

# TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

May 25, 2006

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## **HAND DELIVERY**

Vance L. Broemel, Esq.  
Assistant Attorney General  
Consumer Advocate and Protection Division  
Office of the Attorney General and Reporter  
426 5<sup>th</sup> Avenue N., 2<sup>nd</sup> Floor  
Nashville, Tennessee 37243

**RE: PETITION OF THE CONSUMER ADVOCATE TO OPEN AN INVESTIGATION TO DETERMINE WHETHER ATMOS ENERGY CORP. SHOULD BE REQUIRED BY THE TENNESSEE REGULATORY AUTHORITY TO APPEAR AND SHOW CAUSE THAT ATMOS ENERGY CORP. IS NOT OVEREARNING IN VIOLATION OF TENNESSEE LAW AND THAT IT IS CHARGING RATES THAT ARE JUST AND REASONABLE—Docket No. 05-00258**

Dear Mr. Broemel:

In response to your letter of May 23, 2006, enclosed are copies of the Atmos Energy Corporation monthly expense data for May 2005 through December 2005. Please be advised that these records include payroll expenses. A separate file containing only payroll expenses will be provided to you by the close of business on Tuesday, May 30, 2006 so that you may subtract the payroll expenses from the total expenses provided in this report.

These records are being provided in accordance with Tenn. Code Ann. § 65-4-118 and should not be construed as an acknowledgment that such records are covered by the Tennessee Open Records Act.

Should you have any questions regarding this information, please do not hesitate to contact me.

Very truly yours,

  
J. Richard Collier MSA  
General Counsel

Encl. Atmos Monthly Expenses Including Payroll (May-December 2005)

cc: Chairman Ron Jones (without enclosures)  
Darlene Standley, Chief of Utilities Division (without enclosures)  
Telephone (615) 741-2904, Toll-Free 1-800-342-8359, Facsimile (615) 741-5015  
[www.state.tn.us/tra](http://www.state.tn.us/tra)

# **Central TN Regional Division**

Account	Account Name	Activity	
1010	Gas Plant in Service	0	
1070	Construction work in prog	159	
1080	Accum Prov for Depreciati	-888	
1110	Accumulated Provision for	0	
1350	Working funds	0	
1430	Other Accounts Receivable	0	
1630	Stores Expense Undistribu	0	
1840	Clearing Account	0	
1841	Vehicle Clearing	0	
1844	Telecom Clearing	0	
1860	Miscellaneous deferred de	0	
1900	Accumulated Deferred Inco	0	
1910	Unrecovered Purchased Gas	0	
2320	Accounts Payable	-1,093	
2350	Customer deposits	0	
2360	Taxes accrued	-64	
2370	Interest accrued	0	
2410	Tax collections	0	
2530	Other deferred credits	0	
2820	Accum deferred income tax	0	
4030	Depreciation Expense	0	
4043	Amortization of Other Lim	0	
4081	Taxes other than income t	0	
4091	Income taxes, utility ope	0	
4101	Provision for deferred in	0	
4160	Costs and Expenses of Mer	0	
4210	Miscellaneous nonoperatin	0	
4261	Donations	0	
4310	Other interest expense	0	
7500	Production and gathering-	0	
8059	PGA Offset to Unrecovered	0	
8560	Mains expenses	0	
8700	Distribution-Operation su	12,915	
8710	Distribution load dispatc	0	
8740	Mains and Services Expens	1,176	
8750	Distribution-Measuring an	0	
8780	Meter and house regulator	0	
8800	Distribution-Other expens	0	
8810	Distribution-Rents	0	
8850	Distribution-Maintenance	0	
8860	Distribution-Maintenance	0	
8870	Distribution-Maint of mai	0	
8890	Maintenance of measuring	0	
8900	Maintenance of measuring	0	
8930	Maintenance of meters and	0	
8940	Distribution-Maintenance	0	
9010	Customer accounts-Operati	0	
9020	Customer accounts-Meter r	0	
9030	Customer accounts-Custome	0	
9070	Customer service-Supervis	0	

9080	Customer service-Operatin	4,131	
9090	Customer service-Operatin	6,698	
9100	Customer service-Miscella	0	
9110	Sales-Supervision	4,440	
9120	Sales-Demonstrating and s	324	
9130	Sales-Advertising expense	0	
9160	Sales-Miscellaneous sales	0	
9210	A&G-Office supplies & exp	0	
9220	A&G-Administrative expens	-40,158	
9230	A&G-Outside services empl	214	
9250	A&G-Injuries & damages	0	
9260	A&G-Employee pensions and	9,791	
9301	A&G-General advertising e	0	
9302	Miscellaneous general exp	468	
<b>Central TN Regional Division</b>		<b>Sum Of Activity:</b>	<b>-1,887</b>

#### Eastern TN Regional Division

1010	Gas Plant in Service	0	
1070	Construction work in prog	-120	
1080	Accum Prov for Depreciati	-16	
1110	Accumulated Provision for	0	
1350	Working funds	0	
1420	Customer accounts receiva	0	
1630	Stores Expense Undistribu	0	
1840	Clearing Account	0	
1841	Vehicle Clearing	0	
1860	Miscellaneous deferred de	0	
1900	Accumulated Deferred Inco	0	
1910	Unrecovered Purchased Gas	0	
2320	Accounts Payable	-1,052	
2360	Taxes accrued	-62	
2410	Tax collections	16	
2420	Miscellaneous current and	0	
2530	Other deferred credits	0	
2820	Accum deferred income tax	0	
4030	Depreciation Expense	0	
4043	Amortization of Other Lim	0	
4081	Taxes other than income t	0	
4091	Income taxes, utility ope	0	
4101	Provision for deferred in	0	
4261	Donations	0	
4310	Other interest expense	0	
8059	PGA Offset to Unrecovered	0	
8260	Storage-Rents	0	
8300	Storage-Maint Supervision	0	
8700	Distribution-Operation su	4,683	
8710	Distribution load dispatc	0	
8740	Mains and Services Expens	1,765	
8750	Distribution-Measuring an	807	
8800	Distribution-Other expens	0	
8810	Distribution-Rents	0	
8850	Distribution-Maintenance	0	

8860	Distribution-Maintenance	0	
8870	Distribution-Maint of mai	1,361	
8900	Maintenance of measuring	0	
8920	Maintenance of services	0	
8930	Maintenance of meters and	1,918	
8940	Distribution-Maintenance	0	
9020	Customer accounts-Meter r	0	
9030	Customer accounts-Custome	0	
9070	Customer service-Supervis	1,924	
9080	Customer service-Operatin	1,537	
9090	Customer service-Operatin	8,794	
9100	Customer service-Miscella	0	
9110	Sales-Supervision	1,709	
9120	Sales-Demonstrating and s	7,127	
9130	Sales-Advertising expense	0	
9160	Sales-Miscellaneous sales	0	
9210	A&G-Office supplies & exp	0	
9220	A&G-Administrative expens	-41,283	
9230	A&G-Outside services empl	0	
9250	A&G-Injuries & damages	0	
9260	A&G-Employee pensions and	8,766	
9290	A&G-Duplicate charges-Cr	0	
9301	A&G-General advertising e	0	
9302	Miscellaneous general exp	0	
9310	A&G-Rents	892	
<b>Eastern TN Regional Division</b>		<b>Sum Of Activity:</b>	<b>-1,234</b>
<b>Brentwood, TN Division</b>			
1010	Gas Plant in Service	0	
1070	Construction work in prog	310,172	
1080	Accum Prov for Depreciati	-42,832	
1110	Accumulated Provision for	0	
1140	Gas plant acquisition adj	0	
1150	Accumulated provision for	-13,408	
1170	Gas stored underground-No	0	
1210	Nonutility property	0	
1230	Investment in associated	0	
1310	Cash	0	
1340	Other special deposits	-64,000	
1350	Working funds	0	
1420	Customer accounts receiva	185,791	
1430	Other Accounts Receivable	-51	
1440	Accum prov for uncollecti	0	
1460	A/R from Associated Compa	0	
1540	Plant Materials and Opera	0	
1550	Merchandise	0	
1630	Stores Expense Undistribu	33,523	
1641	Gas stored underground-Cu	0	
1650	Prepayments	-1,313	
1740	Miscellaneous current and	0	
1810	Unamortized debt expense	-2,955	
1823	Other Regulatory Assets	-11,429	

1840	Clearing Account	320,183
1841	Vehicle Clearing	0
1842	IT Clearing	0
1845	Metershop Clearing	0
1848	Labor Clearing	0
1860	Miscellaneous deferred de	-12,283
1890	Unamortized Loss o	-91,256
1900	Accumulated Deferred Inco	0
1910	Unrecovered Purchased Gas	0
2010	Common stock issued	0
2110	Miscellaneous paid-In cap	0
2160	Retained Earnings	0
2210	Bonds	0
2240	Other long-Term	0
2282	Accumulated provision for	214,284
2310	Notes payable	0
2320	Accounts Payable	-1,851,442
2340	Accounts payable to assoc	0
2350	Customer deposits	0
2360	Taxes accrued	54,665
2361	Taxes accrued FABS	0
2370	Interest accrued	-197,943
2380	Dividends declared	0
2410	Tax collections	107,173
2420	Miscellaneous current and	0
2520	Customer advances for con	0
2530	Other deferred credits	-131,369
2540	Other Regulatory Liabilit	20,615
2550	Accumulated deferred inve	0
2710	Contributions in aid of c	0
2820	Accum deferred income tax	0
2830	Accumulated deferred inco	0
3550	Measuring & Regulating Eq	0
3909	Improv Leased Premises	0
3910	General plant-Office furn	0
3920	General plant-Transportat	0
3940	General plant-Tools, shop	0
3970	General plant-Communicati	0
3980	General plant-Miscellaneo	0
3991	Servers-hardware	0
3992	Servers-software	0
3993	Network hardware	0
3994	General Startup Costs	0
3996	Pc Hardware	0
3997	Pc Software	0
3998	Application Software	0
4030	Depreciation Expense	0
4043	Amortization of Other Lim	0
4060	Amortization of gas plant	0
4073	Regulatory Debits	11,429
4074	Regulatory Credits	-20,615
4081	Taxes other than income t	0

4091	Income taxes, utility ope	-489,222
4101	Provision for deferred in	0
4114	Investment tax credit adj	0
4121	Investment tax credits, D	0
4150	Revenues from Merchandisi	0
4160	Costs and Expenses of Mer	0
4170	Revenues from nonutility	-1,268
4190	Interest and dividend inc	-55,390
4191	Allowance for other funds	0
4210	Miscellaneous nonoperatin	0
4261	Donations	1,328
4265	Other deductions	-513
4270	Interest on long-Term deb	1,032,721
4280	Amortization of debt disc	2,955
4281	Amortization of lo	91,256
4310	Other interest expense	41,503
4380	Dividends declared-Common	0
4800	Residential sales	0
4880	Miscellaneous service rev	0
4890	Revenues from transporati	0
4895	Revenue-Transportation Co	0
4930	Rent from gas property	0
7330	Gas mixing expenses	0
7350	Miscellaneous production	0
7410	Production-Maintenance of	0
7420	Maintenance of production	0
7840	Products extraction-Maint	0
8000	Natural gas well head pur	0
8040	Natural gas city gate pur	0
8050	Other purchases	0
8059	PGA Offset to Unrecovered	0
8070	Purchased gas expenses	0
8120	Gas used for other utilit	0
8130	Other gas supply expenses	0
8230	Gas losses	0
8250	Storage well royalties	0
8260	Storage-Rents	0
8350	Maintenance of measuring	0
8410	Other storage expenses-Op	0
8420	Other storage-Rents	0
8431	Other storage-Maintenance	0
8432	Other storage-Maintenance	0
8435	Maintenance of liquefacti	0
8436	Maintenance of vaporizing	0
8560	Mains expenses	0
8570	Transmission-Measuring an	0
8630	Transmission-Maintenance	0
8650	Transmission-Maintenance	0
8660	Transmission-Maintenance	0
8700	Distribution-Operation su	109,384
8710	Distribution load dispatc	1,222
8740	Mains and Services Expens	3,724

8750	Distribution-Measuring an	1,710	
8760	Distribution-Measuring an	0	
8770	Distribution-Measuring an	0	
8780	Meter and house regulator	0	
8790	Customer installations ex	0	
8800	Distribution-Other expens	2,629	
8810	Distribution-Rents	27,467	
8850	Distribution-Maintenance	0	
8860	Distribution-Maintenance	0	
8870	Distribution-Maint of mai	0	
8890	Maintenance of measuring	0	
8900	Maintenance of measuring	0	
8920	Maintenance of services	0	
8930	Maintenance of meters and	2,827	
8940	Distribution-Maintenance	0	
8950	Distribution-Maintenance	0	
9010	Customer accounts-Operati	0	
9020	Customer accounts-Meter r	-178	
9030	Customer accounts-Custome	172,371	
9040	Customer accounts-Uncolle	0	
9050	Customer accounts-Miscell	0	
9060	Customer service and info	0	
9070	Customer service-Supervis	0	
9080	Customer service-Operatin	623	
9090	Customer service-Operatin	0	
9100	Customer service-Miscella	26	
9110	Sales-Supervision	1,014	
9120	Sales-Demonstrating and s	0	
9130	Sales-Advertising expense	0	
9160	Sales-Miscellaneous sales	0	
9200	A&G-Administrative & gene	0	
9210	A&G-Office supplies & exp	288	
9220	A&G-Administrative expens	-476,242	
9230	A&G-Outside services empl	4,910	
9240	A&G-Property insurance	14,729	
9250	A&G-Injuries & damages	56,734	
9260	A&G-Employee pensions and	57,100	
9270	A&G-Franchise requirement	1,563	
9280	A&G-Regulatory commission	0	
9290	A&G-Duplicate charges-Cr	0	
9301	A&G-General advertising e	0	
9302	Miscellaneous general exp	4,465	
9310	A&G-Rents	0	
9320	A&G-Maintenance of genera	13,634	
9350	A&G-Maintenance of genera	0	
	<b>Brentwood, TN Division</b>	Sum Of Activity:	-559,691
<b>Tennessee Towns</b>			
1010	Gas Plant in Service	714,215	
1060	Completed construction no	0	
1070	Construction work in prog	281,758	
1080	Accum Prov for Depreciati	-808,623	



1110	Accumulated Provision for	0
1310	Cash	0
1340	Other special deposits	0
1350	Working funds	0
1420	Customer accounts receiva	-2,228,263
1430	Other Accounts Receivable	67
1440	Accum prov for uncollecti	-6,132
1460	A/R from Associated Compa	0
1510	Fuel stock	0
1540	Plant Materials and Opera	0
1550	Merchandise	0
1630	Stores Expense Undistribu	-15,141
1641	Gas stored underground-Cu	1,366,184
1650	Prepayments	-101,406
1740	Miscellaneous current and	-109,433
1840	Clearing Account	-134,253
1841	Vehicle Clearing	0
1842	IT Clearing	0
1845	Metershop Clearing	0
1860	Miscellaneous deferred de	0
1900	Accumulated Deferred Inco	0
1910	Unrecovered Purchased Gas	223,052
2282	Accumulated provision for	2,307
2320	Accounts Payable	1,094,752
2340	Accounts payable to assoc	0
2350	Customer deposits	2,916
2360	Taxes accrued	-271,913
2370	Interest accrued	-11,232
2410	Tax collections	827,686
2420	Miscellaneous current and	200,872
2520	Customer advances for con	0
2530	Other deferred credits	0
2820	Accum deferred income tax	0
2830	Accumulated deferred inco	0
3909	Improv Leased Premises	0
3910	General plant-Office furn	0
3920	General plant-Transportat	0
3940	General plant-Tools, shop	0
3991	Servers-hardware	0
3992	Servers-software	0
3996	Pc Hardware	0
3997	Pc Software	0
3998	Application Software	0
4030	Depreciation Expense	951,758
4043	Amortization of Other Lim	0
4060	Amortization of gas plant	6,421
4081	Taxes other than income t	410,799
4091	Income taxes, utility ope	-77,758
4101	Provision for deferred in	0
4150	Revenues from Merchandisi	-11
4160	Costs and Expenses of Mer	0
4190	Interest and dividend inc	0



4191	Allowance for other funds	0
4210	Miscellaneous nonoperatin	0
4261	Donations	650
4264	Civic, Political a	0
4265	Other deductions	0
4310	Other interest expense	-3,039
4320	Allowance for borr	-9,606
4800	Residential sales	-2,167,597
4805	Unbilled Residential Reve	322,286
4810	Commercial and In	0
4811	Commercial Revenue-Banner	-2,295,956
4812	Industrial Revenue-Banner	-1,386,938
4813	Irrigation Revenu	0
4815	Unbilled Commercial Revenue	456,103
4816	Unbilled Industrial Revenue	350,139
4820	Other Sales to Public Aut	-366,816
4825	Unbilled Public Authority	76,895
4870	Forfeited discounts	-46,582
4880	Miscellaneous service rev	-10,735
4890	Revenues from transporati	0
4895	Revenue-Transportation Co	7,798
4896	Revenue-Transportation In	-505,639
4897	Revenue from Lost Margin	-93,872
4898	Discount on Revenue from	28,932
4930	Rent from gas property	0
4950	Other gas revenues	0
7280	Liquified petroleum gas	0
7330	Gas mixing expenses	0
7350	Miscellaneous production	7
7420	Maintenance of production	0
7520	Gas wells expenses	0
7690	Maintenance of other equi	0
8030	Natural gas transmission	0
8040	Natural gas city gate pur	7,444,466
8041	Liquidified natural gas pur	0
8045	Transportation to City Ga	1,430,569
8051	PGA for Residential	1,224,331
8052	PGA for Commercial	1,654,295
8053	PGA for Industrial	1,160,564
8054	PGA for Public Authoritie	291,373
8056	PGA for Interdepartment S	0
8057	PGA for Transportation Sa	0
8058	Unbilled PGA Cost	-923,086
8059	PGA Offset to Unrecovered	-4,656,731
8060	Exchange gas	-90,596
8070	Purchased gas expenses	0
8081	Gas withdrawn from storag	0
8082	Gas delivered to storage-	-4,128,836
8120	Gas used for other utilit	1,128
8130	Other gas supply expenses	151,038
8140	Storage-Operation supervi	0
8160	Wells expenses	0

8210	Storage-Purificati	0
8250	Storage well royalties	0
8260	Storage-Rents	0
8340	Maintenance of compressor	0
8350	Maintenance of measuring	0
8360	Processing-Maintenance of	0
8410	Other storage expenses-Op	0
8420	Other storage-Rents	0
8432	Other storage-Maintenance	0
8433	Maintenance of gas holde	0
8435	Maintenance of liquefacti	0
8500	Transmission-Operation su	0
8530	Transmission-Compressor s	0
8560	Mains expenses	100
8570	Transmission-Measuring an	0
8630	Transmission-Maintenance	0
8640	Transmission-Maintenance	0
8650	Transmission-Maintenance	0
8660	Transmission-Maintenance	0
8700	Distribution-Operation su	60,403
8710	Distribution load dispatc	356
8711	Odorization	0
8720	Distribution-Compressor s	0
8740	Mains and Services Expens	87,875
8750	Distribution-Measuring an	13,585
8760	Distribution-Measuring an	31
8770	Distribution-Measuring an	270
8780	Meter and house regulator	28,230
8790	Customer installations ex	93
8800	Distribution-Other expens	4,955
8810	Distribution-Rents	16,831
8850	Distribution-Maintenance	228
8860	Distribution-Maintenance	352
8870	Distribution-Maint of mai	12,009
8890	Maintenance of measuring	356
8900	Maintenance of measuring	0
8910	Maintenance of measuring	86
8920	Maintenance of services	15,076
8930	Maintenance of meters and	6,019
8940	Distribution-Maintenance	84
9010	Customer accounts-Operati	0
9020	Customer accounts-Meter r	53,050
9030	Customer accounts-Custome	15,218
9040	Customer accounts-Uncolle	24,838
9050	Customer accounts-Miscell	0
9060	Customer service and info	0
9070	Customer service-Supervis	258
9080	Customer service-Operatin	99
9090	Customer service-Operatin	4,316
9100	Customer service-Miscella	0
9110	Sales-Supervision	1,607
9120	Sales-Demonstrating and s	2,771

9130	Sales-Advertising expense	0	
9160	Sales-Miscellaneous sales	1,106	
9200	A&G-Administrative & gene	0	
9210	A&G-Office supplies & exp	2,448	
9220	A&G-Administrative expens	432,861	
9230	A&G-Outside services empl	114,641	
9240	A&G-Property insurance	0	
9250	A&G-Injuries & damages	0	
9260	A&G-Employee pensions and	86,055	
9270	A&G-Franchise requirement	0	
9280	A&G-Regulatory commission	0	
9290	A&G-Duplicate charges-Cr	0	
9301	A&G-General advertising e	105	
9302	Miscellaneous general exp	10,623	
9310	A&G-Rents	17,827	
9320	A&G-Maintenance of genera	0	
9350	A&G-Maintenance of genera	0	
	<b>Tennessee Towns</b>	<b>Sum Of Activity:</b>	<b>1,247,929</b>
<b>Atmos Regulated Shared Services</b>			
1010	Gas Plant in Service	0	
1011	Property under Cap	0	
1020	Gas plant purchase	0	
1060	Completed construction no	0	
1070	Construction work in prog	1,430,443	
1080	Accum Prov for Depreciati	-1,368,239	
1110	Accumulated Provision for	0	
1210	Nonutility property	0	
1230	Investment in associated	0	
1231	Investment in subs	0	
1310	Cash	10,929,424	
1340	Other special deposits	0	
1350	Working funds	0	
1360	Temporary cash inv	-25,445,000	
1410	Notes receivable	0	
1420	Customer accounts receiva	-7,948,420	
1430	Other Accounts Receivable	529,015	
1440	Accum prov for uncollecti	0	
1460	A/R from Associated Compa	44,067,449	
1540	Plant Materials and Opera	0	
1560	Other Materials an	0	
1630	Stores Expense Undistribu	0	
1641	Gas stored underground-Cu	0	
1650	Prepayments	189,912	
1710	Interest and Dividends Receivable	0	
1810	Unamortized debt expense	-201,114	
1840	Clearing Account	47	
1841	Vehicle Clearing	0	
1842	IT Clearing	0	
1843	Office Equipment C	0	
1844	Telecom Clearing	0	
1845	Metershop Clearing	0	

1846	Mass Mail Clearing	0
1847	Meterloop Clearing	0
1848	Labor Clearing	0
1860	Miscellaneous deferred de	-654,399
1890	Unamortized Loss o	-125,921
1900	Accumulated Deferred Inco	0
1910	Unrecovered Purchased Gas	0
2010	Common stock issued	-526
2020	Common stock subsc	0
2110	Miscellaneous paid-In cap	-3,350,822
2150	Appropriated Retai	-44,056
2160	Retained Earnings	0
2170	Reacquired stock	0
2210	Bonds	0
2240	Other long-Term	0
2260	Long Term Debt Dis	-37,011
2282	Accumulated provision for	-183
2310	Notes payable	-34,725,000
2320	Accounts Payable	7,203,057
2340	Accounts payable to assoc	0
2350	Customer deposits	0
2360	Taxes accrued	6,278,907
2361	Taxes accrued FABS	0
2370	Interest accrued	4,449,370
2380	Dividends declared	0
2410	Tax collections	125,014
2420	Miscellaneous current and	-138,517
2530	Other deferred credits	-726,643
2540	Other Regulatory Liabilit	0
2820	Accum deferred income tax	0
2830	Accumulated deferred inco	-27,002
3909	Improv Leased Premises	0
3910	General plant-Office furn	0
3920	General plant-Transportat	0
3970	General plant-Communicati	0
3980	General plant-Miscellaneo	0
3996	Pc Hardware	0
3997	Pc Software	0
3998	Application Software	0
4030	Depreciation Expense	0
4043	Amortization of Other Lim	0
4081	Taxes other than income t	0
4091	Income taxes, utility ope	-409,786
4101	Provision for deferred in	0
4150	Revenues from Merchandisi	0
4170	Revenues from nonutility	0
4190	Interest and dividend inc	0
4191	Allowance for other funds	0
4210	Miscellaneous nonoperatin	-20,566
4261	Donations	12,100
4263	Penalties	6
4264	Civic, Political a	3,000

4265	Other deductions	5,460	
4270	Interest on long-Term deb	-364,046	
4280	Amortization of debt disc	238,125	
4281	Amortization of lo	125,921	
4310	Other interest expense	0	
4320	Allowance for borr	0	
4380	Dividends declared-Common	0	
7520	Gas wells expenses	0	
8040	Natural gas city gate pur	0	
8120	Gas used for other utilit	0	
8130	Other gas supply expenses	0	
8140	Storage-Operation supervi	0	
8210	Storage-Purificati	0	
8230	Gas losses	0	
8240	Storage-Other expe	0	
8260	Storage-Rents	0	
8400	Other storage-Oper	0	
8510	System control an	0	
8700	Distribution-Operation su	42,180	
8710	Distribution load dispatc	0	
8740	Mains and Services Expens	-44	
8790	Customer installations ex	23,090	
8800	Distribution-Other expens	742	
8810	Distribution-Rents	12,991	
8850	Distribution-Maintenance	0	
8860	Distribution-Maintenance	0	
8870	Distribution-Maint of mai	0	
8920	Maintenance of services	0	
8940	Distribution-Maintenance	0	
9010	Customer accounts-Operati	6,537	
9020	Customer accounts-Meter r	0	
9030	Customer accounts-Custome	1,243,523	
9050	Customer accounts-Miscell	0	
9060	Customer service and info	0	
9070	Customer service-Supervis	0	
9080	Customer service-Operatin	0	
9090	Customer service-Operatin	0	
9100	Customer service-Miscella	0	
9110	Sales-Supervision	0	
9120	Sales-Demonstrating and s	0	
9130	Sales-Advertising expense	0	
9160	Sales-Miscellaneous sales	0	
9200	A&G-Administrative & gene	-191,014	
9210	A&G-Office supplies & exp	570,953	
9220	A&G-Administrative expens	-5,037,431	
9221	A&G-Admin exp tran	0	
9230	A&G-Outside services empl	511,714	
9240	A&G-Property insurance	9,499	
9250	A&G-Injuries & damages	446,982	
9260	A&G-Employee pensions and	1,443,229	
9270	A&G-Franchise requirement	0	
9280	A&G-Regulatory commission	0	

9301	A&G-General advertising e	0	
9302	Miscellaneous general exp	283,559	
9310	A&G-Rents	427,952	
9320	A&G-Maintenance of genera	205,537	
9350	A&G-Maintenance of genera	0	
<b>Atmos Regulated Shared Service</b>		Sum Of Activity:	-2
<b>Atmos Utility</b>			
1010	Gas Plant in Service	14,988,831	
1011	Property under Cap	0	
1020	Gas plant purchase	50,000	
1060	Completed construction no	0	
1070	Construction work in prog	5,348,894	
1080	Accum Prov for Depreciati	-11,757,976	
1110	Accumulated Provision for	-234,148	
1140	Gas plant acquisition adj	0	
1150	Accumulated provision for	190,410	
1170	Gas stored underground-No	0	
1210	Nonutility property	0	
1220	Accumulated provi	-476	
1230	Investment in associated	0	
1231	Investment in subs	0	
1240	Other investments	271	
1280	Other special fun	0	
1310	Cash	11,739,810	
1340	Other special deposits	-64,000	
1350	Working funds	-625	
1360	Temporary cash inv	-25,445,000	
1410	Notes receivable	2,188	
1420	Customer accounts receiva	8,521,959	
1430	Other Accounts Receivable	4,231,973	
1440	Accum prov for uncollecti	1,697,669	
1460	A/R from Associated Compa	15,967,463	
1510	Fuel stock	0	
1530	Residuals and Extracted P	0	
1540	Plant Materials and Opera	-100,059	
1550	Merchandise	0	
1560	Other Materials an	0	
1630	Stores Expense Undistribu	-211,224	
1641	Gas stored underground-Cu	24,863,132	
1643	Natural Gas Held	-21,768	
1650	Prepayments	-1,660,481	
1710	Interest and Dividends Receivable	171	
1720	Rents Receivable	0	
1730	Accrued Utility Reserves	-12,798,590	
1740	Miscellaneous current and	11,075,023	
1810	Unamortized debt expense	-204,069	
1823	Other Regulatory Assets	-708,283	
1840	Clearing Account	-269,275	
1841	Vehicle Clearing	0	
1842	IT Clearing	0	
1843	Office Equipment C	0	

1844	Telecom Clearing	0
1845	Metershop Clearing	0
1846	Mass Mail Clearing	0
1847	Meterloop Clearing	0
1848	Labor Clearing	0
1860	Miscellaneous deferred de	-2,011,084
1890	Unamortized Loss o	-217,177
1900	Accumulated Deferred Inco	0
1910	Unrecovered Purchased Gas	-7,347,585
2010	Common stock issued	-526
2020	Common stock subsc	0
2110	Miscellaneous paid-In cap	-3,350,822
2150	Appropriated Retai	-44,056
2160	Retained Earnings	0
2170	Reacquired stock	0
2210	Bonds	0
2240	Other long-Term	0
2260	Long Term Debt Dis	-37,011
2282	Accumulated provision for	713,507
2284	Accumulated misce	-16,059
2310	Notes payable	-34,725,000
2320	Accounts Payable	-10,983,504
2340	Accounts payable to assoc	0
2350	Customer deposits	-18,423,544
2360	Taxes accrued	1,039,934
2361	Taxes accrued FABS	0
2370	Interest accrued	4,130,904
2380	Dividends declared	0
2410	Tax collections	1,242,161
2420	Miscellaneous current and	4,738,943
2430	Obligations under	7,449
2520	Customer advances for con	61,305
2530	Other deferred credits	15,604,334
2540	Other Regulatory Liabilit	63,479
2550	Accumulated deferred inve	0
2710	Contributions in aid of c	0
2820	Accum deferred income tax	0
2830	Accumulated deferred inco	-27,002
3550	Measuring & Regulating Eq	0
3909	Improv Leased Premises	0
3910	General plant-Office furn	0
3920	General plant-Transportat	0
3940	General plant-Tools, shop	0
3970	General plant-Communicati	0
3980	General plant-Miscellaneo	0
3991	Servers-hardware	0
3992	Servers-software	0
3993	Network hardware	0
3994	General Startup Costs	0
3996	Pc Hardware	0
3997	Pc Software	0
3998	Application Software	0



4030	Depreciation Expense	13,070,166
4041	Amorization and Depletion	0
4042	Amortization of U	0
4043	Amortization of Other Lim	2,198
4050	Amortization of Other Gas	231,950
4060	Amortization of gas plant	-190,410
4071	Amortization of Property	225,099
4073	Regulatory Debits	11,429
4074	Regulatory Credits	-23,796
4081	Taxes other than income t	10,861,136
4091	Income taxes, utility ope	-2,546,233
4101	Provision for deferred in	0
4114	Investment tax credit adj	0
4121	Investment tax credits, D	0
4150	Revenues from Merchandisi	-71,452
4160	Costs and Expenses of Mer	52,366
4170	Revenues from nonutility	-9,408
4190	Interest and dividend inc	-529,247
4191	Allowance for other funds	0
4210	Miscellaneous nonoperatin	-133,142
4211	Gains of Disposition of Property	-119,364
4212	Loss on Dispositi	20,309
4250	Miscellaneous amo	0
4261	Donations	89,343
4263	Penalties	1,631
4264	Civic, Political a	66,255
4265	Other deductions	1,367
4270	Interest on long-Term deb	8,276,214
4280	Amortization of debt disc	241,080
4281	Amortization of lo	217,177
4310	Other interest expense	729,676
4320	Allowance for borr	-129,266
4380	Dividends declared-Common	0
4800	Residential sales	-68,280,267
4805	Unbilled Residential Reve	230,999
4810	Commercial and In	0
4811	Commercial Revenue-Banner	-42,235,112
4812	Industrial Revenue-Banner	-14,317,400
4813	Irrigation Revenu	-5,692,431
4814	Feedlot Revenue-	0
4815	Unbilled Commercial Revenue	629,015
4816	Unbilled Industrial Revenue	754,887
4819	Unbilled Irrigation Revenue	-2,745,930
4820	Other Sales to Public Aut	-3,249,923
4825	Unbilled Public Authority	-162,123
4830	Sales for resale	-3,331
4870	Forfeited discounts	-249,486
4880	Miscellaneous service rev	-1,992,710
4890	Revenues from transporati	-385
4891	Revenue-Transport	0
4892	Revenue-Transport	-53,665
4893	Revenue Transportation-Di	-1,854,555

4895	Revenue-Transportation Co	5,237
4896	Revenue-Transportation In	-2,278,017
4897	Revenue from Lost Margin	-106,379
4898	Discount on Revenue from	32,059
4900	Sales of products	0
4930	Rent from gas property	-26,561
4950	Other gas revenues	-136,298
7280	Liquified petroleum gas	0
7330	Gas mixing expenses	0
7350	Miscellaneous production	103
7410	Production-Maintenance of	872
7420	Maintenance of production	0
7500	Production and gathering-	0
7510	Production Maps and Recordings	0
7520	Gas wells expenses	0
7530	Field lines expen	0
7540	Field compressor	0
7560	Field measuring a	78
7570	Production and ga	0
7590	Production and ga	0
7620	Production and ga	0
7640	Maintenance of fi	70
7650	Maintenance of fi	0
7660	Maintenance of fi	0
7670	Production-Mainte	0
7690	Maintenance of other equi	0
7700	Products extracti	0
7740	Power	48
7840	Products extraction-Maint	0
8000	Natural gas well head pur	29,985
8010	Natural gas field	8,925,739
8020	Natural Gas Purch	572,760
8030	Natural gas transmission	26,522,634
8034	Cost of Irrigation	0
8040	Natural gas city gate pur	73,624,668
8041	Liquidified natural gas pur	0
8045	Transportation to City Ga	8,673,155
8050	Other purchases	-475,821
8051	PGA for Residential	18,895,834
8052	PGA for Commercial	13,934,416
8053	PGA for Industrial	9,947,848
8054	PGA for Public Authoritie	2,506,883
8055	PGA for Irrigatio	5,058,112
8056	PGA for Interdepartment S	0
8057	PGA for Transportation Sa	1,201,041
8058	Unbilled PGA Cost	1,309,560
8059	PGA Offset to Unrecovered	-53,098,732
8060	Exchange gas	-6,280,607
8070	Purchased gas expenses	0
8071	Well Expenses-Pur	0
8081	Gas withdrawn from storag	1,977,969
8082	Gas delivered to storage-	-26,819,764

8091	Withdrawals-Gas H	0
8092	Deliveries-Gas He	0
8100	Gas Used for Compressor S	-833
8120	Gas used for other utilit	4,021
8130	Other gas supply expenses	158,528
8140	Storage-Operation supervi	27,300
8150	Storage-Maps & Re	0
8160	Wells expenses	6,633
8170	Lines expenses	4,777
8180	Compressor statio	22,916
8190	Compressor statio	621
8200	Storage-Measuring	861
8210	Storage-Purificati	1,788
8230	Gas losses	0
8240	Storage-Other expe	1,027
8250	Storage well royalties	10,845
8260	Storage-Rents	16,648
8300	Storage-Maint Supervision	222
8310	Storage-Maintenan	0
8320	Maintenance of re	-43
8330	Maintenance of li	9,887
8340	Maintenance of compressor	576
8350	Maintenance of measuring	362
8360	Processing-Maintenance of	-119
8370	Maintenance of Other Equip.	0
8400	Other storage-Oper	685
8410	Other storage expenses-Op	4,656
8420	Other storage-Rents	14,978
8431	Other storage-Maintenance	0
8432	Other storage-Maintenance	1,658
8433	Maintenance of gas holde	618
8435	Maintenance of liquefacti	3,250
8436	Maintenance of vaporizing	0
8500	Transmission-Operation su	7,106
8510	System control an	146
8520	Communication sys	6,170
8530	Transmission-Compressor s	14
8540	Gas for compresso	0
8560	Mains expenses	-146,574
8570	Transmission-Measuring an	23,344
8580	Transmission and	3,401,113
8590	Transmission-Othe	1,515
8600	Transmission-Rent	0
8610	Transmission-Main	8,219
8620	Transmission-Main	1,199
8630	Transmission-Maintenance	28,168
8640	Transmission-Maintenance	-2
8650	Transmission-Maintenance	2,300
8660	Transmission-Maintenance	7,496
8670	Transmisison-Main	0
8700	Distribution-Operation su	1,777,095
8710	Distribution load dispatc	4,946

8711	Odorization	-1,460	
8720	Distribution-Compressor s	441	
8740	Mains and Services Expens	4,256,473	
8750	Distribution-Measuring an	123,013	
8760	Distribution-Measuring an	19,571	
8770	Distribution-Measuring an	15,961	
8780	Meter and house regulator	856,781	
8790	Customer installations ex	342,841	
8800	Distribution-Other expens	648,438	
8810	Distribution-Rents	284,296	
8850	Distribution-Maintenance	103,328	
8860	Distribution-Maintenance	4,886	
8870	Distribution-Maint of mai	436,097	
8890	Maintenance of measuring	197,545	
8900	Maintenance of measuring	17,885	
8910	Maintenance of measuring	3,757	
8920	Maintenance of services	203,500	
8930	Maintenance of meters and	57,492	
8940	Distribution-Maintenance	12,283	
8950	Distribution-Maintenance	0	
9010	Customer accounts-Operati	44,104	
9020	Customer accounts-Meter r	1,510,577	
9030	Customer accounts-Custome	2,911,510	
9040	Customer accounts-Uncolle	1,093,866	
9050	Customer accounts-Miscell	5,219	
9060	Customer service and info	0	
9070	Customer service-Supervis	17,436	
9080	Customer service-Operatin	49,130	
9090	Customer service-Operatin	77,004	
9100	Customer service-Miscella	193,252	
9110	Sales-Supervision	149,356	
9120	Sales-Demonstrating and s	151,127	
9130	Sales-Advertising expense	25,860	
9160	Sales-Miscellaneous sales	6,293	
9200	A&G-Administrative & gene	21,141	
9210	A&G-Office supplies & exp	697,281	
9220	A&G-Administrative expens	-351,761	
9221	A&G-Admin exp tran	0	
9230	A&G-Outside services empl	2,574,138	
9240	A&G-Property insurance	-68,788	
9250	A&G-Injuries & damages	681,319	
9260	A&G-Employee pensions and	4,226,645	
9270	A&G-Franchise requirement	26,176	
9280	A&G-Regulatory commission	26,801	
9290	A&G-Duplicate charges-Cr	0	
9301	A&G-General advertising e	505	
9302	Miscellaneous general exp	1,269,742	
9310	A&G-Rents	624,037	
9320	A&G-Maintenance of genera	300,771	
9350	A&G-Maintenance of genera	0	
	<b>Atmos Utility</b>	Sum Of Activity:	5
	<b>Activity Grand Total Sum:</b>		685,120