

Before the

TENNESSEE REGULATORY AUTHORITY

IN RE:

PETITION OF TENNESSEE - ATMOS ENERGY COPORATION

DOCKET NO. 05-00258

2006 EXHIBITS

August 18, 2006

Atmos Energy Corporation
Index to Schedules
For the 12 Months Ended September 30, 2006

	<u>Schedule No.</u>
Revenue Deficiency (Surplus)	1
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Income Statement at Current Rates	3
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Excise and Income Taxes	6
Revenue Conversion Factor	7
Cost of Capital	8

Atmos Energy Corporation
Revenue Deficiency (Surplus)
For the 12 Months Ended September 30, 2006

Line No.		
1	Rate Base	154,527,489 A/
2	Operating Income at Present Rates	17,849,536 B/
3	Earned Rate of Return (L 2 / L 1)	11.55%
4	Fair Rate of Return	6.56% C/
5	Required Operating Income (L 1 x L 4)	10,137,003
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	(7,712,532)
7	Gross Revenue Conversion Factor	<u>1.636040</u> D/
8	Revenue Deficiency (Surplus)	<u>(12,618,008)</u> = \$ 34,570 per Day

A/ Schedule 2, Line 15.

B/ Schedule 3, Line 16.

C/ Schedule 8, Line 5.

D/ Schedule 7, Line 10.

Atmos Energy Corporation
Rate Base
For the 12 Months Ended September 30, 2006

Line No.			
1	Utility Plant in Service	300,002,089	A/
2	Construction Work in Progress	5,738,935	A/
3	Materials and Supplies / Storage Gas	15,612,317	A/
4	Working Capital	-	
5	Net Elimination of Intercompany Leased Property	7,401,176	B/
6	Unamortized Maryland Way Gain	(48,952)	B/
7	Total Additions	<u>328,705,565</u>	
	Deductions:		
8	Accumulated Depreciation	129,777,072	A/
9	Unpaid for Portion of Materials and Supplies	-	
10	Customer Deposits	6,125,620	A/
11	Contributions and Advances in Aid of Construction	39,612	A/
12	Accumulated Deferred Tax-Accel. Depreciation	38,235,772	A/
13	Unamortized Investment Tax Credit-Pre1971	-	
14	Total Deductions	<u>174,178,076</u>	
15	Rate Base	<u>154,527,489</u>	

A/ CAPD Work paper RB-SUM1, INDEX OF WORK PAPERS, REPLACEMENT PAGE P190.

B/ Atmos response to TRA Date Request, DR #36.

Atmos Energy Corporation
 Income Statement at Current Rates
 For the 12 Months Ended September 30, 2006

Line No.			
1	Revenues - Sales, forfeited discounts & other	243,786,703	A/
2	Cost of Gas	<u>189,294,907</u>	B/
3	Gross margin on sales and service	54,491,796	
4	AFUDC	<u>235,383</u>	C/
5	Operating Margin	<u>54,727,179</u>	
6	Other Operation and Maintenance	13,291,898	D/
7	Interest on Customer Deposits	367,537	E/
8	Depreciation and Amortization Exp.	11,428,215	F/
9	Taxes Other Than Income	5,596,906	G/
10	State Excise Tax	1,391,459	H/
11	Federal Income Tax	<u>6,886,625</u>	H/
12	Total Operating Expense	<u>38,962,639</u>	
13	Net Operating Income for Return	15,764,540	
14	Plus amortization of Gain on Sale of Maryland Farms	20,244	I/
15	Plus adjustments to eliminate leased property	<u>2,064,752</u>	I/
16	Adjusted Net Operating Income	<u>17,849,536</u>	

A/ \$243,290,027 for 12 months ended 3/31/06 plus \$496,676 for 6 months growth.

B/ Actual reported for 12 months ended 3/31/06.

C/ CAPD WORK PAPER NOI-AFUDC, INDEX OF WORK PAPERS, PAGE P216.

D/ Schedule 4, Line 6.

E/ Atmos response to TRA Data Request, DR #43.

F/ CAPD WORK PAPER E-DEP, INDEX OF WORK PAPERS, PAGE P172.

G/ Schedule 5, Line 7.

H/ Schedule 6, Sum of Lines 12 and 20.

I/ Atmos response to TRA Data Request, DR #43.

Atmos Energy Corporation
Operation & Maintenance Expenses
For the 12 Months Ended September 30, 2006

Line No.			
1	Storage & Dist. - Oper. Expense	4,834,997	A/
2	Customer Acc. Exp. (Excl. Uncol.)	1,896,821	A/
3	Uncollectible Accounts Expense	95,760	B/
4	Sales Expense	203,908	A/
5	Other Administrative and General Exp.	6,260,412	A/
6	Total O&M Expense	<u>13,291,898</u>	

A/ CAPD WORK PAPER E-SUM1, INDEX OF WORK PAPERS, PAGE P1.

B/ CAPD WORK PAPER E-UNCOLL, INDEX OF WORK PAPERS, PAGE P176.

Atmos Energy Corporation
Taxes Other Than Income Taxes
For the 12 Months Ended September 30, 2006

Line No.		
1	Property Taxes	2,708,704
2	State Gross Receipts Tax	1,830,822
3	Payroll Taxes	145,232
4	State Franchise Tax	499,071
5	Other General Taxes	-
6	TRA Inspection Fee	<u>413,077</u>
7	Total Taxes Other Than Income Taxes	<u><u>5,596,906</u></u> A/

A/ CAPD WORK PAPER T-OTAX0, INDEX OF WORK PAPERS, PAGE P177.

Atmos Energy Corporation
 Excise and Income Taxes
 For the 12 Months Ended September 30, 2006

Line No.			
1	Operating Margin	54,727,179	A/
2	Other Operation and Maintenance	11,206,902	A/
3	Depreciation and Amortization Expense	11,428,215	A/
4	Taxes Other Than Income	<u>5,596,906</u>	A/
5	NOI Before Excise and Income Taxes	26,495,156	
6	less Interest on Customer Deposits	367,537	A/
7	less Interest Expense	<u>4,666,730</u>	B/
8	Pre-tax Book Income	21,460,889	
9	Schedule M Adjustments	<u>(53,834)</u>	C/
10	Excise Taxable Income	21,407,055	
11	Excise Tax Rate	<u>6.50%</u>	
12	Excise Tax	<u>1,391,459</u>	
13	Pre-tax Book Income	21,460,889	
14	Excise Tax	1,391,459	
15	Schedule M Adjustments	<u>(53,834)</u>	C/
16	FIT Taxable Income	20,015,596	
17	FIT Rate	<u>35.00%</u>	
18	Subtotal FIT	<u>7,005,459</u>	
19	Less: ITC Amortization	<u>118,834</u>	C/
20	Federal Income Tax Expense	<u>6,886,625</u>	

A/ Schedule 3.

B/ Rate Base * Weighted Cost of Debt

(Schedule 2, Line 15 * [Schedule 8 Line 1 + Line 2 + Line 3]).

C/ Atmos response to TRA Data Request, DR #30 and DR #31.

Atmos Energy Corporation
 Revenue Conversion Factor
 For the 12 Months Ended September 30, 2006

Line No.		<u>Amount</u>	<u>Balance</u>
1	Operating Revenues		1.000000
2	Add: Forfeited Discounts	0.007500 A/	<u>0.007500</u>
3	Balance		1.007500
4	Uncollectible Ratio	0.001757 B/	<u>0.001771</u>
5	Balance		1.005730
6	State Excise Tax	0.065000 C/	<u>0.065372</u>
7	Balance		0.940357
8	Federal Income Tax	0.350000 C/	<u>0.329125</u>
9	Balance		<u>0.611232</u>
10	Revenue Conversion Factor (1 / Line 9)		<u><u>1.636040</u></u>

A/ Forfeited discounts on gross revenues = forfeited discounts / gross revenues (excluding forfeited discounts)

1,814,815 / 243,786,703 - 1,814,815 0.007500

B/ Uncollectible expenses on base revenues 95,760 / 54,491,796 (base revenues) = 0.001757

C/ Statutory rate

Atmos Energy Corporation
Cost of Capital
Based on Comparable Companies' Capital Structures

Line No.		Ratio	Cost	Weighted Cost
1	Short Term Debt	12.60%	5.09%	0.64%
2	Long Term Debt	42.60%	5.52%	2.35%
3	Preferred Stock	0.50%	5.52%	0.03%
4	Stockholder's Equity	<u>44.30%</u>	8.00%	<u>3.54%</u>
5	Total	<u>100.00%</u>		<u>6.56%</u>

Source: Exhibit CAPD-SB, Schedule 1.

Before the

TENNESSEE REGULATORY AUTHORITY

IN RE:

PETITION OF TENNESSEE - ATMOS ENERGY COPORATION

DOCKET NO. 05-00258

2007 EXHIBITS

August 18, 2006

Atmos Energy Corporation
Index to Schedules
For the Twelve Months Ended September 30, 2007

	<u>Schedule No.</u>
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Atmos Energy Corporation
Revenue Deficiency (Surplus)
For the Twelve Months Ended September 30, 2007

Line No.		CAPD		Company	E/	Difference
1	Rate Base	158,450,238	A/	169,428,338		10,978,100
2	Operating Income at Present Rates	17,975,680	B/	13,220,158		(4,755,522)
3	Earned Rate of Return (L 2 / L 1)	11.34%		7.80%		-3.54%
4	Fair Rate of Return	6.56%	C/	9.02%		2.46%
5	Required Operating Income (L 1 x L 4)	10,394,336		15,282,436		4,888,100
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	(7,581,344)		2,062,278		9,643,622
7	Gross Revenue Conversion Factor	1.636038	D/	1.645410		0.009372
8	Revenue Deficiency (Surplus)	(12,403,366)		3,393,293		15,796,659

A/ Schedule 2, Line 15.

B/ Schedule 3, Line 16.

C/ Schedule 8, Line 5.

D/ Schedule 7, Line 10.

E/ Atmos Schedule THP-1.

Atmos Energy Corporation
Rate Base
For the Twelve Months Ended September 30, 2007

Line No.		A/ CAPD	B/ Company	Difference
1	Utility Plant in Service	314,855,500	317,595,022	(2,739,522)
2	Construction Work in Progress	5,118,987	5,170,361	(51,374)
3	Materials and Supplies / Storage Gas	16,653,092	16,655,238	(2,146)
4	Working Capital/Prepayments/Deferred Rate Case	-	861,072	(861,072)
5	Net Elimination of Intercompany Leased Property	7,126,069	7,126,069	-
6	Unamortized Maryland Way Gain	(28,708)	(28,708)	-
7	Total Additions	<u>343,724,940</u>	<u>347,379,054</u>	<u>(3,654,114)</u>
Deductions:				
8	Accumulated Depreciation	138,905,855	138,491,810	414,045
9	Proposed SSU Depreciation Rates	-	419,556	(419,556)
10	Customer Deposits	6,511,070	6,082,633	428,437
11	Contributions and Advances in Aid of Construction	39,613	39,063	550
12	Accumulated Deferred Tax-Accel. Depreciation	39,818,164	32,917,653	6,900,511
13	Unamortized Investment Tax Credit-Pre1971	-	-	-
14	Total Deductions	<u>185,274,702</u>	<u>177,950,715</u>	<u>7,323,987</u>
15	Rate Base	<u>158,450,238</u>	<u>169,428,339</u>	<u>(10,978,101)</u>

A/ CAPD work paper, RB-SUM-1, Index of Rebuttal Work Papers, Page 93.

B/ Atmos Direct Testimony, Schedule THP-7, work papers.

Atmos Energy Corporation
Income Statement at Current Rates
For the Twelve Months Ended September 30, 2007

Line No.		CAPD		Company D/	Difference
1	Revenues - Sales, forfeited discounts & other	244,780,055	A/	195,166,303	49,613,752
2	Cost of Gas	189,294,907	B/	143,086,066	46,208,841
3	Gross margin on sales and service	55,485,148		52,080,237	3,404,911
4	AFUDC	235,383	C/	-	235,383
5	Operating Margin	55,720,531		52,080,237	3,640,294
6	Other Operation and Maintenance	13,843,277	D/	15,396,515	(1,553,238)
7	Interest on Customer Deposits	390,664	E/	470,796	(80,132)
8	Depreciation and Amortization Exp.	11,945,349	F/	12,758,460	(813,111)
9	Taxes Other Than Income	5,324,745	G/	6,090,833	(766,088)
10	State Excise Tax	1,396,735	H/	866,676	E/ 530,059
11	Federal Income Tax	6,927,706	H/	4,363,381	E/ 2,564,325
12	Total Operating Expense	39,828,477		39,946,661	(118,184)
13	Net Operating Income for Return	15,892,054		12,133,576	3,758,478
14	Plus amortization-Gain on Maryland Farms	20,244	I/	20,244	-
15	Plus adjustments	2,063,382	I/	1,066,338	997,044
16	Adjusted Net Operating Income	17,975,680		13,220,158	4,755,522

A/ \$243,290,027 for 12 months ended 3/31/06 plus \$1,490,028 for 18 months growth.

B/ Actual reported for 12 months ended 3/31/06.

C/ CAPD work paper , NOI-AFUDC, Index of Rebuttal Work Papers, Page 141.

D/ Schedule 4, Line 6.

E/ Schedule 2, Line 10 times 6%.

F/ CAPD work paper E-DEP, Index of Rebuttal Work Papers, Page 70 plus \$238,584 of leased property depreciation per DR #43.

G/ Schedule 5, Line 7.

H/ Schedule 6, Lines 12 and 20.

I/ Atmos response to TRA Data Request, DR #43 less \$16,500 of rate case expense.

Atmos Energy Corporation
Operation & Maintenance Expenses
For the Twelve Months Ended September 30, 2007

Line No.		CAPD		Company	C/	Difference
1	Storage & Dist. - Oper. Expense	5,028,306	A/	4,926,617		101,689
2	Customer Acc. Exp. (Excl. Uncol.)	1,972,591	A/	1,987,381		(14,790)
3	Uncollectible Accounts Expense	95,760	B/	351,679		(255,919)
4	Sales Expense	212,781	A/	173,884		38,897
5	Other Administrative and General Exp.	6,533,839	A/	7,956,954		(1,423,115)
6	Total O&M Expense	<u>13,843,277</u>		<u>15,396,515</u>		<u>(1,553,238)</u>

A/ CAPD work paper, E-REC1, Index of Rebuttal Work Papers, Page 2.

B/ CAPD work paper, E-UNCOLL, Index of Rebuttal Work Papers, Page 68.

C/ ATMOS Schedule THP-4, Llines 1-12.

Atmos Energy Corporation
Taxes Other Than Income Taxes
For the Twelve Months Ended September 30, 2007

Line No.		CAPD	Company	B/ Difference
1	Property Taxes	2,748,563	2,809,056	(60,493)
2	State Gross Receipts Tax	1,478,381	1,816,839	(338,458)
3	Payroll Taxes	149,993	398,605	(248,612)
4	State Franchise Tax	508,212	475,000	33,212
5	Other General Taxes	-	153,789	(153,789)
6	TRA Inspection Fee	439,596	437,544	2,052
7	Total Taxes Other Than Income Taxes	<u>5,324,745</u> A/	<u>6,090,833</u>	<u>(766,088)</u>

A/ CAPD work paper, T-OTAX0, Index of Rebuttal Work Papers, Page 80.

B/ ATMOS Schedule THP-5, LINE 11.

Atmos Energy Corporation
Excise and Income Taxes
For the Twelve Months Ended September 30, 2007

Line No.		CAPD	Company
1	Operating Margin	55,720,531 A/	52,080,237
2	Other Operation and Maintenance	11,759,651 E/	14,309,933
3	Depreciation and Amortization Expense	11,945,349 A/	12,758,460
4	Taxes Other Than Income	5,324,745 A/	6,090,833
5	NOI Before Excise and Income Taxes	26,690,786	18,921,011
6	less Interest on Customer Deposits	364,958 A/	470,796
7	less Interest Expense	4,785,197 B/	5,116,736
8	Pre-tax Book Income	21,540,631	13,333,479
9	Schedule M Adjustments	(52,394) C/	
10	Excise Taxable Income	21,488,237	13,333,479
11	Excise Tax Rate	6.50%	6.50%
12	Excise Tax	1,396,735	866,676
13	Pre-tax Book Income	21,540,631	13,333,479
14	Excise Tax	1,396,735	866,676 D/
15	Schedule M Adjustments	(52,394) C/	-
16	FIT Taxable Income	20,091,501	12,466,803
17	FIT Rate	35.00%	35.00%
18	Subtotal FIT	7,032,025	4,363,381 D/
19	Less: ITC Amortization	104,319 C/	-
20	Federal Income Tax Expense	6,927,706	4,363,381

A/ Schedule 3, Lines 5, 8, 9, 7.

B/ Rate Base * Weighted Cost of Debt

(Schedule 2, Line 15 * [Schedule 8 Line 1 + Line 2 + Line 3]).

C/ Atmos 1st Joint Discovery Response, DR #30 and DR #31.

D/ Atmos work paper Wp 10-1.

E/ Schedule 3, line 6 less lines 14 and 15.

Atmos Energy Corporation
Revenue Conversion Factor
For the Twelve Months Ended September 30, 2007

Line No.		<u>Amount</u>	<u>Balance</u>
1	Operating Revenues		1.000000
2	Add: Forfeited Discounts	0.007469 A/	<u>0.007469</u>
3	Balance		1.007469
4	Uncollectible Ratio	0.001726 B/	<u>0.001739</u>
5	Balance		1.005731
6	State Excise Tax	0.065000 C/	<u>0.065372</u>
7	Balance		0.940358
8	Federal Income Tax	0.350000 C/	<u>0.329125</u>
9	Balance		<u>0.611233</u>
10	Revenue Conversion Factor (1 / Line 9)		<u><u>1.636038</u></u>

A/ Forfeited discounts on gross revenues = forfeited discounts / gross revenues (excluding forfeited discounts)

1,814,815 / 244,780,055 - 1,814,815 0.007469

B/ Uncollectible expenses on base revenues 95,760 / 55,485,148 (base revenues) = 0.001726

C/ Statutory rate

Atmos Energy Corporation
Cost of Capital
Based on Comparable Companies' Capital Structures

Line No.		Ratio	Cost	Weighted Cost
1	Short Term Debt	12.60%	5.09%	0.64%
2	Long Term Debt	42.60%	5.52%	2.35%
3	Preferred Stock	0.50%	5.52%	0.03%
4	Stockholder's Equity	<u>44.30%</u>	8.00%	<u>3.54%</u>
5	Total	<u>100.00%</u>		<u>6.56%</u>

Source: Exhibit CAPD-SB, Schedule 1.

Before the

TENNESSEE REGULATORY AUTHORITY

IN RE:

PETITION OF TENNESSEE-ATMOS ENERGY COPORATION

DOCKET NO. 05-00258

**2006 CAPD
WORK PAPERS**

August 18, 2006

REPLACEMENT P1

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
O&M EXPENSE RECONCILIATION
FOR ATTRITION YEAR ENDING 9/30/06

E-SUM-1

STORAGE, TRANS. & DIST.

	<u>ACCOUNT</u>	<u>PAYROLL</u>	<u>OTHER</u>	<u>TOTAL</u>
Storage-Purificati	8210		-	-
Storage-Rents	8260		-	-
Storage-Maint Supervision	8300		-	-
Maintenance of measuring	8350		-	-
Other storage-Oper	8400		-	-
Other storage expenses-Op	8410		286	286
Other storage-Rents	8420		(42)	(42)
Other storage-Maintenance	8432		81	81
Maintenance of liquefacti	8435		-	-
Maintenance of vaporizing	8438		-	-
Mains expenses	8560	5,025	154,200	159,225
Transmission-Measuring an	8670		77	77
Transmission-Maintenance	8630		314	314
Transmission-Maintenance	8650		715	715
Distribution-Operation su	8700	478,761	1,456,356	1,935,117
Distribution load dispatch	8710		7,116	7,116
Odorization	8711		6,174	6,174
Distribution-Compressor s	8720		-	-
Mains and Services Expens	8740	605,206	639,223	1,244,429
Distribution-Measuring an	8750	127,479	34,626	162,105
Distribution-Measuring an	8760		305	305
Distribution-Measuring an	8770	234	1,832	2,066
Meter and house regulator	8780	392,850	15,125	407,975
Customer installations ex	8790	43	505	548
Distribution-Other expens	8800	38,577	74,706	113,283
Distribution-Rents	8810	257	333,855	334,112
Distribution-Maintenance	8850	1,312	534	1,846
Distribution-Maintenance	8860		1,274	1,274
Distribution-Maint of mei	8870	183,023	(974)	182,049
Maintenance of measuring	8890		3,732	3,732
Maintenance of measuring	8900		-	-
Maintenance of measuring	8910		4,796	4,796
Maintenance of services	8920	150,292	5,763	156,055
Maintenance of meters and	8930	75,389	35,446	110,835
Distribution-Maintenance	8940		523	523
TOTAL		2,058,449	2,776,548	4,834,997

CUSTOMER ACCOUNTS EXPENSE

Customer accounts-Operati	9010		10,230	10,230
Customer accounts-Meter r	9020	603,426	35,871	639,297
Customer accounts-Custome	9030	208,045	893,212	1,101,257
Customer accounts-Uncollect	9040		-	-
Customer accounts-Miscell	9050		-	-
Customer service-Supervis	9070	2,597	9,486	12,083
Customer service-Operatin	9080	1,282	37,125	38,407
Customer service-Operatin	9090		92,765	92,765
Customer service-Miscella	9100		2,782	2,782
TOTAL		815,350	1,081,471	1,696,821

SALES EXPENSE

Sales-Supervision	9110	1,282	87,444	88,726
Sales-Demonstrating and s	9120	2,555	73,693	76,248
Sales-Advertising expense	9130		3,288	3,288
Sales-Miscellaneous sales	9180		35,645	35,645
TOTAL		3,838	200,070	203,908

ADM. & GEN'L EXPENSE

A&G-Administrative & gene	9200		20,209	20,209
A&G-Office supplies & exp	9210		17,003	17,003
A&G-Administrative expens	9220		3,264,601	3,264,601
A&G-Outside services empl	9230		1,145,113	1,145,113
A&G-Property insurance	9240		95,948	95,948
A&G-Injuries & damages	9250		414,845	414,845
A&G-Employee pensions and	9260		967,093	967,093
A&G-Franchise requirement	9270		17,283	17,283
A&G-Regulatory commission	9280		1,149	1,149
A&G-General advertising e	9301		2,815	2,815
Miscellaneous general exp	9302		53,903	53,903
A&G-Rents	9310		210,192	210,192
A&G-Maintenance of geners	9320		50,459	50,459
TOTAL		-	6,260,412	6,260,412
TOTAL O&M		2,877,636	10,318,502	13,196,138

SOURCES: E-PAY4, E WORKPAPERS

**CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPARATIVE HISTORICAL ANALYSIS OF THE RATE OF RETURNS
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2004-2006**

Line #		A/ ACTUAL 2004	B/ ACTUAL 2005	FORECASTED 2006
1	Total Operating Revenues	\$ 169,415,892	\$ 170,087,139	\$ 243,786,703
2	Production Expense	\$ 115,796,423	\$ 117,231,462	\$ 189,294,907
3	Storage, Trans. & Dist. Other	3,757,018	4,060,732	4,834,997
4	Storage, Trans. & Dist. Mtnce	429,852	433,176	-
5	Customer Accounts Expense	1,626,619	2,133,618	1,992,581
6	Sales Expense	154,168	158,612	203,908
7	Adm. & Gen'l Expense	9,232,287	7,258,088	6,260,412
8	Deprn. & Amort. Expense	11,362,587	11,521,370	11,189,631
9	Taxes Other Than Income Taxes	4,834,740	6,044,532	5,596,906
10	Income Taxes	6,533,918	6,259,662	8,278,084
11	Total Operating Expenses	\$ 153,727,612	\$ 155,101,252	\$ 227,651,426
12	Net Operating Income("NOI")	\$ 15,688,280	\$ 14,985,887	\$ 16,135,277
13	Adjustments to NOI			
14	Accrued interest on customer deposits	\$ (284,293)	\$ (335,233)	\$ (367,537)
15	Allowance for funds used during construction	-	-	235,383
16	Gain on Sale of Maryland Way Property	20,244	20,244	20,244
17	Elimination of leased property: Decreased rent	2,175,254	2,005,132	2,064,752
18	Elimination of leased property: Increased depreciation expense	(235,910)	(238,564)	(238,584)
19	Elimination of leased property: Tax effect	(727,250)	(662,461)	
20	New Company Adjustments Adjusted NOI	\$ 16,636,325	\$ 15,775,005	\$ 17,849,535
21	Rate Base			
22	Gas Plant in Service	\$ 285,012,213	\$ 297,394,905	\$ 300,002,089
23	Construction work in progress	4,461,039	7,577,859	5,738,935
24	Materials and supplies/Storage gas	5,664,630	5,118,665	15,612,317
25	Working capital	1,176,346	1,176,346	-
26	Net elimination of intercompany leased property	7,854,474	7,669,534	7,401,176
27	Unamortized Maryland Way Gain	(88,597)	(68,353)	(48,952)
28	Total	\$ 304,080,105	\$ 318,868,956	\$ 328,705,565
29	Deductions:			
30	Depreciation Reserve ("Accumulated Depreciation")	\$ 117,790,335	\$ 127,335,678	\$ 129,777,072
31	Unpaid for portion of materials and supplies	106,768	106,768	-
32	Customer deposits	4,738,211	5,587,211	6,125,620
33	Contributions and advances in aid of construction	29,902	29,720	39,612
34	Accumulated deferred tax-accelerated depreciation	30,509,290	30,481,640	38,235,772
35	Unamortized investment tax credit-pre 1971	-	-	-
36	New Company Adjustment Total	\$ 153,174,506	\$ 163,541,017	\$ 174,178,076
37	Rate Base(Line 28-Line 36)	\$ 150,905,599	\$ 155,327,939	\$ 154,527,489
38	Rate of Return(Line 20/Line 37)	11.02%	10.16%	11.55%

C/

A/ SOURCE:TRA 3.03 SEPTEMBER 2004 REPORT

B/ SOURCE:TRA 3.03 SEPTEMBER 2005 REPORT

C/ PER TRA STAFF REPORT ADJUSTED ROR OF 10.53%

D/ FORECASTED LINES 3 AND 4 COMBINED

ATMOS ENERGY CORPORATION
05-00258
ATTRITION EXPENSES

AUDITOR: TB

WORKPAPER: E-STOR0 TRAN, DIST
DISK NAME: REPLACEMENT P13
FILE NAME: STOR, TRAN, DIST
RUN DATE: 08/14/06
RUN TIME: 09:07 AM

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT
Storage-Purificati	*ADJUSTED 8210	0	0	0	0
Storage-Rents	8260	0	0	0	0
Storage-Maint Supervision	8300	0	0	0	0
Maintenance of measuring	8350	0	0	0	0
Other storage-Oper	8400	0	0	0	0
Other storage expenses-Op	8410	279	4	2	286
Other storage-Rents	8420	(41)	(1)	(0)	(42)
Other storage-Maintenance	8432	79	1	1	81
Maintenance of liquefacti	8435	0	0	0	0
Maintenance of vaporizing	8436	0	0	0	0
Mains expenses	8560	150,892	2,180	1,127	154,200
Transmission-Measuring an	8570	75	1	1	77
Transmission-Maintenance	8630	307	4	2	314
Transmission-Maintenance	8650	700	10	5	715
Distribution-Operation su	8700	1,425,121	20,587	10,649	1,456,356
Distribution load dispatc	8710	6,963	101	52	7,116
Odorization	8711	6,042	87	45	6,174
Distribution-Compressor s	8720	0	0	0	0
Mains and Services Expens	8740	625,513	9,036	4,674	639,223
Distribution-Measuring an	8750	33,883	489	253	34,626
Distribution-Measuring an	8760	298	4	2	305
Distribution-Measuring an	8770	1,792	26	13	1,832
Meter and house regulator	8780	14,800	214	111	15,125
Customer installations ex	8790	494	7	4	505
Distribution-Other expens	8800	73,104	1,056	546	74,706
Distribution-Rents	8810	326,694	4,719	2,441	333,855
Distribution-Maintenance	8850	522	8	4	534
Distribution-Maintenance	8860	1,247	18	9	1,274
Distribution-Maint of mai	8870	(953)	(14)	(7)	(974)
Maintenance of measuring	8890	3,652	53	27	3,732
Maintenance of measuring	8900	0	0	0	0
Maintenance of measuring	8910	4,693	68	35	4,796
Maintenance of services	8920	5,640	81	42	5,763
Maintenance of meters and	8930	34,686	501	259	35,446
Distribution-Maintenance	8940	512	7	4	523
TOTAL		2,716,995	39,251	20,303	2,776,548
		=====	=====	=====	=====

ATMOS ENERGY CORPORATION TB
05-00258

ACCOUNT #: 8210
TITLE: Storage-Purificati

WORKPAPER: E-STOR1 TRAN, DIST
DISK NAME: REPLACEMENT P14
FILE NAME: STOR, TRAN,DIST

RUN DATE: 08/14/06
RUN TIME: 09:07 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	0	-
NOV		0	-
DEC		0	-
JAN	2005	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	0
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2006	0	0
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2007	0	0
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0

		0	
		=====	

10,000
MATERIALITY

AVG BAL: 0

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TEST 2
TP GROWTH > TP STD DEV >
6.00% 7.00%

N/A N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0144
CUST GROW: 1.0075

TP BALANCE 0

INF INCREASE 0
GROW INCREA 0

ATTR AMOUNT 0
=====

```

WORKPAPER:  E-ADM 0 GEN
DISK NAME:   REPLACEMENT P 64
FILE NAME:   ADM & GEN
RUN DATE:    08/14/06
RUN TIME:    07:47 PM

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ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-ADM 7 GEN
DISK NAME: REPLACEMENT P71
FILE NAME: ADM & GEN

ACCOUNT #: 9260
TITLE: A&G-Employee pensions and

RUN DATE: 08/14/06
RUN TIME: 07:46 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	121,388	-
NOV		63,857	-
DEC		178,388	-
JAN	2005	106,220	-
FEB		185,733	-
MAR		51,824	-
APR		87,026	-
MAY		85,654	-
JUN		131,488	-
JUL		116,687	-
AUG		138,964	-
SEP		12,068	1,279,297
OCT		143,657	1,301,566
NOV		210,018	1,447,727
DEC		101,954	1,371,293
JAN	2006	169,402	1,434,475
FEB		134,666	1,383,408
MAR		138,258	1,469,842
APR		0	1,382,816
MAY		0	1,297,162
JUN		0	1,165,674
JUL		0	1,048,987
AUG		0	910,023
SEP		0	897,955
OCT		0	754,298
NOV		0	544,280
DEC		0	442,326
JAN	2007	0	272,924
FEB		0	138,258
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		2,177,253	

10,000
MATERIALITY

AVG BAL: 179,340

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
-100.00%	141.11%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0144
CUST GROW:	1.0075

TP BALANCE	946,351	A/, B/
------------	---------	--------

INF INCREASE	13,671
GROW INCREA	7,071

ATTR AMOUNT	967,093
-------------	---------

A/ Less \$318,398 per E-LTIP
B/ Less \$205,093 per E-PENSION

E-DEP

**CONSUMER ADVOCATE AND PROTECTION DIVISION
SUMMARY OF DEPRECIATION EXPENSE
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006**

	A/ Company 93	B/ Company 88	C/ Company 90	D/ Company 91	E/ Company 10	Total
OCTOBER	2006 \$ 848,449	651	1,081	12,531	51,705	914,418
NOVEMBER	850,244	651	1,081	12,531	52,323	916,829
DECEMBER	854,673	651	1,081	12,528	53,422	922,355
JANUARY	858,937	651	1,081	12,525	59,867	933,060
FEBRUARY	860,490	651	1,081	12,520	60,079	934,820
MARCH	863,681	651	1,081	12,520	62,356	940,289
APRIL	867,414	272	30	6,907	59,066	933,689
MAY	868,166	270	30	6,885	60,856	936,207
JUNE	868,832	187	8	6,842	62,757	938,627
JULY	872,293	185	8	6,842	62,954	942,282
AUGUST	875,754	185	8	6,842	63,150	945,939
SEPTEMBER	879,214	185	8	6,842	63,347	949,597
TOTAL	\$ 10,368,147 \$	5,189 \$	6,579 \$	116,316 \$	711,882 \$	\$ 11,208,112
TOTAL LTIP DEP. EXP.	18,481	-	-	-	-	18,481
NET DEP. EXP.	\$ 10,349,666 \$	5,189 \$	6,579 \$	116,316 \$	711,882 \$	\$ 11,189,631

A/ CAPD work paper E-DEP93.
B/ CAPD work paper E-DEP88.
C/ CAPD work paper E-DEP90.
D/ CAPD work paper E-DEP91.
E/ CAPD work paper E-DEP10.
F/ CAPD work paper E-LTIP-DEP.

CONSUMER, ADVOCATE AND PROTECTION DIVISION
DEPRECIATION EXPENSE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET 05-00-258

P172A

E-DEP10

Company 18 Depreciation Expense

GENERAL PLANT

	B/ Balance 9/30/2003	B/ Balance 10/31/2003	B/ Balance 11/30/2003	B/ Balance 12/31/2003	B/ Balance 1/31/2004	B/ Balance 2/28/2004	A/ Depreciation Expense 3/31/2004	A/ Net Book Value 3/31/2004	A/ Current Depreciation Expense 3/31/2004	October 2003 Expense	November 2003 Expense	December 2003 Expense	January 2004 Expense	February 2004 Expense	March 2004 Expense	April 2004 Expense	May 2004 Expense	June 2004 Expense	July 2004 Expense	Aug 2004 Expense	Sep 2004 Expense
390.9 Leasehold Improvements	9,394,671	9,394,671	9,394,671	9,394,671	9,394,671	9,394,671	6,111,321	3,283,350	7,43%	56,107	56,107	56,107	56,107	56,107	56,107	56,107	56,107	56,107	56,107	56,107	56,107
391.2 Office Furniture and Equipment	10,445,016	10,445,016	10,445,016	10,445,016	10,445,016	10,445,016	7,151,515	3,293,501	7.43%	42,596	42,596	42,596	42,596	42,596	42,596	42,596	42,596	42,596	42,596	42,596	42,596
391.3 Computer Hardware and Software	1,160,967	1,160,967	1,160,967	1,160,967	1,160,967	1,160,967	59,153	(5,787)	11.37%	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146
391.3.1 Servers and Peripherals	18,865	18,865	18,865	18,865	18,865	18,865	26,562	(7,697)	28.96%	456	456	456	456	456	456	456	456	456	456	456	456
391.3.2 Other Computer Hardware	6,063	6,063	6,063	6,063	6,063	6,063	7,072	(1,009)	10.00%	51	51	51	51	51	51	51	51	51	51	51	51
391.3.3 Other Computer Software	17,851,154	17,851,154	17,851,154	17,851,154	17,851,154	17,851,154	12,374,347	5,476,807	30.72%	106,510	106,510	106,510	106,510	106,510	106,510	106,510	106,510	106,510	106,510	106,510	106,510
391.3.4 Other Computer Software	633,466	633,466	633,466	633,466	633,466	633,466	361,252	272,214	5.36%	2,829	2,829	2,829	2,829	2,829	2,829	2,829	2,829	2,829	2,829	2,829	2,829
391.3.5 Other Computer Software	224,866	224,866	224,866	224,866	224,866	224,866	197,494	27,372	15.75%	2,851	2,851	2,851	2,851	2,851	2,851	2,851	2,851	2,851	2,851	2,851	2,851
391.3.6 Other Computer Software	10,472,369	10,472,369	10,472,369	10,472,369	10,472,369	10,472,369	7,194,602	3,280,767	14.25%	124,709	124,709	124,709	124,709	124,709	124,709	124,709	124,709	124,709	124,709	124,709	124,709
391.3.7 Other Computer Software	7,394,638	7,394,638	7,394,638	7,394,638	7,394,638	7,394,638	5,000,100	2,394,538	14.25%	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116
391.3.8 Other Computer Software	738,685	738,685	738,685	738,685	738,685	738,685	591,235	147,450	14.25%	9,511	9,511	9,511	9,511	9,511	9,511	9,511	9,511	9,511	9,511	9,511	9,511
391.4 Other Telephony - CPU	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	14.25%	23,972	23,972	23,972	23,972	23,972	23,972	23,972	23,972	23,972	23,972	23,972	23,972
391.5 Other Telephony - Mainframe Hardware	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964	7.43%	7,240	7,240	7,240	7,240	7,240	7,240	7,240	7,240	7,240	7,240	7,240	7,240
391.6 Other Telephony - PC Hardware	7,294,873	7,294,873	7,294,873	7,294,873	7,294,873	7,294,873	4,694,352	2,600,521	15.03%	102,163	102,163	102,163	102,163	102,163	102,163	102,163	102,163	102,163	102,163	102,163	102,163
391.7 Other Telephony - PC Software	2,589,228	2,589,228	2,589,228	2,589,228	2,589,228	2,589,228	1,589,228	1,000,000	15.03%	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116
391.8 Other Telephony - Mainframe Software	81,562,175	81,562,175	81,562,175	81,562,175	81,562,175	81,562,175	59,226,341	22,345,834	8.22%	559,701	559,701	559,701	559,701	559,701	559,701	559,701	559,701	559,701	559,701	559,701	559,701
391.9 Other Telephony - Mainframe Software	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	12,076,156	11,096,170	6.33%	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855
391.9.1 Other Telephony - Mainframe Software	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	12,076,156	11,096,170	6.33%	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855
391.9.2 Other Telephony - Mainframe Software	177,784,170	177,784,170	177,784,170	177,784,170	177,784,170	177,784,170	106,881,812	70,902,358	6.41%	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472

392.0 Other Telephony - General Status Cost

392.0 Other Telephony - General Status Cost	177,784,170	177,784,170	177,784,170	177,784,170	177,784,170	177,784,170	106,881,812	70,902,358	6.41%	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472
392.0.1 Other Telephony - General Status Cost	177,784,170	177,784,170	177,784,170	177,784,170	177,784,170	177,784,170	106,881,812	70,902,358	6.41%	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472
392.0.2 Other Telephony - General Status Cost	177,784,170	177,784,170	177,784,170	177,784,170	177,784,170	177,784,170	106,881,812	70,902,358	6.41%	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472	6,276,472

A) Atmos 2nd Joint Discovery Response, DR #1
B) Atmos 2nd Joint Discovery Response, DR #2
C) Composite Rate developed for accounts with positive book values
D) Atmos Direct Testimony, work order WP TWP 7-1

CONSUMER ADVOCATE AND PROTECTION DIVISION
DEPRECIATION EXPENSE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258

P172B

E-DEP88

Company 88 Depreciation Expense

	A/ Balance 3/31/2006	A/ Depreciation Reserve 3/31/2006	A/ Net Plant Balance 3/31/2006	A/ Current Depreciation Rates 3/31/2006		March 2006 Expense	April 2006 Expense	May 2006 Expense	June 2006 Expense	July 2006 Expense	Aug 2006 Expense	Sep 2006 Expense	Oct 2006 Expense
GENERAL PLANT						621	621	621	621	621	621	621	621
391 Office Furniture and Equipment	131,019	110,688	20,331	5.69%		1,370	250	250	250	250	250	250	250
392 Transportation Equipment	102,765	105,395	(2,630)	16.00%		250	9	250	250	250	250	250	250
394 Tools, Shop and Garage Equipment	48,665	41,466	7,199	6.16%		9	107	107	107	107	107	107	107
396 Power Operated Equipment	937	928	9	11.11%									
397 Communication Equipment	17,155	16,331	824	7.49%		107	107	107	107	107	107	107	107
399 Other Tangible Property - Servers Hardware	15,827	15,827	-	18.98%									
Total	316,368	290,635	25,733					(61,694)	(299)	(307)	(307)	(307)	(307)

	B/ Net Additions	C/ Composite Depreciation Rate											
				5.82%									
	Total Depreciation Expense					2,357	987	978	679	671	671	671	671
	Tennessee Allocation Factor					27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%
	Tennessee Co 88 Dep. Expense					651	272	270	187	185	185	185	185
	Fiscal Year to Date											1,286	

* Same Amount for months of October 2005 through February 2006.

A/ Atmos 2nd Joint Discovery Response, DR #1.

B/ Atmos 2nd Joint Discovery Response, DR #2.

C/ Composite Rate developed using only accounts 391 and 394.

D/ Atmos Direct Testimony, work paper WP THP 4-2, Line 4.

E-DEP90

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D/ Atmos Direct Testimony, work paper WP THP 4-2, Line 4.

CONSUMER ADVOCATE AND PROTECTION DIVISION
DEPRECIATION EXPENSE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00236

P172D
E-DEP91

Company #1 Depreciation Expense

	Balance 9/30/2005	Balance 10/31/2005	Balance 11/30/2005	Balance 12/31/2005	Balance 1/31/2006	Balance 2/28/2006	Balance 3/31/2006	N/ Balance 3/31/2006	Depreciation Reserve 3/31/2006	Plant Balance 3/31/2006	Depreciation Rates 3/31/2006	October 2005 Expense	November 2005 Expense	December 2005 Expense	January 2006 Expense	February 2006 Expense	March 2006 Expense	April 2006 Expense	May 2006 Expense	June 2006 Expense	July 2006 Expense	Aug 2006 Expense	Sep 2006 Expense
301 Organization	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309		185,309	0.00%												
303 Miscellaneous Intangible Plant	1,109,352	1,109,352	1,109,352	1,109,352	1,109,352	1,109,352	1,109,352	1,109,352		1,109,352	0.00%												
Total Intangible Plant	1,294,661	1,294,661	1,294,661	1,294,661	1,294,661	1,294,661	1,294,661	1,294,661		1,294,661													
GENERAL PLANT																							
390 Structures and Improvements	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	14,994	164,345	2.52%	377	377	377	377	377	377	377	377	377	377	377	377
80.4 Air Conditioned Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	49,085	10,251	2.52%	12	12	12	12	12	12	12	12	12	12	12	12
90.9 Leasehold Improvements	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	49,085	10,251	2.52%	82	82	82	82	82	82	82	82	82	82	82	82
91.1 Office Furniture and Equipment	1,273,950	1,273,950	1,273,950	1,273,950	1,273,950	1,273,950	1,273,950	1,273,950	1,273,950	1,273,950	6.04%	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041
91.103 Counters and Typewriters	12,133	12,133	12,133	12,133	12,133	12,133	12,133	12,133	1,220	50,913	5.89%	285	285	285	285	285	285	285	285	285	285	285	285
392 Transportation Equipment	72,793	72,793	72,793	72,793	72,793	72,793	72,793	72,793	77,892	51,299	16.00%	970	970	970	970	970	970	970	970	970	970	970	970
393 Sinks Equipment	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	7,189	3,529	7.15%	64	64	64	64	64	64	64	64	64	64	64	64
394 Tonic, Shop and Garage Equipment	140,654	140,654	140,654	140,654	140,654	140,654	140,654	140,654	35,887	104,767	4.02%	471	471	471	471	471	471	471	471	471	471	471	471
396 Power Operated Equipment	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,418	79	11.11%	79	79	79	79	79	79	79	79	79	79	79	79
397 Communication Equipment	227,557	227,557	227,557	227,557	227,557	227,557	227,557	227,557	100,633	128,924	7.49%	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420
398 Miscellaneous Equipment	426,911	426,911	426,911	426,911	426,911	426,911	426,911	426,911	158,931	267,980	4.40%	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565
399 Other Trouble Property - Servers Hardware	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	45,503	31,490	18.96%	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218
399.1 Other Trouble Property - Servers Hardware	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	45,503	31,490	18.96%	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218
399.2 Other Trouble Property - Servers Hardware	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	5,860	17,003	14.29%	853	853	853	853	853	853	853	853	853	853	853	853
399.3 Other Trouble Property - Network Hardware	209,965	209,965	209,965	209,965	209,965	209,965	209,965	209,965	77,263	32,702	14.29%	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
399.4 Other Trouble Property - PC Hardware	1,023,206	1,023,206	1,023,206	1,023,206	1,023,206	1,023,206	1,023,206	1,023,206	354,434	668,772	16.99%	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184
399.5 Other Trouble Property - PC Hardware	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	96,204	-	18.96%	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553
399.6 Other Trouble Property - PC Hardware	734,732	734,732	734,732	734,732	734,732	734,732	734,732	734,000	96,204	-	18.96%	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821
399.7 Other Trouble Property - Application Software	4,870,143	4,870,143	4,869,397	4,869,397	4,869,397	4,869,397	4,869,397	4,869,397	4,284,945	404,469	18.96%	4,284,945	4,284,945	4,284,945	4,284,945	4,284,945	4,284,945	4,284,945	4,284,945	4,284,945	4,284,945	4,284,945	4,284,945
Total Company #1	5,965,004	5,964,256	5,963,311	5,962,467	5,962,467	5,962,467	5,962,467	5,962,467	4,284,945	1,899,330		(131,131)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)

B/ Net Addition
C/ Net Addition Monthly Dep Exp.

Total Depreciation Expense
D/ Tennessee Allocation Factor
Tennessee Co 91 Dep Expense
Fiscal Year to Date

A/ Atmos 2nd Joint Discovery Response, DR #1
B/ Atmos 2nd Joint Discovery Response, DR #2
C/ Current rates issued line net additions per Atmos 2nd Joint Discovery Response, DR #2
D/ Atmos Direct Testimony, work paper WP T-HP 4-2, Line 4

CONSUMER ADVOCATE AND PROTECTION DIVISION
 PUBLIC UTILITY REGISTRATION DIVISION
 AT&S ENERGY CORPORATION TRA DOCKET #03-00235

P17ZE

E-DEP03

Company \$3 Depreciation Expense

	Balance 9/30/2003	Balance 10/31/2003	Balance 11/30/2003	Balance 12/31/2003	Balance 1/31/2004	Balance 2/28/2004	A/ Balance 3/31/2004	A/ Discretion Reserve 3/31/2004	A/ Net Plant 3/31/2004	A/ Current Depreciation Rate 3/31/2004	October 2003 Expense	November 2003 Expense	December 2003 Expense	January 2004 Expense	February 2004 Expense	March 2004 Expense	April 2004 Expense	May 2004 Expense	June 2004 Expense	July 2004 Expense	Aug 2004 Expense	Sep 2004 Expense
385.2 Rights of Way	348,971	348,971	348,971	348,971	348,971	348,971	348,971	41,709	304,262	2.39%	895	895	895	895	895	895	895	895	895	895	895	895
385.3 Structures and Improvements	11,671,967	11,671,967	11,671,967	11,671,967	11,671,967	11,671,967	11,671,967	2,350,888	9,321,079	2.52%	28,402	28,402	28,402	28,402	28,402	28,402	28,402	28,402	28,402	28,402	28,402	28,402
386 Measuring and Rec. Station Equipment	1,629,191	1,629,191	1,629,191	1,629,191	1,629,191	1,629,191	1,629,191	402,281	1,226,910	3.51%	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901
386.1 Measuring and Rec. Station Equipment	1,629,191	1,629,191	1,629,191	1,629,191	1,629,191	1,629,191	1,629,191	402,281	1,226,910	3.51%	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901
375 DISTRIBUTION PLANT	614,964	614,964	614,964	614,964	614,964	614,964	614,964	246,866	368,098	2.50%	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281
375.1 Structures and Improvements	142,241,744	142,241,744	142,241,744	142,241,744	142,241,744	142,241,744	142,241,744	87,234,372	55,007,372	3.11%	391,171	391,171	391,171	391,171	391,171	391,171	391,171	391,171	391,171	391,171	391,171	391,171
376 M&R Station Equipment	6,154,374	6,154,374	6,154,374	6,154,374	6,154,374	6,154,374	6,154,374	2,203,372	3,951,002	3.11%	18,441	18,441	18,441	18,441	18,441	18,441	18,441	18,441	18,441	18,441	18,441	18,441
379 City Gate Equipment	1,942,035	1,942,035	1,942,035	1,942,035	1,942,035	1,942,035	1,942,035	722,443	1,219,592	3.45%	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
380 Services	76,202,411	76,202,411	76,202,411	76,202,411	76,202,411	76,202,411	76,202,411	28,391,884	47,810,527	4.25%	271,969	271,969	271,969	271,969	271,969	271,969	271,969	271,969	271,969	271,969	271,969	271,969
381 Meters	10,842,310	10,842,310	10,842,310	10,842,310	10,842,310	10,842,310	10,842,310	5,650,453	5,191,857	4.54%	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114
382 Miscellaneous Equipment	10,842,310	10,842,310	10,842,310	10,842,310	10,842,310	10,842,310	10,842,310	5,650,453	5,191,857	4.54%	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114	25,114
383 Installations	3,038,258	3,038,258	3,038,258	3,038,258	3,038,258	3,038,258	3,038,258	1,707,669	1,330,589	4.89%	11,082	11,082	11,082	11,082	11,082	11,082	11,082	11,082	11,082	11,082	11,082	11,082
383.1 Residential	292,472	292,472	292,472	292,472	292,472	292,472	292,472	39,321	253,151	3.89%	946	946	946	946	946	946	946	946	946	946	946	946
385 Industrial M&R Station Equipment	292,472	292,472	292,472	292,472	292,472	292,472	292,472	39,321	253,151	3.89%	946	946	946	946	946	946	946	946	946	946	946	946
387 Other Equipment	3,160	3,160	3,160	3,160	3,160	3,160	3,160	348	2,812	6.01%	16	16	16	16	16	16	16	16	16	16	16	16
387.1 General Plant	10,051	10,051	10,051	10,051	10,051	10,051	10,051	10,051	10,051	0.00%	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732
389 Structures and Improvements	824,826	824,826	824,826	824,826	824,826	824,826	824,826	344,860	479,966	2.52%	890	890	890	890	890	890	890	890	890	890	890	890
390 Leasehold Improvements	418,945	418,945	418,945	418,945	418,945	418,945	418,945	418,945	418,945	2.52%	890	890	890	890	890	890	890	890	890	890	890	890
391 Office Furniture and Equipment	907,491	907,491	907,491	907,491	907,491	907,491	907,491	297,458	610,033	5.69%	4,303	4,303	4,303	4,303	4,303	4,303	4,303	4,303	4,303	4,303	4,303	4,303
392 Transportation Equipment	937,159	937,159	937,159	937,159	937,159	937,159	937,159	1,004,882	167,223	16.00%	202	202	202	202	202	202	202	202	202	202	202	202
393 Tools, Shop and Garage Equipment	989,778	989,778	989,778	989,778	989,778	989,778	989,778	42,574	947,204	4.02%	202	202	202	202	202	202	202	202	202	202	202	202
394 Tools, Shop and Garage Equipment	1,455,894	1,455,894	1,455,894	1,455,894	1,455,894	1,455,894	1,455,894	926,803	529,091	11.11%	13,479	13,479	13,479	13,479	13,479	13,479	13,479	13,479	13,479	13,479	13,479	13,479
396 Power Overhead Equipment	500,515	500,515	500,515	500,515	500,515	500,515	500,515	337,771	162,744	7.49%	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124
397 Communication Equipment	575,897	575,897	575,897	575,897	575,897	575,897	575,897	67,453	508,444	14.40%	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308
398 Miscellaneous Equipment	575,897	575,897	575,897	575,897	575,897	575,897	575,897	67,453	508,444	14.40%	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308
399 Other Equipment	1,033,211	1,033,211	1,033,211	1,033,211	1,033,211	1,033,211	1,033,211	1,711,040	677,829	18.56%	14	14	14	14	14	14	14	14	14	14	14	14
399.1 OTP-PC Hardware-Software	283,078,147	283,078,147	283,078,147	283,078,147	283,078,147	283,078,147	283,078,147	123,785,690	159,292,457	18.56%	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
399.2 Total Deconstructible Plant	283,078,147	283,078,147	283,078,147	283,078,147	283,078,147	283,078,147	283,078,147	123,785,690	159,292,457	18.56%	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
399.3 Intangible Plant	241,284	241,284	241,284	241,284	241,284	241,284	241,284	231,107	10,177	5.00%	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
399.4 Land and Land Rights	241,284	241,284	241,284	241,284	241,284	241,284	241,284	231,107	10,177	5.00%	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
399.5 Amortized Intangibles	1,431,915	1,431,915	1,431,915	1,431,915	1,431,915	1,431,915	1,431,915	1,272,191	159,724	10.50%	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
399.6 Total Gas Plant	284,749,346	284,749,346	284,749,346	284,749,346	284,749,346	284,749,346	284,749,346	125,062,833	159,686,513	10.50%	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
B) Net Plant Additions	284,749,346	284,749,346	284,749,346	284,749,346	284,749,346	284,749,346	284,749,346	125,062,833	159,686,513	10.50%	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
C) Composite Depreciation Rate/Cumulative Monthly Dep Exo	284,749,346	284,749,346	284,749,346	284,749,346	284,749,346	284,749,346	284,749,346	125,062,833	159,686,513	10.50%	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005
											848,449	850,244	854,673	858,837	860,480	863,881	867,414	868,166	868,832	872,293	875,754	879,214
																						10,986,147

A) Allow 2nd Joint Discovery Response, DR #1
 B) Allow 2nd Joint Discovery Response, DR #2
 C) CAPD work under E-DEP03

REPLACEMENT P173
E-LTIP

CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF LONG TERM INCENTIVE PLAN ("LTIP")
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

	A/ COMPANY 10	B/ ALLOCATION %	TENNESSEE	C/ % CAPITALIZED	CAPITALIZED AMOUNT	NET EXPENSE
CASH-MIP/VVP	\$ 3,774,220	4.07%	\$ 153,611	27.96%	\$ 42,950	\$ 110,661
PREMIUM ON RESTRICTED STOCK GRANTS-MIP	253,974	4.07%	10,337	27.96%	2,890	7,447
RESTRICTED STOCK GRANTS-LTIP	1,543,802	4.07%	62,833	27.96%	17,568	45,265
TOTAL	\$ 5,571,997		\$ 226,780		\$ 63,408	\$ 163,373

	A/ COMPANY 91	B/ ALLOCATION %	TENNESSEE	C/ % CAPITALIZED	CAPITALIZED AMOUNT	NET EXPENSE
CASH-MIP/VVP	\$ 611,518	27.60%	\$ 168,779	27.96%	\$ 47,191	\$ 121,588
RESTRICTED STOCK GRANTS-LTIP	163,119	27.60%	45,021	27.96%	12,588	32,433
PREMIUM ON RESTRICTED STOCK GRANTS-MIP	5,049	27.60%	1,394	27.96%	390	1,004
TOTAL	\$ 779,686		\$ 215,193		\$ 60,168	\$ 155,025
GRAND TOTAL	\$ 6,351,683		\$ 441,974		\$ 123,576	\$ 318,398

A/ Atmos Discovery Response MFR #38.
B/ Atmos Direct Testimony, work papers WP THP-7-1, WP THP 4-2.
C/ Atmos 2nd Joint Discovery Response DR #3.

REPLACEMENT P174
E-LTIP-DEP

CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF LONG TERM INCENTIVE PLAN ("LTIP") DEP. EXP.
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

	Amount	A/
OCTOBER	2005	1,540
NOVEMBER		1,540
DECEMBER		1,540
JANUARY	2006	1,540
FEBRUARY		1,540
MARCH		1,540
APRIL		1,540
MAY		1,540
JUNE		1,540
JULY		1,540
AUGUST		1,540
SEPTEMBER		1,540
TOTAL LTIP DEP. EXP.		<u>18,481</u>

CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF LONG TERM INCENTIVE PLAN ("LTIP") DEP. EXP.
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

<u>Company 10</u> <u>Vintage Year</u> <u>Addition</u>	<u>A/</u> <u>Tennessee</u> <u>Amount</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>B/</u> <u>Depreciation Expense</u>			<u>2004</u>	<u>2005</u>	<u>2006</u>
1998	40,797	759	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518
1999	11,645		217	433	433	433	433	433	433	433	433
2000	20,486			381	762	762	762	762	762	762	762
2001	37,436				696	1,393	1,393	1,393	1,393	1,393	1,393
2002	25,494					474	948	948	948	948	948
2003	21,852						406	813	813	813	813
2004	42,666							794	1,587	1,587	1,587
2005	61,324								1,141	2,281	2,281
2006	63,408									1,179	1,179
Total	325,108	759	1,734	2,332	3,409	4,580	5,460	6,660	8,595	10,915	10,915

<u>Company 91</u> <u>Vintage Year</u> <u>Addition</u>	<u>A/</u> <u>Tennessee</u> <u>Amount</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>B/</u> <u>Depreciation Expense</u>			<u>2004</u>	<u>2005</u>	<u>2006</u>
1998	55,088	1,025	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049
1999	(6,032)		(112)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)
2000	681			13	25	25	25	25	25	25	25
2001	53,213				990	1,980	1,980	1,980	1,980	1,980	1,980
2002	15,908					296	592	592	592	592	592
2003	(5,499)					(102)	(102)	(205)	(205)	(205)	(205)
2004	28,837							536	1,073	1,073	1,073
2005	31,120								579	1,158	1,158
2006	60,168									1,119	1,119
Total	233,485	1,025	1,937	1,838	2,840	4,126	4,319	4,753	5,869	7,567	7,567
Total Tennessee	558,593	1,783	3,671	4,169	6,249	8,705	9,780	11,414	14,463	18,481	18,481

A/ CAPD work paper RB-LTIP.

B/ 3.72% composite rate per CAPD work paper E-DEPCOMP and 1/2 year rate in first year.

**CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF FAS 87 PENSION EXPENSE
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258**

		<u>COMPANY 93</u>	<u>TENNESSEE</u>
APRIL	2005		6,662 A/
MAY			6,473 A/
JUNE			10,505 A/
JULY			9,251 A/
AUGUST			10,918 A/
SEPTEMBER			(386) A/
OCTOBER			18,375 B/
NOVEMBER			18,375 B/
DECEMBER			18,375 B/
JANUARY	2006		18,375 B/
FEBRUARY			18,375 B/
MARCH			18,375 B/

		<u>COMPANY 10</u>	<u>TENNESSEE</u>
APRIL	2005	78,790 @4.14%	3,262 A/
MAY		73,502 @4.14%	3,043 A/
JUNE		59,785 @4.14%	2,475 A/
JULY		68,627 @4.14%	2,841 A/
AUGUST		55,478 @4.14%	2,297 A/
SEPTEMBER		39,935 @4.14%	1,653 A/
OCTOBER		144,318 @4.14%	5,975 B/
NOVEMBER		144,318 @4.14%	5,975 B/
DECEMBER		144,318 @4.14%	5,975 B/
JANUARY	2006	144,318 @4.14%	5,975 B/
FEBRUARY		144,318 @4.14%	5,975 B/
MARCH		144,318 @4.14%	5,975 B/

TOTAL PENSION EXPENSE	<u><u>\$ 205,093</u></u>
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A/ Atmos 2nd Joint Discovery Response, DR #5.

B/ DR #21

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
SUMMARY OF TAXES OTHER THAN INCOME
FOR ATTRITION YEAR ENDED SEPTEMBER 30, 2006

REPLACEMENT P177

T-OTAX0

Tax	CAPD Amounts
Property Tax	\$ 2,708,704 A/
TRA Inspection Fee	413,077 B/
FUTA Taxes	2,038 C/
FICA Taxes	142,026 C/
SUTA Taxes	1,168 C/
Franchise Tax	499,071 D/
Gross Receipts Tax	1,830,822 E/
Total	\$ 5,596,906

A/ CAPD work paper T-OTAX1.

B/ CAPD work paper T-OTAX2.

C/ CAPD work paper T-OTAX3.

D/ CAPD work paper T-OTAX6.

E/ CAPD work paper T-OTAX7.

ATMOS ENERGY CORPORATION
 DOCKET NO. 05-00258
 FRANCHISE TAX
 FOR THE FISCAL YEARS ENDING SEPTEMBER 30, 2003-2007

REPLACEMENT P188

T-OTAX6

	AMOUNT	
UTILITY PLANT IN SERVICE AT SEPTEMBER 30, 2003	\$272,294,865	
ACCUMULATED DEPRECIATION AT SEPTEMBER 30, 2003	(109,520,063)	
NET PLANT AT SEPTEMBER 30, 2003	\$162,774,802	
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2003	8,306,932	
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2003	-	
RENT VALUE AT SEPTEMBER 30, 2003	4,966,440	
TAX RATE OF \$25 PER \$100 OF NET PLANT AND M&S	\$ 0.25	
FRANCHISE TAX AMOUNT FOR 2003	\$ 440,120	A/
UTILITY PLANT IN SERVICE AT SEPTEMBER 30, 2004	\$284,558,952	
ACCUMULATED DEPRECIATION AT SEPTEMBER 30, 2004	(116,761,601)	
NET PLANT AT SEPTEMBER 30, 2004	\$167,797,351	
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2004	8,538,746	
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2004	3,201,055	
RENT VALUE AT SEPTEMBER 30, 2004	4,877,200	
TAX RATE OF \$25 PER \$100 OF NET PLANT AND M&S	\$ 0.25	
FRANCHISE TAX AMOUNT FOR 2004	\$ 460,536	A/
UTILITY PLANT IN SERVICE AT SEPTEMBER 30, 2005	\$286,495,638	B/
ACCUMULATED DEPRECIATION AT SEPTEMBER 30, 2005	(120,087,857)	B/
NET PLANT AT SEPTEMBER 30, 2005	\$166,407,781	
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2005	18,952,970	I/
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2005	3,236,878	H/
RENT VALUE AT SEPTEMBER 30, 2005	3,794,400	B/
TAX RATE OF \$25 PER \$100 OF NET PLANT AND M&S	\$ 0.25	
FRANCHISE TAX AMOUNT FOR 2005	\$ 480,980	
UTILITY PLANT IN SERVICE AT SEPTEMBER 30, 2006	\$297,206,336	C/
ACCUMULATED DEPRECIATION AT SEPTEMBER 30, 2006	(128,730,185)	D/
NET PLANT AT SEPTEMBER 30, 2006	\$168,476,152	
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2006	20,942,250	E/
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2006	5,770,436	F/
RENT VALUE AT SEPTEMBER 30, 2006	4,439,576	G/
TAX RATE OF \$25 PER \$100 OF NET PLANT AND M&S	\$ 0.25	
FRANCHISE TAX AMOUNT FOR 2006	\$ 499,071	
UTILITY PLANT IN SERVICE AT SEPTEMBER 30, 2007	\$314,468,336	C/
ACCUMULATED DEPRECIATION AT SEPTEMBER 30, 2007	(139,252,450)	D/
NET PLANT AT SEPTEMBER 30, 2007	\$175,215,886	
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2007	20,289,445	E/
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2007	3,236,936	F/
RENT VALUE AT SEPTEMBER 30, 2007	4,542,464	G/
TAX RATE OF \$25 PER \$100 OF NET PLANT AND M&S	\$ 0.25	
FRANCHISE TAX AMOUNT FOR 2007	\$ 508,212	

A/ PER MFR #47, STATE OF TENNESSEE F&E TAX RETURNS.
 B/ PER CAPD WORK PAPERS, RB-PLANT, (ONLY 88, 90, 91 @27.60%), 93, RENTAL VALUE PER ACCOUNTS (#9310, #8810 * 8).
 C/ PER CAPD WORK PAPERS RB-PLANT, (ONLY 88, 90, 91 @27.60%), 93.
 D/ PER CAPD WORK PAPERS RB-DEP RES (ONLY 88, 90, 91 @27.60%), 93.
 E/ PER ATMOS DIRECT TESTIMONY, WORK PAPER WP THP 7-5, PAGE 18 OF 27, ROWS #22 AND #35, COLUMNS b-e (Company 90 @27.60%).
 F/ 2007 PER ATMOS DIRECT TESTIMONY, WORK PAPER WP THP 7-5, PAGE 17 OF 27, ROWS #22 AND #35, COLUMNS b-a (Companies 88, 90, 91 @27.60%), 2006 per May 2006 TRA 3.30 actual balance.
 G/ PER ACTUAL AND FORECASTED RENTAL VALUE PER ACCOUNTS #9310, #8810 TIMES 8.
 H/ PER ATMOS DISCOVERY RESPONSE, DR #36, PAGE 1, ROW #16 (ONLY 88, 90, 91 @27.60), 93.
 I/ PER ATMOS DISCOVERY RESPONSE, DR #36, PAGE 4, ROW #1 (ONLY 91 @27.60), 93.

Atmos Energy Corporation
TRA Docket #05-00528

State of Tennessee Gross Receipts Tax Calculation
For the Attrition Year Ended September 30, 2006

REPLACEMENT P189
T-OTAX7

	<u>Forecast</u>	D/ <u>Actual Tax Return</u>
Gross Receipts	\$ 161,682,418 A/	\$ 162,845,105
Taxable Receipts	161,682,418	162,845,105
Tax Rate	1.50%	1.50%
Taxes	2,425,236	2,442,677
Less: Franchise Tax	(480,980) B/	(445,952)
Excise Tax	(599,341) C/	(3,934)
Net Tax	<u>\$ 1,344,915</u>	<u>\$ 1,992,791</u>
Tax 10/1/05-6/30/06		\$ 1,494,593
Tax 7/1/06-12/31/06	336,229	
Total Tax	<u>\$ 1,830,822</u>	

A/ Per Line 1 of the September 2005 TRA 3.03 Report

B/ Per T-OTAX6

C/ Per DR#30 for September 2005

D/ Per MFR#47

CONSUMER ADVOCATE AND PROTECTION DIVISION
RATE BASE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2006

LINE NO.		AVERAGE FOR 12 MONTHS TO DATE
1	GAS PLANT IN SERVICE	\$ 300,002,089 A/
2	CONSTRUCTION WORK IN PROGRESS	5,738,935 B/
3	MATERIALS AND SUPPLIES/STORAGE GAS	15,612,317 C/
4	WORKING CAPITAL	-
5	NET ELIMINATION OF INTERCOMPANY LEASED PROPERTY	7,401,176 D/
6	UNAMORTIZED MARYLAND WAY GAIN	(48,952) E/
7	TOTAL (L1 THRU L6)	\$ 328,705,565
DEDUCTIONS:		
8	DEPRECIATION RESERVE	\$ 129,777,072 F/
9	UNPAID FOR PORTION OF MATERIALS AND SUPPLIES	-
10	CUSTOMER DEPOSITS	6,125,620 G/
11	CONTRIBUTIONS AND ADVANCES IN AID OF CONSTRUCTION	39,612 H/
12	ACCUMULATED DEFERRED TAX-ACCELERATED DEPRECIATION	38,235,772 I/
13	UNAMORTIZED INVESTMENT TAX CREDIT-PRE 1971	-
14	TOTAL (L8-THRU L13)	\$ 174,178,076
15	RATE BASE	\$ 154,527,488

A/ CAPD work paper RB-PLANT2.

B/ CAPD work paper RB-CWIP.

C/ DR #36, Page 4, Row #15 Column b plus Column e @27.60%.

D/ DR #36

E/ DR#36

F/ CAPD work paper RB-DEP RESERVE.

G/ CAPD work paper RB-CUSTDEP.

H/ DR #36, Page 7, Row #15, Column b plus Column e @27.60%.

I/ RB-DEF TAX.

REPLACEMENT P200-P210A
RB-PLANT88

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 88 PLANT IN SERVICE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

	B/ 2005	BEGINNING <u>BALANCE</u>	NET ADDITIONS	ENDING <u>BALANCE</u>
SEPTEMBER			0	316,368
OCTOBER			0	316,368
NOVEMBER			0	316,368
DECEMBER			0	316,368
JANUARY	2006		0	316,368
FEBRUARY			0	316,368
MARCH			0	316,368
APRIL			0	316,368
MAY			(165,416)	150,952
JUNE			0	150,952
JULY			0	150,952
AUGUST			0	150,952
SEPTEMBER			0	150,952
13 MONTH AVG				252,746
TENNESSEE ALLOCATION FACTOR				27.60%
TENNESSEE ALLOCATED COMPANY 88 PLANT			\$	69,758

A/ Atmos 2nd Joint Discovery Response, DR #1.

B/ Atmos 2nd Joint Discovery Response, DR #2.

CONSUMER ADVOCATE AND PROTECTION DIVISION REPLACEMENT P200-P210B
 COMPANY 91 PLANT IN SERVICE SUMMARY RB-PLANT91

ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
 FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2006

	BEGINNING	B/ NET ADDITIONS	ENDING
	<u>BALANCE</u>		<u>BALANCE</u>
SEPTEMBER	2005	0	5,965,003
OCTOBER		(745)	5,964,258
NOVEMBER		(747)	5,963,511
DECEMBER		(1,044)	5,962,467
JANUARY	2006	0	5,962,467
FEBRUARY		0	5,962,467
MARCH		1,808	5,964,275 A/
APRIL		0	5,964,275
MAY		(131,131)	5,833,144
JUNE		0	5,833,144
JULY		0	5,833,144
AUGUST		0	5,833,144
SEPTEMBER		0	5,833,144
13 MONTH AVG			5,913,419
TENNESSEE ALLOCATION FACTOR			27.60%
TENNESSEE ALLOCATED COMPANY 91 PLANT			\$ 1,632,104

A/ Atmos 2nd Joint Discovery Response, DR #1.

B/ Atmos 2nd Joint Discovery Response, DR #2.

CONSUMER ADVOCATE AND PROTECTION DIVISION REPLACEMENT P200-P210C
 COMPANY 90 PLANT IN SERVICE SUMMARY RB-PLANT90

ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
 FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2006

	BEGINNING	B/	ENDING
	<u>BALANCE</u>	<u>NET ADDITIONS</u>	<u>BALANCE</u>
	2005		
SEPTEMBER		0	45,773
OCTOBER		0	45,773
NOVEMBER		0	45,773
DECEMBER		0	45,773
JANUARY	2006	0	45,773
FEBRUARY		0	45,773
MARCH		0	45,773 A/
APRIL		0	45,773
MAY		(16,481)	29,292
JUNE		0	29,292
JULY		0	29,292
AUGUST		0	29,292
SEPTEMBER		0	29,292
13 MONTH AVG			39,434
TENNESSEE ALLOCATION FACTOR			27.60%
TENNESSEE ALLOCATED COMPANY 90 PLANT		\$	10,884

A/ Atmos 2nd Joint Discovery Response, DR #1.

B/ Atmos 2nd Joint Discovery Response, DR #2.

CONSUMER ADVOCATE AND PROTECTION DIVISION

REPLACEMENT P200-P210D

COMPANY 10 PLANT IN SERVICE SUMMARY

RB-PLANT10

ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2006

	BEGINNING BALANCE	B/ NET ADDITIONS	ENDING BALANCE
SEPTEMBER	2005		177,794,057
OCTOBER		2,250,553	180,044,610
NOVEMBER		4,791,068	184,835,678
DECEMBER		19,605,859	204,441,537
JANUARY	2006	478,816	204,920,353
FEBRUARY		7,072,848	211,993,201
MARCH		1,306,682	213,299,883 A/
APRIL		6,276,472	219,576,355
MAY		6,666,802	226,243,157
JUNE		688,762	226,931,919
JULY		688,762	227,620,681
AUGUST		688,762	228,309,443
SEPTEMBER		688,762	228,998,205
13 MONTH AVG			210,385,314
TENNESSEE ALLOCATION FACTOR			4.07%
TENNESSEE ALLOCATED COMPANY 10 PLANT			\$ 8,562,682

A/ Atmos 2nd Joint Discovery Response, DR #1.

B/ Atmos 2nd Joint Discovery Response, DR #2.

REPLACEMENT P210-P210E

CONSUMER ADVOCATE AND PROTECTION DIVISION

RB-PLANT93

COMPANY 93 PLANT IN SERVICE SUMMARY

ATMOS ENERGY CORPORATION TRA DOCKET #05-00258

FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2006

	BEGINNING <u>BALANCE</u>	B/ <u>NET ADDITIONS</u>	ENDING <u>BALANCE</u>	
SEPTEMBER	2005	0	284,749,346	C/
OCTOBER		0	285,322,662	C/
NOVEMBER		0	286,824,882	C/
DECEMBER		0	288,147,645	C/
JANUARY	2006	0	288,645,710	C/
FEBRUARY		0	289,736,341	C/
MARCH		0	290,842,484	A/
APRIL		263,833	291,106,317	
MAY		214,800	291,321,117	
JUNE		1,116,426	292,437,543	
JULY		1,116,426	293,553,969	
AUGUST		1,116,426	294,670,395	
SEPTEMBER		876,246	295,546,641	
13 MONTH AVG			290,223,466	
TENNESSEE ALLOCATION FACTOR			100.00%	
TENNESSEE ALLOCATED COMPANY 93 PLANT			\$290,223,466	

A/ Atmos 2nd Joint Discovery Response, DR #1.

B/ Atmos 2nd Joint Discovery Response, DR #2.

C/ CAPD work paper E-DEP93.

CONSUMER ADVOCATE AND PROTECTION DIVISION
PLANT IN SERVICE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2006

TENNESSEE PLANT IN SERVICE	\$	290,223,466	A/
SERVICE AREA 88000 @27.60%		69,758	B/
SERVICE AREA 90000 @27.60%		10,884	C/
SERVICE AREA 91000 @27.60%		1,632,104	D/
COMPANY 10 @4.07%		8,562,682	E/
LTIP PLANT IN SERVICE		(496,805)	F/
TOTAL PLANT IN SERVICE	\$	300,002,089	

A/ CAPD work paper RB-PLANT93.
B/ CAPD work paper RB-PLANT88.
C/ CAPD work paper RB-PLANT90.
D/ CAPD work paper RB-PLANT91.
E/ CAPD work paper RB-PLANT10.
F/ CAPD work paper RB-LTIP.

REPLACEMENT P212
RB-CWIP

CONSUMER ADVOCATE AND PROTECTION DIVISION
CONSTRUCTION WORK IN PROGRESS ("CWIP") SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2006

TENNESSEE CWIP	\$	3,772,738	A/
SERVICE AREA 88000 @27.60%		11,867	B/
SERVICE AREA 90000 @27.60%		762	C/
SERVICE AREA 91000 @27.60%		904,867	D/
COMPANY 10 @4.07%		1,048,700	E/
TOTAL PLANT IN SERVICE	\$	5,738,935	

A/ DR #36. Page 1, Row #30, Column b.
B/ DR #36. Page 1, Row #30, Column c.
C/ DR #36. Page 1, Row #30, Column d.
D/ DR #36. Page 1, Row #30, Column e.
E/ DR #36. Page 1, Row #30, Column f.

CONSUMER ADVOCATE AND PROTECTION DIVISION
PLANT IN SERVICE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2006

TENNESSEE PLANT IN SERVICE	\$	290,223,466	A/
SERVICE AREA 88000 @27.60%		69,758	B/
SERVICE AREA 90000 @27.60%		10,884	C/
SERVICE AREA 91000 @27.60%		1,632,104	D/
COMPANY 10 @4.07%		8,562,682	E/
LTIP PLANT IN SERVICE		(496,805)	F/
TOTAL PLANT IN SERVICE	\$	300,002,089	

A/ CAPD work paper RB-PLANT93.
B/ CAPD work paper RB-PLANT88.
C/ CAPD work paper RB-PLANT90.
D/ CAPD work paper RB-PLANT91.
E/ CAPD work paper RB-PLANT10.
F/ CAPD work paper RB-LTIP.

REPLACEMENT P213

RB-DEP RESERVE

CONSUMER ADVOCATE AND PROTECTION DIVISION
DEPRECIATION RESERVE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2008

G/		A/ Company 93	B/ Company 88	C/ Company 90	D/ Company 81	E/ Company 10	Total
	SEPTEMBER	\$ 119,746,183	\$ 282,694	\$ 29,742	\$ 4,172,892	\$ 100,618,366	\$ 224,849,867
	OCTOBER	120,594,632	285,041	33,659	4,218,285	101,888,767	227,020,395
	NOVEMBER	121,444,876	287,388	37,576	4,263,698	103,174,338	229,207,886
	DECEMBER	122,299,549	289,755	41,493	4,309,089	104,486,917	231,426,803
	JANUARY	123,158,487	292,112	45,410	4,354,469	105,957,848	233,808,325
	FEBRUARY	124,018,976	294,469	49,327	4,399,831	107,433,988	236,196,591
	MARCH	125,062,829	296,635	53,240	4,445,195	108,919,315	238,601,089
	APRIL	125,930,243	298,801	57,157	4,490,568	110,409,873	241,099,641
	MAY	126,795,238	300,967	61,074	4,535,941	111,900,420	243,601,640
	JUNE	127,650,512	303,133	65,001	4,581,314	113,390,967	246,103,633
	JULY	128,505,786	305,300	68,928	4,626,687	114,881,514	248,606,623
	AUGUST	129,361,060	307,467	72,855	4,672,060	116,372,061	251,109,613
	SEPTEMBER	130,216,334	309,634	76,782	4,717,433	117,862,608	253,612,606
	AVG DEP RESERVE	\$ 124,211,293	\$ 227,414	\$ 28,089	\$ 4,264,140	\$ 107,805,241	\$ 236,536,178
	TENNESSEE ALLOCATION FACTOR	100.00%	27.60%	27.60%	27.60%	4.07%	
	TENNESSEE DEP RESERVE	\$ 124,211,293	\$ 62,766	\$ 7,753	\$ 1,176,903	\$ 4,387,673	\$ 129,846,388
	TOTAL LTIP DEP. RES	69,316	-	-	-	-	69,316
	NET TENNESSEE DEP RESERVE	\$ 124,141,977	\$ 62,766	\$ 7,753	\$ 1,176,903	\$ 4,387,673	\$ 129,777,072

A/ September 2005 balance plus monthly amounts per CAPD work paper E-DEP83, less estimated retirements to actual March 31, 2006, per Atmos 2nd Joint Discovery Request DR #1, less retirements per Atmos 2nd Joint Discovery Response DR #2.
B/ September 2005 balance plus monthly amounts per CAPD work paper E-DEP88, less estimated retirements to actual March 31, 2006, per Atmos 2nd Joint Discovery Request DR #1, less retirements per Atmos 2nd Joint Discovery Response DR #2.
C/ September 2005 balance plus monthly amounts per CAPD work paper E-DEP90, less estimated retirements to actual March 31, 2006, per Atmos 2nd Joint Discovery Request DR #1, less retirements per Atmos 2nd Joint Discovery Response DR #2.
D/ September 2005 balance plus monthly amounts per CAPD work paper E-DEP91, less estimated retirements to actual March 31, 2006, per Atmos 2nd Joint Discovery Request DR #1, less retirements per Atmos 2nd Joint Discovery Response DR #2.
E/ CAPD work paper E-LTIP-DEP.
F/ CAPD work paper E-LTIP-DEP.
G/ Atmos Discovery Response, DR #36.

CONSUMER ADVOCATE AND PROTECTION DIVISION
SUMMARY OF ACCUMULATED DEFERRED TAXES
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

	A/ Company 93	B/ Company 88	C/ Company 90	D/ Company 91	E/ Company 10	Total
2005 \$	34,541,515	20,036	4,351	(841,653)	2,195,649	\$ 35,919,898
SEPTEMBER						
OCTOBER	34,769,185	20,036	4,351	(841,653)	2,206,815	36,158,734
NOVEMBER	34,996,855	20,036	4,351	(841,653)	2,206,537	36,386,126
DECEMBER	35,224,525	20,036	4,351	1,279,641	2,205,441	38,733,994
JANUARY	35,452,196	20,036	4,351	1,279,641	2,216,077	38,972,300
FEBRUARY	35,679,866	20,036	4,351	1,279,641	2,233,798	39,217,692
MARCH	35,907,536	20,036	4,351	(44,859)	2,237,746	38,124,810
APRIL	36,129,021	20,036	4,351	(44,859)	2,250,036	38,358,585
MAY	36,350,506	20,036	4,351	(44,859)	2,265,574	38,595,609
JUNE	36,571,992	20,036	4,351	(44,859)	2,265,574	38,817,094
JULY	36,793,477	20,036	4,351	(44,859)	2,265,574	39,038,579
AUGUST	37,014,962	20,036	4,351	(44,859)	2,265,574	39,260,064
SEPTEMBER	37,236,447	20,036	4,351	(44,859)	2,265,574	39,481,550
						-
						-
						-
AVERAGE ACC. DEF TAXES	\$ 35,897,545	\$ 20,036	\$ 4,351	\$ 76,919	\$ 2,236,921	\$ 38,235,772

A/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytd Apr and May06, Accts #1900, #2820, #2830 plus (\$2,601,545 * 35%) for four months per Atmos discovery response DR #30c.
B/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytd Apr and May06 Accts #1900, #2820 @27.60%.

C/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytd Apr and May06 Acct #2820 @27.60%.

D/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytd Apr and May06 Accts #1900, #2820, #2830 @27.60%.

E/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytd Apr and May06 Accts #1900, #2820, #2830 @4.07%.

REPLACEMENT P215

RB-LTIP

CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF LONG TERM INCENTIVE PLAN ("LTIP")
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

	PLANT IN SERVICE COMPANY 10				B/ AVERAGE % CAPITALIZED	C/ % TENNESSEE	ANNUAL ADDITIONS TENNESSEE	ACCUMULATED ADDITIONS TENNESSEE	DEPRECIATION RESERVE COMPANY 10	
	A/ MIP/VPP	A/ LTIP	TOTAL	TOTAL					TENNESSEE	TENNESSEE
SEPTEMBER 1998	1,878,418	1,173,939	3,052,357	32.84%	4.07%	40,797	40,797	759		
SEPTEMBER 1999	23,119	1,461,648	1,484,767	19.27%	4.07%	11,645	52,442	2,493		
SEPTEMBER 2000	-	2,232,154	2,232,154	22.55%	4.07%	20,486	72,929	4,825		
SEPTEMBER 2001	1,522,560	1,058,985	2,581,545	35.63%	4.07%	37,436	110,365	8,234		
SEPTEMBER 2002	1,336,878	716,878	2,053,756	30.50%	4.07%	25,494	135,859	12,814		
SEPTEMBER 2003	1,300,747	478,829	1,779,576	30.17%	4.07%	21,852	157,711	18,274		
SEPTEMBER 2004	2,450,440	1,164,379	3,614,819	29.00%	4.07%	42,666	200,376	24,935		
SEPTEMBER 2005	2,788,964	2,972,920	5,761,884	26.15%	4.07%	61,324	261,700	33,529		
SEPTEMBER 2006	4,028,194	1,543,802	5,571,996	27.96%	4.07%	63,408	325,108	44,733		
TOTAL	15,329,320	12,803,534	28,132,854		TOTAL	325,108				

	PLANT IN SERVICE COMPANY 91				B/ AVERAGE		C/ % TENNESSEE		ACCUMULATED ADDITIONS		DEPRECIATION RESERVE COMPANY 91	
	A/ MIP/VPP	A/ LTIP	TOTAL	% CAPITALIZED	% TENNESSEE	TENNESSEE	TENNESSEE	TENNESSEE	TENNESSEE	TENNESSEE	TENNESSEE	
SEPTEMBER 1998	602,309	5,471	607,780	32.84%	27.60%	55,088	55,088	1,025				
SEPTEMBER 1999	(124,348)	10,942	(113,406)	19.27%	27.60%	(6,032)	49,057	2,962				
SEPTEMBER 2000	-	10,942	10,942	22.55%	27.60%	681	49,738	4,799				
SEPTEMBER 2001	525,000	16,114	541,114	35.63%	27.60%	53,213	102,950	7,639				
SEPTEMBER 2002	172,559	16,413	188,972	30.50%	27.60%	15,908	118,858	11,765				
SEPTEMBER 2003	(90,785)	24,749	(66,036)	30.17%	27.60%	(5,499)	113,359	16,084				
SEPTEMBER 2004	305,192	55,094	360,286	29.00%	27.60%	28,837	142,196	20,838				
SEPTEMBER 2005	301,742	129,441	431,183	26.15%	27.60%	31,120	173,317	26,706				
SEPTEMBER 2006	616,567	163,119	779,686	27.96%	27.60%	60,168	233,485	33,664				
TOTAL	2,308,236	432,285	2,740,521		TOTAL	233,485						
					AVERAGE		203,401					
					GRAND TOTAL		496,805					
								\$ 30,185				
								\$ 69,316				

A/ Atmos Discovery Response MFR #38.

B/ Atmos 2nd Joint Discovery Response DR #3.

C/ Atmos Direct Testimony, work papers WP THP-7-1, WP THP 4-2.

**CONSUMER ADVOCATE AND PROTECTION DIVISION
CUSTOMER DEPOSIT SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2006**

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RB-CUSTDEP

DATE		CUSTOMER DEPOSITS	12 MTD GROWTH RATE	A/ NET ADDITIONS	13 MONTH AVERAGE
9/1/2004	A/	(4,738,603)		---	
10/1/2004	A/	(4,950,315)		(211,712)	
11/1/2004	A/	(5,285,674)		(335,359)	
12/1/2004	A/	(5,468,383)		(182,709)	
1/1/2005	A/	(5,556,808)		(88,425)	
2/1/2005	A/	(5,651,374)		(94,566)	
3/1/2005	A/	(5,697,149)		(45,775)	
4/1/2005	A/	(5,653,847)		43,302	
5/1/2005	A/	(5,623,849)		29,998	
6/1/2005	A/	(5,551,834)		72,015	
7/1/2005	A/	(5,548,918)		2,916	
8/1/2005	A/	(5,583,565)		(34,647)	
9/1/2005	A/	(5,587,211)	17.91%	(3,645)	(5,453,656)
10/1/2005	A/	(5,858,485)	18.35%	(271,274)	(5,539,801)
11/1/2005	A/	(6,033,830)	14.15%	(175,345)	(5,623,148)
12/1/2005	A/	(6,126,797)	12.04%	(92,967)	(5,687,850)
1/1/2006	A/	(6,139,322)	10.48%	(12,525)	(5,739,461)
2/1/2006	A/	(6,185,466)	9.45%	(46,144)	(5,787,819)
3/1/2006	A/	(6,182,409)	8.52%	3,057	(5,828,668)
4/1/2006	A/	(6,086,070)	7.64%	96,338	(5,858,585)
5/1/2006	A/	(6,069,832)	7.93%	16,238	(5,890,584)
6/1/2006	B/	(6,109,945)			(5,927,976)
7/1/2006	B/	(6,150,057)			(5,973,993)
8/1/2006	B/	(6,190,170)			(6,023,320)
9/1/2006	B/	(6,230,282)			(6,073,067)
10/1/2006	B/	(6,270,395)			(6,125,620)

A/ Atmos Q10DTB093end05, Atmos Q10DTB093ytdApr06, 2nd Joint Discovery Response, DR #18.

B/ May 2006 amount grown at an annual rate of 7.93%.