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RESPONSE TO JOINT DISCOVERY REQUESTS OF
TRA STAFF AND CONSUMER ADVOCATE AND PROTECTIVE DIVISION

QUESTION NO. 1

ATMOS ENERGY CORPORATION - TENNESSEE

Net Book Value as of March 31, 2006

Joint Request of TRA Staff #1

Shared Services

[1]	[2]	[3]	[4]	[5]	[6]
<u>Account</u>	<u>Description</u>	<u>Plant Balance</u>	<u>Proposed Depr. Rate</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
	<u>GENERAL PLANT</u>				
39009	Improvements to Leased Premises	10,127,900	12.26%	6,111,321	4,016,578
39100	Office Furniture and Equipment	10,495,317	3.29%	7,165,814	3,329,502
39102	Remittance Processing Equipment *	53,365	11.37%	59,152	(5,787)
39103	Copiers and Typewriters	1,160,987	1.17%	1,163,841	(2,854)
39200	Transportation Equipment *	18,885	28.96%	26,562	(7,677)
39300	Stores Equipment *	6,063	10.00%	7,072	(1,008)
39400	Tools, Shop & Garage Equipment *	33,042	10.00%	34,998	(1,956)
39700	Communication Equipment	23,862,841	11.64%	7,306,979	16,555,862
39800	Miscellaneous Equipment	633,466	20.86%	361,252	272,214
39900	Other Tangible Property	224,866	23.99%	197,494	27,372
39901	OTP - Servers Hardware	12,802,702	28.15%	7,794,602	5,008,099
39902	OTP - Servers Software	8,449,262	29.95%	5,851,452	2,597,810
39903	OTP - Network Hardware	2,218,073	29.09%	375,950	1,842,123
39904	OTP - CPU *	1,095,465	26.26%	1,103,098	(7,633)
39905	OTP - Mainframe Hardware *	1,159,964	15.76%	1,169,324	(9,360)
39906	OTP - PC Hardware	7,487,453	47.16%	4,604,352	2,883,101
39907	OTP - PC Software	2,609,946	26.52%	1,722,457	887,489
39908	OTP - Application Software	105,099,732	17.02%	45,873,391	59,226,341
39909	OTP - Mainframe Software	2,588,228	6.21%	2,702,804	(114,576)
39924	OTP - General Startup Cost	23,172,326	10.81%	12,976,156	10,196,169
		<u>213,299,883</u>		<u>106,608,073</u>	<u>106,691,810</u>

* - These accounts were fully depreciated at 9/30/2005, therefore no depreciation rate proposed and existing depreciation rate provided.

ATMOS ENERGY CORPORATION - TENNESSEE

Net Book Value as of March 31, 2006

Joint Request of TRA Staff #1

Division 88

[1]	[2]	[3]	[4]	[5]	[6]
<u>Account</u>	<u>Description</u>	<u>Plant Balance</u>	<u>Existing Depr. Rate</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
	<u>GENERAL PLANT</u>				
39100	Office Furniture and Equipment	131,019	5.69%	110,688	20,331
39200	Transportation Equipment	102,765	16.00%	105,395	(2,630)
39400	Tools, Shop & Garage Equipment	48,665	6.16%	41,466	7,200
39600	Power Operated Equipment	937	11.11%	928	9
39700	Communication Equipment	14,403	7.49%	14,403	0
39701	Comm Equip. - Mobile Radios	2,752	7.49%	1,928	823
39906	OTP - PC Hardware	12,463	18.98%	12,463	0
39907	OTP - PC Software	3,364	18.98%	3,364	0
		<u>316,368</u>		<u>290,635</u>	<u>25,733</u>

ATMOS ENERGY CORPORATION - TENNESSEE

Net Book Value as of March 31, 2006

Joint Request of TRA Staff #1

Division 90

[1]	[2]	[3]	[4]	[5]	[6]
<u>Account</u>	<u>Description</u>	<u>Plant Balance</u>	<u>Existing Depr. Rate</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
	<u>GENERAL PLANT</u>				
39100	Office Furniture and Equipment	19,258	5.69%	19,258	0
39101	Leased Computer Equipment	1,649	5.69%	508	1,141
39103	Copiers and Typewriters	1,806	5.69%	(12,986)	14,792
39700	Communication Equipment	14,955	7.49%	14,955	0
39800	Miscellaneous Equipment	232	4.40%	232	0
39906	OTP - PC Hardware	7,873	18.98%	7,873	0
		<u>45,773</u>		<u>29,840</u>	<u>15,932</u>

ATMOS ENERGY CORPORATION - TENNESSEE

Net Book Value as of March 31, 2006

Joint Request of TRA Staff #1

Division 91

[1]	[2]	[3]	[4]	[5]	[6]
<u>Account</u>	<u>Description</u>	<u>Plant Balance</u>	<u>Existing Depr. Rate</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
	<u>INTANGIBLE PLANT</u>				
30100	Organization	185,309	0.00%	0	185,309
30300	Miscellaneous Intangible Plant	1,109,552	0.00%	0	1,109,552
	Total Intangible Plant	<u>1,294,861</u>		<u>0</u>	<u>1,294,861</u>
	<u>GENERAL PLANT</u>				
39001	Structures - Frame	179,339	2.52%	14,994	164,345
39004	Air Conditioning Equipment	5,771	2.52%	5,771	0
39009	Improvements to Leased Premises	38,834	2.52%	49,085	(10,251)
39100	Office Furniture and Equipment	1,273,950	5.69%	1,273,950	0
39103	Copiers and Typewriters	62,133	5.69%	50,913	11,221
39200	Transportation Equipment	72,763	16.00%	77,892	(5,128)
39300	Stores Equipment	10,698	7.15%	7,169	3,529
39400	Tools, Shop & Garage Equipment	140,654	4.02%	35,887	104,767
39600	Power Operated Equipment	8,497	11.11%	8,418	79
39700	Communication Equipment	227,557	7.49%	100,633	126,924
39800	Miscellaneous Equipment	426,911	4.40%	116,238	310,673
39900	Other Tangible Property	76,993	18.98%	45,503	31,490
39901	OTP - Servers Hardware	71,663	14.29%	54,660	17,003
39902	OTP - Servers Software	8,273	14.29%	11,517	(3,244)
39903	OTP - Network Hardware	209,965	14.29%	177,263	32,702
39906	OTP - PC Hardware	1,023,206	18.98%	354,434	668,772
39907	OTP - PC Software	98,204	18.98%	98,204	0
39908	OTP - Application Software	734,003	18.98%	1,782,414	(1,048,411)
	Total General Plant	<u>4,669,414</u>		<u>4,264,945</u>	<u>404,469</u>
	Total Division 91	<u>5,964,275</u>		<u>4,264,945</u>	<u>1,699,330</u>

ATMOS ENERGY CORPORATION - TENNESSEE

Net Book Value as of March 31, 2006

Joint Request of TRA Staff #1

Division 93

[1]	[2]	[3]	[4]	[5]	[6]
<u>Account</u>	<u>Description</u>	<u>Plant Balance</u>	<u>Existing Depr. Rate</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
	<u>INTANGIBLE PLANT</u>				
30200	Franchises and Consents	241,284	5.00%	231,107	10,178
	Total Intangible Plant	<u>241,284</u>		<u>231,107</u>	<u>10,178</u>
	<u>PRODUCTION PLANT</u>				
30400	Land and Land Rights	0	0.00%	7,044	(7,044)
30500	Structures and Improvements	0	3.03%	1,128	(1,128)
31900	Gas Mixing Equipment	0	3.03%	(227,484)	227,484
	Total Production Plant	<u>0</u>		<u>(219,311)</u>	<u>219,311</u>
	<u>TRANSMISSION PLANT</u>				
36510	Land and Land Rights	729,629	0.00%	729,629	0
36520	Rights-of-Way	348,971	2.39%	44,709	304,262
36600	Structures and Improvements	2,679	3.47%	1,209	1,471
36701	Mains - Steel	11,671,967	2.92%	2,350,898	9,321,070
36900	M&R Station Equipment	1,629,191	3.61%	402,281	1,226,910
	Total Transmission Plant	<u>14,382,437</u>		<u>3,528,724</u>	<u>10,853,713</u>
	<u>DISTRIBUTION PLANT</u>				
37400	Land and Land Rights	561,592	0.00%	535,518	26,074
37402	Land Rights	140,694	0.00%	0	140,694
37500	Structures and Improvements	614,964	2.50%	246,866	368,097
37600	Mains - Cathodic Protection	1,516,253	3.06%	160,671	1,355,582
37601	Mains - Steel	38,270,100	3.06%	14,932,121	23,337,980
37602	Mains - Plastic	104,438,829	3.06%	52,232,108	52,206,721
37800	M&R Station Equipment	6,203,372	3.61%	3,499,870	2,703,502
37900	City Gate Equipment	1,942,035	3.46%	722,543	1,219,492
38000	Services	79,532,257	4.29%	28,391,584	51,140,673
38100	Meters	10,918,262	4.04%	6,120,080	4,798,182
38200	Meter Installations	20,927,657	4.38%	7,669,651	13,258,007
38300	Regulators	3,057,112	4.38%	1,797,999	1,259,113
38500	Industrial M&R Station Equipment	306,425	3.88%	39,321	267,103
38700	Other Equipment	3,160	6.01%	348	2,812
	Total Distribution Plant	<u>268,432,712</u>		<u>116,348,680</u>	<u>152,084,032</u>
	<u>GENERAL PLANT</u>				
38900	Structures - Frame	10,051	0.00%	10,051	0
39000	Structures - Frame	868,479	2.52%	344,960	523,519
39003	Air Conditioning Equipment	49,277	2.52%	19,231	30,045
39009	Improvements to Leased Premises	369,668	2.52%	391,010	(21,342)
39100	Office Furniture and Equipment	907,491	5.69%	297,458	610,033
39200	Transportation Equipment	937,159	16.00%	1,004,882	(67,723)
39300	Stores Equipment	33,973	7.15%	26,321	7,652

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Division 93

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<u>Account</u>	<u>Description</u>	<u>Plant Balance</u>	<u>Existing Depr. Rate</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
39400	Tools, Shop & Garage Equipment	989,778	4.02%	42,574	947,204
39600	Power Operated Equipment	818,871	11.11%	704,889	113,981
39603	Ditchers	227,893	11.11%	159,662	68,231
39604	Backhoes	398,126	11.11%	59,607	338,519
39605	Welders	11,004	11.11%	2,445	8,559
39700	Communication Equipment	211,312	7.49%	124,854	86,458
39701	Comm. Equip. - Mobile Radios	159,777	7.49%	112,129	47,648
39702	Comm. Equip. - Fixed Radios	94,355	7.49%	82,634	11,721
39705	Comm. Equip. - Telemetry	35,071	7.49%	17,554	17,517
39800	Miscellaneous Equipment	629,386	4.40%	61,263	568,124
39900	Other Tangible Property	17,130	18.98%	10,797	6,333
39901	OTP - Servers Hardware	1,169	14.29%	1,067	103
39906	OTP - PC Hardware	759,540	18.98%	1,212,543	(453,003)
39907	OTP - PC Software	256,541	18.98%	487,700	(231,158)
	Total General Plant	<u>7,786,051</u>		<u>5,173,630</u>	<u>2,612,421</u>
	Total Division 93	<u>290,842,485</u>		<u>125,062,829</u>	<u>165,779,655</u>