

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

TELEPHONE: (502) 227-7270

JNHUGHES@fewpb.net

TELEFAX (502) 875-7059

February 8, 2010

RECEIVED

FEB 08 2010

**PUBLIC SERVICE
COMMISSION**

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

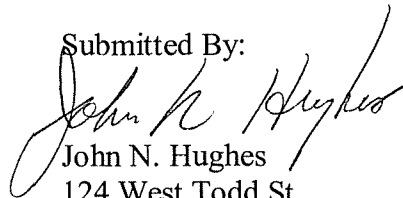
Re: Atmos Energy Corporation
Case No. 2009-00354

Dear Mr. Derouen:

Atmos Energy Corporation submits for filing supplemental responses to the Commission's first data request items 1-45 and 1-54.. 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
Attorney for Atmos Energy Corporation

Attachments

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

SUPPLEMENTAL RESPONSE (2-05-10)

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

SUPPLEMENTAL RESPONSE:

Please see Supplement 1 to Attachment 1 for Filing Requirement 10(10)c updated with December 2009 actuals. Also, please see Attachment 1 for the base period model updated with December 2009 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Supplement 1, Operating Income Base Period Updated to December 2009, 37 Pages.

Respondent: Greg Waller

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

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

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

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)
1	Rate Base	B-1	\$ 174,326,187	\$ 184,697,058
2	Adjusted Operating Income	C-1	\$ 10,711,496	\$ 10,864,662
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	6.14%	5.88%
4	Required Rate of Return	J-1	8.81%	9.00%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 15,358,137	\$ 16,622,735
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 4,646,641	\$ 5,758,073
7	Gross Revenue Conversion Factor	H	1.64743	1.64743
8	Revenue Deficiency (line 6 times line 7)		\$ 7,655,025	\$ 9,486,033
9	Revenue Increase Requested	C-1		\$ 9,486,033
10	Adjusted Operating Revenues	C-1		\$ 199,729,497
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 209,215,530

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

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

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 344,617,349	\$ 336,274,707
2	Construction Work in Progress	B-2 B	4,410,564	4,525,489
3	Accumulated Depreciation and Amortization	B-3 B	(152,155,161)	(155,249,438)
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 196,872,753	\$ 185,550,759
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,031,505	\$ 3,031,505
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	24,365,511	19,261,413
7	Customer Advances For Construction	B-6 B	(2,643,717)	(2,643,717)
8	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	(32,898,211)	(30,873,772)
9	Rate Base (Sum line 4 Thru 8)		\$ 188,727,840	\$ 174,326,187

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

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

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

Line No.	Accl No.	Account / SubAccount Titles	Dec. 31, 2009		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	(f) = (c) * (d) * (e)	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	(i) = (g) * (h) * (i)
			Ending Balance	Adjustments										
Kentucky Direct (Division 009)														
Intangible Plant														
1		30100 Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330		\$ 8,330	100%	100%	\$ 8,329.72	
2		30200 Franchises & Consents	119,853	-	119,853	100%	100%	119,853		119,853	100%	100%	119,853	
3		30300 Misc Intangible Plant	-	-	-	100%	100%	-		-	100%	100%	-	
4		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182		\$ 128,182			\$ 128,182	
5														
6														
7														
8		Natural Gas Production Plant												
9		32520 Producing Leaseholds	\$ 2,353	\$ -	\$ 2,353	100%	100%	\$ 2,353		\$ 2,353	100%	100%	\$ 2,352.50	
10		32540 Rights of Ways	83,422	-	83,422	100%	100%	83,422		83,422	100%	100%	83,422	
11		33100 Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492		3,492	100%	100%	3,492	
12		33201 Field Lines	47,163	-	47,163	100%	100%	47,163		47,163	100%	100%	47,163	
13		33202 Tributary Lines	528,218	-	528,218	100%	100%	528,218		528,218	100%	100%	528,218	
14		33400 Field Meas. & Reg. Sta. Equip	192,384	-	192,384	100%	100%	192,384		192,384	100%	100%	192,384	
15		33600 Purification Equipment	44,369	-	44,369	100%	100%	44,369		44,369	100%	100%	44,369	
16		Total Natural Gas Production Plant	\$ 901,402	\$ -	\$ 901,402			\$ 901,402		\$ 901,402			\$ 901,402	
17														
18														
19		Storage Plant												
20		35010 Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127		\$ 261,127	100%	100%	\$ 261,126.89	
21		35020 Rights of Way	4,682	-	4,682	100%	100%	4,682		4,682	100%	100%	4,682	
22		35100 Structures and Improvements	11,250	-	11,250	100%	100%	11,250		11,250	100%	100%	11,250	
23		35102 Compression Station Equipment	153,261	-	153,261	100%	100%	153,261		153,261	100%	100%	153,261	
24		35103 Meas. & Reg. Sta. Structures	23,138	-	23,138	100%	100%	23,138		23,138	100%	100%	23,138	
25		35104 Other Structures	137,443	-	137,443	100%	100%	137,443		137,443	100%	100%	137,443	
26		35200 Wells \ Rights of Way	943,330	-	943,330	100%	100%	943,330		943,330	100%	100%	943,330	
27		35201 Well Construction	1,876,783	-	1,876,783	100%	100%	1,876,783		1,876,783	100%	100%	1,876,783	
28		35202 Well Equipment	477,339	-	477,339	100%	100%	477,339		477,339	100%	100%	477,339	
29		35203 Cushion Gas	1,694,833	-	1,694,833	100%	100%	1,694,833		1,694,833	100%	100%	1,694,833	
30		35210 Leaseholds	178,530	-	178,530	100%	100%	178,530		178,530	100%	100%	178,530	
31		35211 Storage Rights	54,614	-	54,614	100%	100%	54,614		54,614	100%	100%	54,614	
32		35301 Field Lines	178,501	-	178,501	100%	100%	178,501		178,501	100%	100%	178,501	
33		35302 Tributary Lines	209,458	-	209,458	100%	100%	209,458		209,458	100%	100%	209,458	
34		35400 Compressor Station Equipment	927,898	-	927,898	100%	100%	927,898		927,898	100%	100%	927,898	
35		35500 Meas & Reg. Equipment	242,482	-	242,482	100%	100%	242,482		242,482	100%	100%	242,482	
36		35600 Purification Equipment	164,849	-	164,849	100%	100%	164,849		164,849	100%	100%	164,849	
37		Total Storage Plant	\$ 7,539,517	\$ -	\$ 7,539,517			\$ 7,539,517		\$ 7,539,517			\$ 7,115,365	
38														

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

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

FR 10/10/02
 Schedule B-2 B
 Witness: C. Felan

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
39												
40		Transmission Plant										
41	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970.37	\$ 26,970	100%	100%	\$ 26,970.37
42	36520	Rights of Way	867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
43	36502	Structures & Improvements	43,734	-	43,734	100%	100%	43,734	44,066	100%	100%	44,066
44	36603	Other Structures	60,940	-	60,940	100%	100%	60,940	60,940	100%	100%	60,940
45	36700	Mains Cathodic Protection	406,183	-	406,183	100%	100%	406,183	403,903	100%	100%	403,903
46	36701	Mains - Steel	26,924,517	-	26,924,517	100%	100%	26,924,517	26,523,271	100%	100%	26,523,271
47	36900	Meas. & Reg. Equipment	595,357	-	595,357	100%	100%	595,357	595,357	100%	100%	595,357
48	36901	Meas. & Reg. Equipment	2,276,960	-	2,276,960	100%	100%	2,276,960	2,292,387	100%	100%	2,292,387
49												
50		Total Production Plant - LPG	\$ 31,202,434	\$ -	\$ 31,202,434			\$ 31,202,434	\$ 30,814,688			\$ 30,814,688
51												
52		Distribution Plant										
53	37400	Land & Land Rights	\$ 100,055	\$ -	\$ 100,055.04	100%	100%	\$ 100,055	\$ 99,173	100%	100%	\$ 99,172.95
54	37401	Land	37,326	-	37,326	100%	100%	37,326	37,326	100%	100%	37,326
55	37402	Land Rights	244,548	-	244,548	100%	100%	244,548	244,548	100%	100%	244,548
56	37403	Land Other	2,784	-	2,784	100%	100%	2,784	2,784	100%	100%	2,784
57	37500	Structures & Improvements	321,845	-	321,845	100%	100%	321,845	321,845	100%	100%	321,845
58	37501	Structures & Improvements T.B.	101,507	-	101,507	100%	100%	101,507	101,835	100%	100%	101,835
59	37502	Land Rights	46,591	-	46,591	100%	100%	46,591	46,591	100%	100%	46,591
60	37503	Improvements	4,005	-	4,005	100%	100%	4,005	4,005	100%	100%	4,005
61	37600	Mains Cathodic Protection	10,451,708	-	10,451,708	100%	100%	10,451,708	10,364,679	100%	100%	10,364,679
62	37601	Mains - Steel	68,800,689	-	68,800,689	100%	100%	68,800,689	67,463,926	100%	100%	67,463,926
63	37602	Mains - Plastic	30,530,968	-	30,530,968	100%	100%	30,530,968	29,625,724	100%	100%	29,625,724
64	37800	Meas & Reg. Sta. Equip - General	3,582,908	-	3,582,908	100%	100%	3,582,908	3,506,035	100%	100%	3,506,035
65	37900	Meas & Reg. Sta. Equip - City Gate	1,810,391	-	1,810,391	100%	100%	1,810,391	1,649,414	100%	100%	1,649,414
66	37905	Meas & Reg. Sta. Equipment T.B.	1,455,116	-	1,455,116	100%	100%	1,455,116	1,479,185	100%	100%	1,479,185
67	38000	Services	84,437,490	-	84,437,490	100%	100%	84,437,490	82,682,231	100%	100%	82,682,231
68	38100	Meters	14,855,488	-	14,855,488	100%	100%	14,855,488	14,385,444	100%	100%	14,385,444
69	38200	Meter Installations	44,461,256	-	44,461,256	100%	100%	44,461,256	43,165,916	100%	100%	43,165,916
70	38300	House Regulators	5,274,805	-	5,274,805	100%	100%	5,274,805	5,201,332	100%	100%	5,201,332
71	38400	House Reg. Installations	154,276	-	154,276	100%	100%	154,276	154,276	100%	100%	154,276
72	38500	Ind. Meas. & Reg. Sta. Equipment	4,788,948	-	4,788,948	100%	100%	4,788,948	4,742,570	100%	100%	4,742,570
73	38600	Other Prop. On Cust. Prem	-	-	-	100%	100%	-	-	100%	100%	-
74												
75		Total Distribution Plant	\$ 271,462,705	\$ -	\$ 271,462,705			\$ 271,462,705	\$ 265,278,839			\$ 265,278,839

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

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

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

Line No.	Acct. Sub/Account Titles	Dec. 31, 2009 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
76	General Plant**										
77	38900 Land & Land Rights	\$ 88,638	\$ -	\$ 88,637.97	100%	100%	\$ 88,638	\$ 89,965	100%	100%	\$ 89,964.89
78	39000 Structures & Improvements	735,756	-	735,756	100%	100%	735,756	609,943	100%	100%	609,943
80	39001 Structures Frame	181,144	-	181,144	100%	100%	181,144	181,144	100%	100%	181,144
81	39002 Structures-Brick	727,533	-	727,533	100%	100%	727,533	727,533	100%	100%	727,533
82	39003 Improvements	7,461	-	7,461	100%	100%	7,461	7,461	100%	100%	7,461
83	39004 Air Conditioning Equipment	1,312,604	-	1,312,604	100%	100%	1,312,604	1,312,604	100%	100%	1,312,604
84	39009 Improvement to leased Premises	1,375,092	-	1,375,092	100%	100%	1,375,092	1,506,199	100%	100%	1,506,199
85	39100 Office Furniture & Equipment	1,796	-	1,796	100%	100%	1,796	30,230	100%	100%	30,230
86	39102 Remittance Processing Equip	270,887	-	270,887	100%	100%	270,887	306,931	100%	100%	306,931
87	39103 Office Machines	21,941	-	21,941	100%	100%	21,941	21,941	100%	100%	21,941
88	39200 Transportation Equipment	59,851	-	59,851	100%	100%	59,851	71,931	100%	100%	71,931
89	39201 Trucks	1,522,783	-	1,522,783	100%	100%	1,522,783	1,556,294	100%	100%	1,556,294
90	39202 Trailers	193,834	-	193,834	100%	100%	193,834	194,035	100%	100%	194,035
91	39300 Stores Equipment	71,706	-	71,706	100%	100%	71,706	120,722	100%	100%	120,722
92	39400 Tools, Shop & Garage Equipment	34,255	-	34,255	100%	100%	34,255	36,770	100%	100%	36,770
93	39600 Power Operated Equipment	276,559	-	276,559	100%	100%	276,559	177,778	100%	100%	177,778
94	39603 Ditchers	66,316	-	66,316	100%	100%	66,316	66,316	100%	100%	66,316
95	39604 Backhoes	3,187,373	-	3,187,373	100%	100%	3,187,373	3,128,663	100%	100%	3,128,663
96	39605 Welders	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
97	39700 Communication Equipment - Mobile Radios	113,473	-	113,473	100%	100%	113,473	113,473	100%	100%	113,473
98	39701 Communication Equipment - Fixed Radios	511,781	-	511,781	100%	100%	511,781	511,781	100%	100%	511,781
99	39705 Communication Equip. - Telemetering	3,165,595	-	3,165,595	100%	100%	3,165,595	3,495,775	100%	100%	3,495,775
100	39800 Miscellaneous Equipment	247,331	-	247,331	100%	100%	247,331	236,753	100%	100%	236,753
101	39900 Other Tangible Property	346,104	-	346,104	100%	100%	346,104	346,104	100%	100%	346,104
102	39901 Other Tangible Property - Servers - HW	-	-	-	100%	100%	-	-	100%	100%	-
103	39902 Other Tangible Property - Servers - HW	-	-	-	100%	100%	-	-	100%	100%	-
104	39903 Other Tangible Property - Network - HW	-	-	-	100%	100%	-	-	100%	100%	-
105	39904 Other Tang. Property - CPU	-	-	-	100%	100%	-	-	100%	100%	-
106	39905 Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
107	39906 Other Tang. Property - PC Hardware	-	-	-	100%	100%	-	-	100%	100%	-
108	39907 Other Tang. Property - PC Software	-	-	-	100%	100%	-	-	100%	100%	-
109	39908 Other Tang. Property - Mainframe SW	-	-	-	100%	100%	-	-	100%	100%	-
110	39909 Other Tang. Property - Application Software	-	-	-	100%	100%	-	-	100%	100%	-
111	39924 Other Tang. Property - General Startup Costs	-	-	-	100%	100%	-	-	100%	100%	-
112											
113	Total General Plant	\$ 14,695,803	\$ -	\$ 14,695,803	100%	100%	\$ 14,695,803	\$ 15,026,581	100%	100%	\$ 15,026,581
114											
115	Total Plant	\$ 325,930,044	\$ -	\$ 325,930,044	100%	100%	\$ 325,930,044	\$ 319,265,057	100%	100%	\$ 319,265,057
116											
117	CWIP With out AFUDC	\$ 4,080,278	\$ -	\$ 4,080,278	100%	100%	\$ 4,080,278	\$ 3,747,797	100%	100%	\$ 3,747,797
118											

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

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

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

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

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Dec. 31, 2009 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
195		Shared Services General Office (Division 002)										
196		General Plant										
197												
198	37400	Land & Land Rights				14.59%	34.13%	\$ -	-	14.59%	34.13%	\$ -
199	39001	Structures Frame				14.59%	34.13%	-	-	14.59%	34.13%	-
200	36602	Structures & Improvements				14.59%	34.13%	-	-	14.59%	34.13%	-
201	39000	Improvements				14.59%	34.13%	-	9,645	14.59%	34.13%	480
202	39004	Air Conditioning Equipment				14.59%	34.13%	-	-	14.59%	34.13%	-
203	39005	G-Structures & Improvements	7,958,597		7,958,597	14.59%	34.13%	396,284	612,200	14.59%	34.13%	30,483
204	39009	Improvement to leased Premises	9,148,346		9,148,346	14.59%	34.13%	455,525	8,562,295	14.59%	34.13%	426,344
205	39100	Office Furniture & Equipment	11,550,442		11,550,442	14.59%	34.13%	575,133	11,462,446	14.59%	34.13%	570,751
206	39102	Remittance Processing Equip	25,380		25,380	14.59%	34.13%	1,264	25,380	14.59%	34.13%	1,264
207	39103	Office Machines	48,493		48,493	14.59%	34.13%	2,415	48,493	14.59%	34.13%	2,415
208	39104	G-Office Furniture & Equip.	59,808		59,808	14.59%	34.13%	2,978	4,601	14.59%	34.13%	229
209	39200	Transportation Equipment				14.59%	34.13%	-	-	14.59%	34.13%	-
210	39201	Trucks				14.59%	34.13%	-	-	14.59%	34.13%	-
211	39202	Trailers				14.59%	34.13%	-	-	14.59%	34.13%	-
212	39300	Stores Equipment				14.59%	34.13%	-	-	14.59%	34.13%	-
213	39400	Tools, Shop & Garage Equipment				14.59%	34.13%	-	14,833	14.59%	34.13%	739
214	39600	Power Operated Equipment	83,933		83,933	14.59%	34.13%	4,179	-	14.59%	34.13%	-
215	39603	Ditchers				14.59%	34.13%	-	-	14.59%	34.13%	-
216	39604	Backhoes				14.59%	34.13%	-	-	14.59%	34.13%	-
217	39605	Welders				14.59%	34.13%	-	-	14.59%	34.13%	-
218	39700	Communication Equipment	2,121,846		2,121,846	14.59%	34.13%	105,653	1,601,178	14.59%	34.13%	79,728
219	39701	Communication Equipment - Mobile Radios				14.59%	34.13%	-	-	14.59%	34.13%	-
220	39702	Communication Equipment - Fixed Radios				14.59%	34.13%	-	-	14.59%	34.13%	-
221	39705	Communication Equip. - Telemetering				14.59%	34.13%	-	-	14.59%	34.13%	-
222	39800	Miscellaneous Equipment	212,276		212,276	14.59%	34.13%	10,570	212,276	14.59%	34.13%	10,570
223	39900	Other Tangible Property	162,268		162,268	14.59%	34.13%	8,080	85,374	14.59%	34.13%	3,255
224	39901	Other Tangible Property - Servers - H/W	18,891,690		18,891,690	14.59%	34.13%	940,677	14,962,397	14.59%	34.13%	745,025
225	39902	Other Tangible Property - Servers - S/W	11,474,573		11,474,573	14.59%	34.13%	571,355	8,432,167	14.59%	34.13%	419,864
226	39903	Other Tangible Property - Network - H/W	3,218,614		3,218,614	14.59%	34.13%	160,265	2,248,639	14.59%	34.13%	111,967
227	39904	Other Tangible Property - CPU	1,095,465		1,095,465	14.59%	34.13%	54,547	1,095,465	14.59%	34.13%	54,547
228	39905	Other Tangible Property - MF - Hardware	1,159,964		1,159,964	14.59%	34.13%	57,758	1,159,964	14.59%	34.13%	57,758
229	39906	Other Tangible Property - PC Hardware	5,108,423		5,108,423	14.59%	34.13%	254,364	4,897,952	14.59%	34.13%	243,884
230	39907	Other Tangible Property - PC Software	1,561,705		1,561,705	14.59%	34.13%	77,762	1,528,933	14.59%	34.13%	76,130
231	39908	Other Tangible Property - Mainframe S/W	74,892,419		74,892,419	14.59%	34.13%	3,728,129	66,578,542	14.59%	34.13%	3,315,155
232	39909	Other Tangible Property - Application Software	2,575,367		2,575,367	14.59%	34.13%	128,236	2,575,367	14.59%	34.13%	128,236
233	39924	Other Tangible Property - General Startup Costs				14.59%	34.13%	-	-	14.59%	34.13%	-
234		Total General Plant	\$ 151,349,610	\$ -	\$ 151,349,610			\$ 7,536,174	\$ 126,098,148			\$ 6,278,824
235												
236		CWIP With out AFUDC	\$ 4,681,023	\$ -	\$ 4,681,023	14.59%	34.13%	\$ 243,539.42	\$ 12,842,893	14.59%	34.13%	\$ 639,488.09

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00364
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2009

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

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

Line No.	Acct. Sub/Account Titles	Dec. 31, 2009 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
237	Shared Services Customer Support (Division 012)										
238	General Plant				14.89%	37.06%			14.89%	37.06%	
239	Land & Land Rights				14.89%	37.06%			14.89%	37.06%	
240	Structures Frame				14.89%	37.06%			14.89%	37.06%	
241	Structures & Improvements				14.89%	37.06%			14.89%	37.06%	
242	Improvements				14.89%	37.06%			14.89%	37.06%	
243	Air Conditioning Equipment				14.89%	37.06%			14.89%	37.06%	
244	Improvement to leased Premises				14.89%	37.06%			14.89%	37.06%	
245	Office Furniture & Equipment	3,499,010		3,499,009.92	14.89%	37.06%	193,106	3,383,267	14.89%	37.06%	186,718
246	Office Furniture & Equipment	271,987		271,987.42	14.89%	37.06%	15,011	266,715	14.89%	37.06%	14,720
247	Remittance Processing Equip				14.89%	37.06%			14.89%	37.06%	
248	Office Machines				14.89%	37.06%			14.89%	37.06%	
249	Transportation Equipment				14.89%	37.06%			14.89%	37.06%	
250	Trucks				14.89%	37.06%			14.89%	37.06%	
251	Trailers				14.89%	37.06%			14.89%	37.06%	
252	Stores Equipment				14.89%	37.06%			14.89%	37.06%	
253	Tools, Shop & Garage Equipment				14.89%	37.06%			14.89%	37.06%	
254	Power Operated Equipment				14.89%	37.06%			14.89%	37.06%	
255	Ditchers				14.89%	37.06%			14.89%	37.06%	
256	Backhoes				14.89%	37.06%			14.89%	37.06%	
257	Welders				14.89%	37.06%			14.89%	37.06%	
258	Communication Equipment - Mobile Radios	25,279,468		25,279,468.10	14.89%	37.06%	1,395,144	24,286,907	14.89%	37.06%	1,340,364
259	Communication Equipment - Fixed Radios				14.89%	37.06%			14.89%	37.06%	
260	Communication Equip. - Telemetering				14.89%	37.06%			14.89%	37.06%	
261	Miscellaneous Equipment	2,007		2,007.28	14.89%	37.06%	111	2,007	14.89%	37.06%	111
262	Other Tangible Property				14.89%	37.06%			14.89%	37.06%	
263	Other Tangible Property - Servers - HW	11,039,219		11,039,219.04	14.89%	37.06%	609,241	10,728,628	14.89%	37.06%	582,100
264	Other Tangible Property - Servers - SW	7,323,891		7,323,890.63	14.89%	37.06%	404,196	7,232,479	14.89%	37.06%	399,152
265	Other Tangible Property - Network - HW	633,322		633,321.64	14.89%	37.06%	34,952	513,181	14.89%	37.06%	28,322
266	Other Tangible Property - CPU				14.89%	37.06%			14.89%	37.06%	
267	Other Tangible Property - MF - Hardware				14.89%	37.06%			14.89%	37.06%	
268	Other Tangible Property - PC Hardware	4,446,271		4,446,270.72	14.89%	37.06%	245,384	3,946,842	14.89%	37.06%	217,821
269	Other Tangible Property - PC Software	3,233,582		3,233,581.96	14.89%	37.06%	178,457	3,227,207	14.89%	37.06%	178,108
270	Other Tangible Property - Mainframe SW	88,517,344		88,517,343.72	14.89%	37.06%	4,865,162	64,036,125	14.89%	37.06%	4,637,849
271	Application Software				14.89%	37.06%			14.89%	37.06%	
272	General Startup Costs	23,172,326		23,172,325.96	14.89%	37.06%	1,278,852	23,172,326	14.89%	37.06%	1,278,852
273	Total General Plant	\$ 167,418,456	\$ -	\$ 167,418,456			\$ 9,239,617	\$ 160,795,684			\$ 8,874,114
274	CWIP With out AFUDC	\$ 464,597	\$ -	\$ 464,597	14.89%	37.06%	\$ 25,640.53	\$ 1,100,402	14.89%	37.06%	\$ 60,729.83
275	Total Plant (Div 009, 091, 002, 012)	\$ 650,299,081	\$ -	\$ 650,299,081			\$ 344,617,349	\$ 611,599,281			\$ 336,274,707
276	Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 9,614,947	\$ -	\$ 9,614,947			\$ 4,410,564	\$ 17,918,102			\$ 4,525,489

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

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

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

Line No.	Acct. No.	Account / Sub/Account Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4	30300	Misc Intangible Plant	-	-	-	100%	100%	-	-	100%	100%	-
5												
6		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
7												
8		<u>Natural Gas Production Plant</u>										
9	32520	Producing Leaseholds	\$ 335	\$ -	\$ 335	100%	100%	\$ 335	\$ 266	100%	100%	\$ 266
10	32540	Rights of Way	4,617	-	4,617	100%	100%	4,617	3,662	100%	100%	3,662
11	33100	Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492	3,492	100%	100%	3,492
12	33201	Field Lines	47,163	-	47,163	100%	100%	47,163	47,163	100%	100%	47,163
13	33202	Tributary Lines	529,956	-	529,956	100%	100%	529,956	529,956	100%	100%	529,956
14	33400	Field Meas. & Reg. Sta. Equip	189,625	-	189,625	100%	100%	189,625	189,625	100%	100%	189,625
15	33600	Purification Equipment	5,640	-	5,640	100%	100%	5,640	4,473	100%	100%	4,473
16												
17		Total Natural Gas Production Plant	\$ 780,829	\$ -	\$ 780,829			\$ 780,829	\$ 778,637			\$ 778,637
18												
19		<u>Storage Plant</u>										
20	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
21	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
22	35100	Structures and Improvements	5,121	-	5,121	100%	100%	5,121	5,087	100%	100%	5,087
23	35102	Compression Station Equipment	117,648	-	117,648	100%	100%	117,648	117,188	100%	100%	117,188
24	35103	Meas. & Reg. Sta. Structures	24,295	-	24,295	100%	100%	24,295	24,295	100%	100%	24,295
25	35104	Other Structures	141,034	-	141,034	100%	100%	141,034	141,034	100%	100%	141,034
26	35200	Wells \ Rights of Way	342,144	-	342,144	100%	100%	342,144	333,492	100%	100%	333,492
27	35201	Well Construction	1,622,786	-	1,622,786	100%	100%	1,622,786	1,602,986	100%	100%	1,602,986
28	35202	Well Equipment	558,883	-	558,883	100%	100%	558,883	552,415	100%	100%	552,415
29	35203	Cushion Gas	97,481	-	97,481	100%	100%	97,481	77,313	100%	100%	77,313
30	35210	Leaseholds	178,619	-	178,619	100%	100%	178,619	178,619	100%	100%	178,619
31	35211	Storage Rights	52,563	-	52,563	100%	100%	52,563	52,443	100%	100%	52,443
32	35301	Field Lines	187,426	-	187,426	100%	100%	187,426	187,373	100%	100%	187,373
33	35302	Tributary Lines	219,931	-	219,931	100%	100%	219,931	219,869	100%	100%	219,869
34	35400	Compressor Station Equipment	464,157	-	464,157	100%	100%	464,157	461,349	100%	100%	461,349
35	35500	Meas & Reg. Equipment	240,530	-	240,530	100%	100%	240,530	240,530	100%	100%	240,530
36	35600	Purification Equipment	163,170	-	163,170	100%	100%	163,170	163,170	100%	100%	163,170
37												
38		Total Storage Plant	\$ 4,420,471	\$ -	\$ 4,420,471			\$ 4,420,471	\$ 4,361,846			\$ 4,361,846

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

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

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

Line No.	Acct. No.	Account / Sub-Account Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
39		Transmission Plant										
40	36510	Land	\$ 16	\$ -	\$ 16	100%	100%	\$ 371,867	\$ 16	100%	100%	\$ 364,721
41	36520	Rights of Way	371,867	-	371,867	100%	100%	(3,523)	364,721	100%	100%	364,721
42	36520	Structures & Improvements	(3,523)	-	(3,523)	100%	100%	55,325	7,587	100%	100%	7,587
43	36602	Other Structures	55,325	-	55,325	100%	100%	269,079	54,700	100%	100%	54,700
44	36603	Mains Catholic Protection	269,079	-	269,079	100%	100%	16,278,506	265,671	100%	100%	265,671
45	36700	Mains - Steel	16,278,506	-	16,278,506	100%	100%	265,166	16,079,988	100%	100%	16,079,988
46	36701	Meas. & Reg. Equipment	265,166	-	265,166	100%	100%	1,654,818	260,760	100%	100%	260,760
47	36900	Meas. & Reg. Equipment	1,654,818	-	1,654,818	100%	100%		1,653,539	100%	100%	1,653,539
48	36901											
49		Total Production Plant - LPG	\$ 18,891,253	\$ -	\$ 18,891,253	100%	100%	\$ 18,891,253	\$ 18,686,963	100%	100%	\$ 18,686,963
50												
51		Distribution Plant										
52	37400	Land & Land Rights	\$ 57,145	\$ -	\$ 57,145	100%	100%	(7,250)	57,145	100%	100%	\$ 57,145
53	37401	Land	(7,250)	-	(7,250)	100%	100%	36,686	(7,250)	100%	100%	(7,250)
54	37402	Land Rights	36,686	-	36,686	100%	100%		34,412	100%	100%	34,412
55	37403	Land Other										
56	37500	Structures & Improvements	56,572	-	56,572	100%	100%	84,402	51,455	100%	100%	51,455
57	37501	Structures & Improvements T.B.	84,402	-	84,402	100%	100%	41,949	83,159	100%	100%	83,159
58	37502	Land Rights	41,949	-	41,949	100%	100%	549	41,208	100%	100%	41,208
59	37503	Improvements	549	-	549	100%	100%		486	100%	100%	486
60	37503	Mains Catholic Protection	2,054,883	-	2,054,883	100%	100%	40,410,159	1,974,871	100%	100%	1,974,871
61	37600	Mains - Steel	40,410,159	-	40,410,159	100%	100%	1,386,381	39,772,263	100%	100%	39,772,263
62	37601	Mains - Plastic	9,849,140	-	9,849,140	100%	100%	254,654	9,522,141	100%	100%	9,522,141
63	37602	Mains - Reg. Sta. Equip - General	1,386,381	-	1,386,381	100%	100%	44,100,818	1,380,647	100%	100%	1,380,647
64	37800	Meas & Reg. Sta. Equip - City Gate	254,654	-	254,654	100%	100%	1,133,321	244,664	100%	100%	244,664
65	37900	Meas & Reg. Sta. Equip T.b.	1,133,321	-	1,133,321	100%	100%	44,100,818	1,147,755	100%	100%	1,147,755
66	37905	Services	44,100,818	-	44,100,818	100%	100%	3,171,134	43,461,511	100%	100%	43,461,511
67	38000	Meters	3,171,134	-	3,171,134	100%	100%	8,085,695	2,579,339	100%	100%	2,579,339
68	38100	Meter Installations	8,085,695	-	8,085,695	100%	100%	3,017,779	8,724,713	100%	100%	8,724,713
69	38200	House Regulators	3,017,779	-	3,017,779	100%	100%	108,688	2,941,491	100%	100%	2,941,491
70	38300	House Reg. Installations	108,688	-	108,688	100%	100%		107,129	100%	100%	107,129
71	38400	Ind. Meas. & Reg. Sta. Equipment	2,364,395	-	2,364,395	100%	100%		2,304,216	100%	100%	2,304,216
72	38500	Other Prop. On Cust. Prem										
73	38600											
74		Total Distribution Plant	\$ 116,207,100	\$ -	\$ 116,207,100	100%	100%	\$ 116,207,100	\$ 114,421,353	100%	100%	\$ 114,421,353
75												

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance Adjustments			Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments						Average					
76		General Plant													
77	36900	Land & Land Rights	\$ 25,654	\$ -	\$ -	25,654	100%	100%	\$ 25,654	\$ 28,244	100%	100%	\$ 28,244		
78	39000	Structures Frame	113,092	-	-	113,092	100%	100%	113,092	81,100	100%	100%	81,100		
79	39001	Structures & Improvements	-	-	-	-	100%	100%	-	-	100%	100%	-		
80	39002	Improvements	124,914	-	-	124,914	100%	100%	124,914	116,935	100%	100%	116,935		
81	39003	Air Conditioning Equipment	245,737	-	-	245,737	100%	100%	245,737	209,688	100%	100%	209,688		
82	39004	Improvement to leased Premises	6,057	-	-	6,057	100%	100%	6,057	5,687	100%	100%	5,687		
83	39009	Office Furniture & Equipment	1,169,563	-	-	1,169,563	100%	100%	1,169,563	1,159,764	100%	100%	1,159,764		
84	39100	Remittance Processing Equip	(76,997)	-	-	(76,997)	100%	100%	(76,997)	161,387	100%	100%	161,387		
85	39102	Office Machines	-	-	-	-	100%	100%	-	-	100%	100%	-		
86	39103	Transportation Equipment	(105,917)	-	-	(105,917)	100%	100%	(105,917)	(77,760)	100%	100%	(77,760)		
87	39200	Trucks	(321,497)	-	-	(321,497)	100%	100%	(321,497)	(381,649)	100%	100%	(381,649)		
88	39201	Trailers	26,913	-	-	26,913	100%	100%	26,913	26,913	100%	100%	26,913		
89	39202	Stores Equipment	75,371	-	-	75,371	100%	100%	75,371	87,451	100%	100%	87,451		
90	39300	Tools, Shop & Garage Equipment	-	-	-	-	100%	100%	-	-	100%	100%	-		
91	39400	Power Operated Equipment	93,426	-	-	93,426	100%	100%	93,426	144,720	100%	100%	144,720		
92	39600	Ditchers	-	-	-	-	100%	100%	-	-	100%	100%	-		
93	39603	Backhoes	(97,650)	-	-	(97,650)	100%	100%	(97,650)	(117,566)	100%	100%	(117,566)		
94	39604	Welders	(60,648)	-	-	(60,648)	100%	100%	(60,648)	(38,526)	100%	100%	(38,526)		
95	39605	Communication Equipment	9,277	-	-	9,277	100%	100%	9,277	8,269	100%	100%	8,269		
96	39700	Communication Equipment - Mobile Radio	(287,152)	-	-	(287,152)	100%	100%	(287,152)	(291,635)	100%	100%	(291,635)		
97	39701	Communication Equipment - Fixed Radios	(22,087)	-	-	(22,087)	100%	100%	(22,087)	(22,087)	100%	100%	(22,087)		
98	39702	Communication Equip. - Telemetering	(34,136)	-	-	(34,136)	100%	100%	(34,136)	(34,136)	100%	100%	(34,136)		
99	39705	Miscellaneous Equipment	(140,869)	-	-	(140,869)	100%	100%	(140,869)	(142,670)	100%	100%	(142,670)		
100	39800	Other Tangible Property	1,248,099	-	-	1,248,099	100%	100%	1,248,099	1,197,309	100%	100%	1,197,309		
101	39900	Other Tangible Property - Servers - H/W	-	-	-	-	100%	100%	-	-	100%	100%	-		
102	39901	Other Tangible Property - Servers - S/W	175,990	-	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990		
103	39902	Other Tangible Property - Network - H/W	118,461	-	-	118,461	100%	100%	118,461	118,461	100%	100%	118,461		
104	39903	Other Tangible Property - CPU	511,781	-	-	511,781	100%	100%	511,781	511,781	100%	100%	511,781		
105	39904	Other Tangible Property - MF - Hardware	-	-	-	-	100%	100%	-	-	100%	100%	-		
106	39905	Other Tang. Property - PC Hardware	-	-	-	-	100%	100%	-	-	100%	100%	-		
107	39906	Other Tang. Property - PC Software	2,115,362	-	-	2,115,362	100%	100%	2,115,362	2,592,523	100%	100%	2,592,523		
108	39907	Other Tang. Property - Mainframe S/W	245,097	-	-	245,097	100%	100%	245,097	235,351	100%	100%	235,351		
109	39908	Other Tang. Property - Application Softwa	346,104	-	-	346,104	100%	100%	346,104	326,165	100%	100%	326,165		
110	39909	Other Tang. Property - General Startup Cc	-	-	-	-	100%	100%	-	-	100%	100%	-		
111	39909	Retirement Work in Progress	(5,262,268)	-	-	(5,262,268)	100%	100%	(5,262,268)	51,990	100%	100%	51,990		
112															
113															
114		Total General Plant	\$ 241,678	\$ -	\$ -	241,678			\$ 241,678	\$ 6,133,500			\$ 6,133,500		
115															
116		Total Plant	\$ 140,669,514	\$ -	\$ -	140,669,514			\$ 140,669,514	\$ 144,510,482			\$ 144,510,482		
117															
118															

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

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

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

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

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
153												
154		General Plant										
155	37400	Land & Land Rights	\$	\$	\$	100%	34.13%	\$	-	100%	34.13%	\$
156	39001	Structures Frame	31,524	-	31,524	100%	34.13%	10,759	29,521	100%	34.13%	10,075
157	36602	Structures & Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
158	37503	Improvements	-	-	-	100%	34.13%	-	-	100%	34.13%	-
159	39004	Air Conditioning Equipment	5,771	-	5,771	100%	34.13%	1,970	5,771	100%	34.13%	1,970
160	39009	Improvement to leased Premises	49,085	-	49,085	100%	34.13%	16,752	49,085	100%	34.13%	16,752
161	39100	Office Furniture & Equipment	66,494	-	66,494	100%	34.13%	22,693	63,956	100%	34.13%	21,827
162	39101	Office Furniture	(1,133)	-	(1,133)	100%	34.13%	(387)	(1,133)	100%	34.13%	(387)
163	39103	Office Machines	(21,667)	-	(21,667)	100%	34.13%	(7,395)	(21,667)	100%	34.13%	(7,395)
164	39200	Transportation Equipment	7,658	-	7,658	100%	34.13%	2,613	7,658	100%	34.13%	2,613
165	39201	Trucks	-	-	-	100%	34.13%	-	-	100%	34.13%	-
166	39202	Trailers	-	-	-	100%	34.13%	-	-	100%	34.13%	-
167	39300	Stores Equipment	2,219	-	2,219	100%	34.13%	757	2,068	100%	34.13%	706
168	39400	Tools, Shop & Garage Equipment	34,548	-	34,548	100%	34.13%	11,791	32,450	100%	34.13%	11,075
169	39600	Power Operated Equipment	8,715	-	8,715	100%	34.13%	2,974	8,715	100%	34.13%	2,974
170	39603	Ditchers	-	-	-	100%	34.13%	-	-	100%	34.13%	-
171	39604	Backhoes	-	-	-	100%	34.13%	-	-	100%	34.13%	-
172	39605	Welders	-	-	-	100%	34.13%	-	-	100%	34.13%	-
173	39700	Communication Equipment	198,654	-	198,654	100%	34.13%	67,797	188,894	100%	34.13%	64,466
174	39701	Communication Equipment - Mobile Radio	-	-	-	100%	34.13%	-	-	100%	34.13%	-
175	39702	Communication Equipment - Fixed Radios	-	-	-	100%	34.13%	-	-	100%	34.13%	-
176	39705	Communication Equip. - Telemetering	-	-	-	100%	34.13%	-	-	100%	34.13%	-
177	39800	Miscellaneous Equipment	258,740	-	258,740	100%	34.13%	88,304	232,863	100%	34.13%	79,472
178	39900	Other Tangible Property	76,993	-	76,993	100%	34.13%	26,276	76,993	100%	34.13%	26,276
179	39901	Other Tangible Property - Servers - H/W	73,107	-	73,107	100%	34.13%	24,950	71,774	100%	34.13%	24,495
180	39902	Other Tangible Property - Servers - S/W	11,517	-	11,517	100%	34.13%	3,931	11,517	100%	34.13%	3,931
181	39903	Other Tangible Property - Network - H/W	251,698	-	251,698	100%	34.13%	85,900	248,718	100%	34.13%	84,883
182	39904	Other Tang. Property - CPU	-	-	-	100%	34.13%	-	-	100%	34.13%	-
183	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	34.13%	-	-	100%	34.13%	-
184	39906	Other Tang. Property - PC Hardware	1,063,284	-	1,063,284	100%	34.13%	362,881	1,026,437	100%	34.13%	350,305
185	39907	Other Tang. Property - PC Software	128,631	-	128,631	100%	34.13%	43,900	126,859	100%	34.13%	43,295
186	39908	Other Tang. Property - Mainframe S/W	1,782,414	-	1,782,414	100%	34.13%	608,307	1,782,414	100%	34.13%	608,307
187	39909	Other Tang. Property - Application Software	-	-	-	100%	34.13%	-	-	100%	34.13%	-
188	39924	Other Tang. Property - General Startup Cc	-	-	-	100%	34.13%	-	-	100%	34.13%	-
189		Retirement Work In Progress	51,656	-	51,656	100%	34.13%	-	51,990	100%	34.13%	17,743
190		Total General Plant	\$	\$	\$			\$	\$			\$
191			4,079,911	-	4,028,255			1,374,774	3,994,862			1,363,384
192			\$	\$	\$			\$	\$			\$
193		Total Plant	4,079,911	-	4,028,255			1,374,774	3,994,862			1,363,384

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky-Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky-Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Shared Services General Office (Division 002)												
194		General Plant										
195	37400	Land & Land Rights	\$ -	\$ -	\$ -	14.59%	34.13%	\$ -	-	14.59%	34.13%	\$ -
196	39000	Structures & Improvements	-	-	0	14.59%	34.13%	0	14,903	14.59%	34.13%	742
197	39005	G-Structures & Improvements	31,152	-	31,152	14.59%	34.13%	1,551	2,396	14.59%	34.13%	119
200	36602	Structures & Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
201	37503	Improvements	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
202	39004	Air-Conditioning Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
203	39009	Improvement to leased Premises	7,033,543	-	7,033,543	14.59%	34.13%	350,222	6,623,044	14.59%	34.13%	329,782
204	39100	Office Furniture & Equipment	6,921,491	-	6,921,491	14.59%	34.13%	344,643	6,825,520	14.59%	34.13%	339,864
205	39102	Remittance Processing Equip	31,240	-	31,240	14.59%	34.13%	1,556	31,238	14.59%	34.13%	1,555
206	39103	Office Machines	51,380	-	51,380	14.59%	34.13%	2,558	51,374	14.59%	34.13%	2,558
207	39104	G-Office Furniture & Equip.	126	-	126	14.59%	34.13%	6	10	14.59%	34.13%	0
208	39200	Transportation Equipment	7,675	-	7,675	14.59%	34.13%	382	7,675	14.59%	34.13%	382
209	39201	Trucks	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
210	39202	Trailers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
211	39300	Stores Equipment	758	-	758	14.59%	34.13%	38	758	14.59%	34.13%	38
212	39400	Tools, Shop & Garage Equipment	3,036	-	3,036	14.59%	34.13%	151	2,081	14.59%	34.13%	104
213	39600	Power Operated Equipment	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
214	39603	Ditchers	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
215	39604	Backhoes	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
216	39700	Welders	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
217	39701	Communication Equipment - Mobile Radio	514,844	-	514,844	14.59%	34.13%	25,635	450,078	14.59%	34.13%	22,411
218	39702	Communication Equipment - Fixed Radios	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
219	39705	Communication Equip. - Telemetering	-	-	-	14.59%	34.13%	-	-	14.59%	34.13%	-
220	39800	Miscellaneous Equipment	44,931	-	44,931	14.59%	34.13%	2,237	37,158	14.59%	34.13%	1,850
221	39900	Other Tangible Property - Servers - HW	14,692	-	14,692	14.59%	34.13%	732	4,728	14.59%	34.13%	235
222	39901	Other Tangible Property - Servers - HW	5,417,489	-	5,417,489	14.59%	34.13%	289,754	4,734,779	14.59%	34.13%	235,760
223	39902	Other Tangible Property - Servers - S/W	2,241,772	-	2,241,772	14.59%	34.13%	111,625	1,824,519	14.59%	34.13%	90,849
224	39903	Other Tangible Property - Network - HW	1,151,148	-	1,151,148	14.59%	34.13%	57,319	1,030,740	14.59%	34.13%	51,324
225	39904	Other Tang. Property - CPU	1,110,347	-	1,110,347	14.59%	34.13%	55,288	1,110,150	14.59%	34.13%	55,278
226	39905	Other Tangible Property - MF - Hardware	1,173,931	-	1,173,931	14.59%	34.13%	58,454	1,173,806	14.59%	34.13%	58,447
227	39906	Other Tang. Property - PC Hardware	4,007,528	-	4,007,528	14.59%	34.13%	199,547	3,656,083	14.59%	34.13%	182,046
228	39907	Other Tang. Property - PC Software	1,439,580	-	1,439,580	14.59%	34.13%	71,681	1,376,123	14.59%	34.13%	68,522
229	39908	Other Tang. Property - Mainframe S/W	34,827,464	-	34,827,464	14.59%	34.13%	1,734,169	31,365,659	14.59%	34.13%	1,561,805
230	39909	Other Tang. Property - Application Softwal	2,715,471	-	2,715,471	14.59%	34.13%	135,212	2,711,128	14.59%	34.13%	134,996
231	39924	Retirement Work in Progress	0	-	0	14.59%	34.13%	0	0	14.59%	34.13%	0
232			(153)	-	(153)	14.59%	34.13%	(8)	(6,553)	14.59%	34.13%	(326)
233		Total General Plant	\$ 68,739,446	\$ -	\$ 68,739,446			\$ 3,422,754	\$ 63,027,566			\$ 3,138,341
234												
235												
236												

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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Shared Services Customer Support (Division 012)												
237		General Plant										
238	37400	Land & Land Rights	\$	\$	\$	14.89%	37.06%	\$	-	14.89%	37.06%	-
239	39001	Structures Frame				14.89%	37.06%		-	14.89%	37.06%	
241	36602	Structures & Improvements				14.89%	37.06%		-	14.89%	37.06%	
242	37503	Improvements				14.89%	37.06%		-	14.89%	37.06%	
244	39004	Air Conditioning Equipment				14.89%	37.06%		-	14.89%	37.06%	
245	39009	Improvement to leased Premises	2,082,738		2,082,738.07	14.89%	37.06%	114,944	1,925,923	14.89%	37.06%	106,289
246	39100	Office Furniture & Equipment	38,978		38,977.97	14.89%	37.06%	2,151	35,339	14.89%	37.06%	1,950
247	39102	Remittance Processing Equip				14.89%	37.06%			14.89%	37.06%	
248	39103	Office Machines				14.89%	37.06%			14.89%	37.06%	
249	39200	Transportation Equipment				14.89%	37.06%			14.89%	37.06%	
250	39201	Trucks				14.89%	37.06%			14.89%	37.06%	
251	39202	Trailers				14.89%	37.06%			14.89%	37.06%	
252	39300	Stores Equipment				14.89%	37.06%			14.89%	37.06%	
253	39400	Tools, Shop & Garage Equipment				14.89%	37.06%			14.89%	37.06%	
254	39600	Power Operated Equipment				14.89%	37.06%			14.89%	37.06%	
255	39603	Ditchers				14.89%	37.06%			14.89%	37.06%	
256	39604	Backhoes				14.89%	37.06%			14.89%	37.06%	
257	39605	Welders				14.89%	37.06%			14.89%	37.06%	
258	39700	Communication Equipment	12,896,095		12,896,094.57	14.89%	37.06%	711,719	11,882,491	14.89%	37.06%	655,780
259	39701	Communication Equipment - Mobile Radio				14.89%	37.06%			14.89%	37.06%	
260	39702	Communication Equipment - Fixed Radios				14.89%	37.06%			14.89%	37.06%	
261	39705	Communication Equip. - Telemetering				14.89%	37.06%			14.89%	37.06%	
262	39800	Miscellaneous Equipment	733		732.93	14.89%	37.06%	40	653	14.89%	37.06%	36
263	39900	Other Tangible Property	(1,031)		(1,030.78)	14.89%	37.06%	(57)	(1,031)	14.89%	37.06%	(57)
264	39901	Other Tangible Property - Servers - HW	10,647,854		10,647,853.57	14.89%	37.06%	587,642	10,260,848	14.89%	37.06%	566,283
265	39902	Other Tangible Property - Servers - S/W	7,206,485		7,206,485.03	14.89%	37.06%	397,717	7,063,970	14.89%	37.06%	389,852
266	39903	Other Tangible Property - Network - HW	383,839		383,839.26	14.89%	37.06%	21,184	351,248	14.89%	37.06%	19,385
267	39904	Other Tang. Property - CPU				14.89%	37.06%			14.89%	37.06%	
268	39905	Other Tangible Property - MF - Hardware				14.89%	37.06%			14.89%	37.06%	
269	39906	Other Tang. Property - PC Hardware	2,957,312		2,957,312.32	14.89%	37.06%	163,210	2,599,310	14.89%	37.06%	149,453
270	39907	Other Tang. Property - PC Software	2,485,521		2,485,521.30	14.89%	37.06%	137,173	2,324,764	14.89%	37.06%	128,301
271	39908	Other Tang. Property - Mainframe S/W	59,787,936		59,787,935.91	14.89%	37.06%	3,299,622	55,154,091	14.89%	37.06%	3,043,886
272	39909	Other Tang. Property - Application Softwai				14.89%	37.06%			14.89%	37.06%	
273	39924	Other Tang. Property - General Startup Cc	22,699,813		22,699,813.12	14.89%	37.06%	1,252,775	21,418,724	14.89%	37.06%	1,182,073
274		Retirement Work in Progress				14.89%	37.06%			14.89%	37.06%	
275		Total General Plant	\$ 121,186,273	\$ -	\$ 121,186,273			\$ 6,688,120	\$ 113,016,330			\$ 6,237,231
276		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 334,675,144	\$ -	\$ 334,623,488			\$ 152,155,161	\$ 324,549,259			\$ 155,249,438
277												
278												

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

Data: Base Period _____ Forecasted Period _____ FR 10(10)(b)4
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule B-4 B
 Workpaper Reference No(s). Witness: C. Felan

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,031,505
2	Material & Supplies	13 Month Average Balance	B-4.1	929,245
3	Gas Stored Underground	13 Month Average Balance	B-4.1	17,475,621
4	Prepayments	13 Month Average Balance	B-4.1	856,547
5	Total Working Capital Requirements			<u>\$ 22,292,917</u>

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

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

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

Line No.	Description	Base Period Ending Balance			13 Month Average			
		Dec. 31, 2009 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Dec. 31, 2009 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)							
2	Kentucky Direct (Div 009)	\$ (450,511)	100%	100%	\$ (376,461)	100%	100%	\$ (376,461)
3	KY/Mid-States General Office (Div 091)	4,158,416	100%	34.13%	3,825,879	100%	34.13%	1,305,706
4	Shared Services General Office (Div 002)	-	14.59%	34.13%	0	14.59%	34.13%	0
5	Shared Services Customer Support (Div 012)	-	14.89%	37.06%	-	14.89%	37.06%	-
6	Total	\$ 3,707,905			\$ 3,449,417			\$ 929,245
7								
8	Gas Stored Underground (Account 1641)							
9	Kentucky Direct (Div 009)	\$ 22,364,226	100%	100%	\$ 17,475,621	100%	100%	\$ 17,475,621
10	KY/Mid-States General Office (Div 091)	-	100%	34.13%	-	100%	34.13%	-
11	Shared Services General Office (Div 002)	-	14.59%	34.13%	-	14.59%	34.13%	-
12	Shared Services Customer Support (Div 012)	-	14.89%	37.06%	-	14.89%	37.06%	-
13	Total	\$ 22,364,226			\$ 17,475,621			\$ 17,475,621
14								
15	Prepayments (Account 1650)							
16	Kentucky Direct (Div 009)	\$ 345,560	100%	100%	\$ 277,630	100%	100%	\$ 277,630
17	KY/Mid-States General Office (Div 091)	(122,128)	100%	34.13%	(52,984)	100%	34.13%	(18,083)
18	Shared Services General Office (Div 002)	14,033,442	14.59%	34.13%	11,369,358	14.59%	34.13%	566,116
19	Shared Services Customer Support (Div 012)	542,711	14.89%	37.06%	559,595	14.89%	37.06%	30,883
20	Total	\$ 14,799,585			\$ 12,153,598			\$ 856,547
21								
22	Total Other Working Capital Allowances	\$ 40,871,716			\$ 33,078,636			\$ 19,261,413

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

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

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

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ 374	12.50%	\$ 47
3	Storage O&M Expense	254,894	12.50%	31,862
4	Transmission O&M Expense	474,569	12.50%	59,321
5	Distribution O&M Expense	6,567,673	12.50%	820,959
6	Customer Accting. & Collection	2,952,247	12.50%	369,031
7	Customer Service & Information	102,957	12.50%	12,870
8	Sales Expense	484,769	12.50%	60,596
9	Admin. & General Expense	<u>13,414,555</u>	12.50%	<u>1,676,819</u>
10	Total O & M Expenses	<u>\$24,252,038</u>		<u>\$ 3,031,505</u>

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

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

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

Line No.	Account	Period End	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 3,284,496	100%	100%	\$ 3,284,496	\$ 3,097,103	100%	100%	\$ 3,097,103
2	Account 282 - Accumulated Deferred Income Taxes	(37,981,766)	100%	100%	(37,981,766)	(36,022,955)	100%	100%	(36,022,955)
3	Account 283 - Accumulated Deferred Income Taxes - Other	(340,994)	100%	100%	(340,994)	(219,584)	100%	100%	(219,584)
4	Div 09 Accumulated Deferred Income Taxes	<u>\$(35,038,264)</u>			<u>\$(35,038,264)</u>	<u>\$(33,145,435)</u>			<u>\$ (33,145,435)</u>
5	DIVISION 02								
6	Account 190 - Accumulated Deferred Income Taxes	\$ 68,289,137	14.59%	34.13%	\$ 3,400,331	\$ 54,325,491	14.59%	34.13%	\$ 2,705,037
7	Account 282 - Accumulated Deferred Income Taxes	(22,488,919)	14.59%	34.13%	(1,119,794)	(15,791,472)	14.59%	34.13%	(786,307)
8	Account 283 - Accumulated Deferred Income Taxes - Other	(36,137,356)	14.59%	34.13%	(1,799,393)	(26,086,055)	14.59%	34.13%	(1,298,907)
9	Div 02 Accumulated Deferred Income Taxes	<u>\$ 9,662,862</u>			<u>\$ 481,144</u>	<u>\$ 12,447,963</u>			<u>\$ 619,823</u>
10	DIVISION 12								
11	Account 190 - Accumulated Deferred Income Taxes	\$ (959,848)	14.89%	37.06%	\$ (52,973)	\$ (720,001)	14.89%	37.06%	\$ (39,736)
12	Account 282 - Accumulated Deferred Income Taxes	(23,387,664)	14.89%	37.06%	(1,290,736)	(18,741,858)	14.89%	37.06%	(1,034,340)
13	Account 283 - Accumulated Deferred Income Taxes - Other	(127,962)	14.89%	37.06%	(7,062)	(207,560)	14.89%	37.06%	(11,455)
14	Div 012 Accumulated Deferred Income Taxes	<u>\$(24,475,473)</u>			<u>\$ (1,350,771)</u>	<u>\$(19,669,419)</u>			<u>\$ (1,085,531)</u>
15	DIVISION 91								
16	Account 190 - Accumulated Deferred Income Taxes	\$ 13,285,841	100%	34.13%	\$ 4,534,228	\$ 12,747,825	100%	34.13%	\$ 4,350,612
17	Account 255 - Accumulated Deferred Investment Tax Credits	(238,264)	100%	34.13%	(81,315)	(344,400)	100%	34.13%	(117,538)
18	Account 282 - Accumulated Deferred Income Taxes	(2,977,455)	100%	34.13%	(1,016,154)	(2,368,960)	100%	34.13%	(808,485)
19	Account 283 - Accumulated Deferred Income Taxes - Other	(1,251,392)	100%	34.13%	(427,079)	(2,013,633)	100%	34.13%	(687,218)
20	Div 91 Accumulated Deferred Income Taxes	<u>\$ 8,818,729</u>			<u>\$ 3,009,680</u>	<u>\$ 8,020,832</u>			<u>\$ 2,737,371</u>
21	Total Deferred Inc. Taxes and Investment Tax Credits								
22		<u>\$(41,032,146)</u>			<u>\$(32,898,211)</u>	<u>\$(32,346,059)</u>			<u>\$ (30,873,772)</u>

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

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

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction	\$ (2,655,846)	100%	100%	\$ (2,655,846)	\$ (2,655,846)	100%	100%	\$ (2,655,846)
2									
DIVISION 02									
3	15560 Account 252 - Customer Advances For Construction	-	14.59%	34.13%	-	-	14.59%	34.13%	-
4									
5									
DIVISION 12									
6	15560 Account 252 - Customer Advances For Construction	-	14.89%	37.06%	-	-	14.89%	37.06%	-
7									
8									
DIVISION 91									
9									
10									
11	15560 Account 252 - Customer Advances For Construction	35,541	100%	34.13%	12,129	35,541	100%	34.13%	12,129
12									
13	Total Account 252 - Customer Advances For Construction	<u>\$ (2,620,306)</u>			<u>\$ (2,643,717)</u>	<u>\$ (2,620,306)</u>			<u>\$ (2,643,717)</u>

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

Operating Income Summary

Forecasted Test Period: Twelve Months Ended March 31, 2011

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

Line No.	Description	Base		Forecasted		Proposed Increase	Forecasted Return at Proposed Rates
		Return at Current Rates	Current Rates	Return at Current Rates	Forecasted Return at Proposed Rates		
1	Operating Revenue	\$ 190,355,711	\$ 199,729,497	\$ 9,486,033	\$ 209,215,530		
2	Operating Expenses						
3	Purchased Gas Cost	135,697,832	146,024,531	-	146,024,531		
4	Other O & M Expenses	24,252,038	22,764,574	47,430	22,812,004		
5	Depreciation Expense	12,552,549	12,899,592	-	12,899,592		
6	Taxes Other than Income	4,029,159	4,186,517	14,590	4,201,107		
7							
8	State & Federal Income Taxes	3,112,638	2,989,621	3,671,617	6,661,238		
9	Total Operating Expenses	\$ 179,644,215	\$ 188,864,835	\$ 3,733,636	\$ 192,598,471		
10	Operating Income	\$ 10,711,496	\$ 10,864,662	\$ 5,752,397	\$ 16,617,059		
11	Rate Base	174,326,187	184,697,058		184,697,058		
12	Rate of Return	6.14%	5.88%		9.00%		

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

Data: Base Period Forecasted Period FR 10(10)(C)2
 Type of Filing: Original Updated Revised Schedule C-2
 Worksheet Reference No(s): Witness: G. Waller, G. Smith

Line No.	Major Group Classification	Base Year		Utility budget		SSU Billing		Forecasted		Test Year	
		Revenue & Expenses	Expenses	Adjustments	Ref.	Sched	Adjustments	Ref.	Revenue & Expenses	Adjustments	Ref.
1	Operating Revenue	\$ 190,355,711		\$ 9,373,786	D-1			\$ 199,729,497			\$ 199,729,497
2											
3	Operating Expenses										
4	Purchased Gas Cost	135,697,832		10,326,699	D-1			146,024,531			146,024,531
5	Production O&M Expense	374		(374)	D-1			-			-
6	Storage O&M Expense	254,894		(55,309)	D-1			199,585			199,585
7	Transmission O&M Expense	474,569		(101,841)	D-1			372,729			372,729
8	Distribution O&M Expense	6,567,673		(701,535)	D-1	*		5,866,138		F-2.2	5,865,173
9	Customer Accting. & Collection	2,952,247		(1,116,515)	D-1	*		1,835,732			1,835,732
10	Customer Service & Information	102,957		(17,036)	D-1	*		85,921			85,921
11	Sales Expense	484,769		(121,105)	D-1	*		363,664		F-4	90,399
12	Admin. & General Expense	13,414,555		730,754	D-1	*		14,145,310		F-6,F-8,F-9	14,315,035
13	Depreciation Expense	12,552,549		347,043	D-1			12,899,592			12,899,592
14	Taxes - Other	4,029,159		157,358	D-1			4,186,517			4,186,517
15	Income Taxes	2,944,864		44,757	D-1			2,989,621			2,989,621
16											
17											
18	Total Operating Expenses	\$ 179,476,441		\$ 9,492,897				\$ 188,969,338		\$ (104,503)	\$ 188,864,835
19											
20	Net Operating Income	\$ 10,879,269		\$ (119,111)				\$ 10,760,158		\$ 104,503	\$ 10,864,662

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

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

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

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 112,179,130
4	4811	Commercial	47,294,993
5	4812	Industrial	7,910,196
6	4820	Other - Public Authority	11,113,281
7		Total Sales of Gas	\$ 178,497,601
8			
9			
10		<u>Other Operating Income</u>	
11	4870	Forfeited Discounts	\$ 1,335,586
12	4880	Misc. Service Revenues	855,128
13	4895-4896	Revenue From Transportation of Gas of Others	9,667,397
14	4950	Other Gas Revenue	-
15		Total Other Operating Income	\$ 11,858,110
16			
17		TOTAL OPERATING REVENUE	\$ 190,355,711
18			
19		<u>OPERATING EXPENSES</u>	
20		<u>Production Expense - Operation</u>	
21	7520	Natural Gas Op. Gas Wells Exp	\$ -
22	7560	Ng. Field Meas. & Reg. Station	-
23	7590	Production and gathering-Other expenses	374
24		Total Production Expense - Operation	\$ 374
25			
26		<u>Production Expense - Maintenance</u>	
27	7610	Ng Main. Supervision & Engineering	\$ -
28			\$ -
29		<u>Natural Gas Storage Expense - Operation</u>	
30	8140	Operation Supervision & Engineering	\$ (3,291)
31	8150	Maps and Records	2
32	8160	Wells Expense	56,027
33	8170	Lines Expense	44,868
34	8180	Compressor Station Expense	54,264
35	8190	Compressor Station Expense Fuel & Power	765
36	8200	Measuring & Regulating Station Expense	15,819
37	8210	Purification	44,102
38	8240	Other	618
39	8250	Storage Well Royalties	15,947
40		Total Nat. Gas Storage Expense - Operation	\$ 229,122
41			
42		<u>Natural Gas Storage Expense - Maintenance</u>	
43	8310	Structure & Improvements	\$ 2,902
44	8320	Reservoirs & Wells	930
45	8330	Maintenance of lines	94

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

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

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

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility
			(1)
46	8340	Compressor Station Equip.	13,502
47	8350	Measuring & Regulating Station Equip.	2,399
48	8360	Purification Equipment	5,529
49	8400	Operation Supervision & Engineering	409
50	8410	Operation labor and expenses	6
51		Total Nat. Gas Storage Expense - Maintenance	\$ 25,771
52			
53		<u>Transmission Expense - Operation</u>	
54	8500	Operation Supervision & Engineering	\$ 44,543
55	8510	System control and load dispatching	143
56	8560	Mains Expense	307,570
57	8570	Measuring & Regulating Station Exp.	78,416
58	8590	Other Exp.	-
59	8600	Rents	-
60		Total Transmission Expense - Operation	\$ 430,671
61			
62		<u>Transmission Expense - Maintenance</u>	
63	8620	Structures and Improvements	\$ -
64	8630	Mains	33,631
65	8640	Compressor Station Equipment	-
66	8650	Measuring & Reg Station Equip.	2,661
67	8670	Other Equipment	7,607
68		Total Transmission Expense - Maintenance	\$ 43,898
69			
70		<u>Purchased Gas Cost - Operation</u>	
71	8001	Intercompany Gas Well-head Purchases	\$ 3,585,745
72	8040	Natural Gas City Gate Purchases	69,292,972
73	8045/8580	Transportation to City Gate	22,122,165
74	8050	Transmission-Operation supervision and engineering	(69,674)
75	8051	Other Gas Purchases / Gas Cost Adjustments	85,992,570
76	8052	PGA for Commercial	38,679,187
77	8053	PGA for Industrial	7,245,560
78	8054	PGA for Public Authority	9,731,697
79	8057	PGA for Transportation Sales	28,766
80	8058	Unbilled PGA Costs	(5,960,259)
81	8059	PGA Offset to Unrecovered Gas Cost	(127,292,313)
82	8060	Exchange Gas	9,554,046
83	8081	Gas Withdrawn From Storage - Debit	48,991,336
84	8082	Gas Delivered to Storage	(26,184,276)
85	8120	Gas Used for Other Utility Operations	(19,689)
86	8130	Gas Used for Other Utility Operations	-
87		Total Purchased Gas Cost	\$ 135,697,832
88			
89		<u>Distribution Expenses - Operation</u>	
90	8700	Supervision and Engineering	\$ 1,423,015
91	8710	Distribution Load Dispatching	506

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

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

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

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility
			(1)
92	8711	Odorization	3,711
93	8720	Compressor Station Labor & Expenses	-
94	8740	Mains & Services	2,962,367
95	8750	Measuring and Regulating Station Exp. - Gen	167,476
96	8760	Measuring and Regulating Station Exp. - Ind.	124,282
97	8770	Measuring and Regulating Sta. Exp. - City Gate	136,824
98	8780	Meters and House Regulator Expense	976,020
99	8790	Customer Installations Expense	60,950
100	8800	Other Expense	20,103
101	8810	Rents	559,647
102		Total Distribution Expenses - Operation	\$ 6,434,901
103			
104		<u>Distribution Expenses - Maintenance</u>	
105	8850	Supervision and Engineering	\$ 2,139
106	8860	Structures and Improvements	6,895
107	8870	Mains	34,044
108	8890	Measuring and Regulating Station Exp. - Gen	12,326
109	8900	Measuring and Regulating Station Exp. - Ind.	6,376
110	8910	Measuring and Regulating Sta. Exp. - City Gate	10,402
111	8920	Services	39,776
112	8930	Meters and House Regulators	1,388
113	8940	Other Equipment	19,418
114	8950	Maintenance of Other Plant	8
115			
116		Total Distribution Expenses - Maintenance	\$ 132,772
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ 46
120	9020	Meter Reading Expenses	822,431
121	9030	Customer Records & Collections	427,465
122	9040	Uncollectible Accounts	1,702,304
123		Total Customer Accounts Expense	\$ 2,952,247
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ 159
127	9080	Customer Assistance Expenses	95
128	9090	Informational and Instructional Advertising Expenses	102,259
129	9100	Misc Cust Serv & Informational Exp	444
130		Total Customer Accounts Expenses - Operation	\$ 102,957
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 343,078
134	9120	Demonstrating and Selling Expenses	121,316
135	9130	Advertising Expenses	20,360
136	9160	Miscellaneous Sales Expenses	15
137		Total Sales Expenses	\$ 484,769

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

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

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

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility
			(1)
138			
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 45,529
141	9210	Office Supplies and Expenses	4,056
142	9220	Administrative Expense Transferred	10,071,043
143	9230	Outside Services Employed	194,757
144	9240	Property Insurance	289,446
145	9250	Injuries and Damages	39,782
146	9260	Employee Pensions and Benefits	2,417,715
147	9270	Franchise Requirements	133,687
148	9280	Regulatory Commission Expense	137,831
149	929.0	Institutional/Goodwill Advertising Expenses	-
150	9301	General Advertising expenses	848
151	9310	Rents	6,615
152		Total Administrative and General Exp. - Operation	<u>\$ 13,341,307</u>
153			
154		<u>Administrative and General Expense - Maintenance</u>	
155	9302	Miscellaneous general expenses	\$ 73,248
156	9320	Maintenance of general plant	-
157		Total Administrative and Gen. Exp. - Maintenance	<u>\$ 73,248</u>
158			
159		<u>Total Operation and Maintenance Expense</u>	<u>\$ 159,949,870</u>
160			
161	403-406	Depreciation and Amortization	\$ 12,552,549
162	4081	Taxes Other than Income Taxes	4,029,159
163	4091-4101	Provision for Federal & State Income Taxes	<u>2,944,864</u>
164			
165		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 179,476,441</u>
166			
167		NET OPERATING INCOME	<u>\$ 10,879,269</u>

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

Date: X Base Period: Forecasted Period
 Type of Filing: X Original Updated Revised
 Worksheet Reference No(s):
 FR 10(10)(c)2.2
 Schedule C-2.2
 Witness: G. Waller, G. Smith

Line No.	Acct No.	Account Description	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	actual Dec-09	Total
1	4030	Depreciation Expense	1,046,048	1,013,254	1,038,102	1,030,151	1,033,118	1,038,077	1,045,834	1,049,957	1,105,322	1,043,925	1,043,523	1,065,237	12,562,548
2	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	(0)
3	4081	Taxes other than income taxes, utility operating inco	355,680	327,299	349,639	319,948	330,917	345,226	330,148	316,090	337,883	336,521	363,694	322,111	4,029,159
4	4091-4101	Provision for deferred income taxes	(31,804,377)	(18,725,835)	(13,947,832)	(5,895,078)	(3,803,428)	(2,450,529)	(2,800,455)	(2,536,035)	(2,346,330)	(4,683,634)	(7,658,014)	(15,327,583)	(112,179,130)
5	4800	Residential sales	(13,220,145)	(7,911,871)	(5,946,227)	(2,311,550)	(2,752,916)	(470,705)	(1,394,461)	(1,303,607)	(1,366,654)	(2,915,646)	(4,240,024)	(3,661,204)	(47,294,993)
6	4811	Commercial Revenue-Banner	(1,797,530)	(1,454,180)	(1,072,981)	(592,723)	(243,016)	(1,122,017)	(172,638)	(219,130)	(85,262)	(155,120)	(298,148)	(707,450)	(7,910,196)
7	4812	Industrial Revenue-Banner	(3,156,174)	(1,912,200)	(1,351,375)	(563,135)	(412,220)	(243,335)	(274,116)	(234,436)	(210,915)	(506,175)	(855,032)	(1,394,168)	(11,113,281)
8	4820	Other Sales to Public Authorities	(294,923)	2,059	(374,939)	(238,121)	(92,760)	(49,981)	(38,478)	(31,277)	(64,918)	(34,111)	(47,584)	(98,544)	(1,335,586)
9	4870	Forfeited discounts	(59,966)	(55,602)	(70,256)	(68,975)	(49,357)	(52,795)	(96,182)	(95,279)	(60,969)	(141,613)	(95,352)	(88,528)	(855,128)
10	4880	Miscellaneous service revenues	(23,774)	1,752	8,746	(20,273)	8,269	4,764	(866)	(11,978)	(837)	(10,203)	(1,332)	(8,009)	(53,744)
11	4895	Revenue-Transportation Commercial	(936,183)	(848,144)	(881,310)	(617,270)	(636,445)	(642,295)	(617,972)	(627,296)	(1,013,080)	(817,557)	(847,099)	(928,001)	(9,613,653)
12	4898	Revenue-Transportation Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	4950	Other Gas Revenue	592,750	948,125	639,920	1,291,060	853,548	853,879	6,563,407	4,968,243	6,127,099	5,717,176	7,603,834	1,662,970	3,585,745
14	7990	Production and gathering-Other expenses	5,823,567	8,235,574	3,194,726	2,312,948	1,926,132	1,542,574	1,472,524	1,511,760	1,510,884	1,500,762	1,993,586	2,051,733	69,292,972
15	8001	Intercompany Gas Well-head Purchases	2,191,588	2,232,768	2,029,298	2,156,546	1,926,132	1,542,574	1,472,524	1,511,760	1,510,884	1,500,762	1,993,586	2,051,733	16,578,075
16	8040	Natural gas city gate purchases	0	0	0	0	0	0	0	0	0	0	0	0	5,546,091
17	8045	Transportation to City Gate	23,715,668	19,468,167	15,456,743	6,131,954	2,459,474	1,093,157	1,221,721	(684)	(1,886)	(5,000)	(991)	(1,121)	(69,674)
18	8580	Other purchases	9,975,001	8,351,372	5,493,381	2,613,375	1,263,651	824,597	882,629	681,625	751,873	1,259,290	2,714,406	2,867,988	85,992,570
19	8051	PGA for Residential	1,676,747	1,354,533	1,047,792	519,555	250,231	1,030,516	136,644	181,968	65,867	121,887	250,987	608,734	38,679,187
20	8052	PGA for Commercial	2,494,726	2,099,810	1,656,482	692,916	346,114	186,170	233,897	147,381	140,506	235,363	553,102	943,231	7,248,560
21	8053	PGA for Industrial	3,208	1,113	641	16,897	15,018	(8,111)	0	0	0	0	0	0	9,731,697
22	8054	PGA for Public Authorities	5,627,561	(6,201,800)	(7,411,284)	(3,487,095)	244,601	(1,113,371)	(168,451)	59,649	(2,005)	2,106,538	1,668,930	2,703,470	(5,960,259)
23	8057	Unbilled PGA Cost	(24,973,746)	(28,643,099)	(17,925,214)	(18,014,984)	(12,095,217)	(4,444,924)	730,451	(2,661,724)	(3,416,301)	(2,757,550)	(5,415,916)	(7,648,081)	(127,292,313)
24	8058	PGA Offset to Unrecovered Gas Cost	3,882,720	4,376,584	2,890,692	7,295,596	2,472,828	(2,220,472)	(4,765,546)	(412,636)	(537,801)	(1,515,739)	(617,764)	205,587	9,554,046
25	8060	Exchange gas	13,277,740	13,123,461	9,358,349	7,041,421	2,548,574	205	0	0	800	0	10,707	3,630,079	48,991,336
26	8081	Gas withdrawn from storage-Debit	(292,620)	(273,412)	(183,772)	(2,084,577)	(3,405,865)	(2,347,665)	(4,000,152)	(3,363,755)	(3,679,682)	(2,943,658)	(3,574,041)	(15,057)	(26,184,276)
27	8082	Gas used for products extraction-Credit	4,473	(7,851)	(5,408)	(190)	(1,469)	(535)	(4,924)	4,185	(928)	(811)	(3,133)	(3,098)	(19,689)
28	8120	Gas used for other utility operations-Credit	(255)	(291)	(350)	(291)	(291)	(273)	(291)	(475)	(239)	(394)	(161)	23	(3,291)
29	8140	Storage-Operation supervision and engineering	4,187	4,578	5,167	4,894	2,594	4,914	7,276	2,706	2,191	10,731	3,120	3,670	56,027
30	8150	Maps and Records	5,331	3,951	7,192	2,545	3,377	2,136	5,390	2,229	1,749	4,575	1,851	4,532	44,868
31	8160	Wells expenses	3,702	3,551	3,236	7,379	2,913	7,399	6,351	3,394	5,124	3,656	8,413	(854)	54,264
32	8170	Lines expenses	57	54	60	67	84	79	66	64	51	63	59	62	765
33	8180	Compressor station expenses	2,899	2,965	3,884	1,087	208	786	874	2,108	557	213	1,256	1,500	15,819
34	8190	Compressor station fuel and power	8,628	9,124	3,884	(403)	1,034	273	1,094	2,955	558	709	7,200	9,047	44,102
35	8200	Storage-Measuring and regulating station expenses	(240)	2,779	2,326	979	498	46	130	225	536	755	502	1,509	618
36	8210	Storage-Purification expenses	0	0	0	0	0	0	0	0	0	0	0	0	
37	8240	Storage-Other expenses	4,527	2,179	2,326	979	498	46	372	225	536	755	502	1,509	15,947
38	8250	Storage well royalties	0	0	0	0	0	0	0	0	0	0	0	0	
39	8310	Storage-Maintenance of structures and Improvemen	621	450	545	755	285	29	4,551	5,522	(987)	56	866	789	13,502
40	8320	Reservoirs & Wells	2,179	(311)	0	1,269	1,193	(181)	18	100	0	0	0	2,399	
41	8330	Maintenance of lines	0	0	0	0	0	0	0	0	0	0	0	0	
42	8340	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0	0	0	
43	8350	Maintenance of measuring and regulating station eq	0	0	0	0	0	0	0	0	0	0	0	0	
44	8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	0	0	0	0	0	0	
45	8400	Operation Supervision & Engineering	3,842	3,124	1,386	4,838	3,133	4,299	3,592	5,370	4,564	3,140	3,800	3,454	44,543
46	8410	Operation labor and expenses	15,653	19,126	22,420	19,698	17,733	23,800	21,993	62,339	42,113	18,788	21,204	22,864	307,570
47	8500	Transmission-Operation supervision and engineerin	9,314	3,155	6,775	5,325	4,475	7,554	6,761	5,080	8,300	7,513	3,997	10,167	78,416
48	8510	System control and load dispatching	4,123	4,297	2,943	1,899	4,405	3,359	1,875	5,610	(359)	948	2,066	2,466	33,631
49	8560	Mains expenses	(75)	0	0	6	1,554	(518)	214	1,441	0	0	0	39	
50	8570	Transmission-Measuring and regulating station exp	0	0	0	0	0	0	0	0	0	0	0	0	
51	8580	Transmission-Maintenance of mains	0	0	0	0	0	0	0	0	0	0	0	0	
52	8600	Transmission-Maintenance of measuring and regula	0	0	0	0	0	0	0	0	0	0	0	0	
53	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	7,607	0	0	0	0	7,607	

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

Line No.	Acct No.	Account Description	Forecasted Period												Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
57	8700	Distribution-Operation supervision and engineering	112,359	118,122	127,779	115,658	137,841	142,847	93,036	99,903	131,224	96,276	108,025	138,946	1,423,015
58	8710	Distribution load dispatching	27	42	25	62	21	51	48	19	68	53	22	70	506
59	8711	Odortization	255,062	233,605	248,686	222,284	218,607	240,716	239,108	217,063	448,165	231,692	193,562	3,711	3,711
60	8740	Mains and Services Expenses	17,399	11,085	13,718	10,633	15,947	12,149	18,777	17,470	14,709	18,034	10,494	7,060	2,962,367
61	8750	Distribution-Measuring and regulating station expen-	13,620	9,124	14,461	11,488	7,693	9,852	13,869	9,444	15,563	5,889	4,936	8,222	124,282
62	8760	Distribution-Measuring and regulating station expen-	29,919	11,699	215	8,689	7,151	11,611	12,220	11,283	8,176	18,695	10,071	7,084	136,824
63	8770	Distribution-Measuring and regulating station expen-	88,352	89,991	86,491	83,691	70,197	69,450	71,121	62,552	79,484	91,421	83,010	100,362	976,020
64	8780	Meter and house regulator expenses	4,353	7,774	5,314	6,518	2,962	5,073	2,099	7,832	4,295	3,439	5,977	4,883	60,950
65	8790	Customer installations expenses	682	1,112	2,835	2,575	479	1,571	3,867	1,006	1,924	1,253	1,620	1,179	20,103
66	8800	Distribution-Other expenses	50,447	44,846	49,409	45,038	36,908	45,417	43,898	41,156	56,641	39,434	62,126	44,327	559,547
67	8810	Distribution-Rents	52	0	544	130	0	36	512	0	235	194	0	305	2,139
68	8850	Distribution-Maintenance supervision and engineeri	1,547	372	412	1,837	1,745	98	537	157	(237)	0	424	62	6,895
69	8860	Distribution-Maintenance of structures and improvem	1,293	1,871	1,217	1,119	2,438	162	5,096	3,247	13,798	(643)	2,404	3,042	34,044
70	8870	Distribution-Maint of mains	0	302	0	1,285	2,826	3,309	1,609	2,475	427	0	0	93	12,326
71	8890	Maintenance of measuring and regulating station eq	304	319	0	0	523	3,139	0	0	1,551	0	500	41	6,376
72	8900	Maintenance of measuring and regulating station eq	208	300	0	0	112	6,087	0	1,072	223	223	318	2,091	10,402
73	8910	Maintenance of measuring and regulating station eq	4,580	4,335	1,818	3,484	2,663	2,763	3,777	4,151	2,757	2,398	3,074	3,976	39,776
74	8920	Maintenance of services	117	15	1,127	(242)	284	(100)	0	91	(21)	0	179	(64)	1,388
75	8930	Maintenance of meters and house regulators	998	240	3,202	1,209	221	3,035	2,436	982	2,770	1,416	724	2,185	19,418
76	8940	Distribution-Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	0	
77	8950	Maintenance of Other Plant	0	0	0	0	0	0	0	0	0	0	0	0	
78	9010	Supervision	85,536	76,406	71,160	80,411	74,159	51,966	54,693	29,004	63,888	95,657	67,812	73,730	822,431
79	9020	Customer accounts-Meter reading expenses	50,688	65,974	96,614	71,192	57,045	47,927	41,821	13,596	(380,893)	45,339	158,716	139,445	427,465
80	9030	Customer accounts-Customer records and collector	240,893	142,632	(139,662)	43,991	34,613	15,823	22,345	20,370	1,133,972	36,475	58,289	92,623	1,702,304
81	9040	Customer accounts-Uncollectible accounts	143	0	16	0	0	0	0	0	0	0	0	0	159
82	9070	Customer service-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	
83	9080	Customer service-Operating assistance expense	7,093	7,050	7,787	8,090	7,964	7,974	8,321	6,879	9,399	7,754	15,069	8,879	102,259
84	9090	Customer service-Operating informational and instr.	0	0	0	0	0	0	0	0	0	0	0	0	
85	9100	Customer service-Miscellaneous customer service	0	0	399	0	0	0	0	45	0	0	0	0	444
86	9110	Sales-Supervision	26,158	27,436	34,564	28,098	35,407	26,083	28,223	25,855	29,449	25,917	26,595	29,292	343,078
87	9120	Sales-Demonstrating and selling expenses	20,524	11,610	23,419	26,613	6,122	(941)	10,870	11,554	473	1,917	6,056	3,100	121,316
88	9130	Sales-Advertising expenses	1,600	1,850	250	2,072	1,215	738	3,446	1,633	3,273	430	3,445	409	20,360
89	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	15	0	0	0	0	0	15	
90	9200	Administrative and General Salaries	(1,500)	(1,500)	(1,500)	(1,393)	(1,500)	(1,388)	(1,500)	0	(1,127)	0	25,775	19,754	45,529
91	9210	A&G-Office supplies & expense	772,050	817,644	922,292	832,957	795,692	889,213	799,814	725,048	964,702	890,937	671,944	969,150	10,071,043
92	9220	A&G-Administrative expense transferred-Credit	30,278	10,540	5,060	18,924	9,206	14,690	22,166	22,423	13,652	9,586	11,305	26,926	194,757
93	9230	A&G-Outside services employed	25,541	30,390	28,840	27,472	27,472	27,118	27,472	27,472	27,826	13,634	13,997	14,208	289,446
94	9240	A&G-Property insurance	38	604	652	1,413	0	73	1,044	116	382	35,361	60	38	39,782
95	9250	A&G-Injuries & damages	213,301	209,843	215,334	202,397	192,966	182,074	176,975	165,573	191,744	229,283	215,469	222,757	2,417,715
96	9260	A&G-Employee pensions and benefits	37,087	488	129	69,861	1,262	0	15,966	660	280	6,957	356	621	133,687
97	9270	A&G-Franchise requirements	0	0	0	9,056	9,056	9,056	9,056	9,056	15,147	11,573	21,475	44,355	137,831
98	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	848	
99	9301	General Advertising expenses	19,932	757	2,235	7,846	770	5,525	5,112	8,015	19,840	500	325	2,390	73,248
100	9302	Miscellaneous general expenses	0	0	0	0	0	0	0	0	0	2,353	3,727	535	6,615
101	9310														
102															
103															
104															
105															

Operating (Income)Loss* (\$4,219,782) (\$2,506,697) (\$3,701,552) (\$467,094) (\$237,001) \$247,066 \$126,971 (\$220,184) \$4,960,187 (\$578,348) (\$1,607,508) (\$2,675,428) (\$10,879,269)

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

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

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

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

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

Line No.	Acct No.	Account Description	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
1	4030	Depreciation Expense	0	749	2,328	0	0	0	0	0	0	0	0	0	3,078
2	4081	Taxes other than income taxes, utility operating li	0	(0)	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
3	8210	Storage-Purification expenses	0	0	78	0	0	0	0	0	0	0	0	0	78
4	8610	System control and load dispatching	0	0	0	0	0	(36)	39	0	0	0	0	15	7
5	8660	Mains expenses	0	(161)	0	0	0	0	0	0	0	0	0	0	(161)
6	8700	Distribution-Operation supervision and engineering	29,319	32,925	11,204	30,824	11,335	34,258	49,689	16,819	26,340	46,242	6,642	(19,473)	276,124
7	8740	Mains and Services Expenses	6,423	2,305	3,382	9,270	3,213	8,303	6,120	2,806	(127,979)	(59,545)	(909)	12,377	(133,933)
8	8800	Distribution-Other expenses	25	(25)	211	8	39	0	23	0	137	0	425	0	842
9	8810	Distribution-Rents	3,953	0	0	0	0	0	0	0	0	0	0	0	3,953
10	8830	Maintenance of meters and house regulators	0	0	0	0	0	0	2,620	0	0	0	0	0	2,620
11	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	277
12	9020	Customer accounts-Meter reading expenses	0	102	0	0	0	0	0	0	0	0	0	0	5,621
13	9030	Customer accounts-Customer records and collections exp	99,891	33,398	39,768	107,971	38,399	42,390	46,667	131,310	37,841	103,517	51,198	47,931	780,421
14	9100	Customer service-Miscellaneous customer service	0	0	0	277	0	0	0	0	0	0	0	0	277
15	9110	Sales-Supervision	0	0	0	86	0	7	0	0	0	0	0	0	93
16	9200	A&G-Administrative & general salaries	(1,284,650)	256,881	513,159	391,695	(462,328)	339,710	(871,041)	(746,610)	428,167	768,316	(127,501)	653,328	(140,376)
17	9210	A&G-Office supplies & expense	698,835	473,641	998,229	773,214	1,009,141	373,280	759,641	515,451	1,290,061	447,035	409,283	1,017,176	8,764,888
18	9220	A&G-Administrative expense transferred-Credit	(4,913,053)	(6,040,516)	(7,043,124)	(6,240,059)	(5,919,315)	(9,855,487)	(6,681,768)	(4,731,621)	(6,589,768)	(7,543,225)	(6,600,746)	(9,074,433)	(80,133,124)
19	9230	A&G-Outside services employed	461,402	513,655	586,095	565,730	739,302	733,085	683,344	468,462	585,987	469,437	443,608	438,727	6,667,835
20	9240	A&G-Property insurance	17,778	21,457	19,215	19,437	19,437	19,311	19,437	19,437	19,564	19,558	19,558	19,504	233,694
21	9250	A&G-Injuries & damages	615,356	598,158	593,836	598,836	598,266	598,527	706,947	607,431	649,507	909,323	802,778	789,344	8,069,308
22	9260	A&G-Employee pensions and benefits	2,712,702	2,668,168	1,943,452	2,355,368	3,038,635	5,364,328	4,077,377	2,624,084	2,143,527	3,527,169	3,660,917	4,481,734	38,817,448
23	9280	A&G-Regulatory commission expenses	0	0	0	265	0	0	0	0	0	0	0	0	265
24	9301	A&G-General advertising expense	(181)	(181)	(181)	0	1,264	1,264	0	(2,709)	0	0	0	0	542
25	9302	Miscellaneous general expenses	611,067	230,608	1,385,557	77,803	95,797	322,420	187,903	71,073	462,597	260,734	90,415	427,764	4,223,738
26	9310	A&G-Rents	423,017	431,222	434,017	424,865	325,421	428,004	420,749	435,231	420,137	461,289	434,237	478,711	5,116,899
27	9320	A&G-Maintenance of general plant	518,018	577,463	515,082	884,144	401,394	590,638	590,989	588,846	673,803	591,115	789,795	721,172	7,442,458
28		Operating (Income)/Loss*	\$0	\$749	\$2,328	\$0	\$0	\$0	\$0	(\$0)	(\$70)	(\$35)	\$0	\$0	\$2,974
9220		A&G-Administrative expense transferred-Credit													
		Allocation Factor to Kentucky													
		Total Allocated Amount	(279,646)	(335,769)	(395,091)	(342,719)	(325,836)	(473,181)	(371,620)	(278,916)	(360,342)	(413,315)	(375,592)	(513,638)	(4,466,566)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00364
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Base Period: Twelve Months Ended December 31, 2009

Data: X Base Period Forecasted Period Revised
 Type of Filing: X Original Updated
 Worksheet Reference No(s):
 FR 10/10/c2.2
 Schedule C-2.2
 Witness: G. Waller, G. Smilin

Line No.	Acc't	Account Description	Actual												Total		
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09			
1	4030	Depreciation Expense	0	(749)	(2,328)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(3,078)
2	4081	Taxes other than income taxes, utility operating income	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)
3	8700	Distribution-Operation supervision and engineering	25,548	23,165	25,404	25,404	26,594	28,097	27,088	24,790	31,772	101,839	101,839	(62,082)	18,251	18,251	293,870
4	8740	Mains and Services Expenses	783	756	762	926	979	742	973	777	888	1,006	1,029	1,029	825	825	10,446
5	8790	Customer installations expenses	9,957	9,115	10,022	10,022	9,587	10,022	10,478	9,567	10,022	11,444	11,444	350	350	3,980	104,557
6	8800	Distribution-Other expenses	0	0	0	0	77	0	0	0	0	0	0	0	0	0	77
7	9010	Customer accounts-Operation supervision	5,242	2,915	3,200	3,231	3,055	3,371	3,346	3,055	3,200	3,283	3,283	2,317	2,317	2,817	39,031
8	9030	Customer accounts-Customer records and collections expenses	1,050,985	964,847	1,031,249	1,003,247	973,244	1,009,327	1,102,995	960,566	1,033,568	941,955	941,955	(94,255)	276,230	276,230	10,253,959
9	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	(625)	0	0	0	0	0	0
10	9090	Customer service-Operating informational and instructional adv	0	0	0	0	7,431	0	0	0	0	0	0	0	0	0	7,431
11	9100	Customer service-Miscellaneous customer service	1,357	1,058	800	629	129	33	5	20	7	219	219	641	1,881	1,881	6,778
12	9200	A&G-Administrative & general salaries	382,745	340,809	362,745	830,257	335,645	397,224	522,982	452,565	377,998	602,525	482,934	482,934	677,603	677,603	5,787,033
13	9210	A&G-Office supplies & expense	697,979	744,228	1,006,458	306,631	688,139	575,908	596,084	517,225	1,239,680	405,169	379,933	379,933	442,309	442,309	7,609,743
14	9220	A&G-Administrative expense transferred-Credit	(3,024,711)	(2,823,953)	(3,268,789)	(2,958,217)	(2,870,730)	(2,775,709)	(3,067,200)	(2,764,828)	(3,503,158)	(2,765,495)	(1,114,014)	(1,114,014)	(1,916,972)	(1,916,972)	(32,971,583)
15	9230	A&G-Outside services employed	150,763	165,989	117,209	76,419	74,083	50,295	37,676	105,158	76,072	1,334	1,334	15,489	15,489	5,256	876,722
16	9240	A&G-Property insurance	10,606	11,525	10,821	10,871	10,871	10,731	10,871	10,871	11,011	10,871	10,871	10,871	10,871	10,871	130,569
17	9250	A&G-Injuries & damages	0	0	0	0	0	0	(729)	0	0	0	0	0	0	0	(729)
18	9260	A&G-Employee pensions and benefits	481,872	448,471	465,540	479,281	517,700	480,964	541,465	466,881	519,075	516,201	167,850	167,850	287,486	287,486	5,393,777
19	9310	A&G-Rents	123,702	123,702	123,702	123,702	123,885	123,584	124,902	123,702	112,110	64,990	114,260	114,260	80,599	80,599	1,362,869
20	9320	A&G-Maintenance of general plant	83,172	87,400	88,077	87,597	88,331	87,400	88,449	88,449	88,449	104,659	104,659	104,659	98,856	98,856	1,095,498
21																	
22		Operating (Income)Loss*	\$0	(\$749)	(\$2,328)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$3,008)

9220	A&G-Administrative expense transferred-Credit																
	Allocation Factor to Kentucky																
	Total Allocated Amount	(143,468)	(143,222)	(151,621)	(147,256)	(137,341)	(138,660)	(146,102)	(129,526)	(181,285)	(145,383)	(44,517)	(79,034)	(1,587,426)			

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

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

Type of Filing: Original Updated Revised FR 10(10)(E)
 Worksheet Reference No(s): Schedule E
Witness: C. Felan

Line No.	Description	(1) Base Period Unadjusted	(2) Adjustments	(3) Test Period Fully Adjusted	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 13,824,134	\$ 30,150	\$ 13,854,283	C-2
2	Interest Deduction	5,822,495	346,387	6,168,882	*
3	Taxable Income	\$ 8,001,639	\$ (316,237)	\$ 7,685,402	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 3,112,638	\$ (123,016)	\$ 2,989,621	
6	* <u>Interest Expense Calculation:</u> 13 Month Average Rate Base	\$ 174,326,187		\$ 184,697,058	B-1
7	Weighted cost of Debt	3.34%		3.34%	J-1.1
8	Interest Expense	\$ 5,822,495		\$ 6,168,882	
9	2009 * * Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) =	39.900%			
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

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

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

Schedule H-1
 Witness: C. Felan

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

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

Line No.	Description	actual Dec-08	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	actual Aug-09	actual Sep-09	actual Oct-09	actual Nov-09	actual Dec-09	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Supp	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564
5	Account 1630- Stores Expense Undistributed	(312,601)	(347,021)	(338,153)	(341,418)	(344,949)	(334,389)	(340,153)	(367,862)	(373,874)	(501,566)	(455,218)	(453,004)	(456,075)	(456,075)
6	Total Materials & Supplies	\$ (307,038)	\$ (341,458)	\$ (332,630)	\$ (335,855)	\$ (339,385)	\$ (328,825)	\$ (334,589)	\$ (362,299)	\$ (368,310)	\$ (498,002)	\$ (449,654)	\$ (447,440)	\$ (460,511)	\$ (376,481)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Supp	\$ 87,857	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,709	\$ 71,702	\$ 71,702	\$ 47,187	\$ 40,088	\$ 40,088	\$ 40,088	\$ 40,088
10	Account 1630- Stores Expense Undistributed	\$ 3,413,954	\$ 3,460,634	\$ 3,509,669	\$ 3,631,460	\$ 3,675,501	\$ 3,746,055	\$ 3,821,895	\$ 3,877,669	\$ 3,931,277	\$ 4,025,602	\$ 4,069,437	\$ 4,109,525	\$ 4,158,416	\$ 3,825,879
11	Total Materials & Supplies	\$ 3,501,812	\$ 3,532,343	\$ 3,581,378	\$ 3,703,169	\$ 3,747,210	\$ 3,893,597	\$ 3,949,368	\$ 4,038,465	\$ 4,065,691	\$ 4,109,525	\$ 4,158,416	\$ 4,199,013	\$ 4,216,832	\$ 3,825,879
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
16	Total Materials & Supplies	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ 54,757,948	\$ 58,382,893	\$ 21,150,874	\$ 9,081,738	\$ (3,172,376)	\$ (4,788,669)	\$ 778,644	\$ 9,539,989	\$ 13,336,035	\$ 17,551,685	\$ 22,010,393	\$ 26,190,142	\$ 22,364,226	\$ 17,475,621
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 219,299	\$ 192,144	\$ 164,988	\$ 137,832	\$ 110,676	\$ 83,521	\$ 157,667	\$ 502,121	\$ 470,809	\$ 439,497	\$ 408,184	\$ 376,872	\$ 345,560	\$ 277,630
36															
37	KY/Mid-States General Office (Div 091)	\$ (1,158)	\$ (2,911)	\$ (4,349)	\$ (5,766)	\$ (7,348)	\$ (9,165)	\$ (85,571)	\$ (68,991)	\$ (68,520)	\$ (89,932)	\$ (91,717)	\$ (93,217)	\$ (122,128)	\$ (52,984)
38															
39	Shared Services General Office (Div 002)	\$ 10,325,289	\$ 8,857,959	\$ 6,972,431	\$ 12,436,250	\$ 11,570,578	\$ 13,229,657	\$ 12,544,993	\$ 12,189,688	\$ 10,870,895	\$ 8,999,749	\$ 10,501,925	\$ 15,266,798	\$ 14,033,442	\$ 11,369,358
40															
41	Shared Services Customer Support (Div 012)	\$ 559,313	\$ 561,308	\$ 767,730	\$ 660,733	\$ 553,736	\$ 446,738	\$ 604,006	\$ 563,805	\$ 456,648	\$ 369,491	\$ 616,838	\$ 591,671	\$ 542,711	\$ 559,595

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

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

Line No.	Sub Acct	actual Dec-08	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	actual Aug-09	actual Sep-09	actual Oct-09	actual Nov-09	actual Dec-09	12 month Average
DIVISION 09															
1	Account 190--Accumulated Deferred Income Taxes	\$ 3,067,636	\$ 3,067,636	\$ 3,067,636	\$ 2,986,908	\$ 2,986,908	\$ 2,986,908	\$ 2,986,908	\$ 2,886,908	\$ 2,886,908	\$ 2,886,908	\$ 2,884,486	\$ 2,884,486	\$ 2,884,486	\$ 3,097,103
2	Account 282--Accumulated Deferred Income Taxes	(35,760,093)	(35,760,093)	(35,760,093)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(34,838,512)	(36,022,955)
3	Account 283--Accumulated Deferred Income Taxes - Other	(166,581)	(166,581)	(166,581)	(164,145)	(164,145)	(164,145)	(164,145)	(164,145)	(164,145)	(164,145)	(164,145)	(164,145)	(164,145)	(219,594)
4															
5															
6															
7															
8	Div 09 Accumulated Deferred Income Taxes	\$ (32,851,039)	\$ (32,851,039)	\$ (32,851,039)	\$ (32,015,748)	\$ (32,015,748)	\$ (32,015,748)	\$ (32,015,748)	\$ (32,015,748)	\$ (32,015,748)	\$ (32,015,748)	\$ (32,015,748)	\$ (32,015,748)	\$ (32,015,748)	\$ (33,145,435)
9															
DIVISION 02															
10	Account 190--Accumulated Deferred Income Taxes	\$ 48,978,700	\$ 48,978,700	\$ 48,978,700	\$ 47,689,788	\$ 47,689,788	\$ 47,689,788	\$ 47,689,788	\$ 47,689,788	\$ 47,689,788	\$ 47,689,788	\$ 47,689,788	\$ 47,689,788	\$ 47,689,788	\$ 54,325,491
11	Account 282--Accumulated Deferred Income Taxes	(18,252,076)	(18,252,076)	(18,252,076)	(11,907,488)	(11,907,488)	(11,907,488)	(11,907,488)	(11,907,488)	(11,907,488)	(11,907,488)	(11,907,488)	(11,907,488)	(11,907,488)	(15,791,472)
12	Account 283--Accumulated Deferred Income Taxes - Other	(20,382,989)	(20,174,240)	(19,751,840)	(20,555,338)	(21,410,871)	(22,079,533)	(23,381,889)	(24,077,329)	(24,383,053)	(35,499,377)	(35,412,260)	(35,692,845)	(36,137,356)	(26,086,055)
13															
14															
15															
16	Div 02 Accumulated Deferred Income Taxes	\$ 10,343,635	\$ 10,552,385	\$ 10,974,785	\$ 15,226,964	\$ 14,371,629	\$ 13,702,767	\$ 21,029,177	\$ 20,304,737	\$ 19,999,013	\$ 5,223,640	\$ 5,110,757	\$ 4,330,172	\$ 9,662,862	\$ 12,447,933
17															
18	Account 190--Accumulated Deferred Income Taxes	\$ (624,356)	\$ (624,356)	\$ (624,356)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (607,926)	\$ (720,001)
19	Account 282--Accumulated Deferred Income Taxes	(18,898,044)	(18,898,044)	(18,898,044)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,400,728)	(18,741,858)
20	Account 283--Accumulated Deferred Income Taxes - Other	(247,275)	(247,275)	(247,275)	(240,789)	(240,789)	(240,789)	(240,789)	(240,789)	(240,789)	(240,789)	(240,789)	(240,789)	(240,789)	(207,590)
21															
22															
23															
24	Div 012 Accumulated Deferred Income Taxes	\$ (19,769,676)	\$ (19,769,676)	\$ (19,769,676)	\$ (19,249,421)	\$ (19,249,421)	\$ (19,249,421)	\$ (19,249,421)	\$ (19,249,421)	\$ (19,249,421)	\$ (19,249,421)	\$ (19,249,421)	\$ (19,249,421)	\$ (19,249,421)	\$ (19,669,419)
25															
26															
27	Account 190--Accumulated Deferred Income Taxes	\$ 12,728,428	\$ 12,728,428	\$ 12,728,428	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,399,846	\$ 12,747,825
28	Account 255--Accumulated Deferred Investment Tax Credits	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(391,572)	(344,400)
29	Account 282--Accumulated Deferred Income Taxes	(5,814,781)	(5,814,781)	(5,814,781)	(18,710,614)	(18,710,614)	(18,710,614)	(18,710,614)	(18,710,614)	(18,710,614)	(18,710,614)	(18,710,614)	(18,710,614)	(18,710,614)	(2,988,960)
30	Account 283--Accumulated Deferred Income Taxes - Other	(2,394,414)	(2,394,414)	(2,394,414)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,331,403)	(2,013,633)
31															
32															
33															
34	Div 91 Accumulated Deferred Income Taxes	\$ 4,125,859	\$ 4,125,859	\$ 4,125,859	\$ 4,033,743	\$ 4,033,743	\$ 4,033,743	\$ 4,033,743	\$ 4,033,743	\$ 4,033,743	\$ 4,033,743	\$ 4,033,743	\$ 4,033,743	\$ 4,033,743	\$ 4,125,859
35															
36															
37	Total	\$ (86,181,420)	\$ (87,972,871)	\$ (87,550,271)	\$ (43,071,948)	\$ (43,927,283)	\$ (44,596,146)	\$ (7,219,806)	\$ (9,240,970)	\$ (8,621,504)	\$ (8,734,387)	\$ (9,714,972)	\$ (41,032,146)	\$ (42,346,059)	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2009-00364
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended December 31, 2009

FR 10(f)(1)(B)15
 Sched. B-6

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

Line No.	Sub Acct	actual Dec-08	actual Jan-09	actual Feb-09	actual Mar-09	actual Apr-09	actual May-09	actual Jun-09	actual Jul-09	actual Aug-09	actual Sep-09	actual Oct-09	actual Nov-09	actual Dec-09	13 month Average
1	DIVISION 09	(2,655,846)	(2,551,099)	(2,728,050)	(2,711,678)	(2,704,286)	(2,735,986)	(2,735,986)	(2,735,986)	(2,725,965)	(2,720,485)	(2,742,680)	(2,672,816)	(2,655,846)	(2,655,846)
2	Account 252 - Customer Advances For Construction														
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction														
5	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction														
8	DIVISION 91														
9	15560 Account 252 - Customer Advances For Construction														
10		35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541	35,541

SUPPLEMENTAL RESPONSE (2-05-10)

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
- c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Atmos-Kentucky files its monthly financial statements with the Commission, through the month of the public hearing.

SUPPLEMENTAL RESPONSE:

- a) Please see Supplement 1 to Attachment 1 for a detailed schedule of rate case expenses incurred through January 2010.

ATTACHMENT:

Case No. 2009-00354
Atmos Energy Corporation, Kentucky/Mid-States Division
Staff DR Set No. 1
Question No. 1-54 Supplement
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Supplement 1, Rate Case Expenses
Updated Through January 2010, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
 Kentucky Operations
 Rate Case Expenses
 Through January 2010

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Description
Consultants	9/18/2009	34087	James H. Vander Weide	\$ 5,525	13	\$ 425	9280	Prepare cost of equity study and associated direct testimony.
Other Expenses	9/29/2009	AMEX P-CARD - 09/23/2009	BUYONLINENOW.com	\$ 566	N/A	N/A	9280	Purchase of pressboard report covers for filing and subsequent discovery filings
Consultants	10/12/2009	10122009	FedEx	\$ 2,500	10	\$ 250	9280	Prepare and review class cost of service study (CCOSS)
Other Expenses	10/8/2009	935794243	Paul H. Raab	\$ 4	N/A	N/A	9280	Shipping Charges
Other Expenses	10/22/2009	537419452	FedEx	\$ 13	N/A	N/A	9280	Shipping Charges
Consultants	11/2/2009	INV110209	Paul H. Raab	\$ 11,500	46	\$ 250	9280	Class cost of service study (CCOSS) Updates
Other Expenses	11/5/2009	938974162	FedEx	\$ 897	N/A	N/A	9280	Shipping Charges
Other Expenses	11/6/2009	60004890	HEARTLAND PUBLICATIONS	\$ 629	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/12/2009	939748508	FedEx	\$ 22	N/A	N/A	9280	Shipping Charges
Other Expenses	11/15/2009	00001946-111509	HEARTLAND PUBLICATIONS	\$ 629	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/19/2009	940568462	FedEx	\$ 544	N/A	N/A	9280	Shipping Charges
Other Expenses	11/20/2009	543118	HEARTLAND PUBLICATIONS	\$ 629	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/23/2009	941381092	FedEx	\$ 156	N/A	N/A	9280	Shipping Charges
Other Expenses	11/29/2009	05100404000-112909	PADUCAH SUN INC	\$ 5,985	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/29/2009	23260	MADISONVILLE MESSENGER	\$ 2,559	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/29/2009	58936	OWENSBORO MESSENGER	\$ 4,653	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	00004207-113009	TIMES LEADER THE	\$ 1,573	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	1686-113009	MAYFIELD MESSENGER	\$ 1,166	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	103794	ADVOCATE COMMUNICATIONS INC	\$ 2,356	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	4078-113009	DAILY NEWS INC	\$ 2,264	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	21266-113009	GLASGOW DAILY TIMES INC	\$ 2,635	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	3019745-113009	ANDERSON NEWS	\$ 2,614	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	3396-113009	KENTUCKY NEW ERA INC	\$ 1,239	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	427-113009	GREENSBURG RECORD HERALD INC	\$ 1,623	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	85019468-113009	CENTRAL KENTUCKY NEWS JOURNAL	\$ 2,262	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	19013959-113009	SENTINEL NEWS	\$ 1,520	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	11/30/2009	AMEX P-CARD - 11/23/2009	BUYONLINENOW.com	\$ 21	N/A	N/A	9280	Purchase shipping cartons (boxes)
Other Expenses	12/1/2009	942834739	FedEx	\$ 478	N/A	N/A	9280	Shipping Charges
Other Expenses	12/10/2009	18832207	KENTUCKY NEW ERA INC	\$ 2,478	N/A	N/A	9280	Public Notification of Rate Case
Other Expenses	12/31/2009	AMEX P-CARD - 01/25/2010	BUYONLINENOW.com	\$ 80	N/A	N/A	9280	Purchase pressboard report covers
Other Expenses	1/28/2010			\$ 58,884				