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PROFESSIONAL SERVICE CORPORATION  
124 WEST TODD STREET  
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January 25, 2010

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

RECEIVED

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PUBLIC SERVICE  
COMMISSION

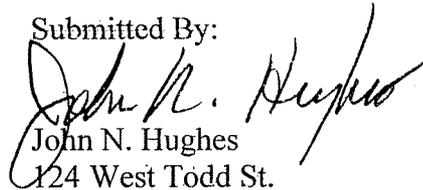
Re: Atmos Energy Corporation  
Case No. 2009-00354

Dear Mr. Derouen:

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

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

Submitted By:



John N. Hughes

124 West Todd St.

Frankfort, KY 40601

Attorneys for Atmos Energy Corporation

Attachments

REQUEST:

Refer to Volume I of the application, page 3, paragraph 8, which indicates that Atmos is "experiencing a significant decline in residential customer volumes related to energy conservation."

- a. Provide the evidence relied upon by Atmos in making this statement and state whether Atmos believes the trend of declining usage may be reversed by gas commodity prices that currently are, and are expected to remain, lower than they have been for much of the past eight to nine years.
- b. Explain whether Atmos is seeing any signs of increasing residential interest in or acquisition of gas-consuming appliances.

RESPONSE:

- a) Predominately, the Company bases the statement on the long-standing decline in weather-normalized residential consumption (reference Chart GLS-2 on page 6 of the Direct Testimony of Gary L. Smith). Additionally, however, the Company has seen industry analyses of the declining usage trends over the past several years. Generally, the decline is attributed to improved appliance energy efficiency and better construction. The most recent report by the American Gas Association regarding factors affecting residential gas usage patterns was published in June 2003, called "Patterns in Residential Natural Gas Consumption, 1997-2001". The Executive Summary of that analysis is provided as Attachment 1.

With respect to whether the Company believes lower natural gas prices may reverse the trend of declining usage, we do not believe lower prices will alter these trends. An analysis of price elasticity conducted by the American Gas Association in 2007 stated a "rule of thumb suggests that twelve months after a 10 percent increase in natural gas prices at the national level, there will be nearly a 3 percent decline in natural gas use per customer. This 3 percent decline is comprised of about a 1 percent drop in gas use with the current capital stock, about a 1 percent drop in use per customer because households respond to the higher gas prices by buying more efficient appliances, and a 1 percent drop in gas usage per customer due to the natural turnover to more efficient gas appliances each year. This rule of thumb will vary by LDC because they are heterogeneous in terms of weather, housing stocks, and standards of living." The full report of "An Economic Analysis of Consumer Response to Natural Gas Prices" was provided in Case No. 2006-00464 in the Company's response to

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Question No. 2-01  
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Staff DR Set No. 3, Question No. 3-17. Therefore, the reaction to price only slightly alters the long-standing trend of higher efficiency appliances and housing. Also, these short-term reactions are likely consumers lowering their thermostats to a cooler setting. Lower prices would not likely entice customers to raise the thermostat to dramatically higher settings.

- b) The Company does not have any reliable insight into whether consumer demand for natural gas appliances has increased or not.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Executive Summary of AGA Report "Patterns in Residential Natural Gas Consumption, 1997-2001", 4 Pages.

Respondent: Gary Smith



# Energy Analysis

POLICY ANALYSIS GROUP  
400 N. Capitol St., NW  
Washington, DC 20001  
www.aga.org

EA 2003-01

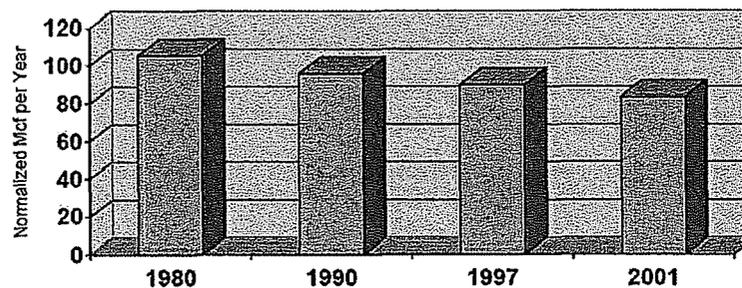
June 16, 2003

## PATTERNS IN RESIDENTIAL NATURAL GAS CONSUMPTION, 1997-2001

### I. Introduction

This analysis concludes that natural gas use per residential customer dropped by 6.4 percent from 1997 through 2001. This reduction per customer is in addition to a 16 percent reduction observed from 1980 through 1997. Nationally, natural gas use per residential customer was 106 thousand cubic feet (Mcf) per year in 1980, 89 Mcf per year in 1997, and 83 Mcf per year in 2001 (Chart 1). A previous AGA analysis<sup>1</sup> quantified the primary factors contributing to this decline on both a national and a regional basis and those same factors are again analyzed herein for the more recent period. It should be noted that all data in these analyses have been adjusted to reflect normal weather.

Chart 1  
Use Per Residential Customer

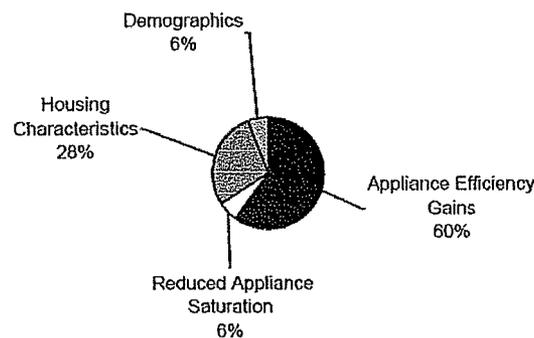


<sup>1</sup> *Patterns in Residential Natural Gas Consumption Since 1980*, American Gas Association, February 2000

## II. Executive Summary

Similar to the findings of the previous analysis, the primary cause of the declining use trend was increasing efficiency of gas appliances, predominately space heaters. Other factors include a reduction in the number of gas appliances in homes served with gas and tighter, more energy efficient homes. Chart 2 shows the estimated proportional impact of the various factors contributing to this decline on a national basis.

Chart 2  
**Factors Contributing to Declining U.S. Natural Gas Use per Residential Customer 1997-2001**

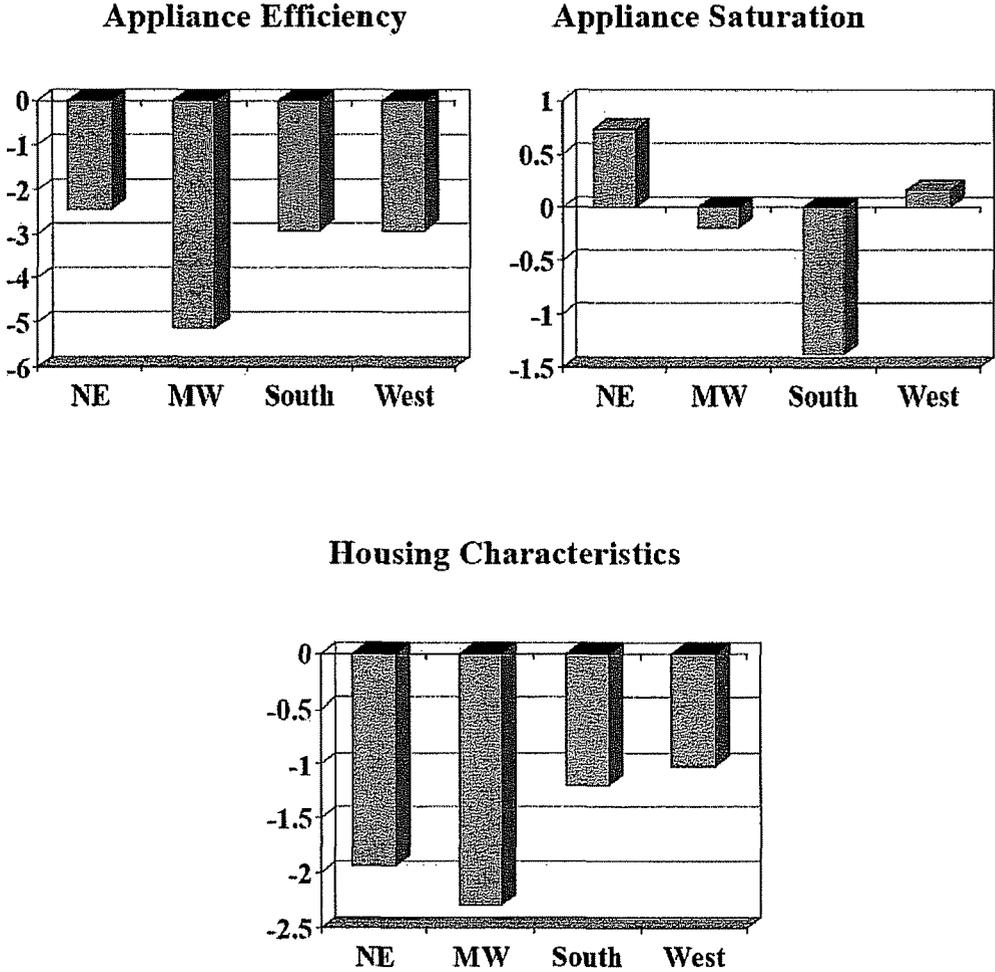


- **Regional variation was observed.** There was a decline in the use per customer in all regions of the country: The Northeast lost 1.74 Mcf/year comparing 1997 to 2001, the South and the West lost 2.17 Mcf/year, and the Midwest 4.31 Mcf/year (Table 1). Graphical representation of some of the factors contributing to these trends can be seen in Chart 3.
- **Space heating efficiency gains** contributed almost half of the residential load loss. In 1997, the average furnace efficiency was estimated to be around 74 percent AFUE, since some furnaces sold before federal regulations set the minimum gas space heating efficiency at 78 percent were still operating. During the study period, some of these less efficient furnaces have been replaced, and by 2001 the current weighted average gas space heating appliance efficiency for all units in place is estimated at roughly 77 percent.
- **Water heating efficiency gains** contributed about 13 percent of the average residential load loss. Federal water heater standards took effect in 1990, setting the minimum gas water heater energy factor (EF) at 0.54, compared to the then-typical 0.5 EF. In addition, consumers are purchasing units with EF ratings higher than 0.54. The 1997 weighted average gas water heating EF is estimated to be slightly less than 0.53, compared to 0.55 in 2001.

### Chart 3

## Regional Impact of Major Factors

(Change in Mcf/year per residential customer, 1997 - 2001)



Note: Contributing factors are calculated independently and may not total to actual change

- **Space heating market share loss** accounted for about two percent of the overall decrease in gas use per residential customer. The proportion of homes with gas service increased since 1997, but the percentage of those gas homes with gas space heat declined slightly. Thus the relative heating base of gas utilities declined.
  - The market share loss in the Midwest and South was two to nine times as great as the national average. In the Northeast and West, however, there was an increase in space heating gas market share (see Chart 2).
- **Baseload appliance market share loss** accounted for about four percent of the residential load loss experienced from 1997-2001. Overall, the number of gas appliances per customer has declined. The market share loss for water heaters, cooking appliances, clothes dryers was relatively small, while gas light market share losses were somewhat higher.
- **Improved home energy efficiency** was responsible for about 29 percent of the decline. Newer homes with improved thermal envelope characteristics, as well as older homes adding insulation and storm windows/doors, reduced the typical amount of gas needed for space heating.
- **Demographic changes** contributed about six percent of the decline in typical residential gas use. Population shifts of gas customers to warmer climates since 1997 accounted for this decline when viewed from a national perspective. Previously quantified factors such as average number of people per residence and number of households setting back their thermostats at night did not change over the study period.



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Staff DR Set No. 2  
Question No. 2-02  
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REQUEST:

Refer to page 8 of the Direct Testimony of Gary L. Smith ("Smith Testimony") which identifies April 1, 2010 to March 31, 2011 as Atmos's proposed forecasted test period. Based on the December 1, 2009 proposed effective date in Atmos's October 29, 2009 application, the 12 months immediately following a six-month suspension period from December 1, 2009 through May 31, 2010 would have been June 1, 2010 to May 31, 2011. Explain why the proposed forecasted test period covers a period two months earlier than what the proposed effective date would have dictated.

RESPONSE:

The Company chose to adopt a test year ending on a calendar quarter, as it did in Case No. 2006-00464. The Company could not shift the test year forward an additional quarter since it could not supply the required minimum of six months actual financial results in a fresher base period. Please see FR10(11)(a-c), which seeks a waiver of the calendar year data.

Respondent: Gary Smith

REQUEST:

Refer to page 12 of the Smith Testimony.

- a. Starting at line 7, Mr. Smith refers to a trend line showing customer usage for the past nine years. Provide this trend line including the past ten calendar years. Include both the number of customers and volumes for each customer class.
- b. Starting at line 21, Mr. Smith states that “[f]or the past few years, we estimate late payment fees at a ratio equal to 0.87% of the total projected residential, commercial and public authority class revenues.” State the years included in “the past few years” and provide the calculation for the .87 percent.

RESPONSE:

- a) The information requested is included in Attachment 1.
- b) The statement refers to the FY 2007 to the 12-months ending July 2009. The data utilized for the estimate is included in Attachment 2. Please note that the annual computations in the attachment, in column (n), lines 28-30, shows the resulting ratio of 0.87% for both FY 2007 and FY 2008, while the 12 months ending July 2009 equals only 0.72%. But, the Company waived the late payment fees during the month of February 2009 due to potential customer challenges related to the severe ice storm experienced in our service areas. Assuming the waived charges equal approximately \$300,000, then the 12-month period ending July 2009 would also produce a ratio of 0.87%

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Customer Usage Trend Line, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Late Payment Fee Ratio, 1 Page.

Respondent: Gary Smith

Atmos Energy Corporation, Kentucky  
 Case No. 2009-00354  
 KPSC 2nd Data Request Dated January 4, 2010  
 DR Item 3(a)  
 Witness: Gary Smith

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Period	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr
5	<b>Residential Declining Usage</b>									
6	FY 1999	86.0%	246,522	11,795,849	8,837,591	10,278,503	13,236,761	154,073	85.9	
7	FY 2000	86.1%	224,592	11,582,917	8,887,819	10,320,094	13,015,192	156,206	83.3	-2.6
8	FY 2001	106.0%	208,789	12,881,654	10,376,192	9,792,746	12,298,208	153,151	80.3	-3.0
9	FY 2002	89.0%	204,216	10,765,706	8,315,114	9,345,769	11,796,361	152,994	77.1	-3.2
10	FY 2003	105.7%	212,013	12,641,296	10,097,146	9,556,786	12,100,936	155,066	78.0	0.9
11	FY 2004	93.5%	201,231	11,083,812	8,669,046	9,271,244	11,686,010	154,469	75.7	-2.4
12	FY 2005	90.4%	188,509	10,486,314	8,224,206	9,100,207	11,362,315	154,623	73.5	-2.2
13	FY 2006	90.8%	183,668	9,571,756	7,367,739	8,116,840	10,320,857	153,511	67.2	-6.3
14	FY 2007	93.1%	185,934	10,255,586	8,024,378	8,618,404	10,849,611	153,662	70.6	3.4
15	FY 2008	94.0%	179,787	10,384,574	8,227,134	8,750,530	10,907,971	153,440	71.1	0.5
16	FY 2009	96.9%	196,131	10,313,777	7,960,205	8,217,295	10,570,867	152,938	69.1	-2.0
17								Slope =	(1.7)	
19	<b>Commercial Declining Usage</b>									
20	FY 1999	86.0%	158,828	5,109,407	3,203,471	3,725,776	5,631,712	17,574	320.5	
21	FY 2000	86.1%	160,765	5,031,902	3,102,722	3,602,727	5,531,907	17,617	314.0	-6.4
22	FY 2001	106.0%	150,305	5,691,711	3,888,051	3,669,429	5,473,089	17,514	312.5	-1.5
23	FY 2002	89.0%	141,294	4,598,619	2,903,091	3,262,928	4,958,456	17,515	283.1	-29.4
24	FY 2003	105.7%	134,630	5,414,075	3,798,515	3,595,233	5,210,793	17,490	297.9	14.8
25	FY 2004	93.5%	146,487	4,915,585	3,157,741	3,377,094	5,134,938	17,370	295.6	-2.3
26	FY 2005	90.4%	150,825	4,719,028	2,909,128	3,218,994	5,028,894	17,371	289.5	-6.1
27	FY 2006	90.8%	149,146	4,608,717	2,818,959	3,105,572	4,895,329	17,627	277.7	-11.8
28	FY 2007	93.1%	160,000	4,836,441	2,916,438	3,132,334	5,052,338	17,686	285.7	7.9
29	FY 2008	94.0%	142,940	4,793,061	3,077,775	3,273,578	4,988,863	17,526	284.7	-1.0
30	FY 2009	96.9%	144,711	4,723,389	2,986,857	3,083,323	4,819,855	17,397	277.1	-7.6
31								Slope =	(3.9)	
33	<b>Public Authority Declining Usage</b>									
34	FY 1999	86.0%	32,247	1,369,251	982,287	1,142,442	1,529,406	1,557	982.3	
35	FY 2000	86.1%	32,010	1,299,373	915,253	1,062,746	1,446,866	1,638	883.3	-99.0
36	FY 2001	106.0%	30,819	1,523,720	1,153,892	1,089,009	1,458,837	1,647	885.8	2.4
37	FY 2002	89.0%	32,510	1,312,260	922,140	1,036,439	1,426,559	1,654	862.5	-23.3
38	FY 2003	105.7%	38,527	1,553,855	1,091,531	1,033,116	1,495,440	1,663	899.2	36.8
39	FY 2004	93.5%	37,278	1,462,252	1,014,916	1,085,417	1,532,753	1,627	942.1	42.8
40	FY 2005	90.4%	34,703	1,368,696	952,263	1,053,694	1,470,126	1,627	903.4	-38.7
41	FY 2006	90.8%	34,345	1,260,163	848,021	934,242	1,346,383	1,621	830.5	-72.9
42	FY 2007	93.1%	29,286	1,230,593	879,157	944,238	1,295,675	1,595	812.5	-18.0
43	FY 2008	94.0%	26,860	1,194,841	872,515	928,023	1,250,348	1,571	795.9	-16.7
44	FY 2009	96.9%	28,973	1,197,092	849,416	876,850	1,224,526	1,567	781.4	-14.5
								Slope =	(14.8)	

Atmos Energy Corporation, Kentucky  
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 DR Item 3(b)  
 Witness: Gary Smith

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	R/C/PA Revenue (Mo)														
2		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	12 ME Aug	
3	FY 2002														
4	FY 2003	4,799,226	10,522,519	19,215,021	24,251,033	28,400,408	21,230,086	14,002,625	5,612,240	6,954,461	4,463,086	5,065,319	4,834,648	148,170,298	
5	FY 2004	7,476,014	10,458,021	21,670,829	31,431,637	33,878,896	22,923,804	15,757,898	7,303,236	5,235,954	4,835,727	5,162,243	5,209,788	170,968,907	
6	FY 2005	6,920,449	9,651,805	22,061,813	32,693,185	29,459,881	26,247,345	21,498,937	11,481,917	6,037,730	5,690,249	5,209,096	5,782,683	182,162,195	
7	FY 2006	7,630,347	14,345,620	34,285,551	39,367,584	36,036,186	33,576,771	19,723,938	8,010,919	6,165,044	5,210,378	5,194,810	5,087,943	215,329,832	
8	FY 2007	8,226,157	15,735,636	23,509,263	26,961,004	35,386,260	26,476,544	13,908,314	9,173,325	6,121,955	5,321,547	5,569,370	5,612,489	181,477,317	
9	FY 2008	6,153,613	13,084,299	23,882,004	35,236,337	33,833,651	27,914,547	17,692,061	12,243,244	7,600,656	7,397,676	7,400,279	7,556,703	198,050,856	
10	FY 2009	7,509,930	15,280,431	34,073,557	42,119,665	35,258,452	28,576,821	12,971,929	6,764,043	4,391,571	4,648,237	4,012,150		206,551,619	12 ME Jul
11															
12	Late payment Fees (Mo)														
13		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total	
14	FY 2003	30,292	61,813	97,891	199,946	231,948	221,679	176,732	120,699	54,159	68,478	40,924	49,646	1,354,208	
15	FY 2004	51,500	68,509	153,014	218,431	317,229	332,627	185,777	130,308	58,040	47,382	49,511	48,637	1,660,965	
16	FY 2005	49,336	62,463	93,919	223,770	245,489	166,418	184,650	89,022	79,667	52,356	49,941	49,424	1,346,455	
17	FY 2006	46,391	81,749	168,887	320,723	376,074	345,468	280,926	137,037	68,879	56,056	46,999	47,641	1,976,829	
18	FY 2007	39,686	87,604	143,292	224,900	255,883	302,453	185,455	132,372	58,543	57,016	43,869	49,456	1,580,528	
19	FY 2008	49,727	67,202	146,084	235,076	305,146	280,027	231,863	143,186	78,774	69,023	58,888	58,208	1,723,205	
20	FY 2009	64,161	64,969	187,561	294,923	-2,059	374,939	239,121	92,760	49,981	38,478	31,277		1,494,318	12 ME Jul 1,552,474
21															
22	LPF % of Prior Month Revenue														
23		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY / 12 ME Aug	
24	FY 2003	0.83%	1.29%	0.93%	1.04%	0.96%	0.78%	0.83%	0.86%	0.97%	0.98%	0.92%	0.96%	0.91%	
25	FY 2004	1.07%	0.92%	1.46%	1.01%	1.01%	0.98%	0.81%	0.83%	0.79%	0.90%	1.02%	0.94%	0.97%	
26	FY 2005	0.95%	0.90%	0.97%	1.01%	0.75%	0.56%	0.70%	0.41%	0.69%	0.87%	0.88%	0.95%	0.74%	
27	FY 2006	0.80%	1.07%	1.18%	0.94%	0.96%	0.96%	0.84%	0.69%	0.86%	0.91%	0.90%	0.92%	0.92%	
28	FY 2007	0.78%	1.06%	0.91%	0.96%	0.95%	0.85%	0.70%	0.95%	0.64%	0.93%	0.82%	0.89%	0.87%	
29	FY 2008	0.89%	1.09%	1.12%	0.98%	0.87%	0.83%	0.83%	0.81%	0.64%	0.91%	0.80%	0.79%	0.87%	
30	FY 2009	0.85%	0.87%	1.23%	0.87%	0.00%	1.06%	0.84%	0.72%	0.74%	0.88%	0.67%		0.72%	

REQUEST:

Refer to page 18 of the Smith Testimony. Starting at line 7, regarding the pipe replacement program ("PRP") recovery rate adjustment, Mr. Smith states that "[f]or G-1 services, the adjustment would be reflected completely in the monthly customer charge. For G-2, T-3 and T-4 services, the adjustment would be reflected in both the monthly customer charge and the volumetric distribution charge."

- a. Explain in detail why Atmos is proposing to include the adjustment in its base rates (in the customer charge or the customer charge and the distribution charge) rather than as a separate rider on the customer's bill.
- b. State whether Atmos is aware that accelerated main replacement programs which this Commission has approved have required that the cost of the program be shown on customers' bills as a separate rider.
- c. Identify each jurisdiction in which Atmos operates where the utility regulatory agency has approved a main replacement program with cost recovery permitted through base rates rather than treated as a separate rider.

RESPONSE:

- a) The proposed PRP is, in fact, a separate rider; but, the Company did not propose to show the charge as a line item on the customer's bill. The Company chose to incorporate the PRP adjustment into the customer charge or the customer charge and the distribution charge to be consistent with other riders that the Commission has approved for the Company, such as the Weather Normalization Adjustment and Research & Development Rider.
- b) The Company was not aware the Commission had required other PRP programs to be shown as separate riders on the customer's bill. If it is the Commission's preference, the Company does not object to showing the charges associated with this rider on the customer's bill.
- c) Atmos Energy's Georgia Division has a pipe replacement program, whereby the charges computed annually under the program are added to the monthly customer charge. The charge is not shown as a separate line item on the customer's bill. Please see Attachment 1 for a copy of the Georgia PRP tariff, Sheet No. 33.3.

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Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
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Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Georgia PRP Tariff, Sheet No. 33.3, 1  
Page.

Respondent: Gary Smith

ATMOS ENERGY CORPORATION

14TH REVISED SHEET NO. 33.3  
CANCELLING 13TH REVISED SHEET NO. 33.3

PIPE REPLACEMENT SURCHARGE

I. Provision for Adjustment

The monthly customer charge of all Rate Schedules approved by the Georgia Public Service Commission shall be increased by an amount hereinafter described, which amount is called the "Pipe Replacement Surcharge".

II. Computation and Application of Pipe Replacement Surcharge

Pursuant to Commission Order in Docket 12509-U an increment of \$3.04 per residential customer, \$9.11 per commercial customer and \$75.91 per industrial customer per month will be applied to currently approved customer charges within all Rate Schedules effective October 1, 2009.

Any changes to the rate set forth herein must first be filed with the Commission and approved by the Commission prior to an effective date.

III. Exemptions

Senior Citizens/low income customers (over 65 and annual income of less than \$14,355) are exempt from the pipe replacement surcharge.

IV. Filings with the Commission

Atmos Energy shall file quarterly reports with the Commission and shall also make an annual filing no later than February 15th of each year for the previous fiscal year which ends on September 30th in compliance with the Commission's Order in this Docket.

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-05  
Page 1 of 1

REQUEST:

Refer to page 19 of the Smith Testimony. Mr. Smith states that “[w]ith the gas supply volatility experienced in the past decade, averaging or projecting the appropriate level of uncollectibles to be included in the Company’s base rates is certain to produce a result that is either too high or too low.” For each of the last five calendar years, provide the amount Atmos has over- or under-recovered due to uncollectible expense being included in its base rates. Include all supporting calculations.

RESPONSE:

The Company’s filing in Case No. 2006-00464 included an uncollectible expense level of \$1,007,867. No set expense was established in the case; however, since the matter was resolved through a “black-box” settlement approved by the Commission, it is not certain that the requested amount of \$1,007,867 was included in the Company’s revenue requirement.

Please see Attachment 1 for the requested data.

ATTACHMENT:

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

Respondent: Gary Smith

**Atmos Energy Corporation, Kentucky**  
**Case No. 2009-00354**  
**Staff 2nd Data Request Dated January 4, 2010**  
**DR Item 5**  
**Witness: Gary Smith**

**Uncollectible Accounts Expense**  
**CY2005, CY2006, CY2007, CY2008, CY 2009**

**Kentucky (Division 09)**

<b>Line No.</b>	<b>Twelve Months Ending</b>	<b>Accounts Written-Off</b>	<b>Collection of Accounts Written- Off</b>	<b>Net Write-offs</b>	<b>Variance from \$1,007,867<sup>1</sup></b>
1	December 31, 2005	1,780,555	(837,015)	943,540	(64,327)
2	December 31, 2006	3,269,658	(1,740,733)	1,528,925	521,058
3	December 31, 2007	1,890,968	(1,143,987)	746,981	(260,886)
4	December 31, 2008	2,145,372	(916,156)	1,229,216	221,349
5	December 31, 2009	2,822,074	(1,069,201)	1,752,873	745,006

Note 1 - Negative indicates a lower cost than the stated amount of \$1,007,867. Positive indicates actual expense higher than the amount of \$1,007,867.



REQUEST:

Refer to pages 22 - 23 of the Smith Testimony. Mr. Smith states that Atmos is proposing to recover most of the requested increase in the customer charge but that this proposal does not lessen Atmos's financial exposure to conservation and energy efficiency improvement. Explain why Atmos believes that its proposal does not lessen this type of financial exposure.

RESPONSE:

In this case, the Company is proposing to modestly increase its volumetric distribution charges, thus slightly increasing its margin exposure to volume reductions associated with conservation and energy efficiency improvements. Under traditional two-part rate design, the Company would need to lower its volumetric distribution rates to lessen its exposure to reduced customer volumes.

Respondent: Gary Smith

REQUEST:

Refer to page 23 of the Smith Testimony. Provide the following information for the months covered by Atmos's Weather Normalization Adjustment tariff ("WNA") for the three most recent winter heating seasons:

- a. On a monthly basis, for Rate G-1 Sales Service customers, the number of customers billed under the provisions of Atmos's WNA.
- b. Monthly Mcf sales, shown separately for residential and nonresidential customers, and in total for both customer groups. In comparative form, show (1) actual metered sales volumes and (2) adjusted sales volumes as billed under the provisions of Atmos's WNA.
- c. On a monthly basis, for Rate G-I residential and non-residential customers, average usage per customer based on (1) metered sales volumes and (2) adjusted sales volumes as billed under the provisions of Atmos's WNA. Provide this information for the period covered by the WNA and provide average usage per customer in comparative form using the same format, based on metered sales for the same calendar month in each of the past three heating seasons.
- d. Monthly base rate revenues, shown separately for Rate G-I residential, commercial, and public authority customers, and in total for these customer groups. In comparative form, show base rate revenues, calculated based on metered sales volumes and actual revenues as billed to customers under the provisions of Atmos's WNA.
- e. Monthly heating degree days, reported as follows: (1) normal calendar heating degree days; (2) actual calendar heating degree days; (3) normal billed heating degree days; and (4) actual billed heating degree days. Explain the differences between calendar and billed heating degree days including, but not limited to, a narrative description of Atmos's meter reading cycles, billing cycles, etc.

RESPONSE:

Please see Attachment 1 for the requested data. Page 1 summarizes the winter season of 2008-2009, Page 2 is 2007-2008 and Page 3 is 2006-2007.

- a) Please see Attachment 1 for the number of customers billed under the provisions of Atmos' WNA for each customer class.

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- b) Please see Attachment 1 for monthly Mcf sales, shown separately for each customer class. Please note that “adjusted sales volumes as billed under the provisions of Atmos’ WNA” are estimated. Atmos’ WNA does not “adjust” volumes, but instead the mechanism computes a rate adjustment.
- c) Please see Attachment 1 for average usage per customer, shown separately for each customer class. As noted in the response to subpart (b), “adjusted sales volumes as billed under the provisions of Atmos’ WNA” are estimated.
- d) Please see Attachment 1 for monthly base rate revenues calculated based on metered sales volumes and actual revenues as billed to customers under the provisions of Atmos’ WNA for each customer class.
- e) Please see Attachment 1 for monthly heating degree days, reported as follows: (1) normal calendar heating degree days; (2) actual calendar heating degree days; (3) normal billed heating degree days; and (4) actual billed heating degree days.

Calendar heating degree days (HDDs) are those as recorded daily for the calendar month. However, since the residential, commercial and public authority customer meter readings are taken in various cycles throughout the month, few, if any, customer bill cycles would correspond to the calendar month. In Attachment 1, the billed HDDs are computed as the weighted average of all the WNA customer normal and billed HDDs for the specified month.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Weather Normalization Adjustment (WNA) Data, 3 Pages.

Respondent: Gary Smith

Atmos Energy Corporation, Kentucky  
 Case No. 2009-00354  
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 DR Item 7  
 Witness: Gary Smith

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			2008-2009 Heating Season						
			November	December	January	February	March	April	
1	<b>RESIDENTIAL</b>								
2	WNA Customers		152,239	154,574	154,263	156,203	158,260	155,454	155,166
3	Monthly Volume, Actual	MCF	709,217	1,738,036	2,156,902	1,925,872	1,530,857	833,305	8,894,189
4	Actual Volume/Customer	MCF	4.7	11.2	14.0	12.3	9.7	5.4	57.2
5	Base Rate Margin (w/o WNA)	\$	2,267,403	3,513,530	4,009,073	3,752,286	3,301,450	2,445,127	19,288,870
6	WNA Revenue	\$	-30,951	-276,781	136,730	-40,560	182,091	74,082	44,611
7	WNA Volume Adjustment [1]	MCF	-26,009	-232,589	114,899	-34,084	153,018	62,254	37,489
8	Adjusted Volume/Customer	MCF	4.5	9.7	14.7	12.1	10.6	5.8	57.5
9	Base Rate Margin (w/ WNA)	\$	2,236,451	3,236,749	4,145,803	3,711,728	3,483,541	2,519,210	19,333,481
10									
11	<b>COMMERCIAL</b>								
12	WNA Customers		17,541	17,688	17,724	17,786	17,898	17,715	17,725
13	Monthly Volume, Actual	MCF	301,191	716,355	904,453	821,970	640,758	340,567	3,725,294
14	Actual Volume/Customer	MCF	17.2	40.5	51.0	46.2	35.8	19.2	209.9
15	Base Rate Margin (w/o WNA)	\$	786,370	1,258,823	1,466,880	1,382,294	1,182,654	838,025	6,915,045
16	WNA Revenue	\$	-9,668	-92,931	48,216	-11,680	60,990	20,921	15,847
17	WNA Volume Adjustment [1]	MCF	-8,541	-82,095	42,593	-10,318	53,878	18,482	13,999
18	Adjusted Volume/Customer	MCF	16.7	35.9	53.4	45.6	38.8	20.3	210.7
19	Base Rate Margin (w/ WNA)	\$	776,701	1,165,892	1,515,095	1,370,613	1,243,644	858,946	6,930,892
20									
21	<b>PUBLIC AUTHORITY</b>								
22	WNA Customers		1,570	1,570	1,565	1,578	1,578	1,571	1,572
23	Monthly Volume, Actual	MCF	89,941	193,645	226,837	207,518	164,284	94,156	976,381
24	Actual Volume/Customer	MCF	57.3	123.3	144.9	131.5	104.1	59.9	621.1
25	Base Rate Margin (w/o WNA)	\$	139,820	247,063	279,862	262,638	219,788	145,813	1,294,985
26	WNA Revenue	\$	-2,888	-25,222	11,502	-2,882	16,178	8,532	5,220
27	WNA Volume Adjustment [1]	MCF	-2,654	-23,182	10,572	-2,649	14,869	7,842	4,798
28	Adjusted Volume/Customer	MCF	55.6	108.6	151.7	129.8	113.5	64.9	624.2
29	Base Rate Margin (w/ WNA)	\$	136,933	221,840	291,364	259,756	235,966	154,346	1,300,205
30									
31	<b>TOTAL</b>								
32	Base Rate Margin (w/o WNA)	\$	3,193,593	5,019,416	5,755,814	5,397,218	4,703,892	3,428,966	27,498,900
33	Base Rate Margin (w/ WNA)	\$	3,150,085	4,624,481	5,952,263	5,342,096	4,963,151	3,532,502	27,564,578
34									
35	<b>WEATHER</b>								
36	Billing HDD'S Actual		324	743	909	852	610	342	3,780
37	Billing HDD'S Normal		318	625	947	958	680	373	3,901
38	Warmer(Colder) than Normal	%	-1.9	-18.9	4.0	11.1	10.3	8.3	3.1
39									
40	Calendar HDD'S Actual		606	845	1034	679	437	264	3,865
41	Calendar HDD'S Normal		531	841	981	758	539	264	3,914
42	Warmer(Colder) than Normal	%	-14.1	-0.5	-5.4	10.4	18.9	0.0	1.3

Notes:

1 - The WNA Volume adjustment is estimated, based upon WNA revenue divided by the WNA Rate Factor.

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Line No.	(a)	(b)	2007-2008 Heating Season					(h)	(i)
			(c) November	(d) December	(e) January	(f) February	(g) March		
1	<b>RESIDENTIAL</b>								
2	WNA Customers		153,063	153,985	157,669	156,960	157,808	156,482	155,995
3	Monthly Volume, Actual	MCF	935,247	1,419,261	1,588,575	2,267,635	1,667,461	788,260	8,666,439
4	Actual Volume/Customer	MCF	6.1	9.2	10.1	14.4	10.6	5.0	55.5
5	Base Rate Margin (w/o WNA)	\$	2,544,083	3,128,681	3,364,610	4,166,061	3,459,783	2,401,136	19,064,354
6	WNA Revenue	\$	53,106	82,283	336,622	80,364	-134,381	5,403	423,397
7	WNA Volume Adjustment [1]	MCF	44,627	69,145	282,876	67,533	-112,926	4,540	355,796
8	Adjusted Volume/Customer	MCF	6.4	9.7	11.9	14.9	9.9	5.1	57.7
9	Base Rate Margin (w/ WNA)	\$	2,597,190	3,210,964	3,701,232	4,246,425	3,325,402	2,406,539	19,487,751
10									
11	<b>COMMERCIAL</b>								
12	WNA Customers		17,706	17,697	18,176	17,986	18,058	17,894	17,920
13	Monthly Volume, Actual	MCF	387,295	587,285	657,053	963,297	683,422	339,496	3,617,847
14	Actual Volume/Customer	MCF	21.9	33.2	36.1	53.6	37.8	19.0	201.6
15	Base Rate Margin (w/o WNA)	\$	884,600	1,112,716	1,203,206	1,537,413	1,232,615	839,393	6,809,942
16	WNA Revenue	\$	18,934	28,218	123,588	28,287	-49,480	2,582	152,128
17	WNA Volume Adjustment [1]	MCF	16,493	24,580	107,655	24,640	-43,101	2,249	132,516
18	Adjusted Volume/Customer	MCF	22.8	34.6	42.1	54.9	35.5	19.1	208.9
19	Base Rate Margin (w/ WNA)	\$	903,534	1,140,934	1,326,793	1,565,700	1,183,134	841,975	6,962,071
20									
21	<b>PUBLIC AUTHORITY</b>								
22	WNA Customers		1,587	1,584	1,603	1,587	1,585	1,578	1,587
23	Monthly Volume, Actual	MCF	118,277	161,091	181,879	243,945	181,311	93,421	979,924
24	Actual Volume/Customer	MCF	74.5	101.7	113.5	153.7	114.4	59.2	617.0
25	Base Rate Margin (w/o WNA)	\$	169,258	216,232	236,542	297,872	236,546	144,566	1,301,017
26	WNA Revenue	\$	7,491	7,887	30,492	7,320	-11,125	309	42,373
27	WNA Volume Adjustment [1]	MCF	6,917	7,282	28,155	6,759	-10,273	285	39,126
28	Adjusted Volume/Customer	MCF	78.9	106.3	131.0	158.0	107.9	59.4	641.5
29	Base Rate Margin (w/ WNA)	\$	176,749	224,119	267,035	305,193	225,421	144,875	1,343,391
30									
31	<b>TOTAL</b>								
32	Base Rate Margin (w/o WNA)	\$	3,597,941	4,457,629	4,804,358	6,001,347	4,928,944	3,385,095	27,175,314
33	Base Rate Margin (w/ WNA)	\$	3,677,473	4,576,016	5,295,059	6,117,318	4,733,957	3,393,389	27,793,213
34									
35	<b>WEATHER</b>								
36	Billing HDD'S Actual		302	610	820	850	679	406	3,667
37	Billing HDD'S Normal		330	642	947	880	629	409	3,837
38	Warmer(Colder) then Normal	%	8.5	5.0	13.4	3.4	-7.9	0.7	4.4
39									
40	Calendar HDD'S Actual		526	735	946	772	543	276	3,798
41	Calendar HDD'S Normal		516	859	1,006	797	555	247	3,980
42	Warmer(Colder) then Normal	%	-1.9	14.4	6.0	3.1	2.2	-11.7	4.6

Notes:

1 - The WNA Volume adjustment is estimated, based upon WNA revenue divided by the WNA Rate Factor.

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 Witness: Gary Smith

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			2006-2007 Heating Season						
			November	December	January	February	March	April	
1			<b>RESIDENTIAL</b>						
2									
3									
4									
5									
6									
7									
8									
9									
10			<b>COMMERCIAL</b>						
11									
12									
13									
14									
15									
16									
17									
18									
19									
20			<b>PUBLIC AUTHORITY</b>						
21									
22									
23									
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25									
26									
27									
28									
29									
30			<b>TOTAL</b>						
31									
32									
33									
34			<b>WEATHER</b>						
35									
36									
37									
38									
39									
40									
41									
42									

Notes:

1 - The WNA Volume adjustment is estimated, based upon WNA revenue divided by the WNA Rate Factor.

REQUEST:

For each of the last five calendar years, provide Atmos's return on common equity based on (1) calculated revenues as if the WNA had not been in effect and (2) actual revenues with the WNA in effect.

- a. Show the return calculation, including the net income available for common stock and the equity balance used in the calculation. The return calculation should be based on an end-of-period equity balance.
- b. Explain whether Atmos has considered revising its WNA tariff so that the 30-year normal is based on a more recent period, for example, the 30-year period ending 2008.

RESPONSE:

- a) Please see Attachment 1.
- b) In preparation of this case, the Company did not consider using a 30-year normal based upon a more recent period. The weather basis for determining weather normalized volumes in this filing is the National Oceanic and Atmospheric Administration (NOAA) 30-year normal for the period of 1971-2000, which corresponds to the normal basis in the WNA tariff. NOAA only publishes its 30-year normal HDD report every ten years, concurrent with the beginning of a new decade. The next NOAA normal report, for the period of 1981-2010 should be available in 2011 or 2012.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Return Calculation, 4 Pages.

Respondent: Gary Smith

**Atmos Energy Corporation**  
**Case No. 2009-00354**  
**KPSC Staff Request 2-8**  
**Twelve months ended December 31**

**Notes**

12 months ending December	O&M and net operating income before tax from monthly reports
Balances as of December	Capital structure and debt cost from consolidated equity and long-term debt balances
Rate Base:	
Balance as of December	Gross plant from accounts 101, 102 and 106
Balance as of December	CWIP from account 107
Balance as of December	Accumulated depreciation from accounts 108 and 111
	CWC is 1/8th O&M
13 month average	M&S from account 154 and 163 (for rate division 09 only)
13 month average	Storage Gas from Accounts 164.1, 174 sub 27387 and 242 sub 27384
13 month average	Prepays from account 165
Balance as of December	Customer advances from account 252 (for rate division 09 only)
	DIT from account 190, 282 and 283.

Atmos Energy Corporation  
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Twelve months ended December 31

	2004		2005		2006		2007		2008	
	W/ WNA	W/O WNA	W/ WNA	W/O WNA	W/ WNA	W/O WNA	W/ WNA	W/O WNA	W/ WNA	W/O WNA
Operating Income	22,018,502	22,018,502	19,003,127	19,003,127	13,330,260	13,330,260	15,553,633	15,553,633	19,960,811	19,960,811
WNA Adjusted		(1,903,514)		(899,047)		(1,448,293)		(1,489,955)		18,462
Operating Income Adjusted	22,018,502	20,114,988	19,003,127	18,104,080	13,330,260	11,881,967	15,553,633	14,063,678	19,960,811	19,979,273
Interest Expense	5,147,968	5,147,968	5,450,955	5,450,955	5,959,222	5,959,222	5,796,823	5,796,823	6,191,731	6,191,731
Taxable Income	16,870,534	14,967,020	13,552,172	12,653,125	7,371,037	5,922,744	9,756,810	8,266,855	13,769,080	13,787,542
Income Tax	6,562,638	5,822,171	5,271,795	4,922,066	2,867,334	2,303,948	3,795,399	3,215,807	5,356,172	5,363,354
Net Income	10,307,896	9,144,849	8,280,377	7,731,059	4,503,704	3,618,797	5,961,411	5,051,049	8,412,908	8,424,188
Tax Rate	38.9%		38.9%		38.9%		38.9%		38.9%	
Debt Costs	3.22%		3.38%		3.22%		3.12%		3.08%	
Rate Base	159,633,143		161,433,790		184,889,262		185,771,548		201,310,260	
Equity Percentage	40.50%		42.77%		46.81%		48.85%		49.50%	
Equity Portion of Rate Base	64,652,188		69,044,719		86,552,257		90,741,669		99,639,801	
Return	15.94%	14.14%	11.99%	11.20%	5.20%	4.18%	6.57%	5.57%	8.44%	8.45%

**Atmos Energy Corporation**  
**Case No. 2009-00354**  
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**Twelve months ended December 31**

	2004	2005	2006	2007	2008
Plant in Service	266,749,049	280,854,355	289,876,903	303,662,822	312,830,464
Construction Work in Progress	2,134,108	1,983,077	3,573,064	1,897,496	5,215,363
Accumulated Depreciation and Amortization	(112,981,352)	(120,731,720)	(124,871,737)	(131,125,906)	(135,875,775)
Property Plant and Equipment, Net (Sum line 1 Thru 3)	155,901,805	162,105,711	168,578,229	174,434,413	182,170,051
Cash Working Capital Allowance	2,444,633	2,510,298	2,347,098	2,476,502	2,707,292
Other Working Capital Allowances (Inventory & Prepays)	31,664,952	33,555,530	36,933,229	35,904,045	44,232,503
Customer Advances For Construction	(4,008,846)	(3,818,105)	(3,491,805)	(3,051,528)	(2,655,846)
Deferred Inc. Taxes and Investment Tax Credits	(30,251,055)	(37,115,960)	(27,084,672)	(31,143,307)	(32,993,458)
Rate Base (Sum line 4 Thru 8)	155,751,489	157,237,473	177,282,079	178,620,125	193,460,542
SSU Allocated	3,881,654	4,196,318	6,149,671	5,378,529	6,051,757
General Office Allocated	0	0	1,457,512	1,772,893	1,797,961
Total Rate Base	159,633,143	161,433,790	184,889,262	185,771,548	201,310,260

Consolidated Capital Structure  
December Ending Balances

	2004				2005				2006				2007				2008			
	Balance	%	Costs	Weighted Average	Balance	%	Costs	Weighted Average	Balance	%	Costs	Weighted Average	Balance	%	Costs	Weighted Average	Balance	%	Costs	Weighted Average
Long Term Debt	2,261,089,589	59%	5.42%	3.22%	2,184,783,121	57%	5.80%	3.36%	2,181,941,525	53%	6.05%	3.22%	2,128,533,234	51%	6.10%	3.12%	2,120,426,935	51%	6.09%	3.08%
Equity	1,539,077,985	41%	11%	4.46%	1,632,744,369	43%	11%	4.70%	1,820,456,737	47%	11%	5.15%	2,032,483,481	49%	11%	5.37%	2,078,075,756	49%	11%	5.44%
Total	3,800,147,574	100%		7.68%	3,817,527,490	100%		8.08%	4,102,398,262	100%		8.37%	4,161,016,715	100%		8.49%	4,198,502,691	100%		8.52%

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REQUEST:

Refer to page 23 of the Smith Testimony. Beginning on line 9, Mr. Smith states the impact of the proposed rates on the different rate classes. Provide the calculations supporting the stated impacts for each rate class.

RESPONSE:

Please see Attachment 1 for the calculations.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Calculation of Impact of Proposed Rates on Rate Classes, 2 Pages.

Respondent: Gary Smith

**Atmos Energy Corporation, Kentucky**  
**Case No. 2009-00354**  
**KPSC 2nd Data Request Dated January 4, 2010**  
**DR Item 9**  
**Witness: Gary Smith**

<u>Line No.</u>	<u>Service</u>	<u>Amount</u>	<u>Reference</u>
	(a)	(b)	(c)
1	Residential Margin, current rates	\$28,991,906	GLS-5, Row 6, Column (n)
2	Residential Gas Cost	\$87,597,941	GLS-5, Row 8, Column (m)
3	Total Residential Charges, current rates	<u>\$116,589,846</u>	
4			
5	Residential Margin, proposed rates	\$36,673,380	GLS-7, Row 1, Column (o)
6	Residential Gas Cost	\$87,597,941	GLS-7, Row 8, Column (o)
7	Total Residential Charges, proposed rates	<u>\$124,271,320</u>	
8			
9	Residential Bills	1,826,839	GLS-5, Row 2, Column (m)
10			
11	Average Monthly Residential Increase	\$4.20	(L7 - L3) / (L9)
12	Average % Residential Increase	6.6%	(L7 - L3) / (L3)
13			
14	Commercial Margin, current rates	\$10,552,717	GLS-5, Row 16, Column (n) + GLS-5, Row 37, Column (n)
15	Commercial Gas Cost	\$41,588,470	GLS-5, Row 17, Column (m) + GLS-5, Row 39, Column (m)
16	Total Commercial Charges, current rates	<u>\$52,141,187</u>	
17			
18	Commercial Margin, proposed rates	\$11,649,606	GLS-7, Row 10, Column (o) + GLS-7, Row 33, Column (o)
19	Commercial Gas Cost	\$41,588,470	GLS-7, Row 17, Column (o) + GLS-7, Row 39, Column (o)
20	Total Commercial Charges, proposed rates	<u>\$53,238,076</u>	
21			
22	Commercial Bills	208,733	GLS-5, Row 11, Column (m) + GLS-5, Row 34, Column (m)
23			
24	Average Monthly Commercial Increase	\$5.25	(L20 - L16) / (L22)
25	Average % Commercial Residential Increase	2.1%	(L20 - L16) / (L16)

**Atmos Energy Corporation, Kentucky**  
**Case No. 2009-00354**  
**KPSC 2nd Data Request Dated January 4, 2010**  
**DR Item 9**  
**Witness: Gary Smith**

<u>Line No.</u>	<u>Service</u> (a)	<u>Amount</u> (b)	<u>Reference</u> (c)
1	Ind & Transp Margin, current rates	\$10,040,433	GLS-5, Row 24, Column (n) + GLS-5, Row 45, Column (n) +
2			GLS-5, Row 57, Column (n) + GLS-5, Row 68, Column (n) +
3			GLS-5, Row 80, Column (n) + GLS-5, Row 89, Column (n) +
4			GLS-5, Row 98, Column (n)
5	Ind & Transp Gas Cost	\$6,457,001	GLS-5, Row 26, Column (m) + GLS-5, Row 47, Column (m) +
6			GLS-5, Row 59, Column (m) + GLS-5, Row 70, Column (m)
7	Total Ind & Transp Charges, current rates	<u>\$16,497,434</u>	
8			
9	Ind & Transp Margin, proposed rates	\$10,562,978	GLS-7, Row 19, Column (o) + GLS-7, Row 41, Column (o) +
10			GLS-7, Row 49, Column (o) + GLS-7, Row 61, Column (o) +
11			GLS-7, Row 72, Column (o) + GLS-7, Row 82, Column (o) +
12			GLS-7, Row 91, Column (o)
13	Ind & Transp Gas Cost	\$6,457,001	GLS-7, Row 26, Column (o) + GLS-7, Row 47, Column (o) +
14			GLS-7, Row 59, Column (o) + GLS-7, Row 70, Column (o)
15	Total Ind & Transp Charges, proposed rates	<u>\$17,019,979</u>	
16			
17	Ind & Transp Bills	4,960	GLS-5, Row 20, Column (m) + GLS-5, Row 34, Column (m) +
18			GLS-5, Row 42, Column (m) + GLS-5, Row 50, Column (m) +
19			GLS-5, Row 62, Column (m) + GLS-5, Row 73, Column (m) +
20			GLS-5, Row 92, Column (m)
21			
22	Average Monthly Ind & Transp Increase	\$105.35	(L15 - L7) / (L17)
23	Average % Ind & Transp Increase	3.2%	(L15 - L7) / (L7)

REQUEST:

Refer to page 23 of the Smith Testimony and Exhibit GLS-1. At the bottom of page 23, Mr. Smith states that Atmos is proposing to discontinue Storage Transportation ("T-1") and General Transportation ("T-2") and that there are no subscribers to either service.

- a. The bill frequency data provided in GLS-1 (line 37 on page 1 and line 47 on page 2) indicates there are customers on rate T-2. Explain the discrepancy.
- b. Explain whether Atmos anticipates future interest in T-2 service.
- c. Did T-1 and T-2 subscribers migrate to some other Atmos transportation/carriage service or did they leave the Atmos system altogether?
- d. How long has it been since Atmos had subscribers to T-1 service?

RESPONSE:

- a) Exhibit GLS-1 represents the billing information for the period ending June 2009 without any known and measurable adjustments applied. The five remaining T-2 customers reflected at the end of the period had already initiated contract reformations to switch services in a subsequent month. The final contract shift occurred October 1, 2009. These changes are reflected on Exhibit GLS-3, Volume & Contract Adjustments. Note that the Exhibit GLS-5 reflects the test period with adjustments, and shows no T-2 customers.
- b) The Company does not anticipate any future interest in T-2 service. This is our original transportation service, which includes the provision for full standby sales. Over time, most T-2 customers converted to transportation services excluding the standby sales, under T-3 and T-4 tariffs. A non-commodity gas charge is applied to T-2 volumes to reserve the option to swing from transportation to sales without notice. This non-commodity premium led to the conversions to T-3 and T-4.
- c) As stated in subpart (b), T-2 customers generally migrated to T-3 and T-4 services, except in instances where a facility closed. The one known T-1 customer closed its operation.

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- d) The only known T-1 customer suspended this service in 2000 and ultimately closed its manufacturing operations.

Respondent: Gary Smith

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Staff DR Set No. 2  
Question No. 2-11  
Page 1 of 1

REQUEST:

Refer to page 24 of the Smith Testimony. Atmos is requesting a deviation from 807 KAR 5:022, Section 9(17)(a)(1) and (2). Starting at line 20, Mr. Smith states that Atmos would not assume ownership of existing yard lines but proposes to operate and maintain the existing yard lines. List and describe all responsibilities that would remain with customers who own these yard lines.

RESPONSE:

The customer would continue to have the responsibility of notifying the Company of any known safety conditions that need to be addressed, such as a leak. These are the same customer responsibilities for the yard line as they have for their meter, and any other Company maintained facilities. The Company will continue to inspect and maintain the customer owned facilities. Should replacement be necessary, the Company would own new the yard line.

Respondent: Gary Smith



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Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-12  
Page 1 of 1

REQUEST:

Refer to the Smith Testimony, Exhibits GLS-1 through GLS-7. Provide an electronic copy on CD-ROM in Microsoft Excel format with all formulas intact and unprotected.

RESPONSE:

Please see the Company's response to AG DR Set No. 1, Question No. 1-96.

Respondent: Gary Smith

REQUEST:

Refer to the Smith Testimony, Exhibit GLS-3. For each rate class that shows a change in number of bills or Mcfs, provide a narrative describing the reason(s) for the changes.

RESPONSE:

Predominately, the changes reflected on Exhibit GLS-3 are associated with industrial/commercial adjustments to reflect known and measurable contract changes, load changes, new plant additions and closings. Electronic copies of all the GLS Exhibits are provided in the Company's response to AG DR Set No. 2, Question No. 2-96, and include supporting workpapers. Please see Attachment 1 for a copy of the workpapers for the multitude of industrial/commercial contract and volume changes. As detailed on the 9 page attachment, the comment column indicates the reason for the adjustment (contract service change, plant closing, reduced load, etc.), the timing of the event and the tariff services affected by the change.

Lastly, the residential volume adjustment shown on Exhibit GLS-3 simply moves the volumes booked in the "greater than 300 Mcf per month" block into the "first 300 Mcf" block, as has been customary in past case filings.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Industrial and Commercial Contract and Volume Changes Workpapers, 8 Pages.

Respondent: Gary Smith

Pro Forma Adjustment KY Handbill Customers

CASE 09-00354  
 ADJUSTMENT 1  
 TO STAFF DR SET NO. 2  
 QUESTION NO. 2-13

Line No.	Premise	Comment	Service	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1	89526	Contr Ch (T2/G2 to T3) 9/1/09	T-2/G-2 Ind Tr	(5,881)	0	0	(2,064)	(8,741)	(8,775)	(11,545)	(8,741)	(8,741)	(13,167)	(12,424)	(13,317)
2		T-2/G-2 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
3		T-2/G-2 0-15000 Mct/mo		(5,881)	0	0	(2,064)	(8,741)	(8,775)	(11,545)	(8,741)	(8,741)	(13,167)	(12,424)	(13,317)
4		T-2/G-2 > 15000 Mct/mo		0	0	0	0	0	0	0	0	0	0	0	0
5	89526	Contr Ch (T2/G2 to T3) 9/1/09	T-3 Carriage	5,881	0	0	2,064	8,741	8,775	11,545	8,741	8,741	13,167	12,424	13,317
6		T-3 Bill		1	1	1	1	1	1	1	1	1	1	1	1
7		T-3 0-15000 Mct/mo		5,881	0	0	2,064	8,741	8,775	11,545	8,741	8,741	13,167	12,424	13,317
8		T-3 > 15000 Mct/mo		0	0	0	0	0	0	0	0	0	0	0	0
9	104741	Contr Ch (T2/G2 to T3) 9/1/09	T-2/G-2 Ind Tr	(4,683)	(6,055)	(4,552)	(4,412)	(6,538)	(6,060)	(6,046)	(6,538)	(6,538)	(3,123)	(2,824)	(1,999)
10		T-2/G-2 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
11		T-2/G-2 0-15000 Mct/mo		(4,683)	(6,055)	(4,552)	(4,412)	(6,538)	(6,060)	(6,046)	(6,538)	(6,538)	(3,123)	(2,824)	(1,999)
12		T-2/G-2 > 15000 Mct/mo		0	0	0	0	0	0	0	0	0	0	0	0
13	104741	Contr Ch (T2/G2 to T3) 9/1/09	T-3 Carriage	4,683	6,055	4,552	4,412	6,538	6,060	6,046	6,538	6,538	3,123	2,824	1,999
14		T-3 Bill		1	1	1	1	1	1	1	1	1	1	1	1
15		T-3 0-15000 Mct/mo		4,683	6,055	4,552	4,412	6,538	6,060	6,046	6,538	6,538	3,123	2,824	1,999
16		T-3 > 15000 Mct/mo		0	0	0	0	0	0	0	0	0	0	0	0
17	92830	Closed 2/2009	T-4 Carriage	(2,985)	(2,648)	(2,917)	(2,875)	(2,906)	(2,491)	(1,588)	(1,853)	(202)			
18		T-4 Bill		(1)	(1)										
19		T-4 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(202)			
20		T-4 301-15000 Mct/mo		(2,685)	(2,348)	(2,617)	(2,575)	(2,606)	(2,191)	(1,288)	(1,553)	0			
21		T-4 > 15000 Mct/mo													
22	104742	Reduced load	T-3 Carriage	(3,000)	(4,000)	(4,000)	(6,000)	(4,000)	(3,000)	(3,000)	(1,000)				
23		T-3 Bill													
24		T-3 0-15000 Mct/mo		(3,000)	(4,000)	(4,000)	(4,504)	(4,000)	(3,000)	(3,000)	(1,000)				
25		T-3 > 15000 Mct/mo					(496)								
26	104745	Contr Ch (T2 to T4) 6/1/09	T-2/G-1 Transp	(690)	(708)	(495)	(716)	(946)	(1,522)	(2,640)	(2,937)	(2,158)	(1,456)	(769)	
27		T-2/G-1 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
28		T-2/G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	
29		T2/G-1 301-15000 Mct/mo		(390)	(408)	(195)	(416)	(646)	(1,222)	(2,340)	(2,637)	(1,858)	(1,156)	(469)	
30		T2/G-1 > 15000 Mct/mo													
31	104745	Contr Ch (T2 to T4) 6/1/09	T-4 Carriage	690	708	495	716	946	1,522	2,640	2,937	2,158	1,456	769	
32		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	
33		T-4 0-300 Mct/mo		300	300	300	300	300	300	300	300	300	300	300	
34		T-4 301-15000 Mct/mo		390	408	195	416	646	1,222	2,340	2,637	1,858	1,156	469	
35		T-4 > 15000 Mct/mo													
36	109352	Contr Ch (T2 to G1) 10/1/09	T-2/G-1 Transp	(840)	(822)	(420)	(592)	(1,294)	(939)	0	(750)	(1,229)	(939)	(933)	(725)
37		T-2/G-1 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
38		T-2/G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	0	(300)	(300)	(300)	(300)	(300)
39		T2/G-1 301-15000 Mct/mo		(340)	(522)	(120)	(292)	(994)	(639)	0	(450)	(929)	(639)	(633)	(425)
40		T2/G-1 > 15000 Mct/mo													
41	109352	Contr Ch (T2 to G1) 10/1/09	G-1 Com Sales	840	822	420	592	1,294	939	0	750	1,229	939	933	725
42		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	1
43		T-4 0-300 Mct/mo		300	300	300	300	300	300	0	300	300	300	300	300
44		T-4 301-15000 Mct/mo		340	522	120	292	994	639	0	450	929	639	633	425
45		T-4 > 15000 Mct/mo													

Pro Forma Adjustments KY Handbill Customers

Line No.	Premise	Comment	Service	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
46	116360	Reduced load	T-4 Carriage	(1,000)	(1,000)	(1,000)	(1,000)	(2,000)	(2,000)	(2,000)	(3,000)	(2,000)	(1,000)		
47		T-4 Bill													
48		T-4 0-300 Mct/mo													
49		T-4 301-15000 Mct/mo		(1,000)	(1,000)	(1,000)	(1,000)	(2,000)	(2,000)	(2,000)	(3,000)	(2,000)	(1,000)		
50		T-4 > 15000 Mct/mo													
51	116361	Contr Ch (G1 to T4) 6/1/09	G-1 Ind Sales	(282)	(237)	(237)	(283)	(819)	(1,446)	(3,189)	(3,981)	(2,968)	(1,434)	(591)	
52		G-1 Ind Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
53		G-1 0-300 Mct/mo		(282)	(237)	(237)	(283)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	
54		G-1 301-15000 Mct/mo		0	0	0	0	(519)	(1,146)	(2,889)	(3,681)	(2,668)	(1,134)	(291)	
55		G-1 > 15000 Mct/mo													
56	116361	Contr Ch (G1 to T4) 6/1/09	T-4 Carriage	262	237	237	283	819	1,446	3,189	3,981	2,968	1,434	591	
57		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	
58		T-4 0-300 Mct/mo		262	237	237	283	300	300	300	300	300	300	300	
59		T-4 301-15000 Mct/mo		0	0	0	0	519	1,146	2,889	3,681	2,668	1,134	291	
60		T-4 > 15000 Mct/mo													
61	116384	Contr Ch (T2 to G1) 7/1/09	T-2/G-1 Transp	(1,189)	(480)	(625)	(391)	(978)	(928)	0	(1,624)	(1,220)	(724)	(640)	(640)
62		T-2/G-1 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
63		T-2/G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	0	(300)	(300)	(300)	(300)	(300)
64		T2/G-1 301-15000 Mct/mo		(889)	(160)	(325)	(91)	(678)	(628)	0	(1,324)	(920)	(424)	(340)	(340)
65		T2/G-1 > 15000 Mct/mo													
66	116384	Contr Ch (T2 to G1) 7/1/09	G-1 Com Sales	1,189	480	625	391	978	928	0	1,624	1,220	724	640	640
67		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	1
68		T-4 0-300 Mct/mo		300	300	300	300	300	300	0	300	300	300	300	300
69		T-4 301-15000 Mct/mo		889	160	325	91	678	628	0	1,324	920	424	340	340
70		T-4 > 15000 Mct/mo													
71	121703	Contr Ch (G1 to T4) 1/1/09	G-1 PA Sales	(1,212)	(809)	(1,095)	(857)	(1,273)	(1,913)						
72		G-1 PA Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)						
73		G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)						
74		G-1 301-15000 Mct/mo		(912)	(509)	(795)	(557)	(973)	(1,613)						
75		G-1 > 15000 Mct/mo													
76	121703	Contr Ch (G1 to T4) 1/1/09	T-4 Carriage	1,212	809	1,095	857	1,273	1,913						
77		T-4 Bill		1	1	1	1	1	1						
78		T-4 0-300 Mct/mo		300	300	300	300	300	300						
79		T-4 301-15000 Mct/mo		912	509	795	557	973	1,613						
80		T-4 > 15000 Mct/mo													
81	123345	Closed 4/2009	T-4 Carriage	(1,701)	(946)	(976)	(1,121)	(826)	(1,230)	(1,598)	(1,789)	(1,247)	(943)		
82		T-4 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
83		T-4 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)		
84		T-4 301-15000 Mct/mo		(1,401)	(646)	(676)	(621)	(528)	(930)	(1,298)	(1,489)	(947)	(643)		
85		T-4 > 15000 Mct/mo													
86	123353	Contr Ch (G1 to T4) 9/1/09	G-1 Ind Sales	(2,874)	(3,101)	(2,824)	(2,930)	(3,612)	(2,980)	(4,923)	(4,795)	(3,741)	(3,785)	(3,295)	(2,710)
87		G-1 Ind Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
88		G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
89		G-1 301-15000 Mct/mo		(2,374)	(2,801)	(2,524)	(2,630)	(3,312)	(2,680)	(4,623)	(4,495)	(3,441)	(3,485)	(2,995)	(2,410)
90		G-1 > 15000 Mct/mo													

Pro Forma Adjustments Y Handbill Customers

Line No.	Premise	Comment	Service	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
91	123353	Contr Ch (G1 to T4)	9/1/09 T-4 Carriage	2,874	3,101	2,824	2,930	3,612	2,980	4,923	4,795	3,741	3,785	3,285	2,710
92		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	1
93		T-4 0-300 Mct/mo		300	300	300	300	300	300	300	300	300	300	300	300
94		T-4 301-15000 Mct/mo		2,374	2,801	2,524	2,630	3,312	2,680	4,623	4,495	3,441	3,485	2,995	2,410
95		T-4 > 15000 Mct/mo													
96	125928	Reduced load	Sp Contract	(2,000)	(1,000)	(1,000)	(1,000)	(5,000)	(6,000)	(7,000)	(3,000)				
97		Sp K Volumes		(2,000)	(1,000)	(1,000)	(1,000)	(5,000)	(6,000)	(7,000)	(3,000)				
98		Sp K Rate		0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10				
99		Sp K Distr. Charge		(200)	(100)	(100)	(100)	(500)	(600)	(700)	(300)				
100	125929	Reduced load	T-4 Carriage	(7,000)	(3,000)	(5,000)	(5,000)	(5,000)	(7,000)	(1,000)	(4,000)	(1,000)	(1,000)		
101		T-4 Bill													
102		T-4 0-300 Mct/mo													
103		T-4 301-15000 Mct/mo		(4,830)	(3,000)	(4,833)	(4,474)	(2,272)	0	(1,000)	(1,493)	(1,000)	(1,000)		
104		T-4 > 15000 Mct/mo		(2,170)		(167)	(526)	(2,728)	(7,000)		(2,507)				
105	125947	Contr Ch (G1 to T4)	8/1/09 G-1 Ind Sales	(782)	(1,523)	(1,343)	(1,384)	(1,511)	(1,318)	(1,684)	(2,083)	(1,696)	(1,417)	(1,410)	(1,285)
106		G-1 Ind Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
107		G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
108		G-1 301-15000 Mct/mo		(482)	(1,223)	(1,043)	(1,084)	(1,211)	(1,018)	(1,384)	(1,783)	(1,396)	(1,117)	(1,110)	(965)
109		G-1 > 15000 Mct/mo													
110	125947	Contr Ch (G1 to T4)	8/1/09 T-4 Carriage	782	1,523	1,343	1,384	1,511	1,318	1,684	2,083	1,696	1,417	1,410	1,285
111		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	1
112		T-4 0-300 Mct/mo		300	300	300	300	300	300	300	300	300	300	300	300
113		T-4 301-15000 Mct/mo		482	1,223	1,043	1,084	1,211	1,018	1,384	1,783	1,396	1,117	1,110	965
114		T-4 > 15000 Mct/mo													
115	131898	Contr Ch (T2/G2 to T3)	5/1/09 T-2/G-2 Ind Tr	(20,866)	(31,098)	(26,560)	(24,121)	(27,315)	(33,432)	(31,814)	(35,402)	(30,746)	(29,785)		
116		T-2/G-2 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
117		T-2/G-2 0-15000 Mct/mo		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)		
118		T-2/G-2 > 15000 Mct/mo		(5,666)	(16,098)	(11,560)	(9,121)	(12,315)	(18,432)	(16,814)	(20,402)	(15,746)	(14,785)		
119	131898	Contr Ch (T2/G2 to T3)	5/1/09 T-3 Carriage	20,866	31,098	26,560	24,121	27,315	33,432	31,814	35,402	30,746	29,785		
120		T-3 Bill		1	1	1	1	1	1	1	1	1	1		
121		T-3 0-15000 Mct/mo		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000		
122		T-3 > 15000 Mct/mo		5,666	16,098	11,560	9,121	12,315	18,432	16,814	20,402	15,746	14,785		
123	131898	Reduced load	T-3 Carriage		(4,000)				(4,000)		(6,000)	(3,000)	(2,000)		
124		T-3 Bill													
125		T-3 0-15000 Mct/mo													
126		T-3 > 15000 Mct/mo			(4,000)				(4,000)		(6,000)	(3,000)	(2,000)		
127	131913	Contr Ch (G1 to T4)	9/1/09 G-1 Ind Sales	(803)	(742)	(786)	(861)	(947)	(851)	(1,147)	(1,257)	(1,050)	(1,149)	(591)	(742)
128		G-1 Ind Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
129		G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
130		G-1 301-15000 Mct/mo		(503)	(442)	(488)	(561)	(647)	(551)	(847)	(957)	(750)	(849)	(291)	(442)
131		G-1 > 15000 Mct/mo													
132	131913	Contr Ch (G1 to T4)	9/1/09 T-4 Carriage	803	742	786	861	947	851	1,147	1,257	1,050	1,149	591	742
133		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	1
134		T-4 0-300 Mct/mo		300	300	300	300	300	300	300	300	300	300	300	300
135		T-4 301-15000 Mct/mo		503	442	488	561	647	551	847	957	750	849	291	442
136		T-4 > 15000 Mct/mo													



Pro Forma Adjustments f Handbill Customers

CASE N 1-00354  
 AT . . . . .MENT 1  
 TO STAFF DR SET NO. 2  
 QUESTION NO. 2-13

Line No.	Premise	Comment	Service	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
182	170390	Contr Ch (T2 to G1) 2/1/09	G-1 Ind Sales	7	6	5	6	22	240	964					
183		G-1 Bill		1	1	1	1	1	1	1					
184		G-1 0-300 Mcf/mo		7	6	5	6	22	240	300					
185		G-1 301-15000 Mcf/mo		0	0	0	0	0	0	664					
186		G-1 > 15000 Mcf/mo													
187	170392	Reduced load	Sp Contract	(20,000)	(25,000)	(15,000)	(25,000)								
188		Sp K Volumes		(20,000)	(25,000)	(15,000)	(25,000)								
189		Sp K Rate		0.1000	0.1000	0.1000	0.1000								
190		Sp K Distr. Charge		(2,000)	(2,500)	(1,500)	(2,500)								
191	170396	Contr Ch (T2/G2 to G2) 4/1/09	T-2/G-2 Ind Tr	(4,889)	(1,012)	(82)	(8,246)	(831)	(263)	(58)	(5,444)	(4,648)			
192		T-2/G-2 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
193		T-2/G-2 0-15000 Mcf/mo		(4,889)	(1,012)	(82)	(8,246)	(831)	(263)	(58)	(5,444)	(4,648)			
194		T-2/G-2 > 15000 Mcf/mo		0	0	0	0	0	0	0	0	0			
195	170398	Contr Ch (T2/G2 to G2) 4/1/09	G-2 Ind Sales	4,889	1,012	82	8,246	831	263	58	5,444	4,648			
196		G-2 Bill		1	1	1	1	1	1	1	1	1			
197		G-2 0-15000 Mcf/mo		4,889	1,012	82	8,246	831	263	58	5,444	4,648			
198		G-2 > 15000 Mcf/mo		0	0	0	0	0	0	0	0	0			
199	170402	Contr Ch (T2/G2 to G2) 4/1/09	T-2/G-2 Ind Tr	(8,743)	(4,614)	(1,276)	(5,368)	(200)	(3,386)	0	0	(1,022)			
200		T-2/G-2 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
201		T-2/G-2 0-15000 Mcf/mo		(8,743)	(4,614)	(1,276)	(5,368)	(200)	(3,386)	0	0	(1,022)			
202		T-2/G-2 > 15000 Mcf/mo		0	0	0	0	0	0	0	0	0			
203	170402	Contr Ch (T2/G2 to G2) 4/1/09	G-2 Ind Sales	8,743	4,614	1,276	5,368	200	3,386	0	0	1,022			
204		G-2 Bill		1	1	1	1	1	1	1	1	1			
205		G-2 0-15000 Mcf/mo		8,743	4,614	1,276	5,368	200	3,386	0	0	1,022			
206		G-2 > 15000 Mcf/mo		0	0	0	0	0	0	0	0	0			
207	209379	Contr Ch (G1 to T4) 9/1/09	G-1 PA Sales	(730)	(580)	(537)	(546)	(617)	(811)	(1,245)	(1,356)	(1,231)	(951)	(859)	(583)
208		G-1 PA Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
209		G-1 0-300 Mcf/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
210		G-1 301-15000 Mcf/mo		(430)	(260)	(237)	(246)	(317)	(511)	(945)	(1,056)	(931)	(651)	(559)	(283)
211		G-1 > 15000 Mcf/mo													
212	209379	Contr Ch (G1 to T4) 9/1/09	T-4 Carriage	730	580	537	546	617	811	1,245	1,356	1,231	951	859	583
213		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	1
214		T-4 0-300 Mcf/mo		300	300	300	300	300	300	300	300	300	300	300	300
215		T-4 301-15000 Mcf/mo		430	260	237	246	317	511	945	1,056	931	651	559	283
216		T-4 > 15000 Mcf/mo													
217	211774	Closed 5/2009	T-4 Carriage	(915)	(1,397)	(728)	(778)	(605)	(1,032)	(1,305)	(1,365)	(1,021)	(943)	(243)	
218		T-4 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
219		T-4 0-300 Mcf/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(243)	
220		T-4 301-15000 Mcf/mo		(615)	(1,097)	(428)	(478)	(305)	(732)	(1,005)	(1,085)	(721)	(843)		
221		T-4 > 15000 Mcf/mo													
222	215219	Closed 1/2009	T-4 Carriage	3,653	5,174	5,528	5,336	5,279	4,377	3,656					
223		T-4 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)					
224		T-4 0-300 Mcf/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)					
225		T-4 301-15000 Mcf/mo		(1,088)	(529)	(700)	(910)	(893)	(1,005)	(981)					
226		T-4 > 15000 Mcf/mo													

Pro Forma Adjustments Y Handbill Customers

Line No.	Premise	Comment	Service	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
227	224258	Reduced load	T-3 Carriage	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)				
228		T-3 Bill													
229		T-3 0-15000 Mct/mo		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)				
230		T-3 > 15000 Mct/mo													
231	224282	Contr Ch (G1 to T4) 12/1/06	G-1 Com Sales	(332)	(833)	(166)	(697)	(1,883)	(2,530)	(4,105)	(4,740)	(2,588)	(1,682)	(1,271)	(423)
232		G-1 Com Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
233		G-1 0-300 Mct/mo		(300)	(300)	(166)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
234		G-1 301-15000 Mct/mo		(32)	(533)		(397)	(1,583)	(2,230)	(3,805)	(4,440)	(2,288)	(1,382)	(971)	(123)
235		G-1 > 15000 Mct/mo													
236	224282	Contr Ch (G1 to T4) 12/1/06	T-4 Carriage	332	833	166	697	1,883	2,530	4,105	4,740	2,588	1,682	1,271	423
237		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	1
238		T-4 0-300 Mct/mo		300	300	166	300	300	300	300	300	300	300	300	300
239		T-4 301-15000 Mct/mo		32	533		397	1,583	2,230	3,805	4,440	2,288	1,382	971	123
240		T-4 > 15000 Mct/mo													
241	233481	Reduced load	Sp Contract	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
242		Sp K Volumes		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
243		Sp K Rate		0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
244		Sp K Distr. Charge		(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)
245	233489	Closed 6/2009	Sp Contract	(24,580)	(26,339)	(18,101)	(17,293)	(25,599)	(20,750)	(17,104)	(15,315)	(17,645)	(17,416)	(14,709)	(31)
246		Sp K Volumes		(24,580)	(26,339)	(18,101)	(17,293)	(25,599)	(20,750)	(17,104)	(15,315)	(17,645)	(17,416)	(14,709)	(31)
247		Sp K Rate		0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
248		Sp K Distr. Charge		(2,458)	(2,634)	(1,810)	(1,729)	(2,560)	(2,075)	(1,710)	(1,532)	(1,765)	(1,742)	(1,471)	(3)
249	239989	Reduced load	Sp Contract	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)							
250		Sp K Volumes		(80,000)	(80,000)	(80,000)	(80,000)	(80,000)							
251		Sp K Rate		0.0825	0.0825	0.0825	0.0825	0.0825							
252		Sp K Distr. Charge		(6,600)	(6,600)	(6,600)	(6,600)	(6,600)							
253	239986	Closed 3/2009	T-4 Carriage	(4,594)	(4,787)	(5,743)	(5,579)	(4,740)	(4,483)	(4,468)	(3,306)	(1,087)			
254		T-4 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
255		T-4 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)			
256		T-4 301-15000 Mct/mo		(4,294)	(4,487)	(5,443)	(5,279)	(4,440)	(4,183)	(4,168)	(3,006)	(767)			
257		T-4 > 15000 Mct/mo													
258	240001	Reduced load	T-3 Carriage	(1,000)	(4,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)					
259		T-3 Bill													
260		T-3 0-15000 Mct/mo													
261		T-3 > 15000 Mct/mo		(1,000)	(4,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)					
262	240085	Contr Ch (G1 to T4) 9/1/09	G-1 Com Sales	(1,937)	(1,502)	(1,688)	(2,158)	(2,670)	(2,384)	(2,732)	(3,665)	(2,607)	(3,215)	(3,015)	(2,722)
263		G-1 Com Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
264		G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
265		G-1 301-15000 Mct/mo		(1,637)	(1,202)	(1,389)	(1,858)	(2,370)	(2,084)	(2,432)	(3,365)	(2,307)	(2,915)	(2,715)	(2,422)
266		G-1 > 15000 Mct/mo													
267	240085	Contr Ch (G1 to T4) 9/1/09	T-4 Carriage	1,937	1,502	1,688	2,158	2,670	2,384	2,732	3,665	2,607	3,215	3,015	2,722
268		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	1
269		T-4 0-300 Mct/mo		300	300	300	300	300	300	300	300	300	300	300	300
270		T-4 301-15000 Mct/mo		1,637	1,202	1,389	1,858	2,370	2,084	2,432	3,365	2,307	2,915	2,715	2,422
271		T-4 > 15000 Mct/mo													

Pro Forma Adjustments .Y Handbill Customers

CASE N 3-00354  
 AT: JUNE 1  
 TO STAFF DR SET NO. 2  
 QUESTION NO. 2-13

Line No.	Premise	Comment	Service	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
272	240104	Contr Ch (G1 to T4)	4/1/09 G-1 Ind Sales	(921)	(711)	(620)	(1,046)	(838)	(753)	(913)	(934)	(1,103)	(1,015)		
273		G-1 Ind Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
274		G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)		
275		G-1 301-15000 Mct/mo		(621)	(411)	(320)	(748)	(538)	(453)	(613)	(634)	(803)	(715)		
276		G-1 > 15000 Mct/mo													
277	240104	Contr Ch (G1 to T4)	4/1/09 T-4 Carriage	921	711	620	1,046	838	753	913	934	1,103	1,015		
278		T-4 Bill		1	1	1	1	1	1	1	1	1	1		
279		T-4 0-300 Mct/mo		300	300	300	300	300	300	300	300	300	300		
280		T-4 301-15000 Mct/mo		621	411	320	746	538	453	613	634	803	715		
281		T-4 > 15000 Mct/mo													
282	308128	Contr Ch (G1 to T4)	10/1/09 G-1 PA Sales	(921)	(711)	(620)	(1,046)								
283		G-1 PA Sales Bill		(1)	(1)	(1)	(1)								
284		G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)								
285		G-1 301-15000 Mct/mo		(621)	(411)	(320)	(748)								
286		G-1 > 15000 Mct/mo													
287	308128	Contr Ch (G1 to T4)	10/1/09 T-4 Carriage	921	711	620	1,046								
288		T-4 Bill		1	1	1	1								
289		T-4 0-300 Mct/mo		300	300	300	300								
290		T-4 301-15000 Mct/mo		621	411	320	746								
291		T-4 > 15000 Mct/mo													
292	316087	Reduced load	Sp Contract	(9,000)	(9,000)	(9,000)	(9,000)	(5,000)	(2,000)						(5,000)
293		Sp K Volumes		(9,000)	(9,000)	(9,000)	(9,000)	(5,000)	(2,000)						(5,000)
294		Sp K Rate		0.08	0.08	0.08	0.08	0.08	0.08						0.08
295		Sp K Distr. Charge		(720)	(720)	(720)	(720)	(400)	(160)						(400)
296	359260	Reduced load	T-4 Carriage	(6,000)	(5,000)	(4,000)	(3,000)	(4,000)	(1,000)						
297		T-4 Bill													
298		T-4 0-300 Mct/mo													
299		T-4 301-15000 Mct/mo		(6,000)	(5,000)	(4,000)	(3,000)	(4,000)	(1,000)						
300		T-4 > 15000 Mct/mo													
301	362816	Contr Ch (G1 to T4)	4/1/09 G-1 Ind Sales	(4,016)	(3,877)	(3,407)	(1,668)	(3,693)	(5,374)	(6,584)	(3,868)	(3,885)	(3,157)		
302		G-1 Ind Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
303		G-1 0-300 Mct/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)		
304		G-1 301-15000 Mct/mo		(3,716)	(3,577)	(3,107)	(1,368)	(3,393)	(5,074)	(6,264)	(3,568)	(3,585)	(2,857)		
305		G-1 > 15000 Mct/mo													
306	362816	Contr Ch (G1 to T4)	4/1/09 T-4 Carriage	4,016	3,877	3,407	1,668	3,693	5,374	6,584	3,868	3,885	3,157		
307		T-4 Bill		1	1	1	1	1	1	1	1	1	1		
308		T-4 0-300 Mct/mo		300	300	300	300	300	300	300	300	300	300		
309		T-4 301-15000 Mct/mo		3,716	3,577	3,107	1,368	3,393	5,074	6,264	3,568	3,585	2,857		
310		T-4 > 15000 Mct/mo													
311	380460	Contr Ch (G1 to T4)	10/1/08 G-1 Ind Sales	(258)	(1,135)	(1,086)									
312		G-1 Ind Sales Bill		(1)	(1)	(1)									
313		G-1 0-300 Mct/mo		(258)	(300)	(300)									
314		G-1 301-15000 Mct/mo		0	(835)	(786)									
315		G-1 > 15000 Mct/mo													

Pro Forma Adjustments .Y Handbill Customers

CASE 1 3-00354  
 A1 .MENT 1  
 TO STAFF DR SET NO. 2  
 QUESTION NO. 2-13

Line No.	Premise	Comment	Service	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
316	380460	Contr Ch (G1 to T4) 10/1/08	T-4 Carriage	258	1,135	1,088									
317		T-4 Bill		1	1	1									
318		T-4 0-300 Mcf/mo		258	300	300									
319		T-4 301-15000 Mcf/mo		0	835	786									
320		T-4 > 15000 Mcf/mo													
321	387054	Contr Ch (G1 to T4) 9/1/09	G-1 Ind Sales	(251)	0	(620)	(233)	(2,419)	(2,885)	(3,541)	(4,315)	(4,053)	(8,248)	(5,660)	(4,508)
322		G-1 Ind Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
323		G-1 0-300 Mcf/mo		(251)	0	(300)	(233)	(300)	(301)	(302)	(303)	(304)	(305)	(306)	(307)
324		G-1 301-15000 Mcf/mo		0	0	(320)	0	(2,119)	(2,584)	(3,239)	(4,012)	(3,749)	(5,943)	(5,354)	(4,201)
325		G-1 > 15000 Mcf/mo													
326	387054	Contr Ch (G1 to T4) 9/1/09	T-4 Carriage	251	0	820	233	2,419	2,885	3,541	4,315	4,053	8,248	5,660	4,508
327		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1	1
328		T-4 0-300 Mcf/mo		251	0	300	233	300	301	302	303	304	305	306	307
329		T-4 301-15000 Mcf/mo		0	0	320	0	2,119	2,584	3,239	4,012	3,749	5,943	5,354	4,201
330		T-4 > 15000 Mcf/mo													
331															
332															
333		SUMMARY													
334		G-1 Com Sales Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
335		G-1 0-300 Mcf/mo		(300)	(300)	(188)	(300)	(300)	(300)	(600)	(300)	(300)	(300)	(300)	(300)
336		G-1 301-15000 Mcf/mo		(1,329)	(1,213)	(1,249)	(1,963)	(2,959)	(3,675)	(6,237)	(7,355)	(3,666)	(3,658)	(3,053)	(2,120)
337		G-1 > 15000 Mcf/mo		0	0	0	0	0	0	0	0	0	0	0	0
338		G-1 PA Sales Bill		(3)	(3)	(3)	(3)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)
339		G-1 0-300 Mcf/mo		(900)	(900)	(900)	(900)	(600)	(600)	(300)	(300)	(300)	(300)	(300)	(300)
340		G-1 301-15000 Mcf/mo		(1,983)	(1,180)	(1,352)	(1,549)	(1,290)	(2,124)	(945)	(1,056)	(931)	(851)	(559)	(283)
341		G-1 > 15000 Mcf/mo		0	0	0	0	0	0	0	0	0	0	0	0
342		G-1 Ind Sales Bill		(8)	(6)	(6)	(5)	(5)	(5)	(5)	(6)	(6)	(6)	(4)	(3)
343		G-1 0-300 Mcf/mo		(1,964)	(1,731)	(2,032)	(1,710)	(1,778)	(1,581)	(1,802)	(1,803)	(1,804)	(1,805)	(1,208)	(907)
344		G-1 301-15000 Mcf/mo		(6,807)	(9,129)	(8,263)	(6,298)	(11,061)	(12,878)	(19,195)	(17,806)	(15,472)	(15,676)	(9,701)	(7,678)
345		G-1 > 15000 Mcf/mo		0	0	0	0	0	0	0	0	0	0	0	0
346		G-2 Com Int Sales Bill													
347		G-2 0-15000 Mcf/mo													
348		G-2 > 15000 Mcf/mo													
349		G-2 Ind Int Sales Bill		2	2	2	2	2	2	2	2	2	0	0	0
350		G-2 0-15000 Mcf/mo		13,632	5,628	1,358	13,614	1,031	3,649	58	5,444	5,670	0	0	0
351		G-2 > 15000 Mcf/mo		0	0	0	0	0	0	0	0	0	0	0	0
352		T-2/G-1 Bill		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(2)
353		T-2/G-1 0-300 Mcf/mo		(907)	(906)	(905)	(908)	(922)	(1,140)	(600)	(900)	(900)	(900)	(900)	(600)
354		T-2/G-1 301-15000 Mcf/mo		(1,619)	(1,088)	(640)	(799)	(2,318)	(2,489)	(3,004)	(4,411)	(3,707)	(2,219)	(1,442)	(765)
355		T-2/G-1 > 15000 Mcf/mo		0	0	0	0	0	0	0	0	0	0	0	0
356		T-2/G-2 Bill		(8)	(8)	(8)	(8)	(8)	(8)	(8)	(7)	(7)	(5)	(4)	(3)
357		T-2/G-2 0-15000 Mcf/mo		(41,733)	(29,047)	(23,198)	(37,982)	(34,585)	(36,791)	(37,865)	(40,395)	(39,686)	(35,445)	(18,317)	(17,437)
358		T-2/G-2 > 15000 Mcf/mo		(5,668)	(18,098)	(11,560)	(9,121)	(12,315)	(18,432)	(18,814)	(20,402)	(15,746)	(14,785)	0	0
359		T-4 Bill		8	8	9	8	7	7	6	7	7	8	7	6
360		T-4 0-300 Mcf/mo		2,571	2,337	2,500	2,316	1,873	1,801	1,502	1,803	1,802	2,405	2,163	2,215
361		T-4 301-15000 Mcf/mo		(18,021)	(10,951)	(14,433)	(14,589)	(7,814)	302	17,041	17,021	17,626	20,320	16,314	12,867
362		T-4 > 15000 Mcf/mo		(2,170)	0	(167)	(528)	(2,728)	(7,000)	0	(2,507)	0	0	0	0
363		T-3 Bill		3	3	3	3	3	3	3	3	3	3	2	2
364		T-3 0-15000 Mcf/mo		21,564	16,055	14,552	15,972	25,279	25,835	28,591	28,279	30,279	31,290	15,248	15,316
365		T-3 > 15000 Mcf/mo		4,666	8,098	4,560	1,625	5,315	7,432	9,814	14,402	12,746	12,785	0	0
366		Sp K Bills		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
367		Sp K Volumes		(149,580)	(155,339)	(136,101)	(142,293)	(130,599)	(41,750)	(34,104)	(31,315)	(30,645)	(29,416)	(19,709)	(31)
368		Sp K Distr. Charge		(14,738)	(15,314)	(13,000)	(12,449)	(13,310)	(5,105)	(3,210)	(4,102)	(4,035)	(3,522)	(1,871)	(3)

REQUEST:

Refer to the Smith Testimony, Exhibit GLS-4. Explain why Atmos has not updated its 30-year period past the year 2000 for purposes of normalizing its volumes for normal weather.

RESPONSE:

The weather basis for determining weather normalized volumes in this filing is the National Oceanic and Atmospheric Administration (NOAA) 30-year normal for the period of 1971-2000, which corresponds to the normal basis in the WNA tariff. NOAA only publishes its 30-year normal HDD report every ten years, concurrent with the beginning of a new decade. The next NOAA normal report, for the period of 1981-2010 should be available in 2011 or 2012. Please also refer to the Company's response to subpart (b) of Staff DR Set No. 2, Question No. 2-08.

Respondent: Gary Smith

REQUEST:

Provide weather-adjusted volumes and the impact on Atmos's proposed rates using weather data for 30 years ended 2008 as opposed to 30 years ended 2000.  
Provide revised versions of all exhibits that would be affected by this calculation.

RESPONSE:

Atmos Energy believes that the selection of the basis period for normal heating degree days (NHDDs) does not materially affect its revenues on a going-forward basis, conditioned that the same NHDD basis is utilized for its Weather Normalization Adjustment (WNA) mechanism and for the determination of distribution commodity rates from the revenue requirement to be set in this case.

The Company's WNA mechanism has historically referenced the 30-year NHDD data published by NOAA. Therefore, the most recently published data set available from NOAA (1971-2000) was used in preparation for this rate case. The Company also believes that the NOAA 30-year NHDD reports provide greater statistical reliability than other periods.

Nevertheless, to be responsive to this request, the Company has produced an average HDD report for the 30-year period ending December 31, 2008. The Company also "smoothed" the average daily values to correspond to a methodology used by NOAA in their processing of 30 year normal HDD data. In Attachment 1, the Company has provided revised versions of Exhibits GLS-2, GLS-4, and GLS-5, which are affected by the weather basis change. The Company has not recomputed the proposed rates which would be necessary if new volume bases were utilized.

The impact of the adoption of the newer period in the model produces a lower HDD "normal" base. This results in a lower gross margin at present rates of \$410,742. Thus, rates would need to be raised to produce the Company's requested revenue requirements.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Average HDD Report and Revised Exhibits GLS-2, GLS-4 and GLS-5, 25 Pages.

Respondent: Gary Smith

ATMOS ENERGY CORPORATION - KENTUCKY  
SUMMARY OF REVENUE AT PRESENT RATES  
TEST YEAR ENDING MARCH 31, 2011

Line No.	Description	Block (Mcf)	Reference Period - Twelve Months Ending 6/30/2009				Forward-looking Adjustments To Test Year		Total Test Year Volumes (f)	Present Margin (j)	Present Revenue (k)
			Number of Bills, Units (a)	Volumes As Metered (b)	Contract Adj. Bills and Volumes (c)	Weather Adj. Volumes (Avg 1979-2008) (d)	Total Volumes (e)	Customer Growth Forecast (f)			
1	<b>Sales</b>										
2	Firm Sales (G-1, LVS-1)	Customer Chrg	1,835,239					(8,400)		\$9.35	\$17,080,945
3		Customer Chrg	230,053		(97)			0		25.00	5,748,900
4		0 - 300		15,576,974	33,759	(2,976)	15,607,757	(47,760)	(505,699)	1.1900	17,914,615
5		301 - 15,000		1,248,288	(256,553)	110	991,846	0	(28,664)	0.7530	725,276
6		Over 15,000		0	0	0	0	0	0	0.4708	0
7	Interruptible Sales (G-2, LVS-2)	Customer Chrg	145		18			0		250.00	40,750
8		0 - 15,000		184,993	50,082		235,075	0		0.6000	141,045
9		Over 15,000		0	0		0	0		0.3800	0
10											
11	<b>Transportation</b>										
12	Customer Charges (T2/G1)	Customer Chrg	35		(35)			0		25.00	0
13	Customer Charges (T2/G2,T4,T3)	Customer Chrg	2,328		28			0		250.00	599,000
14	Transp. Adm. Fee	Customer Chrg	2,352		(7)			0		50.00	117,250
15	Parked Volumes [1]			277,344	0					0.10	27,734
16	EFM Charges									Various	122,040
17	Firm Transport (G-1)	0 - 300		10,486	(10,486)		0	0		1.1900	0
18		301 - 15,000		24,501	(24,501)		(0)	0	(0)	0.7530	0
19		Over 15,000		0	0		0	0	0	0.4708	0
20	Interruptible Transport (G-2)	0 - 15,000		392,561	(392,561)		0	0	0	0.6000	0
21		Over 15,000		140,939	(140,939)		0	0	0	0.3800	0
22	Firm Carriage (T-4)	0 - 300		396,765	25,388		422,153	0		1.1900	502,362
23		301 - 15,000		4,177,415	37,484		4,214,899	0		0.7530	3,173,819
24		Over 15,000		345,688	(15,098)		330,590	0		0.4708	155,642
25	Interruptible Carriage (T-3)	0 - 15,000		4,119,782	268,260		4,388,042	0		0.6000	2,632,825
26		Over 15,000		1,784,174	81,443		1,865,617	0		0.3800	708,934
27	Total Special Contracts [2]			12,245,336	(900,882)		11,344,454	0		Various	1,283,304
28	Total Tariff		2,067,800	40,647,902	(1,244,604)	(2,866)	39,400,432	(56,160)	(534,363)		50,964,441
29											
30	Other Revenues										783,688
31	Late Payment Fees										1,546,105
32	Total Gross Profit										53,294,234
33											
34	Gas Costs										143,465,581
35											
36	Total Revenue										\$ 196,759,814

38 [1] Parked Volumes not included in Total Deliveries.

39 [2] Based on confidential information. Number of Bills included in T2/G2, T3 & T4.

ATMOS ENERGY CORPORATION - KENTUCKY  
 WEATHER ADJUSTMENT - BASE NOAA 1971-2000  
 TWELVE MONTHS ENDED JUNE 30, 2009

Line No.	Class of Customers	Jul-08 (a)	Aug-08 (b)	Sep-08 (c)	Oct-08 (d)	Nov-08 (e)	Dec-08 (f)	Jan-09 (g)	Feb-09 (h)	Mar-09 (i)	Apr-09 (j)	May-09 (k)	Jun-09 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
1	<u>RESIDENTIAL (Rate G-1)</u>																
2	FIRM BILLS													0		\$9.35	\$0
3	Sales: 1-300	(9,417)	9,417	33,855	149,426	198,848	(233,362)	(164,251)	84,031	(104,927)	126,911	72,419	57,151		220,101	1.1900	261,920
4	Sales: 301-15000														0	0.7530	0
5	Sales: Over 15000														0	0.4708	0
6	<u>CLASS TOTAL (Mcf/month)</u>	<u>(9,417)</u>	<u>9,417</u>	<u>33,855</u>	<u>149,426</u>	<u>198,848</u>	<u>(233,362)</u>	<u>(164,251)</u>	<u>84,031</u>	<u>(104,927)</u>	<u>126,911</u>	<u>72,419</u>	<u>57,151</u>	<u>0</u>	<u>220,101</u>		<u>\$261,920</u>
7																	
8																	
9																	
10	<u>FIRM COMMERCIAL (Rate G-1)</u>																
11	FIRM BILLS													0		25.00	\$0
12	Sales: 1-300	(1,826)	1,826	(3,056)	19,772	100,881	(72,894)	(74,345)	(276)	(36,282)	80,887	38,940	18,867		72,494	1.1900	86,268
13	Sales: 301-15000	(228)	228	(382)	2,470	12,603	(9,106)	(9,288)	(34)	(4,533)	10,105	4,865	2,357		9,057	0.7530	6,820
14	Sales: Over 15000														0	0.4708	0
15	<u>CLASS TOTAL (Mcf/month)</u>	<u>(2,054)</u>	<u>2,054</u>	<u>(3,438)</u>	<u>22,242</u>	<u>113,484</u>	<u>(82,000)</u>	<u>(83,633)</u>	<u>(310)</u>	<u>(40,815)</u>	<u>90,992</u>	<u>43,805</u>	<u>21,224</u>	<u>0</u>	<u>81,551</u>		<u>\$93,088</u>
16																	
17																	
18																	
19	<u>FIRM INDUSTRIAL (Rate G-1)</u>																
20	FIRM BILLS													0		25.00	\$0
21	Sales: 1-300														0	1.1900	0
22	Sales: 301-15000														0	0.7530	0
23	Sales: Over 15000														0	0.4708	0
24	<u>CLASS TOTAL (Mcf/month)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>\$0</u>
25																	
26	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>																
27	FIRM BILLS													0		25.00	\$0
28	Sales: 1-300	(292)	292	745	4,537	13,169	(17,425)	(3,134)	12,741	(4,547)	12,049	860	654		19,649	1.1900	23,382
25	Sales: 301-15000	(84)	84	214	1,301	3,775	(4,994)	(898)	3,652	(1,303)	3,454	247	187		5,635	0.7530	4,243
26	Sales: Over 15000														0	0.4708	0
27	<u>CLASS TOTAL (Mcf/month)</u>	<u>(376)</u>	<u>376</u>	<u>959</u>	<u>5,838</u>	<u>16,944</u>	<u>(22,419)</u>	<u>(4,032)</u>	<u>16,393</u>	<u>(5,850)</u>	<u>15,503</u>	<u>1,107</u>	<u>841</u>	<u>0</u>	<u>25,284</u>		<u>\$27,625</u>

**Atmos Energy - Kentucky**  
**Normalization Of Volumes For Weather**  
**Reference Period Ended June 30, 2009**

Line No.	Month	Lagged Actual HDDs	Lagged Normal HDDs	X Coefficient	Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volumes	Weather Adjustment	Normal HDDs	Normalized Including Unbilled
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
<u>Residential - Class 1 Rate 1</u>													
1	Jul-08	0	0	0.0125	0.0000	1.1965	1.1965	150,731	180,354	189,771	(9,417)	0	180,686
2	Aug-08	0	0	0.0125	0.0000	1.1965	1.1965	149,781	179,218	169,801	9,417	0	179,547
3	Sep-08	2	5	0.0125	0.0624	1.1965	1.2589	149,544	188,266	160,019	28,247	37	248,455
4	Oct-08	31	110	0.0125	1.3730	1.1965	2.5695	149,958	385,322	247,128	138,194	225	601,687
5	Nov-08	401	372	0.0125	4.6434	1.1965	5.8399	152,239	889,065	709,217	179,848	516	1,164,833
6	Dec-08	832	660	0.0125	8.2382	1.1965	9.4347	154,574	1,458,364	1,738,037	(279,673)	828	1,785,782
7	Jan-09	865	909	0.0125	11.3463	1.1965	12.5428	154,263	1,934,895	2,156,902	(222,007)	930	1,978,954
8	Feb-09	917	913	0.0125	11.3962	1.1965	12.5927	156,202	1,967,010	1,925,872	41,138	760	1,671,764
9	Mar-09	614	624	0.0125	7.7888	1.1965	8.9853	158,255	1,421,974	1,530,857	(108,883)	535	1,248,464
10	Apr-09	378	394	0.0125	4.9180	1.1965	6.1145	155,452	950,516	833,305	117,211	255	682,049
11	May-09	96	151	0.0125	1.8848	1.1965	3.0813	152,431	469,690	414,389	55,301	75	325,686
12	Jun-09	24	26	0.0125	0.3245	1.1965	1.5210	151,809	<u>230,906</u>	183,228	<u>47,678</u>	3	187,673
13													
14	Total	<u>4,160</u>	<u>4,164</u>			1.1965		152,937	<u>10,255,580</u>	<u>10,258,525</u>	<u>(2,946)</u>	4,164	<u>10,255,580</u>
15	Average Usage / Customer								67.06	67.08			

Atmos Energy - Kentucky  
Normalization Of Volumes For Weather  
12 months ending June, 2010  
(Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal HDDs	X Coefficient	Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volumes	Weather Adjustment	Normal HDDs	Normalized Including Unbilled
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Residential - Class 1 Rate 1</u>												
1	Jul-09	0	0.0122	0.0000	1.1665	1.1665	150,331	175,366			0	175,689
2	Aug-09	0	0.0122	0.0000	1.1665	1.1665	149,381	174,258			0	174,579
3	Sep-09	5	0.0122	0.0611	1.1665	1.2276	149,144	183,094			37	241,814
4	Oct-09	110	0.0122	1.3433	1.1665	2.5098	149,558	375,365			225	586,473
5	Nov-09	372	0.0122	4.5427	1.1665	5.7092	151,839	866,884			516	1,135,987
6	Dec-09	660	0.0122	8.0597	1.1665	9.2262	154,174	1,422,445			828	1,741,948
7	Jan-10	909	0.0122	11.1004	1.1665	12.2669	153,863	1,887,427			930	1,930,438
8	Feb-10	913	0.0122	11.1492	1.1665	12.3157	155,802	1,918,816			760	1,630,727
9	Mar-10	624	0.0122	7.6201	1.1665	8.7866	157,855	1,387,014			535	1,217,689
10	Apr-10	394	0.0122	4.8114	1.1665	5.9779	155,052	926,890			255	664,925
11	May-10	151	0.0122	1.8440	1.1665	3.0105	152,031	457,694			75	317,174
12	Jun-10	26	0.0122	0.3175	1.1665	1.4840	151,409	224,696			3	182,506
13												
14	Total	<u>4,164</u>			1.1665		152,537	<u>9,999,949</u>	0	0	4,164	<u>9,999,949</u>
15	Average Usage / Customer							65.56	0.00			
								0.00002				

**Atmos Energy - Kentucky**  
**Normalization Of Volumes For Weather**  
**12 months ending June, 2011**  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal HDDs	X Coefficient	Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volumes	Weather Adjustment	Normal HDDs	Normalized Including Unbilled
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Residential - Class 1 Rate 1</u>												
1	Jul-10	0	0.0119	0.0000	1.1365	1.1365	149,931	170,401			0	170,717
2	Aug-10	0	0.0119	0.0000	1.1365	1.1365	148,981	169,322			0	169,635
3	Sep-10	5	0.0119	0.0597	1.1365	1.1962	148,744	177,932			37	235,205
4	Oct-10	110	0.0119	1.3135	1.1365	2.4500	149,158	365,442			225	571,326
5	Nov-10	372	0.0119	4.4421	1.1365	5.5786	151,439	844,822			516	1,107,262
6	Dec-10	660	0.0119	7.8811	1.1365	9.0176	153,774	1,386,677			828	1,698,295
7	Jan-11	909	0.0119	10.8544	1.1365	11.9909	153,463	1,840,164			930	1,882,122
8	Feb-11	913	0.0119	10.9021	1.1365	12.0386	155,402	1,870,827			760	1,589,857
9	Mar-11	624	0.0119	7.4512	1.1365	8.5877	157,455	1,352,181			535	1,187,038
10	Apr-11	394	0.0119	4.7048	1.1365	5.8413	154,652	903,374			255	647,873
11	May-11	151	0.0119	1.8031	1.1365	2.9396	151,631	445,739			75	308,701
12	Jun-11	26	0.0119	0.3105	1.1365	1.4470	151,009	218,515			3	177,364
13												
14	Total	<u>4,164</u>			1.1365		152,137	<u>9,745,396</u>	<u>0</u>	<u>0</u>	4,164	<u>9,745,395</u>
15	Average Usage / Customer							64.06	0.00			
								0.00082				

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 months ending June, 2012  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal HDDs	X Coefficient	Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volumes	Weather Adjustment	Normal HDDs	Normalized Including Unbilled
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Residential - Class 1 Rate 1</u>												
1	Jul-11	0	0.0117	0.0000	1.1065	1.1065	149,531	165,461			0	165,768
2	Aug-11	0	0.0117	0.0000	1.1065	1.1065	148,581	164,410			0	164,715
3	Sep-11	5	0.0117	0.0585	1.1065	1.1650	148,344	172,825			37	228,749
4	Oct-11	110	0.0117	1.2862	1.1065	2.3927	148,758	355,938			225	556,996
5	Nov-11	372	0.0117	4.3496	1.1065	5.4561	151,039	824,089			516	1,080,408
6	Dec-11	660	0.0117	7.7171	1.1065	8.8236	153,374	1,353,316			828	1,657,672
7	Jan-12	909	0.0117	10.6286	1.1065	11.7351	153,063	1,796,214			930	1,837,200
8	Feb-12	913	0.0117	10.6753	1.1065	11.7818	155,002	1,826,207			760	1,551,797
9	Mar-12	624	0.0117	7.2962	1.1065	8.4027	157,055	1,319,691			535	1,158,397
10	Apr-12	394	0.0117	4.6069	1.1065	5.7134	154,252	881,308			255	631,776
11	May-12	151	0.0117	1.7656	1.1065	2.8721	151,231	434,355			75	300,520
12	Jun-12	26	0.0117	0.3040	1.1065	1.4105	150,609	212,439			3	172,256
13												
14	Total	4,164			1.1065		151,737	9,506,253	0	0	4,164	9,506,254
15	Average Usage / Customer							62.65	0.00			

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 months ending June, 2013  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged		Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volumes	Weather Adjustment	Normal HDDs (k)	Normalized Including Unbilled (l)
		Normal HDDs (b)	X Coefficient (c)									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
<u>Residential - Class 1 Rate 1</u>												
1	Jul-12	0	0.0114	0.0000	1.0765	1.0765	149,131	160,544			0	160,842
2	Aug-12	0	0.0114	0.0000	1.0765	1.0765	148,181	159,522			0	159,818
3	Sep-12	5	0.0114	0.0571	1.0765	1.1336	147,944	167,714			37	222,243
4	Oct-12	110	0.0114	1.2572	1.0765	2.3337	148,358	346,228			225	542,240
5	Nov-12	372	0.0114	4.2518	1.0765	5.3283	150,639	802,655			516	1,052,530
6	Dec-12	660	0.0114	7.5435	1.0765	8.6200	152,974	1,318,641			828	1,615,363
7	Jan-13	909	0.0114	10.3894	1.0765	11.4659	152,663	1,750,424			930	1,790,385
8	Feb-13	913	0.0114	10.4351	1.0765	11.5116	154,602	1,779,721			760	1,512,174
9	Mar-13	624	0.0114	7.1320	1.0765	8.2085	156,655	1,285,908			535	1,128,646
10	Apr-13	394	0.0114	4.5032	1.0765	5.5797	153,852	858,453			255	615,172
11	May-13	151	0.0114	1.7259	1.0765	2.8024	150,831	422,694			75	292,210
12	Jun-13	26	0.0114	0.2972	1.0765	1.3737	150,209	206,347			3	167,165
13												
14	Total	4,164			1.0765		151,337	9,258,851	0	0	4,164	9,258,788
15	Average Usage / Customer							61.18	0.00			

Atmos Energy - Kentucky  
**Normalization Of Volumes For Weather**  
**12 months ending June, 2014**  
(Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged		Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volumes	Weather Adjustment	Normal HDDs	Normalized Including Unbilled
		Normal HDDs	X Coefficient									
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Residential - Class 1 Rate 1</u>												
1	Jul-13	0	0.0112	0.0000	1.0465	1.0465	148,731	155,652			0	155,941
2	Aug-13	0	0.0112	0.0000	1.0465	1.0465	147,781	154,657			0	154,945
3	Sep-13	5	0.0112	0.0558	1.0465	1.1023	147,544	162,642			37	215,768
4	Oct-13	110	0.0112	1.2283	1.0465	2.2748	147,958	336,580			225	527,556
5	Nov-13	372	0.0112	4.1539	1.0465	5.2004	150,239	781,308			516	1,024,786
6	Dec-13	660	0.0112	7.3698	1.0465	8.4163	152,574	1,284,113			828	1,573,255
7	Jan-14	909	0.0112	10.1503	1.0465	11.1968	152,263	1,704,863			930	1,743,794
8	Feb-14	913	0.0112	10.1949	1.0465	11.2414	154,202	1,733,451			760	1,472,737
9	Mar-14	624	0.0112	6.9678	1.0465	8.0143	156,255	1,252,279			535	1,099,034
10	Apr-14	394	0.0112	4.3996	1.0465	5.4461	153,452	835,720			255	598,646
11	May-14	151	0.0112	1.6861	1.0465	2.7326	150,431	411,072			75	283,940
12	Jun-14	26	0.0112	0.2903	1.0465	1.3368	149,809	200,269			3	162,099
13												
14	Total	<u>4,164</u>			1.0465		150,937	<u>9,012,606</u>	<u>0</u>	<u>0</u>	4,164	<u>9,012,501</u>
15	Average Usage / Customer							59.71	0.00			

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 months ending June, 2015  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged		Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volumes	Weather Adjustment	Normal HDDs	Normalized Including Unbilled
		Normal HDDs	X Coefficient									
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Residential - Class 1 Rate 1</u>												
1	Jul-14	0	0.0109	0.0000	1.0165	1.0165	148,331	150,783			0	151,063
2	Aug-14	0	0.0109	0.0000	1.0165	1.0165	147,381	149,817			0	150,096
3	Sep-14	5	0.0109	0.0545	1.0165	1.0710	147,144	157,596			37	209,326
4	Oct-14	110	0.0109	1.1994	1.0165	2.2159	147,558	326,978			225	512,944
5	Nov-14	372	0.0109	4.0560	1.0165	5.0725	149,839	760,063			516	997,174
6	Dec-14	660	0.0109	7.1962	1.0165	8.2127	152,174	1,249,764			828	1,531,345
7	Jan-15	909	0.0109	9.9111	1.0165	10.9276	151,863	1,659,503			930	1,697,421
8	Feb-15	913	0.0109	9.9547	1.0165	10.9712	153,802	1,687,397			760	1,433,483
9	Mar-15	624	0.0109	6.8037	1.0165	7.8202	155,855	1,218,822			535	1,069,558
10	Apr-15	394	0.0109	4.2959	1.0165	5.3124	153,052	813,078			255	582,198
11	May-15	151	0.0109	1.6464	1.0165	2.6629	150,031	399,522			75	275,710
12	Jun-15	26	0.0109	0.2835	1.0165	1.3000	149,409	194,236			3	157,057
13												
14	Total	<u>4,164</u>			1.0165		150,537	<u>8,767,559</u>	0	0	4,164	<u>8,767,375</u>
15	Average Usage / Customer							58.24	0.00			

**Atmos Energy - Kentucky  
Normalization Of Volumes For Weather  
Reference Period Ended June 30, 2009**

Line No.	Month	Lagged	Lagged	X Coefficient	Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volume (1)	Weather Adjustment	Normal	Normalized
		Actual HDDs	Normal HDDs									HDDs	HDDs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
<u>Commercial - Class 2 Rate 1</u>													
1	Jul-08	0	0	0.0404	0.0000	8.0405	8.0405	17,126	137,701	139,755	(2,054)	0	137,834
2	Aug-08	0	0	0.0404	0.0000	8.0405	8.0405	16,906	135,932	133,878	2,054	0	136,064
3	Sep-08	2	5	0.0404	0.2018	8.0405	8.2423	17,017	140,259	145,756	(5,497)	37	162,390
4	Oct-08	31	110	0.0404	4.4390	8.0405	12.4795	17,005	212,213	194,088	18,125	225	291,410
5	Nov-08	401	372	0.0404	15.0118	8.0405	23.0523	17,540	404,337	297,932	106,405	516	506,752
6	Dec-08	832	660	0.0404	26.6339	8.0405	34.6744	17,686	613,251	712,380	(99,129)	828	733,862
7	Jan-09	865	909	0.0404	36.6821	8.0405	44.7226	17,721	792,529	897,616	(105,087)	930	808,327
8	Feb-09	917	913	0.0404	36.8435	8.0405	44.8840	17,784	798,216	814,315	(16,099)	760	689,080
9	Mar-09	614	624	0.0404	25.1811	8.0405	33.2216	17,896	594,533	636,792	(42,259)	535	530,772
10	Apr-09	378	394	0.0404	15.8996	8.0405	23.9401	17,712	424,026	336,609	87,417	255	324,990
11	May-09	96	151	0.0404	6.0935	8.0405	14.1340	17,285	244,306	206,779	37,527	75	191,479
12	Jun-09	24	26	0.0404	1.0492	8.0405	9.0897	17,014	<u>154,652</u>	136,861	<u>17,791</u>	3	138,994
13													
14	Total	<u>4,160</u>	<u>4,164</u>			8.0405		17,391	<u>4,651,955</u>	<u>4,652,762</u>	<u>(806)</u>	4,164	<u>4,651,954</u>
15	Average Usage / Customer								267.49	267.54			

Note 1 - Adjusted for volume and contract adjustments.

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 Months Ending June 30, 2010  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal HDDs (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal HDDs (k)	Normalized Including Unbilled (l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Commercial - Class 2 Rate 1</u>												
1	Jul-09	0	0.0397	0.0000	8.0175	8.0175	17,126	137,307			0	137,439
2	Aug-09	0	0.0397	0.0000	8.0175	8.0175	16,906	135,543			0	135,674
3	Sep-09	5	0.0397	0.1986	8.0175	8.2161	17,017	139,813			37	161,592
4	Oct-09	110	0.0397	4.3683	8.0175	12.3858	17,005	210,620			225	288,556
5	Nov-09	372	0.0397	14.7727	8.0175	22.7902	17,540	399,740			516	500,522
6	Dec-09	660	0.0397	26.2096	8.0175	34.2271	17,686	605,340			828	724,029
7	Jan-10	909	0.0397	36.0978	8.0175	44.1153	17,721	781,767			930	797,311
8	Feb-10	913	0.0397	36.2566	8.0175	44.2741	17,784	787,370			760	679,971
9	Mar-10	624	0.0397	24.7800	8.0175	32.7975	17,896	586,943			535	524,197
10	Apr-10	394	0.0397	15.6463	8.0175	23.6638	17,712	419,133			255	321,674
11	May-10	151	0.0397	5.9964	8.0175	14.0139	17,285	242,230			75	190,246
12	Jun-10	26	0.0397	1.0325	8.0175	9.0500	17,014	153,976			3	138,569
13												
14	Total	<u>4,164</u>			8.0175		17,391	<u>4,599,782</u>	0	0	4,164	<u>4,599,780</u>
15	Average Usage / Customer							264.49	0.00			
								0.00000				

**Atmos Energy - Kentucky**  
**Normalization Of Volumes For Weather**  
**12 Months Ending June 30, 2011**  
(Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal HDDs (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal HDDs (k)	Normalized Including Unbilled (l)
<u>Commercial - Class 2 Rate 1</u>												
1	Jul-10	0	0.0391	0.0000	7.9945	7.9945	17,126	136,913			0	137,044
2	Aug-10	0	0.0391	0.0000	7.9945	7.9945	16,906	135,154			0	135,284
3	Sep-10	5	0.0391	0.1953	7.9945	8.1898	17,017	139,365			37	160,795
4	Oct-10	110	0.0391	4.2976	7.9945	12.2921	17,005	209,027			225	285,701
5	Nov-10	372	0.0391	14.5336	7.9945	22.5281	17,540	395,142			516	494,293
6	Dec-10	660	0.0391	25.7853	7.9945	33.7798	17,686	597,429			828	714,196
7	Jan-11	909	0.0391	35.5134	7.9945	43.5079	17,721	771,003			930	786,295
8	Feb-11	913	0.0391	35.6697	7.9945	43.6642	17,784	776,524			760	670,862
9	Mar-11	624	0.0391	24.3789	7.9945	32.3734	17,896	579,354			535	517,622
10	Apr-11	394	0.0391	15.3931	7.9945	23.3876	17,712	414,241			255	318,359
11	May-11	151	0.0391	5.8994	7.9945	13.8939	17,285	240,155			75	189,013
12	Jun-11	26	0.0391	1.0158	7.9945	9.0103	17,014	153,301			3	138,144
13												
14	Total	<u>4,164</u>			7.9945		17,391	<u>4,547,608</u>	<u>0</u>	<u>0</u>	4,164	<u>4,547,608</u>
15	Average Usage / Customer							261.49	0.00			
								0.00006				

**Atmos Energy - Kentucky**  
**Normalization Of Volumes For Weather**  
**12 Months Ending June 30, 2012**  
(Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal HDDs (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal HDDs (k)	Normalized Including Unbilled (l)
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Commercial - Class 2 Rate 1</u>												
1	Jul-11	0	0.0385	0.0000	7.9715	7.9715	17,126	136,519			0	136,650
2	Aug-11	0	0.0385	0.0000	7.9715	7.9715	16,906	134,766			0	134,894
3	Sep-11	5	0.0385	0.1924	7.9715	8.1639	17,017	138,925			37	160,028
4	Oct-11	110	0.0385	4.2322	7.9715	12.2037	17,005	207,523			225	283,034
5	Nov-11	372	0.0385	14.3126	7.9715	22.2841	17,540	390,863			516	488,507
6	Dec-11	660	0.0385	25.3934	7.9715	33.3649	17,686	590,091			828	705,081
7	Jan-12	909	0.0385	34.9736	7.9715	42.9451	17,721	761,030			930	776,087
8	Feb-12	913	0.0385	35.1275	7.9715	43.0990	17,784	766,472			760	662,415
9	Mar-12	624	0.0385	24.0083	7.9715	31.9798	17,896	572,310			535	511,516
10	Apr-12	394	0.0385	15.1591	7.9715	23.1306	17,712	409,689			255	315,265
11	May-12	151	0.0385	5.8097	7.9715	13.7812	17,285	238,207			75	187,844
12	Jun-12	26	0.0385	1.0003	7.9715	8.9718	17,014	<u>152,646</u>			3	137,722
13												
14	Total	<u>4,164</u>			7.9715		17,391	<u>4,499,041</u>	0	0	4,164	<u>4,499,043</u>
15	Average Usage / Customer							258.70	0.00			

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 Months Ending June 30, 2013  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal HDDs (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal HDDs (k)	Normalized Including Unbilled (l)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
<u>Commercial - Class 2 Rate 1</u>												
1	Jul-12	0	0.0378	0.0000	7.9485	7.9485	17,126	136,125			0	136,255
2	Aug-12	0	0.0378	0.0000	7.9485	7.9485	16,906	134,377			0	134,505
3	Sep-12	5	0.0378	0.1892	7.9485	8.1377	17,017	138,479			37	159,242
4	Oct-12	110	0.0378	4.1634	7.9485	12.1119	17,005	205,962			225	280,247
5	Nov-12	372	0.0378	14.0800	7.9485	22.0285	17,540	386,379			516	482,437
6	Dec-12	660	0.0378	24.9806	7.9485	32.9291	17,686	582,383			828	695,505
7	Jan-13	909	0.0378	34.4051	7.9485	42.3536	17,721	750,548			930	765,361
8	Feb-13	913	0.0378	34.5564	7.9485	42.5049	17,784	755,907			760	653,544
9	Mar-13	624	0.0378	23.6180	7.9485	31.5665	17,896	564,913			535	505,110
10	Apr-13	394	0.0378	14.9126	7.9485	22.8611	17,712	404,915			255	312,029
11	May-13	151	0.0378	5.7153	7.9485	13.6638	17,285	236,178			75	186,634
12	Jun-13	26	0.0378	0.9841	7.9485	8.9326	17,014	151,979			3	137,298
13												
14	Total	<u>4,164</u>			7.9485		17,391	<u>4,448,145</u>	0	0	4,164	<u>4,448,167</u>
15	Average Usage / Customer							255.77	0.00			

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 Months Ending June 30, 2014  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal HDDs (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal HDDs (k)	Normalized Including Unbilled (l)
<u>Commercial - Class 2 Rate 1</u>												
1	Jul-13	0	0.0372	0.0000	7.9255	7.9255	17,126	135,732			0	135,861
2	Aug-13	0	0.0372	0.0000	7.9255	7.9255	16,906	133,988			0	134,116
3	Sep-13	5	0.0372	0.1861	7.9255	8.1116	17,017	138,035			37	158,456
4	Oct-13	110	0.0372	4.0946	7.9255	12.0201	17,005	204,401			225	277,460
5	Nov-13	372	0.0372	13.8473	7.9255	21.7728	17,540	381,894			516	476,367
6	Dec-13	660	0.0372	24.5678	7.9255	32.4933	17,686	574,676			828	685,931
7	Jan-14	909	0.0372	33.8365	7.9255	41.7620	17,721	740,064			930	754,636
8	Feb-14	913	0.0372	33.9854	7.9255	41.9109	17,784	745,343			760	644,673
9	Mar-14	624	0.0372	23.2277	7.9255	31.1532	17,896	557,517			535	498,704
10	Apr-14	394	0.0372	14.6662	7.9255	22.5917	17,712	400,144			255	308,794
11	May-14	151	0.0372	5.6208	7.9255	13.5463	17,285	234,147			75	185,425
12	Jun-14	26	0.0372	0.9678	7.9255	8.8933	17,014	151,310			3	136,874
13												
14	Total	<u>4,164</u>			7.9255		17,391	<u>4,397,251</u>	0	0	4,164	<u>4,397,297</u>
15	Average Usage / Customer							252.85	0.00			

**Atmos Energy - Kentucky**  
**Normalization Of Volumes For Weather**  
**12 Months Ending June 30, 2015**  
(Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal HDDs	X Coefficient	Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volumes	Weather Adjustment	Lagged Normal HDDs	Normalized Including Unbilled
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Commercial - Class 2 Rate 1</u>												
1	Jul-14	0	0.0366	0.0000	7.9025	7.9025	17,126	135,338			0	135,467
2	Aug-14	0	0.0366	0.0000	7.9025	7.9025	16,906	133,599			0	133,727
3	Sep-14	5	0.0366	0.1830	7.9025	8.0855	17,017	137,590			37	157,670
4	Oct-14	110	0.0366	4.0258	7.9025	11.9283	17,005	202,840			225	274,673
5	Nov-14	372	0.0366	13.6146	7.9025	21.5171	17,540	377,409			516	470,295
6	Dec-14	660	0.0366	24.1549	7.9025	32.0574	17,686	566,967			828	676,353
7	Jan-15	909	0.0366	33.2679	7.9025	41.1704	17,721	729,580			930	743,908
8	Feb-15	913	0.0366	33.4142	7.9025	41.3167	17,784	734,776			760	635,800
9	Mar-15	624	0.0366	22.8373	7.9025	30.7398	17,896	550,119			535	492,297
10	Apr-15	394	0.0366	14.4197	7.9025	22.3222	17,712	395,370			255	305,558
11	May-15	151	0.0366	5.5263	7.9025	13.4288	17,285	232,116			75	184,215
12	Jun-15	26	0.0366	0.9516	7.9025	8.8541	17,014	150,643			3	136,451
13												
14	Total	4,164			7.9025		17,391	4,346,347	0	0	4,164	4,346,414
15	Average Usage / Customer							249.92	0.00			

**Atmos Energy - Kentucky  
Normalization Of Volumes For Weather  
Reference Period Ended June 30, 2009**

Line No.	Month	Lagged Actual	Lagged Normal	X Coefficient	Product	Constant	Normalized Usage per Customer	No. of Customers	Normalized Volumes	Actual Volume (1)	Weather Adjustment	Normal HDDs	Normalized Including Unbilled
		HDDs	HDDs									(l)	(m)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
<u>Public Authority - Class 4 Rate 1</u>													
1	Jul-08	0	0	0.1341	0.0000	15.7298	15.7298	1,561	24,554	24,930	(376)	0	24,564
2	Aug-08	0	0	0.1341	0.0000	15.7298	15.7298	1,540	24,224	23,848	376	0	24,234
3	Sep-08	2	5	0.1341	0.6706	15.7298	16.4004	1,560	25,585	25,253	332	37	32,293
4	Oct-08	31	110	0.1341	14.7525	15.7298	30.4823	1,560	47,552	42,969	4,583	225	71,642
5	Nov-08	401	372	0.1341	49.8901	15.7298	65.6199	1,568	102,892	88,051	14,841	516	133,229
6	Dec-08	832	660	0.1341	88.5148	15.7298	104.2446	1,568	163,455	190,921	(27,466)	828	198,867
7	Jan-09	865	909	0.1341	121.9090	15.7298	137.6388	1,564	215,267	225,592	(10,325)	930	219,763
8	Feb-09	917	913	0.1341	122.4454	15.7298	138.1752	1,577	217,902	206,162	11,740	760	185,620
9	Mar-09	614	624	0.1341	83.6867	15.7298	99.4165	1,577	156,780	163,053	(6,273)	535	138,014
10	Apr-09	378	394	0.1341	52.8406	15.7298	68.5704	1,570	107,655	93,205	14,450	255	78,420
11	May-09	96	151	0.1341	20.2511	15.7298	35.9809	1,566	56,346	57,129	(783)	75	40,401
12	Jun-09	24	26	0.1341	3.4869	15.7298	19.2167	1,571	30,189	30,402	(213)	3	25,354
13													
14	Total	4,160	4,164			15.7298		1,565	1,172,401	1,171,515	886	4,164	1,172,401
15	Average Usage / Customer								749.06	748.49			

Note 1 - Adjusted for volume and contract adjustments.

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 Months Ending June 30, 2010  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal DDays (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal DDays (k)	Normalized Including Unbilled (l)
<u>Public Authority - Class 4 Rate 1</u>												
1	Jul-09	0	0.1335	0.0000	15.4458	15.4458	1,561	24,111			0	24,121
2	Aug-09	0	0.1335	0.0000	15.4458	15.4458	1,540	23,786			0	23,796
3	Sep-09	5	0.1335	0.6675	15.4458	16.1133	1,560	25,137			37	31,814
4	Oct-09	110	0.1335	14.6842	15.4458	30.1300	1,560	47,003			225	70,981
5	Nov-09	372	0.1335	49.6592	15.4458	65.1050	1,568	102,085			516	132,282
6	Dec-09	660	0.1335	88.1050	15.4458	103.5508	1,568	162,368			828	197,616
7	Jan-10	909	0.1335	121.3446	15.4458	136.7904	1,564	213,940			930	218,416
8	Feb-10	913	0.1335	121.8786	15.4458	137.3244	1,577	216,561			760	184,429
9	Mar-10	624	0.1335	83.2993	15.4458	98.7451	1,577	155,721			535	137,042
10	Apr-10	394	0.1335	52.5960	15.4458	68.0418	1,570	106,826			255	77,726
11	May-10	151	0.1335	20.1574	15.4458	35.6032	1,566	55,755			75	39,883
12	Jun-10	26	0.1335	3.4708	15.4458	18.9166	1,571	29,718			3	24,905
13												
14	Total	<u>4,164</u>			15.4458		1,565	<u>1,163,011</u>	<u>0</u>	<u>0</u>	4,164	<u>1,163,011</u>
15	Average Usage / Customer							743.06	0.00			
								0.00064				

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 Months Ending June 30, 2011  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal DDays (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal DDays (k)	Normalized Including Unbilled (l)
<u>Public Authority - Class 4 Rate 1</u>												
1	Jul-10	0	0.1329	0.0000	15.1618	15.1618	1,561	23,668			0	23,677
2	Aug-10	0	0.1329	0.0000	15.1618	15.1618	1,540	23,349			0	23,359
3	Sep-10	5	0.1329	0.6644	15.1618	15.8262	1,560	24,689			37	31,335
4	Oct-10	110	0.1329	14.6160	15.1618	29.7778	1,560	46,453			225	70,320
5	Nov-10	372	0.1329	49.4286	15.1618	64.5904	1,568	101,278			516	131,334
6	Dec-10	660	0.1329	87.6959	15.1618	102.8577	1,568	161,281			828	196,365
7	Jan-11	909	0.1329	120.7811	15.1618	135.9429	1,564	212,615			930	217,070
8	Feb-11	913	0.1329	121.3126	15.1618	136.4744	1,577	215,220			760	183,237
9	Mar-11	624	0.1329	82.9124	15.1618	98.0742	1,577	154,663			535	136,071
10	Apr-11	394	0.1329	52.3518	15.1618	67.5136	1,570	105,996			255	77,032
11	May-11	151	0.1329	20.0637	15.1618	35.2255	1,566	55,163			75	39,366
12	Jun-11	26	0.1329	3.4547	15.1618	18.6165	1,571	29,246			3	24,456
13												
14	Total	<u>4,164</u>			15.1618		1,565	<u>1,153,621</u>	<u>0</u>	<u>0</u>	4,164	<u>1,153,622</u>
15	Average Usage / Customer							737.06	0.00			
							0	(0.00064)				

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 Months Ending June 30, 2012  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal DDays (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal DDays (k)	Normalized Including Unbilled (l)
<u>Public Authority - Class 4 Rate 1</u>												
1	Jul-11	0	0.1323	0.0000	14.8778	14.8778	1,561	23,224			0	23,234
2	Aug-11	0	0.1323	0.0000	14.8778	14.8778	1,540	22,912			0	22,921
3	Sep-11	5	0.1323	0.6615	14.8778	15.5393	1,560	24,241			37	30,859
4	Oct-11	110	0.1323	14.5533	14.8778	29.4311	1,560	45,912			225	69,677
5	Nov-11	372	0.1323	49.2165	14.8778	64.0943	1,568	100,500			516	130,428
6	Dec-11	660	0.1323	87.3197	14.8778	102.1975	1,568	160,246			828	195,179
7	Jan-12	909	0.1323	120.2630	14.8778	135.1408	1,564	211,360			930	215,796
8	Feb-12	913	0.1323	120.7922	14.8778	135.6700	1,577	213,952			760	182,106
9	Mar-12	624	0.1323	82.5568	14.8778	97.4346	1,577	153,654			535	135,142
10	Apr-12	394	0.1323	52.1272	14.8778	67.0050	1,570	105,198			255	76,358
11	May-12	151	0.1323	19.9777	14.8778	34.8555	1,566	54,584			75	38,854
12	Jun-12	26	0.1323	3.4399	14.8778	18.3177	1,571	<u>28,777</u>			3	24,007
13												
14	Total	<u>4,164</u>			14.8778		1,565	<u>1,144,560</u>	<u>0</u>	<u>0</u>	4,164	<u>1,144,561</u>
15	Average Usage / Customer							731.27	0.00			

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 Months Ending June 30, 2013  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal DDays (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal DDays (k)	Normalized Including Unbilled (l)
<u>Public Authority - Class 4 Rate 1</u>												
1	Jul-12	0	0.1317	0.0000	14.5938	14.5938	1,561	22,781			0	22,790
2	Aug-12	0	0.1317	0.0000	14.5938	14.5938	1,540	22,474			0	22,484
3	Sep-12	5	0.1317	0.6585	14.5938	15.2523	1,560	23,794			37	30,381
4	Oct-12	110	0.1317	14.4869	14.5938	29.0807	1,560	45,366			225	69,022
5	Nov-12	372	0.1317	48.9920	14.5938	63.5858	1,568	99,702			516	129,493
6	Dec-12	660	0.1317	86.9212	14.5938	101.5150	1,568	159,175			828	193,950
7	Jan-13	909	0.1317	119.7142	14.5938	134.3080	1,564	210,058			930	214,473
8	Feb-13	913	0.1317	120.2410	14.5938	134.8348	1,577	212,634			760	180,934
9	Mar-13	624	0.1317	82.1801	14.5938	96.7739	1,577	152,612			535	134,184
10	Apr-13	394	0.1317	51.8893	14.5938	66.4831	1,570	104,378			255	75,670
11	May-13	151	0.1317	19.8865	14.5938	34.4803	1,566	53,996			75	38,338
12	Jun-13	26	0.1317	3.4242	14.5938	18.0180	1,571	<u>28,306</u>			3	23,557
13												
14	Total	<u>4,164</u>			14.5938		1,565	<u>1,135,276</u>	0	0	4,164	<u>1,135,276</u>
15	Average Usage / Customer							725.34	0.00			

Atmos Energy - Kentucky  
 Normalization Of Volumes For Weather  
 12 Months Ending June 30, 2014  
 (Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal DDays (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal DDays (k)	Normalized Including Unbilled (l)
<u>Public Authority - Class 4 Rate 1</u>												
1	Jul-13	0	0.1311	0.0000	14.3098	14.3098	1,561	22,338			0	22,347
2	Aug-13	0	0.1311	0.0000	14.3098	14.3098	1,540	22,037			0	22,046
3	Sep-13	5	0.1311	0.6555	14.3098	14.9653	1,560	23,346			37	29,903
4	Oct-13	110	0.1311	14.4205	14.3098	28.7303	1,560	44,819			225	68,367
5	Nov-13	372	0.1311	48.7676	14.3098	63.0774	1,568	98,905			516	128,560
6	Dec-13	660	0.1311	86.5231	14.3098	100.8329	1,568	158,106			828	192,721
7	Jan-14	909	0.1311	119.1659	14.3098	133.4757	1,564	208,756			930	213,151
8	Feb-14	913	0.1311	119.6903	14.3098	134.0001	1,577	211,318			760	179,763
9	Mar-14	624	0.1311	81.8037	14.3098	96.1135	1,577	151,571			535	133,227
10	Apr-14	394	0.1311	51.6517	14.3098	65.9615	1,570	103,559			255	74,982
11	May-14	151	0.1311	19.7954	14.3098	34.1052	1,566	53,409			75	37,822
12	Jun-14	26	0.1311	3.4085	14.3098	17.7183	1,571	<u>27,835</u>			3	23,108
13												
14	Total	<u>4,164</u>			14.3098		1,565	<u>1,125,999</u>	0	0	4,164	<u>1,125,997</u>
15	Average Usage / Customer							719.41	0.00			

**Atmos Energy - Kentucky**  
**Normalization Of Volumes For Weather**  
**12 Months Ending June 30, 2015**  
(Weather Basis: 30-years ending 2000)

Line No.	Month	Lagged Normal DDays (b)	X Coefficient (c)	Product (d)	Constant (e)	Normalized Usage per Customer (f)	No. of Customers (g)	Normalized Volumes (h)	Actual Volumes (i)	Weather Adjustment (j)	Lagged Normal DDays (k)	Normalized Including Unbilled (l)
<u>Public Authority - Class 4 Rate 1</u>												
1	Jul-14	0	0.1305	0.0000	14.0258	14.0258	1,561	21,894			0	21,903
2	Aug-14	0	0.1305	0.0000	14.0258	14.0258	1,540	21,600			0	21,609
3	Sep-14	5	0.1305	0.6525	14.0258	14.6783	1,560	22,898			37	29,425
4	Oct-14	110	0.1305	14.3541	14.0258	28.3799	1,560	44,273			225	67,711
5	Nov-14	372	0.1305	48.5430	14.0258	62.5688	1,568	98,108			516	127,626
6	Dec-14	660	0.1305	86.1247	14.0258	100.1505	1,568	157,036			828	191,491
7	Jan-15	909	0.1305	118.6171	14.0258	132.6429	1,564	207,453			930	211,828
8	Feb-15	913	0.1305	119.1391	14.0258	133.1649	1,577	210,001			760	178,591
9	Mar-15	624	0.1305	81.4269	14.0258	95.4527	1,577	150,529			535	132,270
10	Apr-15	394	0.1305	51.4138	14.0258	65.4396	1,570	102,740			255	74,294
11	May-15	151	0.1305	19.7043	14.0258	33.7301	1,566	52,821			75	37,306
12	Jun-15	26	0.1305	3.3928	14.0258	17.4186	1,571	27,365			3	22,659
13												
14	Total	<u>4,164</u>			14.0258		1,565	<u>1,116,718</u>	<u>0</u>	<u>0</u>	4,164	<u>1,116,713</u>
15	Average Usage / Customer							713.48	0.00			



ATMOS ENERGY CORPORATION - KENTUCKY  
BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS  
TWELVE MONTHS ENDED MARCH 31, 2011

CURRENT RATES

Line No.	Class of Customers	Rate	Apr-10 (a)	May-10 (b)	Jun-10 (c)	Jul-10 (d)	Aug-10 (e)	Sep-10 (f)	Oct-10 (g)	Nov-10 (h)	Dec-10 (i)	Jan-11 (j)	Feb-11 (k)	Mar-11 (l)	Total Billing Units (m)	Total Revenue (n)
60																
61	<u>TRANSPORTATION (T-2(G-2))</u>															
62	TRANSPORTATION BILLS	250.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	Trans Admin Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	EFM Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Parking Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Interrupt Transport 1-15000	0.6000	0	0	0	0	0	0	0	0	0	0	0	0	1	0
67	Interrupt Transport Over 15000	0.3800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	<u>CLASS TOTAL (Mcf/month)</u>		0	0	0	0	0	0	0	0	0	0	0	0	1	1
69	Gas Charge per Mcf		\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25		
70	Gas Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71																
72	<u>TRANSPORTATION (T-4)</u>															
73	TRANSPORTATION BILLS	250.00	118	118	119	118	118	119	117	116	119	118	117	117	1,410	352,500
74	Trans Admin Fee		\$5,750	\$5,750	\$5,900	\$5,800	\$5,850	\$5,900	\$5,800	\$5,850	\$5,900	\$5,850	\$5,800	\$5,800	\$69,950	69,950
75	EFM Fee		\$8,450	\$8,300	\$8,075	\$8,525	\$8,525	\$8,800	\$8,450	\$8,525	\$8,600	\$8,525	\$8,525	\$8,525	\$77,825	77,825
76	Parking Fee		\$315	\$379	\$145	\$525	\$301	\$678	\$532	\$154	\$536	\$416	\$379	\$897	\$5,257	5,257
77	Firm Transport 1-300	1.1900	35,481	35,549	33,471	34,274	33,538	33,909	33,413	35,017	35,735	35,861	40,203	35,704	422,154	502,363
78	Firm Transport 301-15000	0.7530	399,290	323,880	271,977	286,568	272,814	277,077	280,545	345,094	404,193	457,949	491,686	403,827	4,214,899	3,173,619
79	Firm Transport Over 1500	0.4708	33,825	25,311	17,978	17,044	15,345	19,708	23,450	29,971	33,553	35,803	46,880	31,932	330,590	155,642
80	<u>CLASS TOTAL (Mcf/month)</u>		488,598	384,740	323,428	337,884	321,895	330,694	337,408	410,082	473,491	528,413	578,749	471,463	4,987,642	4,337,157
81																
82	<u>TRANSPORTATION (T-3)</u>															
83	TRANSPORTATION BILLS	250.00	59	62	63	63	64	63	63	63	63	60	60	59	742	185,500
84	Trans Admin Fee		\$2,950	\$3,100	\$3,150	\$3,150	\$3,200	\$3,150	\$3,150	\$3,150	\$3,150	\$3,000	\$3,000	\$2,950	\$37,100	37,100
85	EFM Fee		\$2,925	\$2,925	\$2,925	\$3,075	\$3,075	\$3,000	\$3,150	\$3,075	\$3,000	\$2,850	\$2,850	\$2,850	\$35,775	35,775
86	Parking Fee		\$157	\$177	\$158	\$567	\$350	\$635	\$533	\$447	\$145	\$14	\$117	\$219	\$3,518	3,518
87	Interrupt Transport 1-15000	0.8000	359,669	356,949	355,857	367,772	338,929	333,719	384,881	389,539	398,341	388,407	381,577	356,402	4,388,043	2,832,826
88	Interrupt Transport Over 15000	0.3800	159,102	138,555	136,814	125,988	142,726	162,146	140,581	176,247	171,958	173,375	182,425	157,700	1,865,817	708,935
89	<u>CLASS TOTAL (Mcf/month)</u>		518,771	493,504	492,871	493,780	479,655	485,885	505,482	585,786	570,289	559,782	574,002	514,102	6,253,660	3,603,853
90																
91	<u>SPECIAL CONTRACTS</u>															
92	TRANSPORTATION BILLS	250.00	17	17	17	17	17	17	17	17	17	17	17	17	204	51,000
93	Trans Admin Fee		\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$10,200	10,200
94	EFM Fee		\$750	\$750	\$750	\$705	\$675	\$675	\$630	\$750	\$675	\$750	\$780	\$780	\$8,640	8,640
95	Parking Fee		\$2,802	\$1,411	\$772	\$3,012	\$2,247	\$1,401	\$618	\$1,393	\$782	\$1,165	\$1,857	\$1,298	\$18,959	18,959
96	Transported Volumes	Various	850,852	820,939	901,357	869,538	898,981	901,795	950,084	952,479	898,228	1,077,985	1,182,989	981,249	11,344,454	
97	Charges for Transport Volumes		\$105,823	\$92,379	\$100,410	\$110,180	\$100,482	\$108,282	\$111,177	\$103,797	\$100,494	\$118,492	\$128,557	\$107,252	\$1,283,304	1,283,304
98	<u>CLASS TOTAL (Mcf/month)</u>		850,852	820,939	901,357	869,538	898,981	901,795	950,084	952,479	898,228	1,077,985	1,182,989	981,249	11,344,454	1,372,103
99																
100	<u>OTHER REVENUE</u>															
101	Service Charges		\$82,168	\$53,178	\$47,814	\$50,515	\$51,510	\$53,837	\$127,756	\$108,027	\$59,580	\$53,810	\$51,887	\$83,805	\$783,688	
102	Late Payment Fees		\$128,931	\$98,584	\$59,851	\$51,341	\$52,534	\$54,107	\$85,095	\$125,888	\$191,593	\$248,769	\$259,042	\$193,602	\$1,546,105	
103																
104	<u>TOTAL GROSS PROFIT</u>		\$4,706,430	\$3,894,035	\$3,177,912	\$3,113,827	\$3,057,212	\$3,084,232	\$3,567,800	\$4,555,453	\$5,638,897	\$6,494,371	\$6,846,064	\$5,558,000	\$53,294,233	
105	Gas Costs		\$11,703,205	\$8,868,145	\$4,833,601	\$4,047,563	\$4,171,233	\$4,238,586	\$7,930,219	\$11,459,024	\$18,658,952	\$23,976,451	\$25,434,818	\$18,545,784	\$143,465,581	
106	<u>TOTAL REVENUE</u>		\$16,409,635	\$12,360,180	\$7,811,513	\$7,161,390	\$7,228,445	\$7,322,818	\$11,498,020	\$16,014,477	\$24,297,850	\$30,470,822	\$32,080,881	\$24,103,784	\$188,759,814	

REQUEST:

Explain the terms "Lagged Actual HDDs" and "Lagged Normal HDDs."

RESPONSE:

"Lagged Actual HDDs" refers to actual heating degree days, totaled for the period from the 16th of the prior month to the 15th of the current month. Since customer meters are read in cycles throughout the month, the lagged methodology corresponds better to the sum of billed usage than the calendar month HDDs. Similarly, "Lagged Normal HDDs" refers to normal heating degree days, totaled for the period from the 16th of the prior month to the 15th of the current month.

Respondent: Gary Smith

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-17  
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REQUEST:

Refer to the Smith Testimony, Exhibit GLS-8. Confirm that line 35, Total Revenue, should be shown as \$209,215,530 rather than \$207,566,369. If this is not the case, explain how the \$207,566,369 was calculated

RESPONSE:

It is confirmed that line 35, Total Revenue, should be shown as \$209,215,530.

Respondent: Gary Smith

REQUEST:

Refer to page 9 of the Direct Testimony of Gregory K. Waller ("Waller Testimony").

- a. For the fiscal years 2005 through 2009, provide a comparison of Atmos's Operation and Maintenance ("O&M") budgets shown by Federal Energy Regulatory Commission ("FERC") account.
- b. For the fiscal years 2005 through 2009, provide a comparison of Atmos's actual O&M expenses shown by FERC account.

RESPONSE:

- a) Please refer to page 6, lines 10 through 28, of the direct testimony of Gregory K. Waller.
- b) Please see Attachment 1 for actual O&M by FERC account.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, O&M by FERC Account, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky  
Actual O&M by FERC Account

Sum of Amount FERC Account	Year				
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
7520	\$ 275	\$ -	\$ -	\$ -	\$ -
7590	\$ -	\$ -	\$ 2,083	\$ -	\$ -
7840	\$ -	\$ -	\$ 15	\$ -	\$ -
8140	\$ (3,885)	\$ 13,148	\$ 794	\$ (385)	\$ (4,461)
8150	\$ -	\$ 125	\$ -	\$ -	\$ -
8160	\$ 50,632	\$ 42,634	\$ 30,104	\$ 33,182	\$ 44,966
8170	\$ 11,856	\$ 33,509	\$ 28,957	\$ 33,969	\$ 45,002
8180	\$ 52,510	\$ 50,390	\$ 49,956	\$ 41,453	\$ 47,714
8190	\$ 2,917	\$ 11,485	\$ 715	\$ 697	\$ 767
8200	\$ 30,107	\$ 18,076	\$ 15,483	\$ 20,981	\$ 16,228
8210	\$ 13,418	\$ 21,359	\$ 18,371	\$ 32,580	\$ 37,215
8240	\$ 147	\$ 311	\$ -	\$ 427	\$ 637
8250	\$ 15,086	\$ 37,272	\$ 15,203	\$ 18,526	\$ 17,068
8260	\$ 1,347	\$ -	\$ -	\$ -	\$ -
8310	\$ 262	\$ 828	\$ -	\$ 858	\$ 2,572
8320	\$ 96	\$ -	\$ -	\$ 127	\$ -
8340	\$ 2,420	\$ 4,689	\$ 3,445	\$ 6,013	\$ 12,113
8350	\$ 240	\$ 16,851	\$ 525	\$ 211	\$ 2,399
8360	\$ 470	\$ -	\$ 1,515	\$ 591	\$ 2,267
8400	\$ 1,439	\$ 361	\$ 802	\$ 606	\$ 7
8410	\$ 11,161	\$ -	\$ -	\$ -	\$ -
8500	\$ 29,745	\$ 45,676	\$ 52,630	\$ 38,531	\$ 43,137
8510	\$ -	\$ -	\$ -	\$ -	\$ 143
8560	\$ 211,090	\$ 213,825	\$ 270,683	\$ 258,153	\$ 314,411
8570	\$ 74,847	\$ 84,191	\$ 80,559	\$ 85,208	\$ 72,099
8590	\$ 150	\$ 324	\$ -	\$ -	\$ -
8600	\$ -	\$ 6	\$ -	\$ -	\$ -
8620	\$ -	\$ 3,042	\$ -	\$ 16	\$ -
8630	\$ 52,050	\$ 40,802	\$ 33,933	\$ 40,608	\$ 49,945
8650	\$ 34,085	\$ 38,011	\$ 2,119	\$ 2,220	\$ 2,993
8670	\$ -	\$ -	\$ -	\$ -	\$ 7,607
8700	\$ 1,957,184	\$ 2,041,245	\$ 1,124,268	\$ 1,066,326	\$ 1,421,769
8710	\$ 468	\$ 76	\$ 597	\$ 432	\$ 491
8711	\$ -	\$ 1,283	\$ 1,719	\$ 3,924	\$ -
8720	\$ 158	\$ -	\$ -	\$ -	\$ -
8740	\$ 2,393,184	\$ 2,354,236	\$ 2,484,078	\$ 2,720,471	\$ 3,047,211
8750	\$ 121,836	\$ 152,791	\$ 184,794	\$ 186,851	\$ 164,256
8760	\$ 127,244	\$ 166,946	\$ 118,996	\$ 121,293	\$ 136,406
8770	\$ 78,806	\$ 131,352	\$ 74,792	\$ 112,053	\$ 148,927
8780	\$ 994,052	\$ 1,074,391	\$ 964,132	\$ 1,028,996	\$ 1,041,793
8790	\$ 103,481	\$ 89,510	\$ 77,876	\$ 93,124	\$ 64,800
8800	\$ 53,326	\$ 64,091	\$ 41,620	\$ 11,727	\$ 19,173
8810	\$ 433,178	\$ 541,472	\$ 300,160	\$ 306,333	\$ 517,150
8850	\$ 260,155	\$ 294,349	\$ 248,535	\$ 211,477	\$ 1,165
8860	\$ 8,549	\$ 10,783	\$ 13,281	\$ 10,530	\$ 8,103
8870	\$ 24,185	\$ 17,307	\$ 22,787	\$ 50,183	\$ 36,214
8890	\$ 1,279	\$ 18,700	\$ 34,237	\$ 37,649	\$ 12,778
8900	\$ -	\$ 11,991	\$ 738	\$ 6,308	\$ 5,835
8910	\$ 12,710	\$ 15,853	\$ 11,471	\$ 9,176	\$ 8,277
8920	\$ 6,389	\$ 3,844	\$ 12,562	\$ 49,862	\$ 38,630
8930	\$ 96	\$ 1,094	\$ 6,043	\$ 336	\$ 1,899
8940	\$ 7,160	\$ 11,628	\$ 11,954	\$ 21,184	\$ 17,861
8950	\$ -	\$ 2,578	\$ -	\$ -	\$ 8
9010	\$ 1,936	\$ 4,540	\$ 1,024	\$ 24	\$ -
9020	\$ 749,497	\$ 772,374	\$ 750,830	\$ 754,351	\$ 804,561
9030	\$ 1,302,378	\$ 1,423,752	\$ 769,556	\$ 256,872	\$ 212,902
9040	\$ 1,397,380	\$ 1,011,761	\$ 1,136,730	\$ 1,426,505	\$ 1,842,480
9050	\$ -	\$ -	\$ -	\$ -	\$ 263
9070	\$ 114,578	\$ 134,807	\$ 43,818	\$ 68,380	\$ (426)
9080	\$ 136,151	\$ 130,851	\$ 66,474	\$ 122,907	\$ 639
9090	\$ 38,272	\$ 27,188	\$ 32,434	\$ 39,295	\$ 111,545
9100	\$ 21,957	\$ 20,211	\$ 344	\$ 49	\$ 444
9110	\$ 75,910	\$ 49,549	\$ 15,339	\$ 51,874	\$ 369,766
9120	\$ 125,153	\$ 125,035	\$ 198,560	\$ 184,076	\$ 130,387
9130	\$ 120	\$ 116	\$ 2,117	\$ 1,687	\$ 17,141
9160	\$ 247	\$ 469	\$ 561	\$ 174	\$ 50
9210	\$ (25,126)	\$ (3,843)	\$ (6,471)	\$ (13,465)	\$ (3,607)
9220	\$ 3,853,811	\$ 4,667,853	\$ 9,096,195	\$ 9,889,332	\$ 10,184,918
9230	\$ 370,290	\$ 425,275	\$ 43,377	\$ 192,006	\$ 200,643
9240	\$ 120,458	\$ 169,488	\$ 408,126	\$ 303,066	\$ 324,229
9250	\$ 638,402	\$ 119,098	\$ 49,035	\$ 26,581	\$ 13,115
9260	\$ 2,255,134	\$ 2,806,647	\$ 2,238,445	\$ 2,173,947	\$ 2,424,859
9270	\$ 124,102	\$ 151,558	\$ 123,997	\$ 146,762	\$ 139,673
9280	\$ 1	\$ 168	\$ 18,112	\$ -	\$ 60,428
9290	\$ -	\$ 37	\$ -	\$ -	\$ -
9302	\$ 86,386	\$ 103,516	\$ 40,831	\$ 48,496	\$ 86,973
9310	\$ 751	\$ -	\$ -	\$ (1,500)	\$ -
9320	\$ 54,047	\$ 50,626	\$ -	\$ -	\$ -
Grand Total	\$ 18,617,740	\$ 19,873,512	\$ 21,371,964	\$ 22,334,227	\$ 24,328,658

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-19  
Page 1 of 1

REQUEST:

Refer to page 11 of the Waller Testimony. At lines 22 - 25, Mr. Waller discusses the adjustment made to account for an average 3.5-percent wage increase to be effective October 1, 2010, which he characterizes as consistent with the average level of increases for the past several years. Provide the information relied upon by Mr. Waller in making this characterization

RESPONSE:

Please see Attachment 1 for the merit increase guidelines for FY 2005 – FY 2010. Please note that the guideline for merit increases for FY 2005 – FY 2009 was 3.5%. The guideline did decrease to 3% for FY 2010, but it is anticipated that the guideline going forward will once again increase to the historical trend of 3.5%.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Merit Increase Guidelines, 6 Pages.

Respondent: Greg Waller

## Atmos Energy Corporation FY 2005 Merit Increase Guidelines

### General Salary Increase Information:

- Salary increases across the country are forecast to continue between 3.0 and 3.5 percent during 2004. The table below reflects actual experience for 2004 and what is projected for 2005. The amounts shown include general cost-of-living adjustments, merit increases and other adjustments such as market or equity-related increases. Promotions are excluded from these salary increase amounts.
- Atmos uses national data on which to base its annual guidelines. Regional results generally mirror the national data.

### General Salary Increase Information for All Industries:

Employee Category	Projected 2004	Actual 2004	Projected 2005
Operating Nonexempt Employees	3.2%	3.3%	3.5%
Exempt Salaried Employees	3.5%	3.3%	3.5%

### Merit Increase Guidelines

- The FY2005 merit budget is 3.5%; therefore the dollar amount applied in merit increases by each Business Unit or Shared Services Unit should not exceed 3.5% of the September 30, 2004 payroll.
- Supervisors may grant a merit increase of 0.0% to 6.0% to assigned employees in their cost center(s). No merit increase should exceed 6.0%.
- Supervisors should use the employee's performance, experience and where the employee's pay falls within the job's pay range as the criteria to determine the merit increase amount to apply.

### Other Considerations

- Employees whose pay is below the minimum of the assigned pay grade- consider granting a pay adjustment effective October 1, 2004 to bring the employee's base pay to the new pay grade minimum or develop a plan of action that provides this pay adjustment to the new pay grade minimum by no later than September 30, 2005.
- Employees who are paid close to or exceeding the pay grade maximum - consider granting a lump sum merit award. The amount of the lump sum award should be based on the employee's performance, but should not exceed 3.5%.

**Atmos Energy Corporation  
FY 2006 Merit Increase Guidelines**

**General Salary Increase Information:**

- Salary increases across the country are forecast to continue between 3.6 and 3.7 percent during 2005. The table below reflects actual experience for 2003, 2004 and what is projected for 2005. The amounts shown include general cost-of-living adjustments, merit increases and other adjustments such as market or equity-related increases. Promotions are excluded from these salary increase amounts.
- Atmos uses national data on which to base its annual guidelines. Regional results generally mirror the national data.

**General Salary Increase Information for All Industries:**

Employee Category	Projected 2003	Actual 2003	Projected 2004	Actual 2004	Projected 2005
Operating Nonexempt Employees	4.0%	3.4%	3.6%	3.4%	3.6%
Exempt Salaried Employees	4.1%	3.6%	3.7%	3.6%	3.7%

**Merit Increase Guidelines**

- The FY2006 merit budget is 3.5%; therefore the dollar amount applied in merit increases by Shared Services and the West-Texas, CO/KS, KY, Mid-States and LA Divisions should not exceed 3.5% of the September 30, 2005 nonunion payroll.
- The Waco CSC, Mid-Tex and AP&S Divisions merit increases will be prorated based on the employee's hire date in the case of the Waco CSC and last merit increase for the Mid-Tex and AP&S Divisions. The FY 2006 merit budget in these cases should not exceed the following percentages of the respective unit's September 30, 2005 payroll:
  - Waco CSC = 1.75%
  - Mid-Tex = 2.04%
  - AP&S = 2.04%
- Supervisors may grant a merit increase of 0.0% to 6.0% to assigned employees in their cost center(s). Merit increase recommendations greater than 4.0% or less than 1.5% must be accompanied with justification for such recommendation. This justification is included on the Common Merit Increase tool.
- Lump-Sum merit awards should not exceed 3.5%.
- Lump-Sum merit awards should be reserved for employees who are in value pay or whose pay increase would take them into value pay and the employee's performance does not warrant adding to the employee's base pay.
- The Lump-Sum/Merit Increase combination award is available but should be used only in extreme cases. It is not intended that a supervisor use the merit award to increase an employee's base pay to the pay grade maximum and

**Atmos Energy Corporation  
FY 2007 Merit Increase Guidelines**

**General Salary Increase Information**

- Salary increases across the country are forecast to average around 3.7% during 2006. The table below reflects actual experience for 2004, 2005 and what is projected for 2006. The amounts shown include general cost-of-living adjustments, merit increases and other adjustments such as market or equity-related increases. Promotions are excluded from these salary increase amounts.
- Atmos uses national data on which to base its annual guidelines. Regional results generally mirror the national data.

**General Salary Increase Information for All Industries**

Employee Category	Actual 2004	Actual 2005	Projected 2006
Operating Nonexempt Employees	3.4%	3.6%	3.7%
Exempt Salaried Employees	3.6%	3.7%	3.8%

**Salary Structure**

- The Atmos salary ranges will be increased 2.5% on average.

**Compa-ratio**

- The term compa-ratio is being reintroduced to the merit increase process. Compa-ratio is defined as the ratio of the employee's pay to the midpoint of the assigned salary range. For example, if an employee's pay is \$50,000 and the midpoint of the salary range is \$55,000, the employee's compa-ratio is 90.9% ( $\$50,000/\$55,000 = 90.9\%$ ). If the compa-ratio is greater than 100%, the employee's pay is above the midpoint; if it is less than 100%, the employee's pay is below the midpoint.
  - Target pay is defined as the portion of the salary range between 80% and 120% of midpoint.
  - Each employee's compa-ratio will be shown in the Common Merit Increase ("CMI") system for the FY 2007 merit increase cycle.

**Merit Increase Guidelines**

- The FY 2007 merit budget is 3.5%; therefore the dollar amount applied in merit increases by each Business Unit or Shared Services Unit should not exceed 3.5% of the September 30, 2006 payroll. The merit budget for Mid-Tex meter readers who received a full merit increase on February 28, 2006 is 2.0%.
- A merit increase recommendation between 0% and 4% is the expected norm for the majority of employees and should be submitted using CMI.
- Additionally, when considering the appropriate merit increase to recommend for an assigned employee, supervisors should:

**Atmos Energy Corporation  
FY 2008 Merit Increase Guidelines**

**General Salary Increase Information:**

- Salary increases across the country are forecast to continue between 3.8 and 3.9 percent during 2007. The table below reflects actual experience for 2005, 2006 and what is projected for 2007. The amounts shown include general cost-of-living adjustments, merit increases and other adjustments such as market or equity-related increases. Promotions are excluded from these salary increase amounts.
- Atmos uses national data on which to base its annual guidelines. Regional results generally mirror the national data.
- The pay grade structure will increase by 2.5%

**General Salary Increase Information for All Industries:**

Employee Category	Projected 2005	Actual 2005	Projected 2006	Actual 2006	Projected 2007
Operating Nonexempt Employees	3.6%	3.6%	3.7%	3.7%	3.8%
Exempt Salaried Employees	3.7%	3.7%	3.8%	3.8%	3.9%

**Merit Increase Guidelines**

- The FY2008 merit budget is 3.5%; therefore the dollar amount applied in merit increases by Shared Services and utility divisions should not exceed 3.5% of the September 30, 2005 nonunion payroll.
- Atmos bases the annual merit budget on two factors:
  - What other companies are doing – "the market"
  - Atmos' financial performance.
    - FY 2008 is predicted to be a challenging year from a financial perspective, therefore in order to maintain a conservative budget over all; Management has decided to base its merit budget slightly lower than the market predictions for 2008.
- Supervisors should use the employee's performance, experience and where the employee's pay falls within the job's pay range as the criteria to determine the merit increase amount to apply.
- Guidelines for Merit Increases are as follows:

<i>All Employees</i>	
<i>Compa Ratio</i>	<i>Max Increase %</i>
<i>&lt;80%</i>	<i>0%-6.50%</i>
<i>80% to 89%</i>	<i>0%-3.75%</i>
<i>90% to 110%</i>	<i>0%-3.50%</i>
<i>111% to 119%</i>	<i>0%-2.25%</i>
<i>120% or higher</i>	<i>0%-2%</i>

# FY 2009 CMI Guidelines



## ▪ Merit Increase Guidelines

– Merit increase component is 3.5%

- Divisions, Shared Services and the Customer Service Organization are responsible for managing within the 3.5% budget using the following guidelines

<i>ALL EMPLOYEES</i>	
<i>COMPA-RATIO</i>	<i>ALLOWABLE INCREASE %</i>
<80%	0%-6.50%
80% - 119%	0%-6.0%
120% or greater	0%-3.5%

**Atmos Energy Corporation  
FY 2010 Merit Increase Guidelines**

**General Salary Increase Information:**

- Based on the economic conditions, salary increases across are forecast to average around 2.7%. Promotions and market adjustments are excluded from these salary increase amounts.
- Atmos uses national survey data from World at Work on which to base its annual guidelines. Regional results generally mirror the national data.
- Salary ranges are projected to increase by 1.8-2.7%.
- Atmos bases the annual merit budget on two factors:
  - Market competitiveness (i.e. based on what other companies are doing); and,
  - Affordability – what the company can afford within the bounds of its financial plans and earnings target for the fiscal year.

**Merit Increase Guidelines:**

- The FY2010 merit budget is 3.0%. The FY2010 merit should not exceed 3.0% of the September 30, 2009 non-union payroll.
- Supervisors should consider each employee's job performance, experience and compa-ratio (where the employee's pay falls within the job's pay range) as the criteria to determine the appropriate merit increase to recommend.
- Pay grades were increased by 2.2% over the FY2009 pay grades.

<i>All Employees</i>	
<i>Compa-Ratio</i>	<i>Range of Allowed Increase (%)</i>
<i>&lt;80%</i>	<i>0%-6.00%</i>
<i>80% to 119%</i>	<i>0%-5.5%</i>
<i>120% or higher</i>	<i>0%-3.0%</i>

**Guidelines for prorations:**

- Employees hired between October 15, 2008 and June 30, 2009 will receive pro-rated increases
  - Employees hired between July 1, 2009 and September 30, 2009 will receive consideration for a merit increase effective next year on October 1, 2010
  - Employee's in this group will have their 2010 merit increase prorated e.g., if hired in July 2009, their 2010 recommended merit increase will be prorated by 15/12ths of what is recommended.

REQUEST:

Refer to page 12 of the Waller Testimony, specifically, the discussion of the adjustment for O&M expense types other than labor, benefits, rent and bad debt.

- a. Provide the amount of these expenses for fiscal years 2007, 2008, 2009, the proposed base period and the proposed forecasted test period.
- b. For the proposed forecasted test period, show the derivation of these expenses based on the description given on lines 16 - 19.
- c. Show separately the amount of insurance expense for fiscal years 2007, 2008, 2009, the proposed base period and the proposed forecasted test period.

RESPONSE:

- a) Please see Attachment 1.
- b) The 3.3% standard inflation factor described in Mr. Waller's Testimony on page 12 has been applied to the test period monthly expenses. As the attachment indicates, October 2010 was calculated by taking October 2009 and applying the 3.3% inflation factor. The same methodology was used through March 2011. The same is true for the described 5% escalation factor in regards to insurance expense. Please see Attachment 2.
- c) Please see Attachment 3.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, O&M Expense Other Than Labor, Benefits, Rent and Bad Debt, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, O&M Expense Other Than Labor, Benefits, Rent and Bad Debt Forecast, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Insurance, 1 Page.

Respondent: Greg Waller

**Atmos Energy Corporation**  
**Kentucky Division**  
**Case No. 2009-00354**  
**PSC DR 2-20 Part A**  
**O&M Expense Other Than Labor, Benefits, Rent and Bad Debt**

	Fiscal 2007	Fiscal 2008	Fiscal 2009	Proposed	Forecasted
	Total Year	Total Year	Total Year	Base Period	Test Period
Materials & Supplies	387,899	500,151	537,713	503,705	513,242
Vehicles & Equip	867,521	977,731	905,843	928,951	945,651
Print & Postages	9,503	11,778	12,397	13,932	16,200
Insurance	426,506	322,597	332,972	351,833	390,650
Marketing	112,731	171,849	207,981	156,612	93,448
Employee Welfare	105,784	123,350	101,715	90,476	98,161
Information Technologies	260	9,046	1,403	2,191	2,221
Rent, Maint., & Utilities	453,722	476,745	680,562	668,382	621,474
Directors & Shareholders &PR	516	1,005	0	0	0
Telecom	158,116	120,665	170,677	140,001	69,362
Travel & Entertainment	244,024	281,183	272,826	228,745	144,991
Dues & Donations	38,584	52,100	83,911	50,862	41,626
Training	8,328	11,268	11,915	17,783	33,203
Outside Services	1,127,048	674,512	886,997	942,200	629,185
Miscellaneous	149,257	114,139	207,028	195,780	208,238

Atmos Energy Corporation  
 Kentucky Division  
 Case No. 2009-00354  
 PSC DR 2-20 Part B  
 O&M Expense Other Than Labor, Benefits, Rent and Bad Debt

	2009			2010			2010			2010			Escalation Factor	2010			2011			Test period Ending 3/31/2011	
	October	November	December	January	February	March	April	May	June	July	August	September		October	November	December	January	February	March		
Materials & Supplies	\$ 41,689	\$ 40,887	\$ 43,951	\$ 43,701	\$ 41,815	\$ 42,434	\$ 41,839	\$ 41,752	\$ 41,752	\$ 41,752	\$ 41,752	\$ 41,783	\$ 504,789	3.3%	\$ 42,972	\$ 42,040	\$ 45,413	\$ 45,155	\$ 43,208	\$ 43,845	\$ 513,242
Vehicles & Equip	\$ 79,086	\$ 79,301	\$ 79,088	\$ 79,980	\$ 80,084	\$ 79,707	\$ 77,012	\$ 77,192	\$ 78,319	\$ 73,138	\$ 76,715	\$ 73,181	\$ 929,781	3.3%	\$ 81,727	\$ 81,938	\$ 81,695	\$ 82,819	\$ 82,747	\$ 82,358	\$ 945,651
Print & Postages	\$ 1,315	\$ 1,323	\$ 1,315	\$ 1,315	\$ 1,316	\$ 1,315	\$ 1,315	\$ 1,345	\$ 1,345	\$ 1,345	\$ 1,345	\$ 1,345	\$ 15,837	3.3%	\$ 1,359	\$ 1,367	\$ 1,359	\$ 1,359	\$ 1,359	\$ 1,359	\$ 16,200
Insurance	\$ 31,766	\$ 31,766	\$ 31,769	\$ 31,827	\$ 31,827	\$ 31,827	\$ 31,830	\$ 31,830	\$ 31,830	\$ 31,830	\$ 31,830	\$ 31,831	\$ 391,142	5.0%	\$ 33,344	\$ 33,344	\$ 33,357	\$ 33,208	\$ 33,208	\$ 33,208	\$ 390,650
Marketing	\$ 7,716	\$ 7,999	\$ 7,718	\$ 7,938	\$ 7,716	\$ 7,648	\$ 7,018	\$ 7,998	\$ 7,018	\$ 7,848	\$ 7,576	\$ 7,856	\$ 91,852	3.3%	\$ 7,673	\$ 8,262	\$ 7,973	\$ 8,282	\$ 7,973	\$ 7,900	\$ 93,448
Employee Welfare	\$ 10,729	\$ 12,838	\$ 12,330	\$ 7,188	\$ 8,338	\$ 6,298	\$ 6,250	\$ 6,046	\$ 6,277	\$ 5,947	\$ 6,015	\$ 6,188	\$ 99,248	3.3%	\$ 11,086	\$ 13,056	\$ 12,740	\$ 7,427	\$ 8,616	\$ 6,505	\$ 98,161
Information Technologies	\$ -	\$ -	\$ 1,400	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,150	3.3%	\$ -	\$ -	\$ 1,447	\$ -	\$ 775	\$ -	\$ 2,221
Rent, Maint., & Utilities	\$ 50,428	\$ 51,614	\$ 52,289	\$ 52,855	\$ 52,557	\$ 53,211	\$ 51,498	\$ 52,016	\$ 53,938	\$ 48,988	\$ 48,972	\$ 49,014	\$ 616,377	0.0%	\$ 50,697	\$ 52,123	\$ 52,807	\$ 53,387	\$ 53,078	\$ 53,759	\$ 621,474
Leases/Rents	\$ 36,286	\$ 36,327	\$ 38,709	\$ 38,851	\$ 38,902	\$ 38,759	\$ 35,882	\$ 35,951	\$ 35,884	\$ 33,886	\$ 34,322	\$ 33,899	\$ 429,434	0.0%	\$ 38,266	\$ 36,327	\$ 38,709	\$ 38,851	\$ 38,802	\$ 38,759	\$ 429,434
Utilities	\$ 89	\$ (1,777)	\$ 49	\$ (42)	\$ 374	\$ (44)	\$ (685)	\$ (432)	\$ (2,727)	\$ (1,381)	\$ (831)	\$ (1,375)	\$ (8,852)	3.3%	\$ 102	\$ (1,836)	\$ 51	\$ (43)	\$ 386	\$ (45)	\$ (8,997)
Other	\$ 14,082	\$ 17,065	\$ 16,532	\$ 16,047	\$ 15,282	\$ 16,497	\$ 16,482	\$ 16,497	\$ 20,982	\$ 16,482	\$ 16,482	\$ 16,489	\$ 197,895	3.3%	\$ 14,529	\$ 17,832	\$ 16,048	\$ 16,580	\$ 16,790	\$ 17,045	\$ 201,037
Directors & Shareholders & PR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom	\$ 5,662	\$ 5,572	\$ 5,853	\$ 5,891	\$ 5,898	\$ 5,857	\$ 5,652	\$ 5,621	\$ 5,594	\$ 5,559	\$ 5,575	\$ 5,580	\$ 68,210	3.3%	\$ 5,747	\$ 5,757	\$ 6,047	\$ 6,088	\$ 6,094	\$ 6,051	\$ 69,362
Travel & Entertainment	\$ 11,818	\$ 11,889	\$ 11,869	\$ 11,814	\$ 11,889	\$ 11,937	\$ 11,869	\$ 11,869	\$ 11,869	\$ 11,869	\$ 11,869	\$ 11,869	\$ 142,617	3.3%	\$ 12,315	\$ 12,284	\$ 12,284	\$ 12,310	\$ 12,284	\$ 12,394	\$ 144,991
Dues & Donations	\$ 1,875	\$ 2,020	\$ 3,805	\$ 7,940	\$ 2,207	\$ 2,040	\$ 9,540	\$ 2,540	\$ 2,075	\$ 3,040	\$ 2,040	\$ 2,045	\$ 40,971	3.3%	\$ 1,731	\$ 2,088	\$ 3,932	\$ 8,204	\$ 2,281	\$ 2,108	\$ 41,626
Training	\$ 2,324	\$ 2,044	\$ 2,412	\$ 4,702	\$ 4,982	\$ 2,202	\$ 2,412	\$ 2,202	\$ 2,482	\$ 2,202	\$ 2,412	\$ 2,208	\$ 32,582	3.3%	\$ 2,401	\$ 2,112	\$ 2,492	\$ 4,858	\$ 5,148	\$ 2,275	\$ 33,203
Outside Services	\$ 60,141	\$ 65,093	\$ 49,071	\$ 39,170	\$ 43,701	\$ 40,128	\$ 55,189	\$ 45,144	\$ 55,207	\$ 57,325	\$ 44,447	\$ 44,017	\$ 618,633	3.3%	\$ 62,141	\$ 87,923	\$ 50,703	\$ 40,473	\$ 45,154	\$ 41,483	\$ 628,185
Miscellaneous	\$ 17,217	\$ 3,567	\$ 3,578	\$ 45,319	\$ 3,578	\$ 3,578	\$ 65,998	\$ 3,578	\$ 3,578	\$ 28,538	\$ 3,578	\$ 3,576	\$ 205,663	3.3%	\$ 17,790	\$ 3,686	\$ 3,697	\$ 46,826	\$ 3,697	\$ 3,697	\$ 208,238

**Atmos Energy Corporation**  
**Kentucky Division**  
**Case No. 2009-00354**  
**PSC DR 2-20 Part C**  
**Insurance**

	Fiscal 2007 Total Year	Fiscal 2008 Total Year	Fiscal 2009 Total Year	Proposed Base Period	Forecasted Test Period
Insurance	426,506	322,597	332,972	351,833	390,650

REQUEST:

Refer to page 12 of the Waller Testimony, specifically, the discussion of the adjustment relating to bad debt.

- a. Provide a table showing Atmos's bad debt, its combined residential, commercial and public authority revenues, and the percentage of bad debt to those revenues for each of the fiscal years from 2005 through 2009.
- b. Provide Atmos's bad debt, its combined residential, commercial and public authority revenues, and the percentage of bad debt to those revenues for the proposed base period.

RESPONSE:

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

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Bad Debt, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Bad Debt Proposed Base Period, 1 Page.

Respondent: Greg Waller

**Atmos Energy Corporation  
Kentucky Division  
PSC DR Set No. 2  
Question No. 2-12, Part A  
Bad Debt**

	<b>Total Year Fiscal 2005</b>	<b>Total Year Fiscal 2006</b>	<b>Total Year Fiscal 2007</b>	<b>Total Year Fiscal 2008</b>	<b>Total Year Fiscal 2009</b>
Residential Revenue Class	\$ 115,449,980	\$ 136,693,744	\$ 117,202,620	\$ 128,720,329	\$ 130,355,370
Commercial Revenue Class	\$ 49,916,435	\$ 61,713,498	\$ 52,159,817	\$ 57,898,758	\$ 55,811,081
Public Authority Revenue Class	\$ 12,916,333	\$ 16,227,851	\$ 12,639,426	\$ 13,375,983	\$ 13,372,427
Unbilled Revenue Class	\$ 5,091,616	\$ (4,864,925)	\$ (19,126)	\$ (3,795)	\$ (441,118)
Provision for Bad Debt	\$ 1,397,380	\$ 1,011,761	\$ 1,136,730	\$ 1,426,505	\$ 1,842,480
% of Bad Debt of Revenues	0.76%	0.48%	0.62%	0.71%	0.93%

**Atmos Energy Corporation  
Kentucky Division  
PSC DR Set No. 2  
Question No. 2-12, Part B  
Bad Debt**

	<b>Proposed Base Period</b>
Residential Revenue Class	\$ 116,635,730
Commercial Revenue Class	\$ 49,079,308
Public Authority Revenue Class	\$ 11,668,804
Provision for Bad Debt	\$ 581,895
% of Bad Debt of Revenues	0.33%

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-22  
Page 1 of 1

REQUEST:

Refer to page 13 of the Waller Testimony, specifically, the discussion of the increase in the amount of general office O&M allocated to Kentucky from the base period to the forecasted test period, an increase which approximates nine percent. The costs identified as the primary drivers of the increase are telecommunications and outside services. Provide separately the amounts of telecommunications and outside services costs allocated to Kentucky for both the base period and the forecasted test period with a general description of the reasons for the levels of the increases from the base to the forecasted test period.

RESPONSE:

Per Attachment 1, the \$368,958 noted in Mr. Greg Waller's testimony can be found in column (j) line 20. The telecom and outside services can be found in column (j) lines 12 and 16. In Mr. Waller testimony on page 13 lines 13 and 14, he states these increases are offset by reductions in the Kentucky direct O&M budget. These reductions can be seen in column (d) lines 12 & 16, respectively. The shift in where these costs reside is due to charging them directly rather than through an allocation.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Kentucky O&M by Cost Element, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation  
 Kentucky Division  
 Case No. 2009-00354  
 PSC DR 2-22

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
O&M by Cost Element	Kentucky			SSU			Division General Office			Total		
	Base	Test	Difference	Base	Test	Difference	Base	Test	Difference	Base	Test	Difference
1 Labor	5,327,335	5,004,953	(322,381)	3,115,334	3,379,104	263,769	817,987	847,809	29,822	9,260,656	9,231,866	(28,790)
2 Benefits	2,219,805	2,077,055	(142,750)	970,333	1,054,171	83,838	485,313	489,856	4,544	3,675,451	3,621,083	(54,368)
3 Materials & Supplies	503,705	513,242	9,537	56,067	40,150	(15,918)	118,640	114,649	(3,991)	678,413	668,041	(10,372)
4 Vehicles & Equip	928,951	945,651	16,700	4,609	6,470	1,861	37,419	32,022	(5,397)	970,978	984,143	13,164
5 Print & Postages	13,932	16,200	2,268	15,951	18,488	2,537	8,443	10,005	1,561	38,326	44,693	6,367
6 Insurance	351,833	390,650	38,817	453,735	637,619	183,884	(175,183)	(196,200)	(21,017)	630,385	832,069	201,684
7 Marketing	156,612	93,448	(63,164)	30,976	29,741	(1,235)	155,185	188,027	32,842	342,773	311,216	(31,557)
8 Employee Welfare	90,476	98,161	7,685	1,328,238	1,159,067	(169,171)	404,356	412,811	8,455	1,823,070	1,670,038	(153,031)
9 Information Technologies	2,191	2,221	31	530,504	543,715	13,211	32,011	29,166	(2,845)	564,705	575,102	10,397
10 Rent, Maint., & Utilities	668,382	621,474	(46,908)	385,106	416,179	31,073	143,079	85,488	(57,591)	1,196,568	1,123,142	(73,426)
11 Directors & Shareholders & PR	0	0	0	228,931	236,103	7,172	3,239	6,940	3,700	232,171	243,042	10,872
12 Telecom	140,001	69,362	(70,639)	234,995	244,918	9,923	229,933	307,955	78,022	604,930	622,235	17,305
13 Travel & Entertainment	228,745	144,991	(83,754)	139,222	163,590	24,368	213,412	210,362	(3,050)	581,379	518,943	(62,436)
14 Dues	50,862	41,626	(9,236)	18,974	18,621	(353)	38,757	88,275	49,518	108,593	148,521	39,928
15 Training	17,783	33,203	15,419	90,448	95,110	4,662	33,607	56,301	22,694	141,838	184,614	42,776
16 Outside Services	942,200	629,185	(313,015)	641,572	599,278	(42,294)	1,482,204	1,657,096	174,892	3,065,976	2,885,559	(180,417)
17 Provision for Bad Debt	581,895	909,895	328,000			0	0	0	0	581,895	909,895	328,000
18 Miscellaneous	195,780	208,238	12,458	(2,043,727)	(2,060,749)	(17,022)	90,588	147,386	56,798	(1,757,359)	(1,705,125)	52,235
19												
20 Total O&M Expenses	12,420,487	11,799,556	(620,932)	6,201,269	6,581,575	380,306	4,118,990	4,487,948	368,958	22,740,746	22,869,078	128,332
21 RateMaking Adjustments:												
22 Country Club Dues		(965)	(965)			0			0		(965)	(965)
23 Advertising Adjustments		(273,264)	(273,264)			0			0		(273,264)	(273,264)
24 Expense Report Exclusions		(43,910)	(43,910)		(22,095)	(22,095)		(23,239)	(23,239)		(89,244)	(89,244)
25 Manufacturing Gas Plant Expenditures		183,304	183,304			0			0		183,304	183,304
26 Rate Case Amortization		75,667	75,667			0			0	0	75,667	75,667
27 Grand Total	12,420,487	11,740,388	(680,100)	6,201,269	6,559,480	358,211	4,118,990	4,464,709	345,719	22,740,746	22,764,576	23,830

REQUEST:

Refer to page 18 of the Waller Testimony concerning the proposed PRP. Similar programs approved by the Commission for Duke Energy Kentucky, Inc. and Columbia Gas of Kentucky, Inc. provided for the annual adjustment filings to contain a revenue requirement based on historical additions, retirements, costs, etc. Explain why Atmos believes it should be permitted to make its annual adjustment based on forecasted rather than historical information.

RESPONSE:

The Company believes that the Pipe Replacement Program should allow the company a reasonable opportunity to earn a timely and fair rate of return on the significant incremental capital investment that will be required to satisfy the replacement goals of the program. By aligning the timing of the return with the timing of the investments themselves, the PRP, as proposed by the Company, achieves this goal in a fashion similar to that of the forward looking rules that are available to companies (and elected by Atmos) in traditional rate filings. Without that alignment, the Company is less likely to earn a fair return due to the introduction of regulatory lag. Furthermore, customers are not at risk of the Company recovering more than its authorized return on PRP investments as the program includes a true-up component.

Respondent: Greg Waller

REQUEST:

Refer to page 20 of the Waller Testimony. Starting at line 22, Mr. Waller states that, for the first year of the program, the PRP recovery charge should be implemented on the first billing cycle in April 2011. Explain why the recovery charge should be implemented in April 2011 rather than in October 2010 as indicated in the proposed tariff provided in Volume 2, Tab FR 10(l)(b)(7), page 44.

RESPONSE:

The Company chose April 1, 2011 since it would be the first date after the forecasted test year in this rate proceeding. Because the Company is proposing to recover all capital investments forecasted through March 31, 2011 as part of the revenue requirement in this rate proceeding, beginning the PRP on April 1, 2011 avoids any overlap with the current proceeding.

Respondent: Greg Waller

REQUEST:

Refer to page 4 of the Direct Testimony of Christopher A. Felan ("Felan Testimony"). Starting at line 20, Mr. Felan states that "[f]or the months of October 2010 through the end of the test year I added plant additions in amounts 5% greater than the Budget 2010 additions to reflect the expected growth in spending consistent with the company's five year plan." Given the decline in customer usage referred to in the Smith Testimony and the decline in customer number shown in Volume 6, Tab FR (10)(10)(i), explain why there would need to be additions in amounts five percent greater than the 2010 budget additions.

RESPONSE:

System improvement, pipeline integrity and system integrity investments focus on customer safety and system reliability. Capital spending in these categories is expected to continue over the Forecasted Test Period. The 5% also includes cost increases in materials and labor due to inflation.

Respondent: Chris Felan

REQUEST:

Refer to page 8 of the Direct Testimony of Earnest B. Napier ("Napier Testimony"). At lines 16 - 17, Mr. Napier indicates that the company's fiscal year 2009 capital spending records had not closed at the time his testimony was prepared. Now that records for Atmos's fiscal year 2009 capital spending have closed, provide the variance in capital spending for fiscal year 2009 in the form shown in the testimony for the five prior fiscal years, along with a narrative description of the nature of the variance.

RESPONSE:

In fiscal year 2009, the Company's actual capital expenditures in Kentucky were \$19,732,191 resulting in a variance of 13.43% over the 2009 budget of \$17,395,832. The variance is driven by a under budget variance of \$946,980 in the growth budget category and a \$3,566,189 over budget variance in the system integrity budget category. The growth variance is a result of the current economic conditions in Kentucky. The majority of the system integrity variance is the result of unplanned expenditures or the project itself for the following:

- 1) Bowling Green Highland Street 4" Replacement
- 2) Nortonville Hwy 62 10" Replacement
- 3) Bowling Green 8" Center Line HPD Relocation
- 4) Hopkinsville 10" Replacement (2 miles)
- 5) System Integrity Functional projects
- 6) Hopkinsville Main Street Bare Steel Replacement

Please see Attachment 1 for the projected and actual capital expenditures.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Projected and Actual Capital Expenditures, 1 Page.

Respondent: Earnest Napier

**Atmos Energy Corporation**  
**Capital Expenditures Projection - Fiscal Year 2009**  
**For Period September 30, 2009**  
**Kentucky Division - 009DIV**

	Budget 2009	Fiscal 2009	Difference
<b>Growth</b>	4,210,857	3,263,878	946,980
Equipment	144,266	314,098	(169,833)
Information Technology	107,298	321,136	(213,838)
Misc	0	(172,977)	172,977
Overhead	0	0	0
Pipeline Integrity Management	0	0	0
Public Improvements	299,745	77,102	222,643
Structures	734,700	831,961	(97,261)
System Improvements	601,527	233,367	368,160
System Integrity	11,297,438	14,863,627	(3,566,189)
Vehicles	0	0	0
<b>NonGrowth</b>	13,184,974	16,468,314	(3,283,339)
<b>Capital</b>	<b>17,395,832</b>	<b>19,732,191</b>	<b>(2,336,359)</b>

REQUEST:

Refer to pages 9 - 11 of the Napier Testimony. Provide a detailed description of the one-time system improvement project in Bowling Green with an estimated cost of \$5.6 million. Explain why this project will be undertaken in fiscal year 2010 and show the extent to which this project causes the forecasted test period capital budget to be \$24.75 million, which is 30 percent more than the capital budget for any of the fiscal years 2004 through 2008.

RESPONSE:

Please see Attachment 1 for information related to the Bowling Green system improvement. The map attached with the description is considered highly confidential.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Bowling Green System Improvement (CONFIDENTIAL), 2 Pages.

Respondent: Earnest Napier

### **Data Request 2-27**

The Bowling Green distribution system is basically fed by two points on the northwest (TB1) and southwest side of town (TB2). There is a high pressure line between the two feeds and one that leaves the southwest station and goes east generally along the Natcher Bypass to an existing regulator station. These high pressure lines generally operate at about 275 psi. Parts of the lines from TB2 going east can operate at 814 psi. The rest of the entire distribution system operates at 60 psi or less and is fed by these exterior high pressure lines.

Most of the growth in the last decade has been on the eastern and southeastern area of town near I-65 and Natcher Bypass interchanges. These areas are all fed by the 60 psi system. Due to the large tracts of undeveloped land near there, it is expected to remain a high growth area. Atmos has had to refuse service to at least one new residential subdivision development east of I-65 because the system as it is today cannot supply significant new growth there.

Small improvements to the distribution system have been made periodically, but they were basically short term solutions that further growth has overtaken. It is difficult on very cold days to maintain adequate service to existing Bowling Green customers. Therefore it has been determined that it is time to provide a significant improvement to the system to not only provide for future growth, but to help maintain existing customers. The most practical solution is to extend a high pressure reinforcement line from the terminus of the existing high pressure line on the southern side of town to the eastern side and thru a regulator station, tie to the existing 60 psi system. The design is for approximately 18,500' of 8" steel that would operate at about 275 psi, but could operate as high as 814 psi. In effect this provides a third "supply" to the eastern side of town. Gas to the eastern part of town will no longer have to be transported easterly thru the inefficient, low pressure, small diameter system. Instead it will move thru the high pressure larger diameter line and feed into the distribution system from there. This will carry much of the load presently carried by the existing system, thus increasing pressures and deliverability throughout the system and especially on the eastern side. This high pressure line will also provide for any new growth in the area and provide the supply for future high and low pressure extensions. The project involves not only large diameter steel pipe, but two crossings of major roads (Natcher Bypass and I-65). The project will also require obtaining easements along most of the route.

As stated in the data request and the Napier testimony, this project is a **one time** capital expenditure. The total fiscal 2010 capital budget is \$22.7 million. Subtracting out the one time system improvement project of \$5.6 million leaves \$17.1 million which is lower than or approximately the same as the actual and budgeted capital expenditures for fiscal 2007, 2008 and 2009.

Below is a general map showing the existing system and the proposed general route of the 8" reinforcement.

## **Bowling Green Distribution System**

Case No.2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No.2  
Question No.2-28  
Page 1 of 1

REQUEST:

Refer to page 13 of the Napier Testimony. Mr. Napier states that the estimated cost of the PRP is approximately \$124 million. Provide a detailed breakdown of this amount showing the cost of materials, labor, transportation, etc.

RESPONSE:

Please see Attachment 1 for the PRP detail.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Kentucky Bare Steel Replacement Cost Estimate, 3 Pages.

Respondent: Earnest Napier

**Summary**

Kentucky Bare Steel Retirement Summary											
Period	2" (Feet)	3" & 4" (Feet)	6" (Feet)	8" (Feet)	10" (Feet)	12" (Feet)	Total Feet	# Of Service Lines	Replacement Costs	Replacement Costs w/Overhead	Miles
Year 1	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 4,799,373	\$ 6,719,123	16.7
Year 2	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 4,934,244	\$ 6,907,942	16.7
Year 3	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 5,074,877	\$ 7,104,828	16.7
Year 4	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 5,219,581	\$ 7,307,413	16.7
Year 5	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 5,368,475	\$ 7,515,864	16.7
Year 6	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 5,523,378	\$ 7,732,729	16.7
Year 7	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 5,679,328	\$ 7,951,059	16.7
Year 8	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 5,841,543	\$ 8,178,161	16.7
Year 9	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 6,008,462	\$ 8,411,847	16.7
Year 10	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 6,180,222	\$ 8,652,310	16.7
Year 11	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 6,356,964	\$ 8,899,750	16.7
Year 12	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 6,538,836	\$ 9,154,370	16.7
Year 13	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 6,725,987	\$ 9,416,382	16.7
Year 14	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 6,918,572	\$ 9,686,001	16.7
Year 15	21,451	43,015	11,552	2,434	9,921	0	88,373	497	\$ 7,116,751	\$ 9,963,452	16.7
Year 16	0	0	0	0	0	0	0	0	\$ -	\$ -	0.0
Year 17	0	0	0	0	0	0	0	0	\$ -	\$ -	0.0
Year 18	0	0	0	0	0	0	0	0	\$ -	\$ -	0.0
Year 19	0	0	0	0	0	0	0	0	\$ -	\$ -	0.0
Year 20	0	0	0	0	0	0	0	0	\$ -	\$ -	0.0
<b>TOTAL</b>	<b>321,770</b>	<b>645,221</b>	<b>173,280</b>	<b>36,507</b>	<b>148,812</b>	<b>0</b>	<b>1,325,590</b>	<b>7,454</b>	<b>\$ 88,286,592</b>	<b>\$ 123,601,229</b>	<b>251.1</b>

**Material And Installation Costs**

ITEM	Atmos Description From McJunkin Price Master	Price From McJunkin	Material	Material w/Tax	Labor \$	Qty.	COSTS	
2" Plastic - Replacement - Trench	PIPE POLY 2 PE 2406 SDR11 500FT	0.64	0.64	0.69	10.25	98,531	1,303,489.39	
4" Plastic - Replacement - Trench	PIPE POLY 4 PE 2406 SDR11 500FT	3.17	3.17	3.39	14.50	193,566	4,236,129.14	
6" Plastic - Replacement - Trench	PIPE POLY 6 PE 2406 SDR11 500FT	5.79	5.79	6.19	18.80	51,984	1,582,891.40	
2" Plastic - Replacement - Bore	PIPE POLY 2 PE 2406 SDR11 500FT	0.64	0.64	0.69	12.50	225,239	3,669,655.37	
4" Plastic - Replacement - Bore	PIPE POLY 4 PE 2406 SDR11 500FT	3.17	3.17	3.39	20.00	451,655	12,964,408.51	
6" Plastic - Replacement - Bore	PIPE POLY 6 PE 2406 SDR11 500FT	5.79	5.79	6.19	25.00	121,298	4,625,882.46	
8" Steel - Replacement - Bore	PIPE POLY 8 PE 2406 SDR11 500FT	30.59	30.59	32.74	32.00	36,507	2,826,320.76	
8" Steel - Replacement	PIPE ERW 8 X 250W CS FBE BEV DRL X42	0.00	0.00	0.00	38.00	148,812	7,011,611.99	
10" Steel - Replacement	PIPE ERW 12 X 250W CS FBE BEV DRL X52	0.00	0.00	0.00	55.00	0	0.00	
12" Steel - Replacement	PIPE ERW 16 X 280W CS FBE BEV DRL X62	62.98	62.98	67.39	45.00	120	15,018.42	
2" PE Valve	VALVE BALL BF 2 PE 2406 FP	211.92	211.92	226.76	90.00	240	89,525.32	
4" PE Valve	VALVE BALL BF 4 PE 2406 FP	535.69	535.69	573.19	200.00	60	54,526.79	
6" PE Valve	VALVE BALL BF 6 PE 2406 FP	1,582.58	1,582.58	1,693.36	2,250.00	15	71,131.60	
8" Steel Valve	VALVE BALL WLD 8 CS PTFE FP ANSI 300 BALLMAX 8BMW740FFCB	3,256.25	3,256.25	3,484.19	2,800.00	30	224,661.10	
10" Steel Valve	VALVE BALL WLD 10 CS FP 3PC ANSI 300 GEAR OP	5,005.63	5,005.63	5,358.03	4,200.00	0	0.00	
12" Steel Valve	VALVE BALL WLD 12 CS FP 3PC ANSI 300 GEAR OP	111.15	111.15	118.93	750.00	360	384,142.14	
2" Line Stopper	STOPPLE 2 FS 250# MUELLER H-17160	625.66	625.66	669.45	1,260.00	735	1,705,483.74	
4" Line Stopper	STOPPLE 4 FS 275# MUELLER H-17260	968.78	968.78	1,036.59	2,100.00	135	512,855.72	
6" Line Stopper	STOPPLE 6 FS 275# MUELLER H-17260	2,470.24	2,470.24	2,643.16	3,200.00	15	105,225.73	
8" Line Stopper	STOPPLE 8 FS 720# B/O MUELLER H-17287	14,481.56	14,481.56	15,473.87	3,500.00	30	665,384.44	
10" Line Stopper	STOPPLE 10 FS 660# B/O F7 STD MUELLER H-17264	#N/A	#N/A	0.00	12.50	136,967	2,122,888.41	
5/8" to 1-1/4" Plastic - Uncased Bore		#N/A	#N/A	0.00	12.50	38,581	566,973.94	
2" Plastic - Uncased Bore		#N/A	#N/A	0.00	20.00	67,748	1,680,057.37	
4" Plastic - Uncased Bore		#N/A	#N/A	0.00	25.00	18,194	563,993.46	
6" Plastic - Uncased Bore		#N/A	#N/A	0.00	85.00	12,777	1,348,884.59	
8" Steel - Uncased Bore		#N/A	#N/A	0.00	145.00	52,084	9,354,192.32	
10" Steel - Uncased Bore		#N/A	#N/A	0.00	215.00	0	0.00	
12" Steel - Uncased Bore		#N/A	#N/A	0.00	75.00	0	0.00	
4" Steel - Cased Bore		#N/A	#N/A	0.00	125.00	0	0.00	
6" Steel - Cased Bore		#N/A	#N/A	0.00	155.00	0	0.00	
8" Steel - Cased Bore		#N/A	#N/A	0.00	200.00	0	0.00	
12" Steel - Cased Bore		#N/A	#N/A	0.00	250.00	0	0.00	
16" Steel - Cased Bore		#N/A	#N/A	0.00	325.00	0	0.00	
20" Steel - Cased Bore		#N/A	#N/A	0.00	110.00	8,790	1,198,888.87	
Rock Excavation (Cubic Yards)		#N/A	#N/A	0.00	10.00	0	0.00	
Additional Depth		#N/A	#N/A	0.00	9.00	337,536	3,766,683.94	
City Pavement		#N/A	#N/A	0.00	19.00	84,384	1,569,451.64	
State Pavement		8.80	20.00	21.40	75.00	251	29,541.20	
Anode Installation	ANODE 1 LB 10FT LEAD	0.10	0.10	0.11	6.50	335,430	2,745,985.45	
5/8" Plastic Service Line	PIPE POLY 1/2 CTS PE 3408 SDR7 500FT	0.18	0.18	0.19	7.25	195,658	1,801,812.83	
3/4" Plastic Service Line	PIPE POLY 3/4 PE 3408 SDR11 500FT	0.45	0.45	0.48	9.00	16,772	156,450.56	
1-1/4" Plastic Service Line	PIPE POLY 1-1/4 PE 3408 SDR11 500FT	0.64	0.64	0.69	9.00	11,181	133,651.13	
2" Plastic Service Line	PIPE POLY 2 PE 2406 SDR11 500FT	#N/A	#N/A	0.00	250.00	0	0.00	
Service Line Tie Over		#N/A	#N/A	0.00	200.00	75	18,484.84	
Relocate Meter		#N/A	#N/A	100.00	85.00	1,133	230,739.38	
Meter Set		#N/A	#N/A	0.00	8.00	0	0.00	
Extensive Piping		#N/A	#N/A	5.00	5.35	35.00	0	0.00
Appliance Valve		#N/A	#N/A	0.00	45.00	8,199	457,499.80	
Customer Light up		#N/A	#N/A	0.00	30.00	0	0.00	
Foreman - Extra Work		#N/A	#N/A	0.00	29.00	0	0.00	
Welder - Extra Work		#N/A	#N/A	0.00	12.25	0	0.00	
Laborer - Extra Work		#N/A	#N/A	0.00	19.75	0	0.00	
Operator - Extra Work		#N/A	#N/A	0.00	85.00	0	0.00	
Backhoe - Extra Work		#N/A	#N/A	0.00	45.00	0	0.00	
Dump Truck - Extra Work		#N/A	#N/A	0.00	75.00	0	0.00	
Pipe Truck (Hauling or Boom) - Extra Work		#N/A	#N/A	0.00	38.00	0	0.00	
Air Compressor - Extra Work		#N/A	#N/A	0.00	75.00	0	0.00	
Trenching Machine - Extra Work		#N/A	#N/A	0.00	36.00	0	0.00	
Welding Machine/Truck - Extra Work		#N/A	#N/A	0.00	125.00	0	0.00	
Boring Machine - Extra Work		#N/A	#N/A	0.00	25.00	0	0.00	
Pickup Truck - Extra Work		#N/A	#N/A	0.67	0.72	154,283	127,451.27	
Sod (Linear feet)		#N/A	#N/A	30.00	0.00	6,120	331,569.85	
Permits		#N/A	#N/A	30.00	35.16	11.00	0	0.00
1/2" Anodeless Riser	RISER PREBENT 3/4 X 1/2 CTS PE 3408 30V X 30H	32.85	32.86	34.86	11.00	7,081	434,586.62	
3/4" Anodeless Riser	RISER PREBENT 3/4 X 3/4 PE 2406 30V X 30H W/ JOMAR VLV	47.47	47.47	50.80	15.00	224	17,254.90	
1-1/4" Anodeless Riser	RISER PREBENT 1-1/4 PE 2406 SDR10 36V X 36H	92.17	92.17	98.82	25.00	149	21,571.72	
2" Anodeless Riser	RISER PREBENT 2 PE 2406 40V X 35H	#N/A	#N/A	9.00	9.63	0	0.00	
		#N/A	#N/A	18.00	19.26	0	0.00	
		#N/A	#N/A	20.00	21.40	0	0.00	
		#N/A	#N/A	30.00	30.00	0	0.00	
Tap Tees	TEE TAP SDL MECH 2 X 3/4 PAT2 STAB OUT W/ HI CAP EFV CONT 5764-17-1613	33.67	33.67	36.03	0.00	7,454	309,622.79	
							71,086,616.76	

Yearly Cost

ITEM	COSTS																	TOTAL				
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17		Year 18	Year 19	Year 20	
2" Plastic - Replacement - Trench	\$ 70,355	\$ 72,483	\$ 74,611	\$ 76,739	\$ 78,867	\$ 81,393	\$ 83,795	\$ 86,217	\$ 88,753	\$ 91,504	\$ 94,652	\$ 98,819	\$ 102,803	\$ 106,823	\$ 110,879	\$ 114,972	\$ 119,102	\$ 123,267	\$ 127,467	\$ 131,702	\$ 135,972	\$ 1,303,439
4" Plastic - Replacement - Trench	\$ 230,831	\$ 237,318	\$ 243,805	\$ 250,292	\$ 256,779	\$ 263,266	\$ 269,753	\$ 276,240	\$ 282,727	\$ 289,214	\$ 295,701	\$ 302,188	\$ 308,675	\$ 315,162	\$ 321,649	\$ 328,136	\$ 334,623	\$ 341,110	\$ 347,597	\$ 354,084	\$ 360,571	\$ 3,669,855
6" Plastic - Replacement - Trench	\$ 461,662	\$ 474,636	\$ 487,610	\$ 500,584	\$ 513,558	\$ 526,532	\$ 539,506	\$ 552,480	\$ 565,454	\$ 578,428	\$ 591,402	\$ 604,376	\$ 617,350	\$ 630,324	\$ 643,298	\$ 656,272	\$ 669,246	\$ 682,220	\$ 695,194	\$ 708,168	\$ 721,142	\$ 7,264,407
2" Plastic - Replacement - Bore	\$ 186,042	\$ 192,529	\$ 199,016	\$ 205,503	\$ 211,990	\$ 218,477	\$ 224,964	\$ 231,451	\$ 237,938	\$ 244,425	\$ 250,912	\$ 257,399	\$ 263,886	\$ 270,373	\$ 276,860	\$ 283,347	\$ 289,834	\$ 296,321	\$ 302,808	\$ 309,295	\$ 315,782	\$ 3,165,457
4" Plastic - Replacement - Bore	\$ 588,126	\$ 603,212	\$ 618,298	\$ 633,384	\$ 648,470	\$ 663,556	\$ 678,642	\$ 693,728	\$ 708,814	\$ 723,900	\$ 738,986	\$ 754,072	\$ 769,158	\$ 784,244	\$ 799,330	\$ 814,416	\$ 829,502	\$ 844,588	\$ 859,674	\$ 874,760	\$ 889,846	\$ 8,948,282
6" Plastic - Replacement - Bore	\$ 1,176,252	\$ 1,206,424	\$ 1,236,596	\$ 1,266,768	\$ 1,296,940	\$ 1,327,112	\$ 1,357,284	\$ 1,387,456	\$ 1,417,628	\$ 1,447,800	\$ 1,477,972	\$ 1,508,144	\$ 1,538,316	\$ 1,568,488	\$ 1,598,660	\$ 1,628,832	\$ 1,658,904	\$ 1,689,076	\$ 1,719,248	\$ 1,749,420	\$ 1,779,592	\$ 17,826,332
8" Steel - Replacement	\$ 157,554	\$ 161,484	\$ 165,414	\$ 169,344	\$ 173,274	\$ 177,204	\$ 181,134	\$ 185,064	\$ 188,994	\$ 192,924	\$ 196,854	\$ 200,784	\$ 204,714	\$ 208,644	\$ 212,574	\$ 216,504	\$ 220,434	\$ 224,364	\$ 228,294	\$ 232,224	\$ 236,154	\$ 2,361,612
10" Steel - Replacement	\$ 376,990	\$ 386,300	\$ 395,610	\$ 404,920	\$ 414,230	\$ 423,540	\$ 432,850	\$ 442,160	\$ 451,470	\$ 460,780	\$ 470,090	\$ 479,400	\$ 488,710	\$ 498,020	\$ 507,330	\$ 516,640	\$ 525,950	\$ 535,260	\$ 544,570	\$ 553,880	\$ 563,190	\$ 5,631,612
12" Steel - Replacement	\$ 899	\$ 921	\$ 943	\$ 965	\$ 987	\$ 1,013	\$ 1,037	\$ 1,062	\$ 1,088	\$ 1,114	\$ 1,141	\$ 1,169	\$ 1,197	\$ 1,226	\$ 1,255	\$ 1,284	\$ 1,313	\$ 1,342	\$ 1,371	\$ 1,400	\$ 1,429	\$ 14,018
2" PE Valve	\$ 5,058	\$ 5,184	\$ 5,309	\$ 5,434	\$ 5,559	\$ 5,684	\$ 5,809	\$ 5,934	\$ 6,059	\$ 6,184	\$ 6,309	\$ 6,434	\$ 6,559	\$ 6,684	\$ 6,809	\$ 6,934	\$ 7,059	\$ 7,184	\$ 7,309	\$ 7,434	\$ 7,559	\$ 74,528
4" PE Valve	\$ 3,053	\$ 3,163	\$ 3,273	\$ 3,383	\$ 3,493	\$ 3,603	\$ 3,713	\$ 3,823	\$ 3,933	\$ 4,043	\$ 4,153	\$ 4,263	\$ 4,373	\$ 4,483	\$ 4,593	\$ 4,703	\$ 4,813	\$ 4,923	\$ 5,033	\$ 5,143	\$ 5,253	\$ 51,528
6" PE Valve	\$ 3,043	\$ 3,153	\$ 3,263	\$ 3,373	\$ 3,483	\$ 3,593	\$ 3,703	\$ 3,813	\$ 3,923	\$ 4,033	\$ 4,143	\$ 4,253	\$ 4,363	\$ 4,473	\$ 4,583	\$ 4,693	\$ 4,803	\$ 4,913	\$ 5,023	\$ 5,133	\$ 5,243	\$ 51,528
8" Steel Valve	\$ 12,558	\$ 12,878	\$ 13,198	\$ 13,518	\$ 13,838	\$ 14,158	\$ 14,478	\$ 14,798	\$ 15,118	\$ 15,438	\$ 15,758	\$ 16,078	\$ 16,398	\$ 16,718	\$ 17,038	\$ 17,358	\$ 17,678	\$ 17,998	\$ 18,318	\$ 18,638	\$ 18,958	\$ 188,688
10" Steel Valve	\$ 29,142	\$ 29,814	\$ 30,486	\$ 31,158	\$ 31,830	\$ 32,502	\$ 33,174	\$ 33,846	\$ 34,518	\$ 35,190	\$ 35,862	\$ 36,534	\$ 37,206	\$ 37,878	\$ 38,550	\$ 39,222	\$ 39,894	\$ 40,566	\$ 41,238	\$ 41,910	\$ 42,582	\$ 425,722
12" Steel Valve	\$ 6,998	\$ 7,158	\$ 7,318	\$ 7,478	\$ 7,638	\$ 7,798	\$ 7,958	\$ 8,118	\$ 8,278	\$ 8,438	\$ 8,598	\$ 8,758	\$ 8,918	\$ 9,078	\$ 9,238	\$ 9,398	\$ 9,558	\$ 9,718	\$ 9,878	\$ 10,038	\$ 10,198	\$ 101,928
2" Line Stopper	\$ 20,854	\$ 21,451	\$ 22,048	\$ 22,645	\$ 23,242	\$ 23,839	\$ 24,436	\$ 25,033	\$ 25,630	\$ 26,227	\$ 26,824	\$ 27,421	\$ 28,018	\$ 28,615	\$ 29,212	\$ 29,809	\$ 30,406	\$ 31,003	\$ 31,600	\$ 32,197	\$ 32,794	\$ 327,884
4" Line Stopper	\$ 94,053	\$ 96,547	\$ 99,041	\$ 101,535	\$ 104,029	\$ 106,523	\$ 109,017	\$ 111,511	\$ 114,005	\$ 116,499	\$ 118,993	\$ 121,487	\$ 123,981	\$ 126,475	\$ 128,969	\$ 131,463	\$ 133,957	\$ 136,451	\$ 138,945	\$ 141,439	\$ 143,933	\$ 1,438,884
6" Line Stopper	\$ 28,229	\$ 28,883	\$ 29,537	\$ 30,191	\$ 30,845	\$ 31,499	\$ 32,153	\$ 32,807	\$ 33,461	\$ 34,115	\$ 34,769	\$ 35,423	\$ 36,077	\$ 36,731	\$ 37,385	\$ 38,039	\$ 38,693	\$ 39,347	\$ 40,001	\$ 40,655	\$ 41,309	\$ 413,124
8" Line Stopper	\$ 5,843	\$ 5,992	\$ 6,141	\$ 6,290	\$ 6,439	\$ 6,588	\$ 6,737	\$ 6,886	\$ 7,035	\$ 7,184	\$ 7,333	\$ 7,482	\$ 7,631	\$ 7,780	\$ 7,929	\$ 8,078	\$ 8,227	\$ 8,376	\$ 8,525	\$ 8,674	\$ 8,823	\$ 88,334
10" Line Stopper	\$ 37,948	\$ 38,777	\$ 39,606	\$ 40,435	\$ 41,264	\$ 42,093	\$ 42,922	\$ 43,751	\$ 44,580	\$ 45,409	\$ 46,238	\$ 47,067	\$ 47,896	\$ 48,725	\$ 49,554	\$ 50,383	\$ 51,212	\$ 52,041	\$ 52,870	\$ 53,699	\$ 54,528	\$ 545,284
5/8" to 1-1/4" Plastic - Uncased Bore	\$ 114,139	\$ 117,584	\$ 121,029	\$ 124,474	\$ 127,919	\$ 131,364	\$ 134,809	\$ 138,254	\$ 141,699	\$ 145,144	\$ 148,589	\$ 152,034	\$ 155,479	\$ 158,924	\$ 162,369	\$ 165,814	\$ 169,259	\$ 172,704	\$ 176,149	\$ 179,594	\$ 183,039	\$ 1,830,684
2" Plastic - Uncased Bore	\$ 30,484	\$ 31,359	\$ 32,234	\$ 33,109	\$ 33,984	\$ 34,859	\$ 35,734	\$ 36,609	\$ 37,484	\$ 38,359	\$ 39,234	\$ 40,109	\$ 40,984	\$ 41,859	\$ 42,734	\$ 43,609	\$ 44,484	\$ 45,359	\$ 46,234	\$ 47,109	\$ 47,984	\$ 479,524
4" Plastic - Uncased Bore	\$ 60,968	\$ 62,718	\$ 64,468	\$ 66,218	\$ 67,968	\$ 69,718	\$ 71,468	\$ 73,218	\$ 74,968	\$ 76,718	\$ 78,468	\$ 80,218	\$ 81,968	\$ 83,718	\$ 85,468	\$ 87,218	\$ 88,968	\$ 90,718	\$ 92,468	\$ 94,218	\$ 95,968	\$ 959,048
6" Plastic - Uncased Bore	\$ 91,452	\$ 94,077	\$ 96,702	\$ 99,327	\$ 101,952	\$ 104,577	\$ 107,202	\$ 109,827	\$ 112,452	\$ 115,077	\$ 117,702	\$ 120,327	\$ 122,952	\$ 125,577	\$ 128,202	\$ 130,827	\$ 133,452	\$ 136,077	\$ 138,702	\$ 141,327	\$ 143,952	\$ 1,438,884
8" Steel - Uncased Bore	\$ 22,408	\$ 22,816	\$ 23,224	\$ 23,632	\$ 24,040	\$ 24,448	\$ 24,856	\$ 25,264	\$ 25,672	\$ 26,080	\$ 26,488	\$ 26,896	\$ 27,304	\$ 27,712	\$ 28,120	\$ 28,528	\$ 28,936	\$ 29,344	\$ 29,752	\$ 30,160	\$ 30,568	\$ 309,688
10" Steel - Uncased Bore	\$ 503,451	\$ 516,365	\$ 529,279	\$ 542,193	\$ 555,107	\$ 568,021	\$ 580,935	\$ 593,849	\$ 606,763	\$ 619,677	\$ 632,591	\$ 645,505	\$ 658,419	\$ 671,333	\$ 684,247	\$ 697,161	\$ 710,075	\$ 722,989	\$ 735,903	\$ 748,817	\$ 761,731	\$ 7,614,192
12" Steel - Uncased Bore	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4" Steel - Cased Bore	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6" Steel - Cased Bore	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8" Steel - Cased Bore	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12" Steel - Cased Bore	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18" Steel - Cased Bore	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20" Steel - Cased Bore	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Excavation (Cubic Yards)	\$ 84,480	\$ 86,394	\$ 88,308	\$ 90,222	\$ 92,136	\$ 94,050	\$ 95,964	\$ 97,878	\$ 99,792	\$ 101,706	\$ 103,620	\$ 105,534	\$ 107,448	\$ 109,362	\$ 111,276	\$ 113,190	\$ 115,104	\$ 117,018	\$ 118,932	\$ 120,846	\$ 122,760	\$ 1,228,884
Additional Depth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Pavement	\$ 202,522	\$ 208,997	\$ 215,472	\$ 221,947	\$ 228,422	\$ 234,897	\$ 241,372	\$ 247,847	\$ 254,322	\$ 260,797	\$ 267,272	\$ 273,747	\$ 280,222	\$ 286,697	\$ 293,172	\$ 299,647	\$ 306,122	\$ 312,597	\$ 319,072	\$ 325,547	\$ 332,022	\$ 3,323,884
State Pavement	\$ 84,384	\$ 86,816	\$ 89,248	\$ 91,680	\$ 94,112	\$ 96,544	\$ 98,976	\$ 101,408	\$ 103,840	\$ 106,272	\$ 108,704	\$ 111,136	\$ 113,568	\$ 116,000	\$ 118,432	\$ 120,864	\$ 123,296	\$ 125,728	\$ 128,160	\$ 130,592	\$ 133,024	\$ 1,326,884
Anode Installation	\$ 1,619	\$ 1,658	\$ 1,700	\$ 1,742	\$ 1,784	\$ 1,826	\$ 1,868	\$ 1,910	\$ 1,952	\$ 1,994	\$ 2,036	\$ 2,078	\$ 2,120	\$ 2,162	\$ 2,204	\$ 2,246	\$ 2,288	\$ 2,330	\$ 2,372	\$ 2,414	\$ 2,456	\$ 24,528
6/8" Plastic Service Line	\$ 147,615	\$ 152,225	\$ 156,835	\$ 161,445	\$ 166,055	\$ 170,665	\$ 175,275	\$ 179,885	\$ 184,495	\$ 189,105	\$ 193,715	\$ 198,325	\$ 202,935	\$ 207,545	\$ 212,155	\$ 216,765	\$ 221,375	\$ 225,985	\$ 230,595	\$ 235,205	\$ 239,815	\$ 2,398,884
3/4" Plastic Service Line	\$ 97,057	\$ 99,844	\$ 102,631	\$ 105,418	\$ 108,205	\$ 110,992	\$ 113,779	\$ 116,566	\$ 119,353	\$ 122,140	\$ 124,927	\$ 127,714	\$ 130,501	\$ 133,288	\$ 136,075	\$ 138,862	\$ 141,649	\$ 144,436	\$ 147,223	\$ 150,010	\$ 152,797	\$ 1,527,884
1/4" Plastic Service Line	\$ 10,600	\$ 10,913	\$ 11,226	\$ 11,539	\$ 11,852	\$ 12,165	\$ 12,478	\$ 12,791	\$ 13,104	\$ 13,417	\$ 13,730	\$ 14,043	\$ 14,356	\$ 14,669	\$ 14,982	\$ 15,295	\$ 15,608	\$ 15,921	\$ 16,234	\$ 16,547	\$ 16,860	\$ 168,684
2" Plastic Service Line	\$ 7,222	\$ 7,434	\$ 7,646	\$ 7,858	\$ 8,070	\$ 8,282	\$ 8,494	\$ 8,706	\$ 8,918	\$ 9,130	\$ 9,342	\$ 9,554	\$ 9,766	\$ 9,978	\$ 10,190	\$ 10,402	\$ 10,614	\$ 10,826	\$ 11,038	\$ 11,250	\$ 11,462	\$ 114,684
Service Line Tie Over	\$ -																					

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-29  
Page 1 of 1

REQUEST:

Refer to pages 5 - 6 of the Direct Testimony of Daniel M. Meziere and Exhibit DMM-1. As stated on page 6, lines 11 - 12, of the testimony, Atmos is required to update its Cost Allocation Manual ('CAM") each year. Identify whether any changes have been made to Atmos's CAM, contained in Exhibit DMM-1, compared to the CAM it filed with the Commission on March 16, 2009.

RESPONSE:

No changes have been to the CAM contained in Exhibit DMM-1 as compared to the CAM on March 16, 2009.

Respondent: Daniel Meziere

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-30  
Page 1 of 1

REQUEST:

Refer to page 5 of the Direct Testimony of Laurie M. Sherwood and Exhibit LMS-1. Given that, pursuant to 807 KAR 5:001, Section 10(8)(c), applications based on a forecasted test period must use a 13-month average for rate base and capitalization, explain why it is appropriate to use a test-year-end cost rate for long-term debt rather than the average cost for the test year.

RESPONSE:

As reflected on Exhibit LMS-1, the long-term debt cost is based on a thirteen month average.

Respondent: Robert J. Smith

REQUEST:

Refer to pages 8 - 9 of the Testimony of Dr. James H. Vander Weide ("Vander Weide Testimony"). Provide a description of the four types of business risk as they relate specifically to Atmos in Kentucky.

RESPONSE:

Answer 25 on pages 8 - 9 of Dr. Vander Weide's testimony provides a general description of the economic factors that affect the business risk of all natural gas distribution businesses, including the natural gas distribution business of Atmos in Kentucky. Dr. Vander Weide does not attempt to quantify the four business factors for each company because these risk factors are implicitly included in the proxy companies' Value Line Safety Ranks and Standard & Poor's bond ratings. Dr. Vander Weide reports the Value Line Safety Ranks and Standard & Poor's bond ratings for Atmos Energy and the proxy companies in his testimony in response to Question 54, page 18, and on Schedule 1, page 2.

Respondent: Dr. James Vander Weide

REQUEST:

Refer to pages 17 - 18 of the Vander Weide Testimony and Schedule 1 at page 33.

- a. Provide the company profile sheets from the Value Line Investment Survey ("Value Line") that were used to select the companies in the proxy group.
- b. Explain why including Atmos in the group does not introduce undue circularity into the analysis.
- c. Since Atmos does not have any electric operations, explain why NiSource Inc., which has electric operations, should be included in the proxy group.
- d. Value Line lists EQT Corporation, National Fuel Gas and Oneok Inc. as Natural Gas Diversified companies, not Natural Gas Utilities. Explain why it is valid to have these companies in the proxy group for a regulated gas distribution utility.

RESPONSE:

- a) Please see Attachment 1 through Attachment 18.
- b) Including Atmos in the proxy group does not introduce undue circularity into the analysis because Dr. Vander Weide's cost of equity methods depend on Atmos Energy's stock price as well as the stock prices of the other proxy companies, and stock prices are determined in the marketplace, not by regulators.
- c) NiSource should be included in the proxy group because: (1) NiSource has extensive regulated natural gas operations; (2) the proxy group including NiSource is similar in risk to Atmos Energy (please see Question and Answer 54); (3) it is generally better to include more companies in a proxy group rather than fewer companies because a larger number of companies reduces the inherent uncertainty associated with estimating the cost of equity associated with estimating the cost of equity; and (4) the *Hope* and *Bluefield* decisions do not require that a proxy company have exactly the same business operations as the target company--rather, the requirement is that the proxy company group be similar in risk to the target company.
- d) It is valid to include EQT, National Fuel Gas, and ONEOK in a proxy group for Atmos Energy for the same reasons that it is reasonable to include NiSource in a proxy group for Atmos Energy. Please see response to 32 (c).

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, AGL Resources, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Atmos Energy, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Energen, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, EQT, 1 Page.

ATTACHMENT 5 - Atmos Energy Corporation, LaCLede, 1 Page.

ATTACHMENT 6 - Atmos Energy Corporation, MDU Resources, 1 Page.

ATTACHMENT 7 - Atmos Energy Corporation, National Fuel Gas, 1 Page.

ATTACHMENT 8 - Atmos Energy Corporation, Nicor, 1 Page.

ATTACHMENT 9 - Atmos Energy Corporation, NiSource, 1 Page.

ATTACHMENT 10 - Atmos Energy Corporation, NW Natural Gas, 1 Page.

ATTACHMENT 11 - Atmos Energy Corporation, OneOk, 1 Page.

ATTACHMENT 12 - Atmos Energy Corporation, Piedmont, 1 Page.

ATTACHMENT 13 - Atmos Energy Corporation, New Jersey Resources, 1 Page.

ATTACHMENT 14 - Atmos Energy Corporation, Questar, 1 Page.

ATTACHMENT 15 - Atmos Energy Corporation, South Jersey Ind, 1 Page.

ATTACHMENT 16 - Atmos Energy Corporation, Southwest Gas, 1 Page.

ATTACHMENT 17 - Atmos Energy Corporation, UGI, 1 Page.

ATTACHMENT 18 - Atmos Energy Corporation, WGL, 1 Page.

Respondent: Dr. James Vander Weide

AGL RESOURCES NYSE-AGL				RECENT PRICE	P/E RATIO	(Trailing: 9.8 Median: 14.0)	RELATIVE P/E RATIO	DIV'D YLD	VALUE LINE																																		
<b>TIMELINESS</b> 3 Lowered 6/12/09	High: 23.4	23.4	23.2	24.5	25.0	29.3	33.7	39.3	40.1	44.7	39.1	34.9	24.0	Target Price Range 2012   2013   2014																													
<b>SAFETY</b> 2 New 7/27/09	Low: 17.7	15.6	15.6	19.0	17.3	21.9	26.5	32.0	34.4	35.2	24.0	24.0																															
<b>TECHNICAL</b> 4 Lowered 6/5/09	<b>LEGENDS</b> 1.25 x Dividends p sh divided by Interest Rate Relative Price Strength Options: Yes Shaded area: prior recession Latest recession began 12/07																																										
<b>BETA</b> .75 (1.00 = Market)																																											
<b>2012-14 PROJECTIONS</b>																																											
Price	Gain	Ann'l Total																																									
High 55	(+80%)	20%																																									
Low 40	(+30%)	12%																																									
<b>Insider Decisions</b>																																											
J	A	S	O	N	D	J	F	M																																			
to Buy	0	0	0	0	0	0	0	0	0	0	0	0	0																														
Options	0	1	0	0	2	1	0	2	0	0	0	0	0																														
to Sell	0	1	0	0	3	1	0	1	0	0	0	0	0																														
<b>Institutional Decisions</b>																																											
2Q2008	3Q2008	4Q2008																																									
to Buy	131	92	107																																								
to Sell	106	130	111																																								
Hid's(000)	46762	48796	46113																																								
<table border="1"> <thead> <tr> <th>Percent shares traded</th> <th>18</th> <th>12</th> <th>6</th> <th colspan="11"></th> </tr> </thead> <tbody> <tr> <td>18</td> <td>12</td> <td>6</td> <td></td> <td colspan="11"></td> </tr> </tbody> </table>														Percent shares traded	18	12	6												18	12	6												
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<table border="1"> <thead> <tr> <th>% TOT. RETURN 5/09</th> <th>1yr</th> <th>3yr</th> <th>5yr</th> <th>VS. ARMTL. INDEX</th> </tr> </thead> <tbody> <tr> <td>1yr</td> <td>-14.4</td> <td>-23.9</td> <td>-16.0</td> <td></td> </tr> <tr> <td>3yr</td> <td>-9.1</td> <td>-16.0</td> <td></td> <td></td> </tr> <tr> <td>5yr</td> <td>27.4</td> <td>7.6</td> <td></td> <td></td> </tr> </tbody> </table>														% TOT. RETURN 5/09	1yr	3yr	5yr	VS. ARMTL. INDEX	1yr	-14.4	-23.9	-16.0		3yr	-9.1	-16.0			5yr	27.4	7.6												
% TOT. RETURN 5/09	1yr	3yr	5yr	VS. ARMTL. INDEX																																							
1yr	-14.4	-23.9	-16.0																																								
3yr	-9.1	-16.0																																									
5yr	27.4	7.6																																									
1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	VALUE LINE PUB., INC.	12-14																								
22.73	23.59	19.32	21.91	22.75	23.36	18.71	11.25	19.04	15.32	15.25	23.89	34.98	33.73	32.64	36.41	33.35	35.45	Revenues per sh <sup>A</sup>	38.80																								
2.25	2.24	2.33	2.49	2.42	2.65	2.29	2.86	3.31	3.39	3.47	3.29	4.20	4.50	4.65	4.68	4.80	5.00	"Cash Flow" per sh	5.40																								
1.08	1.17	1.33	1.37	1.37	1.41	.91	1.29	1.50	1.82	2.08	2.28	2.48	2.72	2.72	2.71	2.80	2.95	Earnings per sh <sup>A,B</sup>	3.30																								
1.04	1.04	1.04	1.06	1.08	1.08	1.08	1.08	1.08	1.08	1.11	1.15	1.30	1.48	1.64	1.68	1.72	1.76	Div'ds Decl'd per sh <sup>C</sup>	1.88																								
2.49	2.37	2.17	2.37	2.59	2.05	2.51	2.92	2.83	3.30	2.46	3.44	3.44	3.26	3.39	4.84	5.00	5.20	Cap'l Spending per sh	5.60																								
9.90	10.19	10.12	10.56	10.99	11.42	11.59	11.50	12.19	12.52	14.66	18.06	19.29	20.71	21.74	21.48	23.10	23.40	Book Value per sh <sup>D</sup>	23.55																								
49.72	50.86	55.02	55.70	56.60	57.30	57.10	54.00	55.10	56.70	64.50	76.70	77.70	77.70	76.40	76.90	78.00	79.00	Common Shs Outst'g <sup>E</sup>	85.00																								
17.9	15.1	12.6	13.8	14.7	13.9	21.4	13.6	14.6	12.5	12.5	13.1	14.3	13.5	14.7	12.3			Avg Ann'l P/E Ratio	15.0																								
1.06	.99	.84	.86	.85	.72	1.22	.88	.75	.88	.71	.69	.76	.73	.78	.74			Relative P/E Ratio	1.00																								
5.4%	5.9%	6.2%	5.6%	5.4%	5.5%	5.5%	6.2%	4.9%	4.7%	4.3%	3.9%	3.7%	4.0%	4.1%	5.0%			Avg Ann'l Div'd Yield	3.8%																								
<b>CAPITAL STRUCTURE as of 3/31/09</b>																																											
Total Debt \$2078.0 mill. Due in 5 Yrs \$947.0 mill.																																											
LT Debt \$1675.0 mill. LT Interest \$80.0 mill.																																											
(Total interest coverage: 4.6x)																																											
<b>Leases, Uncapitalized Annual rentals \$30.0 mill.</b>																																											
<b>Pension Assets-12/08 \$242.0 mill.</b>																																											
Oblig. \$442.0 mill.																																											
<b>Pfd Stock None</b>																																											
<b>Common Stock 77,170,946 shs.</b>																																											
as of 4/23/09																																											
<b>MARKET CAP: \$2.3 billion (Mid Cap)</b>																																											
<b>CURRENT POSITION (\$MILL.)</b>																																											
2007														2008		3/31/09																											
Cash Assets														21.0		16.0		21.0																									
Other														1790.0		2026.0		1410.0																									
Current Assets														1811.0		2042.0		1431.0																									
Accts Payable														172.0		202.0		193.0																									
Debt Due														580.0		866.0		403.0																									
Other														893.0		915.0		752.0																									
Current Liab.														1645.0		1993.0		1348.0																									
Fix. Chg. Cov.														391%		416%		473%																									
<b>ANNUAL RATES of change (per sh)</b>																																											
Past 10 Yrs.														Past 5 Yrs.		Est'd '06-'08 to '12-'14																											
Revenues														4.0%		15.5%		2.0%																									
"Cash Flow"														6.0%		6.5%		2.5%																									
Earnings														7.0%		8.5%		3.5%																									
Dividends														4.0%		8.0%		2.5%																									
Book Value														7.0%		10.0%		1.5%																									
<b>QUARTERLY REVENUES (\$ mill.)</b>																																											
Cal-endar														Mar.31		Jun.30		Sep.30		Dec.31		Full Year																					
2006														1044		436		434		707		2621																					
2007														973		467		369		685		2494																					
2008														1012		444		539		805		2800																					
2009														995		445		460		700		2600																					
2010														1020		490		510		780		2800																					
<b>EARNINGS PER SHARE <sup>B</sup></b>																																											
Cal-endar														Mar.31		Jun.30		Sep.30		Dec.31		Full Year																					
2006														1.41		.25		.46		.60		2.72																					
2007														1.29		.40		.17		.86		2.72																					
2008														1.16		.30		.28		.97		2.71																					
2009														1.55		.30		.25		.70		2.80																					
2010														1.50		.35		.30		.80		2.95																					
<b>QUARTERLY DIVIDENDS PAID <sup>C</sup></b>																																											
Cal-endar														Mar.31		Jun.30		Sep.30		Dec.31		Full Year																					
2005														.31		.31		.31		.37		1.30																					
2006														.37		.37		.37		.37		1.48																					
2007														.41		.41		.41		.41		1.64																					
2008														.42		.42		.42		.42		1.68																					
2009														.43		.43																											
<b>BUSINESS:</b> AGL Resources Inc. is a public utility holding company. Its distribution subsidiaries include Atlanta Gas Light, Chattahoochee Gas, Elizabethtown Gas and Virginia Natural Gas. The utilities have more than 2.2 million customers in Georgia, Virginia, Tennessee, New Jersey, Florida, and Maryland. Engaged in non-regulated natural gas marketing and other allied services. Deregulated subsidiaries: Georgia Natural Gas markets natural gas at retail. Sold Utilipro, 3/01. Acquired Compass Energy Services, 10/07. Franklin Resources owns 7.7% of common stock; off/dlr., less than 1.0% (3/09 Proxy). Pres. & CEO: John W. Somershalder II. Inc.: GA. Addr.: Ten Peachtree Place N.E., Atlanta, GA 30309. Telephone: 404-584-4000. Internet: www.aglresources.com.																																											
<b>AGL Resources turned in a solid performance in the first quarter, despite a challenging economic environment. Share earnings increased roughly 34%. The Distribution Operations segment posted healthy results, thanks to higher revenue from marketers in Georgia for the storage of natural gas inventory and increased pipeline replacement sales, offset slightly by a modest reduction in the customer base. Meanwhile, the Wholesale Services business posted a considerable increase in operating income, due to hedging gains and an increase in commercial activity. The Retail Energy unit also reported solid performance.</b>																																											
<b>Growth may remain muted for the remainder of 2009, given weakness in the broader economy. Slower customer growth ought to hurt the performance of the utility operations, and we anticipate a return to more normal earnings at the Wholesale Services business in the coming quarters. Overall, the bottom line should increase modestly in the current year, due to the strong comparison in the first quarter. Share earnings growth may pick up in 2010, provided a more favorable economic climate and success at obtaining rate relief. On that note, Elizabethtown Gas is seeking higher rates. The utility is requesting a \$24.8 million (4.7%) rate hike, based on an 11.25% return on equity. Atlanta Gas Light plans to file a rate case in November, while Virginia Natural Gas and Chattahoochee Gas intend to file applications in 2010. The company's focus on this matter is important, as it depends upon such approved revenue increases to help it cope with greater costs and to compensate it for investments made in this area. Nevertheless, it remains unclear what pressures the rate boards may face.</b>																																											
<b>Shares of AGL Resources are ranked to track the broader market for the coming six to 12 months. Looking further out, we anticipate steady growth in earnings and dividends over the pull to 2012-2014. Moreover, this issue offers a healthy dividend yield and earns high marks for Safety, Price Stability, and Earnings Predictability. Overall, this equity features healthy total return potential for a utility.</b>																																											
Michael Napoli, CPA June 12, 2009																																											
<table border="1"> <thead> <tr> <th>Company's Financial Strength</th> <th>B++</th> </tr> </thead> <tbody> <tr> <td>Stock's Price Stability</td> <td>100</td> </tr> <tr> <td>Price Growth Persistence</td> <td>75</td> </tr> <tr> <td>Earnings Predictability</td> <td>85</td> </tr> </tbody> </table>														Company's Financial Strength	B++	Stock's Price Stability	100	Price Growth Persistence	75	Earnings Predictability	85																						
Company's Financial Strength	B++																																										
Stock's Price Stability	100																																										
Price Growth Persistence	75																																										
Earnings Predictability	85																																										

(A) Fiscal year ends December 31st. Ended September 30th prior to 2002.

(B) Diluted earnings per share. Excl. nonrecurring gains (losses): '95, (\$0.83); '99, \$0.39; '00, \$0.13; '01, \$0.13; '03, (\$0.07); '08, \$0.13. Next earnings report due late July. (C) Dividends historically paid early March, June, Sept., and Dec. ■ Div'd reinvest. plan available. (D) In-

cludes intangibles. In 2008: \$418 million, \$5.44/share. (E) In millions.

Company's Financial Strength B++  
Stock's Price Stability 100  
Price Growth Persistence 75  
Earnings Predictability 85

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LACLEDE GROUP NYSE-LG				RECENT PRICE	P/E RATIO 12.7 (Trailing: 10.7 Median: 15.0)					RELATIVE P/E RATIO	DIV'D YLD	VALUE LINE	Target Price	Range		
<b>TIMELINESS</b> 3 Lowered 5/22/09 <b>SAFETY</b> 2 Raised 6/20/03 <b>TECHNICAL</b> 5 Lowered 5/29/09 <b>BETA</b> .60 (1.00 = Market) <b>2012-14 PROJECTIONS</b> Price Ann'l Total High 60 (+80%) 19% Low 45 (+35%) 12% <b>Insider Decisions</b> J A S O N D J F M to Buy 0 0 0 0 0 0 0 0 0 Options 0 2 0 0 6 0 0 0 0 to Sell 0 2 0 0 6 0 0 0 0 <b>Institutional Decisions</b> 2Q2008 3Q2008 4Q2008 to Buy 97 82 73 to Sell 50 72 86 Hlds(000) 11750 11943 11494 Percent 7.5 shares 5 traded 2.5				High: 27.9 Low: 22.4	27.0 20.0	24.8 17.5	25.5 21.3	25.0 19.0	30.0 21.8	32.5 26.0	34.3 26.9	37.5 29.1	36.0 28.8	55.8 31.9	48.3 29.3	2012 2013 2014
<b>LEGENDS</b> 1.00 x Dividends p sh divided by Interest Rate Relative Price Strength Options: Yes Shaded area: prior recession Latest recession began 12/07															128	
<b>1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010</b>				<b>© VALUE LINE PUB., INC. 12-14</b>												
<b>CAPITAL STRUCTURE as of 3/31/09</b> Total Debt \$628.0 mill. Due in 5 Yrs \$50.0 mill. LT Debt \$389.2 mill. LT Interest \$25.0 mill. (Total interest coverage: 3.0x)				<b>Revenues per sh 111.55</b> <b>"Cash Flow" per sh 5.40</b> <b>Earnings per sh A B 3.00</b> <b>Div'ds Decl'd per sh C 1.70</b> <b>Cap'l Spending per sh 3.45</b> <b>Book Value per sh D 28.05</b> <b>Common Shs Outs't'g E 26.00</b> <b>Avg Ann'l P/E Ratio 17.5</b> <b>Relative P/E Ratio 1.15</b> <b>Avg Ann'l Div'd Yield 3.2%</b>												
<b>Leases, Uncapitalized Annual rentals \$ .9 mill.</b> <b>Pension Assets-9/08 \$248.3 mill.</b> <b>Obblig. \$308.7 mill.</b> <b>Pfd Stock None</b> <b>Common Stock 22,147,631 shs.</b> <b>as of 4/29/09</b>				<b>Revenues (\$mill) A 2900</b> <b>Net Profit (\$mill) 80.0</b> <b>Income Tax Rate 35.0%</b> <b>Net Profit Margin 2.8%</b> <b>Long-Term Debt Ratio 47.0%</b> <b>Common Equity Ratio 53.0%</b> <b>Total Capital (\$mill) 1375</b> <b>Net Plant (\$mill) 980</b> <b>Return on Total Cap'l 7.0%</b> <b>Return on Shr. Equity 11.0%</b> <b>Return on Com Equity 11.0%</b> <b>Retained to Com Eq 5.0%</b> <b>All Div'ds to Net Prof 55%</b>												
<b>MARKET CAP: \$725 million (Small Cap)</b>				<b>Business:</b> Laclede Group, Inc., is a holding company for Laclede Gas, which distributes natural gas in eastern Missouri, including the city of St. Louis, St. Louis County, and parts of 10 other counties. Has roughly 630,000 customers. Purchased SM&P Utility Resources, 1/02; divested, 3/08. Therms sold and transported in fiscal 2008: 1.08 mill. Revenue mix for regulated operations: residential, 62%; commercial and industrial, 24%; transportation, 1%; other, 13%. Has around 1,807 employees. Officers and directors own approximately 7.2% of common shares (1/09 proxy). Chairman, Chief Executive Officer, and President: Douglas H. Yaeger. Incorporated: Missouri. Address: 720 Olive Street, St. Louis, Missouri 63101. Telephone: 314-342-0500. Internet: www.thelacledegroup.com.												
<b>CURRENT POSITION (\$MILL)</b> Cash Assets 52.7 14.9 93.6 Other 414.6 547.0 408.4 Current Assets 467.3 561.9 502.0 Accts Payable 106.8 159.6 100.4 Debt Due 251.6 216.1 238.8 Other 115.3 103.5 90.0 Current Liab. 473.7 479.2 429.2 Fix. Chg. Cov. 282% 377% 375%				<b>Profits for Laclede Group's non-regulated gas marketing unit, Laclede Energy Resources, have been much higher in fiscal 2009 (which ends on September 30th) than the prior-year figure. That is attributable partly to a rise in volumes, made possible by significantly increased pipeline capacity. That division is also enjoying expanded margins on sales of natural gas. Increased shale production and falling natural gas prices have worked in the company's favor.</b> <b>But the utility, Laclede Gas, has not fared as well lately, stemming partially from a rise in operational expenses. Additionally, last year's results included certain previously unrecognized tax benefits. In spite of this, The bottom line ought to advance some 14%, to \$3.00 a share, in fiscal 2009. Earnings may be lower next year, however, since the benefit of sharply lower natural gas prices may not be repeatable. We anticipate a lull in operating performance for the company over the next 3 to 5 years. It seems that customer growth for the natural gas distribution unit will remain moderate. That's be-</b>												
<b>ANNUAL RATES</b> Past Past Est'd '06-'08 of change (per sh) 10 Yrs. 5 Yrs. to '12-'14 Revenues 11.5% 14.0% 2.5% "Cash Flow" 2.0% 6.5% 5.5% Earnings 3.5% 9.5% 3.5% Dividends 1.0% 1.5% 2.5% Book Value 3.5% 5.5% 5.5%				<b>cause the service area is in a mature phase. Although we think the non-regulated segment has promising expansion opportunities, it has contributed only a small portion to Laclede Group's total profits on a historical basis. A major acquisition could help to offset this, but it appears that management has no such plans anytime soon. Consequently, annual earnings-per-share growth could range only between 4% and 5% over the 2012-2014 horizon.</b> <b>This neutrally ranked stock has lost substantial ground in recent months. Investors apparently feel that the company's profit drivers have cooled off for the time being. The dividend yield has moderate appeal. Additional increases in the payout will likely be moderate, though. That is mainly because of the regulated gas operation's unspectacular long-term demand prospects. Total return possibilities over the next 3 to 5 years look unexciting, given that our projections assume minimal hikes in the distribution.</b> <b>Frederick L. Harris, III June 12, 2009</b>												
<b>Fiscal Year Ends</b> <b>QUARTERLY REVENUES (\$ mill.)<sup>A</sup></b> <b>Full Fiscal Year</b> Dec.31 Mar.31 Jun.30 Sep.30 2006 689.2 708.8 330.6 269.0 1997.6 2007 539.6 700.8 457.9 323.3 2021.6 2008 504.0 747.7 505.5 451.8 2209.0 2009 674.3 659.1 455.9 450.7 2240 2010 550 550 550 550 2200				<b>charges. In '08: \$340.4 mill., \$15.48/sh.</b> <b>Company's Financial Strength B+</b> <b>Stock's Price Stability 100</b> <b>Price Growth Persistence 60</b> <b>Earnings Predictability 80</b>												
<b>Fiscal Year Ends</b> <b>EARNINGS PER SHARE<sup>ABF</sup></b> <b>Full Fiscal Year</b> Dec.31 Mar.31 Jun.30 Sep.30 2006 1.23 1.05 .13 d.04 2.37 2007 .89 .97 .43 .03 2.31 2008 .99 1.39 .41 d.14 2.64 2009 1.42 1.40 .30 d.12 3.00 2010 1.03 1.21 .38 d.02 2.60				<b>Cal-endar</b> <b>QUARTERLY DIVIDENDS PAID<sup>C</sup></b> <b>Full Year</b> Mar.31 Jun.30 Sep.30 Dec.31 2005 .34 .345 .345 .345 1.38 2006 .345 .355 .355 .355 1.41 2007 .365 .365 .365 .365 1.46 2008 .375 .375 .375 .375 1.50 2009 .385 .385												

(A) Fiscal year ends Sept. 30th.

(B) Based on average shares outstanding thru '97, then diluted. Excludes nonrecurring losses: '06, '74. Excludes gain from discontinued oper-

ations: '08, 94¢. Next earnings report due late July. (C) Dividends historically paid in early January, April, July, and October. (D) Dividend reinvestment plan available. (E) Incl. deferred

charges. In '08: \$340.4 mill., \$15.48/sh. (F) Qly. egs. may not sum due to rounding or change in shares outstanding.

Company's Financial Strength B+  
Stock's Price Stability 100  
Price Growth Persistence 60  
Earnings Predictability 80

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MDU RESOURCES NYSE-MDU				RECENT PRICE	19.57	P/E RATIO	16.3 (Trailing: 10.4 Median: 14.0)	RELATIVE P/E RATIO	1.03	DIV'D YLD	3.2%	VALUE LINE														
<b>TIMELINESS</b> 4 Lowered 5/15/09	High: 12.8	12.1	14.7	17.9	14.9	16.2	18.5	24.8	27.0	31.8	35.3	22.9	Target Price	Range												
<b>SAFETY</b> 1 Raised 8/17/01	Low: 8.4	8.4	7.8	9.9	8.0	10.9	14.6	17.0	21.8	24.4	15.5	12.8	2012	2013												
<b>TECHNICAL</b> 3 Lowered 5/29/09	<b>LEGENDS</b> ..... 6.0 x "Cash Flow" p/sh .... Relative Price Strength 3-for-2 split 7/98 3-for-2 split 10/03 3-for-2 split 7/06 Options: Yes Shaded area: prior recession Latest recession began 12/07																									
<b>BETA</b> 1.00 (1.00 = Market)	<b>2012-14 PROJECTIONS</b> High Price 35 (+80%) Ann'l Total Return 17% Low Price 30 (+55%) Return 13%																									
<b>Insider Decisions</b> J A S O N D J F M to Buy 0 0 0 0 0 2 0 0 4 0 to Sell 0 0 0 0 0 0 0 0 0 0 Options 0 0 0 0 0 0 0 0 0 0																										
<b>Institutional Decisions</b> 2Q2008 3Q2008 4Q2008 to Buy 178 173 147 to Sell 134 157 170 Hd's(000) 91667 92265 87620																										
<b>Percent shares traded</b> 12 8 4																										
<b>% TOT. RETURN 5/09</b> THIS STOCK VL ARITH. INDEX 1 yr. -42.5 -23.9 3 yr. -16.2 -16.0 5 yr. 33.4 7.6																										
1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	VALUE LINE PUB., INC.	12-14							
4.57	4.68	4.83	5.36	6.40	7.51	9.97	12.81	14.16	12.03	13.83	15.33	19.21	22.49	23.22	27.32	26.05	27.55	Revenues per sh	35.20							
.87	.91	1.00	1.12	1.26	1.27	1.29	1.51	1.84	1.74	2.18	2.37	2.80	3.25	3.41	4.06	3.35	3.80	"Cash Flow" per sh	5.25							
.40	.41	.42	.47	.55	.64	.68	.80	.98	.82	1.08	1.20	1.53	1.75	1.76	2.05	1.20	1.50	Earnings per sh <sup>A</sup>	2.50							
.30	.31	.32	.33	.33	.35	.36	.38	.40	.42	.44	.47	.49	.52	.56	.60	.64	.68	Div'ds Decl'd per sh <sup>B</sup>	.80							
1.07	.85	.87	1.16	1.18	.81	1.29	.84	1.35	1.66	1.84	1.90	2.84	2.81	3.05	4.08	3.25	2.95	Cap'l Spending per sh	2.95							
3.31	3.40	3.51	3.65	4.07	4.62	5.22	6.02	7.07	7.71	8.44	9.39	10.43	11.88	13.75	15.00	15.60	16.45	Book Value per sh <sup>C</sup>	20.80							
96.11	96.11	96.11	96.11	94.98	119.33	128.34	146.31	157.00	166.60	170.04	177.34	179.86	181.02	182.95	183.10	184.40	185.20	Common Shs Outst'g <sup>D</sup>	187.60							
15.1	13.7	13.7	13.9	13.4	16.6	15.1	13.2	13.8	14.4	13.0	13.6	13.0	13.7	15.7	13.2	13.2	13.2	Avg Ann'l P/E Ratio	12.5							
.89	.90	.92	.87	.77	.86	.86	.86	.71	.79	.74	.72	.69	.74	.83	.81	.81	.81	Relative P/E Ratio	.75							
5.0%	5.6%	5.5%	5.1%	4.5%	3.3%	3.6%	3.6%	3.0%	3.6%	3.1%	2.9%	2.5%	2.2%	2.0%	2.2%	2.2%	2.2%	Avg Ann'l Div'd Yield	2.4%							
<b>CAPITAL STRUCTURE as of 3/31/09</b> Total Debt \$1643.4 mill. Due in 5 Yrs \$1643.4 mill. LT Debt \$1614.8 mill. LT Interest \$84.0 mill. (LT Interest earned: 7.8%) (41% of Cap'l) Leases, Uncapitalized Annual rentals \$22.2 mill. Pension Assets-12/08 \$226.2 mill. Oblig. \$358.5 mill. Pfd Stock \$15.0 mill. Pfd Div'd \$7 mill. 50,000 shs. 4.7% cum. (\$100 par), call. at \$102; 100,000 shs. 4.5% (\$100 par), call. at \$105. Common Stock 183,960,963 shs. as of 4/29/09 <b>MARKET CAP: \$3.6 billion (Mid Cap)</b>													1279.8	1873.7	2223.6	2004.1	2352.2	2719.3	3455.4	4070.7	4247.9	5003.3	4800	5100	Revenues (\$mill)	6600
18.9% 17.5% 18.6% 19.8% 21.3% 19.7% 19.6% 19.7% 20.2% 20.1% 17.5% 18.5% Operating Margin 20.0%													81.8	110.9	139.9	158.0	188.3	208.8	228.7	271.6	301.9	366.0	400	430	Depreciation (\$mill)	515
84.1 111.0 149.6 131.8 182.9 212.4 275.1 317.9 322.8 377.5 220 280 Net Profit (\$mill) 470													37.0%	38.5%	38.6%	36.4%	35.0%	30.9%	34.6%	34.2%	37.1%	34.6%	35.0%	35.0%	Income Tax Rate	35.0%
6.6% 5.9% 6.7% 6.6% 7.8% 7.8% 8.0% 7.8% 7.6% 7.5% 4.6% 5.4% Net Profit Margin 7.1%													164.4	195.8	236.2	237.9	299.4	279.1	304.3	339.8	364.4	304.8	420	405	Working Cap'l (\$mill)	810
563.5 728.2 783.7 819.6 939.5 873.4 1104.8 1170.5 1146.8 1568.6 1790 1740 Long-Term Debt (\$mill) 1440													686.0	897.5	1126.1	1299.9	1450.6	1681.0	1891.6	2164.9	2531.3	2761.1	2875	3050	Shr. Equity (\$mill)	3900
8.2% 8.4% 9.2% 7.3% 8.7% 9.5% 10.2% 10.7% 9.8% 9.7% 6.0% 7.0% Return on Total Cap'l 9.5%													12.3%	12.4%	13.3%	10.1%	12.6%	12.6%	14.5%	14.7%	12.8%	13.7%	7.5%	9.0%	Return on Shr. Equity	12.0%
5.7% 6.5% 7.9% 5.0% 7.6% 7.9% 10.0% 10.4% 8.8% 9.8% 3.5% 5.0% Retained to Com Eq 8.0%													55%	49%	41%	52%	40%	38%	32%	29%	31%	29%	54%	46%	All Div'ds to Net Prof	32%
<b>CURRENT POSITION</b> 2007 2008 3/31/09 (\$MILL.) Cash Assets 105.8 51.7 44.7 Receivables 715.5 707.1 580.7 Inventory (Avg. Cst) 229.3 261.5 276.3 Other 163.8 252.0 230.6 Current Assets 1214.4 1272.3 1132.3 Accts Payable 369.2 432.4 355.9 Debt Due 161.7 78.7 28.6 Other 318.9 456.4 391.5 Current Liab. 849.8 967.5 776.0													<b>BUSINESS:</b> MDU Resources Group, Inc. is a diversified energy company. Montana-Dakota Utilities sells gas & electricity to 944,000 customers in ND, MT, SD, WY, MN, WA, ID, & OR. Elec. rev. breakdown, '08: res'l, 39%; comm'l, 42%; ind'l, 12%; other, 7%. Generating sources, '08: coal, 87%; wind, 3%; purch., 10%. Also has operations in gas pipelines, oil & gas production, aggregates mining, construction materials production, utility line construction & maintenance. Acq'd Cascade Natural Gas 7/07; Intermountain Gas 10/08. '08 depr. rate: 5.2%. Has 10,075 employees. Chairman: Harry J. Pearce. President & CEO: Terry D. Hildebrand. Inc. DE Address: 1200 West Century Ave., P.O. Box 5650, Bismarck, ND 58506-5650. Tel.: 701-530-1000. Internet: www.mdu.com.													
<b>ANNUAL RATES</b> Past Past Est'd '06-'08 of change (per sh) 10 Yrs. 5 Yrs. to '12-'14 Revenues 14.5% 10.5% 6.5% "Cash Flow" 11.0% 13.0% 9.0% Earnings 13.5% 14.0% 5.0% Dividends 5.0% 5.5% 6.0% Book Value 12.5% 11.5% 7.5%													<b>MDU Resources' first-quarter share earnings were hurt by a decline in construction revenues and lower energy prices.</b> All told, share earnings and revenues decreased 43% and 3%, respectively, from the year-ago period. The company reported a large reserve-impairment charge to share earnings this quarter. We have excluded it from our presentation, since it reduces reserve value based only on energy prices in effect at the end of the quarter. Furthermore, both Moody's and Fitch's ratings services downgraded the company's debt by one notch, citing risks due to a weak economy. Nevertheless, MDU's 2009 energy production is well hedged, and the shares have recovered somewhat from our March report. <b>The company expects its 2009 energy production to decline 7%-10% from last year's tally,</b> as more natural gas wells become uneconomical. Also, MDU's construction division may continue to underperform, as many of its projects are in the Las Vegas area, which has been hit hard by the housing slump. However, federal stimulus funds are starting to flow to states where the segment operates, and the subsidiary has already captured some of this work. Currently, the construction unit is focused on bidding for larger jobs, which have less competition and carry higher margins. Another positive has been the division's backlog, which has avoided cancellations so far this year. <b>The company is cutting costs to align its spending with a weak economy.</b> In fact, total employee hours were reduced by 26% from the year-ago period, and overtime has been seriously curtailed. The company's latest acquisitions are also targeted for cost savings, as MDU continues to integrate Intermountain Gas and Cascade into its operations. The consolidation of customer-call centers and merging of computer systems have lowered overhead expenses at these new units. To raise cash, MDU will likely sell all noncore businesses inherited from the merger. <b>These shares are untimely, and offer below-average appreciation for the pull to 2012-2014.</b> Although the company has a stable dividend, and a Safety rank of (1), investors can find more reasonably priced securities elsewhere. <i>Michael Swietnicki June 12, 2009</i>													
Cal-endar	QUARTERLY REVENUES (\$mill.)				Full Year																					
	Mar.31	Jun.30	Sep.30	Dec.31																						
2006	814.8	973.2	1190.6	1092.1	4070.7																					
2007	787.5	982.4	1245.3	1232.7	4247.9																					
2008	1122.0	1252.0	1333.8	1295.5	5003.3																					
2009	1094.0	1146	1290	1270	4800																					
2010	1200	1250	1340	1310	5100																					
Cal-endar	EARNINGS PER SHARE <sup>A</sup>				Full Year																					
	Mar.31	Jun.30	Sep.30	Dec.31																						
2006	.29	.39	.61	.45	1.75																					
2007	.23	.45	.57	.52	1.76																					
2008	.39	.63	.64	.39	2.05																					
2009	.22	.23	.40	.35	1.20																					
2010	.25	.35	.50	.40	1.50																					
Cal-endar	QUARTERLY DIVIDENDS PAID <sup>B</sup>				Full Year																					
	Mar.31	Jun.30	Sep.30	Dec.31																						
2005	.12	.12	.12	.127	.49																					
2006	.127	.127	.127	.135	.52																					
2007	.135	.135	.135	.145	.55																					
2008	.145	.145	.155	.155	.60																					
2009	.155	.155																								
(A) Diluted EPS. Excl. nonrecur. gains/losses: '93, 6¢; '98, (34¢); '01, 4¢; '02, 10¢; '03, (5¢); '04, (3¢); gain (loss) on disc. ops.; '06, (1¢); '07, 6¢. '06 & '07 EPS don't add due to rounding. Excl. reserve impairment charge: '08, (\$0.46). Q1 '09, (\$2.09). Next egs. report due late July. (B) Div'ds historically paid in early Jan., Apr., July, and Oct. = Div'd reinvest. plan avail. † Shareholder investment plan available. (C) Includes Intangibles: In 2008: \$3.52/sh. (D) In millions, adj. for splits.													<b>Company's Financial Strength</b> A+ <b>Stock's Price Stability</b> 90 <b>Price Growth Persistence</b> 95 <b>Earnings Predictability</b> 95													





NISOURCE INC. NYSE:NI		RECENT PRICE	11.10	P/E RATIO	10.6	(Trailing: 8.7)	RELATIVE P/E RATIO	0.67	DIV'D YLD	8.3%	VALUE LINE				
<b>TIMELINESS</b> 3	Raised 11/14/08	High: 33.8	30.9	31.5	32.6	25.0	22.0	22.8	25.5	24.8	25.4	19.8	11.6	Target Price	Range
<b>SAFETY</b> 3	Lowered 1/4/02	Low: 24.7	16.4	12.8	18.3	14.5	16.4	19.7	20.4	19.5	17.5	10.4	7.8	2012	2013
<b>TECHNICAL</b> 3	Lowered 4/17/09	<b>LEGENDS</b> - - - Dividends p sh - - - Interest Rate - - - Relative Price Strength 2-for-1 split 2/98 Options: Yes Shaded area: prior recession Latest recession began 12/07										2014			
<b>BETA</b> .05	(1.00 = Market)	<b>2012-14 PROJECTIONS</b> Ann'l Total High Price 20 (+80%) 21% Low Price 15 (+35%) 14%										64			
<b>Insider Decisions</b>		<b>Institutional Decisions</b> 2Q2008 3Q2008 4Q2008 to Buy 147 138 154 to Sell 144 143 153 Hi's(000) 224075 207644 202113										48			
<b>Insider Decisions</b> J A S O N D J F M to Buy 0 0 0 0 2 0 2 5 Options 0 0 0 0 0 0 0 0 to Sell 0 0 0 0 1 1 5 0		<b>% TOT. RETURN 5/09</b> THIS STOCK VL ARITH. INDEX 1 yr. -36.4 -23.9 3 yr. -42.3 -16.0 5 yr. -32.7 7.6										40			
<b>NISource acquired Columbia Energy on November 1, 2000, paying approximately \$6 billion in cash and stock. Columbia shareholders who chose cash received \$70 a share, plus a security with a face value of \$2.60. Those who chose stock received a share in NISource common stock. Shareholders' selections were prorated to reflect a 30% stock portion of the transaction. In 2003, NISource sold Columbia's exploration and production business.</b>		1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Revenues per sh	32.25
		25.33	29.34	45.59	26.09	23.78	24.63	28.97	27.37	28.96	32.36	27.70	28.15	"Cash Flow" per sh	3.55
		3.80	2.74	4.23	3.94	3.47	3.14	3.18	3.18	3.20	3.32	3.00	3.15	Earnings per sh A	1.30
		1.27	1.39	1.13	1.91	1.59	1.62	1.08	1.14	1.14	1.34	1.05	1.15	Div'd Decl'd per sh B	.92
		1.04	.81	1.16	1.16	1.10	.92	.92	.92	.92	.92	.92	.92	Cap'l Spending per sh	3.25
		2.75	1.80	3.22	2.50	2.19	1.91	2.17	2.33	2.88	3.54	2.90	2.90	Book Value per sh C	18.35
		10.90	16.61	16.72	16.78	16.81	17.69	18.09	18.32	18.52	17.24	17.35	17.55	Common Shs Outst'g D	279.0
		124.14	205.55	207.49	248.86	262.63	270.63	272.62	273.65	274.18	274.26	275.5	276.0	Avg Ann'l P/E Ratio	14.0
		19.6	14.9	23.4	10.8	12.2	13.0	21.4	19.2	18.8	12.1	12.1	7.3	Relative P/E Ratio	.95
		1.12	.97	1.20	.59	.70	.69	1.14	1.04	1.00	1.00	1.00	1.00	Avg Ann'l Div'd Yield	5.1%
		4.2%	3.9%	4.4%	5.6%	5.7%	4.4%	4.0%	4.2%	4.3%	5.7%	5.7%	5.7%		
<b>CAPITAL STRUCTURE as of 3/31/09</b> Total Debt \$6887.9 mill. Due in 5 Yrs \$3598.0 mill. LT Debt \$6451.9 mill. LT Interest \$380 mill. (LT interest earned: 2.5x)		3144.6	6030.7	9458.7	6492.3	6246.6	6666.2	7899.1	7488.0	7942.0	8872.0	7625	7775	Revenues (\$mill)	9000
		168.7	196.9	243.5	412.5	419.4	434.6	298.7	314.6	312.0	369.8	290	320	Net Profit (\$mill)	360
		34.9%	33.3%	44.7%	35.5%	35.3%	35.7%	33.3%	35.2%	35.6%	33.4%	36.5%	36.5%	Income Tax Rate	36.5%
		3.4%	2.0%	1.8%	.6%	.6%	1.1%	2.1%	4.2%	4.2%	6.6%	2.0%	2.0%	AFUDC % to Net Profit	2.0%
<b>Leases, Uncapitalized Annual rentals \$45.3 mill.</b> <b>Pension Assets-12/08 \$1.44 bill. Oblig. \$2.15 bill.</b>		51.8%	63.4%	63.3%	55.7%	57.1%	49.8%	51.2%	50.7%	52.4%	55.7%	58.0%	58.0%	Long-Term Debt Ratio	58.0%
		35.5%	35.2%	35.8%	43.4%	42.1%	49.3%	48.0%	49.3%	47.6%	44.3%	42.0%	42.0%	Common Equity Ratio	42.0%
<b>Pfd Stock None</b>		3813.3	9895.6	9683.8	9622.8	10490	9704.1	10285	10160	10671	10673	11300	11600	Total Capital (\$mill)	12100
		5230.4	9546.7	9554.7	10068	9304.9	9384.7	9554.3	9694.5	10032	10276	10900	11300	Net Plant (\$mill)	12600
<b>Common Stock 274,592,165 shs.</b> <b>as of 4/30/09</b>		6.0%	2.7%	4.7%	6.7%	6.0%	6.4%	4.8%	4.8%	4.6%	5.2%	4.5%	4.5%	Return on Total Cap'l	5.0%
		9.2%	5.5%	6.8%	9.7%	9.3%	8.9%	6.0%	6.3%	6.1%	7.8%	6.0%	6.5%	Return on Shr. Equity	7.0%
		11.9%	5.5%	6.8%	9.7%	9.4%	9.0%	6.0%	6.3%	6.1%	7.8%	6.0%	6.5%	Return on Com Equity E	7.0%
<b>MARKET CAP: \$3.0 billion (Mid Cap)</b>		2.6%	1.7%	NMF	3.9%	3.0%	3.9%	9%	1.2%	1.2%	2.5%	1.0%	1.5%	Retained to Com Eq	2.0%
		79%	71%	101%	60%	69%	57%	85%	80%	81%	68%	87%	79%	All Div'ds to Net Prof	77%
<b>CURRENT POSITION (\$MILL.)</b> Cash Assets 36.0 20.6 135.2 Other 2418.9 3390.2 2497.2 Current Assets 2454.9 3410.8 2632.4 Accts Payable 719.9 693.3 531.6 Debt Due 1094.9 1632.8 436.0 Other 1577.8 2257.3 2310.4 Current Liab. 3392.6 4583.4 3278.0 Fix. Chg. Cov. 221% 245% 385%		<b>BUSINESS:</b> NISource Inc. is a holding company for Northern Indiana Public Service Company (NIPSCO), which supplies electricity and gas to the northern third of Indiana. Customers: 457,000 electric in Indiana, 3.3 million gas in IN, OH, PA, KY, VA, MD, MA. Acquired IWC Resources 3/97; Bay State Gas 2/99; Columbia Energy 11/00. Electric revenue breakdown, '08: residential, 27%; commercial, 27%; industrial, 39%; other, 7%. Generating sources, '08: coal, 82%; purchased & other, 18%. '08 reported deprec. rates: 2.9% electric, 2.8% gas. Has 7,981 employees. Chairman: Ian M. Roland. President & CEO: Robert C. Skaggs, Jr. Inc.: Indiana. Address: 801 East 86th Ave., Merrillville, Indiana 46410. Tel.: 877-647-5990. Internet: www.nisource.com.													
<b>ANNUAL RATES</b> Past 10 Yrs. Past 5 Yrs. Est'd '06-'08 of change (per sh) to '12-'14 Revenues 4.0% -1.5% 1.5% "Cash Flow" -1.0% -3.5% 1.5% Earnings -2.5% -5.0% 1.0% Dividends -- -4.0% N/A Book Value 6.5% 1.5% .5%		<b>Shares of NiSource have risen nearly 40% in value since our March review.</b> The company was able to ease liquidity concerns by securing capital. Indeed, NiSource raised \$985 million in financing by way of \$600 million of senior unsecured notes and a \$385 million two-year term loan. Additionally, the company's cash balance has improved in recent months due to NI's reduced capital budget and the recent stimulus act.													
<b>QUARTERLY REVENUES (\$mill.)</b> Cal-endar Mar.31 Jun.30 Sep.30 Dec.31 Full Year 2006 2972 1311 1156 2049 7488 2007 2893 1577 1241 2228 7942 2008 3288 1790 1409 2385 8872 2009 2722 1625 1300 1978 7625 2010 2800 1650 1325 2000 7775		<b>Prospects for the pull to 2012-2014 are somewhat ill-defined.</b> The company suspended its multi-year outlook in late 2008. Furthermore, much of NI's growth potential remains tied to the pending electric rate case. The company requested an \$85.7 million increase in its rate base at NIPSCO. Approval for the request is far from certain, given the difficult market conditions in Indiana. The decision will probably be determined late this year or early in 2010.													
<b>EARNINGS PER SHARE A</b> Cal-endar Mar.31 Jun.30 Sep.30 Dec.31 Full Year 2006 .63 .08 .10 .33 1.14 2007 .76 .11 .03 .24 1.14 2008 .69 .08 .12 .45 1.34 2009 .62 .03 d.01 .41 1.05 2010 .65 .05 .10 .35 1.15		<b>The dividend payout appears safe, for now.</b> Given NiSource's recent activity on the financing front, the annual \$0.92-a-share payout will likely continue in the near term. However, the company is paying out a sizable amount of its earnings to shareholders. Thus, investors should be aware that the distribution could be reduced in the future. In fact, based on our cash flow projection, the payout may be difficult to maintain beyond 2009.													
<b>QUARTERLY DIVIDENDS PAID B</b> Cal-endar Mar.31 Jun.30 Sep.30 Dec.31 Full Year 2005 .23 .23 .23 .23 .92 2006 .23 .23 .23 .23 .92 2007 .23 .23 .23 .23 .92 2008 .23 .23 .23 .23 .92 2009 .23 .23 .23 .23 .92		<b>Share net will likely fall short of 2008's tally this year.</b> Heavy financing costs coupled with lower volumes should lead to a year-over-year decline on the bottom line. Therefore, we look for earnings of \$1.05 a share, which is at the midpoint of management's 2009 share-net guidance. For 2010, the bottom line should increase by about a dime, to \$1.15 a share, thanks to better cost controls.													
<b>Company's Financial Strength</b> B <b>Stock's Price Stability</b> 95 <b>Price Growth Persistence</b> 10 <b>Earnings Predictability</b> 75		<b>Richard Gallagher June 12, 2009</b>													

(A) Dil. EPS. Excl. nonrec. gains (losses): '00, '08, (\$1.14). Next egs. due early July. \$14.63/sh. (D) In mill., adj. for split. (E) Rate base: Fair val. Rate all'd on com. eq. in '87: 13.5%; earned on avg. com. eq., '08: 7.8%. (B) Div'ds historically paid in mid-Feb., May, Aug., Nov. There were only 3 declarations in '00. '00. Div'd reinv. avail. (C) Incl. intang. in '08. Reg. Climate: Above Avg.

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N.W. NAT'L GAS NYSE: NWN		RECENT PRICE	44.60	P/E RATIO	15.6	(Trailing: 16.3 Median: 16.0)	RELATIVE P/E RATIO	0.99	DIV'D YLD	3.7%	VALUE LINE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
<b>TIMELINESS</b> 2 Raised 2/20/09	High: 30.8	27.9	27.5	26.8	30.7	31.3	34.1	39.6	43.7	52.8	55.2	45.7	Target Price Range	2012	2013	2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
<b>SAFETY</b> 1 Raised 3/18/05	Low: 24.3	19.5	17.8	21.7	23.5	24.0	27.5	32.4	32.8	39.8	37.7	37.7	120																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
<b>TECHNICAL</b> 4 Lowered 5/29/09	<b>LEGENDS</b> 1.10 x Dividends p sh divided by Interest Rate Relative Price Strength 3-for-2 split 9/06 Options: Yes Shaded area: prior recession Latest recession began 12/07											80																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
<b>BETA</b> .60 (1.00 = Market)	<b>2012-14 PROJECTIONS</b> Ann'l Total High Price 70 (+55%) Low Price 55 (+25%) Gain 14% Return 9%											64																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Due in 5 Yrs \$173.8 mill.            LT Debt \$587.0 mill. LT Interest \$37.0 mill.            (Total interest coverage: 4.0x)            Pension Assets-12/08 \$163 mill.            Oblig. \$281 mill.            Pfd Stock None            Common Stock 26,504,188 shares as of 4/20/09            MARKET CAP \$1.2 billion (Mid Cap)         </td><td colspan="2">           455.8 44.9 35.4% 9.9% 46.0% 861.5 895.9 6.8% 9.7% 9.9% 2.8% 74%         </td><td colspan="2">           532.1 47.8 35.9% 9.0% 45.1% 887.8 934.0 6.7% 9.8% 10.0% 3.1% 70%         </td><td colspan="2">           650.3 50.2 35.4% 7.7% 43.0% 880.5 965.0 6.9% 10.0% 10.2% 3.5% 67%         </td><td colspan="2">           641.4 43.8 34.9% 6.8% 47.6% 937.3 995.6 5.9% 8.9% 8.5% 1.9% 79%         </td><td colspan="2">           611.3 46.0 33.7% 7.5% 49.7% 1006.6 1205.9 5.7% 9.1% 9.0% 2.6% 72%         </td><td colspan="2">           707.6 50.6 34.4% 7.1% 46.0% 1052.5 1318.4 5.9% 8.9% 8.9% 2.7% 69%         </td><td colspan="2">           910.5 58.1 36.0% 6.4% 47.0% 1108.4 1425.1 6.5% 9.9% 9.9% 3.7% 63%         </td><td colspan="2">           1013.2 65.2 36.3% 6.4% 46.3% 1166.5 1476.1 7.1% 10.9% 10.9% 4.5% 59%         </td><td colspan="2">           1033.2 74.5 37.2% 7.2% 46.3% 1106.8 1495.9 8.5% 12.5% 12.5% 6.0% 52%         </td><td colspan="2">           1037.9 68.5 36.9% 6.9% 44.9% 1140.4 1600 7.7% 10.9% 10.9% 4.5% 59%         </td><td colspan="2">           1100 75.5 37.0% 6.7% 47% 1180 1660 8.0% 11.0% 11.0% 4.5% 55%         </td><td colspan="2">           1125 75.5 37.0% 6.7% 47% 1225 1660 8.0% 11.0% 11.0% 4.5% 58%         </td><td colspan="2">           Revenues (\$mill) Net Profit (\$mill) Income Tax Rate Net Profit Margin Long-Term Debt Ratio Common Equity Ratio Total Capital (\$mill) Net Plant (\$mill) Return on Total Cap'l Return on Shr. Equity Return on Com Equity Retained to Com Eq All Div'ds to Net Prof         </td><td colspan="2">           1350 96.5 37.0% 7.2% 47% 53% 1400 1900 8.0% 11.0% 11.0% 4.5% 58%         </td></tr> <tr> <td colspan="13"> <b>BUSINESS:</b> Northwest Natural Gas Co. distributes natural gas to 90 communities, 665,000 customers, in Oregon (90% of customers) and in southwest Washington state. Principal cities served: Portland and Eugene, OR; Vancouver, WA. Service area population: 2.5 mill. (77% in OR). Company buys gas supply from Canadian and U.S. producers; has transportation rights on Northwest Pipeline system.         </td><td colspan="2">           Owns local underground storage. Rev. breakdown: residential, 55%; commercial, 28%; industrial, gas transportation, and other, 17%. Employs 1,117. Barclays Global owns 6.6% of shares; officers and directors, 1.4% (4/09 proxy). CEO: Gregg S. Kantor, Inc.: Oregon. Address: 220 NW 2nd Ave., Portland, OR 97209. Telephone: 503-226-4211. Internet: www.nwnatural.com.         </td></tr> <tr> <td colspan="13"> <b>ANNUAL RATES</b> Past 10 Yrs. Past 5 Yrs. Past Est'd '06-'08 to '12-'14            Revenues 9.0% 9.0% 4.0%            "Cash Flow" 3.5% 6.5% 4.5%            Earnings 5.0% 8.0% 5.0%            Dividends 2.0% 3.0% 5.5%            Book Value 3.5% 3.5% 5.0%         </td><td colspan="2"> <b>Northwest Natural began 2009 reasonably well.</b> The weather normalization and decoupling mechanisms in Oregon reduced pretax profits by \$3.8 million, and the recession cut profits from industrial and commercial customers by 11%. But the company earned \$8.4 million from its purchased gas cost-sharing arrangement in Oregon, which more than offset higher operating costs. 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No part of it may be reproduced, resold, stored or transmitted in any printed, electronic or other form, or used for generating or marketing any printed or electronic publication, service or product.         </td><td colspan="2"> <b>To subscribe call 1-800-833-0046.</b> </td></tr> </table>														1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	© VALUE LINE PUB., INC.	12-14	18.15	18.30	16.02	16.86	15.82	16.77	18.17	21.09	25.78	25.07	23.57	25.69	33.01	37.20	39.13	39.16	39.60	41.50	41.50	Revenues per sh	48.20	3.74	3.50	3.41	3.86	3.72	3.24	3.72	3.68	3.86	3.65	3.85	3.92	4.34	4.76	5.41	5.31	5.60	5.85	5.85	"Cash Flow" per sh	6.75	1.74	1.63	1.61	1.97	1.76	1.02	1.70	1.79	1.88	1.62	1.76	1.86	2.11	2.35	2.76	2.57	2.85	2.85	2.85	Earnings per sh A	3.45	1.17	1.17	1.18	1.20	1.21	1.22	1.23	1.24	1.25	1.26	1.27	1.30	1.32	1.39	1.44	1.52	1.58	1.66	1.66	Div'ds Decl'd per sh B	2.00	3.61	4.23	3.02	3.70	5.07	4.02	4.78	3.46	3.23	3.11	4.90	5.52	3.48	3.56	4.48	3.92	4.50	4.50	4.50	Cap'l Spending per sh	4.50	13.08	13.63	14.55	15.37	16.02	16.59	17.12	17.93	18.56	18.88	19.52	20.64	21.28	22.01	22.52	23.71	24.90	26.10	26.10	Book Value per sh	30.50	19.77	20.13	22.24	22.56	22.86	24.85	25.09	25.23	25.23	25.59	25.94	27.55	27.58	27.24	26.41	26.50	26.50	26.50	26.50	Common Shs Outst'g C	28.00	12.9	13.0	12.9	11.7	14.4	26.7	14.5	12.4	12.8	17.2	15.8	16.7	17.0	15.9	16.7	18.1	18.1	18.1	18.1	Avg Ann'l P/E Ratio	18.0	.76	.85	.86	.73	.83	1.39	.83	.81	.66	.94	.90	.88	.91	.86	.89	1.11	1.11	1.11	1.11	Relative P/E Ratio	1.20	5.2%	5.5%	5.7%	5.2%	4.8%	4.5%	5.0%	5.6%	5.1%	4.5%	4.6%	4.2%	3.7%	3.7%	3.1%	3.3%	3.1%	3.3%	3.3%	Avg Ann'l Div'd Yield	3.2%	<b>CAPITAL STRUCTURE as of 3/31/09</b> Total Debt \$675.6 mill. Due in 5 Yrs \$173.8 mill. LT Debt \$587.0 mill. LT Interest \$37.0 mill. (Total interest coverage: 4.0x) Pension Assets-12/08 \$163 mill. Oblig. \$281 mill. Pfd Stock None Common Stock 26,504,188 shares as of 4/20/09 MARKET CAP \$1.2 billion (Mid Cap)													455.8 44.9 35.4% 9.9% 46.0% 861.5 895.9 6.8% 9.7% 9.9% 2.8% 74%		532.1 47.8 35.9% 9.0% 45.1% 887.8 934.0 6.7% 9.8% 10.0% 3.1% 70%		650.3 50.2 35.4% 7.7% 43.0% 880.5 965.0 6.9% 10.0% 10.2% 3.5% 67%		641.4 43.8 34.9% 6.8% 47.6% 937.3 995.6 5.9% 8.9% 8.5% 1.9% 79%		611.3 46.0 33.7% 7.5% 49.7% 1006.6 1205.9 5.7% 9.1% 9.0% 2.6% 72%		707.6 50.6 34.4% 7.1% 46.0% 1052.5 1318.4 5.9% 8.9% 8.9% 2.7% 69%		910.5 58.1 36.0% 6.4% 47.0% 1108.4 1425.1 6.5% 9.9% 9.9% 3.7% 63%		1013.2 65.2 36.3% 6.4% 46.3% 1166.5 1476.1 7.1% 10.9% 10.9% 4.5% 59%		1033.2 74.5 37.2% 7.2% 46.3% 1106.8 1495.9 8.5% 12.5% 12.5% 6.0% 52%		1037.9 68.5 36.9% 6.9% 44.9% 1140.4 1600 7.7% 10.9% 10.9% 4.5% 59%		1100 75.5 37.0% 6.7% 47% 1180 1660 8.0% 11.0% 11.0% 4.5% 55%		1125 75.5 37.0% 6.7% 47% 1225 1660 8.0% 11.0% 11.0% 4.5% 58%		Revenues (\$mill) Net Profit (\$mill) Income Tax Rate Net Profit Margin Long-Term Debt Ratio Common Equity Ratio Total Capital (\$mill) Net Plant (\$mill) Return on Total Cap'l Return on Shr. 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<b>CAPITAL STRUCTURE as of 3/31/09</b> Total Debt \$675.6 mill. Due in 5 Yrs \$173.8 mill. LT Debt \$587.0 mill. LT Interest \$37.0 mill. (Total interest coverage: 4.0x) Pension Assets-12/08 \$163 mill. Oblig. \$281 mill. Pfd Stock None Common Stock 26,504,188 shares as of 4/20/09 MARKET CAP \$1.2 billion (Mid Cap)													455.8 44.9 35.4% 9.9% 46.0% 861.5 895.9 6.8% 9.7% 9.9% 2.8% 74%		532.1 47.8 35.9% 9.0% 45.1% 887.8 934.0 6.7% 9.8% 10.0% 3.1% 70%		650.3 50.2 35.4% 7.7% 43.0% 880.5 965.0 6.9% 10.0% 10.2% 3.5% 67%		641.4 43.8 34.9% 6.8% 47.6% 937.3 995.6 5.9% 8.9% 8.5% 1.9% 79%		611.3 46.0 33.7% 7.5% 49.7% 1006.6 1205.9 5.7% 9.1% 9.0% 2.6% 72%		707.6 50.6 34.4% 7.1% 46.0% 1052.5 1318.4 5.9% 8.9% 8.9% 2.7% 69%		910.5 58.1 36.0% 6.4% 47.0% 1108.4 1425.1 6.5% 9.9% 9.9% 3.7% 63%		1013.2 65.2 36.3% 6.4% 46.3% 1166.5 1476.1 7.1% 10.9% 10.9% 4.5% 59%		1033.2 74.5 37.2% 7.2% 46.3% 1106.8 1495.9 8.5% 12.5% 12.5% 6.0% 52%		1037.9 68.5 36.9% 6.9% 44.9% 1140.4 1600 7.7% 10.9% 10.9% 4.5% 59%		1100 75.5 37.0% 6.7% 47% 1180 1660 8.0% 11.0% 11.0% 4.5% 55%		1125 75.5 37.0% 6.7% 47% 1225 1660 8.0% 11.0% 11.0% 4.5% 58%		Revenues (\$mill) Net Profit (\$mill) Income Tax Rate Net Profit Margin Long-Term Debt Ratio Common Equity Ratio Total Capital (\$mill) Net Plant (\$mill) Return on Total Cap'l Return on Shr. Equity Return on Com Equity Retained to Com Eq All Div'ds to Net Prof		1350 96.5 37.0% 7.2% 47% 53% 1400 1900 8.0% 11.0% 11.0% 4.5% 58%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
<b>BUSINESS:</b> Northwest Natural Gas Co. distributes natural gas to 90 communities, 665,000 customers, in Oregon (90% of customers) and in southwest Washington state. Principal cities served: Portland and Eugene, OR; Vancouver, WA. Service area population: 2.5 mill. (77% in OR). Company buys gas supply from Canadian and U.S. producers; has transportation rights on Northwest Pipeline system.													Owns local underground storage. Rev. breakdown: residential, 55%; commercial, 28%; industrial, gas transportation, and other, 17%. Employs 1,117. Barclays Global owns 6.6% of shares; officers and directors, 1.4% (4/09 proxy). CEO: Gregg S. Kantor, Inc.: Oregon. Address: 220 NW 2nd Ave., Portland, OR 97209. Telephone: 503-226-4211. Internet: www.nwnatural.com.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
<b>ANNUAL RATES</b> Past 10 Yrs. Past 5 Yrs. Past Est'd '06-'08 to '12-'14 Revenues 9.0% 9.0% 4.0% "Cash Flow" 3.5% 6.5% 4.5% Earnings 5.0% 8.0% 5.0% Dividends 2.0% 3.0% 5.5% Book Value 3.5% 3.5% 5.0%													<b>Northwest Natural began 2009 reasonably well.</b> The weather normalization and decoupling mechanisms in Oregon reduced pretax profits by \$3.8 million, and the recession cut profits from industrial and commercial customers by 11%. But the company earned \$8.4 million from its purchased gas cost-sharing arrangement in Oregon, which more than offset higher operating costs. Customer growth in the period fell to 1.2%, from rates in excess of 3% in recent years, but that was still well above the national average.		<b>growth will probably remain positive,</b> thanks to conversions from other fuels.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
<b>QUARTERLY REVENUES (\$ mill.)</b> <table border="1"> <tr><th>Cal-endar</th><th>Mar.31</th><th>Jun.30</th><th>Sep.30</th><th>Dec.31</th><th>Full Year</th></tr> <tr><td>2006</td><td>390.4</td><td>171.0</td><td>114.9</td><td>336.9</td><td>1013.2</td></tr> <tr><td>2007</td><td>394.1</td><td>183.2</td><td>124.2</td><td>331.7</td><td>1033.2</td></tr> <tr><td>2008</td><td>387.7</td><td>191.3</td><td>109.7</td><td>349.2</td><td>1037.9</td></tr> <tr><td>2009</td><td>437.4</td><td>202</td><td>120</td><td>340.6</td><td>1100</td></tr> <tr><td>2010</td><td>420</td><td>215</td><td>125</td><td>365</td><td>1125</td></tr> </table>													Cal-endar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year	2006	390.4	171.0	114.9	336.9	1013.2	2007	394.1	183.2	124.2	331.7	1033.2	2008	387.7	191.3	109.7	349.2	1037.9	2009	437.4	202	120	340.6	1100	2010	420	215	125	365	1125	<b>Assuming low profits from purchased gas costs, earnings will probably change little in 2010.</b> Next year's results will likely benefit from better profits from commercial and industrial customers and a resumption of new home construction. But a decline in profits from the purchased gas mechanism in Oregon should offset the results of a stronger economy.		<b>Two projects could significantly lift earnings by our 3- to 5-year horizon.</b> Northwest plans to invest \$160 million in Gill Ranch, a gas storage project near Fresno, CA, that should start up in late 2010 or early 2011. And the proposed Palomar Pipeline, a half-owned joint venture, would bring a second source of supply to Northwest's area, starting in 2011. The western part of that line would cost Northwest around \$175 million. While both projects should be approved, for the time being we are excluding them from our forecasts.																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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<b>EARNINGS PER SHARE A</b> <table border="1"> <tr><th>Cal-endar</th><th>Mar.31</th><th>Jun.30</th><th>Sep.30</th><th>Dec.31</th><th>Full Year</th></tr> <tr><td>2006</td><td>1.48</td><td>.07</td><td>d.35</td><td>1.15</td><td>2.35</td></tr> <tr><td>2007</td><td>1.77</td><td>.10</td><td>d.22</td><td>1.11</td><td>2.76</td></tr> <tr><td>2008</td><td>1.62</td><td>.08</td><td>d.38</td><td>1.25</td><td>2.57</td></tr> <tr><td>2009</td><td>1.72</td><td>.13</td><td>d.31</td><td>1.31</td><td>2.85</td></tr> <tr><td>2010</td><td>1.75</td><td>.11</td><td>d.33</td><td>1.32</td><td>2.85</td></tr> </table>													Cal-endar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year	2006	1.48	.07	d.35	1.15	2.35	2007	1.77	.10	d.22	1.11	2.76	2008	1.62	.08	d.38	1.25	2.57	2009	1.72	.13	d.31	1.31	2.85	2010	1.75	.11	d.33	1.32	2.85	<b>Profits arising from gas purchases should continue to boost earnings in 2009.</b> Northwest charges rates in Oregon based on forecast gas costs that are approved by the public utility commission in October for the 12 months beginning November 1st. As spot gas costs are well below last fall's forecast, the company earned \$0.19 a share from the gas cost-sharing mechanism in the first quarter, and we look for modest gains from that source through October, after which rates for next year's heating season will take effect. Moreover, operating costs should rise less than in the March period. Customer		<b>These timely, high-quality shares offer worthwhile total-return potential.</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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<b>COMPANY'S FINANCIAL STRENGTH</b> Stock's Price Stability 100 Price Growth Persistence 70 Earnings Predictability 80													<b>Dividends historically paid</b> in mid-February, May, August, and November.		<b>In millions, adjusted for stock split.</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
<b>Footnotes:</b> (A) Diluted earnings per share. Excludes non-recurring items: '98, \$0.15; '00, \$0.11; '06, (\$0.06); '08, (\$0.03); 1Q '09, 6¢. Next earnings report due early August. (B) Dividend reinvestment plan available. © 2009, Value Line Publishing, Inc. All rights reserved. Factual material is obtained from sources believed to be reliable and is provided without warranties of any kind. THE PUBLISHER IS NOT RESPONSIBLE FOR ANY ERRORS OR OMISSIONS HEREIN. This publication is strictly for subscriber's own, non-commercial, internal use. No part of it may be reproduced, resold, stored or transmitted in any printed, electronic or other form, or used for generating or marketing any printed or electronic publication, service or product.													<b>To subscribe call 1-800-833-0046.</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														

ONEOK INC. NYSE-OKE		RECENT PRICE	29.84	P/E RATIO	11.9	(Trailing: 10.9)	RELATIVE P/E RATIO	0.75	DIV'D YLD	5.5%	VALUE LINE				
<b>TIMELINESS</b> 3	Raised 3/7/08	High: 22.1	18.6	25.3	24.3	23.1	22.4	29.0	35.8	44.5	55.3	51.3	31.7	Target Price	Range
<b>SAFETY</b> 3	New 7/27/09	Low: 14.9	12.3	10.9	14.2	14.6	16.0	19.7	26.3	26.3	39.3	21.6	18.1	2012	2013
<b>TECHNICAL</b> 3	Lowered 4/24/09	<b>LEGENDS</b> --- 8.0 x "Cash Flow" p sh --- Relative Price Strength 2-for-1 split 8/01 Options: Yes Shaded area: prior recession Latest recession began 12/07										2014			
<b>BETA</b> .95	(1.00 = Market)	<b>2012-14 PROJECTIONS</b> Ann'l Total High Price 70 (+135%) Low Price 45 (+50%) Gain 27% Return 15%													
<b>Insider Decisions</b>		J A S O N D J F M To Buy 0 0 0 0 1 0 0 0 1 To Sell 0 0 0 0 0 0 0 0 0 Options 0 0 0 0 0 0 0 0 0											120		
<b>Institutional Decisions</b>		2Q2008 3Q2008 4Q2008 to Buy 161 132 148 to Sell 131 175 137 Hd's(000) 75071 74263 71651											80		
		Percent shares traded 15 10 5											64		
		% TOT. RETURN 5/09 THIS STOCK VL ARITH. INDEX 1 yr. -38.4 -23.9 3 yr. -2.4 -16.0 5 yr. 65.6 7.6											48		
		© VALUE LINE PUB., INC. 12-14											32		
		1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010											24		
		14.81 14.84 17.58 22.46 20.69 29.06 29.83 112.38 113.38 34.63 31.50 57.47 130.56 107.42 129.71 154.11 122.65 140.45											20		
		1.61 1.62 1.72 2.30 2.38 2.79 3.22 4.26 4.33 3.78 3.86 4.14 4.70 4.64 5.12 5.30 5.15 5.55											16		
		.72 .67 .79 .97 1.07 1.12 1.03 1.48 1.23 1.29 2.13 2.30 2.55 2.43 2.79 2.95 2.50 2.75											12		
		.53 .56 .56 .59 .60 .60 .62 .62 .62 .62 .69 .88 1.09 1.22 1.40 1.56 1.60 1.68											8		
		1.62 1.39 -- 1.64 1.61 4.77 3.40 5.27 5.69 3.47 2.26 2.53 2.57 3.40 8.50 14.05 9.45 10.25											125.50		
		6.82 6.94 7.19 7.61 8.24 9.51 9.81 11.11 21.08 27.47 13.04 15.41 18.38 20.02 18.94 19.92 22.15 24.20											26.80		
		53.27 53.38 54.04 54.52 56.16 63.15 61.77 59.11 60.00 60.76 95.19 104.20 97.65 110.68 103.99 104.85 106.00 107.50											112.00		
		14.3 14.0 11.9 12.5 13.8 16.4 15.2 10.5 15.9 15.0 9.2 10.3 11.9 14.6 16.9 14.1 14.1 14.1											15.0		
		.84 .92 .80 .78 .80 .85 .87 .68 .81 .82 .52 .54 .63 .79 .90 .85 8.5 8.5											1.00		
		5.2% 5.9% 5.9% 4.9% 4.1% 3.3% 4.0% 4.0% 3.2% 3.5% 3.7% 3.6% 3.4% 3.0% 3.7%											3.5%		
<b>CAPITAL STRUCTURE as of 3/31/09</b>		1842.8 6642.9 6803.1 2104.3 2999.0 5988.1 12750 11889 13488 16157 13000 15100											18500		
Total Debt \$5607.7 mill. Due in 5 Yrs \$2297.6 mill.		19.0% 7.2% 7.6% 24.7% 20.2% 11.3% 6.5% 8.2% 7.9% 7.2% 7.0% 7.0%											7.5%		
LT Debt \$4602.8 mill. LT Interest \$240.0 mill. (Total interest coverage: 3.6x)		129.7 143.4 157.3 147.8 160.9 188.7 183.4 235.5 228.0 243.9 280 300											350		
Leases, Uncapitalized: Annual rentals \$88.8 mill.		106.4 145.6 139.4 118.9 206.6 242.2 275.4 278.2 304.9 311.9											425		
Pension Assets-12/08 \$601.9 mill. Oblig. \$987.6 mill.		38.7% 38.3% 36.8% 46.3% 40.1% 38.2% 44.0% 27.7% 37.7% 38.4% 35.0% 38.0%											38.0%		
Pfd Stock None		5.8% 2.2% 2.0% 5.6% 6.9% 4.0% 2.2% 2.3% 2.3% 1.9% 2.1% 2.0%											2.3%		
Common Stock 105,301,805 shs. as of 4/27/09		d104.3 d210.4 d256.0 d94.0 d346.1 d396.0 d389.5 1174.4 69.8 d816.2 d500 d250											250		
<b>MARKET CAP: \$3.1 billion (Mid Cap)</b>		810.1 1473.2 1498.0 1511.1 1978.6 1543.2 2024.1 4030.9 4215.0 4112.6 4600 4750											5200		
<b>CURRENT POSITION</b> 2007 2008 3/31/09 (\$MILL.)		1174.5 1225.0 1265.3 1365.6 1241.4 1605.7 1794.8 2216.0 1969.3 2088.2 2350 2600											3000		
Cash Assets 19.1 510.1 76.8		6.4% 6.9% 7.2% 5.8% 7.8% 9.2% 8.3% 6.4% 6.7% 6.4% 5.5% 6.0%											7.0%		
Receivables 1723.2 1265.3 1014.1		9.1% 11.9% 11.0% 8.7% 16.6% 15.1% 15.3% 12.6% 15.5% 14.9% 11.5% 11.5%											14.0%		
Inventory (Avg Cst) 841.4 859.0 443.2		5.0% 11.4% 5.2% 3.3% 10.9% 9.5% 9.2% 6.4% 7.9% 7.1% 4.0% 4.5%											7.0%		
Other 367.8 743.2 504.6		72% 48% 53% 63% 34% 37% 40% 49% 49% 52% 63% 61%											52%		
Current Assets 2951.5 3377.6 2038.7		<b>BUSINESS:</b> ONEOK, Inc. is a diversified energy company that purchases, transports, and distributes natural gas. ONEOK has over 2 million distribution customers in Oklahoma, Kansas, and Texas. Sold production segment, 9/05. Sold gathering and processing, natural gas liquids, and pipelines and storage assets to ONEOK Partners, 4/06. Sold Spring Creek power plant, 10/06. Currently has 47.7% ownership interest in ONEOK Partners. Has 4,742 employees. Barclays Global Investors owns 6.4% of common stock; officers and directors, less than 1.0% (3/09 Proxy). Chairman: David L. Kyle. CEO: John W. Gibson. President: James C. Kneale. Incorporated: Oklahoma. Address: 100 West Fifth Street, Tulsa, Oklahoma 74103. Telephone: 918-588-7000. Internet: www.oneok.com.													
Accts Payable 1436.0 1122.8 798.6		<b>Shares of ONEOK have partially rebounded since our March review, in accordance with a rally in the broader market and following a dramatic selloff in the latter half of 2008. Still, the company continues to operate in a challenging environment. Lower commodity prices and reduced marketing margins for natural gas liquids hurt performance at ONEOK Partners. The Energy Services segment also reported unfavorable results, owing to lower transportation margins and reduced storage and marketing margins. On the bright side, the Distribution business posted a modest increase in operating income, thanks to the implementation of new rates in its territories. Overall, though, the top line declined considerably for the first quarter of 2009. However, the cost of sales also fell significantly, and operating expenses only inched up. As a result, earnings per share came in at \$1.16, only 15% below the prior-year tally. Weakness will likely persist in the near term. Margins ought to remain depressed in the Energy Services unit. Lower commodity prices should continue to hurt the natural gas processing opera-</b>													
Debt Due 623.1 2388.2 1004.9		<b>tions of ONEOK Partners. On the bright side, the partnership's natural gas liquids business ought to benefit from increased throughput driven by the completion of the Overland Pass Pipeline and new supply connections. Still, comparisons should remain unfavorable in the second and third quarters. The company has reaffirmed its earnings guidance of \$2.25 to \$2.75 a share for the current year. Our estimate lies at the midpoint of this range. We expect bottom-line improvement in 2010, assuming higher revenue in a more-favorable operating environment. This stock is ranked to track the broader market for the coming six to 12 months. Reduced energy demand is clearly hurting results. Looking further out, we anticipate bottom-line growth at the company from 2010 onward. From the present quotation, this issue has impressive total return potential, given its healthy dividend yield. Thus, patient investors may find these shares attractive. That said, conservative accounts may prefer to look elsewhere, given the company's reliance on debt funding.</b>													
Other 822.6 682.8 644.0		<b>Michael Napoli, CPA June 12, 2009</b>													
Current Liab. 2881.7 4193.8 2447.5															
<b>ANNUAL RATES</b> Past Past Est'd '06-'08 of change (per sh) 10 Yrs. 5 Yrs. to '12-'14															
Revenues 18.5% 17.0% 4.0%															
"Cash Flow" 7.5% 4.5% 5.5%															
Earnings 10.0% 12.0% 5.5%															
Dividends 9.0% 16.5% 6.0%															
Book Value 9.0% 1.0% 5.5%															
<b>Cal-endar</b> <b>QUARTERLY REVENUES (\$ mill.)</b> <b>Full Year</b>															
Mar.31 Jun.30 Sep.30 Dec.31															
2006 3748.3 2427.8 2649.3 3063.9		11889.3													
2007 3797.7 2885.2 2806.8 3998.3		13488.0													
2008 4902.1 4172.9 4239.2 2843.2		16157.4													
2009 2789.8 3300 3400 3510.2		13000													
2010 3600 3750 3800 3950		15100													
<b>Cal-endar</b> <b>EARNINGS PER SHARE</b> <b>Full Year</b>															
Mar.31 Jun.30 Sep.30 Dec.31															
2006 1.17 .39 .21 .66		2.43													
2007 1.36 .31 .13 .98		2.79													
2008 1.36 .39 .55 .65		2.95													
2009 1.16 .30 .30 .74		2.50													
2010 1.25 .35 .35 .74		2.75													
<b>Cal-endar</b> <b>QUARTERLY DIVIDENDS PAID</b> <b>Full Year</b>															
Mar.31 Jun.30 Sep.30 Dec.31															
2005 .25 .28 .28 .28		1.09													
2006 .28 .30 .32 .32		1.22													
2007 .34 .34 .36 .36		1.40													
2008 .38 .38 .40 .40		1.56													
2009 .40 .40															

(A) Fiscal year ended August 31st through 1999, December 31st thereafter. (B) Diluted earnings. Excl. nonrecr. items: '02, '96, '03, ('91); '05, \$2.51; '06, 25¢. Totals may not sum due to rounding. Next egs. report due late July/early August. (C) Dividends historically paid mid-Feb., May, Aug., and Nov. Div'd reinvest. plan avail. (D) In mill., adj. for split. (E) Includes intangibles. In 2008: \$1.04 bill., \$9.90/sh.

Company's Financial Strength B+  
 Stock's Price Stability 85  
 Price Growth Persistence 85  
 Earnings Predictability 95

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PIEDMONT NAT'L GAS NYSE-PNY										RECENT PRICE	P/E RATIO 14.8 (Trailing: 15.7 Median: 18.0)					RELATIVE P/E RATIO	DIV'D YLD	VALUE LINE	
TIMELINESS	3	Raised 6/15/07	High: 18.1	18.3	19.7	19.0	19.0	22.0	24.3	25.8	28.4	28.0	35.3	32.0	Target Price	Range			
SAFETY	2	New 7/27/90	Low: 13.9	14.3	11.8	14.6	13.7	16.6	19.2	21.3	23.2	22.0	21.7	20.7	2012	2013			
TECHNICAL	5	Lowered 6/12/09	<b>LEGENDS</b> 1.40 x Dividends p sh divided by Interest Rate ..... Relative Price Strength 2-for-1 split 11/04 Options: Yes Shaded area: prior recession Latest recession began 12/07																
BETA	.65	(1.00 = Market)	<b>2012-14 PROJECTIONS</b> Price Gain Ann'l Total High 40 (+70%) 18% Low 30 (+30%) 11%																
Insider Decisions			J A S O N D J F M to Buy 0 0 0 0 1 0 1 0 0 0 to Sell 0 0 0 0 0 0 0 0 0 0 Options 0 0 0 0 0 0 0 0 0 0																
Institutional Decisions			2Q2008 3Q2008 4Q2008 to Buy 97 82 112 to Sell 77 96 93 Hld's(000) 36688 35228 33160 Percent shares traded 7.5 5 2.5																
<b>1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010</b>																			
10.57	10.82	8.76	11.59	12.84	12.45	10.97	13.01	17.06	12.57	18.14	19.95	22.96	25.80	23.37	28.52	29.25	30.15	Revenues per sh <sup>A</sup>	33.20
1.14	1.13	1.25	1.49	1.62	1.72	1.70	1.77	1.81	1.81	2.04	2.31	2.43	2.51	2.64	2.77	2.80	2.90	"Cash Flow" per sh	3.20
.73	.68	.73	.84	.93	.98	.93	1.01	1.01	.95	1.11	1.27	1.32	1.27	1.40	1.49	1.55	1.65	Earnings per sh <sup>B</sup>	2.00
.48	.51	.54	.57	.61	.64	.68	.72	.76	.80	.82	.85	.91	.95	.99	1.03	1.07	1.11	Div'ds Decl'd per sh <sup>C</sup>	1.23
1.58	1.95	1.72	1.64	1.52	1.48	1.58	1.65	1.29	1.21	1.16	1.85	2.50	2.74	1.85	2.47	2.40	2.10	Cap'l Spending per sh	2.25
5.45	5.68	6.16	6.53	6.95	7.45	7.86	8.26	8.63	8.91	9.36	11.15	11.53	11.83	11.99	12.11	12.70	13.25	Book Value per sh <sup>D</sup>	15.05
52.30	53.15	57.67	59.10	60.39	61.48	62.59	63.83	64.93	66.18	67.31	76.67	76.70	74.61	73.23	73.26	73.50	73.50	Common Shs Outstg <sup>E</sup>	73.00
15.4	15.7	13.8	13.9	13.6	16.3	17.7	14.3	16.7	18.4	16.7	16.6	17.9	19.2	18.7	18.2	18.2	18.2	Avg Ann'l P/E Ratio	18.0
.91	1.03	.92	.87	.78	.85	1.01	.93	.86	1.01	.95	.88	.95	1.04	.99	1.15	1.15	1.15	Relative P/E Ratio	1.50
4.3%	4.8%	5.4%	4.9%	4.8%	4.0%	4.1%	5.0%	4.5%	4.6%	4.4%	4.1%	3.8%	3.9%	3.8%	3.8%	3.8%	3.8%	Avg Ann'l Div'd Yield	3.1%
<b>CAPITAL STRUCTURE as of 1/31/09</b> Total Debt \$1271.9 mill. Due in 5 Yrs \$150.0 mill. LT Debt \$793.9 mill. LT Interest \$55.5 mill. (LT Interest earned: 4.0x; total interest coverage: 3.7x)																			
<b>Pension Assets-10/08 \$150.3 mill.</b> Oblig. \$143.5 mill.																			
<b>Pfd Stock None</b>																			
<b>Common Stock 73,484,181 shs.</b> as of 3/2/09 <b>MARKET CAP: \$1.7 billion (Mid Cap)</b>																			
<b>CURRENT POSITION</b> 2007 2008 1/31/09 (\$MILL)																			
Cash Assets	7.5	7.0	22.9	<b>BUSINESS:</b> Piedmont Natural Gas Company is primarily a regulated natural gas distributor, serving over 935,724 customers in North Carolina, South Carolina, and Tennessee. 2008 revenue mix: residential (39%), commercial (24%), industrial (12%), other (25%). Principal suppliers: Transco and Tennessee Pipeline. Gas costs: 73.5% of revenues. '08 deprec. rate: 3.2%. Estimated plant age: 8.7 years. Non-regulated operations: sale of gas-powered heating equipment; natural gas brokering; propane sales. Has about 1,833 employees. Officers & directors own about 1.1% of common stock (1/09 proxy). Chairman, CEO, & President: Thomas E. Skains, Inc.: NC. Address: 4720 Piedmont Row Drive, Charlotte, NC 28210. Telephone: 704-364-3120. Internet: www.piedmontng.com.															
Other	427.8	593.8	782.7	<b>Piedmont Natural Gas' top- and bottom-line results have been hurt by the difficult economy.</b> Both measures recently registered low single-digit declines. This trend stems from the deepening recession that has caused a decrease in commercial and industrial margins. Too, as Americans try to save money across the board, natural gas volumes have been on a steady decline. On a brighter note, PNY's Southstar Energy unit has been contributing nicely, as that division experienced higher retail margins and lower operating expenses. Still, on balance, profitability has been impacted.															
Current Assets	435.3	600.8	805.6	<b>Consequently, we have trimmed a nickel off our 2009 earnings estimate.</b> We continue to look for minimal growth (about 1%-1.5%) in additional customers this year, across the NC, SC, TN service areas. And management does have plans to cut costs wherever possible. But the tighter margins for the commercial and industrial businesses will likely continue to detract from PNY's more profitable Energy Services unit. However, earnings should still advance about 4% this year.															
Accls Payable	143.6	132.3	154.4	<b>The company appears to be making solid decisions with regard to capital conservation and spending.</b> Management has opted to hold off until 2011 on construction of the Robeson liquefied natural gas storage facility. That facility was expected to add extra capacity and profits during peak winter months. It is now tentatively planned for an in-service date of 2015. Furthermore, the deferral of pipeline infrastructure enhancement projects to serve the new gas-fired power generation markets in North Carolina will also help to conserve cash. These postponements should cut the capital expenditure budget by \$70 million this year.															
Debt Due	195.0	436.5	478.0	<b>All told, shares of this natural gas distributor may appeal to income-oriented accounts.</b> An approximate pullback of 35% from the stock's 52-week high provides a potentially attractive entry point to these normally stable shares. Meantime, a recent quarterly dividend hike of 4% sweetens the deal and places PNY as one of the higher-yielding equities in <i>The Value Line Investment Survey</i> . The shares are ranked to track the broader market in the coming year.															
Other	75.9	112.7	204.2	<b>Bryan Fong</b> June 12, 2009															
Current Liab.	424.5	681.5	836.6	<b>ANNUAL RATES</b> Past 10 Yrs. Past 5 Yrs. Est'd '06-'08 to '12-'14															
Fix. Chg. Cov.	309%	341%	350%	Revenues 7.5% 10.0% 4.0% "Cash Flow" 5.0% 7.0% 3.5% Earnings 4.5% 6.5% 6.0% Dividends 5.0% 4.5% 3.5% Book Value 5.5% 6.0% 4.0%															
<b>QUARTERLY REVENUES (\$ mill.)<sup>A</sup></b> Full Fiscal Year																			
Fiscal Year Ends	Jan.31	Apr.30	Jul.31	Oct.31															
2006	921.4	483.2	237.9	282.2	1924.7														
2007	677.2	531.5	224.4	278.2	1711.3														
2008	788.5	634.2	354.7	311.7	2089.1														
2009	779.6	660	372	338.4	2150														
2010	830	670	375	340	2215														
<b>EARNINGS PER SHARE<sup>A B F</sup></b> Full Fiscal Year																			
Fiscal Year Ends	Jan.31	Apr.30	Jul.31	Oct.31															
2006	.94	.57	d.16	d.08	1.27														
2007	.94	.69	d.12	d.11	1.40														
2008	1.12	.66	d.10	d.18	1.49														
2009	1.10	.68	d.10	d.13	1.55														
2010	1.12	.70	d.08	d.09	1.65														
<b>QUARTERLY DIVIDENDS PAID<sup>C</sup></b> Full Year																			
Calendar	Mar.31	Jun.30	Sep.30	Dec.31															
2005	.215	.23	.23	.23	.91														
2006	.23	.24	.24	.24	.95														
2007	.24	.25	.25	.25	.99														
2008	.25	.26	.26	.26	1.03														
2009	.26	.27																	

(A) Fiscal year ends October 31st.  
 (B) Diluted earnings. Excl. extraordinary item: '00, & Excl. nonrecurring charge: '97, 2¢. Next earnings report due early August.  
 (C) Dividends historically paid mid-January, April, July, October.  
 (D) Includes deferred charges. In 2008: \$16.3 million, 22¢/share.  
 (E) In millions, adjusted for stock split.  
 (F) Quarters may not add to total due to change in shares outstanding.  
 Company's Financial Strength B++  
 Stock's Price Stability 100  
 Price Growth Persistence 60  
 Earnings Predictability 90  
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NEW JERSEY RES. NYSE-NJR				RECENT PRICE	P/E RATIO 13.7 (Trailing: 17.6 Median: 15.0)					RELATIVE P/E RATIO	DIV'D YLD	VALUE LINE	Target Price	Range				
<b>TIMELINESS</b> 3 Lowered 5/22/09 <b>SAFETY</b> 1 Raised 9/15/06 <b>TECHNICAL</b> 5 Lowered 6/12/09 <b>BETA</b> .65 (1.00 = Market) <b>2012-14 PROJECTIONS</b> Ann'l Total Return 10% Price Gain (+30%) Nil High 45 Low 35				High: 17.9 Low: 14.0	18.3 14.9	19.8 16.1	21.7 16.6	22.4 16.2	26.4 20.0	29.7 24.3	32.9 27.1	35.4 27.7	37.6 30.3	41.1 24.6	42.4 30.0	2012	2013	2014
<b>Insider Decisions</b> J A S O N D J F M to Buy 0 0 0 0 0 0 0 0 0 0 Options 0 1 0 1 2 3 0 0 0 0 to Sell 0 1 0 0 1 4 0 1 0 0				<b>LEGENDS</b> 1.40x Dividends p sh divided by Interest Rate Relative Price Strength 3-for-2 split 3/02 3-for-2 split 3/08 Options: Yes Shaded area: prior recession Latest recession began 12/07										<b>Institutional Decisions</b> 2Q2008 3Q2008 4Q2008 to Buy 90 64 93 to Sell 62 88 73 Hld's(000) 28910 26312 24319 Percent shares traded 12 8 4				
<b>2012-14 PROJECTIONS</b> Ann'l Total Return 10% Price Gain (+30%) Nil High 45 Low 35				<b>Value Line Chart</b> 3-for-2 3-for-2										<b>% TOT. RETURN 5/09</b> THIS STOCK VL ARITH. INDEX 1 yr. 3.4 -23.9 3 yr. 22.5 -16.0 5 yr. 49.3 7.6				
<b>1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010</b>				<b>© VALUE LINE PUB., INC. 12-14</b>														
<b>REVENUES PER SH A</b> 91.70 <b>"Cash Flow" per sh</b> 3.80 <b>Earnings per sh B</b> 2.90 <b>Div'ds Decl'd per sh C</b> 1.40 <b>Cap'l Spending per sh</b> 1.80 <b>Book Value per sh D</b> 27.50 <b>Common Shs Outst'g E</b> 45.00				<b>AVG ANN'L P/E RATIO</b> 14.0 <b>Relative P/E Ratio</b> .95 <b>Avg Ann'l Div'd Yield</b> 3.4%														
<b>CAPITAL STRUCTURE as of 3/31/09</b> Total Debt \$474.9 mill. Due in 5 Yrs \$175.6 mill. LT Debt \$459.0 mill. LT Interest \$16.9 mill. Incl. \$8.8 mill. capitalized leases. (LT interest earned: 4.0x; total interest coverage: 4.8x) Pension Assets-9/08 \$80.6 mill. Prfd Stock None Common Stock 42,139,988 shs. as of 5/6/09 MARKET CAP: \$1.5 billion (Mid Cap)				<b>REVENUES (\$mill) A</b> 4100 <b>Net Profit (\$mill)</b> 130 <b>Income Tax Rate</b> 40.0% <b>Net Profit Margin</b> 3.2% <b>Long-Term Debt Ratio</b> 32.0% <b>Common Equity Ratio</b> 68.0% <b>Total Capital (\$mill)</b> 1820 <b>Net Plant (\$mill)</b> 1125 <b>Return on Total Cap'l</b> 8.0% <b>Return on Shr. Equity</b> 10.5% <b>Return on Com Equity</b> 10.5% <b>Retained to Com Eq</b> 5.5% <b>All Div'ds to Net Prof</b> 48%														
<b>CURRENT POSITION</b> 2007 2008 3/31/09 (\$MILL.) Cash Assets 5.1 42.6 83.3 Other 794.8 1067.1 699.9 Current Assets 799.9 1109.7 783.2 Accts Payable 64.4 61.7 48.0 Debt Due 260.8 238.3 15.9 Other 378.1 594.0 605.8 Current Liab. 703.3 894.0 669.7 Fix. Chg. Cov. 461% 450% 450%				<b>BUSINESS:</b> New Jersey Resources Corp. is a holding company providing retail/wholesale energy svcs. to customers in New Jersey, and in states from the Gulf Coast to New England, and Canada. New Jersey Natural Gas had about 484,000 customers at 9/30/08 in Monmouth and Ocean Counties, and other N.J. Counties. Fiscal 2008 volume: 99.6 bill. cu. ft. (59% firm, 6% interruptible industrial and electric utility, 35% off-system and capacity release). N.J. Natural Energy subsidiary provides unregulated retail/wholesale natural gas and related energy svcs. 2008 dep. rate: 2.9%. Has 854 empl. Off/dir. own about 1.7% of common (12/08Proxy). Chrmn., CEO, & Pres.: Laurence M. Downes. Inc.: N.J. Addr.: 1415 Wyckoff Road, Wall, NJ 07719. Tel.: 732-938-1480. Web: www.njresources.com.														
<b>ANNUAL RATES</b> Past 10 Yrs. Past 5 Yrs. Est'd '06-'08 of change (per sh) '12-'14 Revenues 17.5% 9.0% 2.0% "Cash Flow" 6.0% 6.0% 4.5% Earnings 7.5% 7.5% 6.0% Dividends 4.0% 5.0% 5.5% Book Value 8.5% 11.5% 9.5%				<b>New Jersey Resources continues to be impacted by the economic downturn.</b> Due to consumers trimming expenses, NJR's top line declined 20% in the March period. A large portion of this downturn stems from difficult operating conditions at its wholesale energy subsidiary, NJR Energy Services. That unit has been tackling narrower storage spreads and an overall slowdown in contracted transportation capacity. On a brighter note, the New Jersey Natural Gas (NJNG) division was able to partially offset those negative results. NJNG added almost 3,150 new customers and has completed roughly 370 customer conversions year to date. Meantime, base rate hikes, as well as incentive programs, have been a boon toward that unit's bottom-line contributions. <b>We look for the June-period share loss to remain flat at \$0.10.</b> The continued addition of new accounts at NJNG, coupled with the rate-case increase, should help offset the temporary slowdown at the wholesale division. And, as that unit's capital projects (like Steckman Ridge discussed below) come on line, profitability should improve. Meantime, NJNG is accelerating 14 of its infrastructure programs to boost the safety and reliability of its distribution system. And we look for year-to-year comparisons to start improving in late 2009, assuming the economy begins to pick up. <b>Meanwhile, the Steckman Ridge storage facility is in the early stages of operation.</b> Recently, the FERC gave NJR the go-ahead to place certain injection sites into commercial operation. Customers have begun storing their natural gas inventories in preparation for the upcoming winter season. As that storage facility becomes fully operational, we look for the wholesale energy unit to experience a perk-up in contributions to earnings. <b>These high-quality shares are appealing.</b> The equity is ranked to keep pace with the broader markets in the coming six to 12 months. Moreover, a 17% pullback from the high reached earlier this year, may provide an attractive entry point to this stock's otherwise steady uptrend. And, like most utilities, this issue features a solid dividend yield. <i>Bryan Fong June 12, 2009</i>														
<b>Fiscal Year Ends</b> QUARTERLY REVENUES (\$mill) A Full Fiscal Year Dec.31 Mar.31 Jun.30 Sep.30 2006 1164 1064 536.1 535.5 3299.6 2007 737.4 1029 662.2 593.2 3021.8 2008 811.1 1178 1000 827.1 3816.2 2009 801.3 937.5 993.7 822.5 3555 2010 845 985 1040 880 3750				<b>Fiscal Year Ends</b> EARNINGS PER SHARE A B Full Fiscal Year Dec.31 Mar.31 Jun.30 Sep.30 2006 .82 1.43 d.09 d.29 1.87 2007 .70 .19 .60 .06 1.55 2008 1.31 1.86 d.10 d.39 2.70 2009 .77 1.71 d.10 .12 2.50 2010 .85 1.75 d.05 .15 2.70														
<b>Calendar</b> QUARTERLY DIVIDENDS PAID C E Full Year Mar.31 Jun.30 Sep.30 Dec.31 2005 .227 .227 .227 .227 .91 2006 .24 .24 .24 .24 .96 2007 .253 .253 .253 .253 1.01 2008 .267 .28 .28 .28 1.11 2009 .31 .31				<b>(A)</b> Fiscal year ends Sept. 30th. <b>(B)</b> Diluted earnings. Qly eggs may not sum to total due to change in shares outstanding. Next earnings report due late July. <b>(C)</b> Dividends historically paid in early January, April, July, and October. ■ Dividend reinvestment plan available. <b>(D)</b> Includes regulatory assets in 2008: \$340.7 million, \$8.09/share. <b>(E)</b> In millions, adjusted for split. <b>(F)</b> Restated.														

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QUESTAR CORP. NYSE-STR				RECENT PRICE	P/E RATIO	(Trailing: 9.1)	RELATIVE P/E RATIO	DIV'D YLD	VALUE LINE																			
TIMELINESS	3	Lowered 10/3/08	High: 11.2	34.69	12.8	9.1	0.81	1.5%																				
SAFETY	3	Lowered 6/16/06	Low: 7.9			15.0																						
TECHNICAL	2	Raised 4/10/09	10.0																									
BETA	1.20	(1.00 = Market)	15.9																									
2012-14 PROJECTIONS				16.9	14.7	17.8	26.1	44.8	45.5																			
Price	75	(+115%)	17.8	26.1	44.8	45.5	58.8	74.9	37.7																			
Gain	50	(+45%)	16.9	14.7	17.8	26.1	26.1	20.7	24.8																			
Ann'l Total Return			15.9	16.9	14.7	17.8	26.1	44.8	45.5																			
High			17.8	26.1	44.8	45.5	58.8	74.9	37.7																			
Low			16.9	14.7	17.8	26.1	26.1	20.7	24.8																			
Insider Decisions				16.9	14.7	17.8	26.1	44.8	45.5																			
J	A	S	O	N	D	J	F	M																				
to Buy	0	0	0	0	0	0	0	0																				
Options	0	0	1	1	1	1	0	0																				
to Sell	2	0	0	1	0	1	0	0																				
Institutional Decisions				16.9	14.7	17.8	26.1	44.8	45.5																			
2Q2008	3Q2008	4Q2008	Percent	12																								
to Buy	205	182	shares	8																								
to Sell	191	226	traded	4																								
Hld's(000)	133578	130522																										
1228080																												
© VALUE LINE PUB., INC. 12-14																												
1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Revenues per sh	21.10									
4.11	4.15	3.99	4.98	5.68	5.48	5.68	7.83	8.83	7.32	8.75	11.22	15.97	16.51	15.78	20.40	14.85	16.75	"Cash Flow" per sh	8.90									
1.09	1.11	1.11	1.27	1.42	1.37	1.47	1.78	1.85	2.06	2.28	2.63	3.44	4.35	5.09	6.86	6.15	6.95	Earnings per sh <sup>A</sup>	3.80									
.53	.54	.49	.60	.63	.59	.58	.87	.97	.87	1.07	1.34	1.93	2.47	2.86	3.96	2.70	2.90	Div'ds Decl'd per sh <sup>B</sup>	.60									
.27	.28	.29	.30	.31	.33	.34	.34	.35	.36	.39	.43	.45	.47	.49	.49	.50	.52	Cap'l Spending per sh	11.10									
1.00	1.71	.71	1.75	1.22	2.59	1.36	2.00	5.34	2.04	1.91	2.61	4.20	5.30	8.01	14.32	7.45	8.80	Book Value per sh	23.35									
3.75	4.04	4.38	4.71	5.15	5.31	5.69	6.13	6.63	6.94	7.54	8.50	9.28	12.84	14.92	19.69	20.55	21.60	Common Shs Outst'g <sup>C</sup>	180.00									
160.68	161.72	162.79	164.10	164.28	165.26	162.84	161.64	163.05	164.11	167.26	169.40	170.64	171.80	172.80	173.60	175.00	176.00	Avg Ann'l P/E Ratio	16.0									
16.0	14.3	15.3	14.4	15.6	16.8	15.7	12.2	13.3	14.4	14.8	15.2	17.3	16.1	17.3	12.74	12.74	12.74	Relative P/E Ratio	1.05									
.95	.94	1.02	.90	.90	.87	.89	.79	.68	.79	.84	.80	.92	.87	.87	.92	.92	.92	Avg Ann'l Div'd Yield	1.0%									
3.3%	3.7%	3.9%	3.5%	3.1%	3.7%	3.7%	3.2%	2.7%	2.9%	2.5%	2.1%	1.3%	1.2%	1.0%	1.0%	1.0%	1.0%	Revenues (\$mill)	3800									
CAPITAL STRUCTURE as of 3/31/09											924.2	1266.2	1439.4	1200.7	1463.2	1901.4	2724.9	2835.6	2726.6	3541.1	2600	2950	Net Profit (\$mill)	700				
Total Debt \$2236.5 mill. Due in 5 Yrs \$1023 mill.											95.0	140.4	158.2	143.9	179.2	228.3	336.1	431.7	503.1	697.4	480	520	Income Tax Rate	36.0%				
LT Debt \$2129.0 mill. LT Interest \$120.0 mill.											30.8%	34.9%	35.8%	34.1%	36.4%	36.1%	38.5%	38.3%	37.0%	35.1%	36.0%	36.0%	Net Profit Margin	18.4%				
(LT Interest earned: 8.2x; Total Interest coverage: 7.9x)											10.3%	11.1%	11.0%	12.0%	12.2%	12.1%	12.3%	15.2%	18.5%	19.7%	18.5%	17.6%	Long-Term Debt Ratio	36.5%				
Leases, Uncapitalized Annual Rentals \$7.2 mill.											44.3%	41.9%	48.0%	50.1%	43.0%	39.3%	38.8%	31.7%	28.4%	37.8%	37.5%	36.5%	Common Equity Ratio	63.5%				
Pension Assets-12/08 \$248.2 mill.											55.7%	58.1%	52.0%	49.9%	57.0%	60.7%	61.2%	68.3%	71.6%	62.2%	62.5%	63.5%	Total Capital (\$mill)	6600				
Oblig. \$456.2 mill.											1660.9	1705.6	2078.2	2283.9	2211.5	2372.8	2533.0	3227.9	3599.1	5496.9	5750	6000	Net Plant (\$mill)	8500				
Pfd Stock None											1786.9	1954.0	2565.1	2617.8	2768.5	2984.7	3427.5	4091.4	5098.6	7133.0	7500	7850	Return on Total Cap'l	11.5%				
Common Stock 174,054,864 shares as of 4/30/09											7.0%	9.7%	8.7%	7.8%	9.6%	11.1%	14.5%	14.5%	14.8%	13.7%	9.5%	9.5%	Return on Shr. Equity	16.5%				
MARKET CAP: \$6.0 billion (Large Cap)											10.3%	14.2%	14.6%	12.6%	14.2%	15.9%	21.7%	19.6%	19.5%	20.4%	13.5%	13.5%	Return on Com Equity	16.5%				
CURRENT POSITION											2007	2008	3/31/09	4.3%	8.6%	9.3%	7.4%	9.1%	11.0%	16.8%	16.0%	16.3%	17.9%	11.0%	11.5%	Retained to Com Eq	14.0%	
Cash Assets											14.2	23.9	302.4	58%	39%	36%	41%	36%	31%	22%	18%	17%	12%	18%	18%	All Div'ds to Net Prof	15%	
Other											644.7	1161.1	732.2															
Current Assets											658.9	1185.0	1034.6															
Accls Payable											549.3	681.6	432.4															
Debt Due											361.9	273.1	107.5															
Other											87.5	176.9	282.8															
Current Liab.											998.7	1131.6	822.7															
Fix. Chg. Cov.											1165%	1038%	954%															
ANNUAL RATES											Past 10 Yrs.	Past 5 Yrs.	Est'd '06-'08															
of change (per sh)											12.5%	15.0%	3.0%															
Revenues											13.0%	17.5%	8.5%															
"Cash Flow"											15.5%	22.0%	3.5%															
Earnings											4.5%	6.0%	3.5%															
Dividends											10.0%	13.5%	6.5%															
Book Value																												
Cal-endar											Mar.31	Jun.30	Sep.30	Dec.31	Full Year													
QUARTERLY REVENUES (\$ mill.)											2006	911.4	596.2	555.1	772.9	2835.6												
2007											872.1	556.7	497.4	800.4	2726.6													
2008											1045.1	857.2	760.0	878.8	3541.1													
2009											919.1	500	600	580.9	2600													
2010											900	640	650	760	2950													
Cal-endar											Mar.31	Jun.30	Sep.30	Dec.31	Full Year													
EARNINGS PER SHARE <sup>A</sup>											2006	.79	.52	.47	.69	2.47												
2007											.82	.66	.61	.77	2.86													
2008											1.01	.93	1.03	.99	3.96													
2009											.86	.55	.60	.69	2.70													
2010											.75	.65	.70	.80	2.90													
Cal-endar											Mar.31	Jun.30	Sep.30	Dec.31	Full Year													
QUARTERLY DIVIDENDS PAID <sup>B</sup>											2005	.108	.113	.113	.113	.45												
2006											.113	.118	.118	.118	.47													
2007											.118	.123	.123	.123	.49													
2008											.123	.123	.123	.125	.49													
2009											.125																	
BUSINESS: Questar Corp. is a diversified natural gas holding company. Major subsidiaries include Questar Gas, a natural gas utility in Utah, Wyoming, and Idaho, serving over 885,000 customers; Questar Pipeline, owns storage facilities and over 2,500 miles of transmission lines serving Rocky Mountain producing basins; and Exploration & Production ('08 non-utility production: 171.4 bcf; reserves at 12/31/08: 2218.1 bcf). Est'd pretax present value of reserves: \$2.6 bill. Employs 2,457. Officers & directors own 2.4% of stock (4/09 Proxy). Chairman, President & Chief Executive Officer: Keith O. Rallie. Incorporated: UT. Address: 180 East 100 South Street, P.O. Box 45433, Salt Lake City, UT 84145-0433. Telephone: (801) 324-5699. Internet: www.questar.com																												
Questar turned in an unimpressive performance for the first quarter. Revenues and share earnings both declined somewhat in the recent interim. Our bottom-line figure excludes an aftertax mark-to-market loss of \$84.7 million (\$0.48 per share) on natural gas swaps. The company has been operating in a difficult market recently. The Gas Management segment posted a significant earnings decline, owing to lower processing margins and greater depreciation expense. Meanwhile, lower natural gas liquids (NGL) sales hurt the performance of Questar Pipeline. Elsewhere, average realized natural gas prices at the Exploration and Production (E&P) business declined 4%, and crude oil and NGL prices were off sharply. On the bright side, total first-quarter production for this segment increased roughly 19%, to 46.9 billion cubic feet equivalent (bcfe). Also, utility Questar Gas posted a modest earnings improvement, thanks to a rate increase last August and growth in the customer base. We anticipate lower capital expenditures in the current year, which should result in slower production growth. Spending for 2009 ought to decline considerably from the \$2.5 billion spent last year. Still, Questar anticipates completing 93 to 95 wells at the Pinedale Anticline in the current year. Investments at Pinedale are important, as this property comprises over 30% of total E&P production. Overall, E&P production will probably range from 180 to 186 bcf in 2009, an advance of roughly 5% to 9%. Weakness will likely persist in the near term. An unfavorable pricing environment and higher depreciation expense ought to hinder results at the E&P business, although an active hedging program provides some protection. Moreover, the company's other businesses are relatively insensitive to fluctuations in energy prices. Still, we expect lower earnings for full-year 2009. These shares are neutrally ranked for Timeliness. Revenues and share net should increase at a nice clip from 2010 onward, assuming a rebound in energy prices. From the present quotation, the stock has about average appreciation potential for the coming years.																												
(A) Based on average shares outstanding through '96, then diluted. Excludes net non-recurring items: '95, 3¢; '97, 1¢; '98, 13¢; '99, 20¢; '02, 7¢; '05, 6¢; '06, 7¢; '07, 2¢; '08, 2¢.																												
(B) Dividends historically paid in March, June, September, and December.																												
(C) In millions, adjusted for splits.																												
Company's Financial Strength											B++																	
Stock's Price Stability											60																	
Price Growth Persistence											100																	
Earnings Predictability											95																	

SOUTH JERSEY INDS. NYSE-SJI										RECENT PRICE	P/E RATIO 13.7 (Trailing: 14.1 Median: 14.0)					RELATIVE P/E RATIO	0.87	DIV'D YLD	3.5%	VALUE LINE																																			
<b>TIMELINESS</b> 2 Raised 12/26/08	High: 15.4	15.4	15.1	17.0	18.3	20.3	26.5	32.4	34.3	41.3	40.6	40.8						Target Price	Range																																				
<b>SAFETY</b> 2 Lowered 1/4/09	Low: 11.0	10.8	12.3	13.8	14.1	15.3	19.7	24.9	25.6	31.2	25.2	32.0						2012	2013	2014																																			
<b>TECHNICAL</b> 3 Lowered 5/15/09	<b>LEGENDS</b> 1.40 X Dividends p sh divided by Interest Rate .... Relative Price Strength 2-for-1 split 7/05 Options: Yes Shaded area: prior recession Latest recession began 12/07																																																						
<b>BETA</b> .65 (1.00 = Market)	<b>2012-14 PROJECTIONS</b> Ann'l Total Return High 50 (+45%) 13% Low 35 (Nil) 5%																																																						
<b>Insider Decisions</b>										<b>Institutional Decisions</b>																																													
J A S O N D J F M to Buy 0 0 0 0 0 1 0 0 1 Options 0 0 0 0 0 0 0 0 0 to Sell 0 0 0 0 0 0 0 0 0										2Q2008 3Q2008 4Q2008 to Buy 85 71 75 to Sell 58 59 69 Hld's(000) 17430 17041 16545																																													
<b>Insider Decisions</b>										<b>Institutional Decisions</b>																																													
Percent shares traded 15 10 5										% TOT. RETURN 5/09 THIS STOCK VL ARITH. 1 yr. -9.9 -23.9 3 yr. 36.3 -16.0 5 yr. 86.1 7.6																																													
<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>© VALUE LINE PUB., INC.</b>		<b>12-14</b>																																			
17.03	17.45	16.50	16.52	16.18	20.89	17.60	22.43	35.30	20.69	26.34	29.51	31.78	31.76	32.30	32.36	31.95	33.25	Revenues per sh	36.35																																				
1.54	1.35	1.65	1.54	1.60	1.44	1.84	1.95	1.90	2.12	2.24	2.44	2.51	3.51	3.20	3.48	3.45	3.60	"Cash Flow" per sh	4.20																																				
.78	.61	.83	.85	.86	.64	1.01	1.08	1.15	1.22	1.37	1.58	1.71	2.46	2.09	2.27	2.50	2.65	Earnings per sh <sup>A</sup>	3.10																																				
.72	.72	.72	.72	.72	.72	.72	.73	.74	.75	.78	.82	.86	.92	1.01	1.11	1.20	1.28	Div'ds Decl'd per sh <sup>B</sup>	1.50																																				
1.87	1.93	2.08	2.01	2.30	3.06	2.19	2.21	2.82	3.47	2.36	2.67	3.21	2.51	1.88	2.08	2.25	2.40	Cap'l Spending per sh	2.90																																				
7.17	7.23	7.34	8.03	6.43	6.23	6.74	7.25	7.81	9.67	11.26	12.41	13.50	15.11	16.25	17.33	18.85	20.15	Book Value per sh <sup>C</sup>	22.75																																				
19.61	21.43	21.44	21.51	21.54	21.56	22.30	23.00	23.72	24.41	26.46	27.76	28.98	29.33	29.61	29.73	30.50	31.00	Common Shs Outst'g <sup>D</sup>	33.00																																				
15.8	16.1	12.2	13.3	13.8	21.2	13.3	13.0	13.6	13.5	13.3	14.1	16.6	11.9	17.2	15.9	Bold figures are Value Line estimates		Avg Ann'l P/E Ratio	14.0																																				
.93	1.06	.82	.83	8.0	1.10	.76	.85	.70	.74	.76	.74	.88	.64	.91	.95			Relative P/E Ratio	.95																																				
5.9%	7.4%	7.2%	6.4%	6.1%	5.3%	5.4%	5.2%	4.7%	4.6%	4.3%	3.7%	3.0%	3.2%	2.8%	3.1%			Avg Ann'l Div'd Yield	3.5%																																				
<b>CAPITAL STRUCTURE as of 3/31/09</b>						392.5	515.9	837.3	505.1	696.8	819.1	921.0	931.4	956.4	962.0	975	1030	Revenues (\$mill)	1200																																				
Total Debt \$472.5 mill. Due in 5 Yrs \$204.8 mill.						22.0	24.7	26.8	29.4	34.6	43.0	48.6	72.0	61.8	67.7	75.0	80.0	Net Profit (\$mill)	100																																				
LT Debt \$332.7 mill. LT Interest \$15.0 mill.						42.8%	43.1%	42.2%	41.4%	40.6%	40.9%	41.5%	41.3%	41.9%	47.7%	40.0%	40.0%	Income Tax Rate	40.0%																																				
(Total interest coverage: 5.8x)						5.6%	4.8%	3.2%	5.8%	5.0%	5.2%	5.3%	7.7%	6.5%	7.0%	7.7%	7.8%	Net Profit Margin	8.3%																																				
<b>Pension Assets-12/08 \$88.3 mill.</b>						53.8%	54.1%	57.0%	53.6%	50.8%	48.7%	44.9%	44.7%	42.7%	39.2%	38.0%	39.0%	Long-Term Debt Ratio	38.0%																																				
Oblig. \$142.7 mill.						37.0%	37.6%	35.9%	46.1%	49.0%	51.0%	55.1%	55.3%	57.3%	60.8%	62.0%	61.0%	Common Equity Ratio	62.0%																																				
<b>Pfd Stock none</b>						405.9	443.5	516.2	512.5	608.4	675.0	710.3	801.1	839.0	848.0	925	1025	Total Capital (\$mill)	1210																																				
<b>Common Stock 29,796,232 common shs. as of 5/4/09</b>						533.3	562.2	607.0	666.6	748.3	799.9	877.3	920.0	948.9	982.6	1040	1100	1100	Net Plant (\$mill)	1260																																			
<b>MARKET CAP: \$1.0 billion (Mid Cap)</b>						7.4%	7.4%	6.9%	7.6%	7.3%	7.9%	8.3%	10.1%	8.6%	8.5%	9.0%	8.5%	8.5%	Return on Total Cap'l	9.0%																																			
<b>CURRENT POSITION (\$MILL)</b>						11.7%	12.1%	12.1%	12.4%	11.5%	12.4%	12.4%	16.3%	12.8%	13.1%	13.0%	13.0%	13.0%	13.0%	Return on Shr. Equity	13.5%																																		
Cash Assets 11.7						14.6%	14.8%	12.8%	12.5%	11.6%	12.5%	12.4%	16.3%	12.8%	13.1%	13.0%	13.0%	13.0%	Return on Com Equity	13.5%																																			
Other 316.6						4.2%	4.8%	3.5%	4.7%	5.0%	5.9%	6.2%	10.2%	6.7%	6.7%	6.5%	6.5%	Retained to Com Eq	6.5%																																				
Current Assets 328.3						72%	67%	76%	62%	57%	52%	50%	37%	48%	49%	49%	50%	50%	All Div'ds to Net Prof	50%																																			
Accts Payable 101.2						<b>BUSINESS:</b> South Jersey Industries, Inc. is a holding company. Its subsidiary, South Jersey Gas Co., distributes natural gas to 340,136 customers in New Jersey's southern counties, which covers about 2,500 square miles and includes Atlantic City. Gas revenue mix '08: residential, 46%; commercial, 23%; cogeneration and electric generation, 6%; industrial, 25%. Non-utility operations																																																	
Debt Due 118.4						<b>South Jersey Industries posted healthy results for the first quarter.</b> The company's nonutility operations led the way. The Asset Management and Marketing segment benefited greatly from the increased value of pipeline capacity, which more than offset tighter margins for storage capacity. The on-site energy production business, Marina Energy, also registered higher earnings. The bottom line at utility South Jersey Gas was roughly unchanged from the prior-year period. Improved operating performance and lower interest costs offset significantly higher pension expense. Overall, the company's revenues and share earnings advanced roughly 4% and 11%, respectively, for the recent period. Looking forward, we expect solid share-net growth for 2009 and 2010. Long-term prospects appear favorable for utility South Jersey Gas. Customer growth has continued at a decent clip, in spite of the slowdown in the new housing construction market. Natural gas remains the fuel of choice in SJI's markets, where the company continues to see interest in conversions from other fuel sources. Its recent gas main extension project in Cape																																																	
Other 108.7						May County will likely augment the customer base, as well. Meanwhile, healthy performance should continue at SJI's non-utility operations. Overall, the company should do well over the long haul as portions of southern New Jersey are developed for residential and commercial use.																																																	
Current Liab. 328.3						<b>South Jersey Gas has received regulatory approval for a major infrastructure investment plan.</b> This accelerates into 2009 and 2010 roughly \$100 million in capital spending and entails extensive infrastructure improvement projects. As part of the program, South Jersey Gas will file a full base rate case in 2010 to recover, and earn a return on, this investment.																																																	
Fix. Chg. Cov. 476%						<b>This stock is favorably ranked for year-ahead performance.</b> Looking further out, we anticipate further growth in dividends and share earnings over the pull to 2012-2014. In addition, South Jersey earns superior marks for Safety, Price Stability, and Earnings Predictability. However, from the current quotation, total return potential for the coming years is below average for a utility.																																																	
<b>ANNUAL RATES</b> Past 10 Yrs. Past 5 Yrs. Est'd '06-'08 to '12-'14						<table border="1"> <tr> <td>Revenues</td> <td>6.0%</td> <td>3.0%</td> <td>2.0%</td> </tr> <tr> <td>"Cash Flow"</td> <td>8.5%</td> <td>10.0%</td> <td>3.5%</td> </tr> <tr> <td>Earnings</td> <td>11.5%</td> <td>13.0%</td> <td>5.5%</td> </tr> <tr> <td>Dividends</td> <td>3.5%</td> <td>6.0%</td> <td>7.0%</td> </tr> <tr> <td>Book Value</td> <td>9.0%</td> <td>11.0%</td> <td>6.0%</td> </tr> </table>														Revenues	6.0%	3.0%	2.0%	"Cash Flow"	8.5%	10.0%	3.5%	Earnings	11.5%	13.0%	5.5%	Dividends	3.5%	6.0%	7.0%	Book Value	9.0%	11.0%	6.0%																
Revenues	6.0%	3.0%	2.0%																																																				
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<b>QUARTERLY REVENUES (\$ mill.)</b>						<table border="1"> <tr> <th>Cal-endar</th> <th>Mar.31</th> <th>Jun.30</th> <th>Sep.30</th> <th>Dec.31</th> <th>Full Year</th> </tr> <tr> <td>2006</td> <td>372.6</td> <td>153.8</td> <td>154.7</td> <td>250.3</td> <td>931.4</td> </tr> <tr> <td>2007</td> <td>368.4</td> <td>171.7</td> <td>156.2</td> <td>260.1</td> <td>956.4</td> </tr> <tr> <td>2008</td> <td>348.1</td> <td>135.8</td> <td>210.4</td> <td>267.7</td> <td>962.0</td> </tr> <tr> <td>2009</td> <td>362.2</td> <td>165</td> <td>175</td> <td>272.8</td> <td>975</td> </tr> <tr> <td>2010</td> <td>375</td> <td>170</td> <td>200</td> <td>285</td> <td>1030</td> </tr> </table>														Cal-endar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year	2006	372.6	153.8	154.7	250.3	931.4	2007	368.4	171.7	156.2	260.1	956.4	2008	348.1	135.8	210.4	267.7	962.0	2009	362.2	165	175	272.8	975	2010	375	170	200	285	1030
Cal-endar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year																																																		
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<b>EARNINGS PER SHARE</b>						<table border="1"> <tr> <th>Cal-endar</th> <th>Mar.31</th> <th>Jun.30</th> <th>Sep.30</th> <th>Dec.31</th> <th>Full Year</th> </tr> <tr> <td>2006</td> <td>1.06</td> <td>.20</td> <td>.51</td> <td>.69</td> <td>2.46</td> </tr> <tr> <td>2007</td> <td>1.30</td> <td>.21</td> <td>d.05</td> <td>.63</td> <td>2.09</td> </tr> <tr> <td>2008</td> <td>1.32</td> <td>.26</td> <td>.04</td> <td>.67</td> <td>2.27</td> </tr> <tr> <td>2009</td> <td>1.46</td> <td>.30</td> <td>.05</td> <td>.69</td> <td>2.50</td> </tr> <tr> <td>2010</td> <td>1.45</td> <td>.35</td> <td>.10</td> <td>.75</td> <td>2.65</td> </tr> </table>														Cal-endar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year	2006	1.06	.20	.51	.69	2.46	2007	1.30	.21	d.05	.63	2.09	2008	1.32	.26	.04	.67	2.27	2009	1.46	.30	.05	.69	2.50	2010	1.45	.35	.10	.75	2.65
Cal-endar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year																																																		
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<b>COMPANY'S FINANCIAL STRENGTH</b>						<table border="1"> <tr> <td>Stock's Price Stability</td> <td>B++</td> </tr> <tr> <td>Price Growth Persistence</td> <td>100</td> </tr> <tr> <td>Earnings Predictability</td> <td>85</td> </tr> </table>														Stock's Price Stability	B++	Price Growth Persistence	100	Earnings Predictability	85																														
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(A) Based on GAAP EPS through 2006, economic earnings thereafter. GAAP EPS: '07, \$2.10; '08, \$2.58. Excl. nonrecr. gain (loss): '01, \$0.13; '08, \$0.31. Excl gain (losses) from discount ops.: '99, (\$0.02); '00, (\$0.04); '01, (\$0.02); '02, (\$0.04); '03, (\$0.09); '05, (\$0.02); '06, (\$0.02); '07, \$0.01. Earnings may not sum due to rounding. Next egs. report due in August. (B) Div'ds paid early Apr., Jul., Oct., and late Dec. ■ Div. reinvest. plan avail. (C) Incl. regulatory assets. In 2008: \$270.4 mill., \$9.10 per shr. (D) In millions, adj. for split.

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<b>SOUTHWEST GAS</b> NYSE-SWX				RECENT PRICE	P/E RATIO	(Trailing: 15.7) Median: 19.0	RELATIVE P/E RATIO	DIV'D YLD	VALUE LINE																																																																																																																																																																																																																						
<b>TIMELINESS</b> 3 Raised 5/23/08 <b>SAFETY</b> 3 Lowered 1/14/91 <b>TECHNICAL</b> 4 Lowered 6/12/09 <b>BETA</b> .75 (1.00 = Market)				21.92	12.9		0.82	4.4%																																																																																																																																																																																																																							
<b>2012-14 PROJECTIONS</b> High Price 40 (+80%) Low Price 30 (+35%) Ann'l Total Return 19% Gain 12%				26.9 17.3	29.5 20.4	23.0 16.9	24.7 18.6	25.3 18.1	23.6 19.3	26.2 21.5	28.1 23.5	39.4 26.0	39.9 26.5	33.3 21.1	26.4 17.1	Target Price Range 2012 2013 2014																																																																																																																																																																																																															
<b>Insider Decisions</b> J A S O N D J F M to Buy 0 0 2 1 1 0 0 0 3 Options 0 0 0 0 0 0 0 0 0 to Sell 0 0 2 0 0 0 0 0 0																																																																																																																																																																																																																															
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<b>LEGENDS</b> 1.50x Dividends p sh divided by Interest Rate ... Relative Price Strength Options: Yes Shaded area: prior recession Latest recession began 12/07																																																																																																																																																																																																																															
<b>© VALUE LINE PUB., INC. 12-14</b>				<table border="1"> <thead> <tr> <th>Year</th> <th>1993</th><th>1994</th><th>1995</th><th>1996</th><th>1997</th><th>1998</th><th>1999</th><th>2000</th><th>2001</th><th>2002</th><th>2003</th><th>2004</th><th>2005</th><th>2006</th><th>2007</th><th>2008</th><th>2009</th><th>2010</th> </tr> </thead> <tbody> <tr> <td>Revenues per sh</td> <td>25.68</td><td>28.16</td><td>23.03</td><td>24.09</td><td>26.73</td><td>30.17</td><td>30.24</td><td>32.61</td><td>42.98</td><td>39.68</td><td>35.96</td><td>40.14</td><td>43.59</td><td>48.47</td><td>50.28</td><td>48.53</td><td>40.65</td><td>43.50</td> </tr> <tr> <td>"Cash Flow" per sh</td> <td>3.24</td><td>5.09</td><td>2.65</td><td>3.00</td><td>3.85</td><td>4.48</td><td>4.45</td><td>4.57</td><td>4.79</td><td>5.07</td><td>5.11</td><td>5.57</td><td>5.20</td><td>5.97</td><td>6.21</td><td>5.76</td><td>6.05</td><td>6.40</td> </tr> <tr> <td>Earnings per sh<sup>A</sup></td> <td>.63</td><td>1.22</td><td>.10</td><td>.25</td><td>.77</td><td>1.65</td><td>1.27</td><td>1.21</td><td>1.15</td><td>1.16</td><td>1.13</td><td>1.66</td><td>1.25</td><td>1.98</td><td>1.95</td><td>1.39</td><td>1.70</td><td>1.90</td> </tr> <tr> <td>Div'ds Decl'd per sh<sup>B</sup></td> <td>.74</td><td>.80</td><td>.82</td><td>.82</td><td>.82</td><td>.82</td><td>.82</td><td>.82</td><td>.82</td><td>.82</td><td>.82</td><td>.82</td><td>.82</td><td>.82</td><td>.86</td><td>.90</td><td>.95</td><td>1.00</td> </tr> <tr> <td>Cap'l Spending per sh</td> <td>5.43</td><td>6.64</td><td>6.79</td><td>8.19</td><td>6.19</td><td>6.40</td><td>7.41</td><td>7.04</td><td>8.17</td><td>8.50</td><td>7.03</td><td>8.23</td><td>7.49</td><td>8.27</td><td>7.96</td><td>6.79</td><td>6.00</td><td>6.50</td> </tr> <tr> <td>Book Value per sh</td> <td>15.96</td><td>16.38</td><td>14.55</td><td>14.20</td><td>14.09</td><td>15.67</td><td>16.31</td><td>16.82</td><td>17.27</td><td>17.91</td><td>18.42</td><td>19.18</td><td>19.10</td><td>21.58</td><td>22.98</td><td>23.49</td><td>25.25</td><td>26.65</td> </tr> <tr> <td>Common Shs Outst'g<sup>C</sup></td> <td>21.00</td><td>21.28</td><td>24.47</td><td>26.73</td><td>27.39</td><td>30.41</td><td>30.99</td><td>31.71</td><td>32.49</td><td>33.29</td><td>34.23</td><td>36.79</td><td>39.33</td><td>41.77</td><td>42.81</td><td>44.19</td><td>45.50</td><td>46.00</td> </tr> <tr> <td>Avg Ann'l P/E Ratio</td> <td>26.5</td><td>14.0</td><td>NMF</td><td>69.3</td><td>24.1</td><td>19.2</td><td>21.1</td><td>16.0</td><td>19.0</td><td>19.9</td><td>19.2</td><td>14.3</td><td>20.6</td><td>15.9</td><td>17.3</td><td>20.3</td><td>15.0</td><td>15.0</td> </tr> <tr> <td>Relative P/E Ratio</td> <td>1.57</td><td>.92</td><td>NMF</td><td>4.34</td><td>1.39</td><td>.69</td><td>1.20</td><td>1.04</td><td>.97</td><td>1.09</td><td>1.09</td><td>.76</td><td>1.10</td><td>.86</td><td>.92</td><td>1.22</td><td>1.00</td><td>1.00</td> </tr> <tr> <td>Avg Ann'l Div'd Yield</td> <td>4.4%</td><td>4.7%</td><td>5.4%</td><td>4.7%</td><td>4.4%</td><td>3.8%</td><td>3.1%</td><td>4.2%</td><td>3.8%</td><td>3.6%</td><td>3.8%</td><td>3.5%</td><td>3.2%</td><td>2.6%</td><td>2.6%</td><td>3.2%</td><td>3.3%</td><td>3.3%</td> </tr> </tbody> </table>											Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Revenues per sh	25.68	28.16	23.03	24.09	26.73	30.17	30.24	32.61	42.98	39.68	35.96	40.14	43.59	48.47	50.28	48.53	40.65	43.50	"Cash Flow" per sh	3.24	5.09	2.65	3.00	3.85	4.48	4.45	4.57	4.79	5.07	5.11	5.57	5.20	5.97	6.21	5.76	6.05	6.40	Earnings per sh <sup>A</sup>	.63	1.22	.10	.25	.77	1.65	1.27	1.21	1.15	1.16	1.13	1.66	1.25	1.98	1.95	1.39	1.70	1.90	Div'ds Decl'd per sh <sup>B</sup>	.74	.80	.82	.82	.82	.82	.82	.82	.82	.82	.82	.82	.82	.82	.86	.90	.95	1.00	Cap'l Spending per sh	5.43	6.64	6.79	8.19	6.19	6.40	7.41	7.04	8.17	8.50	7.03	8.23	7.49	8.27	7.96	6.79	6.00	6.50	Book Value per sh	15.96	16.38	14.55	14.20	14.09	15.67	16.31	16.82	17.27	17.91	18.42	19.18	19.10	21.58	22.98	23.49	25.25	26.65	Common Shs Outst'g <sup>C</sup>	21.00	21.28	24.47	26.73	27.39	30.41	30.99	31.71	32.49	33.29	34.23	36.79	39.33	41.77	42.81	44.19	45.50	46.00	Avg Ann'l P/E Ratio	26.5	14.0	NMF	69.3	24.1	19.2	21.1	16.0	19.0	19.9	19.2	14.3	20.6	15.9	17.3	20.3	15.0	15.0	Relative P/E Ratio	1.57	.92	NMF	4.34	1.39	.69	1.20	1.04	.97	1.09	1.09	.76	1.10	.86	.92	1.22	1.00	1.00	Avg Ann'l Div'd Yield	4.4%	4.7%	5.4%	4.7%	4.4%	3.8%	3.1%	4.2%	3.8%	3.6%	3.8%	3.5%	3.2%	2.6%	2.6%	3.2%	3.3%	3.3%
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Relative P/E Ratio	1.57	.92	NMF	4.34	1.39	.69	1.20	1.04	.97	1.09	1.09	.76	1.10	.86	.92	1.22	1.00	1.00																																																																																																																																																																																																													
Avg Ann'l Div'd Yield	4.4%	4.7%	5.4%	4.7%	4.4%	3.8%	3.1%	4.2%	3.8%	3.6%	3.8%	3.5%	3.2%	2.6%	2.6%	3.2%	3.3%	3.3%																																																																																																																																																																																																													
<b>CAPITAL STRUCTURE as of 3/31/09</b> Total Debt \$1252.1 mill. Due in 5 Yrs \$566.0 mill. LT Debt \$1247.1 mill. LT Interest \$85.0 mill. (Total interest coverage: 2.2x) Leases, Uncapitalized Annual rentals \$6.0 mill. Pension Assets-12/08 \$342.9 mill. Pfd Stock None Common Stock 44,708,482 shs. as of 5/1/09 MARKET CAP: \$975 million (Small Cap)				<table border="1"> <thead> <tr> <th>Year</th> <th>1993</th><th>1994</th><th>1995</th><th>1996</th><th>1997</th><th>1998</th><th>1999</th><th>2000</th><th>2001</th><th>2002</th><th>2003</th><th>2004</th><th>2005</th><th>2006</th><th>2007</th><th>2008</th><th>2009</th><th>2010</th> </tr> </thead> <tbody> <tr> <td>Revenues (\$mill)</td> <td>936.9</td><td>1034.1</td><td>1396.7</td><td>1320.9</td><td>1231.0</td><td>1477.1</td><td>1714.3</td><td>2024.7</td><td>2152.1</td><td>2144.7</td><td>1850</td><td>2000</td><td>2700</td> </tr> <tr> <td>Net Profit (\$mill)</td> <td>39.3</td><td>38.3</td><td>37.2</td><td>38.6</td><td>38.5</td><td>58.9</td><td>48.1</td><td>80.5</td><td>83.2</td><td>61.0</td><td>75.0</td><td>85.0</td><td>115</td> </tr> <tr> <td>Income Tax Rate</td> <td>35.5%</td><td>26.2%</td><td>34.5%</td><td>32.8%</td><td>30.5%</td><td>34.8%</td><td>29.7%</td><td>37.3%</td><td>36.5%</td><td>40.1%</td><td>38.0%</td><td>38.0%</td><td>36.0%</td> </tr> <tr> <td>Net Profit Margin</td> <td>4.2%</td><td>3.7%</td><td>2.7%</td><td>2.9%</td><td>3.1%</td><td>4.0%</td><td>2.8%</td><td>4.0%</td><td>3.9%</td><td>2.8%</td><td>4.1%</td><td>4.3%</td><td>4.3%</td> </tr> <tr> <td>Long-Term Debt Ratio</td> <td>60.3%</td><td>60.2%</td><td>56.2%</td><td>62.5%</td><td>66.0%</td><td>64.2%</td><td>63.8%</td><td>60.6%</td><td>58.1%</td><td>55.3%</td><td>51.0%</td><td>50.5%</td><td>49.0%</td> </tr> <tr> <td>Common Equity Ratio</td> <td>35.5%</td><td>35.8%</td><td>39.6%</td><td>34.1%</td><td>34.0%</td><td>35.8%</td><td>36.2%</td><td>39.4%</td><td>41.9%</td><td>44.7%</td><td>49.0%</td><td>49.5%</td><td>51.0%</td> </tr> <tr> <td>Total Capital (\$mill)</td> <td>1424.7</td><td>1489.9</td><td>1417.6</td><td>1748.3</td><td>1851.6</td><td>1968.6</td><td>2076.0</td><td>2287.8</td><td>2349.7</td><td>2323.3</td><td>2350</td><td>2450</td><td>2750</td> </tr> <tr> <td>Net Plant (\$mill)</td> <td>1581.1</td><td>1686.1</td><td>1825.6</td><td>1979.5</td><td>2175.7</td><td>2336.0</td><td>2489.1</td><td>2668.1</td><td>2845.3</td><td>2983.3</td><td>3050</td><td>3150</td><td>3600</td> </tr> <tr> <td>Return on Total Cap'l</td> <td>4.8%</td><td>4.6%</td><td>5.1%</td><td>4.3%</td><td>4.2%</td><td>5.0%</td><td>4.3%</td><td>5.5%</td><td>5.5%</td><td>4.5%</td><td>5.0%</td><td>5.5%</td><td>6.0%</td> </tr> <tr> <td>Return on Shr. Equity</td> <td>7.0%</td><td>6.5%</td><td>6.0%</td><td>5.9%</td><td>6.1%</td><td>8.3%</td><td>6.4%</td><td>8.9%</td><td>8.5%</td><td>5.9%</td><td>6.5%</td><td>7.0%</td><td>8.0%</td> </tr> <tr> <td>Return on Com Equity</td> <td>7.8%</td><td>7.2%</td><td>6.6%</td><td>6.5%</td><td>6.1%</td><td>8.3%</td><td>6.4%</td><td>8.9%</td><td>8.5%</td><td>5.9%</td><td>6.5%</td><td>7.0%</td><td>8.0%</td> </tr> <tr> <td>Retained to Com Eq</td> <td>2.8%</td><td>2.4%</td><td>1.9%</td><td>1.9%</td><td>1.7%</td><td>4.3%</td><td>2.2%</td><td>5.2%</td><td>4.8%</td><td>2.1%</td><td>3.0%</td><td>3.0%</td><td>4.0%</td> </tr> <tr> <td>All Div'ds to Net Prof</td> <td>64%</td><td>67%</td><td>71%</td><td>70%</td><td>72%</td><td>49%</td><td>65%</td><td>42%</td><td>44%</td><td>63%</td><td>58%</td><td>54%</td><td>50%</td> </tr> </tbody> </table>											Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	Revenues (\$mill)	936.9	1034.1	1396.7	1320.9	1231.0	1477.1	1714.3	2024.7	2152.1	2144.7	1850	2000	2700	Net Profit (\$mill)	39.3	38.3	37.2	38.6	38.5	58.9	48.1	80.5	83.2	61.0	75.0	85.0	115	Income Tax Rate	35.5%	26.2%	34.5%	32.8%	30.5%	34.8%	29.7%	37.3%	36.5%	40.1%	38.0%	38.0%	36.0%	Net Profit Margin	4.2%	3.7%	2.7%	2.9%	3.1%	4.0%	2.8%	4.0%	3.9%	2.8%	4.1%	4.3%	4.3%	Long-Term Debt Ratio	60.3%	60.2%	56.2%	62.5%	66.0%	64.2%	63.8%	60.6%	58.1%	55.3%	51.0%	50.5%	49.0%	Common Equity Ratio	35.5%	35.8%	39.6%	34.1%	34.0%	35.8%	36.2%	39.4%	41.9%	44.7%	49.0%	49.5%	51.0%	Total Capital (\$mill)	1424.7	1489.9	1417.6	1748.3	1851.6	1968.6	2076.0	2287.8	2349.7	2323.3	2350	2450	2750	Net Plant (\$mill)	1581.1	1686.1	1825.6	1979.5	2175.7	2336.0	2489.1	2668.1	2845.3	2983.3	3050	3150	3600	Return on Total Cap'l	4.8%	4.6%	5.1%	4.3%	4.2%	5.0%	4.3%	5.5%	5.5%	4.5%	5.0%	5.5%	6.0%	Return on Shr. Equity	7.0%	6.5%	6.0%	5.9%	6.1%	8.3%	6.4%	8.9%	8.5%	5.9%	6.5%	7.0%	8.0%	Return on Com Equity	7.8%	7.2%	6.6%	6.5%	6.1%	8.3%	6.4%	8.9%	8.5%	5.9%	6.5%	7.0%	8.0%	Retained to Com Eq	2.8%	2.4%	1.9%	1.9%	1.7%	4.3%	2.2%	5.2%	4.8%	2.1%	3.0%	3.0%	4.0%	All Div'ds to Net Prof	64%	67%	71%	70%	72%	49%	65%	42%	44%	63%	58%	54%	50%								
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<b>BUSINESS:</b> Southwest Gas Corporation is a regulated gas distributor serving approximately 1.8 million customers in sections of Arizona, Nevada, and California. Comprised of two business segments: natural gas operations and construction services. 2008 margin mix: residential and small commercial, 86%; large commercial and industrial, 5%; transportation, 9%. Total throughput: 2.4 billion				<p>terms. Sold PrMerit Bank, 7/96. Has 4,732 employees. Off. &amp; Dir. own 2.0% of common stock; T. Rowe Price Associates, Inc., 7.0%; Barclays Global Investors, 6.8%; GAMCO Investors, Inc., 6.4% (3/09 Proxy). Chairman: James J. Kropid. CEO: Jeffrey W. Shaw. Inc.: CA. Address: 5241 Spring Mountain Road, Las Vegas, Nevada 89146. Telephone: 702-876-7237. Internet: www.swgas.com.</p>																																																																																																																																																																																																																											
<b>ANNUAL RATES</b> Past 10 Yrs. Past 5 Yrs. Est'd '06-'08 of change (per sh) to '12-'14 Revenues 6.0% 4.5% 1.5% "Cash Flow" 4.5% 3.5% 4.0% Earnings 7.0% 9.0% 5.0% Dividends 0.5% 1.0% 5.0% Book Value 4.5% 5.0% 3.5%				<p><b>Southwest Gas reported lower revenues for the first quarter.</b> Warmer-than-normal temperatures and customers' conservation efforts resulted in lower heating demand for the period, hurting the performance of the utility business. The company's construction services subsidiary also posted lower revenues in the recent interim. This was partially offset by recently granted rate relief (discussed below). Expenses also declined significantly, and share earnings came in just slightly below the prior-year figure.</p> <p><b>Weakness may well persist in the near term.</b> Customer growth for the utility business will likely remain modest, owing to the prolonged housing slump in the Southwest. This should also continue to hurt the performance of the construction services unit. Thus, we anticipate unimpressive results in the second and third quarters. Losses are common during these periods, though, given the seasonal nature of the business. Performance may well improve from the fourth quarter onward, assuming a more favorable operating environment by that time.</p> <p><b>The company has filed a general rate case with the state of Nevada.</b> Southwest is seeking higher rates to recover increased operating costs in Nevada. The request asks that the new rates become effective at the beginning of November. The company is also looking to implement a rate structure that will allow it to more aggressively pursue customer conservation opportunities. This follows recent rate case settlements in California and Arizona. Southwest's focus on procuring rate relief and improving rate design is important, as such approved revenue increases help it to cope with higher expenses.</p> <p><b>The stock is not without risk.</b> Warmer-than-normal temperatures during the winter can hurt profitability at the company. Moreover, Southwest will probably incur greater operating expenses as it continues to expand. Furthermore, insufficient, or lagging, rate relief may hurt performance. Still, <b>At the present quotation, the stock features good total return potential for a utility.</b> This is based on a well-covered dividend payout and the steady growth we envision out to 2012-2014.</p> <p>Michael Napoli, CPA June 12, 2009</p>																																																																																																																																																																																																																											
<b>QUARTERLY REVENUES (\$ mill.)</b> Cal-ender Mar.31 Jun.30 Sep.30 Dec.31 Full Year 2006 676.9 430.9 351.8 565.1 2024.7 2007 793.7 426.6 371.5 560.3 2152.1 2008 813.6 447.3 374.4 509.4 2144.7 2009 689.9 380 310 470.1 1850 2010 750 425 325 500 2000				<b>QUARTERLY DIVIDENDS PAID<sup>B</sup></b> Cal-ender Mar.31 Jun.30 Sep.30 Dec.31 Full Year 2005 .205 .205 .205 .205 .82 2006 .205 .205 .205 .205 .82 2007 .205 .215 .215 .215 .85 2008 .215 .225 .225 .225 .89 2009 .225 .238																																																																																																																																																																																																																											
<b>EARNINGS PER SHARE<sup>A</sup></b> Cal-ender Mar.31 Jun.30 Sep.30 Dec.31 Full Year 2006 1.11 .02 d.26 1.11 1.98 2007 1.17 d.01 d.22 1.01 1.95 2008 1.14 d.06 d.38 .71 1.39 2009 1.12 d.05 d.30 .93 1.70 2010 1.15 Nil d.30 1.05 1.90				<b>COMPANY'S FINANCIAL STRENGTH</b> Stock's Price Stability 100 Price Growth Persistence 55 Earnings Predictability 65																																																																																																																																																																																																																											
<b>Footnote (A):</b> Based on avg. shares outstand. thru '96, then diluted. Excl. nonrec. gains (losses): '93, 8¢; '97, 16¢; '02, (10¢); '05, (11¢); '06, 7¢. Incl. asset writedown: '93, 44¢. Excl. loss from disc. ops.: '95, 75¢. Totals may not sum due to rounding. Next egs. report due early August.				<b>Footnote (B):</b> Dividends historically paid early March, June, September, December. Div'd investment and stock purchase plan avail. (C) In millions.																																																																																																																																																																																																																											
<b>Footnote (C):</b> 2009, Value Line Publishing, Inc. All rights reserved. Factual material is obtained from sources believed to be reliable and is provided without warranties of any kind. THE PUBLISHER IS NOT RESPONSIBLE FOR ANY ERRORS OR OMISSIONS HEREIN. This publication is strictly for subscriber's own, non-commercial, internal use. No part of it may be reproduced, resold, stored or transmitted in any printed, electronic or other form, or used for generating or marketing any printed or electronic publication, service or product.				<b>Footnote (D):</b> To subscribe call 1-800-833-0046.																																																																																																																																																																																																																											

UGI CORP. NYSE-UGI				RECENT PRICE	P/E RATIO 10.8 (Trailing: 10.1 Median: 14.0)					RELATIVE P/E RATIO	DIV'D YLD	VALUE LINE		
TIMELINESS	2	Lowered 5/29/09	High: 9.9	24.93	10.5	13.5	17.5	20.7	30.0	29.6	28.9	27.4	Target Price	Range
SAFETY	2	Raised 9/17/04	Low: 6.8	8.2	8.6	12.5	14.9	19.2	29.0	22.8	18.7	21.1	2012	2013
TECHNICAL	4	Lowered 6/12/09	LEGENDS 1.50 x Dividends p sh divided by Interest Rate .... Relative Price Strength 3-for-2 split 4/03 2-for-1 split 5/05 Options: Yes Shaded area: prior recession Latest recession began 12/07											2014
BETA	70	(1.00 = Market)	2012-14 PROJECTIONS											
2012-14 PROJECTIONS			Ann'l Total	High Price 40 (+60%) Low Price 30 (+20%)										
Insider Decisions			J A S O N D J F M to Buy 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 Options 0 3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 to Sell 0 3 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
Institutional Decisions			202008 3Q2008 4Q2008 to Buy 121 121 115 to Sell 84 104 110 Hld's(000) 78717 79151 78392											
CAPITAL STRUCTURE as of 3/31/09			Total Debt \$2263.5 mill. Due in 5 Yrs \$824.8 mill. LT Debt \$2057.9 mill. LT Interest \$120.0 mill. (Total interest coverage: 3.6x) Leases, Uncapitalized Annual rentals \$71.2 mill. Pension Assets-9/08 \$244.7 mill. Oblig. \$310.9 mill. Minority Interests in AmeriGas \$89.8 mill. Pfd Stock None Common Stock 108,267,638 shares as of 4/30/09 MARKET CAP: \$2.7 bill. (Mid Cap)											
CURRENT POSITION			2007 2008 3/31/09 (\$MILL.) Cash Assets 264.6 315.5 338.5 Other 909.0 1023.1 1161.1 Current Assets 1173.6 1338.6 1499.6 Accts Payable 420.8 461.8 428.8 Debt Due 213.6 218.2 205.6 Other 423.1 504.2 649.1 Current Liab. 1057.5 1184.2 1283.5 Fix. Chg. Cov. 361% 435% 1092%											
ANNUAL RATES			Past Past Est'd '06-'08 of change (per sh) 10 Yrs. 5 Yrs. to '12-'14 Revenues 13.5% 12.0% 4.0% "Cash Flow" 10.0% 10.0% 5.5% Earnings 16.0% 14.5% 7.5% Dividends 4.0% 6.0% 5.5% Book Value 12.5% 21.5% 10.5%											
FISCAL YEAR ENDS			QUARTERLY REVENUES (\$ mill.) <sup>A</sup> Full Fiscal Year Dec.31 Mar.31 Jun.30 Sep.30 2006 1577.9 1845.5 919.1 878.5 5221.0 2007 1463.2 2002.1 1076.8 934.8 5476.9 2008 1764.7 2361.5 1332.8 1189.2 6648.2 2009 1778.5 2137.8 1425 1358.7 6700 2010 1825 2500 1450 1225 7000											
FISCAL YEAR ENDS			EARNINGS PER SHARE <sup>A B</sup> Full Fiscal Year Dec.31 Mar.31 Jun.30 Sep.30 2006 .54 .98 .13 d.04 1.61 2007 .58 1.12 .11 d.02 1.79 2008 .74 1.17 .14 d.06 1.99 2009 .95 1.45 .08 d.08 2.40 2010 .85 1.30 .20 Nil 2.35											
CAL-EN-DAR			QUARTERLY DIVIDENDS PAID <sup>C</sup> Full Year Mar.31 Jun.30 Sep.30 Dec.31 2005 .156 .166 .169 .169 .65 2006 .169 .169 .176 .176 .69 2007 .176 .176 .185 .185 .72 2008 .185 .185 .193 .193 .76 2009 .193 .193 .20 .20 .76											
BUSINESS:			UGI Corp. operates six business segments: AmeriGas Propane (accounted for 20% of net income in 2008), International Propane (24%), Gas Utility (28%), Electric Utility (6%), Energy Services (21%), and Corp. & Other (1%); UGI Utilities distributes natural gas and electricity to nearly 484,000 customers in eastern PA; 44%-owned AmeriGas Partners is the largest U.S. propane marketer, serving about 1.3 million users in 46 states. Acquired remaining 80% interest in Anlagaz (3/04). About 9,500 employees. Barclays Bank PLC owns 12.7% of common stock; Wellington Mgt Co., 10.7%; officers/ directors, 3.0% (12/08 proxy). Chairman and CEO: Lon Greenberg, Inc. PA. Address: 460 N. Gulph Road., King of Prussia, PA 19406. Tele: 610-337-1000. Web: www.ugicorp.com.											
UGI registered a better-than-expected showing in the March period (fiscal year ends September 30, 2009). Second-quarter share net came in at \$1.45, which easily topped our \$1.20 estimate. The company reported good results in all its segments except the electric business. The most notable performance was in the propane division, which posted wider margins thanks to lower costs. Management raised its guidance for fiscal 2009. UGI expects share net to come in between \$2.40 and \$2.50 for the full year, thanks to its strong start to the year. The earnings outlook, adjusted for a one-time gain in the first quarter, is \$2.30-\$2.40 a share. Accordingly, we look for \$2.40 a share on the bottom line. The company's diversified stream of income should support the share-net advance we foresee. Investors should note we expect earnings growth to ebb in the second half of the year due to the recessionary environment and lower volume. The company awaits a decision on two rate cases in Pennsylvania. UGI filed these cases in January with the Pennsylvania Public Utility Commission.			It requested revenue increases of \$38.1 million for Penn Natural Gas and \$19.6 million for Central Penn Gas. The proposed hikes also include programs for assistance and conservation aimed at helping customers. Management expects a decision by the end of this fiscal year. The quarterly dividend was recently boosted to \$0.20 a share. The board raised the payout roughly 4%, which will be payable on July 1, 2009. Still, income-oriented investors should note UGI's yield (3.1%) is below average compared to its peers in the Natural Gas Utility sector (4.8%). This stock remains favorably ranked in our momentum-based system. Indeed, these shares should perform well relative to the broader market in the year ahead. On point, UGI's finances appear to be in order, which will probably help weather the challenges arising from the current economic environment. However, investors with a long-term view may want to look elsewhere. This equity has below-average total return potential over the 2012-2014 time frame. Richard Gallagher June 12, 2009											
DIVIDENDS HISTORICALLY PAID IN EARLY JAN., APRIL, JULY, AND OCT. = DIV. REINVEST. PLAN AVAILABLE. (D) INC. INT. AT 9/08: \$1644.7 MILL., \$15.31/SH. (E) IN MILL., ADJUSTED FOR STOCK SPLITS.			Company's Financial Strength B++ Stock's Price Stability 100 Price Growth Persistence 90 Earnings Predictability 85											

(A) Fiscal year ends Sept. 30; fiscal '93 contains 9 mos.; calendar years prior to '93.  
 (B) Diluted earnings. Excludes nonrecurr. items: '94, 8¢; '95, d15¢; '96, 2¢; '97, 4¢; '98, d1¢; '99, 13¢; '01, d1¢; '03, 22¢; '04, d6¢; '05, 3¢; '06, 5¢; '07, 12¢; Q1 '09, 10¢. Quarterly earnings may not sum due to rounding or change in share count. Next egs. rept. due late July. (C)  
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WGL HOLDINGS NYSE-WGL		RECENT PRICE	P/E RATIO		RELATIVE P/E RATIO	DIV/YLD	VALUE LINE						
<b>TIMELINESS 3</b> Lowered 6/5/09 <b>SAFETY 1</b> Raised 4/2/93 <b>TECHNICAL 4</b> Lowered 6/5/09 <b>BETA .65</b> (1.00 = Market)		31.01	12.4	(Trailing: 12.4) Median: 15.0	0.78	4.8%	<b>Target Price Range</b> 2012   2013   2014 60 50 40 30 25 20 15 10 7.5						
<b>2012-14 PROJECTIONS</b> Price High 45 Low 35 Gain (+45%) (+15%) Ann'l Total Return 13% 8%		<b>LEGENDS</b> 1.30 x Dividends p sh divided by Interest Rate Relative Price Strength Options: Yes Shaded area: prior recession Latest recession began 12/07		<b>Insider Decisions</b> J A S O N D J F M to Buy 0 0 0 0 0 0 0 0 0 to Sell 0 0 2 0 4 0 0 1 0 Options 0 0 2 0 4 0 0 1 0		<b>Institutional Decisions</b> 2Q2008 3Q2008 4Q2008 to Buy 95 83 94 to Sell 100 119 95 Hlds(000) 34195 32939 31580		<b>% TOT. RETURN 5/09</b> THIS STOCK VS. S&P 500 INDEX 1 yr. -10.9 -23.9 3 yr. 17.6 -16.0 5 yr. 34.4 7.6					
<b>CAPITAL STRUCTURE as of 3/31/09</b> Total Debt \$837.4 mill. Due in 5 Yrs \$264.5 mill. LT Debt \$655.8 mill. LT Interest \$37.4 mill. (LT Interest earned: 5.9x; total interest coverage: 5.2x) Pension Assets-9/08 \$588.2 mill. Oblig. \$590.5 mill. Preferred Stock \$28.2 mill. Pfd. Div'd \$1.3 mill.		<b>MARKET CAP: \$1.6 billion (Mid Cap)</b>		<b>CURRENT POSITION (\$MILL.)</b>		<b>ANNUAL RATES</b>		<b>QUARTERLY REVENUES (\$ mill.) A</b>		<b>EARNINGS PER SHARE A B</b>		<b>QUARTERLY DIVIDENDS PAID C</b>	
Cash Assets 4.9 Other 568.8 Current Assets 573.7 Accts Payable 216.9 Debt Due 205.4 Other 134.8 Common Liab. 557.1 Fix. Chg. Cov. 432%		2007 2008 3/31/09 6.2 736.1 819.0 742.3 280.3 181.6 220.5 682.4 500%		2007 2008 2009 2010 8.5% 9.0% 1.5% 3.5% 4.0% 3.0% 2.0% 4.0% 4.0% 1.5% 1.5% 2.5% 4.0% 4.5% 5.0%		2006 2007 2008 2009 2010 902.9 1064.5 346.9 323.6 2637.9 732.9 1119.9 467.5 325.7 2646.0 751.6 1020.0 464.7 391.9 2628.2 821.5 1040.9 469.5 368.1 2700 830 1050 485 390 2755		2006 2007 2008 2009 2010 .93 1.17 d.01 d.15 1.94 .92 1.27 .22 d.31 2.10 .96 1.66 .06 d.24 2.44 1.03 1.65 .06 d.24 2.50 1.04 1.66 .07 d.22 2.55		2005 2006 2007 2008 2009 .325 .333 .333 .333 1.32 .333 .338 .338 .338 1.34 .34 .34 .34 .34 1.36 .34 .36 .36 .36 1.42 .36 .37			
<b>BUSINESS:</b> WGL Holdings, Inc. is the parent of Washington Gas Light, a natural gas distributor in Washington, D.C. and adjacent areas of VA and MD to resident'l and comm'l users (1,053,032 meters). Hampshire Gas, a federally regulated sub., operates an underground gas-storage facility in WV. Non-regulated subs.: Wash. Gas Energy Svcs. sells and delivers natural gas and pro-		<b>WGL Holdings has posted solid top-and bottom-line results so far this year.</b> The regulated utility business contributed nicely to revenues as a result of about 10,500 new customer meters. However, the rise in accounts was partially offset by an overall decrease in natural gas consumption patterns and higher uncollectible accounts. Meanwhile, the retail energy marketing segment registered a slight uptick in its operating earnings during the first six months of fiscal 2009. That unit benefited from additional electric sales to larger commercial customers. And the design-build energy systems segment, while still a relatively small portion of WGL's business mix, has been making nice strides in boosting its contribution to net income, as well as racking up a backlog of approximately \$40 million.		<b>the large federal government presence that exhibits a greater resistance to the recessionary environment.</b> Not only has that area not been hit as hard by the economic downturn, it is expected to lead the way in our country's recovery.		<b>A recent dividend hike should appeal to income-oriented accounts.</b> The board of directors increased the annual dividend by 5% to \$1.47 a share, or \$0.37 on a quarterly basis, starting in May.		<b>Investments in alternative energy could bear fruit down the road.</b> The retail energy marketing segment's initial investment in solar power is anticipated to be modestly accretive to earnings this year. And while the company's solar operations only make up a minute portion of its business mix, this should provide valuable experience into greener energy.		<b>These neutrally ranked shares are suitable for income-focused investors,</b> as they offer an above-average dividend yield, owing to the board's recent hike. And WGL is in line with other utilities in the Value Line universe for total return potential over the pull to 2012-2014.		<b>Bryan Fong</b> June 12, 2009	
<b>vestment plan available.</b> (D) Includes deferred charges and intangibles. (E) In millions, adjusted for stock split.		<b>Company's Financial Strength</b> A <b>Stock's Price Stability</b> 100 <b>Price Growth Persistence</b> 50 <b>Earnings Predictability</b> 75		<b>Retained to Com Eq</b> 4.5% <b>All Div'ds to Net Prof</b> 58%		<b>Revenues per sh A</b> 58.45 <b>"Cash Flow" per sh</b> 4.75 <b>Earnings per sh B</b> 2.75 <b>Div'ds Decl'd per sh C</b> 1.60 <b>Cap'l Spending per sh D</b> 2.50 <b>Book Value per sh E</b> 26.50 <b>Common Shs Outst'g E</b> 50.00		<b>Revenues (\$mill) A</b> 2925 <b>Net Profit (\$mill)</b> 140 <b>Income Tax Rate</b> 38.0% <b>Net Profit Margin</b> 4.8% <b>Long-Term Debt Ratio</b> 34.0% <b>Common Equity Ratio</b> 64.5% <b>Total Capital (\$mill)</b> 2050 <b>Net Plant (\$mill)</b> 2720 <b>Return on Total Cap'l</b> 8.0% <b>Return on Shr. Equity</b> 10.5% <b>Return on Com Equity</b> 11.0%					

(A) Fiscal years end Sept. 30th.  
 (B) Based on diluted shares. Excludes non-recurring losses: '01, (13¢); '02, (34¢); '07, (4¢) discontinued operations; '06, (15¢). Qly eggs.  
 (C) Dividends historically paid early February, May, August, and November. \* Dividend reinvestment plan available.  
 (D) Includes deferred charges and intangibles.  
 (E) \$291.3 million, \$5.81/sh.  
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REQUEST:

Refer to page 26 of the Vander Weide Testimony.

- a. Since the U.S. Treasury is issuing 30-year bonds, explain why 20-year Treasury Bonds were used to calculate the risk premium.
- b. In the second approach to calculating the risk premium, explain why it would not also be appropriate to use the income return on the bonds, as opposed to the yield to maturity.

RESPONSE:

- a) As explained in Answer 73, page 26 of his testimony, Dr. Vander Weide relies on the Ibbotson® S&P® risk premium to measure the market risk premium in his application of the Capital Asset Pricing Model ("CAPM"). Ibbotson explains its use of the 20-year Treasury bond as follows:

20-Year versus 30-Year Treasuries

Our methodology for estimating the long-horizon equity risk premium, makes use of the income return on a 20-year Treasury bond; however, the Treasury currently does not issue a 20-year bond. The 30-year bond that the Treasury recently began issuing again is theoretically more correct due to the long-term nature of business valuation, yet Ibbotson Associates instead creates a series of returns using bonds on the market with approximately 20 years to maturity. The reason for the use of a 20-year maturity bond is that 30-year Treasury securities have only been issued over the relatively recent past, starting in February of 1977, and were not issued at all through the early 2000s. [Ibbotson® S&P® 2009 Valuation Yearbook Market Results for Stock, Bonds, Bills, and Inflation 1926 - 2008, pp. 57 - 58.]

- b) The CAPM requires an estimate of the risk premium on the market portfolio compared to the risk-free rate of interest. In the first, or historical approach to estimating the market risk premium, the income return on bonds is used because the income return on bonds is the only historical return on bonds that is risk free. In the second, or forward-looking approach to estimating the market risk premium, the yield to maturity on the bond is the best estimate of the risk-free rate because an investor can earn the yield to maturity by holding the bond to maturity.

Respondent: Dr. James Vander Weide

REQUEST:

Refer to page 11 of the Direct Testimony of Paul H. Raab ("Raab Testimony") and Exhibit PHR-2, pages 6 and 73 of 75.

- a. Provide the data and the zero intercept calculations as well as a description of the data supporting the classification allocators 4.0 Mains and 4.1 Mains and Services.
- b. The Total Company amounts for both allocators 4.0 and 4.1 appear to be out of line with the test-year amounts shown on page 6 of 75. Provide an explanation reconciling the differences.

RESPONSE:

- a) Please see Attachment 1, which contains the details for classification factor 4.0 Mains. Please note that while the class cost of service study has a classification factor 4.1 Mains and Services, this classification factor was not developed and not used in the current study.
- b) There are two primary differences. First, as can be seen from the spreadsheet containing the data provided in response to subpart (a), a portion of the investments representing construction completed but not yet classified cannot be assigned to one of the cost categories. Second, these data are developed as of June 2009, while the test year relates to data through 2010. Again, classification factor 4.1, Mains and Services, was not developed and not used in the current study.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Mains and Meter Data, 1 Page.

Respondent: Paul H. 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
<b>37601-Mains - Steel Total</b>		<b>13,568,955</b>	<b>60,595,905.93</b>
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
<b>37602-Mains - Plastic Total</b>		<b>4,177,687</b>	<b>34,392,802.74</b>
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	
<b>38100-Meters Total</b>		<b>254,028</b>	<b>13,864,229.63</b>
<b>Grand Total</b>		<b>18,000,670</b>	<b>108,852,938.30</b>

	quantity	cost	quantity
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	\$ 2,664,415
		Firm Industrial	207	206 \$ 1,765.26	\$ 363,643
		Interruptible & Transportation	210	209 \$ 1,765.26	\$ 368,939
\$ 1,765.26					
\$ 66.30		170,522	171,610		
			0.993663		

REQUEST:

Refer to page 14 of the Raab Testimony. Starting at line 3, Mr. Raab states that the Public Service Commission assessment is allocated on the basis of commodity. Explain why it would not have been more appropriate to allocate the assessment based on gross operating revenues.

RESPONSE:

It may have been more appropriate to allocate the assessment based on gross operating revenues. However, one of Mr. Raab's objectives was to develop customer-, demand- and commodity related costs for rate design purposes and any classification and allocation of these costs would have increased the fixed cost component of the Company's cost of service. Since the level of fixed costs is often controversial, Mr. Raab chose to classify and allocate the assessment solely as a commodity-related cost. This is unlikely to produce a significantly different allocation of costs and avoids any controversy related to the identified level of fixed costs.

Respondent: Paul H. Raab

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-36  
Page 1 of 1

REQUEST:

Refer to the Raab Testimony, Exhibit PHR-2, at page 6. Provide a description of the production plant that is owned and operated by Atmos in Kentucky, ie., Accounts 3252 - 3360.

RESPONSE:

Please see Attachment 1. This spreadsheet provides a description of all of the assets that make up the \$901,402 of Kentucky production investments in the Company's cost of service presentation.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Production Plant Detail, 9 Pages.

Respondent: Paul H. Raab

Case No. 2009-00354  
 Staff DR 2-36  
 Production Plant Detail

In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Asset Location Long Description	Company
May-80	May-80	32520-Producing Leaseholds	128100 - WALLIS KING ACQD 4/13/78 \$574 YR.	287	1,452.50	5.06	90601: CHRISTIAN CROFTON CROFTON CTY & COM SCH	050 Mid-States Division
May-80	Sep-80	33201-Field Lines	128166 - MAINS, 2" STEEL KAMUF WELL LINE	3,288.00	13,529.46	4.11	90804: DAVIESS UNINCORPORATED, COM SCH	050 Mid-States Division
Sep-80	Sep-80	33201-Field Lines	128167 - MAINS, 2" STEEL KAMUF WELL LINE-DAMAGES	1	4,716.96	4,716.96	90804: DAVIESS UNINCORPORATED, COM SCH	050 Mid-States Division
Sep-80	Sep-80	33201-Field Lines	128168 - MAINS, 2" STEEL STRODE WELL LINE	10	14.35	1.435	90804: DAVIESS UNINCORPORATED, COM SCH	050 Mid-States Division
Sep-80	Sep-80	33201-Field Lines	128169 - MAINS, 2" STEEL STRODE WELL LINE-DAMAGES	1	5,482.74	5,482.74	90804: DAVIESS UNINCORPORATED, COM SCH	050 Mid-States Division
Sep-80	Sep-80	33201-Field Lines	128170 - MAINS, 2" STEEL GADDIS & SAUER LINE	988	213,877.58	6.6	90804: DAVIESS UNINCORPORATED, COM SCH	050 Mid-States Division
Sep-80	Sep-80	33202-Tributary Lines	128178 - MAINS, 4" STEEL STANLEY WEST TO BON HARBOR	32,395.00	1,872.25	4.11	90804: DAVIESS UNINCORPORATED, COM SCH	050 Mid-States Division
Sep-79	Sep-79	33202-Tributary Lines	128179 - MAINS, 2" STEEL STANLEY TB TO STRODE WELL	455	8,483.43	17.6	90804: DAVIESS UNINCORPORATED, COM SCH	050 Mid-States Division
Sep-80	Dec-84	33202-Tributary Lines	128180 - MAINS, 4" STEEL CLOSE OWP	482	1,582.80	0.79	90804: DAVIESS UNINCORPORATED, COM SCH	050 Mid-States Division
Dec-85	Aug-99	32540-Rights-of-Way	243885 - RIGHTS OF WAY	2,000.00	156.99	2.38	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128127 - 66RODS ROW-2"PROD KAMUF LN FM 1+57TO12+50	66	166.16	6.5	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128128 - DAVIES CO PUB IMPROV CORP BK 491 PG 889	1	82.86	2.34	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128129 - 72RODS RIW-2"PROD KAMUF LN FM 12+50TO24+32	72	67.14	2.44	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128130 - 34RODS ROW-2"PROD MULLICAN LN 5+00TO10+59	34	69.39	2.24	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128131 - 30RODS ROW-2"PROD MULLICAN LN 0+00TO5+00	30	500.1	2.48	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128132 - 28RODS ROW-4" TRIBUTARY LN 298+40TO303+00	28	484.88	2.27	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128133 - 220RODS ROW-4" TRIBUTARY LN 201+91TO238+15	220	130.02	2.31	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128134 - 210RODS ROW-4" TRIBUTARY LN 167+21TO201+81	210	282.76	2.45	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128135 - 53RODS ROW-4" TRIBUTARY LN 157+91TO166+71	53	469.16	2.3	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128136 - 123RODS ROW-4" TRIBUTARY LN 137+61TO157+91	123	143.5	2.17	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128137 - 216RODS ROW-4" TRIBUTARY LN 101+96TO137+61	216	100.83	2.35	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128138 - 61RODS ROW-4" TRIBUTARY LN 58+89TO68+98	61	152.48	2.29	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128139 - 44 RODS ROW-4" TRIBUTARY LN 51+01TO58+29	44	78.37	2.72	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128140 - 56 RODS ROW-4" TRIBUTARY LN 41+76TO51+01	56	85.11	2.43	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128141 - 29 RODS ROW-4" TRIBUTARY LN 36+93TO41+76	29	246.81	2.28	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128142 - 35 RODS ROW-4" TRIBUTARY LN 31+18TO36+93	35	188.17	2.35	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128143 - 109 RODS ROW-4" TRIBUTARY LN 13+16TO103+16	109	409.69	2.8	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jan-80	Jan-80	32540-Rights-of-Way	128144 - 80 RODS ROW-4" TRIBUTARY LN 0+00TO13+16	80	230.88	2.36	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128186 - 2" FISHER 567NF REGULATOR	1	278.48	278.48	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128188 - 4" DANIEL JR METER TUBE #300 ASA	1	216.02	216.02	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128191 - 2" FISHER 99-HAF REGULATOR	1	25.28	25.28	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128193 - 3" DANIEL SIMPLEX 600#ASA ORIFICE MTR TUB	1	6.55	6.55	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128199 - 1/4" FISHER 1301-F REGULATOR	1	1,008.67	1,008.67	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128200 - 1/4" FISHER 67-R PILOT REGULATOR	1	22.23	22.23	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128210 - 3.5 CVM 2" ROTARY METER	1	453.27	453.27	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Nov-80	Nov-79	33400-Field Meas. & Reg. Sta. Equip	128221 - 1" FISHER 621 REGULATOR	1	621.33	621.33	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Nov-80	Nov-79	33400-Field Meas. & Reg. Sta. Equip	128225 - 2" JETSTREAM J2-30 REGULATOR	1	621.33	621.33	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128233 - MERCURY 838 PRESSURE RECORD GAUGE	1	663.15	663.15	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128234 - MERCURY 838 RECORDING GAUGE W/ COVER	1	3,000.00	3,000.00	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-84	Dec-83	33400-Field Meas. & Reg. Sta. Equip	128235 - MERCURY 838-5 8" RECORDING GAUGE	1	3,000.00	3,000.00	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128241 - STATION PIPING W/1/2" MEASURING RUN	1	1,969.93	1,969.93	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128242 - STATION PIPING W/2" MEASURING RUN	1	1,969.93	1,969.93	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128247 - 2M-900 ROTARY ROOTS METER	1	1,969.93	1,969.93	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128248 - 2M-900 ROTARY ROOTS METER	1	1,969.93	1,969.93	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128249 - 2M-900 ROTARY ROOTS METER	1	53.83	53.83	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128250 - 2M-900 ROTARY ROOTS METER	1	34.92	34.92	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128254 - 1/4" FISHER 1301-F REGULATOR	1	34.92	34.92	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128255 - 1/4" FISHER 1301-F REGULATOR	1	1,182.04	1,182.04	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128260 - 1/4" FISHER 67-FR 266 REGULATOR	1	698.28	698.28	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Dec-87	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128261 - 1/4" FISHER 67-FR-226 REGULATOR	1	966.6	966.6	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Jun-86	Jun-86	33400-Field Meas. & Reg. Sta. Equip	128266 - 3.5 CVM METER	1	966.58	966.58	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128275 - 2"ORIFICE METER TUBE MODEL M-073	1	966.6	966.6	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128276 - MERCURY 938-S PRESSURE RECORD GAUGE	1	966.6	966.6	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Aug-84	Aug-84	33400-Field Meas. & Reg. Sta. Equip	128277 - MERCURY 938-S RECORDING GAUGE ENCL	1	536.9	536.9	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128278 - MERCURY 938-S PRESSURE RECORD GAUGE	1	595.88	595.88	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128279 - STONEBOR INJECTOR PUMP #C5-250	1	11,689.65	5,849.83	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Aug-84	Aug-84	33400-Field Meas. & Reg. Sta. Equip	128280 - M6 INJECTOR PUMP W/ SIGHT FLOW INDICATR	1	664.94	664.94	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128284 - STATION PIPING 2" REG RUN 2"MEASURE RUN	2	1,144.24	1,144.24	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128285 - WILLIAMS SF-1500 SIGHT FLOW INDICATOR	1	1,144.24	1,144.24	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128286 - 3.5 CVM 2" ROTARY METER	1	54.26	54.26	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-86	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128287 - 3.5CVM ROTARY METER 2" AM	1	36.65	36.65	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128291 - 1/4" FISHER 1301-F	1	4,828.43	4,828.43	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128293 - 1/4" FISHER 67-FR	1	1,179.69	1,179.69	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
May-80	May-80	33400-Field Meas. & Reg. Sta. Equip	128294 - STATION PIPING W/2" MEASUREMENT RUN	1	966.6	966.6	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
May-83	May-83	33400-Field Meas. & Reg. Sta. Equip	128303 - MERCURY 938-S PRESSURE RECORD GAUGE	1	593.88	593.88	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
May-83	May-83	33400-Field Meas. & Reg. Sta. Equip	128304 - MERCURY 938-S RECORDING GAUGE	1	592.38	592.38	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
May-83	May-83	33400-Field Meas. & Reg. Sta. Equip	128305 - M5 INJECTOR PUMP W/ SF1500	1	431.95	431.95	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
May-83	May-83	33400-Field Meas. & Reg. Sta. Equip	128306 - CHEMICAL PUMP STONEBAR C5-250	1	50.9	50.9	90801: DAVIESS, OWENSBORO, OWENSBORO CTY & ISD	050 Mid-States Division
Aug-84	Aug-84	33400-Field Meas. & Reg. Sta. Equip	128311 - 2" JETSTREAM J2-30 REGULATOR	1	4,832.71	4,832.71	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
Jun-86	Jun-86	33400-Field Meas. & Reg. Sta. Equip	128313 - 2" FISHER 630 BIG JOE REGULATOR	1	170.92	170.92	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
Jun-86	Jun-86	33400-Field Meas. & Reg. Sta. Equip	128326 - STATION PIPING W/2" METER LOOP	1	293.32	293.32	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
Aug-71	Aug-71	33400-Field Meas. & Reg. Sta. Equip	128192 - 8" AMERICAN V&P RECORDING GAUGE	1	469.88	469.88	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
Apr-88	Apr-88	33400-Field Meas. & Reg. Sta. Equip	128194 - AMERICAN A-88 ORIFICE METER	1	277.58	277.58	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
Oct-71	Oct-71	33400-Field Meas. & Reg. Sta. Equip	128198 - 5M-125 ROOTS METER	1	383.05	383.05	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
May-88	May-88	33400-Field Meas. & Reg. Sta. Equip	128203 - AMER61 PRESSURE INDICATION CONTROLLER	1	453.09	453.09	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
May-88	May-88	33400-Field Meas. & Reg. Sta. Equip	128205 - KING 2-B ODORIZER	1	114.08	114.08	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
May-88	May-88	33400-Field Meas. & Reg. Sta. Equip	128207 - 2" JETSTREAM J-21-60C REGULATOR	1	328.42	328.42	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
May-88	May-88	33400-Field Meas. & Reg. Sta. Equip	128208 - 2" FISHER 63F-10 RELIEF VALVE	1	467.17	467.17	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
Aug-69	Aug-69	33400-Field Meas. & Reg. Sta. Equip	128209 - TELEMETERING EQUIP INSTALLATION COST	1	396.37	396.37	91502: HANCOCK UNINCORPORATED, COM SCH	050 Mid-States Division
Dec-72	Dec-72	33400-Field Meas. & Reg. Sta. Equip						



Asset Location	Description	Serial Number
90601: CHRISTIAN,CROFTON,CROFTON CTY & COM SCH	WALLIS KING ACQD 4/13/78 5574 YR.	
90804: DAVIESS,UNINCORPORATED,COM SCH	MAINS, 2" STEEL KAMUF WELL LINE	
90804: DAVIESS,UNINCORPORATED,COM SCH	MAINS, 2" STEEL KAMUF WELL LINE-DAM	
90804: DAVIESS,UNINCORPORATED,COM SCH	MAINS, 2" STEEL STRODE WELL LINE	
90804: DAVIESS,UNINCORPORATED,COM SCH	MAINS, 2" STEEL STRODE WELL LINE-DA	
90804: DAVIESS,UNINCORPORATED,COM SCH	MAINS, 2" STEEL GADDIS & SAUER LINE	
90804: DAVIESS,UNINCORPORATED,COM SCH	MAINS, 4" STEEL STANLEY WEST TO BON	
90804: DAVIESS,UNINCORPORATED,COM SCH	MAINS, 2" STEEL STANLEY TB TO STROD	
90804: DAVIESS,UNINCORPORATED,COM SCH	MAINS, 4" STEEL CLOSE OWP	
90804: DAVIESS,UNINCORPORATED,COM SCH	RIGHTS OF WAY	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	66RODS ROW-2"PROD KAMUF LN FM 1+57T	BK491PG883
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	DAVIES CO PUB IMPROV CORP BK 491 PG	BK491PG889
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	72RODS RIW-2"PROD KAMUF LN FM 12+50	BK491PG881
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	34RODS ROW-2"PROD MULLICAN LN 5+00T	BK491PG885
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	30RODS ROW-2"PROD MULLICAN LN 0+00T	BK491PG883
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	26RODS ROW-4" TRIBUTARY LN 288+40T0	BK491PG869
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	220RODS ROW-4"TRIBUTARY LN 201+91T0	BK491PG871
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	210RODS ROW-4"TRIBUTARY LN 167+21T0	BK492PG156
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	53RODS ROW-4" TRIBUTARY LN 157+91T0	BK492PG156
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	123RODS ROW-4" TRIBUTARY LN137+61T0	BK491PG887
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	216RODS ROW-4" TRIBUTARY LN101+96T0	BK491PG879
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	61RODS ROW-4" TRIBUTARY LN 56+86T09	BK492PG721
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	44 RODS ROW-4" TRIBUTARY LN51+01T05	BK491PG865
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	56 RODS ROW-4" TRIBUTARY LN 41+76T0	BK491PG881
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	29 RODS ROW-4" TRIBUTARY LN39+93T04	BK491PG867
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	35 RODS ROW-4" TRIBUTARY LN31+16T03	BK491PG852
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	109 RODS ROW-4" TRIBUTARY LN 13+16T	BK491PG877
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	80 RODS ROW-4" TRIBUTARY LN 0+00T01	BK491PG842
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2" FISHER 567HF REGULATOR	2142049A
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	4" DANIEL JR METER TUBE #300 ASA	FV-270
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2" FISHER 99-HAF REGULATOR	3119655
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	3" DANIEL SIMPLEX 600#ASA ORIFICE M	11991
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	1/4" FISHER 1301-F REGULATOR	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	1/4" FISHER 67-R PILOT REGULATOR	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	3.5 CVM 2" ROTARY METER	72455
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	1" FISHER 621 REGULATOR	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2" JETSTREAM J2-30 REGULATOR	P-983
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	MERCURY 838 PRESSURE RECORD GAUGE	451998
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	MERCURY 838 RECORDING GAUGE W/ COVE	451999
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	MERCURY 838-5 8" RECORDING GAUGE	782973
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	STATION PIPING W/1/2" MEASURING RUN	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	STATION PIPING W/2"MEASURING RUN	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2M-900 ROTARY ROOTS METER	7509896
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2M-900 ROTARY ROOTS METER	7509125
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2M-900 ROTARY ROOTS METER	7509133
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2M-900 ROTARY ROOTS METER	7509130
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	1/4" FISHER 1301-F REGULATOR	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	1/4" FISHER 1301-F REGULATOR	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	1/4" FISHER 67-FR 266 REGULATOR	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	1/4" FISHER 67-FR-226 REGULATOR	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	3.5 CVM METER	72455
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2" ORIFICE METER TUBE MODEL M-073	55244
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	MERCURY 938-S PRESSURE RECORD GAUGE	782342
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	MERCURY 938-S RECORDING GAUGE ENCL	782340
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	MERCURY 938-S PRESSURE RECORD GAUGE	782341
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	MERCURY 938-S PRESSURE PUMP #C5-250	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	STONEBOR INJECTOR PUMP W/ SIGHT FLOW INDI	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	M5 INJECTOR PUMP W/ SIGHT FLOW INDICAT	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	STATION PIPING 2" REG RUN 2"MEASURE	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	WILLIAMS SF-1500 SIGHT FLOW INDICAT	66471
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	3.5 CVM 2" ROTARY METER	66469
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	3.5CVM ROTARY METER 2" AM	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	1/4" FISHER 1301-F	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	1/4" FISHER 67-FR	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	STATION PIPING W/2" MEASUREMENT RUN	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	MERCURY 938-S PRESSURE RECORD GAUGE	794855
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	MERCURY 938-S RECORDING GAUGE	728339
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	M5 INJECTOR PUMP W/ SF1500	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	CHEMICAL PUMP STONEBAR C5-250	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2" JETSTREAM J2-30 REGULATOR	P-1005
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	2" FISHER 630 BIG JOE REGULATOR	
90801: DAVIESS,OWENSBORO,OWENSBORO CTY & ISD	STATION PIPING W/2" METER LOOP	
91502: HANCOCK,UNINCORPORATED,COM SCH	8" AMERICAN V&P RECORDING GAUGE	D-39026
91502: HANCOCK,UNINCORPORATED,COM SCH	AMERICAN A-88 ORIFICE METER	7060592
91502: HANCOCK,UNINCORPORATED,COM SCH	5M-125 ROOTS METER	
91502: HANCOCK,UNINCORPORATED,COM SCH	AMER61 PRESSURE INDICATION CONTROLL	G-61-963
91502: HANCOCK,UNINCORPORATED,COM SCH	KING 2-B ODORIZER	672
91502: HANCOCK,UNINCORPORATED,COM SCH	2" JETSTREAM J-21-60C REGULATOR	997
91502: HANCOCK,UNINCORPORATED,COM SCH	2" FISHER 63F-10 RELIEF VALVE	4419894
91502: HANCOCK,UNINCORPORATED,COM SCH	TELEMETERING EQUIP INSTALLATION COS	
91502: HANCOCK,UNINCORPORATED,COM SCH	2" JETSTREAM J2-30 REGULATOR	S-112
91502: HANCOCK,UNINCORPORATED,COM SCH	FISHER CONTROLLER #832-T	4803465
91502: HANCOCK,UNINCORPORATED,COM SCH	FISHER CONTROLLER #832-T	3743224

In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avg Cost	Asset Location Long Description	Company
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128214 - 3" ORIFICE METER TUBE # M-073-DS	1	282.59	282.59	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128215 - MERCURY 804-S RECORDING GAUGE	1	234.4	234.4	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128216 - STATION PIPING FOR 3" METERING RUN	1	1,895.06	1,895.06	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128217 - STATION PIPING W/2" REG RUN & 1/2" BYPASS	2	3,790.14	1,895.07	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128218 - AMERICAN ORIFICE METER #A-8B	1	725.77	725.77	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128219 - KING 4-B ODORIZER W/ INSTALLATION	1	1,107.71	1,107.71	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128220 - KING 4-B ODORIZER 99 REGULATOR	1	250.29	250.29	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128222 - 2" FISHER 99 REGULATOR	1	250.28	250.28	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128223 - 2" FISHER 63-FV RELIEF VALVE	1	150.82	150.82	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
May-70	May-70	33400-Field Meas. & Reg. Sta. Equip	128224 - 2" FISHER 63-FV RELIEF VALVE	1	204.12	204.12	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
Aug-72	Aug-72	33400-Field Meas. & Reg. Sta. Equip	128226 - KEY ELECTRONIC CYCLE TIMER # 40-B	1	5,540.70	5,540.70	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
Dec-86	Dec-85	33400-Field Meas. & Reg. Sta. Equip	128318 - STATION PIPING - REFURBISH SISK 4" LINE	1	1,839.81	1,839.81	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
Jun-88	Jun-88	33400-Field Meas. & Reg. Sta. Equip	128330 - MERCURY RECORDING GAUGE	1	13,423.72	13,423.72	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
Jun-88	Jun-88	33400-Field Meas. & Reg. Sta. Equip	128331 - STATION PIPING	1	1,445.21	1,445.21	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
Jun-88	Jun-88	33400-Field Meas. & Reg. Sta. Equip	128333 - KING 2-B ODORIZER	1	1	1	91502: HANCOCK, UNINCORPORATED, COM SCH	050 Mid-States Division
Jun-88	Jun-88	33400-Field Meas. & Reg. Sta. Equip	128334 - 1" NIS2A SWP VALVE	1	1,120.68	1,120.68	91801: HOPKINS, DAWSON SPRINGS, DAWSON SPRINGS CTY & ISD	050 Mid-States Division
Dec-82	Dec-81	33400-Field Meas. & Reg. Sta. Equip	128298 - MERCURY 838 RECORDING GAUGE	1	3,278.38	3,278.38	91801: HOPKINS, DAWSON SPRINGS, DAWSON SPRINGS CTY & ISD	050 Mid-States Division
Dec-82	Dec-81	33400-Field Meas. & Reg. Sta. Equip	128298 - STATION PIPING W/ ALL EXPENSE	1	821.1	821.1	91801: HOPKINS, DAWSON SPRINGS, DAWSON SPRINGS CTY & ISD	050 Mid-States Division
Dec-82	Dec-81	33400-Field Meas. & Reg. Sta. Equip	128300 - KING 1-B ODORIZER	1	5.21	5.21	91801: HOPKINS, MADISONVILLE, MADISONVILLE CTY & COM SCH	050 Mid-States Division
Sep-00	Sep-00	32540-Rights-of-Way	368550 - RIGHTS OF WAY	670	400.33	0.6	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Mar-40	Mar-40	33100-Production Gas Wells Equipmen	128145 - MILLER#1(INACTIVE)6 5/8"-17LB CASING	229	206.1	0.9	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Mar-40	Mar-40	33100-Production Gas Wells Equipmen	128146 - MILLER#1(INACTIVE)8 25"-24LB CASING	19	23.75	1.25	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Mar-40	Mar-40	33100-Production Gas Wells Equipmen	128147 - MILLER#1(INACTIVE)10"-35LB CASING	650	389.33	0.6	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Mar-40	Mar-40	33100-Production Gas Wells Equipmen	128148 - WALKER#2(INACTIVE)6 5/8"-17LB CASING	246	221.4	0.9	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Mar-40	Mar-40	33100-Production Gas Wells Equipmen	128149 - WALKER#2(INACTIVE)8 25"-24LB CASING	21	26.25	1.25	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Mar-40	Mar-40	33100-Production Gas Wells Equipmen	128150 - WALKER#2(INACTIVE)10"-32LB CASING	693	1,039.50	1.5	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Dec-56	Dec-55	33100-Production Gas Wells Equipmen	128151 - WALKER#1(INACTIVE)10" CASING	700	105	0.15	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Dec-56	Dec-55	33100-Production Gas Wells Equipmen	128152 - WALKER#1(INACTIVE)11" SIPHON PIPE	18	36	2	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Dec-56	Dec-55	33100-Production Gas Wells Equipmen	128153 - WALKER#1(INACTIVE)16" CASING	1	341.5	341.5	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Dec-56	Dec-55	33100-Production Gas Wells Equipmen	128154 - WALKER#1(INACTIVE)2" & 1"12SLB VALVE	690	358.31	0.52	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Oct-48	Oct-47	33100-Production Gas Wells Equipmen	128155 - MILLER#2(INACTIVE)ACQ REMAIN INT	1	345	345	92904: MUEHLBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	050 Mid-States Division
Jan-58	Jan-58	33100-Production Gas Wells Equipmen	128156 - MILLER#2(INACTIVE)ACQ REMAIN INT	1	1.5	1.5	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Apr-40	Apr-40	32520-Producing Leaseholds	128095 - C.W. WALKER ACQD 4/1940 \$100 YR.	1	1.5	1.5	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Apr-40	Apr-40	32520-Producing Leaseholds	128097 - C.W. WALKER ACQD 1/1958	71	142	2	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jan-58	Jan-58	32520-Producing Leaseholds	128098 - IRVIE MILLER ACQD 1/1958	60	120	2	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jan-58	Jan-58	32520-Producing Leaseholds	128099 - A.F. WALKER ACQD 11/155 \$100 YR.	63	635	10.08	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-56	Dec-55	32520-Producing Leaseholds	128101 - 36 RODS ROW-PROD LINE 6'-00 TO 11'-68	36	34.4	0.96	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128102 - 88 RODS ROW-PROD LINE 11+88TO26+32	88	57.72	0.66	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128103 - 5 RODS ROW-PROD LINE 26+32TO27+14	5	5.5	1.1	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128104 - 4 ROD ROW-PROD LINE 27+14 TO 28+94	4	5.04	1.26	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128105 - 35 ROD ROW-PROD LINE 27+14 TO 33+54	35	24.95	0.71	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128106 - 58 ROD ROW - PROD LINE 33+54 TO 42+88	56	38.37	0.69	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128107 - 7 ROD ROW - PROD LINE 42+88 TO 44+00	7	6.4	0.91	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128108 - 29 ROD ROW - PROD LINE 44+00 TO 47+77	29	21.46	0.74	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128109 - 67 ROD ROW - PROD LINE 47+77 TO 58+80	67	59.3	0.89	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128110 - 80 ROD ROW - PROD LINE 2+40 TO 19+55	90	18.91	0.21	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128111 - 92 ROD ROW - PROD LINE 19+88 TO 35+06	92	19.35	0.21	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128112 - 19 ROD ROW-PROD LN 58+80TO59+80&60TO61+00	19	17.64	0.93	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-55	Dec-54	32540-Rights-of-Way	128113 - 9.5 ROD ROW - PROD LINE 35+06 TO 36+50	9	4.79	0.53	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128114 - 215.7 RODS PIG LAUNCHER TO DEHYDRATION PLT	215	359.36	1.67	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128115 - 87.3 RODS ROW-PROD LINE 0+00 TO 14+40	87	148.72	1.71	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128116 - 52.1 RODS ROW-PROD LINE 14+40 TO 23+00	52	87.52	1.68	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128117 - 89.8 RODS ROW - PROD LINE 23+00 TO 37+83	89	174.47	1.96	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128118 - 46.8 RODS ROW - PROD LINE 37+83 TO 45+56	46	79.32	1.72	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128119 - 10 RODS ROW - PROD LINE 45+56 TO 47+21	10	21.9	2.19	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128120 - 40.7 ROD ROW - PROD LINE 47+21 TO 53+93	40	95.73	2.39	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128121 - 141.9 RODS ROW - PROD LINE 53+93 TO 77+35	141	251.58	1.78	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128122 - 189.6 RODS ROW-PROD LINE 77+35 TO 110+28	199	358.21	1.8	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128123 - 37ROD11+25TO117+48&207ROD118+82TO153+7RW	37	423.83	11.45	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128124 - 157.9ROD ROW-PROD LINE 153+07 TO 179+13	157	235.17	1.5	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128125 - 30.7 ROD ROW - PROD LINE 179+13 TO 184+20	30	56.36	1.88	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128126 - 27.3 ROD ROW - PROD LINE 184+20 TO 188+71	27	49.83	1.85	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-76	Sep-76	32540-Rights-of-Way	128157 - MAINS, 2" STEEL WALKER#2-REMAIN-PRD FLD LN	467	164.14	0.35	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
May-40	May-40	33201-Field Lines	128160 - MAINS, 4" STEEL MAUDE THOMPSON WELL	13	69.05	5.31	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33201-Field Lines	128161 - MAINS, 4" STEEL JACKSON NO. 1 WELL	282	1,498.02	5.31	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33201-Field Lines	128162 - MAINS, 4" STEEL RODGERS BROTHERS NO.2 WELL	403	2,600.97	6.95	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33201-Field Lines	128163 - MAINS, 4" STEEL MAUDE THOMPSON WELL	1	21.3	21.3	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
May-77	May-77	33201-Field Lines	128164 - MAINS, 4" STEEL JACKSON NO. 1 WELL	1	461.97	461.97	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
May-77	May-77	33201-Field Lines	128171 - MAINS, 2" STEEL RODGERS #3	1,155.00	4,517.28	3.91	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-82	Dec-81	33201-Field Lines	128172 - MAINS, 4" STEEL BROWN WELL TO BEECH CRK 1	989	5,253.69	5.31	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Apr-76	Apr-76	33202-Tributary Lines	128173 - MAINS, 4" STEEL BEECH CRK 1 TO JACKSON 1	1,454.00	7,723.83	5.31	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33202-Tributary Lines	128174 - MAINS, 4" STEEL JACKSON#1 TO PIG CATCHER	8,984.00	47,723.68	5.31	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33202-Tributary Lines	128175 - MAINS, 4" STEEL CASEBIER TO PIG CATCHER	3,290.00	17,476.89	5.31	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33202-Tributary Lines	128176 - MAINS, 6" STEEL PIGCATCHER TO DEHYDRATION	22,678.00	181,548.56	8.01	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33202-Tributary Lines	128181 - MAINS, 4" STEEL	16	896.92	56.06	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-88	Dec-87	33202-Tributary Lines	128182 - 1" HIGH PRESSURE REGULATOR	1	17	17	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
May-40	May-40	33400-Field Meas. & Reg. Sta. Equip	128183 - 1" HIGH PRESSURE REGULATOR	1	17	17	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
May-40	May-40	33400-Field Meas. & Reg. Sta. Equip	128184 - 1" HIGH PRESSURE REGULATOR	1	25	25	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Nov-48	Nov-47	33400-Field Meas. & Reg. Sta. Equip	128185 - STATION PIPING-1"2" METER RUN	1	173.56	173.56	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-48	Dec-47	33400-Field Meas. & Reg. Sta. Equip	128202 - AMERICAN JETSTREAM 61 CONTROLLER	1	291	291	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Aug-76	Aug-76	33400-Field Meas. & Reg. Sta. Equip	128206 - 2" JETSTREAMJ-2-50 REGULATOR	1	461.63	461.63	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Aug-76	Aug-76	33400-Field Meas. & Reg. Sta. Equip	128228 - 8" MERCURY 838 PRESSURE GAUGE	1	621.33	621.33	92902: MUEHLBERG, GREENVILLE, GREENVILLE CTY & ISD	



Asset Location	Description	Serial Number
91502: HANCOCK, UNINCORPORATED, COM SCH	3" ORIFICE METER TUBE # M-073-DS	3-31538
91502: HANCOCK, UNINCORPORATED, COM SCH	MERCURY 804-S RECORDING GAUGE	CP-100145
91502: HANCOCK, UNINCORPORATED, COM SCH	STATION PIPING FOR 3" METERING RUN	
91502: HANCOCK, UNINCORPORATED, COM SCH	STATION PIPING W/12" REG RUN & 1/2" B	
91502: HANCOCK, UNINCORPORATED, COM SCH	AMERICAN ORIFICE METER #A-88	120966
91502: HANCOCK, UNINCORPORATED, COM SCH	KING 4-B ODORIZER W/ INSTALLATION	183
91502: HANCOCK, UNINCORPORATED, COM SCH	2" FISHER 99 REGULATOR	4773991
91502: HANCOCK, UNINCORPORATED, COM SCH	2" FISHER 99 REGULATOR	4773992
91502: HANCOCK, UNINCORPORATED, COM SCH	2" FISHER 63-FV RELIEF VALVE	4773990
91502: HANCOCK, UNINCORPORATED, COM SCH	KEY ELECTRONIC CYCLE TIMER # 40-B	
91502: HANCOCK, UNINCORPORATED, COM SCH	STATION PIPING - REFURBISH SISK 4"	
91502: HANCOCK, UNINCORPORATED, COM SCH	MERCURY RECORDING GAUGE	8800068
91502: HANCOCK, UNINCORPORATED, COM SCH	STATION PIPING	
91502: HANCOCK, UNINCORPORATED, COM SCH	KING 2-B ODORIZER	1604
91502: HANCOCK, UNINCORPORATED, COM SCH	1" N524 SCWP VALVE	
91801: HOPKINS, DAWSON SPRINGS, DAWSON SPRINGS CTY & ISD	MERCURY 838 RECORDING GAUGE	
91801: HOPKINS, DAWSON SPRINGS, DAWSON SPRINGS CTY & ISD	STATION PIPING W/ ALL EXPENSE	
91801: HOPKINS, DAWSON SPRINGS, DAWSON SPRINGS CTY & ISD	KING 1-B ODORIZER	1415
91804: HOPKINS, MADISONVILLE, MADISONVILLE CTY & COM SCH	RIGHTS OF WAY	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	MILLER#1(INACTIVE)6 5/8"-17LB CASIN	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	MILLER#1(INACTIVE)8.25"-24LB CASING	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	MILLER#1(INACTIVE)10"-35LB CASING	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	WALKER#2(INACTIVE)6 5/8"-17LB CASIN	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	WALKER#2(INACTIVE)8.25"-24LB CASING	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	WALKER#2(INACTIVE)10"-32LB CASING	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	WALKER#1(INACTIVE)10" CASING	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	WALKER#1(INACTIVE)1" SIPHON PIPE	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	WALKER#1(INACTIVE)16" CASING	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	WALKER#1(INACTIVE)2" & 1"125LB VAL	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	MILLER#2(INACTIVE)6 5/8" CASING	
92904: MUHLENBERG, UNINCORPORATED, EAST FORK POND RVR WTR & COM S	MILLER#2(INACTIVE)JACQ REMAIN INT	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	C.W. WALKER ACQD 4/1940 \$100 YR.	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	IRVIE MILLER ACQD 4/1/40 \$100 YR.	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	C.W. WALKER ACQD 1/1958	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	IRVIE MILLER ACQD 1/1958	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	A.F. WALKER ACQD 11/1/55 \$100 YR.	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	36 RODS ROW-PROD LINE 6+00 TO 11+68	BK131PG620
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	88 RODS ROW-PROD LINE 11+68 TO 28+32	BK131PG624
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	5 RODS ROW-PROD LINE 26+32 TO 27+14	BK131PG618
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	4 ROD ROW-PROD LINE 28+34 TO 28+94	BK131PG619
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	35 ROD ROW-PROD LINE 27+14 TO 33+54	BK131PG622
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	58 ROD ROW - PROD LINE 33+54 TO 42+	BK131PG621
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	7 ROD ROW - PROD LINE 42+88 TO 44+0	BK131PG623
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	29 ROD ROW - PROD LINE 44+00 TO 47+	BK133PG513
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	67 ROD ROW - PROD LINE 47+77 TO 58+	BK133PG514
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	90 ROD ROW - PROD LINE 2+40 TO 19+5	BK133PG339
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	92 ROD ROW - PROD LINE 19+88 TO 35+	BK133PG336
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	19 ROD ROW-PROD LN 58+80 TO 59+6080+0	BK134PG138
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	9.5 ROD ROW - PROD LINE 35+06 TO 36	BK133PG340
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	215.7 RODS PIG LAUNCHER TO DEHYDRAT	BK310PG446
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	87.3 RODS ROW-PROD LINE 0+00 TO 14	BK310PG448
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	52.1 RODS ROW-PROD LINE 14+40 TO 23	BK310PG450
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	89.8 RODS ROW - PROD LINE 23+00 TO	BK310PG547
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	46.8 RODS ROW - PROD LINE 37+83 TO	BK310PG454
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	10 RODS ROW - PROD LINE 45+56 TO 47	BK310PG549
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	40.7 ROD ROW - PROD LINE 47+21 TO 5	BK310PG452
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	141.9 RODS ROW - PROD LINE 53+93 TO	BK310PG456
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	199.6 RODS ROW-PROD LINE 77+35 TO 1	BK310PG458
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	37ROD111+25TO117+48&207ROD118+82TO1	BK310PG462
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	157.9ROD ROW-PROD LINE 153+07 TO 17	BK310PG460
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	30.7 ROD ROW - PROD LINE 179+13 TO	BK310PG861
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	27.3 ROD ROW - PROD LINE 184+20 TO	BK310PG859
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 2" STEEL WALKER#2-REMAIN-PRD	0.351
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL MAUDE THOMPSON WELL	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL JACKSON NO. 1 WELL	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL RODGERS BROTHERS NO	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL MAUDE THOMPSON WELL	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL JACKSON NO. 1 WELL	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 2" STEEL ROGERS #3	6.758
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL BROWN WELL TO BEECH	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL BEECH CRK 1 TO JACK	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL JACKSON#1 TO PIG CA	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL CASEBIER TO PIG CAT	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 6" STEEL PIGCATCHER TO DEHYD	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	MAINS, 4" STEEL	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	1" HIGH PRESSURE REGULATOR	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	1" HIGH PRESSURE REGULATOR	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	1" HIGH PRESSURE REGULATOR	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	STATION PIPING-1/2" METER RUN	
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	AMERICAN JETSTREAM 61 CONTROLLER	G61-1166
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	2" JETSTREAM J-2-60 REGULATOR	R-305
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	8" MERCURY 838 PRESSURE GAUGE	CP-451997
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	8" MERCURY 838 PRESSURE GAUGE	CP-452000
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	8" MERCURY 838 PRESSURE GAUGE	760065
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	8" MERCURY 838 PRESSURE GAUGE	760064
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	8" MERCURY 838 PRESSURE GAUGE	CP-452003
92902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	STATION PIPING W/1/2" MEASURE RUN C	

In Service Year	Eng In Service Year	Property Group	Long Description	Quantity	Cost	Avp Cost	Asset Location Long Description	Company
Jul-76	Jul-76	33400-Field Meas. & Reg. Sta. Equip	128239 - STATION PIPING W/1/2" MEASURE RUN COMPT	1	3,110.10	3,110.10	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33400-Field Meas. & Reg. Sta. Equip	128240 - STATION PIPING W/1/2" MEASURE RUN COMPT	1	3,110.10	3,110.10	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Oct-81	Oct-81	33400-Field Meas. & Reg. Sta. Equip	128243 - 3.5 CVM METER	1	1,052.45	1,052.45	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33400-Field Meas. & Reg. Sta. Equip	128244 - 2M-900 ROTARY ROOTS METER	1	1,969.93	1,969.93	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33400-Field Meas. & Reg. Sta. Equip	128245 - 2M-900 ROTARY ROOTS METER	1	1,969.93	1,969.93	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33400-Field Meas. & Reg. Sta. Equip	128246 - 2M-900 ROTARY ROOTS METER	1	1,969.93	1,969.93	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-77	Dec-77	33400-Field Meas. & Reg. Sta. Equip	128251 - 1/4" FISHER 1301-F REGULATOR	1	53.83	53.83	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33400-Field Meas. & Reg. Sta. Equip	128252 - 1/4" FISHER 1301-F REGULATOR	1	53.83	53.83	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33400-Field Meas. & Reg. Sta. Equip	128253 - 1/4" FISHER 1301-F REGULATOR	1	53.83	53.83	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-77	Dec-77	33400-Field Meas. & Reg. Sta. Equip	128257 - 1/4" FISHER 67-FR-266 REGULATOR	1	34.92	34.92	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33400-Field Meas. & Reg. Sta. Equip	128258 - 1/4" FISHER 67-FR-266 REGULATOR	1	34.92	34.92	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33400-Field Meas. & Reg. Sta. Equip	128259 - 1/4" FISHER 67-FR-266 REGULATOR	1	34.92	34.92	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-77	Dec-77	33400-Field Meas. & Reg. Sta. Equip	128263 - HEATER INSTALLATION COST	1	76.7	76.7	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
May-77	May-77	33400-Field Meas. & Reg. Sta. Equip	128264 - STATION PIPING W/1/2" MEASURE RUN COMPT	1	851.39	851.39	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
May-77	May-77	33400-Field Meas. & Reg. Sta. Equip	128267 - 1/4" FISHER 1301-F REGULATOR	1	53.83	53.83	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128268 - 1/4" FISHER 67-FR-266 REGULATOR	1	34.92	34.92	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128269 - 2" FISHER 630 BIG JOE REGULATOR	1	62.91	62.91	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128273 - BRUEST R-12N HEATER	1	106.53	106.53	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
May-79	May-79	33400-Field Meas. & Reg. Sta. Equip	128295 - FISHER INSTRUMENT ENCLOSE FOR GAUGE	1	1,143.89	1,143.89	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-82	Dec-82	33400-Field Meas. & Reg. Sta. Equip	128297 - STATION PIPING WALL MISC FIT VALVES/EXP	1	3,276.49	3,276.49	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-82	Dec-82	33400-Field Meas. & Reg. Sta. Equip	128299 - 3.5 CVM METER	1	1,937.73	1,937.73	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-82	Dec-82	33400-Field Meas. & Reg. Sta. Equip	128314 - MERCURY 838-S PRESS RECORDER GAUGE	1	1,545.54	1,545.54	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-86	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128315 - MERCURY 838-S PRESS RECORDER GAUGE	1	1,545.55	1,545.55	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-86	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128316 - 2" CF-MCS RELIEF VALVE	1	85.92	85.92	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-86	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128317 - STATION PIPING FROM ROGERS #3	1	5,921.80	5,921.80	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-86	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128319 - STATION PIPING-INSTALLATION COSTS	1	4,059.39	4,059.39	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-86	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128319 - STATION PIPING-INSTALLATION COSTS	1	1,120.06	1,120.06	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-86	Dec-86	33400-Field Meas. & Reg. Sta. Equip	128320 - KING 1-B ODORIZER	1	3,110.10	3,110.10	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128322 - STATION PIPING W/1/2" MEASURE RUN COMPT	1	3,110.10	3,110.10	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-87	Dec-87	33400-Field Meas. & Reg. Sta. Equip	128323 - STATION PIPING W/2" MEASURE RUN	1	6,191.94	6,191.94	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128324 - STATION PIPING-WELLHEAD MEASURE ASMBL	1	6,246.36	6,246.36	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128328 - WOR-KING ODORIZER	1	760.5	760.5	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Dec-87	Dec-87	33400-Field Meas. & Reg. Sta. Equip	128332 - 1-B ODORIZER COST & INSTALLATION	1	2,384.02	2,384.02	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-88	Sep-88	33400-Field Meas. & Reg. Sta. Equip	128332 - 1-B ODORIZER COST & INSTALLATION	1	1,976.33	1,976.33	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-88	Sep-88	33400-Field Meas. & Reg. Sta. Equip	128335 - BROWN WELL ASSEMBLY COST	1	1,976.33	1,976.33	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jan-95	Jan-95	33400-Field Meas. & Reg. Sta. Equip	128336 - SKID-MOUNTED PACKAGED DEHYDRATOR	1	27,711.12	27,711.12	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33600-Purification Equipment	128337 - INSTALLATION COSTS FOR DEHYDRATOR	1	11,526.37	11,526.37	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33600-Purification Equipment	128338 - DEHYDRATION PLANT LOT W/ 1-1/2X60 ANODE	1	1,251.98	1,251.98	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33600-Purification Equipment	128339 - KING 3-B ODORIZER	1	1,587.10	1,587.10	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Jul-76	Jul-76	33600-Purification Equipment	128341 - GOODALL RECTIFIER NO. JA 18-16A	1	150	150	02902: MUHLENBERG, GREENVILLE, GREENVILLE CTY & ISD	050 Mid-States Division
Sep-78	Sep-78	33202-Tributary Lines	128177 - MAINS, 4" STEEL	4,919.00	43,361.17	8.82	03501: TRIGG CADIZ CADIZ CTY & COM SCH	050 Mid-States Division
Apr-79	Apr-79	33400-Field Meas. & Reg. Sta. Equip	128195 - 1/4" FISHER 67 REGULATOR	1	5.45	5.45	03501: TRIGG CADIZ CADIZ CTY & COM SCH	050 Mid-States Division
Apr-79	Apr-79	33400-Field Meas. & Reg. Sta. Equip	128196 - 1/4" FISHER 1301 PILOT REGULATOR	1	23.38	23.38	03501: TRIGG CADIZ CADIZ CTY & COM SCH	050 Mid-States Division
Apr-79	Apr-79	33400-Field Meas. & Reg. Sta. Equip	128220 - 1" FISHER 621 REGULATOR	1	22.24	22.24	03501: TRIGG CADIZ CADIZ CTY & COM SCH	050 Mid-States Division
Sep-78	Sep-78	33400-Field Meas. & Reg. Sta. Equip	128270 - 8" MERCURY 838 PRESSURE GAUGE	1	736.57	736.57	03501: TRIGG CADIZ CADIZ CTY & COM SCH	050 Mid-States Division
Sep-78	Sep-78	33400-Field Meas. & Reg. Sta. Equip	128272 - 1.5M-125 ROOTS METER	1	456.21	456.21	03501: TRIGG CADIZ CADIZ CTY & COM SCH	050 Mid-States Division
Apr-79	Apr-79	33400-Field Meas. & Reg. Sta. Equip	128281 - 2" AMERICAN RELIANCE AMMCS RELIEF VALVE	1	802.31	802.31	03701: WASHINGTON SPRINGFIELD, SPRINGFIELD CTY & ISD	050 Mid-States Division
Aug-00	Aug-00	32540-Rights-of-Way	366372 - RIGHTS OF WAY	1	0.59	0.59	03701: WASHINGTON SPRINGFIELD, SPRINGFIELD CTY & ISD	050 Mid-States Division
Oct-02	Oct-02	32540-Rights-of-Way	435143 - RIGHTS OF WAY	1,920.00	7,782.80	4.06	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Sep-79	Sep-79	33201-Field Lines	128165 - MAINS, 2" STEEL KING#1 TO 10" TRANS. LINE	1	89.21	89.21	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Nov-80	Nov-80	33400-Field Meas. & Reg. Sta. Equip	128169 - FISHER 4100-U CONTROLLER	1	241.16	241.16	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Nov-80	Nov-80	33400-Field Meas. & Reg. Sta. Equip	128201 - 1" FISHER 657-A REGULATOR	1	885.73	885.73	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128274 - 2" DANIEL MT073DS ORIFICE METER TUBE	1	199.73	199.73	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128282 - 1" BAIRD 7601-1-G RELIEF VALVE	1	7,076.35	7,076.35	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128283 - STATION PIPING-1/2" MEAS&REG RUN COMPLT	1	717.95	717.95	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128288 - AMERICAN DRI-FLOW ORIFICE METER	1	669.42	669.42	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128289 - AMERICAN DRI-FLOW ORIFICE METER	1	54.25	54.25	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128290 - 1/4" FISHER 1301-F REGULATOR	1	35.65	35.65	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Sep-79	Sep-79	33400-Field Meas. & Reg. Sta. Equip	128292 - 1/4" FISHER 67-FR REGULATOR	1	1,108.87	1,108.87	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Dec-83	Dec-83	33400-Field Meas. & Reg. Sta. Equip	128301 - MERCURY 838 RECORDING GAUGE	1	3,618.79	3,618.79	09602: CHRISTIAN HOPKINSVILLE, HOPKINSVILLE CTY & COM SCH	050 Mid-States Division
Dec-83	Dec-83	33400-Field Meas. & Reg. Sta. Equip	128302 - STATION PIPING-1/2" MEASURE RUN COMPLET	1	50.9	50.9	01805: HOPKINS, MORTONS GAP, MORTONS GAP CTY & COM SCH	050 Mid-States Division
Dec-87	Dec-87	33400-Field Meas. & Reg. Sta. Equip	128187 - 2" FISHER 630 BIG JOE REGULATOR	1	621.35	621.35	01805: HOPKINS, MORTONS GAP, MORTONS GAP CTY & COM SCH	050 Mid-States Division
Dec-87	Dec-87	33400-Field Meas. & Reg. Sta. Equip	128237 - 8" MERCURY 838 PRESSURE GAUGE	1	1,222.05	1,222.05	01805: HOPKINS, MORTONS GAP, MORTONS GAP CTY & COM SCH	050 Mid-States Division
May-78	May-78	33400-Field Meas. & Reg. Sta. Equip	128271 - 3.5 CVM METER	1	438.51	438.51	01805: HOPKINS, MORTONS GAP, MORTONS GAP CTY & COM SCH	050 Mid-States Division
Dec-87	Dec-87	33400-Field Meas. & Reg. Sta. Equip	128321 - 1" ANDERSON RELIEF VALVE # 81C88	1	6,658.80	6,658.80	01805: HOPKINS, MORTONS GAP, MORTONS GAP CTY & COM SCH	050 Mid-States Division
Dec-87	Dec-87	33400-Field Meas. & Reg. Sta. Equip	128325 - STATION PIPING 2" MEAS & REG RUN COMPLT	1	3,194.09	3,194.09	01805: HOPKINS, MORTONS GAP, MORTONS GAP CTY & COM SCH	050 Mid-States Division
Dec-87	Dec-87	33400-Field Meas. & Reg. Sta. Equip	128329 - KING 4-B ODORIZER	1	0.96	0.96	02501: MCLEAN CALHOUN, CALHOUN CTY & COM SCH	050 Mid-States Division
Sep-57	Sep-57	33201-Field Lines	128158 - MAINS, 2" STEEL CARY WELL NO. 1	5,341.00	5,143.10	909.38	02501: MCLEAN CALHOUN, CALHOUN CTY & COM SCH	050 Mid-States Division
May-72	May-72	33201-Field Lines	128159 - MAINS, 2" STEEL CARY#1-ALCOHOL INJECTORS	1	909.38	909.38	02501: MCLEAN CALHOUN, CALHOUN CTY & COM SCH	050 Mid-States Division
Sep-57	Sep-57	33400-Field Meas. & Reg. Sta. Equip	128190 - STATION PIPING W/1/2" REG&METERING RUN	1	469.38	469.38	02501: MCLEAN CALHOUN, CALHOUN CTY & COM SCH	050 Mid-States Division
Dec-59	Dec-59	33400-Field Meas. & Reg. Sta. Equip	128204 - BRUEST HEATER #R12N W/912 FISHER REG	1	143	143	02501: MCLEAN CALHOUN, CALHOUN CTY & COM SCH	050 Mid-States Division
Dec-75	Dec-75	33400-Field Meas. & Reg. Sta. Equip	128227 - 1" SPRAGUE B-35R REGULATOR	1	36.08	36.08	02501: MCLEAN CALHOUN, CALHOUN CTY & COM SCH	050 Mid-States Division
Aug-82	Aug-82	33600-Purification Equipment	128340 - INSTALLATION COSTS FOR DEHYDRATOR	1	2,142.73	2,142.73	02501: MCLEAN CALHOUN, CALHOUN CTY & COM SCH	050 Mid-States Division
Sep-02	Sep-02	32540-Rights-of-Way	455154 - RIGHTS OF WAY	1	74,962.27	74,962.27	03202: SIMPSON UNINCORPORATED, COM SCH	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128197 - 1" TEXTSTREAM 55-AR RELIEF VALVE	1	27.5	27.5	01806: HOPKINS, NORTONVILLE, NORTONVILLE CTY & COM SCH	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128236 - MERCURY 838 RECORDING GAUGE	1	621.33	621.33	01806: HOPKINS, NORTONVILLE, NORTONVILLE CTY & COM SCH	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128256 - 1/4" FISHER 1301-F REGULATOR	1	53.83	53.83	01806: HOPKINS, NORTONVILLE, NORTONVILLE CTY & COM SCH	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128262 - 1/4" FISHER 67-FR-226 PILOT REGULATOR	1	34.92	34.92	01806: HOPKINS, NORTONVILLE, NORTONVILLE CTY & COM SCH	050 Mid-States Division
Sep-86	Sep-86	33400-Field Meas. & Reg. Sta. Equip	128265 - 3.5 CVM METER	1	1,221.60	1,221.60	01806: HOPKINS, NORTONVILLE, NORTONVILLE CTY & COM SCH	050 Mid-States Division
May-84	May-84	33400-Field Meas. & Reg. Sta. Equip	128307 - MERCURY 838 RECORDING GAUGE	1	1,408.43	1,408.43	01806: HOPKINS, NORTONVILLE, NORTONVILLE CTY & COM SCH	050 Mid-States Division
May-84	May-84	33400-Field Meas. & Reg. Sta. Equip	128308 - 1" FISHER 289-H RELIEF VALVE	1	39.06	39.06	01806: HOPKINS, NORTONVILLE, NORTONVILLE	



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Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-37  
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REQUEST:

Refer to the Raab Testimony, Exhibit PHR-2, page 19, line 7. Explain how operating revenues were classified as customer, demand, and commodity.

RESPONSE:

Operating revenues were classified as customer, demand, and commodity in a manner so as to keep the customer-, demand-, and commodity-related returns equal to each other and to the realized return level. The specific calculations can be found in the tab entitled "Class. Summary" of the spreadsheet provided in the Company's response to Staff DR Set No. 2, Question No. 2-39.

Respondent: Paul H. Raab

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Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-38  
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REQUEST:

Refer to the Raab Testimony at Exhibit PHR-2, pages 73-75. For each classification and allocation factor, provide a page and line reference to where in the cost-of-service study the data is located that is the basis for the factor.

RESPONSE:

The specific cell references for each classification and allocation factor can be found in the tabs entitled "Class. Factors" and "Alloc. Factors" of the spreadsheet provided in the Company's response to Staff DR Set No. 2, Question No. 2-39.

Respondent: Paul H. Raab

REQUEST:

Refer to the Raab Testimony, Exhibit PHR-2. Provide an electronic copy of this exhibit on CD-ROM in Microsoft Excel format with all formulas intact and unprotected .

RESPONSE:

Please see Attachment 1 for an electronic copy of Exhibit PHR-2.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Exhibit PHR-2 in Electronic Format, 78 Pages.

Respondent: Paul H. 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
1							
2							
3							
4							
5							
6							
7							
8	Operating Revenues		199,729,497	117,981,288	64,850,554	5,242,861	11,654,794
9							
10	Operating Expenses:						
11							
12	Operating & Maintenance		168,789,105	105,147,532	55,410,967	4,870,604	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
15							
16	Total Operating Expenses		185,875,214	117,427,862	58,718,144	5,093,192	4,636,016
17							
18	Income Before Taxes		13,854,283	553,427	6,132,410	149,668	7,018,778
19							
20	Interest Expense		6,168,882	4,218,085	1,183,141	81,942	685,715
21							
22	Income Taxes:						
23							
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
27							
28	Total Income Taxes		2,989,621	(1,425,552)	1,925,266	26,346	2,463,562
29							
30	Net Income		10,864,662	1,978,979	4,207,144	123,323	4,555,216
31							
32	Total Rate Base		184,697,058	128,289,956	35,423,370	2,453,354	20,530,378
33							
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
36							
37	Equalized ROR:						
38							
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)	180,590	(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%
47							
48	Proposed Rate Levels:		16,622,734	6,641,674	4,936,561	135,337	4,909,162
49							
50	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	\$ 582.71
31						
32						
33	Incremental Return @ Proposed Rates	4,350,733	3,023,339	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	26,804	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	7,430,395	3,213,566	1,827,593	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	985,686	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	1,014,666	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	88,574,626	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	\$ 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	(2,628)	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	3,665,942	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.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General						
83								
84	38900	Land & Land Rights	90,075	5.4	P, S, T & D Plant	72,702	16,408	966
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	7,789
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	238,840	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	48,511	5.4	P, S, T & D Plant	39,154	8,837	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	1,683,816	5.4	P, S, T & D Plant	1,359,119	308,744	18,052
99	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
100	39603	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	175,980	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	2,656,893	589,668	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	346,104	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	338,808,350			273,458,437	61,717,764	3,632,149
123								
124		CWP 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	68,979	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	81,205	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	56,988	3,349
142	39004	Air Conditioning Equipment	1,870	5.4	P, S, T & D Plant	1,590	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	39600	Power Operated Equipment	2,900	5.4	P, S, T & D Plant	2,341	528	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	236,695	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	826,541	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	53,950	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								
179		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	76,840	4,510
187	39100	Office Furniture & Equipment	543,739	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	1,948	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	39600	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	77,285	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	8,531	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	834,965	5.4	P, S, T & D Plant	673,915	152,098	8,951
206	39902	Other Tangible Property - Servers - SW	854,399	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	87,898	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	57,758	5.4	P, S, T & D Plant	46,618	10,621	619
210	39906	Other Tang. Property - PC Hardware	239,917	5.4	P, S, T & D Plant	193,641	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	3,419,703	771,804	45,421
213	39909	Other Tang. Property - Application Software	128,236	5.4	P, S, T & D Plant	103,591	23,360	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	79,901
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								
222		General:						
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	39600	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	1,335,789	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	89	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	2,335
254	39907	Other Tang. Property - PC Software	178,099	5.4	P, S, T & D Plant	143,747	32,443	1,909
255	39908	Other Tang. Property - Mainframe SW	4,932,818	5.4	P, S, T & D Plant	3,961,368	898,569	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	9,226,308			7,449,143	1,691,222	98,942
260								
261		CWIP w/o AFUDC	119,041	5.4	P, S, T & D Plant	95,081	21,685	1,276
262								
263		TOTAL PLANT IN SERVICE	358,380,789			289,255,712	65,283,105	3,641,973
264								
265		TOTAL CWIP W/O AFUDC	4,976,625			4,016,725	906,546	53,351





Atmos 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	88,477	4,030
184	39100	Office Furniture & Equipment	329,095	5.4	P, S, T & D Plant	285,610	59,048	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	2,085	468	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	-	-	-
198	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	248,068	55,536	3,268
203	39902	Other Tangible Property - Servers - SW	118,558	5.4	P, S, T & D Plant	85,680	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	56,454	5.4	P, S, T & D Plant	47,179	10,648	627
207	39906	Other Tang. Property - PC Hardware	224,992	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	379,562	22,338
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	(279)	5.4	P, S, T & D Plant	(225)	(51)	(3)
213								
214		Total General Plant	3,866,360			3,120,626	704,305	41,449
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	1,694	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	(46)	(10)	(1)
244	39901	Other Tangible Property - Servers - HW	593,894	5.4	P, S, T & D Plant	478,423	108,203	6,368
245	39902	Other Tangible Property - Servers - SW	412,743	5.4	P, S, T & D Plant	333,133	75,185	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	27,060	1,593
251	39908	Other Tang. Property - Mainframe SW	3,712,037	5.4	P, S, T & D Plant	2,896,053	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	7,285,289			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	30,180	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	-	-	-



Almos 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	1,185,727	10.0	Composite of Accts. 871-879 & 886-893	1,104,703	78,881	3,134
97	8710	Distribution Load Dispatching	444	3.0	Commodity	-	-	444
98	8711	Odeorization	0	3.0	Commodity	-	-	-
98	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-
99	8740	Mains & Services	2,879,000	4.1	Mains & Services	2,450,105	228,895	-
100	8750	Measuring and Regulating Station Exp. - Gen	134,261	12.0	Composite of Accts. 374-379	114,879	18,389	-
101	8760	Measuring and Regulating Station Exp. - Ind.	114,311	1.0	Customer	114,311	-	-
102	8770	Measuring and Regulating Sta. Exp. - City Gate	147,568	12.0	Composite of Accts. 374-379	126,942	21,323	-
103	8780	Meters and House Regulator Expense	859,857	1.0	Customer	859,857	-	-
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	13,690	971	39
106	8810	Rents	467,470	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	972	69	3
109	8860	Maintenance of Structures and Improvements	9,880	12.0	Composite of Accts. 374-379	8,210	1,368	-
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	10,635	3.0	Commodity	-	-	10,635
112	8900	Maint. of Measuring and Regulating Station Equip. - General	5,870	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	5,865,173			5,459,782	389,902	15,489
119								
120		Customer Accounts:						
121	9010	Supervision	0	1.0	Customer	-	-	-
122	9020	Meter Reading Expense	784,770	1.0	Customer	784,770	-	-
123	9030	Customer Records and Collection Expenses	161,068	1.0	Customer	161,068	-	-
124	9040	Uncollectible Accounts	809,895	1.0	Customer	809,895	-	-
125	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-
126		Total Customer Accounts	1,835,732			1,635,732	0	0
127		Customer Service and Information:						
128	9070	Supervision	(576)	1.0	Customer	(576)	-	-
129	9080	Customer Assistance Expenses	(18)	1.0	Customer	(18)	-	-
131	9090	Informational and Instructional Advertising Expenses	66,300	1.0	Customer	66,300	-	-
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	9180	Miscellaneous Sales Expenses	36	1.0	Customer	36	-	-
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	695,070	28,123
148	9230	Outside Services Employed -	278,806	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	253,207	17,011	688
149	9240	Property Insurance	378,800	5.7	Net Plant	-	-	-
150	9250	Injuries and Damages	9,913	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	312,350	63,590	2,860
151	9260	Employee Pensions and Benefits	2,177,977	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	9,452	434	18
152	9270	Franchise Requirements	169,512	1.0	Customer	169,512	-	-
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	156,637	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	48,183	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	926,552	37,776
160								
161		TOTAL O&M EXPENSE	168,789,105			20,822,542	1,788,979	149,177,588



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	68,586	15,024	684
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	5,814	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	19,918	1,172
99	39600	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
100	39603	Backhoes	39,537	5.4	P, S, T & D Plant	31,911	7,202	424
101	39604	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	1,488	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	108,007	23,925	1,408
108	39900	Other Tangible Property - Servers - HW	-	5.4	P, S, T & D Plant	-	-	-
109	39901	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	16,943	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	854,227			528,038	119,175	7,014
120								
121								
122		TOTAL DIRECT DEPRECIATION EXPENSE	11,392,157			10,175,528	1,163,097	53,534
123								
124		Kentucky Mid-States General Office:						
125								
126		Intangible Plant:						
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	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
139	38900	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	1,709	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	57,985	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										
SUMMARY OF CLASSIFICATION										
1										
2										
3										
4			Test Year	Classif.	Classif.	Customer	Demand	Commodity		
5			\$	Factor	Basis	\$	\$	\$		
6										
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	146,177,586		
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%		

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									
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	86,735	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	9,292	101	103
59	37401	Land	2.0	Bills	31,936	28,331	3,628	38	39
60	37402	Land Rights	2.0	Bills	209,235	185,615	23,112	252	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	30,418	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	378	4	4
66	37800	Mains Cathodic Protection	2.0	Bills	9,025,074	8,006,237	998,919	10,878	11,040
67	37801	Mains - Steel	2.0	Bills	59,956,629	53,188,163	6,622,873	72,263	73,340
68	37802	Mains - Plastic	2.0	Bills	26,672,022	23,672,318	2,935,174	32,026	32,504
69	37806	Meas & Reg. Sta. Equip - General	2.0	Bills	2,787,297	2,472,840	307,869	3,359	3,409
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	1,361,515	1,207,815	160,394	1,641	1,665
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Bills	1,085,915	972,198	121,056	1,321	1,341
72	38000	Services	2.0	Bills	87,270,853	77,418,709	9,640,009	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	1,457,829	1,479,181
75	38300	House Regulators	4.0	Meter Investment	5,449,430	3,273,335	1,832,899	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			261,640,529	208,400,120	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									
B1									
B2	General:								
B3									
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	72,702	57,808	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	18,838
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	3,902
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	1,068
95	39201	Trucks	6.2	P, S, T & D Plant - Customer	17,709	14,105	2,962	169	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	30,947	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	53,525	42,633	8,953	481	1,458
107	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	2,537,772	2,021,389	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	23,769	1,277	3,968
110	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	91,686	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	69,091	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	2,656,893	2,116,330	444,419	23,885	72,359
115	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	188,528	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	46,726	2,511	7,608
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									
120		Total General Plant			11,714,460	9,330,713	1,959,406	105,307	319,023
121									
122		TOTAL DIRECT PLANT			273,458,437	217,813,239	45,739,766	2,458,249	7,447,183
123									
124		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	3,354,132	2,671,610	561,026	30,152	91,344
125									
126		Kentucky Mid-States General Office:							
127									
128		Intangible Plant:							
129									
130	30100	Organization	6.2	P, S, T & D Plant - Customer	51,044	40,658	8,538	459	1,390
131	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
132	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	305,632	243,440	51,121	2,747	8,323
133									
134		Total Intangible Plant			356,677	284,098	59,659	3,206	9,713
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	1,266	266	14	43
143	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	10,697	8,520	1,789	96	291
144	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	17,894	14,253	2,893	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	913	192	10	31
151	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	39,838	31,730	6,683	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	86,846	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	188,451	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	191	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	48,770	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	39,983	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	1,573,765	330,487	17,762	53,809
174									
175		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	(40,325)	(32,120)	(6,745)	(363)	(1,089)

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									
176									
177		Shared Services General Office:							
178		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	R, S, T & D Plant - Customer	339,574	270,475	56,798	3,053	9,248
187	38100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	438,857	348,656	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	8,631	6,795	1,427	77	232
204	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	734	595	123	7	20
205	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	673,915	536,782	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	89,345	4,748	14,384
207	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	87,898	70,012	14,702	790	2,384
208	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	44,028	35,067	7,364	395	1,189
209	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	46,618	37,132	7,797	419	1,270
210	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	193,641	154,238	32,389	1,741	5,273
211	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	63,413	50,609	16,607	570	1,727
212	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	3,419,703	2,723,838	571,993	30,741	93,130
213	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	103,501	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		Total General Plant			6,015,613	4,791,515	1,006,196	54,077	163,825
216									
217									
218		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	606,838	483,355	101,502	5,455	16,528
219									
220		Shared Services Customer Support:							
221		General:							
222									
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	381,255	80,062	4,303	13,035
249	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	376,423	299,626	62,862	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	665,940	35,790	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	28,110
258		Total General Plant			7,449,143	5,933,340	1,245,974	66,964	202,865
259									
260									
261		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	96,081	76,529	16,071	864	2,617
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	3,199,374	671,854	36,108	109,389

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									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
266		Intangible Plant:							
267									
268	30100	Organization	6.4	P, S, T & D Plant - Demand	1,517	654	333	30	499
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									
272		Total Intangible Plant:			23,350	10,070	5,126	468	7,686
273									
274		Production Plant:							
275									
276	32520	Producing Leaseholds	3.0	Peak Day	2,353	1,015	516	47	774
277	32540	Rights of Ways	3.0	Peak Day	83,422	35,977	18,313	1,671	27,461
278	33100	Production Gas Wells Equipment	3.0	Peak Day	3,492	1,506	767	70	1,150
279	33201	Field Lines	3.0	Peak Day	47,163	20,339	10,353	945	15,525
280	33202	Tributary Lines	3.0	Peak Day	528,218	227,800	115,957	10,583	173,879
281	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	192,384	82,868	42,233	3,854	83,329
282	33600	Purification Equipment	3.0	Peak Day	44,369	19,135	9,740	889	14,606
283									
284		Total Production Plant			901,402	388,739	197,879	18,060	296,724
285									
286		Storage Plant:							
287									
288	35010	Land	3.0	Peak Day	130,563	56,307	26,662	2,616	42,979
289	35020	Rights of Way	3.0	Peak Day	2,341	1,009	514	47	771
290	35100	Structures and Improvements	3.0	Peak Day	5,625	2,426	1,235	113	1,852
291	35102	Compression Station Equipment	3.0	Peak Day	76,631	33,048	16,822	1,535	25,225
292	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,569	4,889	2,540	232	3,808
293	35104	Other Structures	3.0	Peak Day	68,721	29,637	15,086	1,377	22,622
294	35200	Wells \ Rights of Way	3.0	Peak Day	177,087	76,371	38,875	3,548	58,294
295	35201	Well Construction	3.0	Peak Day	938,391	404,691	205,999	18,801	308,900
296	35202	Well Equipment	3.0	Peak Day	238,669	102,929	52,394	4,782	78,565
297	35203	Cushion Gas	3.0	Peak Day	847,416	365,457	186,028	16,978	278,953
298	35210	Leaseholds	3.0	Peak Day	89,265	38,488	19,596	1,788	29,384
299	35211	Storage Rights	3.0	Peak Day	27,307	11,776	5,995	547	8,989
300	35301	Field Lines	3.0	Peak Day	89,250	38,490	19,593	1,788	29,379
301	35302	Tributary Lines	3.0	Peak Day	104,728	45,166	22,991	2,089	34,475
302	35400	Compressor Station Equipment	3.0	Peak Day	463,949	200,083	101,848	9,295	152,723
303	35500	Meas. & Reg. Equipment	3.0	Peak Day	121,241	52,286	26,615	2,429	39,910
304	35600	Purification Equipment	3.0	Peak Day	82,424	35,646	18,094	1,651	27,132
305									
306		Total Storage Plant			3,475,180	1,488,708	762,885	69,625	1,143,962
307									
308		Transmission:							
309									
310	36510	Land & Land Rights	3.0	Peak Day	26,970	11,631	5,921	540	6,878
311	36520	Rights of Way	3.0	Peak Day	867,772	374,236	190,497	17,386	285,654
312	36602	Structures & Improvements	3.0	Peak Day	44,243	19,080	9,712	886	14,564
313	36603	Other Structures	3.0	Peak Day	60,940	26,281	13,378	1,221	20,060
314	36700	Mains Cathodic Protection	3.0	Peak Day	403,218	173,893	88,516	8,078	132,732
315	36701	Mains - Steel	3.0	Peak Day	33,483,557	14,440,138	7,350,444	670,841	11,022,133
316	36900	Meas. & Reg. Equipment	3.0	Peak Day	595,357	256,754	130,695	11,928	195,980
317	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,056,866	887,045	451,631	41,209	677,080
318									
319		Total Transmission Plant			37,538,925	16,189,058	8,240,695	752,090	12,357,081
320									
321		Distribution:							
322									
323	37400	Land & Land Rights	3.0	Peak Day	14,198	6,123	3,117	284	4,674
324	37401	Land	3.0	Peak Day	5,380	2,325	1,183	108	1,774
325	37402	Land Rights	3.0	Peak Day	35,313	15,229	7,752	708	11,624
326	37403	Land Other	3.0	Peak Day	402	173	88	8	132
327	37500	Structures & Improvements	3.0	Peak Day	46,475	20,043	10,202	931	15,299
328	37501	Structures & Improvements T.B.	3.0	Peak Day	13,848	5,972	3,040	277	4,559
329	37502	Land Rights	3.0	Peak Day	6,728	2,901	1,477	135	2,215
330	37503	Improvements	3.0	Peak Day	578	249	127	12	190
331	37600	Mains Cathodic Protection	3.0	Peak Day	1,523,193	656,893	334,377	30,517	501,405
332	37601	Mains - Steel	3.0	Peak Day	10,119,085	4,363,963	2,221,382	202,735	3,331,006
333	37602	Mains - Plastic	3.0	Peak Day	4,484,651	1,934,053	984,489	89,850	1,476,260
334	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	470,422	202,874	103,269	9,425	154,854
335	37800	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	229,788	99,098	50,444	4,604	75,642
336	37905	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	184,961	79,767	40,603	3,706	60,886
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									
345		Total Distribution Plant			17,135,033	7,389,664	3,761,651	343,299	5,640,616

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									
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	166,116	67,327	34,271	3,128	61,390
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	132,528	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	39500	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	7,784	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	6,885	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. - Telemetry	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	42,549	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									
385		Total General Plant			2,643,874	1,140,199	580,394	62,970	870,312
386									
387		TOTAL DIRECT PLANT			61,717,764	26,616,438	13,548,530	1,236,512	20,316,283
388									
389		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	757,005	326,467	166,181	15,167	249,191
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	4,968	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	69,979	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	39602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39800	Land & Land Rights	6.4	P, S, T & D Plant - Demand	56,908	24,542	12,493	1,140	18,733
407	39904	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	359	155	79	7	118
408	39909	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	8,991	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. - Telemetry	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	169
429	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	150,828	65,089	33,132	3,024	49,683
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)	(1,996)	(182)	(2,996)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2008-00354									
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	33,052	16,824	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 - S/W	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	19,838	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 S/W	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									
481		Total General Plant			1,357,684	585,516	298,044	27,201	446,923
482									
483		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	136,959	69,065	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	104,939	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 - S/W	6.4	P, S, T & D Plant - Demand	84,958	36,638	18,650	1,702	27,866
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 S/W	6.4	P, S, T & D Plant - Demand	898,569	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		CWIP 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	28,154,029	14,331,208	1,307,943	21,489,924
529									
530		TOTAL CWIP W/O AFUDC - DEMAND			906,548	399,959	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	638
538									
539		Production Plant:							
540									
541	32620	Producing Leaseholds	99.0		0	-	-	-	-
542	32640	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	104,728	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	1,168,880	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

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						
611						
612		General:				
613						
614	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	966	325 176 17 440
615	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	9,188	3,090 1,675 159 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	853 354 34 901
618	39003	Improvements	6.6	P, S, T & D Plant - Commodity	7,799	2,623 1,422 135 3,819
619	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	80	27 16 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	12,518	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 36 968
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	138 75 7 191
633	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,614	543 294 28 748
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	5,486	1,845 1,000 85 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	1,249 676 54 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			165,594	52,335 28,367 2,691 72,202
650						
651		TOTAL DIRECT PLANT			3,632,149	1,221,687 662,185 62,822 1,685,456
652						
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	1,693 864 82 2,198
665						
666		General:				
667						
668	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	- - - -
669	38001	Structures Frame	6.6	P, S, T & D Plant - Commodity	656	221 120 11 304
670	36602	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 68
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	6,882	2,888 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	1,393 706 67 1,797
698	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	462	153 84 8 214
699	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	3,175	1,068 579 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	8,627 4,785 454 12,178
704						
705		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	(536)	(180) (98) (9) (249)

Almon 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	5,629	1,961	1,063	101	2,705
718	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	14	5	2	0	6
719	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	25	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	5
735	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	8,551	3,011	1,632	155	4,154
736	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	7,915	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	44	287
740	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,572	865	469	15	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	14,587	1,382	37,077
747									
748		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	8,080	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	384	35	928
760	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	168	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	6,358	2,138	1,169	110	2,850
779	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	5,000	1,682	912	85	2,320
780	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	272	91	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	2,489	237	6,362
788									
789		Total General Plant			98,942	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 CWIP W/O AFUDC - COMMODITY			63,361	17,945	9,727	923	24,757

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									
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									
798	30100		Organization	8,330	6,039	1,474	92	724	
799	30200		Franchises & Consents	119,853	86,899	21,207	1,329	10,417	
800	30300		Misc Intangible Plant	0	-	-	-	-	
801									
802			Total Intangible Plant:	128,182	92,938	22,681	1,422	11,142	
803									
804			Production Plant:						
805									
806	32520		Producing Leaseholds	2,353	1,015	516	47	774	
807	32540		Rights of Ways	83,422	35,977	18,313	1,671	27,461	
808	33100		Production Gas Wells Equipment	3,492	1,506	767	70	1,150	
809	33201		Field Lines	47,163	20,339	10,353	845	15,525	
810	33202		Tributary Lines	529,218	227,800	115,957	10,583	173,879	
811	33400		Field Meas. & Reg. Sta. Equip	192,384	82,958	42,233	3,854	63,329	
812	33600		Purification Equipment	44,369	19,135	9,740	889	14,606	
813									
814			Total Production Plant	901,402	398,739	197,879	18,060	296,724	
815									
816			Storage Plant:						
817									
818	35010		Land	251,127	100,222	52,465	4,874	103,565	
819	35020		Rights of Way	4,682	1,797	941	87	1,857	
820	35100		Structures and Improvements	11,250	4,318	2,260	210	4,462	
821	35102		Compression Station Equipment	153,261	58,823	30,783	2,861	60,785	
822	35103		Meas. & Reg. Sta. Structures	23,138	8,891	4,649	432	9,177	
823	35104		Other Structures	137,443	52,751	27,615	2,565	54,511	
824	35200		Wells \ Rights of Way	354,174	135,834	71,160	6,611	140,469	
825	35201		Well Construction	1,876,763	720,323	377,079	35,031	744,349	
826	35202		Well Equipment	477,339	183,206	95,906	8,810	189,317	
827	35203		Cushion Gas	1,694,833	650,489	340,523	31,635	672,187	
828	35210		Leaseholds	178,530	88,521	35,870	3,332	70,807	
829	35211		Storage Rights	64,614	20,961	10,973	1,019	21,681	
830	35301		Field Lines	178,501	88,510	35,864	3,332	70,795	
831	35302		Tributary Lines	209,458	80,392	42,084	3,910	63,073	
832	35400		Compressor Station Equipment	927,898	356,134	188,431	17,320	368,013	
833	35500		Meas. & Reg. Equipment	242,482	93,866	48,719	4,528	96,171	
834	35600		Purification Equipment	184,849	63,270	33,121	3,077	65,381	
835									
836			Total Storage Plant	8,950,361	2,667,598	1,398,453	129,732	2,756,578	
837									
838			Transmission:						
839									
840	38510		Land & Land Rights	26,970	11,631	5,921	540	8,878	
841	38520		Rights of Way	867,772	374,236	190,497	17,386	285,654	
842	38602		Structures & Improvements	44,243	19,080	8,712	885	14,564	
843	38603		Other Structures	60,940	26,281	13,378	1,221	20,080	
844	38700		Mains Cathodic Protection	403,219	173,893	88,516	8,078	132,732	
845	38701		Mains - Steel	33,463,657	14,440,138	7,358,444	670,841	11,022,133	
846	38900		Meas. & Reg. Equipment	595,357	256,754	130,895	11,928	195,880	
847	38901		Meas. & Reg. Equipment	2,058,866	887,045	451,531	41,209	677,080	
848									
849			Total Transmission Plant	37,538,926	16,189,058	8,240,695	752,090	12,357,081	
850									
851			Distribution:						
852									
853	37400		Land & Land Rights	88,321	80,760	12,409	386	4,777	
854	37401		Land	37,328	30,656	4,711	146	1,813	
855	37402		Land Rights	244,548	200,844	30,884	960	11,880	
856	37403		Land Other	2,784	2,285	351	11	135	
857	37500		Structures & Improvements	321,845	264,327	40,620	1,263	15,636	
858	37501		Structures & Improvements T.B.	95,901	78,762	12,104	376	4,659	
859	37502		Land Rights	46,591	39,264	5,880	183	2,263	
860	37503		Improvements	4,005	3,289	505	16	195	
861	37600		Mains Cathodic Protection	10,548,268	8,683,130	1,331,297	41,395	512,445	
862	37601		Mains - Steel	70,075,715	57,552,116	8,844,255	274,898	3,404,346	
863	37602		Mains - Plastic	31,056,673	25,506,372	3,919,662	121,876	1,508,763	
864	37800		Meas. & Reg. Sta. Equip - General	3,257,718	2,675,514	411,157	12,784	158,263	
865	37900		Meas. & Reg. Sta. Equip - City Gate	1,591,303	1,306,913	200,838	6,245	77,307	
866	37905		Meas. & Reg. Sta. Equipment T.b.	1,280,877	1,051,964	161,859	5,027	62,226	
867	38000		Services	87,270,653	77,419,709	9,640,008	105,183	106,751	
868	38100		Meters	15,784,425	9,471,031	5,302,710	491,761	498,923	
869	38200		Meter Installations	46,736,805	28,078,834	15,720,982	1,457,929	1,479,161	
870	38300		House Regulators	5,448,430	3,273,335	1,832,699	169,960	172,436	
871	38400		House Reg. Installations	164,276	92,687	51,894	4,013	4,883	
872	38500		Ind. Meas. & Reg. Sta. Equipment	4,738,998	-	-	-	4,738,998	
873	38600		Other Prop. On Cust. Prem	0	-	-	-	-	
874									
875			Total Distribution Plant	278,775,562	215,789,784	47,524,806	2,695,312	12,785,080	

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							
876							
877		General:					
878							
879	39900	Land & Land Rights	90,075	65,309	15,938	999	7,829
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	1,311,694	951,038	232,058	14,547	114,011
886	39100	Office Furniture & Equipment	1,167,541	846,520	206,591	12,949	101,482
887	39102	Remittance Processing Equip	0	-	-	-	-
888	39103	Office Machines	0	-	-	-	-
889	39200	Transportation Equipment	48,511	35,173	8,584	538	4,217
890	39201	Trucks	21,941	15,998	3,882	243	1,907
891	39202	Trailers	2,163	1,568	383	24	189
892	39300	Stores Equipment	0	-	-	-	-
893	39400	Tools, Shop & Garage Equipment	1,683,916	1,220,915	297,961	18,676	146,364
894	39600	Power Operated Equipment	0	-	-	-	-
895	39603	Ditchers	194,161	140,775	34,356	2,153	16,876
896	39604	Backhoes	148,407	107,602	26,280	1,646	12,899
897	39605	Welders	38,343	27,800	6,785	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	3,144,236	2,279,714	556,358	34,071	273,294
903	39900	Other Tangible Property	0	-	-	-	-
904	39901	Other Tangible Property - Servers - HW	175,990	127,601	31,141	1,952	15,287
905	39902	Other Tangible Property - Servers - SW	113,473	82,273	20,078	1,258	9,863
906	39903	Other Tangible Property - Network - HW	511,781	371,065	90,557	5,676	44,484
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	286,133
910	39907	Other Tang. Property - PC Software	233,579	169,356	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							
915		Total General Plant	14,513,918	10,523,247	2,568,167	160,968	1,261,537
916							
917		TOTAL DIRECT PLANT	338,808,350	245,651,364	59,950,481	3,767,583	29,448,921
918							
919		CWIP w/o AFUDC	4,155,688	3,013,061	735,329	46,089	361,209
920							
921		Kentucky Mid-States General Office:					
922							
923		Intangible Plant:					
924							
925	30100	Organization	63,243	45,854	11,181	701	5,497
926	30200	Franchises & Consents	0	-	-	-	-
927	30300	Misc Intangible Plant	378,671	274,553	67,004	4,200	32,914
928							
929		Total Intangible Plant:	441,914	320,407	78,184	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	3,485	27,154
937	39004	Air Conditioning Equipment	1,970	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	16	123
946	39400	Tools, Shop & Garage Equipment	49,356	35,785	8,733	547	4,280
947	39600	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	18,039	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	212,535	51,869	3,251	25,479
956	39900	Other Tangible Property	26,276	19,052	4,649	291	2,284
957	39901	Other Tangible Property - Servers - HW	24,457	17,733	4,328	271	2,126
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	146,506	9,169	72,016
960	39904	Other Tang. Property - CPU	0	-	-	-	-
961	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
962	39906	Other Tang. Property - PC Hardware	361,254	261,825	63,922	4,007	31,400
963	39907	Other Tang. Property - PC Software	43,089	31,242	7,524	478	3,745
964	39908	Other Tang. Property - Mainframe SW	296,166	214,734	52,405	3,285	25,742
965	39909	Other Tang. Property - Application Software	0	-	-	-	-
966	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
967							
968		Total General Plant	2,448,021	1,774,926	433,165	27,150	212,780
969							
970		CWIP w/o AFUDC	(49,962)	(36,225)	(8,841)	(554)	(4,343)

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						
871						
872		Shared Services General Office:				
873						
874		General:				
875						
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	96,211	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	7,684	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	78,567	56,965	13,902	871
1007	39908	Other Tang. Property - Mainframe SW	4,235,929	3,071,865	749,704	46,990
1008	39909	Other Tang. Property - Application Software	128,236	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	645,131	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	988,515	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	428,982	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	26,375	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	1,278,852	927,225	226,287	14,183
1053						
1054		Total General Plant	9,229,306	6,691,664	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	259,042,267	63,413,729	3,974,653
1059						
1060		TOTAL CWIP W/O AFUDC	4,976,625	3,608,278	880,589	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	80	183
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	98,735	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	-	-	-	-
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	36800	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	48,893	43,373	5,401	59	60
59	37401	Land	2.0	Bills	(6,203)	(5,503)	(885)	(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	54,070	48,765	6,072	66	67
63	37501	Structures & Improvements T.B.	2.0	Bills	69,397	61,563	7,008	84	85
64	37502	Land Rights	2.0	Bills	36,842	32,683	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	2,106
67	37601	Mains - Steel	2.0	Bills	35,503,833	31,495,822	3,921,791	42,791	43,428
68	37602	Mains - Plastic	2.0	Bills	8,877,670	7,875,474	989,637	10,700	10,858
69	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	1,177,425	1,044,506	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	93,849	1,024	1,039
72	38000	Services	2.0	Bills	47,438,241	42,082,980	5,240,078	57,175	58,028
73	38100	Meters	4.0	Meter Investment	4,087,072	2,455,452	1,374,778	127,494	129,350
74	38200	Meter Installations	4.0	Meter Investment	10,485,132	8,299,311	3,528,904	327,077	331,840
75	38300	House Regulators	4.0	Meter Investment	3,133,737	1,882,703	1,054,101	97,755	99,179
76	38400	House Reg. Installations	4.0	Meter Investment	111,025	68,702	37,348	3,483	3,514
77	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to Ind. & Trans.	2,459,576	-	-	-	2,459,576
78	38800	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
79									
80		Total Distribution Plant:			116,403,192	85,079,124	18,611,370	671,646	3,141,043

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									
81									
82	General								
83									
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	22,070	18,296	3,842	206	620
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	134,094	107,477	22,570	1,213	3,075
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	18,827	1,012	3,065
88	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	241,883	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	986,670	769,865	181,889	8,690	26,326
91	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	(1,476,862)	(1,176,340)	(267,926)	(13,278)	(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	(88,967)	(66,270)	(14,546)	(762)	(2,388)
94	39200	Trucks	6.2	P, S, T & D Plant - Customer	(417,367)	(332,438)	(89,810)	(3,752)	(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	11,388	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	250,952	204,686	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)	(486)	(1,474)
101	39604	Welders	6.2	P, S, T & D Plant - Customer	23,702	18,079	3,864	213	645
102	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	16,119	12,839	2,698	145	439
103	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	(239,083)	(190,433)	(39,890)	(2,148)	(6,511)
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	(17,827)	(14,199)	(2,882)	(150)	(485)
105	39702	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	(27,552)	(21,945)	(4,608)	(248)	(750)
106	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	(111,518)	(88,826)	(19,653)	(1,002)	(3,037)
107	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	1,060,188	844,454	177,931	9,531	28,872
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	3,888
110	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	85,612	76,156	15,092	860	2,604
111	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	413,058	329,014	69,081	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	339,113	18,084	54,725
115	39907	Other Tang. Property - Mainframe SAN	6.2	P, S, T & D Plant - Customer	188,526	150,164	31,534	1,695	5,134
116	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	280,122	223,121	49,854	2,518	7,829
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	(5,326,937)	(4,242,976)	(891,005)	(47,888)	(145,070)
119									
120		Total General Plant			(1,751,964)	(1,395,462)	(293,041)	(15,749)	(47,712)
121									
122		TOTAL DIRECT RESERVE FOR DEPRECIATION			114,754,688	94,688,088	16,335,642	658,827	3,098,149
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	7,569	1,589	85	258
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	1,580	1,266	266	14	43
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	13,521	10,769	2,262	122	368
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	17,805	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	539	113	6	18
149	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	11,282	8,994	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	57,181	45,563	9,588	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. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
158	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	82,250	65,513	13,757	738	2,240
159	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	21,208	18,893	3,547	181	578
160	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	16,740	15,723	3,302	177	538
161	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	3,172	2,527	531	29	86
162	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	110,551	92,534	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	60,225	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	947
167	39908	Other Tang. Property - Mainframe SAN	6.2	P, S, T & D Plant - Customer	490,978	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	950,308	199,560	10,725	32,462

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						
173						
174		Shared Services General Office:				
175						
176		General:				
177						
178	37400	Land & Land Rights	0.2	P, S, T & D Plant - Customer	0	-
179	39000	Structures & Improvements	0.2	P, S, T & D Plant - Customer	653	143
180	36602	Structures & Improvements	0.2	P, S, T & D Plant - Customer	0	-
181	37503	Improvements	0.2	P, S, T & D Plant - Customer	0	-
182	38004	Air Conditioning Equipment	0.2	P, S, T & D Plant - Customer	0	-
183	39009	Improvement to leased Premises	0.2	P, S, T & D Plant - Customer	303,408	241,668
184	39100	Office Furniture & Equipment	0.2	P, S, T & D Plant - Customer	265,618	211,588
185	39102	Remittance Processing Equip	0.2	P, S, T & D Plant - Customer	1,255	1,000
186	39103	Office Machines	0.2	P, S, T & D Plant - Customer	2,065	1,645
187	39200	Transportation Equipment	0.2	P, S, T & D Plant - Customer	308	246
188	39201	Trucks	0.2	P, S, T & D Plant - Customer	0	-
189	39202	Trailers	0.2	P, S, T & D Plant - Customer	0	-
190	39300	Stores Equipment	0.2	P, S, T & D Plant - Customer	30	24
191	39400	Tools, Shop & Garage Equipment	0.2	P, S, T & D Plant - Customer	215	171
192	39600	Power Operated Equipment	0.2	P, S, T & D Plant - Customer	0	-
193	39603	Ditchers	0.2	P, S, T & D Plant - Customer	0	-
194	39604	Backhoes	0.2	P, S, T & D Plant - Customer	0	-
195	39605	Welders	0.2	P, S, T & D Plant - Customer	0	-
196	39700	Communication Equipment	0.2	P, S, T & D Plant - Customer	24,617	10,608
197	39701	Communication Equipment - Mobile Radios	0.2	P, S, T & D Plant - Customer	0	-
198	39702	Communication Equipment - Fixed Radios	0.2	P, S, T & D Plant - Customer	0	-
199	39705	Communication Equip. - Telemetering	0.2	P, S, T & D Plant - Customer	0	-
200	39800	Miscellaneous Equipment	0.2	P, S, T & D Plant - Customer	2,359	1,879
201	39900	Other Tangible Property	0.2	P, S, T & D Plant - Customer	119	65
202	39901	Other Tangible Property - Servers - HW	0.2	P, S, T & D Plant - Customer	246,958	195,998
203	39902	Other Tangible Property - Servers - SW	0.2	P, S, T & D Plant - Customer	95,690	76,219
204	39903	Other Tangible Property - Network - HW	0.2	P, S, T & D Plant - Customer	51,728	41,202
205	39904	Other Tang. Property - CPU	0.2	P, S, T & D Plant - Customer	44,624	35,643
206	39905	Other Tangible Property - MF - Hardware	0.2	P, S, T & D Plant - Customer	47,179	37,579
207	39906	Other Tang. Property - PC Hardware	0.2	P, S, T & D Plant - Customer	181,695	144,643
208	39907	Other Tang. Property - PC Software	0.2	P, S, T & D Plant - Customer	62,246	49,680
209	39908	Other Tang. Property - Mainframe SW	0.2	P, S, T & D Plant - Customer	1,661,760	1,339,544
210	39909	Other Tang. Property - Application Software	0.2	P, S, T & D Plant - Customer	109,114	86,910
211	39924	Other Tang. Property - General Startup Costs	0.2	P, S, T & D Plant - Customer	0	0
212		Retirement Work In Progress	0.2	P, S, T & D Plant - Customer	(225)	(179)
213						
214		Total General Plant			3,120,620	2,485,620
215					512,448	406,170
216		Shared Services Customer Support:				
217						
218		General:				
219						
220	37400	Land & Land Rights	0.2	P, S, T & D Plant - Customer	0	-
221	39001	Structures Frame	0.2	P, S, T & D Plant - Customer	0	-
222	36602	Structures & Improvements	0.2	P, S, T & D Plant - Customer	0	-
223	37503	Improvements	0.2	P, S, T & D Plant - Customer	0	-
224	38004	Air Conditioning Equipment	0.2	P, S, T & D Plant - Customer	0	-
225	39009	Improvement to leased Premises	0.2	P, S, T & D Plant - Customer	102,839	81,912
226	39100	Office Furniture & Equipment	0.2	P, S, T & D Plant - Customer	1,694	1,508
227	39102	Remittance Processing Equip	0.2	P, S, T & D Plant - Customer	0	-
228	39103	Office Machines	0.2	P, S, T & D Plant - Customer	0	-
229	39200	Transportation Equipment	0.2	P, S, T & D Plant - Customer	0	-
230	39201	Trucks	0.2	P, S, T & D Plant - Customer	0	-
231	39202	Trailers	0.2	P, S, T & D Plant - Customer	0	-
232	39300	Stores Equipment	0.2	P, S, T & D Plant - Customer	0	-
233	39400	Tools, Shop & Garage Equipment	0.2	P, S, T & D Plant - Customer	0	-
234	39600	Power Operated Equipment	0.2	P, S, T & D Plant - Customer	0	-
235	39603	Ditchers	0.2	P, S, T & D Plant - Customer	0	-
236	39604	Backhoes	0.2	P, S, T & D Plant - Customer	0	-
237	39605	Welders	0.2	P, S, T & D Plant - Customer	0	-
238	39700	Communication Equipment	0.2	P, S, T & D Plant - Customer	643,070	512,214
239	39701	Communication Equipment - Mobile Radios	0.2	P, S, T & D Plant - Customer	0	-
240	39702	Communication Equipment - Fixed Radios	0.2	P, S, T & D Plant - Customer	0	-
241	39705	Communication Equip. - Telemetering	0.2	P, S, T & D Plant - Customer	0	-
242	39800	Miscellaneous Equipment	0.2	P, S, T & D Plant - Customer	38	30
243	39900	Other Tangible Property	0.2	P, S, T & D Plant - Customer	(40)	(37)
244	39901	Other Tangible Property - Servers - HW	0.2	P, S, T & D Plant - Customer	479,423	381,667
245	39902	Other Tangible Property - Servers - SW	0.2	P, S, T & D Plant - Customer	333,133	265,345
246	39903	Other Tangible Property - Network - HW	0.2	P, S, T & D Plant - Customer	17,877	14,239
247	39904	Other Tang. Property - CPU	0.2	P, S, T & D Plant - Customer	0	-
248	39905	Other Tangible Property - MF - Hardware	0.2	P, S, T & D Plant - Customer	0	-
249	39906	Other Tang. Property - PC Hardware	0.2	P, S, T & D Plant - Customer	148,524	118,301
250	39907	Other Tang. Property - PC Software	0.2	P, S, T & D Plant - Customer	119,897	95,500
251	39908	Other Tang. Property - Mainframe SW	0.2	P, S, T & D Plant - Customer	2,996,053	2,306,396
252	39909	Other Tang. Property - Application Software	0.2	P, S, T & D Plant - Customer	0	-
253	39924	Other Tang. Property - General Startup Costs	0.2	P, S, T & D Plant - Customer	1,037,390	826,295
254		Retirement Work In Progress	0.2	P, S, T & D Plant - Customer	0	-
255						
256		Total General Plant			5,680,091	4,603,570
257						
258		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			124,946,467	102,785,564

Alcoa 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.	Accl. 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	499
262	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	21,833	9,416	4,793	497	7,187
263	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
264									
265		Total Intangible Plant:			23,350	10,070	5,126	468	7,686
266									
267		Production Plant:							
268									
269	32520	Producing Leaseholds	3.0	Peak Day	439	189	66	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	1,505	767	70	1,160
272	33201	Field Lines	3.0	Peak Day	47,163	20,339	10,353	945	15,525
273	33202	Tributary Lines	3.0	Peak Day	529,658	228,549	116,338	10,610	174,451
274	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	189,625	81,778	41,627	3,799	62,421
275	33600	Purification Equipment	3.0	Peak Day	7,391	3,187	1,622	148	2,433
276									
277		Total Production Plant:			784,116	338,158	172,132	15,710	258,116
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	614	47	771
283	35100	Structures and Improvements	3.0	Peak Day	2,588	1,115	508	52	851
284	35102	Compression Station Equipment	3.0	Peak Day	59,189	25,617	12,889	1,185	19,477
285	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	12,148	5,239	2,607	243	3,999
286	35104	Other Structures	3.0	Peak Day	78,517	30,411	15,480	1,413	23,213
287	35200	Wells/Rights of Way	3.0	Peak Day	170,807	73,576	37,452	3,418	56,161
288	35201	Well Construction	3.0	Peak Day	820,243	356,326	181,380	16,554	271,883
289	35202	Well Equipment	3.0	Peak Day	278,747	119,350	60,753	5,545	91,100
290	35203	Cushion Gas	3.0	Peak Day	63,867	27,543	14,020	1,260	21,024
291	35210	Leaseholds	3.0	Peak Day	89,310	38,516	19,608	1,789	29,399
292	35211	Storage Rights	3.0	Peak Day	26,372	11,373	5,799	528	8,681
293	35301	Field Lines	3.0	Peak Day	93,891	40,465	20,580	1,877	30,841
294	35302	Tributary Lines	3.0	Peak Day	109,941	47,413	24,135	2,203	36,190
295	35400	Compressor Station Equipment	3.0	Peak Day	234,189	100,996	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	35,561	18,101	1,652	27,143
298									
299		Total Storage Plant:			2,240,618	986,291	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	382,614	185,006	83,893	7,868	125,949
305	36602	Structures & Improvements	3.0	Peak Day	12,241	5,279	2,687	245	4,059
306	36603	Other Structures	3.0	Peak Day	56,261	24,263	12,351	1,127	18,520
307	36700	Mains Cathodic Protection	3.0	Peak Day	274,189	118,247	60,181	5,493	90,258
308	36701	Mains - Steel	3.0	Peak Day	16,295,550	7,027,628	3,572,264	326,480	5,384,177
309	36900	Meas. & Reg. Equipment	3.0	Peak Day	271,774	117,206	59,661	5,445	89,463
310	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,458,137	629,837	320,998	29,214	479,980
311									
312		Total Transmission Plant:			18,750,783	8,086,473	4,116,247	375,671	6,172,392
313									
314		Distribution:							
315									
316	37400	Land & Land Rights	3.0	Peak Day	8,252	3,559	1,811	165	2,716
317	37401	Land	3.0	Peak Day	(1,047)	(452)	(230)	(21)	(345)
318	37402	Land Rights	3.0	Peak Day	5,790	2,497	1,271	116	1,806
319	37403	Land Other	3.0	Peak Day	0	-	-	-	-
320	37500	Structures & Improvements	3.0	Peak Day	9,278	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	2,882	1,365	126	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	99,288
325	37601	Mains - Steel	3.0	Peak Day	5,992,104	2,584,168	1,315,411	120,051	1,872,484
326	37602	Mains - Plastic	3.0	Peak Day	1,498,315	640,164	328,918	30,019	483,216
327	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	198,718	85,899	43,523	3,981	65,414
328	37900	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	42,824	18,512	9,423	860	14,130
329	37905	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	143,392	61,839	31,478	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	3,543,802	1,893,897	164,633	2,704,978

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									
339									
340		General:							
341									
342	39900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	5,184	2,236	1,138	104	1,707
343	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	30,454	13,133	6,085	610	10,025
344	39001	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
345	39002	Improvements	6.4	P, S, T & D Plant - Demand	26,404	10,958	5,577	509	8,362
346	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	54,614	23,653	11,889	1,094	17,878
347	39004	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	1,204	619	284	24	396
348	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	218,171	94,089	47,894	4,371	71,818
349	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	(333,316)	(143,747)	(73,171)	(6,678)	(109,722)
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	(19,628)	(8,465)	(4,309)	(393)	(6,461)
352	39200	Trucks	6.4	P, S, T & D Plant - Demand	(94,197)	(40,623)	(20,676)	(1,887)	(31,008)
353	39201	Trailers	6.4	P, S, T & D Plant - Demand	4,803	2,114	1,076	98	1,014
354	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	3,221	1,389	707	65	1,080
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	67,892	25,010	12,731	1,162	19,090
357	39800	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
358	39803	Backhoes	6.4	P, S, T & D Plant - Demand	(12,212)	(5,267)	(2,081)	(245)	(4,020)
359	39804	Welders	6.4	P, S, T & D Plant - Demand	5,348	2,307	1,174	107	1,781
360	39805	Communication Equipment	6.4	P, S, T & D Plant - Demand	3,638	1,669	799	73	1,188
361	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	(53,959)	(23,271)	(11,845)	(1,081)	(17,762)
362	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	(4,023)	(1,735)	(883)	(81)	(1,324)
363	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	(6,216)	(2,882)	(1,385)	(125)	(2,047)
364	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(25,169)	(10,854)	(5,625)	(604)	(8,285)
365	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	239,278	103,191	52,627	4,794	78,765
366	39800	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
367	39801	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	32,059	13,828	7,030	642	10,563
368	39802	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	21,579	9,308	4,737	432	7,103
369	39803	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	93,227	40,205	20,468	1,868	30,688
370	39804	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
371	39805	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
372	39806	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
373	39807	Other Tang. Property - Mainframe SAN	6.4	P, S, T & D Plant - Demand	453,628	195,588	99,580	9,088	148,292
374	39808	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	42,548	18,350	9,341	852	14,006
375	39809	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	63,222	27,285	13,878	1,267	20,811
376		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
377					(1,202,254)	(518,485)	(263,924)	(24,087)	(395,759)
378		Total General Plant			(385,407)	(170,523)	(86,801)	(7,922)	(130,160)
379									
380		TOTAL DIRECT RESERVE FOR DEPRECIATION			28,620,771	12,774,271	6,502,470	583,451	9,750,580
381									
382		Kentucky Mid-States General Office:							
383									
384		Intangible Plant:							
385									
386	30100	Organization	99.0	-	0	-	-	-	-
387	30200	Franchises & Consents	99.0	-	0	-	-	-	-
388	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
389									
390		Total Intangible Plant:							
391									
392		General:							
393									
394	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	38001	Structures Frame	6.4	P, S, T & D Plant - Demand	2,145	925	471	43	708
396	38002	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	38004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	359	155	79	7	118
399	38009	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	3,052	1,318	670	61	1,005
400	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	4,041	1,743	887	81	1,330
401	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	(70)	(30)	(15)	(1)	(23)
402	39103	Office Machines	6.4	P, S, T & D Plant - Demand	(1,347)	(601)	(296)	(27)	(443)
403	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	478	205	105	10	157
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	152	66	33	3	50
407	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,549	1,089	559	51	839
408	39800	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	542	234	119	11	178
409	39803	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
410	39804	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
411	39805	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	12,908	5,567	2,834	259	4,249
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	18,653	8,006	4,075	372	6,111
417	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	4,787	2,064	1,051	96	1,576
418	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	4,455	1,921	978	89	1,467
419	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	718	309	157	14	236
420	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	26,305	11,344	5,776	527	8,659
421	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
422	39905	Other Tangible 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	67,770	29,227	14,877	1,358	22,309
424	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	7,849	3,385	1,723	157	2,584
425	39908	Other Tang. Property - Mainframe SAN	6.4	P, S, T & D Plant - Demand	110,810	47,788	24,325	2,220	39,476
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		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	3,211	1,385	705	64	1,057
429									
430		Total General Plant			269,271	116,126	58,111	5,395	88,639

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
438	38602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-
439	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-
440	38004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-
441	38009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	88,477	29,631
442	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	58,948	25,853
443	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	283	122
444	39103	Office Machines	6.4	P, S, T & D Plant - Demand	466	201
445	38200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	70	30
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
449	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	48	21
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	0	-
454	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	5,556	2,396
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
459	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	27	12
460	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	55,538	23,950
461	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	21,597	9,314
462	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	11,675	6,035
463	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	10,071	4,343
464	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	10,648	4,592
465	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	40,985	17,675
466	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	14,049	6,059
467	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	379,682	163,680
468	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	24,626	10,620
469	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	0
470		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(61)	(22)
471						
472		Total General Plant			704,305	303,739
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
484	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	427	184
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	0	-
496	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	145,137	62,592
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
501	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(10)	(4)
502	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	108,203	46,664
503	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	75,180	32,425
504	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	4,035	1,740
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	33,521	14,456
508	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	27,080	11,670
509	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	678,189	291,614
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	234,132	100,972
512		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-
513						
514		Total General Plant			1,327,098	572,325
515						
516		TOTAL RESERVE FOR DEPRECIATION - DEMAND			31,921,444	13,766,480

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									
518									
519	30100	6.6	P, S, T & D Plant - Commodity	89	30	16	2	41	
520	30200	6.6	P, S, T & D Plant - Commodity	1,285	432	234	22	596	
521	30300	99.0	Misc Intangible Plant	0	-	-	-	-	
522									
523			Total Intangible Plant	1,374	462	251	24	638	
524									
525			Production Plant						
526									
527	32520	99.0	Producing Leaseholds	0	-	-	-	-	
528	32540	99.0	Rights of Ways	0	-	-	-	-	
529	33100	99.0	Production Gas Wells Equipment	0	-	-	-	-	
530	33201	99.0	Field Lines	0	-	-	-	-	
531	33202	99.0	Tributary Lines	0	-	-	-	-	
532	33400	99.0	Field Meas. & Reg. Sta. Equip	0	-	-	-	-	
533	33800	99.0	Purification Equipment	0	-	-	-	-	
534									
535			Total Production Plant	0	0	0	0	0	
536									
537			Storage Plant						
538									
539	35010	1.5	Winter Volumes	0	-	-	-	-	
540	35020	1.5	Winter Volumes	2,341	787	427	40	1,088	
541	35100	1.5	Winter Volumes	2,508	870	471	45	1,200	
542	35102	1.5	Winter Volumes	59,189	19,902	10,787	1,023	27,457	
543	35103	1.5	Winter Volumes	12,148	4,066	2,215	210	5,637	
544	35104	1.5	Winter Volumes	70,517	23,719	12,856	1,220	32,723	
545	35200	1.5	Winter Volumes	170,607	57,384	31,104	2,951	79,188	
546	35201	1.5	Winter Volumes	826,243	277,910	150,634	14,291	383,408	
547	35202	1.5	Winter Volumes	278,747	93,085	50,454	4,787	128,421	
548	35203	1.5	Winter Volumes	63,867	21,482	11,644	1,105	29,637	
549	35210	1.5	Winter Volumes	89,310	30,040	16,282	1,545	41,443	
550	35211	1.5	Winter Volumes	26,372	8,870	4,808	450	12,238	
551	35301	1.5	Winter Volumes	93,691	31,513	17,091	1,620	43,476	
552	35302	1.5	Winter Volumes	109,941	36,979	20,043	1,902	51,017	
553	35400	1.5	Winter Volumes	234,189	78,770	42,695	4,051	108,679	
554	35500	1.5	Winter Volumes	120,435	40,509	21,957	2,083	55,886	
555	35800	1.5	Winter Volumes	82,457	27,735	15,033	1,428	39,263	
556									
557			Total Storage Plant	2,240,819	753,841	408,492	38,754	1,039,733	
558									
559			Transmission						
560									
561	36510	99.0	Land & Land Rights	0	-	-	-	-	
562	36520	99.0	Rights of Way	0	-	-	-	-	
563	36602	99.0	Structures & Improvements	0	-	-	-	-	
564	36603	99.0	Other Structures	0	-	-	-	-	
565	36700	99.0	Mains Cathodic Protection	0	-	-	-	-	
566	36701	99.0	Mains - Steel	0	-	-	-	-	
567	36900	99.0	Meas. & Reg. Equipment	0	-	-	-	-	
568	36901	99.0	Meas. & Reg. Equipment	0	-	-	-	-	
569									
570			Total Transmission Plant	0	-	-	-	-	
571									
572			Distribution						
573									
574	37400	99.0	Land & Land Rights	0	-	-	-	-	
575	37401	99.0	Land	0	-	-	-	-	
576	37402	99.0	Land Rights	0	-	-	-	-	
577	37403	99.0	Land Other	0	-	-	-	-	
578	37500	99.0	Structures & Improvements	0	-	-	-	-	
579	37501	99.0	Structures & Improvements T.B.	0	-	-	-	-	
580	37502	99.0	Land Rights	0	-	-	-	-	
581	37503	99.0	Improvements	0	-	-	-	-	
582	37600	99.0	Mains Cathodic Protection	0	-	-	-	-	
583	37601	99.0	Mains - Steel	0	-	-	-	-	
584	37602	99.0	Mains - Plastic	0	-	-	-	-	
585	37800	99.0	Meas & Reg. Sta. Equip - General	0	-	-	-	-	
586	37800	99.0	Meas & Reg. Sta. Equip - City Gate	0	-	-	-	-	
587	37805	99.0	Meas & Reg. Sta. Equipment T.B.	0	-	-	-	-	
588	38000	99.0	Services	0	-	-	-	-	
589	38100	99.0	Meters	0	-	-	-	-	
590	38200	99.0	Meter Installations	0	-	-	-	-	
591	38300	99.0	House Regulators	0	-	-	-	-	
592	38400	99.0	House Reg. Installations	0	-	-	-	-	
593	38500	99.0	Ind. Meas. & Reg. Sta. Equipment	0	-	-	-	-	
594	38600	99.0	Other Prop. On Cust. Prem	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	39000	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	305	103	56	5	142
601	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	1,792	603	327	31	832
602	39001	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
603	39002	Improvements	6.6	P, S, T & D Plant - Commodity	1,485	503	273	28	694
604	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	3,214	1,081	506	56	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	5,958
607	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	(19,816)	(6,588)	(3,576)	(339)	(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	(1,155)	(389)	(211)	(20)	(536)
610	39200	Trucks	6.6	P, S, T & D Plant - Commodity	(5,644)	(1,865)	(1,011)	(66)	(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	190	64	35	3	88
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	1,584
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	106	67	5	148
618	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	214	72	39	4	89
619	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	(3,176)	(1,088)	(679)	(55)	(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	(386)	(123)	(67)	(0)	(170)
622	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(1,481)	(498)	(270)	(29)	(697)
623	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	14,082	4,736	2,567	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	509
627	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	5,488	1,845	1,000	95	2,546
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	26,690	8,977	4,668	462	12,385
631	39907	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	2,504	842	457	43	1,162
632	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	3,721	1,251	678	64	1,727
633	39909	Other Tang. 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)	(23,788)	(12,889)	(1,224)	(32,832)
635									
636		Total General Plant			(23,270)	(7,827)	(4,242)	(402)	(10,788)
637									
638		TOTAL DIRECT RESERVE FOR DEPRECIATION			2,218,723	746,276	404,500	38,375	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							
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	39002	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
655	39000	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	39009	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	0	-	-	-	-
670	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	760	256	138	13	352
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	190	19	507
675	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	282	85	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 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	3,988	1,341	727	69	1,851
682	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	462	155	84	8	214
683	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	6,521	2,103	1,180	113	3,026
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		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	2,889	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						
689						
690		Shared Services General Office:				
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	11	4
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	4,030	1,355
700	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	3,528	1,187
701	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	17	6
702	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	27	9
703	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	4	1
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	0
707	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	3	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
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. - Telemetry	6.6	P, S, T & D Plant - Commodity	0	-
716	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	31	11
717	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	2	1
718	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	3,268	1,099
719	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	1,271	428
720	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	687	231
721	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	593	199
722	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	627	211
723	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,412	811
724	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	827	278
725	39908	Other Tang. Property - Mainframe SAV	6.6	P, S, T & D Plant - Commodity	22,339	7,543
726	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,448	407
727	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	0
728		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(3)	(1)
729						
730		Total General Plant			41,449	13,942
731					6,808	2,280
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	1,366	459
742	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	25	8
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	6,541	2,873
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. - Telemetry	6.6	P, S, T & D Plant - Commodity	0	-
758	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1	0
759	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(1)	(0)
760	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	5,368	2,142
761	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	4,425	1,488
762	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	237	80
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
766	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	1,593	536
767	39908	Other Tang. Property - Mainframe SAV	6.6	P, S, T & D Plant - Commodity	39,794	13,385
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
770		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	0	-
771						
772		Total General Plant			79,101	26,270
773						
774		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,354,120	791,817

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									
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							
777	30100	Organization			8,330	6,039	1,474	92	724
778	30200	Franchises & Consents			110,853	86,899	21,207	1,328	10,417
779	30300	Misc Intangible Plant			0	-	-	-	-
780									
781		Total Intangible Plant			128,182	92,938	22,681	1,422	11,142
782									
783		Production Plant							
784									
785	32520	Producing Leaseholds			439	189	86	0	144
786	32540	Rights of Ways			6,050	2,609	1,328	121	1,981
787	33100	Production Gas Wells Equipment			3,492	1,506	767	70	1,150
788	33201	Field Lines			47,163	20,339	10,363	845	15,525
789	33202	Tributary Lines			629,856	228,549	116,338	10,819	174,451
790	33400	Field Meas. & Reg. Sta. Equip			189,625	81,778	41,627	3,799	62,421
791	33600	Purification Equipment			7,391	3,187	1,622	148	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			4,692	1,787	941	87	1,857
799	35100	Structures and Improvements			5,172	1,985	1,039	97	2,061
800	35102	Compression Station Equipment			118,337	45,419	23,778	2,209	40,934
801	35103	Meas. & Reg. Sta. Structures			24,285	9,325	4,881	453	9,836
802	35104	Other Structures			141,034	54,130	26,336	2,632	55,935
803	35200	Wells \ Rights of Way			341,215	130,981	66,556	6,389	135,329
804	35201	Well Construction			1,652,488	634,236	332,014	30,844	655,391
805	35202	Well Equipment			553,493	212,435	111,207	10,331	219,521
806	35203	Cushion Gas			127,734	49,025	25,664	2,384	50,660
807	35210	Leaseholds			178,619	68,555	35,888	3,334	70,842
808	35211	Storage Rights			52,744	20,243	10,597	884	20,919
809	35301	Field Lines			187,383	71,819	37,649	3,498	74,318
810	35302	Tributary Lines			219,881	84,382	44,178	4,104	87,207
811	35400	Compressor Station Equipment			488,378	179,767	84,106	8,743	185,763
812	35500	Meas. & Reg. Equipment			240,870	92,448	48,385	4,496	95,531
813	35600	Purification Equipment			184,915	63,286	33,134	3,078	65,407
814									
815		Total Storage Plant			4,481,238	1,719,831	900,362	83,644	1,777,301
816									
817		Transmission							
818									
819	36510	Land & Land Rights			16	7	3	0	5
820	36520	Rights of Way			382,014	165,088	83,893	7,668	125,849
821	36602	Structures & Improvements			12,241	5,279	2,687	245	4,028
822	36603	Other Structures			66,261	24,283	12,351	1,127	18,520
823	36700	Mains Cathodic Protection			274,189	118,247	60,191	5,493	90,258
824	36701	Mains - Steel			16,285,550	7,027,628	3,577,284	326,480	5,384,177
825	36900	Meas. & Reg. Equipment			271,774	117,206	59,661	5,445	89,463
826	36901	Meas. & Reg. Equipment			1,458,137	628,837	320,058	28,214	479,890
827									
828		Total Transmission Plant			18,750,783	8,088,473	4,118,247	375,671	6,172,392
829									
830		Distribution							
831									
832	37400	Land & Land Rights			57,145	46,932	7,212	224	2,778
833	37401	Land			(7,250)	(5,955)	(915)	(28)	(352)
834	37402	Land Rights			40,087	32,931	5,081	157	1,848
835	37403	Land Other			0	-	-	-	-
836	37500	Structures & Improvements			64,248	52,768	8,109	252	3,121
837	37501	Structures & Improvements T.B.			81,109	68,614	10,237	318	3,940
838	37502	Land Rights			43,060	35,365	5,435	169	2,092
839	37503	Improvements			845	530	81	3	31
840	37500	Mains Cathodic Protection			2,088,342	1,715,123	263,570	8,185	101,454
841	37601	Mains - Steel			41,495,937	34,079,980	6,237,201	162,843	2,015,813
842	37602	Mains - Plastic			10,375,985	8,521,838	1,309,533	40,719	504,075
843	37800	Meas. & Reg. Sta. Equip - General			1,378,143	1,130,205	173,693	5,400	66,854
844	37900	Meas. & Reg. Sta. Equip - City Gate			297,255	244,131	37,517	1,167	14,441
845	37905	Meas. & Reg. Sta. Equipment T.B.			993,004	815,539	125,327	3,897	48,241
846	38000	Services			47,438,241	42,082,960	5,240,078	57,175	58,028
847	38100	Meters			4,087,072	2,455,452	1,374,776	127,484	129,350
848	38200	Meter Installations			3,133,737	1,892,703	1,054,101	97,755	89,178
849	38300	House Regulators			111,025	86,702	37,346	3,463	3,514
850	38400	House Reg. Installations			0	-	-	-	-
851	38500	Ind. Meas. & Reg. Sta. Equipment			2,459,578	-	-	-	2,459,578
852	38800	Other Prop. On Cust. Prem			0	-	-	-	-
853									
854		Total Distribution Plant			124,020,502	99,622,926	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	38900	Land & Land Rights	28,459	20,634	5,036	2,474
859	39000	Structures Frame	167,180	121,213	20,582	14,531
860	39001	Structures & Improvements	0	-	-	-
861	39002	Improvements	139,457	101,113	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	1,187,680	868,372	211,924	13,283
865	39100	Remittance Processing Equip	(1,829,796)	(1,320,605)	(323,773)	(20,294)
866	39102	Office Machines	0	-	-	-
867	39103	Transportation Equipment	(107,750)	(70,124)	(19,066)	(1,185)
868	39200	Trucks	(617,107)	(374,828)	(91,500)	(6,735)
869	39201	Trailers	28,813	19,513	4,762	288
870	39202	Stores Equipment	17,883	12,821	3,129	188
871	39300	Tools, Shop & Garage Equipment	0	-	-	-
872	39400	Power Operated Equipment	318,358	230,824	58,332	3,531
873	39600	Ditchers	0	-	-	-
874	39603	Backhoes	(67,041)	(48,608)	(11,883)	(744)
875	39604	Welders	28,365	21,282	5,190	326
876	39605	Communication Equipment	19,971	14,460	3,534	221
877	39700	Communication Equipment - Mobile Radios	(286,218)	(214,771)	(52,414)	(3,285)
878	39701	Communication Equipment - Fixed Radios	(22,067)	(16,014)	(3,908)	(245)
879	39702	Communication Equip. - Telemetering	(34,136)	(24,750)	(6,040)	(379)
880	39705	Miscellaneous Equipment	(139,160)	(100,179)	(24,448)	(1,532)
881	39800	Other Tangible Property	1,313,548	952,381	232,426	14,588
882	39900	Other Tangible Property - Servers - HW	0	-	-	-
883	39901	Other Tangible Property - Servers - SAN	175,990	127,801	31,141	1,952
884	39902	Other Tangible Property - Network - HW	118,461	85,890	20,981	1,314
885	39903	Other Tang. Property - CPU	511,781	371,065	90,557	5,876
886	39904	Other Tangible Property - MF - Hardware	0	-	-	-
887	39905	Other Tang. Property - PC Hardware	0	-	-	-
888	39906	Other Tang. Property - PC Software	2,489,692	1,805,139	440,539	27,812
889	39907	Other Tang. Property - Mainframe SAN	233,570	169,356	41,331	2,591
890	39908	Other Tang. Property - Application Software	347,064	251,637	61,411	3,849
891	39909	Other Tang. Property - General Startup Costs	0	-	-	-
892		Retirement Work In Progress	(6,599,945)	(4,785,258)	(1,167,528)	(73,197)
893						
894		Total General Plant	(2,170,941)	(1,573,813)	(384,084)	(24,074)
895						
896		TOTAL DIRECT RESERVE FOR DEPRECIATION	146,594,180	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:	0	-	-	-
907						
908		General:				
909						
910	37400	Land & Land Rights	0	-	-	-
911	39001	Structures Frame	11,773	8,536	2,083	131
912	38902	Structures & Improvements	0	-	-	-
913	38900	Land & Land Rights	0	-	-	-
914	39004	Air Conditioning Equipment	1,870	1,428	349	22
915	39009	Improvement to leased Premises	16,752	12,149	2,954	188
916	39100	Office Furniture & Equipment	22,184	16,085	3,825	246
917	39102	Remittance Processing Equip	(387)	(280)	(68)	(4)
918	39103	Office Machines	(7,395)	(5,361)	(1,308)	(82)
919	39200	Transportation Equipment	2,813	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	2,157	626	33
925	39603	Ditchers	0	-	-	-
926	39604	Backhoes	0	-	-	-
927	39605	Welders	0	-	-	-
928	39700	Communication Equipment	70,858	51,375	12,538	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	73,886	18,032	1,130
933	39900	Other Tangible Property	20,278	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 - SAN	3,937	2,850	696	44
936	39903	Other Tangible Property - Network - HW	144,403	104,889	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	478
941	39908	Other Tang. Property - Mainframe SAN	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	196
945						
946		Total General Plant	1,478,201	1,071,762	261,560	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	768	187	12	92
954	36602	Structures & Improvements	0	-	-	-	-
955	37503	Improvements	0	-	-	-	-
956	39004	Air Conditioning Equipment	0	-	-	-	-
957	39009	Improvement to leased Premises	375,815	272,555	68,516	4,169	32,674
958	39100	Office Furniture & Equipment	328,095	238,808	58,232	3,650	28,605
959	39102	Remittance Processing Equip	1,556	1,128	275	17	135
960	39103	Office Machines	2,558	1,855	453	28	222
961	39200	Transportation Equipment	382	277	68	4	33
962	39201	Trucks	0	-	-	-	-
963	39202	Trailers	0	-	-	-	-
964	39300	Stores Equipment	38	27	7	0	3
965	39400	Tools, Shop & Garage Equipment	268	193	47	3	23
966	39600	Power Operated Equipment	0	-	-	-	-
967	39603	Ditchers	0	-	-	-	-
968	39604	Backhoes	0	-	-	-	-
969	39605	Welders	0	-	-	-	-
970	39700	Communication Equipment	30,500	22,114	5,397	338	2,651
971	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
972	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
973	39705	Communication Equip. - Telemetry	0	-	-	-	-
974	39800	Miscellaneous Equipment	2,923	2,120	517	32	284
975	39900	Other Tangible Property	147	107	26	2	13
976	39901	Other Tangible Property - Servers - HW	304,872	221,046	53,940	3,381	28,499
977	39902	Other Tangible Property - Servers - SW	119,558	85,899	20,978	1,315	10,305
978	39903	Other Tangible Property - Network - HW	64,899	46,458	11,340	711	5,571
979	39904	Other Tangible Property - CPU	65,288	40,986	9,783	613	4,808
980	39905	Other Tang. Property - MF - Hardware	58,454	42,382	10,343	548	5,081
981	39906	Other Tang. Property - PC Hardware	224,892	163,129	39,811	2,495	19,556
982	39907	Other Tang. Property - PC Software	77,121	55,816	13,546	855	6,703
983	39908	Other Tang. Property - Mainframe SW	2,083,660	1,510,748	368,894	23,109	181,110
984	39909	Other Tang. Property - Application Software	135,189	98,018	23,921	1,499	11,751
985	39924	Other Tang. Property - General Startup Costs	0	0	0	0	0
986		Retirement Work In Progress	(279)	(282)	(49)	(3)	(24)
987							
988		Total General Plant	3,880,380	2,803,300	684,137	42,880	336,062
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	39004	Air Conditioning Equipment	0	-	-	-	-
999	39009	Improvement to leased Premises	127,413	92,381	22,545	1,413	11,075
1000	39100	Office Furniture & Equipment	2,346	1,701	415	26	204
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	786,748	577,678	140,981	8,830	69,253
1013	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
1014	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
1015	39705	Communication Equip. - Telemetry	0	-	-	-	-
1016	39800	Miscellaneous Equipment	47	34	8	1	4
1017	39900	Other Tangible Property	(57)	(41)	(10)	(1)	(5)
1018	39901	Other Tangible Property - Servers - HW	583,984	430,872	105,104	6,588	51,829
1019	39902	Other Tangible Property - Servers - SW	412,743	289,258	73,033	4,578	35,875
1020	39903	Other Tangible Property - Network - HW	22,149	16,059	3,919	248	1,926
1021	39904	Other Tang. Property - CPU	0	-	-	-	-
1022	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1023	39906	Other Tang. Property - PC Hardware	164,917	133,421	32,561	2,941	16,995
1024	39907	Other Tang. Property - PC Software	148,549	107,705	26,285	1,648	12,912
1025	39908	Other Tang. Property - Mainframe SW	3,712,937	2,891,395	656,827	41,169	322,647
1026	39909	Other Tang. Property - Application Software	0	-	-	-	-
1027	39924	Other Tang. Property - General Startup Costs	1,285,301	931,901	227,428	14,255	111,717
1028		Retirement Work In Progress	0	-	-	-	-
1029							
1030		Total General Plant	7,285,289	5,282,164	1,289,096	80,798	633,231
1031							
1032		TOTAL RESERVE FOR DEPRECIATION	159,224,051	117,343,841	26,477,406	1,428,726	14,974,078

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2008-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
ALLOCATION OF OTHER RATE BASE								
Customer								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Industrial &
		Factor	Basis	Company		Public Authority	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	18,874	3,802	281	798
9	Prepayments - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	293	236	45	3	8
10	Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	64,043	51,457	9,845	675	2,067
11	Prepayments - Shared Services CS	7.2	Allocated O&M Expenses - Cust	2,690	2,161	413	28	87
12	Cash Working Capital	7.2	Allocated O&M Expenses - Cust	351,042	282,050	53,982	3,698	11,331
13								
14	Total Rate Base Additions			554,297	445,359	85,207	5,839	17,882
15								
16								
17	Rate Base Deductions:							
18								
19	Customer Advances - KY Direct	2.0	Bills	(1,876,531)	(1,664,690)	(207,284)	(2,282)	(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)	(22,537,927)	(5,349,439)	(325,277)	(794,803)
24	ADIT - KY Mid-States GO	9.2	Allocated Net Plant - Cust	(108,157)	(82,498)	(19,559)	(1,191)	(2,909)
25	ADIT - Shared Services GO	9.2	Allocated Net Plant - Cust	(678,390)	(449,485)	(106,567)	(6,487)	(15,851)
26	ADIT - Shared Services CS	9.2	Allocated Net Plant - Cust	2,227,115	1,730,780	410,340	24,979	81,035
27								
28	Total Rate Base Deductions			(29,323,279)	(22,993,080)	(5,265,168)	(310,223)	(754,808)
29								
30								
31	TOTAL OTHER RB - CUSTOMER			(28,768,982)	(22,547,720)	(5,179,982)	(304,384)	(738,916)
32								
33	Interest on Customer Deposits	2.0	Bills	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 OTHER RATE BASE								
		Allocation	Allocation	Total	Commercial &	Firm	Industrial &	
		Factor	Basis	Company	Residential	Public Authority	Industrial	Transport
74								
75								
76								
77								
78								
79								
80								
81								
82								
83	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(247,763)	(146,567)	(67,835)	(7,823)	(3,559)
84	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	1,030,460	617,848	365,280	32,538	14,798
85	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	29	18	10	1	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	1,869,605	149,148	6,543,973
88	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	173,842	104,113	61,553	5,483	2,493
89	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	2,060	1,235	730	65	30
90	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	449,595	269,570	159,374	14,196	6,456
91	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	18,882	11,321	6,693	588	271
92	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,464,370	1,477,598	873,576	77,810	35,386
93								
94	Total Rate Base Additions			15,126,684	5,205,638	3,048,987	272,011	8,599,848
95								
96								
97								
98								
99	Customer Advances - KY Direct	99.0	-	0	-	-	-	-
100	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
101	Customer Advances - Shared Services GO	99.0	-	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)	(123,222)
104	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	(972)	(327)	(177)	(17)	(451)
105	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	(5,285)	(1,781)	(865)	(82)	(2,457)
106	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	20,392	6,859	3,718	353	9,463
107								
108	Total Rate Base Deductions			(251,418)	(84,666)	(45,837)	(4,349)	(116,668)
109								
110								
111	TOTAL OTHER RB - COMMODITY			14,875,266	5,121,273	3,003,151	267,662	6,483,180
112								
113	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2008-00354								
Forecasted Test Period: Twelve Months Ended March 31, 2011								
ALLOCATION OF OTHER RATE BASE								
114								
115	Total Other Rate Base							
116								
117		Allocation	Allocation	Total	Residential	Commercial &	Firm	Industrial &
118		Factor	Basis	Company		Public Authority	Industrial	Transport
119								
120								
121	Rate Base Additions:							
122								
123	Materials and Supplies - KY Direct			(285,111)	(178,233)	(93,926)	(8,256)	(5,895)
124	Materials and Supplies - KY Mid-States GO			1,189,857	741,224	390,812	34,335	23,888
125	Materials and Supplies - Shared Services GO			34	21	11	1	1
126	Materials and Supplies - Shared Services CS			0	-	-	-	-
127	Gas Storage Inventory			11,235,428	2,872,702	1,889,605	148,148	8,543,973
128	Prepayments - KY Direct			200,502	124,803	65,822	5,765	3,991
129	Prepayments - KY Mid-States GO			2,378	1,482	781	89	47
130	Prepayments - Shared Services GO			519,141	323,400	170,426	14,880	10,334
131	Prepayments - Shared Services CS			21,803	13,582	7,157	629	434
132	Cash Working Capital			2,845,572	1,772,655	934,159	82,112	56,645
133								
134	Total Rate Base Additions			15,728,804	5,671,735	3,144,649	278,804	6,633,416
135								
136								
137	Rate Base Deductions:							
138								
139	Customer Advances - KY Direct			(1,876,531)	(1,664,690)	(207,284)	(2,262)	(2,295)
140	Customer Advances - KY Mid-States GO			0	-	-	-	-
141	Customer Advances - Shared Services GO			0	-	-	-	-
142	Customer Advances - Shared Services CS			12,129	10,780	1,340	15	15
143	ADIT - KY Direct			(35,171,243)	(25,173,515)	(8,687,975)	(448,181)	(2,881,590)
144	ADIT - KY Mid-States GO			(128,741)	(82,148)	(24,481)	(1,640)	(10,475)
145	ADIT - Shared Services GO			(701,437)	(502,048)	(133,382)	(8,938)	(57,070)
146	ADIT - Shared Services CS			2,700,914	1,933,156	513,591	34,418	219,751
147								
148	Total Rate Base Deductions			(35,164,809)	(25,488,483)	(6,538,191)	(426,571)	(2,711,685)
149								
150								
151	TOTAL OTHER RB			(19,438,305)	(19,816,748)	(3,393,542)	(147,767)	3,921,751
152								
153	Interest on Customer Deposits			0	-	-	-	-

Albion 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									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
Production & Gathering:									
Operation									
3	7500	Op. Sup. & Eng.	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 & Pow.	99.0	-	0	-	-	-	-
8	7560	Field Meas. & Regul. Station Exp.	99.0	-	0	-	-	-	-
9	7570	Purification Expense	99.0	-	0	-	-	-	-
10	7590	Other Expenses	99.0	-	0	-	-	-	-
Maintenance									
12	7610	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
Other Gas Supply Expenses:									
Operation									
24	8001	Intercompany Gas Well-head 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 Transportation 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 - Debt	99.0	-	0	-	-	-	-
37	8082	Gas Delivered to Storage	99.0	-	0	-	-	-	-
38	8120	Gas Used for Other USBY Operations	99.0	-	0	-	-	-	-
39	8130	Other Gas Supply Expenses	99.0	-	0	-	-	-	-
Maintenance									
41	8350	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-
42		Total Other Gas Supply Expenses			0	0	0	0	0
Underground Storage:									
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	8280	Rents	99.0	-	0	-	-	-	-
Maintenance									
60	8300	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-
61	8310	Structures and Improvements	99.0	-	0	-	-	-	-
62	8320	Revenues & Wells 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 Expense			0	0	0	0	0
Transmission:									
Operation									
72	8500	Op. Sup. & Eng.	99.0	-	0	-	-	-	-
73	8510	System Control & Load Dispatching	99.0	-	0	-	-	-	-
74	8520	Communication 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	Line Expense	99.0	-	0	-	-	-	-
79	8570	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-
80	8590	LDC Payment	99.0	-	0	-	-	-	-
81	8591	LDC Payment - A&G	99.0	-	0	-	-	-	-
82	8590	Other Expenses	99.0	-	0	-	-	-	-
83	8600	Rents	99.0	-	0	-	-	-	-
Maintenance									
85	8610	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-
86	8620	Structures and Improvements	99.0	-	0	-	-	-	-
87	8630	Line	99.0	-	0	-	-	-	-
88	8640	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
89	8650	Meas. & Regul. Station Equip. Maint.	99.0	-	0	-	-	-	-
90	8660	Communication Equipment Maintenance	99.0	-	0	-	-	-	-
91	8670	Other Equipment Maintenance	99.0	-	0	-	-	-	-
92		Total Transmission Expense			0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2009-07054									
Forecasted Test Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF O&M EXPENSES									
93									
94		Distribution							
95		Operation							
96	8700	Supervision and Engineering	10.2	Composite of Accts. 871-879 & 885-893 - Cust	1,104,703	889,837	180,270	0,250	44,846
97	8710	Distribution Load Dispatching	99.0		0	-	-	-	-
98	8711	Outstation	99.0		0	-	-	-	-
99	8720	Compressor Station Labor & Expenses	11.2	Composite of Accts. 376 & 380 - Cust	0	-	-	-	-
99	8740	Meters & Services	12.2	Composite of Accts. 374-379 - Cust	2,450,105	2,173,514	270,641	2,950	2,897
100	8750	Measuring and Regulating Station Exp. - Gen	11.2	Composite of Accts. 376 & 380 - Cust	114,873	101,905	12,889	138	141
101	8760	Measuring and Regulating Station Exp. - Ind.	5.0	Direct to Ind. & Trans.	114,311	-	-	-	114,311
102	8770	Measuring and Regulating Sta. Exp. - City Gate	11.2	Composite of Accts. 378 & 389 - Cust	126,342	112,880	13,058	152	155
103	8780	Meters and House Regulator Expenses	13.2	Composite of Accts. 381-383 - Cust	959,857	678,668	322,889	20,842	30,278
104	8790	Customer Indications Expense	2.0	Bills	58,808	52,186	6,496	71	72
105	8800	Other Expense	10.2	Composite of Accts. 871-879 & 885-893 - Cust	13,590	10,702	2,219	117	552
106	8810	Rents	10.2	Composite of Accts. 871-879 & 885-893 - Cust	435,165	342,686	71,051	3,762	17,666
107		Maintenance							
108	8850	Maintenance Supervision and Engineering	10.2	Composite of Accts. 871-879 & 885-893 - Cust	972	765	159	8	39
109	8860	Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-379 - Cust	8,210	7,294	907	10	10
110	8870	Maintenance of Meters	12.2	Composite of Accts. 374-379 - Cust	14,253	12,644	1,574	17	17
111	8880	Maintenance of compressor station equipment	99.0		0	-	-	-	-
112	8900	Maint. of Measuring and Regulating Station Equip. - General	12.2	Composite of Accts. 374-379 - Cust	5,022	4,455	555	6	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	37,854	24,443	9,044	33	34
115	8930	Maintenance of Structures	14.2	Account 380 - Cust	2,124	1,885	235	3	3
116	8940	Maintenance of Meters and House Regulators	13.2	Composite of Accts. 381-383 - Cust	13,016	8,681	4,681	434	440
117	8950	Maintenance of Other Equipment	10.2	Composite of Accts. 871-879 & 885-893 - Cust	0	-	-	-	-
118		Total Distribution			5,459,752	4,299,496	891,446	47,197	221,644
119		Customer Accounts							
121	9010	Supervision	2.0	Bills	0	-	-	-	-
122	9020	Meter Reading Expense	2.0	Bills	764,770	678,436	84,477	922	935
123	9030	Customer Records and Collection Expenses	2.0	Bills	161,066	142,683	17,792	194	167
124	9040	Uncollectible Accounts	5.2	Uncollectible Accounts	909,895	744,224	97,307	68,364	-
125	9050	Miscellaneous Customer Accounts Expenses	2.0	Bills	0	-	-	-	-
126		Total Customer Accounts			1,835,732	1,565,543	199,576	69,480	1,133
127		Customer Service and Information							
129	9070	Supervision	2.0	Bills	(575)	(511)	(64)	(1)	(1)
130	9080	Customer Assistance Expenses	2.0	Bills	(18)	(18)	(2)	(0)	(0)
131	9090	Informational and Instructional Advertising Expenses	2.0	Bills	86,300	79,526	6,533	104	105
132	9100	Miscellaneous Customer Service and Informational Expenses	2.0	Bills	215	181	24	0	0
133		Total Customer Service and Information			85,922	78,222	6,491	104	105
134		Sales							
135									
136	9110	Supervision	2.0	Bills	27,620	24,500	3,051	33	34
137	9120	Demonstrating and Selling Expenses	2.0	Bills	68,008	51,459	6,408	70	71
138	9130	Advertising Expenses	2.0	Bills	4,738	4,201	523	6	6
139	9160	Miscellaneous Sales Expenses	2.0	Bills	38	32	4	0	0
140		Total Sales			80,399	80,194	9,988	109	111
141		Administrative & General							
142		Operation							
143									
144	9200	Administrative and General Salaries	17.2	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Cust	0	-	-	-	-
145	9210	Office Supplies and Expenses	17.2	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Cust	0	-	-	-	-
146	9220	Administrative Expenses Transferred - Customer Support	7.0	Bills	(10,293)	(9,390)	(1,169)	(13)	(13)
147	9230	Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Cust	10,346,324	8,291,962	1,620,154	79,816	354,672
148	9240	Outside Services Employed	17.2	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Cust	253,207	202,931	39,650	1,846	6,660
149	9240	Property Insurance	9.2	Allocated Nat Plant - Cust	312,350	242,737	57,550	3,603	8,550
150	9250	Injuries and Damages	17.2	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Cust	6,462	5,179	1,012	60	222
151	9260	Employee Pensions and Benefits	17.2	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Cust	2,035,895	1,631,464	318,772	15,645	69,783
152	9270	Franchise Requirements	2.0	Bills	180,512	147,715	19,393	201	204
153	9280	Regulatory Commission Expenses	2.0	Bills	37,089	32,694	4,096	45	45
154	930.1	General Advertising Expenses	2.0	Bills	0	-	-	-	-
155	930.2	Miscellaneous General Expenses	17.2	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Cust	150,637	127,139	24,841	1,219	5,438
156	9310	Rents	17.2	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Cust	0	-	-	-	-
157		Maintenance							
158	9320	Maintenance of General Plant	17.2	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Cust	45,035	36,093	7,052	348	1,544
159		Total A&G			13,950,707	10,798,763	2,090,352	102,458	449,134
160									
161		TOTAL O&M EXPENSE - CUSTOMER			20,822,542	18,720,218	3,200,850	218,348	872,128

Alcoa 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									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
162		Production & Gathering:							
163		Operation							
164	7500	Op., Sup., & Eng.	99.0		0	-	-	-	-
165	7510	Production Maps & Records	99.0		0	-	-	-	-
166	7530	Field Line 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. & Rept. Station Exp.	99.0		0	-	-	-	-
170	7570	Purification Expenses	99.0		0	-	-	-	-
171	7590	Other Expenses	99.0		0	-	-	-	-
172		Maintenance							
173	7610	Maint. Sup. & Eng.	99.0		0	-	-	-	-
174	7620	Structure 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. & Rept. Station Equip. Maint.	99.0		0	-	-	-	-
178	7670	Purification Equipment Maintenance	99.0		0	-	-	-	-
179	7690	Other Equipment Maintenance	99.0		0	-	-	-	-
180	7690	Gas Processed By Others	99.0		0	-	-	-	-
181		Total Production & Gathering			0	0	0	0	0
182		Other Gas Supply Expenses:							
183		Operation							
184		Intercompany Gas Wellhead Purchases	99.0		0	-	-	-	-
185	8040	Natural Gas City Gate Purchases	99.0		0	-	-	-	-
187	8045	Transportation to City Gate	99.0		0	-	-	-	-
188	8050	Transmission Operation supervision and engineering	99.0		0	-	-	-	-
189	8051	Other Gas Purchases / Gas Cost Adjustments	99.0		0	-	-	-	-
190	8057	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	Exchange Gas	99.0		0	-	-	-	-
197	8081	Gas Withdrawn From Storage - Debit	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	8350	Maint. Of Purch. Gas Meas. Sta.	99.0		0	-	-	-	-
203		Total Other Gas Supply Expenses			0	0	0	0	0
204		Underground Storage:							
205		Operation							
206		Op., Sup., & Eng.	3.0	Peak Day	(2,357)	(1,017)	(617)	(47)	(779)
208	8150	Maps & Records	3.0	Peak Day	0	0	0	0	0
209	8160	Wellbore Expense	3.0	Peak Day	19,885	8,142	4,145	378	6,215
210	8170	Line Expenses	3.0	Peak Day	21,223	8,182	4,058	425	6,968
211	8180	Compressor Station Expenses	3.0	Peak Day	19,840	8,569	4,357	358	6,533
212	8190	Compressor Station Fuel & Power	3.0	Peak Day	364	157	60	7	120
213	8200	Meas. & Rept. Station Expenses	3.0	Peak Day	7,425	3,202	1,630	149	2,444
214	8210	Purification Expenses	3.0	Peak Day	19,700	8,522	4,338	390	6,506
215	8220	Exploration & Development	3.0	Peak Day	0	-	-	-	-
216	8230	Gas Losses	3.0	Peak Day	0	-	-	-	-
217	8240	Other Expenses	3.0	Peak Day	290	129	66	6	99
218	8250	Storage Well Rents	3.0	Peak Day	10,023	4,323	2,200	201	3,300
219	8260	Rents	3.0	Peak Day	0	-	-	-	-
220		Maintenance							
221	8300	Maint. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-
222	8310	Structure and Improvements	3.0	Peak Day	39	17	9	1	13
223	8320	Resins and Well Maintenance	3.0	Peak Day	0	-	-	-	-
224	8330	Line Maintenance	3.0	Peak Day	1,755	757	365	35	578
225	8340	Compressor Station Equip. Maint.	3.0	Peak Day	1,457	628	320	29	479
226	8350	Meas. & Rept. Station Equip. Maint.	3.0	Peak Day	1,078	465	237	22	355
227	8360	Purification Equipment Maintenance	3.0	Peak Day	0	-	-	-	-
228	8370	Other Equipment Maintenance	3.0	Peak Day	0	-	-	-	-
229		Total Underground Storage Expense			99,703	43,037	21,907	1,999	32,850
230		Transmission:							
231		Operation							
232		Op., Sup., & Eng.	3.0	Peak Day	39,490	14,476	7,343	670	11,011
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	0	-	-	-	-
239	8560	Mainline Expense	3.0	Peak Day	226,075	97,497	49,629	4,529	74,420
240	8570	Meas. & Rept. Station Expenses	3.0	Peak Day	61,026	26,663	13,572	1,239	20,352
241	8590	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	Structure and Improvements	3.0	Peak Day	0	-	-	-	-
248	8630	Mainline	3.0	Peak Day	49,816	21,484	10,936	998	16,398
249	8640	Compressor Station Equip. Maint.	3.0	Peak Day	0	-	-	-	-
250	8650	Meas. & Rept. Station Equip. Maint.	3.0	Peak Day	1,561	673	343	31	514
251	8660	Communication Equipment Maintenance	3.0	Peak Day	0	-	-	-	-
252	8670	Other Equipment Maintenance	3.0	Peak Day	0	-	-	-	-
253		Total Transmission Expense			372,729	160,743	81,823	7,468	122,695

Alamos 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									
255		Distribution							
256		Operation							
257	8700	Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	78,801	34,022	17,310	1,581	25,889
258	8710	Distribution Load Dispatching	89.0		0	-	-	-	-
259	8711	Oderization	89.0		0	-	-	-	-
259	8720	Compressor Station Labor & Expenses	11.4	Composite of Accts. 376 & 380 - Demand	0	-	-	-	-
260	8740	Mains & Ranges	12.4	Composite of Accts. 374-379 - Demand	228,896	80,713	50,248	4,588	75,348
261	8750	Measuring and Regulating Station Exp. - Gen	12.4	Composite of Accts. 374-379 - Demand	19,388	8,361	4,256	388	6,302
262	8780	Measuring and Regulating Station Exp. - Ind	89.0		0	-	-	-	-
263	8770	Measuring and Regulating Sta. Exp. - City Gate	12.4	Composite of Accts. 374-379 - Demand	21,323	9,188	4,881	427	7,019
264	8780	Motors and House Regulator Expense	13.4	Composite of Accts. 381-393 - Demand	0	-	-	-	-
265	8790	Customer Interference Expense	89.0		0	-	-	-	-
266	8800	Other Expense	10.4	Composite of Accts. 871-879 & 886-893 - Demand	971	419	213	19	318
267	8810	Rents	10.4	Composite of Accts. 871-879 & 886-893 - Demand	31,077	13,402	6,822	623	10,230
268		Maintenance							
269	8850	Maintenance Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	69	30	15	1	23
270	8860	Maintenance of Structures and Improvements	12.4	Composite of Accts. 374-379 - Demand	1,368	590	304	28	458
271	8870	Maintenance of Mains	12.4	Composite of Accts. 374-379 - Demand	2,405	1,037	528	48	792
272	8890	Maintenance of compressor station equipment	89.0		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	89.0		0	-	-	-	-
275	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.4	Composite of Accts. 374-379 - Demand	4,859	2,006	1,021	93	1,531
276	8930	Maintenance of Services	14.4	Account 380 - Demand	0	-	-	-	-
277	8940	Maintenance of Motors and House Regulators	13.4	Composite of Accts. 381-393 - Demand	0	-	-	-	-
278	8950	Maintenance of Other Equipment	10.4	Composite of Accts. 871-879 & 886-893 - Demand	0	-	-	-	-
279		Total Distribution			389,602	168,149	85,593	7,812	128,348
280									
281		Customer Accounts							
282	9010	Supervision	89.0		0	-	-	-	-
283	9020	Meter Reading Expense	89.0		0	-	-	-	-
284	9030	Customer Records and Collection Expenses	89.0		0	-	-	-	-
285	9040	Uncollectible Accounts	89.0		0	-	-	-	-
286	9050	Miscellaneous Customer Accounts Expenses	89.0		0	-	-	-	-
287		Total Customer Accounts			0	-	-	-	-
288									
289		Customer Service and Information							
290	9070	Supervision	89.0		0	-	-	-	-
291	9080	Customer Assistance Expenses	89.0		0	-	-	-	-
292	9090	Informational and Instructional Advertising Expenses	89.0		0	-	-	-	-
293	9100	Miscellaneous Customer Service and Informational Expenses	89.0		0	-	-	-	-
294		Total Customer Service and Information			0	-	-	-	-
295									
296		Sales							
297	9110	Supervision	89.0		0	-	-	-	-
298	9120	Demonstrating and Selling Expenses	89.0		0	-	-	-	-
299	9130	Advertising Expenses	89.0		0	-	-	-	-
300	9180	Miscellaneous Sales Expenses	89.0		0	-	-	-	-
301		Total Sales			0	-	-	-	-
302									
303		Administrative & General							
304		Operation							
305	9200	Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	0	-	-	-	-
306	9210	Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	0	-	-	-	-
307	9220	Administrative Expenses Transferred - Customer Support	89.0		0	-	-	-	-
308	9220	Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	666,078	299,759	152,580	13,026	229,805
309	9230	Outside Services Employed	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	17,011	7,336	3,734	341	6,600
310	9240	Property Insurance	9.4	Allocated Net Plant - Demand	63,690	27,424	13,959	1,274	20,633
311	9250	Injuries and Damages	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	434	187	95	8	143
312	9260	Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	138,758	58,979	30,022	2,740	45,018
313	9270	Facilities Requirements	89.0		0	-	-	-	-
314	9280	Regulatory Compliance Expenses	89.0		0	-	-	-	-
315	930.1	General Advertising Expenses	89.0		0	-	-	-	-
316	930.2	Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	10,657	4,596	2,340	214	3,900
317	9310	Rents	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	0	-	-	-	-
318		Maintenance							
319	9320	Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	3,025	1,305	684	61	896
320		Total A&G			826,552	399,580	203,401	19,563	305,003
321									
322		TOTAL O&M EXPENSE - DEMAND			1,788,976	771,515	392,723	35,842	588,856

Almea Energy Corporation, Kentucky Mid-States Division										
Kentucky Jurisdiction Case No. 2009-00354										
Forecasted Twelve Month Period 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							
325	7500		Op., Sup., & Eng.	99.0	-	-	-	-	-	-
326	7510		Production Maps & Records	99.0	-	-	-	-	-	-
327	7530		Field Lines Expenses	99.0	-	-	-	-	-	-
328	7540		Field Compressor Station Expense	99.0	-	-	-	-	-	-
329	7590		Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-
330	7590		Field Meas. & Regul. Station Exp.	99.0	-	-	-	-	-	-
331	7570		Purification Expense	99.0	-	-	-	-	-	-
332	7590		Other Expenses	99.0	-	-	-	-	-	-
333			Maintenance							
334	7610		Maint. Sup. & Eng.	99.0	-	-	-	-	-	-
335	7620		Structures and Improvements	99.0	-	-	-	-	-	-
336	7640		Field Line Maintenance	99.0	-	-	-	-	-	-
337	7630		Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-
338	7690		Meas. & Regul. Station Equip. Maint.	99.0	-	-	-	-	-	-
339	7670		Purification Equipment Maintenance	99.0	-	-	-	-	-	-
340	7680		Other Equipment Maintenance	99.0	-	-	-	-	-	-
341	7690		Gas Processed By Others	99.0	-	-	-	-	-	-
342			Total Production & Gathering		0	0	0	0	0	0
343										
344			Other Gas Supply Expenses:							
345			Operation							
346	8001		Intercompany Gas Well-head Purchases	18.4	8,529,215	5,116,549	3,025,005	269,440	118,141	
347	8040		Natural Gas City Gate Purchases	18.4	166,545,075	89,907,915	59,069,095	5,261,196	2,306,069	
348	8045		Transportation to City Gate	18.4	39,568,692	23,736,790	14,034,031	1,249,990	548,061	
349	8050		Transmission Operation suspension and engineering	18.4	(153,600)	(82,144)	(54,479)	(4,852)	(2,128)	
350	8051		Other Gas Purchases / Gas Cost Adjustments	18.4	59,291,517	50,024,183	33,123,480	2,959,259	1,293,596	
351	8052		PGA for Commercial	18.4	45,564,494	27,833,463	18,160,511	1,439,392	631,428	
352	8053		PGA for Industrial	18.4	11,824,243	7,153,170	4,229,211	376,689	165,188	
353	8054		PGA for Public Authority	18.4	11,699,991	7,018,651	4,149,675	369,695	162,060	
354	8057		PGA for Transportation Sales	18.4	218,994	131,329	77,847	6,818	3,032	
355	8058		Unbilled PGA Costs	18.4	(18,737,149)	(10,040,267)	(5,930,220)	(526,730)	(231,832)	
356	8059		PGA Offset to Unrecovered Gas Cost	18.4	(240,073,408)	(144,018,505)	(85,147,650)	(7,583,874)	(3,325,334)	
357	8060		Exchange Gas	18.4	21,419,840	12,849,964	7,596,762	616,632	298,882	
358	8061		Gas Withdrawn From Storage - Debit	18.4	71,282,488	43,749,296	26,574,887	2,251,187	887,078	
359	8062		Gas Delivered to Storage	18.4	(67,897,620)	(40,250,865)	(23,797,730)	(2,119,629)	(829,390)	
360	8120		Gas Used for Other Utility Operations	18.4	(37,480)	(22,480)	(13,297)	(1,184)	(619)	
361	8130		Other Gas Supply Expenses	18.4	0	0	0	0	0	
362			Maintenance							
363	8350		Maint. Of Purch. Gas Meas. Sta.	18.4	0	0	0	0	0	
364			Total Other Gas Supply Expenses		148,024,231	87,971,945	51,791,008	4,612,947	2,022,832	
365										
366			Underground Storage:							
367			Operation							
368	8140		Op. Sup. & Eng.	1.5	Writer Volumes	(2,257)	(793)	(430)	(41)	(1,094)
369	8150		Maps & Records	1.5	Writer Volumes	0	0	0	0	0
370	8160		Meas. Expenses	1.5	Writer Volumes	18,880	6,351	3,442	377	8,761
371	8170		Lines Expense	1.5	Writer Volumes	21,223	7,130	3,869	367	9,848
372	8180		Compressor Station Expense	1.5	Writer Volumes	19,846	6,675	3,618	343	9,209
373	8190		Compressor Station Fuel & Power	1.5	Writer Volumes	364	123	66	6	169
374	8200		Meas. & Regul. Station Expenses	1.5	Writer Volumes	7,425	2,457	1,354	128	3,445
375	8210		Purification Expenses	1.5	Writer Volumes	19,760	6,646	3,602	342	9,169
376	8220		Exploration & Development	1.5	Writer Volumes	0	0	0	0	0
377	8230		Gas Lease	1.5	Writer Volumes	0	0	0	0	0
378	8240		Other Expenses	1.5	Writer Volumes	299	101	55	5	139
379	8250		Storage Well Royalties	1.5	Writer Volumes	10,023	3,371	1,827	173	4,651
380	8280		Rents	1.5	Writer Volumes	0	0	0	0	0
381			Maintenance							
382	8300		Maint. Sup. & Eng.	1.5	Writer Volumes	0	0	0	0	0
383	8310		Structures and Improvements	1.5	Writer Volumes	38	13	7	1	18
384	8320		Reservoirs & Wells Maintenance	1.5	Writer Volumes	0	0	0	0	0
385	8330		Line Maintenance	1.5	Writer Volumes	1,755	590	320	30	814
386	8340		Compressor Station Equip. Maint.	1.5	Writer Volumes	1,457	490	266	25	676
387	8350		Meas. & Regul. Station Equip. Maint.	1.5	Writer Volumes	1,078	363	197	19	500
388	8360		Purification Equipment Maintenance	1.5	Writer Volumes	0	0	0	0	0
389	8370		Other Equipment Maintenance	1.5	Writer Volumes	0	0	0	0	0
390			Total Underground Storage Expenses		69,793	33,568	18,193	1,728	48,308	
391										
392			Transmission							
393			Operation							
394	8500		Op. Sup. & Eng.	99.0	-	-	-	-	-	-
395	8510		System Control & Load Dispatching	99.0	-	-	-	-	-	-
396	8520		Communication Systems Expense	99.0	-	-	-	-	-	-
397	8530		Compressor Station Labor Expense	99.0	-	-	-	-	-	-
398	8540		Compressor Station Fuel Gas	99.0	-	-	-	-	-	-
399	8590		Compressor Station Fuel & Power	99.0	-	-	-	-	-	-
400	8580		Maint. Expense	99.0	-	-	-	-	-	-
401	8570		Meas. & Regul. Station Expense	99.0	-	-	-	-	-	-
402	8580		LDC Payment	99.0	-	-	-	-	-	-
403	8590		LDC Payment - AAG	99.0	-	-	-	-	-	-
404	8590		Other Expenses	99.0	-	-	-	-	-	-
405	8600		Rents	99.0	-	-	-	-	-	-
406			Maintenance							
407	8610		Maint. Sup. & Eng.	99.0	-	-	-	-	-	-
408	8620		Structures and Improvements	99.0	-	-	-	-	-	-
409	8630		Maint.	99.0	-	-	-	-	-	-
410	8640		Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-
411	8650		Meas. & Regul. Station Equip. Maint.	99.0	-	-	-	-	-	-
412	8660		Communication Equipment Maintenance	99.0	-	-	-	-	-	-
413	8670		Other Equipment Maintenance	99.0	-	-	-	-	-	-
414			Total Transmission Expense		0	0	0	0	0	0

Albion Energy Corporation, Kentucky Mid-States Division									
Kentucky Jurisdiction Case No. 2009-00354									
Forecasted Year Period: Twelve Months Ended March 31, 2011									
ALLOCATION OF O&M EXPENSES									
415									
416		Distribution							
417		Operation							
418	B700	Supervision and Engineering	10.6	Composite of Accts. 871-870 & 886-893 - Comm	3,134	801	466	42	1,025
419	B710	Distribution Load Dispatching	1.0	Mel	444	114	66	6	259
420	B711	Odorization	99.0	-	0	-	-	-	-
420	B720	Compressor Station Labor & Expenses	99.0	-	0	-	-	-	-
421	B740	Maint. & Services	99.0	-	0	-	-	-	-
422	B750	Measuring and Regulating Station Exp. - Gen	99.0	-	0	-	-	-	-
423	B760	Measuring and Regulating Station Exp. - Ind	99.0	-	0	-	-	-	-
424	B770	Measuring and Regulating Sta. Exp. - City Gate	99.0	-	0	-	-	-	-
425	B780	Meters and House Regulator Expense	99.0	-	0	-	-	-	-
426	B790	Customer Installations Expense	99.0	-	0	-	-	-	-
427	B800	Other Expense	10.6	Composite of Accts. 871-870 & 886-893 - Comm	39	10	6	1	22
428	B810	Rents	10.6	Composite of Accts. 871-870 & 886-893 - Comm	1,235	316	103	16	719
429		Maintenance							
430	B850	Maintenance Supervision and Engineering	10.6	Composite of Accts. 871-870 & 886-893 - Comm	3	1	0	0	2
431	B860	Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-
432	B870	Maintenance of Mains	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-
433	B890	Maintenance of compressor station equipment	1.0	Mel	10,635	2,719	1,580	141	6,044
434	B900	Maint. of Measuring and Regulating Station Equip. - General	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-
435	B910	Maint. of Measuring and Regulating Station Equip. - Industrial	5.0	Direct to Ind. & Trans.	0	-	-	-	-
436	B920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-
437	B930	Maintenance of Services	14.2	Account 380 - Cust	0	-	-	-	-
438	B940	Maintenance of Meters and House Regulators	13.2	Composite of Accts. 381-383 - Cust	0	-	-	-	-
438	B950	Maintenance of Other Equipment	10.2	Composite of Accts. 871-870 & 886-893 - Cust	0	-	-	-	-
440		Total Distribution			15,469	3,960	2,307	206	9,021
441		Customer Accounts							
442		Customer Accounts							
443	0010	Supervision	99.0	-	0	-	-	-	-
444	0020	Meter Reading Expense	99.0	-	0	-	-	-	-
445	0030	Customer Records and Collection Expenses	99.0	-	0	-	-	-	-
446	0040	Uncollectible Accounts	99.0	-	0	-	-	-	-
447	0050	Miscellaneous Customer Accounts Expenses	99.0	-	0	-	-	-	-
448		Total Customer Accounts			0	-	-	-	-
449		Customer Service and Information							
450		Customer Service and Information							
451	0070	Supervision	99.0	-	0	-	-	-	-
452	0080	Customer Assistance Expenses	99.0	-	0	-	-	-	-
453	0090	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			0	-	-	-	-
456		Sales							
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			0	-	-	-	-
463		Administrative & General							
464		Administrative & General							
465		Operation							
466	0200	Administrative and General Salaries	17.6	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Comm	0	-	-	-	-
467	0210	Office Supplies and Expenses	17.6	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Comm	0	-	-	-	-
468	0220	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-
468	0220	Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Comm	29,123	7,544	4,327	391	15,801
470	0230	Outside Services Employed	17.6	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Comm	688	185	106	10	368
471	0240	Property Insurance	9.8	Allocated Net Plant - Comm	2,860	862	521	49	1,327
472	0250	Injuries and Damages	17.6	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Comm	16	5	3	0	10
473	0260	Employee Payroll and Benefits	17.6	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Comm	5,333	1,484	851	77	3,121
474	0270	Traveling Expenses	99.0	-	0	-	-	-	-
475	0280	Regulatory Commission Expenses	99.0	-	0	-	-	-	-
476	030.1	General Advertising Expenses	99.0	-	0	-	-	-	-
477	030.2	Miscellaneous General Expense	17.6	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Comm	431	118	60	6	243
478	0310	Rents	17.6	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Comm	0	-	-	-	-
479		Maintenance							
480	0320	Maintenance of General Plant	17.6	Composite of Accts. 870-802, 905-916, 924 & 928-930.1 - Comm	122	33	19	2	69
481		Total AAG			37,778	10,328	5,883	635	21,019
482									
483		TOTAL O&M EXPENSE - COMMUNITY			148,177,598	87,643,800	51,817,384	4,615,414	2,098,886

Alcoa 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								
Total O&M Expense								
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
484			Production & Gathering:					
485			Operation					
486	7500		Op., Sup., & Exp.	0	0	0	0	0
487	7510		Production Maps & Records	0	0	0	0	0
488	7530		Field Lines Expenses	0	0	0	0	0
489	7540		Field Compressor Station Expense	0	0	0	0	0
490	7550		Field Compressor Sta. Fuel & Pwr.	0	0	0	0	0
491	7560		Field Meas. & Regult. Station Exp.	0	0	0	0	0
492	7570		Purification Expense	0	0	0	0	0
493	7580		Other Expenses	0	0	0	0	0
494			Maintenance					
495	7610		Maint. Sup., & Exp.	0	0	0	0	0
496	7620		Structures and Improvements	0	0	0	0	0
497	7640		Field Line Maintenance	0	0	0	0	0
498	7650		Compressor Station Equip. Maint.	0	0	0	0	0
499	7660		Meas. & Regult. Station Equip. Maint.	0	0	0	0	0
500	7670		Purification Equipment Maintenance	0	0	0	0	0
501	7680		Other Equipment Maintenance	0	0	0	0	0
502	7690		Gas Processed By Others	0	0	0	0	0
503			Total Production & Gathering	0	0	0	0	0
504								
505			Other Gas Supply Expenses:					
506			Operation					
507	8001		Intercompany Gas Well-head Purchases	8,529,215	5,110,549	3,025,065	289,440	118,141
508	8040		Natural Gas City Gate Purchases	166,545,075	99,807,215	50,060,005	5,261,198	2,306,069
509	8045		Transportation to City Gate	39,568,892	23,736,790	14,834,031	1,249,000	548,081
510	8050		Transmission Operation supervision and engineering	(153,602)	(92,144)	(54,479)	(4,852)	(2,128)
511	8051		Other Gas Purchases / Gas Cost Adjustments	53,391,517	56,074,183	33,123,490	2,859,269	1,253,596
512	8052		PGA for Commercial	45,584,404	27,333,463	18,180,511	1,433,292	631,128
513	8053		PGA for Industrial	11,624,243	7,183,176	4,228,211	370,689	165,156
514	8054		PGA for Public Authority	11,699,991	7,019,851	4,149,875	369,605	162,060
515	8057		PGA for Transportation Sales	218,524	131,329	77,647	6,916	3,032
516	8058		Unbilled PGA Costs	(16,737,149)	(10,040,367)	(5,336,220)	(529,730)	(231,830)
517	8059		PGA Offset to Unrecovered Gas Cost	(240,073,498)	(144,018,505)	(85,147,655)	(7,883,974)	(3,225,334)
518	8060		Exchange Fees	21,419,640	12,848,904	7,596,792	676,632	288,882
519	8061		Gas Withdrawn From Storage - Debit	71,292,468	45,245,206	25,274,957	2,251,197	887,076
520	8062		Gas Delivered to Storage	(87,097,620)	(40,250,869)	(23,197,736)	(2,119,629)	(899,390)
521	8120		Gas Used for Other Utility Operations	(87,490)	(24,490)	(13,297)	(1,184)	(618)
522	8130		Other Gas Supply Expenses	0	0	0	0	0
523			Maintenance					
524	8350		Maint. Of Purch. Gas Meas. Sta.	0	0	0	0	0
525			Total Other Gas Supply Expenses	146,024,831	87,597,946	51,791,706	4,812,947	2,022,832
526								
527			Underground Storage:					
528			Operation					
529	8140		Op., Sup., & Exp.	(4,715)	(1,609)	(647)	(68)	(1,670)
530	8150		Maps & Records	0	0	0	0	0
531	8160		Wells Expenses	37,781	14,493	7,587	705	14,876
532	8170		Lines Expenses	42,445	18,281	9,528	792	16,834
533	8180		Compressor Station Expense	39,692	15,234	7,875	741	15,742
534	8190		Compressor Station Fuel & Power	729	280	148	14	289
535	8200		Meas. & Regult. Station Expenses	14,850	5,699	2,984	277	5,699
536	8210		Purification Expenses	39,620	15,108	7,840	738	15,674
537	8220		Exploration & Development	0	0	0	0	0
538	8230		Gas Leases	0	0	0	0	0
539	8240		Other Expenses	568	230	120	11	237
540	8250		Storage Well Royalties	20,047	7,684	4,028	374	7,851
541	8260		Rents	0	0	0	0	0
542			Maintenance					
543	8300		Maint. Sup., & Exp.	0	0	0	0	0
544	8310		Structures and Improvements	29	30	16	1	31
545	8320		Reservoirs & Wells Maintenance	0	0	0	0	0
546	8330		Line Maintenance	3,509	1,347	705	65	1,392
547	8340		Compressor Station Equip. Maint.	2,919	1,118	585	54	1,155
548	8350		Meas. & Regult. Station Equip. Maint.	2,157	829	433	40	855
549	8360		Purification Equipment Maintenance	0	0	0	0	0
550	8370		Other Equipment Maintenance	0	0	0	0	0
551			Total Underground Storage Expense	198,585	76,692	40,100	3,725	79,157
552								
553			Transmission					
554			Operation					
555	8500		Op., Sup., & Exp.	39,450	14,426	7,343	670	11,011
556	8510		System Control & Load Dispatching	0	0	0	0	0
557	8520		Communication System Expense	0	0	0	0	0
558	8530		Compressor Station Labor Expense	0	0	0	0	0
559	8540		Compressor Station Fuel Gas	0	0	0	0	0
560	8550		Compressor Station Fuel & Power	0	0	0	0	0
561	8560		Mainline Expenses	226,075	97,497	49,629	4,529	74,420
562	8570		Meas. & Regult. Station Expenses	61,626	26,663	13,572	1,239	20,562
563	8580		LDC Payment	0	0	0	0	0
564	8580		LDC Payment - A&G	0	0	0	0	0
565	8590		Other Expenses	0	0	0	0	0
566	8600		Rents	0	0	0	0	0
567			Maintenance					
568	8610		Maint. Sup., & Exp.	0	0	0	0	0
569	8620		Structures and Improvements	0	0	0	0	0
570	8630		Mainline	49,816	21,484	10,938	998	18,368
571	8640		Compressor Station Equip. Maint.	0	0	0	0	0
572	8650		Meas. & Regult. Station Equip. Maint.	1,681	673	343	31	514
573	8660		Communication Equipment Maintenance	0	0	0	0	0
574	8670		Other Equipment Maintenance	0	0	0	0	0
575			Total Transmission Expense	372,729	160,743	81,823	7,488	122,662

Alcoa Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2009-00354						
Forecasted Year Period: Twelve Months Ended March 31, 2011						
ALLOCATION OF O&M EXPENSES						
576						
577		Distribution				
578		Operation				
579	8700	Supervision and Engineering	1,188,727	804,261	188,154	11,172
580	8710	Distribution Load Dispatching	444	114	66	8
581	8711	Calibration	0	0	0	0
581	8720	Compressor Station Labor & Expenses	0	0	0	0
582	8740	Main & Services	2,678,600	2,272,227	320,889	7,539
583	8750	Measuring and Regulating Station Exp. - Gen	134,261	110,268	15,945	6,273
584	8760	Measuring and Regulating Station Exp. - Ind.	114,211	0	0	0
585	8770	Measuring and Regulating Sta. Exp. - City Gate	147,666	121,276	18,337	678
586	8780	Meters and House Regulator Expenses	859,857	576,668	323,849	29,942
587	8790	Customer Installation Expense	58,806	52,109	6,498	71
588	8800	Other Expense	14,569	11,130	2,438	137
589	8810	Rents	467,478	356,403	78,057	4,401
590		Maintenance				
591	8850	Maintenance Supervision and Engineering	1,044	798	174	10
592	8860	Maintenance of Structures and Improvements	9,588	7,891	1,211	28
593	8870	Maintenance of Mains	16,658	13,581	2,122	65
594	8880	Maintenance of compressor station equipment	10,635	2,719	1,590	141
595	8900	Maint. of Measuring and Regulating Station Equip. - General	5,870	4,821	741	23
596	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	9,877	0	0	0
597	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	32,204	26,449	4,065	126
598	8930	Maintenance of Devices	2,124	1,865	235	3
599	8940	Maintenance of Meters and House Regulators	13,816	8,360	4,891	434
600	8950	Maintenance of Other Equipment	0	0	0	0
601		Total Distribution	5,885,173	4,471,606	979,240	55,214
602						
603		Customer Accounts:				
604	9010	Supervision	0	0	0	0
605	9020	Water Reading Expenses	784,770	878,438	84,477	922
606	9030	Customer Records and Collection Expenses	181,066	142,883	17,702	194
607	9040	Uncollectible Accounts	909,895	744,224	87,307	68,364
608	9050	Miscellaneous Customer Accounts Expenses	0	0	0	0
609		Total Customer Accounts	1,835,732	1,665,543	199,576	69,480
610						
611		Customer Service and Information:				
612	9070	Supervision	(570)	(511)	(64)	(11)
613	9080	Customer Assistance Expenses	(18)	(18)	(2)	(0)
614	9090	Informational and Instructional Advertising Expenses	86,300	78,559	9,533	104
615	9100	Miscellaneous Customer Service and Informational Expenses	215	191	24	0
616		Total Customer Service and Information	85,927	78,222	8,491	104
617						
618		Sales:				
619	9110	Supervision	27,620	24,502	3,051	33
620	9120	Demonstrating and Selling Expenses	58,008	51,459	6,408	70
621	9130	Advertising Expenses	4,730	4,201	523	6
622	9180	Miscellaneous Sales Expenses	36	32	4	0
623		Total Sales	90,394	80,194	9,986	109
624						
625		Administrative & General:				
626		Operation				
627	9200	Administrative and General Salaries	0	0	0	0
628	9210	Office Supplies and Expenses	0	0	0	0
629	9220	Administrative Expenses Transferred - Customer Support	(10,595)	(9,390)	(1,169)	(13)
630	9230	Administrative Expenses Transferred - General	11,089,523	8,699,285	1,777,607	93,833
631	9230	Outside Services Employed	270,806	210,452	43,490	2,296
632	9240	Property Insurance	378,600	271,123	72,031	4,827
633	9250	Injuries and Damages	6,813	5,371	1,110	59
634	9260	Employee Penalties and Benefits	2,177,877	1,691,847	349,848	18,402
635	9270	Franchise Requirements	169,512	147,715	19,393	291
636	9280	Regulatory Commission Expenses	37,080	32,894	4,886	45
637	930.1	General Advertising Expenses	0	0	0	0
638	930.2	Miscellaneous General Expense	180,726	131,651	27,747	1,439
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	14,215,036	11,118,077	2,299,846	121,557
643						
644		TOTAL O&M EXPENSE	168,788,105	105,147,532	55,410,967	4,870,604

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									
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	2,565	2,275	283	3	3
64	37502	Land Rights	2.0	Bills	1,243	1,103	137	1	2
65	37503	Improvements	2.0	Bills	107	95	12	0	0
66	37600	Mains Cathodic Protection	2.0	Bills	200,846	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	590,820	523,945	65,241	712	722
69	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	52,618	46,678	5,812	63	64
70	37900	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	26,268	23,301	2,901	32	32
72	38000	Services	2.0	Bills	3,769,058	3,343,571	416,334	4,543	4,610
73	38100	Meters	4.0	Meter Investment	1,242,950	746,746	418,093	38,773	39,338
74	38200	Meter Installations	4.0	Meter Investment	2,103,869	1,263,973	707,682	65,629	65,585
75	38300	House Regulators	4.0	Meter Investment	154,767	92,982	52,059	4,828	4,898
76	38400	House Reg. Installations	4.0	Meter Investment	3,057	1,836	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	239,596

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	39000	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-
85	39001	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	-
87	39002	Improvements	6.2	P, S, T & D Plant - Customer	14,212	11,320
88	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	57,080	45,465
89	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	585	466
90	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	24,508	19,621
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	0	-
94	39200	Trucks	6.2	P, S, T & D Plant - Customer	24,877	19,815
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	0	-
98	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	88,244	70,287
99	39600	Ditchers	6.2	P, S, T & D Plant - Customer	0	-
100	39603	Backhoes	6.2	P, S, T & D Plant - Customer	31,911	25,418
101	39604	Welders	6.2	P, S, T & D Plant - Customer	24,392	19,428
102	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	6,302	5,018
103	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	6,495	5,174
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-
105	39702	Communication Equip. - Telemetry	6.2	P, S, T & D Plant - Customer	0	-
106	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	2,851	2,271
107	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	106,007	84,436
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	0	-
114	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	15,043	12,699
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						
119						
120		Total General Plant			528,038	420,590
121						
122		TOTAL DIRECT DEPRECIATION EXPENSE			10,175,526	7,887,891
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:			0	-
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	39602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-
139	39900	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	0	-
148	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	81	65
149	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,708	1,360
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	0	-
154	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	5,188	4,133
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	14,311	11,399
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						
171						
172		Total General Plant			80,341	63,993

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	38000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
180	36502	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	641
184	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	9,359	7,454	1,565	64	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	661	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. - Telemetry	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	37,202	7,812	420	1,272
203	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	20,981	16,712	3,509	169	571
204	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	8,171	6,508	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	28,749	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	424,861	69,219	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	36502	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
223	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
224	38004	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	253	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	619	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. - Telemetry	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
242	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	7	6	1	0	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	16,017	11,962	2,512	135	409
246	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	1,805	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	10,328	2,169	117	353
251	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	441,669	351,954	73,909	3,672	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	135	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	33600	Purification Equipment	3.0	Peak Day	2,289	987	503	46	754
276									
277		Total Production Plant			4,289	1,854	944	86	1,415
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	28	2	39
293	35301	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	3,083	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	12,828	6,581	601	9,889
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	679	11,158
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	99,681	42,888	21,882	1,997	32,813
327	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	8,880	3,830	1,949	178	2,923
328	37900	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	1,812	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

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						
339						
340		General:				
341						
342	38900	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
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
346	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	12,883	5,656
347	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	132	57
348	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	5,531	2,385
349	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	13,105	5,652
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
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	19,016	8,589
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
359	39604	Welders	6.4	P, S, T & D Plant - Demand	5,505	2,374
360	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,422	613
361	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	1,466	632
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
365	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	23,825	10,318
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
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						
378		Total General Plant			119,175	51,395
379						
380		TOTAL DIRECT DEPRECIATION EXPENSE			1,163,097	501,598
381						
382		Kentucky Mid-States General Office:				
383						
384		Intangible Plant:				
385						
386	30100	Organization	99.0	-	0	-
387	30200	Franchises & 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
396	36602	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
407	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	385	166
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
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
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	13,087	5,644
421	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-
422	39905	Other Tangible 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						
430		Total General Plant			18,133	7,820

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	6,969	3,006	1,530	140	2,294
442	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	2,112	911	464	42	695
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	16	8	1	12
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	0	-	-	-	-
454	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,189	513	261	24	391
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. - Telemetry	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
458	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	157	68	34	3	62
459	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	8	3	2	0	3
460	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	10,541	4,546	2,314	211	3,470
461	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	4,735	2,042	1,040	85	1,559
462	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	1,844	795	405	37	607
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	2,798	1,424	130	2,138
466	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	966	416	212	19	318
467	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	85,338	36,803	18,734	1,710	28,092
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									
472		Total General Plant			120,385	61,817	26,427	2,412	39,628
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	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	1,331	678	62	1,016
484	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	57	25	13	1	19
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	0	-	-	-	-
496	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	20,561	8,867	4,514	412	6,788
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. - Telemetry	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
500	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	2	1	0	0	1
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	0	-	-	-	-
503	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	3,389	1,462	744	68	1,116
504	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	430	185	94	9	142
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	2,544	1,295	118	1,942
508	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,925	1,262	642	59	963
509	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	99,727	43,008	21,892	1,998	32,828
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									
514		Total General Plant			136,079	68,685	29,873	2,726	44,794
515									
516		TOTAL DEPRECIATION EXPENSE - DEMAND			1,437,694	620,021	315,608	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	451	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	9,012
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	498	47	1,267
554	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	143	48	26	2	66
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	37805	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	-	-	-	-

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	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-
601	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	684	297	161
602	39001	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	15
603	39002	Improvements	6.6	P, S, T & D Plant - Commodity	169	53	34
604	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	758	255	138
605	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	8	3	1
606	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	325	109	59
607	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	771	259	141
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
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
615	39600	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-
616	39803	Backhoes	6.6	P, S, T & D Plant - Commodity	424	143	77
617	39604	Welders	6.6	P, S, T & D Plant - Commodity	324	109	59
618	38605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	64	28	15
619	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	88	29	16
620	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-
621	39702	Communication Equip. - Telemetry	6.6	P, S, T & D Plant - Commodity	0	-	-
622	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	38	13	7
623	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,408	474	257
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
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							
636		Total General Plant			7,014	2,359	1,279
637							121
638		TOTAL DIRECT DEPRECIATION EXPENSE			53,534	18,006	9,760
639							926
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
654	36602	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	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
665	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	23	8	4
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
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. - Telemetry	6.6	P, S, T & D Plant - Commodity	0	-	-
674	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	190	64	35
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
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
689							18
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	38602	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. - Telemetry	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			7,055	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	38001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
738	38602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
739	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
740	38004	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	64
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	562
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. - Telemetry	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	189	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									
772		Total General Plant			8,008	2,694	1,460	139	3,716
773									
774		TOTAL DEPRECIATION EXPENSE - COMMODITY			69,694	23,442	12,706	1,205	32,341

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									
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									
785	32520		Producing Leaseholds	136	59	30	3	45	
786	32540		Rights of Ways	1,874	608	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	4,289	1,654	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	38,843	14,908	7,804	725	15,408	
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	83	
809	35301		Field Lines	0	-	-	-	-	
810	35302		Tributary Lines	0	-	-	-	-	
811	35400		Compressor Station Equipment	5,461	2,096	1,097	102	2,168	
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	528	269	25	403	
823	36700		Mains Cathodic Protection	6,684	2,863	1,467	134	2,200	
824	36701		Mains - Steel	551,479	237,831	121,063	11,049	181,536	
825	36900		Meas. & Reg. Equipment	8,643	3,727	1,897	173	2,845	
826	36901		Meas. & Reg. Equipment	29,979	12,929	6,581	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	4,482	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	182,792	29,627	921	11,404	
841	37601		Mains - Steel	1,558,389	1,279,881	196,684	6,116	75,708	
842	37602		Mains - Plastic	890,301	566,934	87,123	2,709	33,635	
843	37800		Meas. & Reg. Sta. Equip - General	61,498	50,507	7,762	241	2,988	
844	37900		Meas. & Reg. Sta. Equip - City Gate	37,923	31,146	4,785	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	2,103,869	1,263,973	707,682	65,629	66,585	
849	38300		House Regulators	154,787	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	1,927,482	124,199	364,736	

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						
855						
858		General:				
857						
858	38900	Land & Land Rights	0	-	-	-
859	39000	Structures Frame	82,474	59,797	14,593	815
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	528	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	28,688	6,988	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. - Telemetry	0	-	-	-
880	39705	Miscellaneous Equipment	3,532	2,581	625	39
881	39800	Other Tangible Property	131,340	95,227	23,240	1,457
882	39900	Other Tangible Property - Servers - HW	0	-	-	-
883	39901	Other Tangible Property - Servers - S/W	0	-	-	-
884	39902	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 S/W	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	145,658
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	38602	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	39600	Power Operated Equipment	0	-	-	-
925	39603	Ditchers	0	-	-	-
926	39604	Backhoes	0	-	-	-
927	39605	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. - Telemetry	0	-	-	-
932	39800	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 - S/W	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 S/W	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	17,813	1,104
947						
948		Shared Services General Office:				

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					
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
958	39100	Office Furniture & Equipment	11,595	8,407	2,052
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
966	39600	Power Operated Equipment	0	-	-
967	39603	Ditchers	0	-	-
968	39604	Backhoes	0	-	-
969	39605	Welders	0	-	-
970	39700	Communication Equipment	6,528	4,733	1,155
971	39701	Communication Equipment - Mobile Radios	0	-	-
972	39702	Communication Equipment - Fixed Radios	0	-	-
973	39705	Communication Equip. - Telemetering	0	-	-
974	39800	Miscellaneous Equipment	661	624	152
975	39900	Other Tangible Property	42	31	7
976	39901	Other Tangible Property - Servers - HW	57,868	41,957	10,240
977	39902	Other Tangible Property - Servers - SW	25,995	18,848	4,600
978	39903	Other Tangible Property - Network - HW	10,123	7,340	1,791
979	39904	Other Tang. Property - CPU	0	-	-
980	39905	Other Tangible Property - MF - Hardware	0	-	-
981	39906	Other Tang. Property - PC Hardware	35,619	25,625	6,303
982	39907	Other Tang. Property - PC Software	5,301	3,843	936
983	39908	Other Tang. Property - Mainframe S/W	468,474	339,665	82,894
984	39909	Other Tang. Property - Application Software	0	-	-
985	39924	Other Tang. Property - General Startup Costs	0	-	-
986					
987					
988		Total General Plant	650,871	479,161	116,936
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	39004	Air Conditioning Equipment	0	-	-
999	39009	Improvement to leased Premises	16,943	12,284	2,996
1000	39100	Office Furniture & Equipment	313	227	55
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	112,675	81,840	19,973
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
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
1020	39903	Other Tangible Property - Network - HW	2,360	1,711	418
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
1024	39907	Other Tang. Property - PC Software	16,065	11,848	2,843
1025	39908	Other Tang. Property - Mainframe S/W	547,465	395,937	96,871
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
1031					
1032		TOTAL DEPRECIATION EXPENSE	12,899,592	9,480,453	2,464,151

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								
1								
2	Customer							
3								
4		Allocation	Allocation	Total		Commercial &	Firm	Industrial &
5		Factor	Basis	Company	Residential	Public Authority	Industrial	Transport
6								
7	Taxes Other Than Income							
8								
9	Non Revenue Related:							
10	Payroll Related	7.2	Allocated O&M Expenses - Cust	49,074	39,430	7,544	517	1,584
11	Property Related	6.2	P, S, T & D Plant - Customer	2,506,982	1,896,844	419,328	22,536	68,273
12	DOT transmission User Tax	7.2	Allocated O&M Expenses - Cust	6,232	5,007	958	66	201
13	Other	7.2	Allocated O&M Expenses - Cust	35,814	28,856	5,521	378	1,159
14	Total Non Revenue Related:			2,598,203	2,070,137	433,350	23,497	71,218
15								
16	Revenue Related:							
17	State Gross Receipts - Tax	89.0	-	0	-	-	-	-
18	Local Gross Receipts - Tax	89.0	-	0	-	-	-	-
19	Public Service Commission Assessment	99.0	-	0	-	-	-	-
20	Total Revenue Related:			0	-	-	-	-
21								
22	Total Taxes, Other Than Income			2,598,203	2,070,137	433,350	23,497	71,218
23								
24								
25	Interest Expense	19.2	Rate Base - Cust	4,661,136	3,615,953	662,631	52,890	128,462



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								
53								
54	Commodity							
55								
56								
57								
58		Allocation	Allocation	Total	Residential	Commercial &	Firm	
59		Factor	Basis	Company		Public Authority	Industrial	
60							Industrial &	
61	Taxes Other Than Income						Transport	
62								
63	Non Revenue Related:							
64	Payroll Related	7.6	Allocated O&M Expenses - Comm	344,510	206,563	122,123	10,878	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	15,508	1,381	628
67	Other	7.6	Allocated O&M Expenses - Comm	252,126	151,171	69,374	7,981	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	340,886	87,184	50,671	4,527	198,604
74	Total Revenue Related:			340,886	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 REVENUES								
1								
2								
3								
4								
5								
6								
7								
8		Allocation	Allocation	Total				
9		Factor	Basis	Company	Residential	Commercial & Public Authority	Firm Industrial	Industrial & Transport
10	Rate Schedule Revenue:							
11	Base Revenues	Input		51,349,415	29,991,906	12,294,720	568,081	9,484,709
12	Base Revenue Increase	Input		0	-	-	-	-
13	Gas Costs	Input		146,024,522	87,597,841	51,791,003	4,612,847	2,022,532
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	783,688	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	784,832	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	51,756,155	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	22,809,835
1.0	Mcf	%	100.0000%	25.5682%	14.8602%	1.3275%	58.2441%
	Input	Value	22,192,352	7,464,481	4,045,934	383,839	10,298,097
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	383,643	368,938
4.0	Meter Investment	%	100.0000%	60.0785%	33.6372%	3.1184%	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%	10.6949%	7.6134%	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%	79.6513%	16.7264%	0.8989%	2.7233%
	Internally Generated	Value	59,050,540	25,468,170	12,863,011	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	4,870,804	3,380,002
7.0	Allocated O&M Expenses	%	100.0000%	62.2952%	32.8285%	2.8856%	1.9907%
	Internally Generated	Value	20,822,542	18,730,218	3,200,850	219,348	872,128
7.2	Allocated O&M Expenses - Cust	%	100.0000%	80.3467%	15.3720%	1.0534%	3.2279%
	Internally Generated	Value	1,788,978	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%	59.9594%	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 Not Plant	%	100.0000%	71.5741%	19.0165%	1.2742%	8.1382%
	Internally Generated	Value	168,323,950	130,809,785	31,013,237	1,887,903	4,613,024
9.2	Allocated Not 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 Not 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 Not 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%	78.2400%	16.6976%	0.9414%	6.1211%
	Internally Generated	Value	3,905,353	3,075,406	637,646	33,760	158,540
10.2	Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	78.7485%	16.3275%	0.8644%	4.0596%
	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	97,562,802	82,740,625	11,684,820	274,521	2,852,836
11.0	Composite of Accts. 376 & 380	%	100.0000%	84.8182%	11.9779%	0.2814%	2.9244%
	Internally Generated	Value	89,217,852	79,146,090	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
11.2	Composite of Accts. 376 & 380 - Cust	%	100.0000%	88.7110%	11.0461%	0.1205%	0.1223%
	Internally Generated	Value	8,334,950	3,594,535	1,829,722	166,990	2,743,703
11.4	Composite of Accts. 376 & 380 - Demand	%	100.0000%	43.1281%	21.9524%	2.0035%	32.9180%

Atmos 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	7,794,243	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	GUI 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	488,286,164	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%	16.4904%
	Internally Generated	Value	146,024,622	87,597,941	51,791,003	4,612,947	2,022,632
18.4	Gas Costs	%	100.0000%	59.8885%	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%	19.1782%	1.3283%	11.1157%
	Internally Generated	Value	139,654,968	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	9,455,813
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	284,319	7,199,357
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%

REQUEST:

Refer to Volume 2 of the application, Tab FR 10(1)(b)(8).

- a. Refer to Thirty-Sixth Sheet No. 4, the present tariff. In the middle of the page under "Interruptible Service," the base charge is shown as \$220. Confirm that the current base charge for this service should be shown as \$250.
- b. Refer to First Revised Sheet No. 11, proposed tariff. Under No. 2, Availability of Service, Item a, language was added stating that the interruptible sales service rate is available to customers with an expected demand of at least 9,000 Mcf per year. Explain why this language was added. This explanation should discuss the difference between the current and proposed G-2 tariff as it would affect new customers to the service. State the number of current customers that would be affected by the language addition. State whether any customers will be affected since current customers are being grandfathered.
- c. Refer to Third Revised Sheet No. 24, proposed tariff. At the bottom of this page, it is stated that the net uncollectible gas costs will be reported on an annual basis. Explain why Atmos is not proposing to report this on a quarterly basis.
- d. Refer to Third Revised Sheet No. 39, proposed tariff. The last sentence on this page states that the demand-side management lost sales adjustment will reset when Atmos completes a general rate case. Given this statement, explain why Atmos is not proposing to reset this adjustment to zero with the implementation of new rates in this case.
- e. Refer to First Revised Sheet No. 42, proposed tariff. In the first paragraph, confirm that the word "Carriage" should be changed to "Transportation" given Atmos' proposals in this case.
- f. Refer to First Revised Sheet No. 43, proposed tariff, Section 2.d. State whether this statement is written as Atmos is proposing or if a correction is needed.
- g. Refer to Third Revised Sheet No. 53, proposed tariff. In the middle of the page, under Section No. 1, "Dth Customer," provide corrected language for the second sentence.
- h. Explain why Third Revised Sheet Nos. 53 and 61 no longer contain the language "The Company has no obligation to provide gas supply to a customer electing service under this tariff."

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-40  
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- i. Refer to First Revised Sheet No. 67.1, proposed tariff. Under Section No. 1 , confirm that the reference to "Rate T-2" should be deleted and "carriage" should be changed to "transportation" given Atmos's proposals in this case.
- j. Refer to Original Sheet No. 86, present tariff, and First Revised Sheet No. 86, proposed tariff. Under Section No. 18, the first four paragraphs labeled a. through d. have been deleted from First Revised Sheet No. 86 of the proposed tariff. State whether Atmos intended these deletions and, if so, the reason for the deletions
- k. State whether Atmos has considered renaming Rates T-3, T-4, T-5, and T-6 so that they are designated T-1 , T-2, T-3, and T-4.

RESPONSE:

- a) Yes, the sheet should reflect the current base monthly charge of \$250.
- b) Due to the higher monthly customer charge for G-2 service (currently \$250/month versus \$25/month), the service does not produce cost savings for customers below this threshold. And, the qualification level matches the Company's threshold requirement for transportation services. The Company currently has five G-2 customers using less than 9,000 Mcf per year. For each of these customers, Firm G-1 service would actually lower their annual charges from Atmos Energy. The Company proposes to meet with these customers to explain that a contract change to G-1 service would be beneficial. If existing G-2 customers wish to remain under that service, the Company would seek to grandfather the customers under the proposed tariff.
- c) Net uncollectible gas cost amounts vary significantly from one season to another. In winter months, collections generally exceed write-offs. In summer months write-offs increase sharply based upon billings for the high use months of the preceding winter. Atmos did not propose to report this on net uncollectible gas costs a quarterly basis, believing it would introduce unnecessary component volatility.
- d) The Company agrees that the lost sales adjustment on Sheet No. 39, currently \$0.0020 per Mcf, should be set to zero with the implementation of new rates in this case.
- e) Yes, the Company agrees that the proposed Sheet No. 42 should be changed to "Transportation".

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Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-40  
Page 3 of 3

- f) The word "equals" was unintended and should be deleted in the proposed tariff. The revised sentence would read "Depreciation expense on the PRP related Plant In-Service less retirement and removals;"
- g) The language provided was in error and had an unintended omission. The corrected language should read "1. "Dth Customer" are the total volumes that the customer had delivered to the Company's facilities. Such volumes shall include an allowance for the Company's system Lost & Unaccounted gas percentage as stated in the Company's current Transportation tariff Sheet No. 6."
- h) The Company deleted the sentences on Sheets 53 and 61 since the statements were already included in the terms and conditions sections of the T-3 (Sheet 56, 9b) and T-4 (Sheet 64, 9b) tariffs.
- i) The Company agrees that the two changes noted should be made for the proposed Sheet 67.1.
- j) The four deleted paragraphs were not intended by the Company. The deleted sections should be restored in the proposed tariffs.
- k) The Company did not consider renaming the tariffs as suggested, due to the numerous individual contracts with customers designating their tariff service(s) by existing name.

Respondent: Gary Smith

REQUEST:

Refer to Volume 2 of the application, FR 10(9)(h)8.

- a. Refer to line 6. Explain why these sales volumes do not reconcile with those on FR 10(9)(h)(15), line 15.
- b. Refer to line 8. Clarify whether "L&U" stands for "lost and unaccounted for."

RESPONSE:

- a) Please see Attachment 1 for the revised FR 10(9)(h)8.
- b) Yes, "L&U" stands for Lost and unaccounted for.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Exhibit FR 10(9)(h)8 Revised, 1 Page.

Respondent: Gary Smith

FR 10(9)(h)8

Atmos Energy Corporation  
Case No. 2009-00354  
MCF SALES FORECAST / SUPPLY REQUIREMENTS - Total Company  
For the THREE FORECASTED YEARS, Calendar Years 2011-2014  
All Volumes in Mcf at Standard Conditions, or in mmBtu (as noted)

Line No.	Description	2011	2012	2013	2014	Comments
		(a)	(b)	(c)	(d)	(e)
1	Sales Volumes-					
2						
3	Total Sales Volumes (Mcf)-	16,427,547	16,112,617	15,798,857	15,486,293	Reference the Testimony of Mr. Gary L. Smith for underlying assumptions. Also, see Exhibit FR 10(9)(h)15.
4						
5						
6	Total Supply Requirements (Mcf)-	16,427,547	16,112,617	15,798,857	15,486,293	
7						
8	Provision for L&U (Mcf)-	574,964	563,942	552,960	542,020	
9						
10	Total Supply Requirements (mmBtu)-	17,427,574	17,093,473	16,760,612	16,429,021	

REQUEST:

Refer to Volume 6 of the application, Tab FR 10(10)(b), Schedules B.I F and B.4.1 F.

- a. For the forecasted test period, provide the monthly balances for Account 1641, Gas Stored Underground.
- b. Describe the nature of the negative balance of \$9,731,235 in Account 1641 at the end of the forecasted test period.

RESPONSE:

- a) Please see Attachment 1.
- b) For all storage other than Texas Gas No-Notice Service (NNS), the Company acquires gas supply in the summer and fills storage fields, typically through October, and then begins to withdraw gas from storage throughout the winter months. For such storage operations, the Company mounts large investments in inventory and increases the cumulative storage balance volumetrically and financially entering into winter. During the course of the winter, withdrawals deplete the volumetric and financial balances.

Texas Gas NNS, however, is a borrowed gas storage service. The Company withdraws gas from NNS and mounts a liability for the storage gas owed back to Texas Gas the following summer injection season.

Thus, when calculating the balance of gas stored underground, gas costs in inventory are netted with the liability of gas owed to Texas Gas through its NNS. Periods with negative balances reflect months when the liability for Texas Gas NNS is greater than the in-ground balance for Company and Tennessee Gas Pipeline storage.

ATTACHMENT:

ATTACHMENT 1 Atmos Energy Corporation, Forecasted Monthly Balance of Account 1641, 1 Page.

Respondent: Gary Smith

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

Line No.	Description	Budgeted 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	Gas Stored Underground- Account 1641														
2															
3	Kentucky Direct (Div 009)	\$ (8,926,987)	\$ (16,908,565)	\$ (8,311,125)	\$ 344,828	\$ 9,107,567	\$ 17,997,572	\$ 27,001,676	\$ 38,108,177	\$ 42,330,502	\$ 33,713,398	\$ 19,384,007	\$ 3,950,755	\$ (9,731,235)	\$ 11,235,428
4															
5	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6															
7	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8															
9	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REQUEST:

Refer to Volume 6 of the application, Tab FR 10(10)(d), Schedule D-2.1.

- a. For all adjustments listed under "ADJ1 ," provide the calculations supporting the adjustments or reference to the location of the calculations in the application.
- b. Starting at line 27, Atmos states that an adjustment is being made to Revenue from Transportation, in part, to "account for migration to transportation service from sales services." Explain why this migration will occur and provide the supporting calculations for this adjustment.

RESPONSE:

- a) The Base Period figures represent 7-months of per-book actual results and five months of pro-forma forecasts. The forecast test year is based on the pro-forma forecasts methodology as set forth in the Testimony of Gary L. Smith. Further explanation of the revenue forecast process is set forth below.

First, in order to build upon a foundation based on rate case quality billing data, the Company produced bill-frequency reports to isolate correct determinants of bills rendered and volumes delivered. This "reference period" reported the billing determinants to the customer class and rate classification level for the 12-month period ending June 30, 2009. The Base Period and Test Period were both built upon this same foundational reference period, except where per books data was supplied.

Then, a number of pro-forma adjustments are applied to the reference period:

1) industrial/commercial adjustments to reflect known and measurable contract changes, load changes, new plant additions and closings. These adjustments are summarized on Exhibit GLS-3 of the Smith Testimony. Electronic copies of all the GLS Exhibits are provided in the Company's response to AG DR Set No. 1, Question No. 1-96, and include supporting workpapers. Workpapers for the multitude of industrial/commercial contract and volume changes are attached to the Company's response to Staff DR Set No. 2, Question No. 2-13.

2) adjust firm residential, commercial and public authority volumes to correlate to normal HDD's, as currently defined (NOAA NDDs for 1971-2000). These adjustments are shown on Exhibit GLS-4.

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-43  
Page 2 of 2

- 3) forward-looking adjustments from this reference period to the Base Period and Forecast Test Year also include a declining usage adjustment and customer change projection. Since the Company supplied 7-months of per-book actual results the for monthly filing requirement schedules, the Base Period filing also includes affects of weather variances and does not include the normalization adjustments for industrial/commercial volumes outlined above.
- b) The statement refers to known & measurable contract changes which have occurred. Please refer to the Company's response to Staff DR Set No. 2, Question No. 2-13 for details of the volume and contract adjustments. 13 of the adjustments relate specifically to customers which have contracted to convert from sales to transportation service.

Respondent: Gary Smith

REQUEST:

Refer to Volume 6 of the application, FR 10(10)(i), Schedule 1.2.

- a. Refer to line 9. Given the stability of the number of residential customers in 2006, 2007 and 2008, explain the basis for the reduction of 701 customers from 2008 to the base period.
- b. Provide the actual number of customers by class for the base period ended December 31, 2009.

RESPONSE:

- a) The Company had seen evidence in the customer count reduction in the actual data available for the test year. Also, in review of the past four fiscal years, the annual loss of residential customers averaged nearly 400 per year. As evident in the response to subpart (b) of this data request, the average residential customer count for the twelve months ending December 31, 2009 is already slightly below that reflected in the Company's base period in the filing.
- b) For the twelve months ending December 31, 2009, the average number of customers by class is:

Residential	152,711
Commercial	17,296
Industrial	224
Public Authority	1,569

Respondent: Gary Smith

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-45  
Page 1 of 1

REQUEST:

Refer to Volume 6 of the application, FR 10(10)(n). Provide the calculations for columns (b) and (c) for the Commercial, Industrial, and Public Authority classes.

RESPONSE:

Please see Attachment 1. The calculations are shown in detail out side of the printed range, see the electronic copy of the attached file.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Exhibit FR 10(10)(n), 1 Page.

Respondent: Gary Smith.

FR 10(10)(n)

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

Line No.	Description	Average Monthly Usage, Mcf (1)	Average Bill (2) Under Present Rates	Average Bill (2) Under Proposed Rates	Increase / Decrease
		(a)	(b)	(c)	(d)
1	Residential	5.5	\$43.37	\$47.58	\$4.21
2					
3	Commercial	22.2	\$161.34	\$166.58	\$5.24
4					
5	Industrial	209.4	\$1,275.00	\$1,282.98	\$7.97
6					
7	Public Authority	62.8	\$407.65	\$413.39	\$5.74

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

The impact on each customer's average bill will vary according to individual consumption and service type. The above calculations relate to firm sales service customers (G-1).

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-46  
Page 1 of 1

REQUEST:

Refer to Volume 2 of 3 of Atmos's responses to Staff's First Data Request ("Staff's First Request"), Item No. 45. Explain why Schedules C-2.1 B and C-2.2 B differ from those filed in the application, Volume 6, Tab FR 10(10)(c).

RESPONSE:

The Company's response to Staff DR 1-45 updated the historical base period data for the latest month of actual data available, which was August 2009. The original application included actual base period historical data for months January 2009 to July 2009 and budgeted amounts for August 2009 to December 2009.

Respondent: Greg Waller

Case No. 2009-00354  
Atmos Energy Corporation, Kentucky/Mid-States Division  
Staff DR Set No. 2  
Question No. 2-47  
Page 1 of 1

REQUEST:

Refer to Volume 3 of 3 of Atmos's responses to Staffs First Request, Item No. 55, Attachment 17, GLS PRP Example.

- a. The fourth page of this exhibit shows expected plant retirements of \$500,000. Explain why plant is not reduced by the \$500,000 retirement when calculating net plant on page 1 of this exhibit.
- b. Provide projected PRP filings for the first three years of the program.

RESPONSE:

- a) The Company follows the FERC Uniform System of Accounts and processes retirements consistent with its Gas Plant Inctruction 10-B(2). Therefore, when a depreciable retirement unit is retired from gas plant, the book cost is credited to the gas plant account and the book cost of plant is also debited to the accumulated provision for depreciation. Therefore, if Gas Plant (page 1 line 1) is reduced for the retirement units retired from the Company's books (Page 4, \$500,000) then the Company's Accumulated Depreciation would also be reduced by the same amount. The net effect would be zero.
- b) Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Projected PRP Filings, 14 Pages.

Respondent: Gary Smith

Atmos Energy Corporation SAMPLE RATE ADJUSTMENT FOR PRP						
LINE NUMBER	DESCRIPTION			YEAR 1 AMOUNT	YEAR 2 AMOUNT	YEAR 3 AMOUNT
	(a)	(b)	(c)	(d)	(e)	(f)
1	Gas Plant			\$6,750,000	\$13,657,942	\$20,762,770
2	Depreciation & Amortization Reserve			(162,950)	(492,663)	(993,891)
3	Net Gas Plant			6,587,050	13,165,279	19,768,879
4						
5	Accumulated Deferred Income Taxes			(174,550)	(831,484)	(1,918,877)
6	Total Rate Base			6,412,500	12,333,795	17,850,002
7						
8	Rate of Return [line 22]			9.00%	9.00%	9.00%
9	Required Operating Income [line 6 * line 8]			577,125	1,110,042	1,606,500
10	Operating Income At Present Rates [line 32]			33,222	75,994	127,982
11						
12	Deficiency [line 9 + line 10]			610,347	1,186,036	1,734,482
13	Tax Factor [line 40]			61.100%	61.100%	61.100%
14	Total Proposed Rate Adjustment			\$998,931	\$1,941,139	\$2,838,760
15						
16						
17		Rate of Return	Percent	Cost	Weighted	Cost
18						
19						
20	Debt		48.6%	6.87%	3.34%	
21	Equity		51.4%	11.00%	5.66%	
22			100.00%		9.00%	
23						
24	Operating Income at Present Rates Calculation					
25						
26	Depreciation & Amortization Expense - related to Additions			\$162,950	\$329,713	\$501,229
27	Depreciation & Amortization Expense - related to Retirements			(12,011)	(24,022)	(36,033)
28	O&M Savings			(15,000)	(30,000)	(45,000)
29	Ad Valorem Tax Increase			54,688	110,757	168,549
30	Income Taxes on Cost of Service Items [-lines 26 thru 29 * 38.9%]	38.900%		(74,154)	(150,328)	(229,022)
31	Income Taxes on Adjusted Interest Expense [-line 36 * 38.9%]	38.900%		(83,251)	(160,126)	(231,741)
32	Operating Income At Present Rates			\$33,222	\$75,994	\$127,982
33	Change in Rate Base			\$6,412,500	\$12,333,795	\$17,850,002
34	Cost of Debt			6.87%	6.87%	6.87%
35	Capital Percentage			48.6%	48.6%	48.6%
36	Adjusted Interest Expense			214,014	411,634	595,734
37	Tax Factor Calculation					
38	Kentucky Tax Rate			6.00%		
39	Federal Tax Rate			35.00%		
40	Tax Factor			61.100%		

Atmos Energy Corporation				
SAMPLE RATE ADJUSTMENT FOR PRP				
LINE NUMBER	DESCRIPTION	(b)	(c)	Year 1 AMOUNT (d)
	(a)			
1	Gas Plant			\$6,750,000
2	Depreciation & Amortization Reserve			(162,950)
3	Net Gas Plant			6,587,050
4				
5	Accumulated Deferred Income Taxes			(174,550)
6	Total Rate Base			6,412,500
7				
8	Rate of Return [line 22]			9.00%
9	Required Operating Income [line 6 * line 8]			577,125
10	Operating Income At Present Rates [line 32]			33,222
11				
12	Deficiency [line 9 + line 10]			610,347
13	Tax Factor [line 40]			61.100%
14	Total Proposed Rate Adjustment			\$998,931
15				
16				
17	Rate of Return	Percent	Cost	Weighted Cost
18				
19				
20	Debt	48.6%	6.87%	3.34%
21	Equity	51.4%	11.00%	5.66%
22		100.00%		9.00%
23				
24	Operating Income at Present Rates Calculation			
25				
26	Depreciation & Amortization Expense - related to Additions			\$162,950
27	Depreciation & Amortization Expense - related to Retirements			(12,011)
28	O&M Savings			(15,000)
29	Ad Valorem Tax Increase			54,688
30	Income Taxes on Cost of Service Items	(190,627)	38.900%	(74,154)
31	Income Taxes on Adjusted Interest Expense	(214,014)	38.900%	(83,251)
32	Operating Income At Present Rates			\$33,222
33	Change in Rate Base			\$6,412,500
34	Cost of Debt			6.87%
35	Capital Percentage			48.6%
36	Adjusted Interest Expense			214,014
37	Tax Factor Calculation			
38	Kentucky Tax Rate			6.00%
39	Federal Tax Rate			35.00%
40	Tax Factor			61.100%

TEST YEAR - ADJUSTED

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

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
Billing Component	Applicable Tariffs			Current Rate	Proposed Rate	Billing Component			Current Rate	After Hrs	Proposed Rate	After Hrs		
				Rate	Rate				Norm Hrs	After Hrs	Norm Hrs	After Hrs		
1	CUSTOMER CHARGES, \$/month					SERVICE CHARGES								
2	Firm Services - Residential	G-1		\$9.35	\$12.50	Meter Set			\$34.00	\$44.00	\$34.00	\$44.00		
3	Firm Services - Non-Residential	G-1		25.00	36.00	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	0.5077	Class 2 EFM Equipment Charge			\$175.00	N/A	\$175.00	N/A		
13														
14	Int. Sales & Transportation	G-2, T-3												
15	1-15000 Mcf			0.6000	0.6500									
16	Over 15000			0.3800	0.4100									
17														
18	OTHER CHARGES													
19	Transp. Adm. Fee, \$/Mcf	T-3, T-4		\$50.00	\$50.00									
20	Parking, \$/Mcf	T-3, T-4		0.10	0.10									
21														
22														
23	SUMMARY OF PROPOSED VS. CURRENT RATES:													
24	Base Monthly Charges			Transp Adm/Parking/ EFM Charges			Distribution Charges			TOTAL				
25	Total Class	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	Difference	% Change
26	Residential	17,080,945	24,662,327	44.39%	-	-	-	11,910,961	12,011,053	0.84%	28,991,906	36,673,380	7,681,474	26.50%
27	Commercial Firm	5,217,300	6,260,760	20.00%	-	-	-	5,313,059	5,363,430	0.95%	10,530,359	11,624,190	1,093,830	10.39%
28	Industrial Firm	62,050	74,460	20.00%	-	-	-	506,029	513,411	1.46%	568,079	587,871	19,792	3.48%
29	Public Authority 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%	-	-	-	7,173,588	7,541,701	5.13%	7,940,813	8,416,537	475,714	5.99%
32	Special Contracts													
33	Sub-total Revenue	23,459,595	32,316,707	37.75%	267,024	267,024	0.00%	27,622,796	28,174,434	2.00%	51,349,415	60,758,165	9,408,749	18.32%
34														
35	Other Gas Revenues													
36	Total Revenue													
37														

38 Proposed Rates (% Share of Tariff Distribution Services)

	Total	% Mo Cust	Chrg %	Distr Chrg	Total	Cust Ch	Distr Ch	Ann Bills	Vol Units	Cust Units	Vol Units
40 G-1 Residential	62.00%		100%		\$619,379	\$619,379	\$0	1,826,839		0.34	
41 G-1 Non-Residential	23.81%		100%		\$237,870	\$237,870	\$0	229,956		1.03	
42 G-2	0.34%		24%	76%	\$3,407	\$826	\$2,581	163	235,076	5.07	0.0110
43 T-3	6.49%		6%	94%	\$64,849	\$3,924	\$60,925	742	3,916,124	5.29	0.0156
44 T-4	7.35%		10%	90%	\$73,426	\$7,144	\$66,282	1,410	4,500,400	5.07	0.0147

45  
46

20.90  
87.40  
52.08

T-4	423,000	3,924,568
T-3	222,600	3,617,131
	32,255,507	26,891,130

	Current Rev	Prop Rev	Increase	Increase %	Customers	Increase/month	
Residential	116,589,846	124,271,320	7,681,474	6.59%	152,237	4.20	152,237
Com Firm	51,940,251	53,034,082	1,093,830	2.11%	17,391	5.24	17,391
Com Int	200,935	203,994	3,059	1.52%	3	74.61	207
Com Total	52,141,187	53,238,076	1,096,889	2.10%	17,394	5.25	1,565
Ind Firm	5,181,026	5,200,818	19,792	0.38%	207	7.97	14
Ind Int	2,003,492	2,020,337	16,845	0.84%	10	138.07	196
Ind Total	7,184,518	7,221,155	36,637	0.51%	217	14.07	
PA	12,145,471	12,253,306	107,835	0.89%	1,565	5.74	
Transp.	9,312,916	9,798,830	485,914	5.22%	196	206.25	
Other	2,355,566	2,432,849	77,283	3.28%			
<b>Total</b>	<b>199,729,503</b>	<b>209,215,536</b>	<b>9,486,033</b>	<b>4.75%</b>	<b>171,610</b>	<b>4.61</b>	
Residential	116,589,846	124,271,320	7,681,474	6.59%	152,237	4.20	
Ind & Transp	16,497,434	17,019,985	522,551	3.17%	413	105.35	
Com & PA	64,286,658	65,491,382	1,204,724	1.87%	18,960	5.30	
Other	2,355,566	2,432,849	77,283	3.28%			
<b>Total</b>	<b>199,729,503</b>	<b>209,215,536</b>	<b>9,486,033</b>	<b>4.75%</b>	<b>171,610</b>	<b>4.61</b>	

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)	
Billing Component	Applicable Tariffs			Current Rate	Proposed Rate	Billing Component			Current Rate	After Hrs	Proposed Rate	After Hrs		
1	CUSTOMER CHARGES, \$/month					SERVICE CHARGES								
2	Firm Services - Residential	G-1		\$9.35	\$13.50	Meter Set			\$34.00	\$44.00	\$34.00	\$44.00		
3	Firm Services - Non-Residential	G-1		25.00	30.00	Turn On			\$23.00	\$28.00	\$23.00	\$28.00		
4	Interruptible Services	G-2		250.00	300.00	Read			\$12.00	\$14.00	\$12.00	\$14.00		
5	Carriage Transportation	T-4, T-3		250.00	300.00	Reconnect Delinquent Service			\$39.00	\$47.00	\$39.00	\$47.00		
6						Seasonal Charge			\$65.00	\$73.00	\$65.00	\$73.00		
7	DISTRIBUTION CHARGES, \$/Mcf					Special Meter Reading Charge			\$0.00	N/A	\$0.00	N/A		
8	Firm Sales & Transportation:	G-1				Meter Test Charge			\$20.00	N/A	\$20.00	N/A		
9		T-4				Returned Check Charge			\$25.00	N/A	\$25.00	N/A		
10	1-300 Mcf			1.1900	1.2000	Late Payment Charge			5%	5%	5%	5%		
11	301-15000 Mcf			0.7530	0.7715	Class 1 EFM Equipment Charge			\$75.00	N/A	\$75.00	N/A		
12	Over 15000			0.4708	0.5027	Class 2 EFM Equipment Charge			\$175.00	N/A	\$175.00	N/A		
13														
14	Int. Sales & Transportation	G-2, T-3												
15	1-15000 Mcf			0.6000	0.6500									
16	Over 15000			0.3800	0.4100									
17														
18	OTHER CHARGES													
19	Transp. Adm. Fee, \$/Mcf	T-3, T-4		\$50.00	\$50.00									
20	Parking, \$/Mcf	T-3, T-4		0.10	0.10									
21														
22														
23	SUMMARY OF PROPOSED VS. CURRENT RATES:													
24	Base Monthly Charges			Transp Adm/Parking/ EFM Charges			Distribution Charges			TOTAL				
25	Total Class	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	Difference	% Change
26	Residential	17,080,945	24,662,327	44.39%	-	-		11,910,961	12,011,053	0.84%	28,991,906	36,673,380	7,681,474	26.50%
27	Commercial Firm	5,217,300	6,260,760	20.00%	-	-		5,313,059	5,363,430	0.95%	10,530,359	11,624,190	1,093,830	10.39%
28	Industrial Firm	62,050	74,460	20.00%	-	-		506,029	513,411	1.46%	568,079	587,871	19,792	3.48%
29	Public Authority 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%		0.00%		7,173,588	7,541,701	5.13%	7,940,813	8,416,527	475,714	5.99%
32	Special Contracts													
33	Sub-total Revenue	23,459,595	32,316,707	37.75%	267,024	267,024	0.00%	27,622,796	28,174,434	2.00%	51,349,415	60,758,165	9,408,749	18.32%
34														
35	Other Gas Revenues													
36	Total Revenue										53,704,981	63,191,014	9,486,033	17.66%
37														

38 Proposed Rates (% Share of Tariff Distribution Services)

	Total	% Mo Cust	Chrg %	Distr	Chrg	Total	Cust Ch	Distr Ch	Ann Bills	Vol Units	Cust Units	Vol Units
39												
40 G-1 Residential	62.00%		100%			\$1,203,587	\$1,203,587	\$0	1,826,839		0.66	
41 G-1 Non-Residential	23.81%		100%			\$462,233	\$462,233	\$0	229,956		2.01	
42 G-2	0.34%		24%	76%		\$6,620	\$1,605	\$5,015	163	235.076	9.85	0.0213
43 T-3	6.49%		6%	94%		\$126,016	\$7,636	\$118,390	742	3,916,124	10.28	0.0302
44 T-4	7.35%		10%	90%		\$142,683	\$13,882	\$128,801	1,410	4,500,400	9.25	0.0286

45											40.61	
46											169.83	
											101.19	
T-4			423,000							3,924,568		
T-3			222,600							3,617,131		
			32,255,507							26,891,130		

	Current Rev	Prop Rev	Increase	Increase %	Customers	Increase/month	
Residential	116,589,846	124,271,320	7,681,474	6.59%	152,237	4.20	152,237
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Com Int	200,935	203,994	3,059	1.52%	3	74.61	207
Com Total	52,141,187	53,238,076	1,096,889	2.10%	17,394	5.25	1,565
Ind Firm	5,181,026	5,200,818	19,792	0.38%	207	7.97	14
Ind Int	2,003,492	2,020,337	16,845	0.84%	10	138.07	196
Ind Total	7,184,518	7,221,155	36,637	0.51%	217	14.07	
PA	12,145,471	12,253,306	107,835	0.89%	1,565	5.74	
Transp.	9,312,916	9,798,830	485,914	5.22%	196	206.25	
Other	2,355,566	2,432,849	77,283	3.28%			
Total	199,729,503	209,215,536	9,486,033	4.75%	171,610	4.61	
Residential	116,589,846	124,271,320	7,681,474	6.59%	152,237	4.20	
Ind & Transp	16,497,434	17,019,985	522,551	3.17%	413	165.35	
Com & PA	64,286,658	65,491,382	1,204,724	1.87%	18,960	8.30	
Other	2,355,566	2,432,849	77,283	3.28%			
Total	199,729,503	209,215,536	9,486,033	4.75%	171,610	4.61	

TEST YEAR - ADJUSTED

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

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
Billing Component	Applicable Tariffs			Current Rate	Proposed Rate	Billing Component			Current Rate	After Hrs	Proposed Rate	After Hrs		
1	<b>CUSTOMER CHARGES, \$/month</b>													
2	Firm Services - Residential	G-1		\$9.35	\$13.50	<b>SERVICE CHARGES</b>			Meter Set	\$34.00	\$44.00	\$34.00	\$44.00	
3	Firm Services - Non-Residential	G-1		25.00	30.00	Meter Set	\$23.00	\$28.00	\$23.00	\$28.00	\$23.00	\$28.00		
4	Interruptible Services	G-2		250.00	300.00	Turn On	\$12.00	\$14.00	\$12.00	\$14.00	\$12.00	\$14.00		
5	Carriage Transportation	T-4, T-3		250.00	300.00	Read	\$39.00	\$47.00	\$39.00	\$47.00	\$39.00	\$47.00		
6						Reconnect Delinquent Service	\$65.00	\$73.00	\$65.00	\$73.00	\$65.00	\$73.00		
7	<b>DISTRIBUTION CHARGES, \$/Mcf</b>													
8	Firm Sales & Transportation:	G-1				Seasonal Charge	\$0.00	N/A	\$0.00	N/A	\$0.00	N/A		
9		T-4				Special Meter Reading Charge	\$20.00	N/A	\$20.00	N/A	\$20.00	N/A		
10	1-300 Mcf			1.1900	1.4000	Meter Test Charge	\$25.00	N/A	\$25.00	N/A	\$25.00	N/A		
11	301-15000 Mcf			0.7930	0.7715	Returned Check Charge	5%	5%	5%	5%	5%	5%		
12	Over 15000			0.4700	0.5027	Late Payment Charge	\$75.00	N/A	\$75.00	N/A	\$75.00	N/A		
13						Class 1 EFM Equipment Charge	\$175.00	N/A	\$175.00	N/A	\$175.00	N/A		
14	Int. Sales & Transportation	G-2, T-3				Class 2 EFM Equipment Charge								
15	1-15000 Mcf			0.8000	0.8500									
16	Over 15000			0.3800	0.4100									
17														
18	<b>OTHER CHARGES</b>													
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	<b>SUMMARY OF PROPOSED VS. CURRENT RATES:</b>													
24	Base Monthly Charges			Transp Adm/Parking/ EFM Charges			Distribution Charges			TOTAL				
25	Total Class	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	Difference	% Change
26	Residential	17,080,945	24,662,327	44.39%	-	-	-	11,910,961	12,011,053	0.84%	28,991,906	36,673,380	7,681,474	26.50%
27	Commercial Firm	5,217,300	6,260,760	20.00%	-	-	-	5,313,059	5,363,430	0.95%	10,530,359	11,624,190	1,093,830	10.39%
28	Industrial Firm	62,050	74,460	20.00%	-	-	-	506,029	513,411	1.46%	568,079	587,871	19,792	3.48%
29	Public Authority 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%	-	-	0.00%	7,173,588	7,541,701	5.13%	7,940,813	8,416,527	475,714	5.99%
32	Special Contracts													
33	Sub-total Revenue	23,459,595	32,316,707	37.75%	267,024	267,024	0.00%	27,622,796	28,174,434	2.00%	51,349,415	60,758,165	9,408,749	18.32%
34														
35	Other Gas Revenues													
36	Total Revenue										53,704,981	63,191,014	9,486,033	17.66%
37														

\$2,838,760

38 Proposed Rates (% Share of Tariff Distribution Services)

39	Total	% Mo Cust	Chrg %	Distr Chrg	Total	Cust Ch	Distr Ch	Ann Bills	Vol Units	Cust Units	Vol Units
40 G-1 Residential	62.00%	100%			\$1,760,150	\$1,760,150	\$0	1,826,839		0.96	
41 G-1 Non-Residential	23.81%	100%			\$675,978	\$675,978	\$0	229,956		2.94	
42 G-2	0.34%	24%	76%		\$9,681	\$2,347	\$7,334	163	235,076	14.40	0.0312
43 T-3	6.49%	6%	94%		\$184,389	\$11,153	\$173,136	742	3,916,124	15.03	0.0442
44 T-4	7.35%	10%	90%		\$208,663	\$20,302	\$188,361	1,410	4,500,400	14.40	0.0419

45										59.39	
46										248.37	
										147.99	
T-4		423,000							3,924,568		
T-3		222,600							3,617,131		
		32,255,507							26,891,130		

	Current Rev	Prop Rev	Increase	Increase %	Customers	Increase/month	
Residential	116,589,846	124,271,320	7,681,474	6.59%	152,237	4.20	152,237
Com Firm	51,940,251	53,034,082	1,093,830	2.11%	17,391	5.24	17,391
Com Int	200,935	203,994	3,059	1.52%	3	74.61	207
Com Total	52,141,187	53,238,076	1,096,889	2.10%	17,394	5.25	1,565
Ind Firm	5,181,026	5,200,818	19,792	0.38%	207	7.97	14
Ind Int	2,003,492	2,020,337	16,845	0.84%	10	138.07	196
Ind Total	7,184,518	7,221,155	36,637	0.51%	217	14.07	
PA	12,145,471	12,253,306	107,835	0.89%	1,565	5.74	
Transp.	9,312,916	9,798,830	485,914	5.22%	196	206.25	
Other	2,355,566	2,432,849	77,283	3.28%			
Total	199,729,503	209,215,536	9,486,033	4.75%	171,610	4.61	
Residential	116,589,846	124,271,320	7,681,474	6.59%	152,237	4.20	
Ind & Transp	16,497,434	17,019,985	522,551	3.17%	413	105.35	
Com & PA	64,286,658	65,491,382	1,204,724	1.87%	18,960	5.39	
Other	2,355,566	2,432,849	77,283	3.28%			
Total	199,729,503	209,215,536	9,486,033	4.75%	171,610	4.61	

Project Detail - yr 1

ADDITIONS

Cost Center	LOCATION	Year	PRP #	Task Number	Units	Amt in Filing	category	Code	Task Type	Description	FERC Acct	In Service Date
	Town A	2011	Project A			6,300,000	Main		2" PE main - ft.	Description of Pipe Replacement	376	10/1/2011
Town A	Town A	2011				400,000	Service		Main retire - ft. Replace Service	Service Replacements associated with main	380	10/1/2011
						50,000	Meter		Retire Service - ft. Replace Meter Loop Retire Meter Loop	Meter/Meter Loop Replacements associated with Service Line replacements	382	10/1/2011
						<u>\$6,750,000.00</u>						Increase in Depr
RETIREMENTS - (not dollars spent in performing the project, but dollars retired from the company's books as a result of the project)												
	Town A	2011	Project A			(470,000)	Main		2" PE main - ft. Main retire - ft.	Mains investment retired from company books	376	10/1/2011
Town A	Town A	2011				(20,000)	Service		Replace Service Retire Service - ft.	Service investment retired from company books	380	10/1/2011
						(10,000)	Meter		Replace Meter Loop Retire Meter Loop	Meter loops retired from company books	382	10/1/2011
						<u>(\$500,000.00)</u>						Reduction in Dep
Ad Valorem Rate										0.875%		
Ad Valorem Expense												<u>64,688</u>

Project Detail - yr 1

File Date	Months In Svc	Book			Tax		Tax > Book	Tax		Tax > Book	Tax		Tax > Book
		Depreciation Rate	Annual Depreciation	Accumulated Depreciation	YR 1 Rate	Accumulated Depreciation		YR 2 Rate	Accumulated Depreciation		YR 3 Rate	Accumulated Depreciation	
10/1/2011	0	2.27%	143,010.00	143,010.00	5.00%	315,000.00	(171,990.00)	9.50%	913,500.00	(627,480.00)	8.55%	1,452,150.00	(1,023,120.00)
10/1/2011	0	4.41%	17,840.00	17,840.00	5.00%	20,000.00	(2,380.00)	9.50%	59,000.00	(22,720.00)	8.55%	92,200.00	(39,280.00)
10/1/2011	0	4.60%	2,300.00	2,300.00	5.00%	2,500.00	(200.00)	9.50%	7,250.00	(2,650.00)	8.55%	11,525.00	(4,625.00)
reciation Expense			<u>\$162,950.00</u>	<u>\$162,950.00</u>		<u>\$337,500.00</u>	<u>(\$174,550.00)</u>		<u>\$978,750.00</u>	<u>(\$652,850.00)</u>		<u>\$1,555,875.00</u>	<u>(\$1,067,025.00)</u>
10/1/2011	0	2.27%	(10,669.00)										
10/1/2011	0	4.41%	(882.00)										
10/1/2011	0	4.60%	(460.00)										
preciation Expense			<u>(\$12,011.00)</u>										

Project Detail - yr 2

ADDITIONS

Cost Center	LOCATION	Year	PRP #	Task Number	Units	Amt in Filing	category	Code	Task Type	Description	FERC Acct	In Service Date
	Town A	2012	Project B			6,447,413	Main		2" PE main - ft.	Description of Pipe Replacement	376	10/1/2012
Town A	Town A	2012				409,360	Service		Main retire - ft. Replace Service	Service Replacements associated with main	380	10/1/2012
						51,169	Meter		Retire Service - ft. Replace Meter Loop Retire Meter Loop	Meter/Meter Loop Replacements associated with Service Line replacements	382	10/1/2012
						<u>\$6,907,942.00</u>						Increase in Depr
RETIREMENTS - (not dollars spent in performing the project, but dollars retired from the company's books as a result of the project)												
	Town A	2012	Project B			(470,000)	Main		2" PE main - ft. Main retire - ft.	Mains investment retired from company books	376	10/1/2012
Town A	Town A	2012				(20,000)	Service		Replace Service Retire Service - ft.	Service investment retired from company books	380	10/1/2012
						(10,000)	Meter		Replace Meter Loop Retire Meter Loop	Meter loops retired from company books	382	10/1/2012
						<u>(\$500,000.00)</u>						Reduction in Dep
Ad Valorem Rate						0.875%						
Ad Valorem Expense						<u>56,069</u>						

Project Detail - yr 2

File Date	Months In Svc	Book			Tax		Tax > Book	Tax		Tax > Book	Tax		Tax > Book
		Depreciation Rate	Annual Depreciation	Accumulated Depreciation	YR 1 Rate	Accumulated Depreciation		YR 2 Rate	Accumulated Depreciation		YR 3 Rate	Accumulated Depreciation	
10/1/2012	0	2.27%	146,356.28	146,356.28	5.00%	322,370.65	(176,014.37)	9.50%	934,674.89	(642,162.33)	8.55%	1,486,128.70	(1,047,059.86)
10/1/2012	0	4.41%	18,052.78	18,052.78	5.00%	20,468.00	(2,415.22)	9.50%	59,357.20	(23,251.64)	8.55%	94,357.48	(40,199.14)
10/1/2012	0	4.60%	2,353.77	2,353.77	5.00%	2,558.45	(204.68)	9.50%	7,419.51	(2,711.97)	8.55%	11,794.46	(4,733.15)
reciation Expense			<u>\$166,762.83</u>	<u>\$166,762.83</u>		<u>\$345,397.10</u>	<u>(\$178,634.27)</u>		<u>\$1,001,651.60</u>	<u>(\$688,125.94)</u>		<u>\$1,592,280.64</u>	<u>(\$1,091,992.15)</u>
10/1/2012	0	2.27%	(10,669.00)										
10/1/2012	0	4.41%	(882.00)										
10/1/2012	0	4.60%	(460.00)										
preciation Expense			<u>(\$12,011.00)</u>										

Project Detail - yr 3

ADDITIONS

Cost Center	LOCATION	Year	PRP #	Task Number	Units	Amt In Billing	category	Code	Task Type	Description	FERC Acct	In Service Date
	Town A	2013	Project C			6,631,173	Main		2" PE main - ft. Main retire - ft.	Description of Pipe Replacement	376	10/1/2013
Town A	Town A	2013				421,027	Service		Replace Service Retire Service - ft	Service Replacements associated with main	380	10/1/2013
						52,628	Meter		Replace Meter Loop Retire Meter Loop	Meter/Meter Loop Replacements associated with Service Line replacements	382	10/1/2013
						<u>\$7,104,828.00</u>						Increase In Depr

RETIREMENTS - (not dollars spent in performing the project, but dollars retired from the company's books as a result of the project)

	Town A	2013	Project C			(470,000)	Main		2" PE main - ft. Main retire - ft.	Mains investment retired from company books	376	10/1/2013
Town A	Town A	2013				(20,000)	Service		Replace Service Retire Service - ft	Service investment retired from company books	380	10/1/2013
						(10,000)	Meter		Replace Meter Loop Retire Meter Loop	Meter loops retired from company books	382	10/1/2013
						<u>(\$500,000.00)</u>						Reduction in Dep

Ad Valorem Rate

0.875%

Ad Valorem Expense

57,792

Project Detail - yr 3

File Date	Months In Svc	Book		Tax		
		Depreciation Rate	Annual Depreciation	Accumulated Depreciation	YR 1 Rate	Accumulated Depreciation
10/1/2013	0	2.27%	150,527.63	150,527.63	5.00%	331,558.65
10/1/2013	0	4.41%	18,567.29	18,567.29	5.00%	21,051.35
10/1/2013	0	4.60%	2,420.89	2,420.89	5.00%	2,631.40
preciation Expense			<u>\$171,515.81</u>	<u>\$171,515.81</u>		<u>\$355,241.40</u>

10/1/2013	0	2.27%	(10,669.00)
10/1/2013	0	4.41%	(882.00)
10/1/2013	0	4.60%	(460.00)
preciation Expense			<u>(\$12,011.00)</u>

Tax > Book	Tax		Tax > Book	Tax		Tax > Book
	YR 2 Rate	Accumulated Depreciation		YR 3 Rate	Accumulated Depreciation	
(181,031.02)	9.50%	629,961.44	(479,433.81)	8.55%	568,965.29	(416,437.66)
(2,484.06)	9.50%	39,997.57	(21,430.28)	8.55%	35,997.81	(17,430.52)
(210.51)	9.50%	4,999.66	(2,578.77)	8.55%	4,499.69	(2,078.80)
<u>(\$183,725.59)</u>		<u>\$674,958.67</u>	<u>(\$503,442.86)</u>		<u>\$607,462.79</u>	<u>(\$435,946.98)</u>