	Total					
23	Base Load per Customer (Jul & Aug)				1.14	8.59	66.24	8,110						
24	Total Base Load per year				2,076,261	1,954,685	164,409	20,428,271						
25	Average Daily Base Load per Customer				0.03737	0.28251	2.17776	266.61945						
26	Heating Load Per Year				7,932,950	3,862,637	355,259	2,372,558						
27	Annual HDDs				4,280	4,280	4,280	4,280						
28	Heating Load per Customer per HDD				0.01218	0.04761	0.40131	2.64074						
29	Peak Design Day HDD				60	60	60	60						
30	Peak Day per Average Customer				0.76787	3.13905	26.25638	425.06404						
31	Total Class Peak Day, Mcf				116,898	59,504	5,431	89,228	271,061					

Atmos Energy Corporation, Kentucky
Case No. 2009-00354
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Kentucky Design Day Volumes		
All Numbers in Mmbtu		
Load Studies Performed for 2009 - 2010 Plan Year		
Pipeline	Load Study	09-10 Design Day
Tennessee Gas	Tn Gas G-2, KY	29591
Tennessee Gas	Tn Gas GS-2, KY	5819
Texas Gas	Tex Gas Zone 2, KY	44646
Texas Gas	Tex Gas Zone 3 North, KY	105186
Texas Gas	Tex Gas Zone 3 South, KY	60725
Aggregate Zone 3	Total Tex Gas Zone 3	165911
Texas Gas	Tex Gas Zone 4, KY	18112
Kentucky Total		264079