Before the

TENNESSEE REGULATORY AUTHORITY

IN RE:

PETITION OF TENNESSEE-ATMOS ENERGY COPORATION

DOCKET NO. 05-00258

****

2007 CAPD
REBUTTAL WORK PAPERS

****

August 18, 2006

ATMOS ENERGY CORPORATION
TRA DOCKET #05-00258
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EXHIBIT TB-1

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPARATIVE FORECASTS ANALYSIS SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2006-2007

Line #		A/ COMPANY FORECAST 2007	ADJUSTMENTS		B/ CAPD FORECAST 2007	C/ CAPD FORECAST 2006
1	Total Operating Revenues	$ 195,166,303			$ 244,780,055	$ 243,786,703
2	Production Expense	143,086,066			189,294,907	$ 189,294,907
3	Gross Margin	$ 52,080,237	$ 3,404,911	ADJ#1	$ 55,485,148	$ 54,491,796
4	Labor	$ 3,394,765	$ (416,411)	ADJ#2	$ 2,978,354	2,877,636
5	Long Term Incentive Pay ("LTIP")	444,447	(444,447)	ADJ#3	-	-
6	Pension Expense	417,131	(417,131)	ADJ#4	-	-
7	Uncollectible Expense	351,679	(255,919)	ADJ#5	95,760	95,760
8	Environmental Expense	637,802	(637,802)	ADJ#6	-	-
9	Rate Case Expense	55,000	(38,500)	ADJ#7	16,500	-
10	Other Operations & Maintenance ("O&M") Exp	11,109,235	(340,072)	ADJ#8	10,769,163	10,318,502
11	Total Operations and Maintenance Expense	16,410,059			13,859,777	13,291,898
12	Depr. & Amort. Expense	12,519,876	(813,111)	ADJ#9	11,706,765	11,189,631
13	Taxes Other Than Income Taxes	6,090,833	(766,088)	ADJ#10	5,324,745	5,596,906
14	Income Taxes	5,230,057	3,094,384	ADJ#11	8,324,441	8,278,084
15	Total Operating Expenses	$ 40,250,825	$ (1,035,097)		$ 39,215,728	$ 38,356,519
16	Net Operating Income("NOI")	$ 11,829,412	$ 4,440,008		$ 16,269,420	$ 16,135,277
17	Adjustments to NOI					
18	Accrued interest on customer deposits	$ (470,796)	$ (80,132)	ADJ#12	$ (390,664)	$ (367,537)
19	Allowance for funds used during construction	-	235,383	ADJ#13	235,383	235,383
20	Gain on Sale of Maryland Way Property	20,244			20,244	20,244
21	Elimination of leased property: Decreased rent	2,079,882			2,079,882	2,064,752
22	Elimination of leased prop: Incr. depreciation exp.	(238,584)			(238,584)	(238,584)
23	Adjusted NOI	$ 13,220,158	$ 4,595,259		$ 17,975,681	$ 17,849,535
24	Rate Base					
25	Gas Plant in Service	$ 317,595,022	$ (2,739,522)	ADJ#14	$ 314,855,500	$ 300,002,089
26	Construction work in progress	5,170,361	(51,374)	ADJ#15	5,118,987	5,738,935
27	Materials and supplies/Storage gas	16,655,238	(2,146)	ADJ#16	16,653,092	15,612,317
28	Working capital	861,072	(861,072)	ADJ#17	-	-
29	Net elimination of intercompany leased property	7,126,069			7,126,069	7,401,176
30	Unamortized Maryland Way Gain	(28,708)			(28,708)	(48,952)
31	Total	$ 347,379,054	$ (3,654,114)		$ 343,724,940	$ 328,705,565
32	Deductions:					
33	Accumulated Depreciation	$ 138,491,810	$ 414,045	ADJ#18	$ 138,905,855	$ 129,777,072
34	Customer deposits	6,082,633	428,437	ADJ#19	6,511,070	6,125,620
35	Contributions & advances in aid of construction	39,063	550	ADJ#20	39,613	39,612
36	Accumulated deferred tax-accelerated depr.	32,917,653	6,900,511	ADJ#21	39,818,164	38,235,772
37	New Company Adjustment	419,556	(419,556)	ADJ#22	-	
38	Total	$ 177,950,715	$ 7,323,987		$ 185,274,702	$ 174,178,076
39	Rate Base(Line 28-Line 36)	$ 169,428,339	$ (10,978,101)		$ 158,450,238	$ 154,527,489
40	Rate of Return(Line 20/Line 37)	7.80%			11.34%	11.55%
41	Fair Rate of Return	9.02%			6.56%	6.56%
42	Deficient (Excess) Rate of Return	1.22%			-4.78%	-4.99%
43	Deficient (Excess) NOI	$ 2,062,278			$ (7,581,345)	$ (7,712,532)
44	Gross Revenue Conversion Factor	1.64541	(0.009372)	ADJ#23	1.636038	1.63604
45	Revenue Deficiency (Surplus)	$ 3,393,293	$ (15,796,659)		$ (12,403,366)	$ (12,618,008)

A/ Atmos Direct Testimony, Schedule THP-1 and work papers.
B/ CAPD 2007 Rebuttal Exhibit.
C/ CAPD 2006 Rebuttal Exhibit.

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
O&M EXPENSE RECONCILIATION
FOR ATTRITION YEAR ENDING 9/30/07

E-REC1

STORAGE, TRANS. & DIST.

	ACCOUNT	PAYROLL	OTHER	TOTAL
Storage-Purificati	8210		-	-
Storage-Rents	8260		-	-
Storage-Maint Supervision	8300		-	-
Maintenance of measuring	8350		-	-
Other storage-Oper	8400		-	-
Other storage expenses-Op	8410		298	298
Other storage-Rents	8420		(44)	(44)
Other storage-Maintenance	8432		84	84
Maintenance of liquefacti	8435		-	-
Maintenance of vaporizing	8436		-	-
Mains expenses	8560	5,201	160,934	166,135
Transmission-Measuring an	8570		80	80
Transmission-Maintenance	8630		327	327
Transmission-Maintenance	8650		747	747
Distribution-Operation su	8700	495,518	1,519,963	2,015,481
Distribution load dispatc	8710		7,427	7,427
Odorization	8711		6,444	6,444
Distribution-Compressor s	8720		-	-
Mains and Services Expens	8740	626,389	667,141	1,293,530
Distribution-Measuring an	8750	131,941	36,138	168,079
Distribution-Measuring an	8760		318	318
Distribution-Measuring an	8770	242	1,912	2,154
Meter and house regulator	8780	406,600	15,785	422,385
Customer installations ex	8790	44	527	571
Distribution-Other expens	8800	39,927	77,969	117,896
Distribution-Rents	8810	266	348,436	348,702
Distribution-Maintenance	8850	1,358	557	1,915
Distribution-Maintenance	8860		1,330	1,330
Distribution-Maint of mai	8870	189,429	(1,017)	188,412
Maintenance of measuring	8890		3,895	3,895
Maintenance of measuring	8900		-	-
Maintenance of measuring	8910		5,005	5,005
Maintenance of services	8920	155,552	6,015	161,567
Maintenance of meters and	8930	78,028	36,994	115,022
Distribution-Maintenance	8940		546	546
TOTAL		2,130,495	2,897,811	5,028,306

CUSTOMER ACCOUNTS EXPENSE

	ACCOUNT	PAYROLL	OTHER	TOTAL
Customer accounts-Operati	9010		10,677	10,677
Customer accounts-Meter r	9020	624,546	37,438	661,984
Customer accounts-Custome	9030	215,326	932,223	1,147,549
Customer accounts-Uncolle	9040		95,760	95,760
Customer accounts-Miscell	9050		-	-
Customer service-Supervis	9070	2,688	9,900	12,588
Customer service-Operatin	9080	1,327	38,746	40,073
Customer service-Operatin	9090		96,816	96,816
Customer service-Miscella	9100		2,904	2,904
TOTAL		843,887	1,224,464	2,068,351

SALES EXPENSE

	ACCOUNT	PAYROLL	OTHER	TOTAL
Sales-Supervision	9110	1,327	91,263	92,590
Sales-Demonstrating and s	9120	2,645	76,912	79,557
Sales-Advertising expense	9130		3,432	3,432
Sales-Miscellaneous sales	9160		37,202	37,202
TOTAL		3,972	208,809	212,781

ADM. & GEN'L EXPENSE

	ACCOUNT	PAYROLL	OTHER	TOTAL
A&G-Administrative & gene	9200		21,092	21,092
A&G-Office supplies & exp	9210		17,746	17,746
A&G-Administrative expens	9220		3,407,183	3,407,183
A&G-Outside services empl	9230		1,195,126	1,195,126
A&G-Property insurance	9240		100,139	100,139
A&G-Injuries & damages	9250		432,755	432,755
A&G-Employee pensions and	9260		1,009,331	1,009,331
A&G-Franchise requirement	9270		18,038	18,038
A&G-Regulatory commission	9280		1,199	1,199
A&G-General advertising e	9301		2,938	2,938
Miscellaneous general exp	9302		56,257	56,257
A&G-Rents	9310		219,372	219,372
A&G-Maintenance of genera	9320		52,663	52,663
TOTAL		-	6,533,839	6,533,839
TOTAL O&M		2,978,354	10,864,923	13,843,277

SOURCES: CAPD work papers, E-PAY4, E WORKPAPERS

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

E-PAY-1

EMP #	RATE AT 10/1/05	RATE AT 6/1/06	ANNUAL HOURS REG	ANNUAL HOURS 1.5 X OVERTIME	ATTRITION PERIOD PAY
11702	22.21		2080	3.51	46,321.42
11707	22.16		2080	0.00	46,091.56
11714	21.32		2080	1.50	44,399.67
11718	22.39		2080	26.00	47,439.58
11722	21.88		2080	2.00	45,579.96
11726	18.79		2080	6.00	39,253.54
11727	22.43		2080	0.00	46,644.11
11730	20.95		2080	0.00	43,570.95
11731	22.26		2080	15.59	46,813.81
11736	22.26		2080	5.60	46,487.31
11737	20.50		2080	25.01	43,401.84
11739	17.56		2080	5.00	36,648.19
11744	21.66		2080	0.00	45,047.25
11745	21.52		2080	2.49	44,851.09
11781	19.31		2080	238.46	47,074.00
11829	22.03		2080	298.94	55,711.25
11830	22.40		2080	182.52	52,717.43
11834	16.22		2080	0.00	33,729.14
11837	23.23		2080	18.00	48,949.53
11893	25.33		2080	75.98	55,573.44
11895	25.44		2080	139.00	58,226.91
11898	22.01		2080	101.99	49,142.09
11901	18.12		2080	0.00	37,694.50
11910	22.73		2080	145.49	52,232.29
11911	20.83		2080	119.00	47,043.37
11912	23.92		2080	196.50	56,804.55

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

E-PAY-1

			ANNUAL HOURS		
	RATE AT	RATE AT		1.5 X	ATTRITION PERIOD
EMP #	10/1/05	6/1/06	REG	OVERTIME	PAY
11913	24.79		2080	3.00	51,674.44
11914	23.18		2080	132.51	52,823.37
11916	22.64		2080	24.53	47,920.06
11917	20.97		2080	78.53	46,096.11
11923	17.39		2080	121.00	39,316.31
11924	17.96		2080	151.41	41,440.91
11925	18.71		2080	33.50	39,857.30
11927	23.22		2080	27.51	49,258.22
11928	16.55		2080	0.00	34,419.97
11931	18.27		2080	132.00	41,617.31
11934	22.82		2080	76.50	50,085.07
11936	20.87		2080	1.00	43,435.91
11941	21.14		2080	37.53	45,162.18
11942	22.05		2080	39.50	47,161.84
11943	22.58		2080	10.00	47,303.31
11945	22.12		2080	15.00	46,509.58
11946	22.13		2080	2.00	46,100.00
11950	21.78		2080	56.00	47,138.92
11951	18.24		2080	28.50	38,727.10
11953	22.14		2080	25.51	46,907.54
11956	24.68		2080	0.00	51,328.91
11957	17.05		2080	91.00	37,792.09
11958	22.63		2080	9.00	47,377.95
11960	23.08		2080	291.50	58,099.31
11963	20.84		2080	19.47	43,949.46
11964	31.49		2080	0.00	65,493.01

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258 E-PAY-1
SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

EMP #	RATE AT 10/1/05	RATE AT 6/1/06	ANNUAL HOURS REG	ANNUAL HOURS 1.5 X OVERTIME	ATTRITION PERIOD PAY
11966	22.18		2080	321.50	56,830.63
11969	22.09		2080	36.51	47,154.35
11971	20.64		2080	258.98	50,960.87
11972	28.19		2080	102.00	62,958.78
11975	18.63		2080	171.62	43,548.05
11977	22.46		2080	36.50	47,942.30
11978	23.22		2080	122.49	52,559.73
11980	21.30		2080	227.50	51,578.75
11981	22.90		2080	16.50	48,191.32
11984	22.87		2080	30.00	48,608.27
11986	23.34		2080	113.51	52,523.52
11989	22.33		2080	22.10	47,178.64
11991	22.38		2080	27.50	47,465.10
11993	22.86		2080	39.50	48,908.21
11996	20.27		2080	80.00	44,598.00
11999	24.53		2080	135.00	55,996.49
12000	21.79		2080	47.16	46,856.62
12002	23.42		2080	133.03	53,393.66
12003	20.28		2080	27.00	43,007.42
12004	22.44		2080	135.00	51,230.16
12006	26.45		2080	67.01	57,683.06
12008	20.83		2080	67.00	45,422.32
12010	17.82		2080	210.00	42,681.18
12017	21.69		2080	45.50	46,599.10
12018	23.94		2080	141.54	54,875.26
12020	22.09		2080	117.02	49,827.92

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

E-PAY-1

			ANNUAL HOURS		ATTRITION
	RATE AT	RATE AT		1.5 X	PERIOD
EMP #	10/1/05	6/1/06	REG	OVERTIME	PAY
12021	23.39		2080	22.00	49,433.12
12022	21.24		2080	35.49	45,304.85
12026	23.54		2080	0.00	48,969.37
12031	22.58		2080	345.01	58,648.47
12033	22.31		2080	0.00	46,406.60
12034	16.95		2080	101.00	37,830.93
12039	21.91		2080	51.01	47,240.66
12040	27.86		2080	14.00	58,534.52
12041	19.14		2080	42.60	41,024.82
12044	17.54		2080	3.00	36,566.50
12045	21.94		2080	33.50	46,730.06
12049	19.61		2080	20.50	41,401.40
12052	21.69		2080	102.55	48,445.33
12053	21.96		2080	104.97	49,136.76
12054	19.52		2080	4.00	40,715.28
12056	22.60		2080	222.50	54,538.84
12057	22.37		2080	97.00	49,779.53
12058	24.36		2080	243.00	59,536.40
12059	19.47		2080	119.00	43,969.11
12061	21.74		2080	238.50	52,996.03
12066	22.79		2080	60.00	49,443.87
12071	24.93	26.19	2080	194.02	62,090.16
12099	18.74		2080	15.50	39,423.15
12134	20.82		2080	141.98	47,736.86
12142	14.85		2080	34.49	31,665.99
12454	14.47		2080	0.00	30,091.19

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

E-PAY-1

			ANNUAL HOURS		ATTRITION
EMP #	RATE AT 10/1/05	RATE AT 6/1/06	REG	1.5 X OVERTIME	PERIOD PAY
12524	16.90		2080	6.00	35,300.27
12525	22.95		2080	3.34	47,850.98
12529	21.72	22.15	2080	0.00	46,072.00
12532	21.72		2080	0.00	45,177.60
12533	23.33	23.79	2080	0.56	49,503.18
12539	22.19		2080	77.98	48,758.79
12541	21.72	22.15	2080	0.00	46,072.00
12542	22.50	22.95	2080	0.96	47,769.05
12543	21.72	22.15	2080	24.49	46,885.68
12553	22.50	22.95	2080	1.68	47,793.83
12556	25.20		2080	319.96	64,519.94
12560	23.33	23.79	2080	1.54	49,538.15
12562	18.28	19.18	2080	0.00	39,894.40
12571	18.69		2080	237.00	45,530.64
12585	21.72	22.15	2080	0.00	46,072.00
12617	12.77		2080	0.00	26,560.61
12710	12.89		2080	0.00	26,818.09
12757	12.38		2080	108.50	27,770.63
12794	13.99		2080	24.00	29,606.23
13338	12.45		2080	65.51	27,116.25
13370	13.87		2080	44.50	29,775.20
13387	12.85		2080	0.00	26,720.91
13388	12.72		2080	2.50	26,507.92
14006	22.41		2080	81.00	49,344.04
14087	12.15		2080	12.00	25,492.55
14251	13.85		2080	22.49	29,276.30

ATMO_ _NERGY CORPORATION
DOCKET NO. 05-00258

E-PAY-1

SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

			ANNUAL HOURS		ATTRITION
EMP #	RATE AT 10/1/05	RATE AT 6/1/06	REG	1.5 X OVERTIME	PERIOD PAY
15784	11.77		2080	0.00	24,485.00
16559	11.11		2080	3.00	23,158.79
16561	11.13		2080	40.00	23,814.63
16597	11.57		2080	0.00	24,059.54
16602	11.06		2080	12.00	23,212.62
			Total	9,081.18	$6,091,142.30
					1.035
					$6,304,332.28

Source: DR #11, 18, 19 and MFR#31

ATMOS ENE[illegible]RPORATION
DOCKET NO. [illegible]258
SALARY AND WAGE PRICEOUT - SALARIED EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

AVERAGE WAGE INCREASE: 3.5%
EFFECTIVE DATE: 10/01/06
APPLIES TO ALL SALARIED EMPLOYEES

E-PAY-2

EMP #	YEARLY SALARY AT 5/1/06	YEARLY SALARY AT 10/1/07	EMP #	OCT 07	NOV 07	DEC 07	JAN 07	FEB 07	MAR 07	APR07	MAY 07	JUN 07	JUL 07	AUG 07	SEP 07	ATTRITION PERIOD PAY
10561	67,546	69,910	**10561**	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	69,910
11700	66,178	68,494	**11700**	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	68,494
11721	83,192	86,104	**11721**	7,175	7,175	7,175	7,175	7,175	7,175	7,175	7,175	7,175	7,175	7,175	7,175	86,104
11738	77,097	79,796	**11738**	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	79,796
11820	48,367	50,059	**11820**	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	50,059
11869	55,690	57,639	**11869**	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	57,639
11879	93,652	96,930	**11879**	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	96,930
11883	63,339	65,556	**11883**	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	65,556
11884	52,342	54,174	**11884**	4,514	4,514	4,514	4,514	4,514	4,514	4,514	4,514	4,514	4,514	4,514	4,514	54,174
11921	65,551	67,846	**11921**	5,654	5,654	5,654	5,654	5,654	5,654	5,654	5,654	5,654	5,654	5,654	5,654	67,846
11955	73,491	76,064	**11955**	6,339	6,339	6,339	6,339	6,339	6,339	6,339	6,339	6,339	6,339	6,339	6,339	76,064
11976	58,276	60,315	**11976**	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	60,315
12009	105,467	109,158	**12009**	9,097	9,097	9,097	9,097	9,097	9,097	9,097	9,097	9,097	9,097	9,097	9,097	109,158
12030	60,882	63,012	**12030**	5,251	5,251	5,251	5,251	5,251	5,251	5,251	5,251	5,251	5,251	5,251	5,251	63,012
12095	63,342	65,559	**12095**	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	65,559
12581	68,538	70,937	**12581**	5,911	5,911	5,911	5,911	5,911	5,911	5,911	5,911	5,911	5,911	5,911	5,911	70,937
	1,102,949	1,141,552		95,129	95,129	95,129	95,129	95,129	95,129	95,129	95,129	95,129	95,129	95,129	95,129	1,141,552

Source: Summary of DR #11, 18, 19 and MFR 31

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

E-PAY-3

ACCOUNT #	AMOUNT	PERCENT
8560	5,025	0.17%
8570	-	0.00%
8630	-	0.00%
8650	-	0.00%
8700	478,761	16.64%
8710	-	0.00%
8711	-	0.00%
8740	605,206	21.03%
8750	127,479	4.43%
8760	-	0.00%
8770	234	0.01%
8780	392,850	13.65%
8790	43	0.00%
8800	38,577	1.34%
8810	257	0.01%
8850	1,312	0.05%
8860	-	0.00%
8870	183,023	6.36%
8890	-	0.00%
8910	-	0.00%
8920	150,292	5.22%
8930	75,389	2.62%
8940	-	0.00%
9010	-	0.00%
9020	603,426	20.97%
9030	208,045	7.23%
9040	-	0.00%
9050	-	0.00%
9070	2,597	0.09%
9080	1,282	0.04%
9090	-	0.00%
9100	-	0.00%
9110	1,282	0.04%
9120	2,555	0.09%
TOTAL	2,877,636	100.00%

SOURCE: E-PAY3, EPAY-5

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
O&M PAYROLL DISTRIBUTION
FOR ATTRITION YEAR ENDING 9/30/07

E-PAY-4

ACCOUNT #	AMOUNT	PERCENT
8560	5,201	0.17%
8570	-	0.00%
8630	-	0.00%
8650	-	0.00%
8700	495,518	16.64%
8710	-	0.00%
8711	-	0.00%
8740	626,389	21.03%
8750	131,941	4.43%
8760	-	0.00%
8770	242	0.01%
8780	406,600	13.65%
8790	44	0.00%
8800	39,927	1.34%
8810	266	0.01%
8850	1,358	0.05%
8860	-	0.00%
8870	189,429	6.36%
8890	-	0.00%
8910	-	0.00%
8920	155,552	5.22%
8930	78,028	2.62%
8940	-	0.00%
9010	-	0.00%
9020	624,546	20.97%
9030	215,326	7.23%
9040	-	0.00%
9050	-	0.00%
9070	2,688	0.09%
9080	1,327	0.04%
9090	-	0.00%
9100	-	0.00%
9110	1,327	0.04%
9120	2,645	0.09%
TOTAL	2,978,354	100.00%

SOURCE: E-PAY3, EPAY-5

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
OPERATIONS AND MAINTENANCE LABOR
FOR ATTRITION YEAR ENDING 9/30/07

E-PAY-5

	PAYROLL (CAPD)	
HOURLY EMPLOYEES	6,304,332	A/
SALARIED EMPLOYEES	1,141,552	B/
TOTAL	7,445,884	
CAPITALIZATION %	60.00%	C/
CAPITALIZED PORTION	4,467,531	
EXPENSED PORTION	2,978,354	

A/ CAPD WORKPAPER PAY-1
B/ CAPD WORKPAPER PAY-3
C/ RATIO OF ONE MINUS DIRECT LABOR EXPENSED FOR 12 MTD SEPT 2005 OF $2,775,896
PER CAPD WORKPAPER E-HIST. P99 TO TOTAL LABOR ATMOS RESPONSE SUMMARY OF DR #11, #18, #19 AND MFR #31
'ITH ATTRITION AMOUNT $6,915,102 (CELL H4557).

ATMOS ENERGY CORPORATION
05-00258
ATTRITION EXPENSES

AUDITOR: TB

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST
RUN DATE: 08/15/06
RUN TIME: 10:03 AM

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT
Storage-Purificati	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	12	6	298
Other storage-Rents	8420	(41)	(2)	(1)	(44)
Other storage-Maintenance	8432	79	3	2	84
Maintenance of liquefacti	8435	0	0	0	0
Maintenance of vaporizing	8436	0	0	0	0
Mains expenses	8560	150,892	6,634	3,408	160,934
Transmission-Measuring an	8570	75	3	2	80
Transmission-Maintenance	8630	307	13	7	327
Transmission-Maintenance	8650	700	31	16	747
Distribution-Operation su	8700	1,425,121	62,657	32,185	1,519,963
Distribution load dispatc	8710	6,963	306	157	7,427
Odorization	8711	6,042	266	136	6,444
Distribution-Compressor s	8720	0	0	0	0
Mains and Services Expens	8740	625,513	27,501	14,127	667,141
Distribution-Measuring an	8750	33,883	1,490	765	36,138
Distribution-Measuring an	8760	298	13	7	318
Distribution-Measuring an	8770	1,792	79	40	1,912
ɔter and house regulator	8780	14,800	651	334	15,785
ustomer installations ex	8790	494	22	11	527
Distribution-Other expens	8800	73,104	3,214	1,651	77,969
Distribution-Rents	8810	326,694	14,363	7,378	348,436
Distribution-Maintenance	8850	522	23	12	557
Distribution-Maintenance	8860	1,247	55	28	1,330
Distribution-Maint of mai	8870	(953)	(42)	(22)	(1,017)
Maintenance of measuring	8890	3,652	161	82	3,895
Maintenance of measuring	8900	0	0	0	0
Maintenance of measuring	8910	4,693	206	106	5,005
Maintenance of services	8920	5,640	248	127	6,015
Maintenance of meters and	8930	34,686	1,525	783	36,994
Distribution-Maintenance	8940	512	23	12	546
	TOTAL	2,716,995	119,455	61,361	2,897,811

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8410
ITLE: Other storage expenses-Op

RUN DATE: 07/26/06
RUN TIME: 09:40 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		279	279
OCT		0	279
NOV		0	279
DEC		0	279
JAN	2006	0	279
FEB		0	279
MAR		0	279
APR		0	279
AY		0	279
JUN		0	279
JUL		0	279
AUG		0	279
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
		279	

10,000
MATERIALITY

AVG BAL: 0

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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: 1.0440
CUST GROW: 1.0226

TP BALANCE 279

INF INCREASE 12
GROW INCREA 6

ATTR AMOUNT 298

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8420
'TLE: Other storage-Rents

RUN DATE: 07/26/06
RUN TIME: 09:41 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		(41)	(41)
NOV		0	(41)
DEC		0	(41)
JAN	2006	0	(41)
FEB		0	(41)
MAR		0	(41)
APR		0	(41)
AY		0	(41)
JUN		0	(41)
JUL		0	(41)
AUG		0	(41)
SEP		0	(41)
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
		(41)	

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:	1.0440
CUST GROW:	1.0226

TP BALANCE	(41)
INF INCREASE	(2)
GROW INCREA	(1)
ATTR AMOUNT	(44)

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8432
TITLE: Other storage-Maintenance

RUN DATE: 07/26/06
RUN TIME: 09:41 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	0	-
NOV		0	-
DEC		0	-
JAN	2005	0	-
FEB		0	-
MAR		0	-
APR		79	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	79
OCT		0	79
NOV		0	79
DEC		0	79
JAN	2006	0	79
FEB		0	79
MAR		0	79
APR		0	0
AY		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
		79	

10,000
MATERIALITY

AVG BAL: 0

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226

TP BALANCE	79
INF INCREASE	3
GROW INCREA	2
ATTR AMOUNT	84

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8560
TITLE: Mains expenses

RUN DATE: 07/26/06
RUN TIME: 09:42 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	0	-
NOV		110	-
DEC		83	-
JAN	2005	0	-
FEB		0	-
MAR		212	-
APR		3	-
MAY		12,742	-
JUN		(1,120)	-
JUL		100	-
AUG		812	-
SEP		134	13,076
OCT		98,482	111,558
NOV		27,799	139,247
DEC		1,088	140,251
JAN	2006	10,541	150,792
FEB		305	151,097
MAR		7	150,892
APR		0	150,889
AY		0	138,147
JUN		0	139,267
JUL		0	139,167
AUG		0	138,355
SEP		0	138,221
OCT		0	39,740
NOV		0	11,941
DEC		0	10,853
JAN	2007	0	312
FEB		0	7
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		151,297	

10,000
MATERIALITY

AVG BAL: 5,238

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	150,892
INF INCREASE	6,634
GROW INCREA	3,408
ATTR AMOUNT	160,934

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8570
TITLE: Transmission-Measuring an

RUN DATE: 07/26/06
RUN TIME: 09:42 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		75	75
DEC		0	75
JAN	2006	0	75
FEB		0	75
MAR		0	75
APR		0	75
AY		0	75
JUN		0	75
JUL		0	75
AUG		0	75
SEP		0	75
OCT		0	75
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
		75	

10,000
MATERIALITY

AVG BAL: 6

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226

TP BALANCE	75
INF INCREASE	3
GROW INCREA	2
ATTR AMOUNT	80

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8630
TITLE: Transmission-Maintenance

RUN DATE: 07/26/06
RUN TIME: 09:43 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	0	-
NOV		0	-
DEC		16,659	-
JAN	2005	0	-
FEB		0	-
MAR		0	-
APR		302	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	16,961
OCT		0	16,961
NOV		(0)	16,961
DEC		0	302
JAN	2006	5	307
FEB		0	307
MAR		0	307
APR		0	5
AY		0	5
JUN		0	5
JUL		0	5
AUG		0	5
SEP		0	5
OCT		0	5
NOV		0	5
DEC		0	5
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
		16,966	

10,000
MATERIALITY

AVG BAL: 1

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: 1.0440
CUST GROW: 1.0226

TP BALANCE 307

INF INCREASE 13
GROW INCREA 7

ATTR AMOUNT 327

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8650
TITLE: Transmission-Maintenance

RUN DATE: 07/26/06
RUN TIME: 09:43 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		700	700
DEC		0	700
JAN	2006	0	700
FEB		0	700
MAR		0	700
APR		0	700
MAY		0	700
JUN		0	700
JUL		0	700
AUG		0	700
SEP		0	700
OCT		0	700
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
		700	

10,000
MATERIALITY

AVG BAL: 58

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	700
INF INCREASE	31
GROW INCREA	16
ATTR AMOUNT	747

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8700
TITLE: Distribution-Operation su

RUN DATE: 07/26/06
RUN TIME: 09:43 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	77,379	-
NOV		103,445	-
DEC		254,227	-
JAN	2005	95,227	-
FEB		129,728	-
MAR		83,140	-
APR		115,901	-
MAY		95,397	-
JUN		146,293	-
JUL		76,661	-
AUG		102,944	-
SEP		106,042	1,386,385
OCT		93,304	1,402,310
NOV		89,786	1,388,650
DEC		235,895	1,370,318
JAN	2006	126,387	1,401,477
FEB		54,841	1,326,591
MAR		181,670	1,425,121
APR		0	1,309,219
MAY		0	1,213,822
JUN		0	1,067,529
JUL		0	990,868
AUG		0	887,924
SEP		0	781,882
OCT		0	688,579
NOV		0	598,793
DEC		0	362,898
JAN	2007	0	236,511
FEB		0	181,670
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		2,168,267	

10,000
MATERIALITY

AVG BAL: 172,371

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-100.00%	139.80%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	1,425,121
INF INCREASE	62,657
GROW INCREA	32,185
ATTR AMOUNT	1,519,963

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8710
ITLE: Distribution load dispatc

RUN DATE: 07/26/06
RUN TIME: 09:44 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	494	-
NOV		519	-
DEC		542	-
JAN	2005	579	-
FEB		558	-
MAR		542	-
APR		495	-
MAY		518	-
JUN		538	-
JUL		851	-
AUG		542	-
SEP		518	6,695
OCT		875	7,076
NOV		466	7,023
DEC		546	7,027
JAN	2006	546	6,995
FEB		497	6,934
MAR		571	6,963
APR		0	6,469
AY		0	5,950
JUN		0	5,412
JUL		0	4,561
AUG		0	4,020
SEP		0	3,501
OCT		0	2,626
NOV		0	2,161
DEC		0	1,614
JAN	2007	0	1,068
FEB		0	571
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		10,196	

10,000
MATERIALITY

AVG BAL: 670

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	6,963
INF INCREASE	306
GROW INCREA	157
ATTR AMOUNT	7,427

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8711
TITLE: Odorization

RUN DATE: 07/26/06
RUN TIME: 09:44 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	17,528	-
NOV		0	-
DEC		0	-
JAN	2005	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	17,528
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2006	2,548	2,548
FEB		3,494	6,042
MAR		0	6,042
APR		0	6,042
MAY		0	6,042
JUN		0	6,042
JUL		0	6,042
AUG		0	6,042
SEP		0	6,042
OCT		0	6,042
NOV		0	6,042
DEC		0	6,042
JAN	2007	0	3,494
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		23,570	

10,000
MATERIALITY

AVG BAL: 1,802

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	6,042
INF INCREASE	266
GROW INCREA	136
ATTR AMOUNT	6,444

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8740
'ITLE: Mains and Services Expens

RUN DATE: 07/26/06
RUN TIME: 09:45 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	44,470	-
NOV		49,524	-
DEC		48,393	-
JAN	2005	50,285	-
FEB		58,105	-
MAR		54,157	-
APR		52,570	-
MAY		40,163	-
JUN		45,660	-
JUL		48,212	-
AUG		55,225	-
SEP		60,148	606,912
OCT		62,705	625,146
NOV		59,684	635,306
DEC		23,283	610,195
JAN	2006	70,377	630,287
FEB		49,872	622,054
MAR		57,616	625,513
APR		0	572,943
.AY		0	532,781
JUN		0	487,121
JUL		0	438,909
AUG		0	383,684
SEP		0	323,536
OCT		0	260,832
NOV		0	201,148
DEC		0	177,865
JAN	2007	0	107,488
FEB		0	57,616
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		930,448	

10,000
MATERIALITY

AVG BAL: 67,079

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-100.00%	136.77%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	625,513
INF INCREASE	27,501
GROW INCREA	14,127
ATTR AMOUNT	667,141

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,D

ACCOUNT #: 8750
TITLE: Distribution-Measuring an

RUN DATE: 07/26/06
RUN TIME: 09:45 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	1,671	-
NOV		4,265	-
DEC		2,243	-
JAN	2005	1,328	-
FEB		1,390	-
MAR		3,597	-
APR		1,463	-
MAY		2,822	-
JUN		1,404	-
JUL		5,070	-
AUG		3,742	-
SEP		2,795	31,791
OCT		5,901	36,021
NOV		1,510	33,266
DEC		3,525	34,548
JAN	2006	1,848	35,067
FEB		1,653	35,330
MAR		2,150	33,883
APR		0	32,420
MAY		0	29,598
JUN		0	28,194
JUL		0	23,124
AUG		0	19,382
SEP		0	16,586
OCT		0	10,686
NOV		0	9,175
DEC		0	5,651
JAN	2007	0	3,803
FEB		0	2,150
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		48,378	

10,000
MATERIALITY

AVG BAL: 2,622

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIF

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 FACTO

INFLATION: 1.0440
CUST GROW: 1.0226

TP BALANCE 33,883

INF INCREASE 1,490
GROW INCREA 765

ATTR AMOUNT 36,138

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8760
ITLE: Distribution-Measuring an

RUN DATE: 07/26/06
RUN TIME: 09:46 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	18	-
NOV		32	-
DEC		34	-
JAN	2005	33	-
FEB		34	-
MAR		29	-
APR		33	-
MAY		28	-
JUN		30	-
JUL		31	-
AUG		32	-
SEP		20	354
OCT		22	358
NOV		23	349
DEC		20	335
JAN	2006	21	323
FEB		18	307
MAR		20	298
APR		0	265
MAY		0	237
JUN		0	207
JUL		0	176
AUG		0	144
SEP		0	124
OCT		0	102
NOV		0	79
DEC		0	59
JAN	2007	0	38
FEB		0	20
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		478	

10,000
MATERIALITY

AVG BAL: 25

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226

TP BALANCE	298
INF INCREASE	13
GROW INCREA	7
ATTR AMOUNT	318

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8770
ITLE: Distribution-Measuring an

RUN DATE: 07/26/06
RUN TIME: 09:47 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	923	-
NOV		379	-
DEC		91	-
JAN	2005	0	-
FEB		14	-
MAR		0	-
APR		90	-
MAY		284	-
JUN		285	-
JUL		270	-
AUG		14	-
SEP		14	2,364
OCT		14	1,455
NOV		13	1,089
DEC		63	1,061
JAN	2006	0	1,061
FEB		730	1,777
MAR		15	1,792
APR		0	1,702
MAY		0	1,418
JUN		0	1,133
JUL		0	863
AUG		0	849
SEP		0	835
OCT		0	821
NOV		0	808
DEC		0	745
JAN	2007	0	745
FEB		0	15
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		3,199	

10,000
MATERIALITY

AVG BAL: 261

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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: 1.0440
CUST GROW: 1.0226

TP BALANCE 1,792

INF INCREASE 79
GROW INCREA 40

ATTR AMOUNT 1,912

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8780
TITLE: Meter and house regulator

RUN DATE: 07/26/06
RUN TIME: 09:47 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	605	-
NOV		893	-
DEC		870	-
JAN	2005	19,174	-
FEB		(21,421)	-
MAR		9,312	-
APR		1,421	-
MAY		1,497	-
JUN		647	-
JUL		1,864	-
AUG		1,306	-
SEP		196	16,364
OCT		1,279	17,038
NOV		1,271	17,416
DEC		2,623	19,169
JAN	2006	1,763	1,757
FEB		130	23,309
MAR		803	14,800
APR		0	13,379
MAY		0	11,882
JUN		0	11,235
JUL		0	9,371
AUG		0	8,065
SEP		0	7,869
OCT		0	6,590
NOV		0	5,319
DEC		0	2,696
JAN	2007	0	933
FEB		0	803
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		24,233	

10,000
MATERIALITY

AVG BAL: 1,362

BELOW PRESET LIMIT, NO ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	14,800
INF INCREASE	651
GROW INCREA	334
ATTR AMOUNT	15,785

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8790
ITLE: Customer installations ex

RUN DATE: 07/26/06
RUN TIME: 09:48 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	0	-
NOV		1	-
DEC		0	-
JAN	2005	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		93	-
AUG		0	-
SEP		385	479
OCT		0	479
NOV		16	494
DEC		0	494
JAN	2006	0	494
FEB		0	494
MAR		0	494
APR		0	494
AY		0	494
JUN		0	494
JUL		0	401
AUG		0	401
SEP		0	16
OCT		0	16
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
		495	

10,000
MATERIALITY

AVG BAL: 1

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: 1.0440
CUST GROW: 1.0226

TP BALANCE 494

INF INCREASE 22
GROW INCREA 11

ATTR AMOUNT 527

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8800
TITLE: Distribution-Other expens

RUN DATE: 07/26/06
RUN TIME: 09:48 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	2,787	-
NOV		2,404	-
DEC		4,956	-
JAN	2005	9,034	-
FEB		5,666	-
MAR		9,558	-
APR		4,629	-
MAY		4,499	-
JUN		4,366	-
JUL		3,937	-
AUG		4,311	-
SEP		5,543	61,691
OCT		3,773	62,676
NOV		5,726	65,998
DEC		7,722	68,764
JAN	2006	12,001	71,731
FEB		11,893	77,957
MAR		4,705	73,104
APR		0	68,475
MAY		0	63,977
JUN		0	59,611
JUL		0	55,674
AUG		0	51,362
SEP		0	45,819
OCT		0	42,047
NOV		0	36,320
DEC		0	28,599
JAN	2007	0	16,598
FEB		0	4,705
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		107,510	

10,000
MATERIALITY

AVG BAL: 10,689

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-100.00%	143.71%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	73,104
INF INCREASE	3,214
GROW INCREA	1,651
ATTR AMOUNT	77,969

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8810
ITLE: Distribution-Rents

RUN DATE: 07/26/06
RUN TIME: 09:48 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	14,518	-
NOV		18,826	-
DEC		21,421	-
JAN	2005	27,358	-
FEB		31,726	-
MAR		29,921	-
APR		32,038	-
MAY		27,780	-
JUN		20,908	-
JUL		27,952	-
AUG		20,385	-
SEP		37,111	309,944
OCT		36,112	331,538
NOV		41,187	353,900
DEC		43,087	375,565
JAN	2006	(7,362)	340,846
FEB		23,179	332,299
MAR		24,316	326,694
APR		0	294,657
AY		0	266,877
JUN		0	245,968
JUL		0	218,016
AUG		0	197,630
SEP		0	160,519
OCT		0	124,407
NOV		0	83,220
DEC		0	40,133
JAN	2007	0	47,495
FEB		0	24,316
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		470,463	

10,000
MATERIALITY

AVG BAL: 26,631

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-100.00%	146.84%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	326,694
INF INCREASE	14,363
GROW INCREA	7,378
ATTR AMOUNT	348,436

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8850
ITLE: Distribution-Maintenance

RUN DATE: 07/26/06
RUN TIME: 09:49 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	243	-
NOV		0	-
DEC		30	-
JAN	2005	0	-
FEB		0	-
MAR		0	-
APR		39	-
MAY		4	-
JUN		22	-
JUL		126	-
AUG		54	-
SEP		5	523
OCT		0	280
NOV		59	339
DEC		11	320
JAN	2006	72	392
FEB		44	436
MAR		86	522
APR		0	483
MAY		0	479
JUN		0	457
JUL		0	331
AUG		0	277
SEP		0	272
OCT		0	272
NOV		0	213
DEC		0	202
JAN	2007	0	130
FEB		0	86
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		795	

10,000
MATERIALITY

AVG BAL: 75

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	522
INF INCREASE	23
GROW INCREA	12
ATTR AMOUNT	557

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8860
TLE: Distribution-Maintenance

RUN DATE: 07/26/06
RUN TIME: 09:49 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	536	-
NOV		150	-
DEC		150	-
JAN	2005	125	-
FEB		105	-
MAR		116	-
APR		199	-
MAY		210	-
JUN		210	-
JUL		352	-
AUG		(1)	-
SEP		37	2,189
OCT		0	1,653
NOV		0	1,503
DEC		0	1,353
JAN	2006	100	1,328
FEB		0	1,223
MAR		140	1,247
^PR		0	1,048
.AY		0	838
JUN		0	628
JUL		0	276
AUG		0	277
SEP		0	240
OCT		0	240
NOV		0	240
DEC		0	240
JAN	2007	0	140
FEB		0	140
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		2,429	

10,000
MATERIALITY

AVG BAL: 83

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:	1.0440
CUST GROW:	1.0226
TP BALANCE	1,247
INF INCREASE	55
GROW INCREA	28
ATTR AMOUNT	1,330

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8870
'TLE: Distribution-Maint of mai

RUN DATE: 07/26/06
RUN TIME: 09:50 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	(1,519)	-
NOV		2	-
DEC		4	-
JAN	2005	1,613	-
FEB		556	-
MAR		(2,128)	-
APR		199	-
MAY		768	-
JUN		311	-
JUL		(1,396)	-
AUG		(2,764)	-
SEP		567	(3,787)
OCT		1,438	(831)
NOV		(2,798)	(3,631)
DEC		1,190	(2,444)
JAN	2006	(1,935)	(5,992)
FEB		3,115	(3,433)
MAR		352	(953)
^PR		0	(1,152)
AY		0	(1,920)
JUN		0	(2,231)
JUL		0	(836)
AUG		0	1,929
SEP		0	1,362
OCT		0	(76)
NOV		0	2,722
DEC		0	1,532
JAN	2007	0	3,467
FEB		0	352
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		(2,426)	

10,000
MATERIALITY

AVG BAL: 666

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	(953)
INF INCREASE	(42)
GROW INCREA	(22)
ATTR AMOUNT	(1,017)

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8890
TLE: Maintenance of measuring

RUN DATE: 07/26/06
RUN TIME: 09:50 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	560	-
NOV		280	-
DEC		0	-
JAN	2005	43	-
FEB		0	-
MAR		850	-
APR		190	-
MAY		321	-
JUN		280	-
JUL		356	-
AUG		250	-
SEP		1,900	5,030
OCT		250	4,720
NOV		0	4,440
DEC		157	4,597
JAN	2006	(52)	4,502
FEB		0	4,502
MAR		0	3,652
^PR		0	3,462
.AY		0	3,141
JUN		0	2,861
JUL		0	2,505
AUG		0	2,255
SEP		0	355
OCT		0	105
NOV		0	105
DEC		0	(52)
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
		5,385	

10,000
MATERIALITY

AVG BAL: 13

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226

TP BALANCE	3,652
INF INCREASE	161
GROW INCREA	82
ATTR AMOUNT	3,895

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8910
TITLE: Maintenance of measuring

RUN DATE: 07/26/06
RUN TIME: 09:51 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT		0	-
NOV		0	-
DEC		0	-
JAN	2005	0	-
FEB		0	-
MAR		0	-
APR		46	-
MAY		0	-
JUN		0	-
JUL		86	-
AUG		370	-
SEP		1,285	1,787
OCT		620	2,407
NOV		0	2,407
DEC		0	2,407
JAN	2006	2,286	4,693
FEB		0	4,693
MAR		0	4,693
APR		0	4,647
AY		0	4,647
JUN		0	4,647
JUL		0	4,561
AUG		0	4,191
SEP		0	2,906
OCT		0	2,286
NOV		0	2,286
DEC		0	2,286
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
		4,693	

10,000
MATERIALITY

AVG BAL: 572

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	4,693
INF INCREASE	206
GROW INCREA	106
ATTR AMOUNT	5,005

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8920
TITLE: Maintenance of services

RUN DATE: 07/26/06
RUN TIME: 09:51 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT		(903)	-
NOV		510	-
DEC		(252)	-
JAN	2005	(154)	-
FEB		(2,128)	-
MAR		(1,951)	-
APR		1,161	-
MAY		733	-
JUN		(871)	-
JUL		3,528	-
AUG		321	-
SEP		646	640
OCT		160	1,703
NOV		(1,392)	(199)
DEC		60	113
JAN	2006	(1,235)	(968)
FEB		1,398	2,557
MAR		1,131	5,640
APR		0	4,479
MAY		0	3,746
JUN		0	4,617
JUL		0	1,089
AUG		0	768
SEP		0	122
OCT		0	(38)
NOV		0	1,354
DEC		0	1,294
JAN	2007	0	2,529
FEB		0	1,131
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		762	

10,000
MATERIALITY

AVG BAL: 522

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: 1.0440
CUST GROW: 1.0226

TP BALANCE 5,640

INF INCREASE 248
GROW INCREA 127

ATTR AMOUNT 6,015

ATMOS ENERGY CORPORATION TB
05-00258

ACCOUNT #: 8930
'ITLE: Maintenance of meters and

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 07/26/06
RUN TIME: 09:51 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT		1,751	-
NOV		4,307	-
DEC		2,384	-
JAN	2005	1,820	-
FEB		2,147	-
MAR		2,026	-
APR		3,044	-
MAY		1,774	-
JUN		3,323	-
JUL		1,853	-
AUG		2,048	-
SEP		3,218	29,695
OCT		2,010	29,954
NOV		2,041	27,687
DEC		2,140	27,443
JAN	2006	1,885	27,508
FEB		8,957	34,318
MAR		2,393	34,686
^PR		0	31,641
.AY		0	29,868
JUN		0	26,545
JUL		0	24,692
AUG		0	22,644
SEP		0	19,426
OCT		0	17,416
NOV		0	15,375
DEC		0	13,235
JAN	2007	0	11,351
FEB		0	2,393
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		49,121	

10,000
MATERIALITY

AVG BAL: 4,981

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	34,686
INF INCREASE	1,525
GROW INCREA	783
ATTR AMOUNT	36,994

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-STD-2007
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8940
TITLE: Distribution-Maintenance

RUN DATE: 07/26/06
RUN TIME: 09:52 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT		83	-
NOV		85	-
DEC		0	-
JAN	2005	48	-
FEB		125	-
MAR		658	-
APR		(128)	-
MAY		0	-
JUN		9	-
JUL		84	-
AUG		92	-
SEP		128	1,184
OCT		0	1,101
NOV		91	1,106
DEC		0	1,106
JAN	2006	91	1,149
FEB		39	1,063
MAR		106	512
APR		0	640
MAY		0	640
JUN		0	631
JUL		0	547
AUG		0	455
SEP		0	327
OCT		0	327
NOV		0	236
DEC		0	236
JAN	2007	0	145
FEB		0	106
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		1,510	

10,000
MATERIALITY

AVG BAL: 88

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	512
INF INCREASE	23
GROW INCREA	12
ATTR AMOUNT	546

ATMOS ENERGY CORPORATION
05-00258
ATTRITION EXPENSES

AUDITOR: TB

WORKPAPER: E-CON-2007
DISK NAME:
FILE NAME: CON. ACCTS
RUN DATE: 08/15/06
RUN TIME: 10:01 AM

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT
Customer accounts-Operati	9010	10,011	440	226	10,677
Customer accounts-Meter r	9020	35,102	1,543	793	37,438
Customer accounts-Custome	9030	874,055	38,429	19,740	932,223
Customer accounts-Uncolle	9040	0	0	0	0
Customer accounts-Miscell	9050	0	0	0	0
Customer service-Supervis	9070	9,282	408	210	9,900
Customer service-Operatin	9080	36,329	1,597	820	38,746
Customer service-Operatin	9090	90,775	3,991	2,050	96,816
Customer service-Miscella	9100	2,723	120	61	2,904
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
	TOTAL	1,058,276	46,528	23,900	1,128,705

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-CON-2007
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9010
TITLE: Customer accounts-Operati

RUN DATE: 07/26/06
RUN TIME: 10:02 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		5,000	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	5,000
OCT		0	5,000
NOV		0	5,000
DEC		0	5,000
JAN	2006	11	5,011
FEB		0	5,011
MAR		5,000	10,011
APR		0	10,011
AY		0	5,011
JUN		0	5,011
JUL		0	5,011
AUG		0	5,011
SEP		0	5,011
OCT		0	5,011
NOV		0	5,011
DEC		0	5,011
JAN	2007	0	5,000
FEB		0	5,000
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		10,011	

10,000
MATERIALITY

AVG BAL: 2,086

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	10,011
INF INCREASE	440
GROW INCREA	226
ATTR AMOUNT	10,677

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-CON-2007
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9020
'ITLE: Customer accounts-Meter r

RUN DATE: 07/26/06
RUN TIME: 10:02 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	10,924	-
NOV		10,504	-
DEC		10,872	-
JAN	2005	10,918	-
FEB		22,485	-
MAR		10,952	-
APR		(115)	-
MAY		24,511	-
JUN		9,288	-
JUL		453	-
AUG		286	-
SEP		(68)	111,011
OCT		(0)	100,086
NOV		0	89,583
DEC		0	78,711
JAN	2006	33	67,826
FEB		954	46,295
MAR		(241)	35,102
APR		0	35,216
AY		0	10,705
JUN		0	1,418
JUL		0	965
AUG		0	678
SEP		0	746
OCT		0	747
NOV		0	746
DEC		0	746
JAN	2007	0	713
FEB		0	(241)
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		111,757	

10,000
MATERIALITY

AVG BAL: 226

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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: 1.0440
CUST GROW: 1.0226

TP BALANCE 35,102

INF INCREASE 1,543
GROW INCREA 793

ATTR AMOUNT 37,438

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-CON-2007
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9030
TITLE: Customer accounts-Custome

RUN DATE: 07/26/06
RUN TIME: 10:03 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	60,425	-
NOV		68,927	-
DEC		70,782	-
JAN	2005	70,590	-
FEB		66,518	-
MAR		90,171	-
APR		58,302	-
MAY		77,928	-
JUN		60,012	-
JUL		69,794	-
AUG		62,023	-
SEP		63,209	818,683
OCT		62,301	820,559
NOV		62,206	813,838
DEC		81,838	824,894
JAN	2006	83,515	881,340
FEB		110,039	881,340
MAR		82,886	874,055
APR		0	815,753
MAY		0	737,824
JUN		0	677,812
JUL		0	608,018
AUG		0	545,994
SEP		0	482,786
OCT		0	420,485
NOV		0	358,278
DEC		0	276,440
JAN	2007	0	82,886
FEB		0	82,886
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		1,301,468	

10,000
MATERIALITY

AVG BAL: 101,748

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-100.00%	147.72%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	874,055
INF INCREASE	38,429
GROW INCREA	19,740
ATTR AMOUNT	932,223

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-CON-2007
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9040
ITLE: Customer accounts-Uncolle

RUN DATE: 07/26/06
RUN TIME: 10:05 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	31,860	-
NOV		85,583	-
DEC		205,036	-
JAN	2005	158,664	-
FEB		145,058	-
MAR		(663,226)	-
APR		56,114	-
MAY		1,799	-
JUN		55,340	-
JUL		24,838	-
AUG		52,966	-
SEP		111,477	265,509
OCT		75,126	308,775
NOV		100,851	324,043
DEC		239,950	358,957
JAN	2006	176,708	377,001
FEB		154,488	386,431
MAR		(469,174)	580,483
^PR		0	524,369
.AY		0	522,570
JUN		0	467,230
JUL		0	442,392
AUG		0	389,426
SEP		0	277,949
OCT		0	202,823
NOV		0	101,972
DEC		0	(137,978)
JAN	2007	0	(314,686)
FEB		0	(469,174)
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		543,458	

10,000
MATERIALITY

AVG BAL: (51,420)

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-100.00%	-335.90%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0440
CUST GROW: 1.0226

TP BALANCE 0

INF INCREASE 0
GROW INCREA 0

ATTR AMOUNT 95,760 A/

A/ E-UNCOL

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-CON-2007
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9070
TLE: Customer service-Supervis

RUN DATE: 07/26/06
RUN TIME: 10:05 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	659	-
NOV		784	-
DEC		790	-
JAN	2005	706	-
FEB		673	-
MAR		774	-
APR		726	-
MAY		742	-
JUN		748	-
JUL		763	-
AUG		797	-
SEP		743	8,904
OCT		738	8,982
NOV		816	9,015
DEC		782	9,008
JAN	2006	824	9,126
FEB		737	9,189
MAR		867	9,282
^PR		0	8,556
.AY		0	7,814
JUN		0	7,067
JUL		0	6,303
AUG		0	5,507
SEP		0	4,764
OCT		0	4,026
NOV		0	3,210
DEC		0	2,428
JAN	2007	0	1,604
FEB		0	867
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		13,668	

10,000
MATERIALITY

AVG BAL: 1,011

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	9,282
INF INCREASE	408
GROW INCREA	210
ATTR AMOUNT	9,900

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-CON-2007
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9080
TLE: Customer service-Operatin

RUN DATE: 07/26/06
RUN TIME: 10:06 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	2,242	-
NOV		2,966	-
DEC		2,981	-
JAN	2005	3,359	-
FEB		2,592	-
MAR		3,738	-
APR		2,669	-
MAY		3,162	-
JUN		2,902	-
JUL		2,626	-
AUG		4,197	-
SEP		3,022	36,456
OCT		2,731	36,945
NOV		2,932	36,911
DEC		2,876	36,807
JAN	2006	3,515	36,962
FEB		2,733	37,103
MAR		2,963	36,329
^PR		0	33,660
_AY		0	30,497
JUN		0	27,595
JUL		0	24,969
AUG		0	20,772
SEP		0	17,750
OCT		0	15,019
NOV		0	12,086
DEC		0	9,211
JAN	2007	0	5,696
FEB		0	2,963
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		54,206	

10,000
MATERIALITY

AVG BAL: 3,748

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	36,329
INF INCREASE	1,597
GROW INCREA	820
ATTR AMOUNT	38,746

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-CON-2007
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9090
TLE: Customer service-Operatin

RUN DATE: 07/26/06
RUN TIME: 10:06 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	11,079	-
NOV		5,246	-
DEC		10,074	-
JAN	2005	7,032	-
FEB		5,099	-
MAR		7,372	-
APR		7,832	-
MAY		6,405	-
JUN		6,318	-
JUL		10,483	-
AUG		11,785	-
SEP		6,629	95,354
OCT		5,914	90,189
NOV		8,744	93,687
DEC		7,283	90,896
JAN	2006	6,580	90,444
FEB		5,693	91,037
MAR		7,110	90,775
^PR		0	82,944
.AY		0	76,539
JUN		0	70,221
JUL		0	59,737
AUG		0	47,952
SEP		0	41,324
OCT		0	35,410
NOV		0	26,666
DEC		0	19,383
JAN	2007	0	12,803
FEB		0	7,110
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		136,678	

10,000
MATERIALITY

AVG BAL: 8,448

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	90,775
INF INCREASE	3,991
GROW INCREA	2,050
ATTR AMOUNT	96,816

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-CON-2007
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9100
ITLE: Customer service-Miscella

RUN DATE: 07/26/06
RUN TIME: 10:06 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	2,784	-
NOV		0	-
DEC		51	-
JAN	2005	2,035	-
FEB		18	-
MAR		32	-
APR		18	-
MAY		167	-
JUN		26	-
JUL		11	-
AUG		8	-
SEP		924	6,075
OCT		26	3,317
NOV		16	3,332
DEC		96	3,377
JAN	2006	25	1,367
FEB		1,361	2,710
MAR		45	2,723
^PR		0	2,704
.AY		0	2,537
JUN		0	2,511
JUL		0	2,501
AUG		0	2,493
SEP		0	1,569
OCT		0	1,543
NOV		0	1,527
DEC		0	1,431
JAN	2007	0	1,406
FEB		0	45
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		7,644	

10,000
MATERIALITY

AVG BAL: 496

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	2,723
INF INCREASE	120
GROW INCREA	61
ATTR AMOUNT	2,904

ATMOS ENERGY CORPORATION
05-00258
ATTRITION EXPENSES

AUDITOR: TB

WORKPAPER: SALES 2007
DISK NAME:
FILE NAME: SALES
RUN DATE: 08/15/06
RUN TIME: 10:05 AM

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT
Sales-Supervision	9110	85,569	3,762	1,932	91,263
Sales-Demonstrating and s	9120	72,113	3,171	1,629	76,912
Sales-Advertising expense	9130	3,217	141	73	3,432
Sales-Miscellaneous sales	9160	34,880	1,534	788	37,202
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
	TOTAL	195,779	8,608	4,422	208,808

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: SALES 2007
DISK NAME:
FILE NAME: SALES

ACCOUNT #: 9110
ITLE: Sales-Supervision

RUN DATE: 07/26/06
RUN TIME: 10:10 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	3,911	-
NOV		3,476	-
DEC		3,491	-
JAN	2005	3,396	-
FEB		4,067	-
MAR		6,296	-
APR		4,278	-
MAY		4,346	-
JUN		12,164	-
JUL		4,491	-
AUG		3,380	-
SEP		5,630	58,925
OCT		2,730	57,744
NOV		20,314	74,583
DEC		7,311	78,403
JAN	2006	12,675	87,682
FEB		3,777	87,391
MAR		4,473	85,569
^PR		0	81,291
AY		0	76,945
JUN		0	64,781
JUL		0	60,290
AUG		0	56,910
SEP		0	51,280
OCT		0	48,550
NOV		0	28,236
DEC		0	20,924
JAN	2007	0	8,250
FEB		0	4,473
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		110,205	

10,000
MATERIALITY

AVG BAL: 9,203

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	85,569
INF INCREASE	3,762
GROW INCREA	1,932
ATTR AMOUNT	91,263

ATMOS ENERGY CORPORATION TB
05-00258

ACCOUNT #: 9120
ITLE: Sales-Demonstrating and s

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	7,844	-
NOV		5,924	-
DEC		5,645	-
JAN	2005	8,268	-
FEB		3,985	-
MAR		4,432	-
APR		4,657	-
MAY		4,940	-
JUN		5,314	-
JUL		5,335	-
AUG		5,911	-
SEP		9,342	71,598
OCT		4,927	68,681
NOV		5,357	68,114
DEC		7,004	69,472
JAN	2006	6,311	67,516
FEB		8,948	72,479
MAR		4,066	72,113
^PR		0	67,456
.AY		0	62,515
JUN		0	57,201
JUL		0	51,866
AUG		0	45,955
SEP		0	36,613
OCT		0	31,686
NOV		0	26,329
DEC		0	19,325
JAN	2007	0	13,014
FEB		0	4,066
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		108,211	

WORKPAPER: SALES 2007
DISK NAME:
FILE NAME: SALES

RUN DATE: 07/26/06
RUN TIME: 10:11 AM

10,000
MATERIALITY

AVG BAL: 7,868

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: 1.0440
CUST GROW: 1.0226

TP BALANCE 72,113

INF INCREASE 3,171
GROW INCREA 1,629

ATTR AMOUNT 76,912

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: SALES 2007
DISK NAME:
FILE NAME: SALES

ACCOUNT #: 9130
TLE: Sales-Advertising expense

RUN DATE: 07/26/06
RUN TIME: 10:11 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	0	-
NOV		587	-
DEC		537	-
JAN	2005	50	-
FEB		50	-
MAR		250	-
APR		50	-
MAY		526	-
JUN		79	-
JUL		0	-
AUG		0	-
SEP		0	2,129
OCT		0	2,129
NOV		645	2,187
DEC		54	1,704
JAN	2006	1,555	3,159
FEB		0	3,159
MAR		308	3,217
PR		0	3,167
AY		0	2,641
JUN		0	2,562
JUL		0	2,562
AUG		0	2,562
SEP		0	2,562
OCT		0	2,562
NOV		0	1,917
DEC		0	1,863
JAN	2007	0	308
FEB		0	308
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		4,691	

10,000
MATERIALITY

AVG BAL: 580

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:	1.0440
CUST GROW:	1.0226
TP BALANCE	3,217
INF INCREASE	141
GROW INCREA	73
ATTR AMOUNT	3,432

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: SALES 2007
DISK NAME:
FILE NAME: SALES

ACCOUNT #: 9160
'ITLE: Sales-Miscellaneous sales

RUN DATE: 07/26/06
RUN TIME: 10:11 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	998	-
NOV		627	-
DEC		279	-
JAN	2005	716	-
FEB		455	-
MAR		364	-
APR		5,735	-
MAY		7,096	-
JUN		5,742	-
JUL		1,106	-
AUG		1,323	-
SEP		949	25,389
OCT		943	25,334
NOV		729	25,437
DEC		9,363	34,520
JAN	2006	1,337	35,142
FEB		276	34,963
MAR		282	34,880
'APR		0	29,145
ıAY		0	22,049
JUN		0	16,308
JUL		0	15,202
AUG		0	13,879
SEP		0	12,930
OCT		0	11,987
NOV		0	11,258
DEC		0	1,895
JAN	2007	0	558
FEB		0	282
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		38,319	

10,000
MATERIALITY

AVG BAL: 2,165

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:	1.0440
CUST GROW:	1.0226
TP BALANCE	34,880
INF INCREASE	1,534
GROW INCREA	788
ATTR AMOUNT	37,202

ATMOS ENERGY CORPORATION
05-00258
ATTRITION EXPENSES

AUDITOR: TB

WORKPAPER: E-A & 0 2007 54
DISK NAME:
FILE NAME: ADM & GEN
RUN DATE: 08/15/06
RUN TIME: 09:59 AM

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT
A&G-Administrative & gene	9200	19,776	869	447	21,092
A&G-Office supplies & exp	9210	16,639	732	376	17,746
A&G-Administrative expens	9220	3,194,583	140,453	72,147	3,407,183
A&G-Outside services empl	9230	1,120,553	49,266	25,307	1,195,126
A&G-Property insurance	9240	93,890	4,128	2,120	100,139
A&G-Injuries & damages	9250	405,752	17,839	9,164	432,755
A&G-Employee pensions and	9260	946,351	41,607	21,373	1,009,331
A&G-Franchise requirement	9270	16,912	744	382	18,038
A&G-Regulatory commission	9280	1,124	49	25	1,199
A&G-General advertising e	9301	2,754	121	62	2,938
Miscellaneous general exp	9302	52,747	2,319	1,191	56,257
A&G-Rents	9310	205,684	9,043	4,645	219,372
A&G-Maintenance of genera	9320	49,377	2,171	1,115	52,663
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
	TOTAL	6,126,141	269,342	138,354	6,533,837

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9200
TITLE: A&G-Administrative & gene

RUN DATE: 07/26/06
RUN TIME: 10:14 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		111	-
JUL		0	-
AUG		0	-
SEP		37	148
OCT		0	148
NOV		4,051	4,199
DEC		9,805	14,004
JAN	2006	1,074	15,079
FEB		2,955	18,034
MAR		1,742	19,776
APR		0	19,776
AY		0	19,776
JUN		0	19,665
JUL		0	19,665
AUG		0	19,665
SEP		0	19,628
OCT		0	19,628
NOV		0	15,577
DEC		0	5,771
JAN	2007	0	4,697
FEB		0	1,742
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		19,776	

10,000
MATERIALITY

AVG BAL: 3,951

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:	1.0440
CUST GROW:	1.0226

TP BALANCE	19,776
INF INCREASE	869
GROW INCREA	447
ATTR AMOUNT	21,092

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9210
'TLE: A&G-Office supplies & exp

RUN DATE: 07/26/06
RUN TIME: 10:14 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	248,828	-
NOV		248,599	-
DEC		252,133	-
JAN	2005	3,605	-
FEB		(0)	-
MAR		2,025	-
APR		702	-
MAY		6	-
JUN		849	-
JUL		2,565	-
AUG		640	-
SEP		987	760,937
OCT		595	512,705
NOV		2,173	266,280
DEC		2,850	16,996
JAN	2006	793	14,185
FEB		1,895	16,080
MAR		2,584	16,639
^PR		0	15,937
AY		0	15,931
JUN		0	15,082
JUL		0	12,517
AUG		0	11,878
SEP		0	10,891
OCT		0	10,295
NOV		0	8,122
DEC		0	5,272
JAN	2007	0	4,479
FEB		0	2,584
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		771,828	

10,000
MATERIALITY

AVG BAL: 2,563

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	16,639
INF INCREASE	732
GROW INCREA	376
ATTR AMOUNT	17,746

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9220
ITLE: A&G-Administrative expens

RUN DATE: 08/15/06
RUN TIME: 10:20 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	252,375	-
NOV		319,903	-
DEC		263,779	-
JAN	2005	277,988	-
FEB		285,256	-
MAR		259,855	-
APR		270,858	-
MAY		256,811	-
JUN		233,200	-
JUL		207,262	-
AUG		259,491	-
SEP		259,035	3,145,813
OCT		250,865	3,144,303
NOV		290,582	3,114,983
DEC		348,607	3,199,810
JAN	2006	308,219	3,223,069
FEB		278,284	3,223,069
MAR		231,369	3,194,583
APR		0	2,923,725
AY		0	2,666,914
JUN		0	2,433,714
JUL		0	2,226,452
AUG		0	1,966,961
SEP		0	1,707,926
OCT		0	1,457,061
NOV		0	1,166,479
DEC		0	817,872
JAN	2007	0	231,369
FEB		0	231,369
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		4,853,739	

10,000
MATERIALITY

AVG BAL: 325,346

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-100.00%	153.41%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	3,194,583
INF INCREASE	140,453
GROW INCREA	72,147
ATTR AMOUNT	3,407,183

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9230
'TLE: A&G-Outside services empl

RUN DATE: 07/26/06
RUN TIME: 10:15 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	79,674	-
NOV		127,185	-
DEC		119,140	-
JAN	2005	119,215	-
FEB		65,826	-
MAR		95,335	-
APR		80,837	-
MAY		86,227	-
JUN		36,143	-
JUL		116,723	-
AUG		64,501	-
SEP		115,730	1,106,535
OCT		47,327	1,074,189
NOV		177,951	1,124,955
DEC		156,035	1,161,850
JAN	2006	121,735	1,164,370
FEB		54,811	1,153,355
MAR		62,533	1,120,553
^PR		0	1,039,716
AY		0	953,489
JUN		0	917,346
JUL		0	800,623
AUG		0	736,123
SEP		0	620,393
OCT		0	573,065
NOV		0	395,114
DEC		0	239,079
JAN	2007	0	117,344
FEB		0	62,533
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		1,726,928	

10,000
MATERIALITY

AVG BAL: 115,595

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-100.00%	157.75%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	1,120,553
INF INCREASE	49,266
GROW INCREA	25,307
ATTR AMOUNT	1,195,126

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9240
'TLE: A&G-Property insurance

RUN DATE: 07/26/06
RUN TIME: 10:16 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	11,562	-
NOV		9,162	-
DEC		22,446	-
JAN	2005	10,857	-
FEB		7,742	-
MAR		6,442	-
APR		7,014	-
MAY		5,408	-
JUN		6,001	-
JUL		5,964	-
AUG		5,987	-
SEP		5,984	104,571
OCT		6,235	99,244
NOV		6,566	96,648
DEC		6,731	80,933
JAN	2006	12,730	82,806
FEB		12,641	87,705
MAR		12,628	93,890
^PR		0	86,876
AY		0	81,468
JUN		0	75,467
JUL		0	69,503
AUG		0	63,516
SEP		0	57,532
OCT		0	51,296
NOV		0	44,730
DEC		0	37,999
JAN	2007	0	25,269
FEB		0	12,628
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		162,102	

10,000
MATERIALITY

AVG BAL: 14,327

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-100.00%	133.82%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	93,890
INF INCREASE	4,128
GROW INCREA	2,120
ATTR AMOUNT	100,139

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9250
TITLE: A&G-Injuries & damages

RUN DATE: 07/26/06
RUN TIME: 10:16 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	54,272	-
NOV		53,310	-
DEC		60,471	-
JAN	2005	61,894	-
FEB		66,296	-
MAR		67,800	-
APR		61,352	-
MAY		(10,028)	-
JUN		56,847	-
JUL		22,972	-
AUG		22,972	-
SEP		62,215	580,373
OCT		33,047	559,148
NOV		32,768	538,606
DEC		21,074	499,209
JAN	2006	33,437	470,751
FEB		30,731	435,186
MAR		38,365	405,752
APR		0	344,400
MAY		0	354,428
JUN		0	297,581
JUL		0	274,610
AUG		0	251,638
SEP		0	189,423
OCT		0	156,375
NOV		0	123,607
DEC		0	102,533
JAN	2007	0	69,096
FEB		0	38,365
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		769,796	

10,000
MATERIALITY

AVG BAL: 40,831

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-100.00%	135.04%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	405,752
INF INCREASE	17,839
GROW INCREA	9,164
ATTR AMOUNT	432,755

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9260
'TLE: A&G-Employee pensions and

RUN DATE: 08/15/06
RUN TIME: 09:59 AM

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
AY		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 TP GROWTH >	TEST 2 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: 1.0440
CUST GROW: 1.0226

TP BALANCE	946,351	A/ B/
INF INCREASE	41,607	
GROW INCREA	21,373	
ATTR AMOUNT	1,009,331	

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

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9270
TITLE: A&G-Franchise requirement

RUN DATE: 07/26/06
RUN TIME: 10:17 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	633	-
NOV		633	-
DEC		633	-
JAN	2005	633	-
FEB		633	-
MAR		633	-
APR		633	-
MAY		633	-
JUN		633	-
JUL		633	-
AUG		633	-
SEP		1,970	8,931
OCT		1,963	10,262
NOV		1,963	11,592
DEC		1,963	12,922
JAN	2006	1,963	14,252
FEB		1,963	15,582
MAR		1,963	16,912
APR		0	16,279
MAY		0	15,647
JUN		0	15,014
JUL		0	14,381
AUG		0	13,748
SEP		0	11,778
OCT		0	9,815
NOV		0	7,852
DEC		0	5,889
JAN	2007	0	3,926
FEB		0	1,963
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		20,709	

10,000
MATERIALITY

AVG BAL: 2,454

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	16,912
INF INCREASE	744
GROW INCREA	382
ATTR AMOUNT	18,038

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9280
'TLE: A&G-Regulatory commission

RUN DATE: 07/26/06
RUN TIME: 10:17 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		1,045	-
JUL		0	-
AUG		0	-
SEP		0	1,045
OCT		61	1,106
NOV		0	1,106
DEC		0	1,106
JAN	2006	0	1,106
FEB		8	1,114
MAR		10	1,124
APR		0	1,124
AY		0	1,124
JUN		0	79
JUL		0	79
AUG		0	79
SEP		0	79
OCT		0	18
NOV		0	18
DEC		0	18
JAN	2007	0	18
FEB		0	10
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		1,124	

10,000
MATERIALITY

AVG BAL: 7

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	1,124
INF INCREASE	49
GROW INCREA	25
ATTR AMOUNT	1,199

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9301
ITLE: A&G-General advertising e

RUN DATE: 07/26/06
RUN TIME: 10:17 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	250	-
NOV		0	-
DEC		160	-
JAN	2005	350	-
FEB		100	-
MAR		1,500	-
APR		165	-
MAY		0	-
JUN		1,350	-
JUL		105	-
AUG		0	-
SEP		69	4,049
OCT		417	4,216
NOV		0	4,216
DEC		400	4,456
JAN	2006	230	4,336
FEB		0	4,236
MAR		18	2,754
APR		0	2,589
AY		0	2,589
JUN		0	1,239
JUL		0	1,134
AUG		0	1,134
SEP		0	1,065
OCT		0	648
NOV		0	648
DEC		0	248
JAN	2007	0	18
FEB		0	18
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		5,114	

10,000
MATERIALITY

AVG BAL: 132

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: 1.0440
CUST GROW: 1.0226

TP BALANCE 2,754

INF INCREASE 121
GROW INCREA 62

ATTR AMOUNT 2,938

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9302
'TLE: Miscellaneous general exp

RUN DATE: 07/26/06
RUN TIME: 10:17 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	2,964	-
NOV		2,820	-
DEC		4,402	-
JAN	2005	8,034	-
FEB		2,941	-
MAR		2,832	-
APR		3,678	-
MAY		3,722	-
JUN		2,635	-
JUL		12,636	-
AUG		3,970	-
SEP		3,460	54,095
OCT		1,818	52,949
NOV		1,966	52,095
DEC		2,827	50,520
JAN	2006	7,000	49,487
FEB		2,271	48,816
MAR		6,763	52,747
APR		0	49,069
AY		0	45,347
JUN		0	42,712
JUL		0	30,076
AUG		0	26,106
SEP		0	22,645
OCT		0	20,828
NOV		0	18,861
DEC		0	16,034
JAN	2007	0	9,034
FEB		0	6,763
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		76,740	

10,000
MATERIALITY

AVG BAL: 5,960

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	52,747
INF INCREASE	2,319
GROW INCREA	1,191
ATTR AMOUNT	56,257

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9310
TITLE: A&G-Rents

RUN DATE: 07/26/06
RUN TIME: 10:18 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	14,431	-
NOV		17,324	-
DEC		18,221	-
JAN	2005	(26,952)	-
FEB		17,961	-
MAR		17,009	-
APR		18,177	-
MAY		16,497	-
JUN		18,015	-
JUL		18,155	-
AUG		18,816	-
SEP		16,702	164,356
OCT		15,595	165,520
NOV		15,181	163,377
DEC		16,985	162,141
JAN	2006	18,108	207,201
FEB		17,336	206,576
MAR		16,117	205,684
APR		0	187,507
MAY		0	171,010
JUN		0	152,995
JUL		0	134,840
AUG		0	116,024
SEP		0	99,322
OCT		0	83,728
NOV		0	68,547
DEC		0	51,561
JAN	2007	0	33,453
FEB		0	16,117
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		263,679	

10,000
MATERIALITY

AVG BAL: 21,117

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-100.00%	139.38%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0440
CUST GROW:	1.0226
TP BALANCE	205,684
INF INCREASE	9,043
GROW INCREA	4,645
ATTR AMOUNT	219,372

ATMOS ENERGY CORPORATION TB
05-00258

WORKPAPER: E-A & G 2007
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9320
ITLE: A&G-Maintenance of genera

RUN DATE: 07/26/06
RUN TIME: 10:18 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
OCT	2004	0	-
NOV		0	-
DEC		0	-
JAN	2005	10,004	-
FEB		9,470	-
MAR		5,275	-
APR		5,709	-
MAY		5,532	-
JUN		5,520	-
JUL		5,520	-
AUG		(2,049)	-
SEP		(178)	44,804
OCT		5,737	50,540
NOV		4,212	54,753
DEC		4,212	58,965
JAN	2006	5,064	54,025
FEB		5,048	49,603
MAR		5,048	49,377
^PR		0	43,667
AY		0	38,135
JUN		0	32,614
JUL		0	27,094
AUG		0	29,143
SEP		0	29,321
OCT		0	23,585
NOV		0	19,372
DEC		0	15,160
JAN	2007	0	10,096
FEB		0	5,048
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
		74,125	

10,000
MATERIALITY

AVG BAL: 6,105

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 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:	1.0440
CUST GROW:	1.0226
TP BALANCE	49,377
INF INCREASE	2,171
GROW INCREA	1,115
ATTR AMOUNT	52,663

ATMOS ENERGY CORPORATION
TRA DOCKET #05-00258
UNCOLLECTIBLE EXPENSE
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007
Monthly Totals of Charge-Offs and Payment Credits:

E-UNCOL

		No. of Accts. Chg.'d Off	Total Chg. Off	PGA Chg. Off	Average %	No. of Payments	Tot.Acct. Payments	PGA Amount	Average %	Net Charge-Offs	Unrecovered Margin	
March 2004	A/		32,771.87	22,290.13	68.02%		711.23	154.26	21.69%	22,135.87	9,924.77	
April 2004			42,426.69	30,641.48	72.22%		3,930.79	2,832.68	72.06%	27,808.80	10,687.10	
May 2004			60,189.41	44,781.19	74.40%		353.69	228.79	64.69%	44,552.40	15,283.32	
June 2004			115,745.63	88,229.30	76.23%		2,425.51	1,857.68	76.59%	86,371.62	26,948.50	
July 2004			166,100.21	124,803.77	75.14%		5,302.28	3,792.17	71.52%	121,011.60	39,786.33	
August 2004			112,331.44	82,665.87	73.59%		13,574.47	9,448.06	69.60%	73,217.81	25,539.16	
September 2004			75,476.55	53,905.89	71.42%		19,189.30	14,456.58	75.34%	39,449.31	16,837.94	
October 2004			16,733.63	11,277.95	67.40%		30,400.28	22,299.71	73.35%	(11,021.76)	(2,644.89)	
November 2004			14,080.41	9,988.52	70.94%		42,029.42	30,281.80	72.05%	(20,293.28)	(7,655.73)	
December 2004			9,524.18	6,728.68	70.65%		35,862.92	27,653.13	77.11%	(20,924.45)	(5,414.29)	
January 2005			6,506.84	4,366.82	67.11%		7,339.70	5,333.51	72.67%	(966.69)	133.83	
February 2005			80,252.86	68,508.26	85.37%		6,977.78	4,890.76	70.09%	63,617.50	9,657.58	
March 2005			13,824.69	10,619.35	76.81%		9,834.12	7,512.32	76.39%	3,107.03	883.54	
April 2005			16,058.80	11,818.63	73.60%		3,402.96	2,501.29	73.50%	9,317.34	3,338.50	
May 2005			35,421.18	26,556.05	74.97%		5,537.61	3,998.20	72.20%	22,557.85	7,325.72	
June 2005			93,202.58	70,060.02	75.17%		4,195.32	3,027.47	72.16%	67,032.55	21,974.71	
July 2005			86,833.70	64,520.02	74.30%		6,160.05	4,769.96	77.43%	59,750.06	20,923.59	
August 2005			63,263.88	45,939.06	72.61%		10,312.93	7,464.07	72.38%	38,474.99	14,475.96	
September 2005			51,257.10	36,732.67	71.66%		9,424.15	6,791.45	72.06%	29,941.22	11,891.73	
October 2005			38,549.83	28,233.06	73.24%		34,134.81	25,936.04	75.98%	2,297.02	2,118.00	
November 2005			14,588.08	9,834.23	67.41%		32,530.77	25,166.97	77.36%	(15,332.74)	(2,609.95)	
December 2005			5,733.89	4,067.60	70.94%		15,179.33	10,204.80	67.23%	(6,137.20)	(3,308.24)	
January 2006			18,847.44	14,573.05	77.32%		9,096.55	6,650.46	73.11%	7,922.59	1,828.30	
February 2006			9,050.20	6,524.97	72.10%		7,568.96	5,551.74	73.35%	973.23	508.01	
March 2006			22,257.75	17,392.52	78.14%		3,184.53	2,211.78	69.45%	15,180.74	3,892.48	
April 2006			43,429.50	34,445.69	79.31%		3,875.96	2,845.20	73.41%	31,600.49	7,953.05	12MTD 5/06
May 2006			92,479.06	72,417.24	78.31%		17,426.51	13,476.95	77.34%	58,940.29	16,112.26	95,759.90

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, 2007

	A/ COMPANY 10	B/ ALLOCATION %	TENNESSEE	C/ % CAPITALIZED	CAPITALIZED AMOUNT	NET EXPENSE
CASH-MIP/VVP	$ 3,906,318	4.07%	$ 158,987	27.96%	$ 44,453	$ 114,534
PREMIUM ON RESTRICTED STOCK GRANTS-MIP	213,666	4.07%	8,696	27.96%	2,431	6,265
RESTRICTED STOCK GRANTS-LTIP	5,283,777	4.07%	215,050	27.96%	60,128	154,922
TOTAL	$ 9,403,761		$ 382,733		$ 107,012	$ 275,721

	A/ COMPANY 91	B/ ALLOCATION %	TENNESSEE	C/ % CAPITALIZED	CAPITALIZED AMOUNT	NET EXPENSE
CASH-MIP/VVP	$ 632,922	27.60%	$ 174,686	27.96%	$ 48,842	$ 125,844
RESTRICTED STOCK GRANTS-LTIP	210,656	27.60%	$ 58,141	27.96%	16,256	41,885
PREMIUM ON RESTRICTED STOCK GRANTS-MIP	5,015	27.60%	$ 1,384	27.96%	387	997
TOTAL	$ 848,593		$ 234,212		$ 65,486	$ 168,726
GRAND TOTAL	$ 10,252,354		$ 616,945		$ 172,498	$ 444,447

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.

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, 2007

		A/	B/	C/	D/	E/	
		Company 93	Company 88	Company 90	Company 91	Company 10	Total
OCTOBER	2006	$ 881,931	185	8	6,842	63,543	952,510
NOVEMBER		886,382	176	8	6,842	63,924	957,332
DECEMBER		890,836	156	8	6,842	64,304	962,146
JANUARY	2007	895,201	156	8	6,842	64,597	966,805
FEBRUARY		897,993	156	8	6,842	64,944	969,943
MARCH		902,329	156	8	6,842	65,325	974,660
APRIL		906,788	156	8	6,842	65,705	979,499
MAY		911,248	156	8	6,207	66,085	983,704
JUNE		915,707	156	8	6,152	66,466	988,489
JULY		920,166	156	8	6,152	66,846	993,328
AUGUST		924,626	156	8	6,152	67,226	998,168
SEPTEMBER		929,085	156	8	6,152	67,607	1,003,008
TOTAL		$ 10,862,294	$ 1,919	$ 98	$ 78,708	$ 786,573	$ 11,729,592
TOTAL LTIP DEP. EXP.		22,827	-	-	-	-	22,827
NET DEP. EXP.		$ 10,839,467	$ 1,919	$ 98	$ 78,708	$ 786,573	$ 11,706,765

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 #05-00258

Company 10 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	April 2006 Expense	May 2006 Expense	June 2006 Expense	July 2006 Expense	Aug 2006 Expense	Sep 2006 Expense	Oct 2006 Expense	Nov 2006 Expense	Dec 2006 Expense
GENERAL PLANT													
390.9 Leasehold Improvements	10,127,900	6,111,321	4,016,579	7.43%	62,709	62,709	62,709	62,709	62,709	62,709	62,709	62,709	62,709
391 Office Furniture and Equipment	10,495,317	7,165,814	3,329,503	4.89%	42,768	42,768	42,768	42,768	42,768	42,768	42,768	42,768	42,768
391.2 Remittance Processing Equipment	53,365	59,152	(5,787)	11.37%									
391.3 Copiers and Typewriters	1,160,987	1,163,841	(2,854)	2.22%									
392 Transportation Equipment	18,885	26,562	(7,677)	28.96%									
393 Stores Equipment	6,063	7,072	(1,009)	10.00%									
394 Tools, Shop and Garage Equipment	33,042	34,998	(1,956)	10.00%									
397 Communication Equipment	23,862,841	7,306,979	16,555,862	7.12%	141,586	141,586	141,586	141,586	141,586	141,586	141,586	141,586	141,586
398 Miscellaneous Equipment	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
399 Other Tangible Property	224,866	197,494	27,372	15.75%	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951
399.1 Other Tangible Property - Servers Hardware	12,802,702	7,794,602	5,008,100	14.29%	152,459	152,459	152,459	152,459	152,459	152,459	152,459	152,459	152,459
399.2 Other Tangible Property - Servers Software	8,449,262	5,851,452	2,597,810	14.29%	100,617	100,617	100,617	100,617	100,617	100,617	100,617	100,617	100,617
399.3 Other Tangible Property - Network Hardware	2,218,073	375,950	1,842,123	14.29%	26,414	26,414	26,414	26,414	26,414	26,414	26,414	26,414	26,414
399.4 Other Tangible Property - CPU	1,095,465	1,103,098	(7,633)	26.26%									
399.5 Other Tangible Property - Mainframe Hardware	1,159,964	1,169,324	(9,360)	7.49%									
399.6 Other Tangible Property - PC Hardware	7,487,453	4,604,352	2,883,101	16.83%	105,036	105,036	105,036	105,036	105,036	105,036	105,036	105,036	105,036
399.7 Other Tangible Property - PC Software	2,609,946	1,722,457	887,489	17.73%	38,562	38,562	38,562	38,562	38,562	38,562	38,562	38,562	38,562
399.8 Other Tangible Property - Application Software	105,099,732	45,873,391	59,226,341	8.22%	719,933	719,933	719,933	719,933	719,933	719,933	719,933	719,933	719,933
399.9 Other Tangible Property - Mainframe Software	2,588,228	2,702,804	(114,576)	22.16%									
399.24 Other Tangible Property - General Startup Cost	23,172,326	12,976,156	10,196,170	8.33%	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855
Total Company 10	213,299,883	106,608,071	106,691,812										
B/ Net Additions					6,276,472	6,666,802	688,762	686,762	688,762	686,762	1,333,333	1,333,333	1,333,333
C/ Composite Depreciation Rate/Cumulative Monthly Dep Exp.				8.41%		43,986	90,711	95,538	100,365	105,192	110,019	119,384	128,708
Total Depreciation Expense					1,451,242	1,495,230	1,541,953	1,546,780	1,551,607	1,556,434	1,561,261	1,570,606	1,579,950
D/ Tennessee Allocation Factor					4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%
Tennessee Co 10 Dep. Expense					59,066	60,856	62,757	62,954	63,150	63,347	63,543	63,924	64,304
Fiscal Year to Date										372,130			

	Jan 2007 Expense	Feb 2007 Expense	Mar 2007 Expense	Apr 2007 Expense	May 2007 Expense	Jun 2007 Expense	Jul 2007 Expense	Aug 2007 Expense	Sep 2007 Expense	Net Plant Balance 9/30/2007
GENERAL PLANT										
390.9 Leasehold Improvements	62,709	62,709	62,709	62,709	62,709	62,709	62,709	62,709	62,709	2,887,825
391 Office Furniture and Equipment	42,768	42,768	42,768	42,768	42,768	42,768	42,768	42,768	42,768	2,559,671
391.2 Remittance Processing Equipment										
391.3 Copiers and Typewriters										
392 Transportation Equipment										
393 Stores Equipment										
394 Tools, Shop and Garage Equipment										
397 Communication Equipment	141,586	141,586	141,586	141,586	141,586	141,586	141,586	141,586	141,586	14,007,311
398 Miscellaneous Equipment	2,829	2,829	2,829	2,829	2,829	2,829	2,829	2,829	2,829	221,283
399 Other Tangible Property	810									(0)
399.1 Other Tangible Property - Servers Hardware	152,459	152,459	152,459	152,459	152,459	152,459	152,459	152,459	152,459	2,263,841
399.2 Other Tangible Property - Servers Software	100,617	100,617	100,617	100,617	100,617	100,617	100,617	100,617	100,617	786,711
399.3 Other Tangible Property - Network Hardware	26,414	26,414	26,414	26,414	26,414	26,414	26,414	26,414	26,414	1,366,679
399.4 Other Tangible Property - CPU										
399.5 Other Tangible Property - Mainframe Hardware										
399.6 Other Tangible Property - PC Hardware	105,036	105,036	105,036	105,036	105,036	105,036	105,036	105,036	105,036	992,444
399.7 Other Tangible Property - PC Software	38,562	38,562	38,562	38,562	38,562	38,562	38,562	38,562	38,562	193,374
399.8 Other Tangible Property - Application Software	719,933	719,933	719,933	719,933	719,933	719,933	719,933	719,933	719,933	46,267,544
399.9 Other Tangible Property - Mainframe Software										
399.24 Other Tangible Property - General Startup Cost	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	160,855	7,300,788
Total Company 10										
B/ Net Additions	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	
C/ Composite Depreciation Rate/Cumulative Monthly Dep Exp.	138,052	147,397	156,741	166,086	175,430	184,775	194,119	203,463	212,808	
Total Depreciation Expense	1,587,153	1,595,688	1,605,032	1,614,377	1,623,721	1,633,065	1,642,410	1,651,754	1,661,099	
D/ Tennessee Allocation Factor	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	
Tennessee Co 10 Dep. Expense	64,597	64,944	65,325	65,705	66,085	66,466	66,846	67,226	67,607	
Fiscal Year to Date									786,573	

A/ Atmos 2nd Joint Discovery Response, Item 1.
B/ Atmos 2nd Joint Discovery Response, Item 2.
C/ Composite Rate developed for accounts with positive book values.
D/ Atmos Direct Testimony, work paper WP THP 7-1

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

E-DEP68

Company 88 Depreciation Expense

GENERAL PLANT	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	April 2006 Expense	May 2006 Expense	June 2006 Expense	July 2006 Expense	Aug 2006 Expense	Sep 2006 Expense
391 Office Furniture and Equipment	131,019	110,688	20,331	5.69%	621	621	621	621	621	621
392 Transportation Equipment	102,765	105,395	(2,630)	16.00%						
394 Tools, Shop and Garage Equipment	48,665	41,466	7,199	6.16%	250	250	250	250	250	250
396 Power Operated Equipment	937	928	9	11.11%	9					
397 Communication Equipment	17,155	16,331	824	7.49%	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							
B/ Net Additions						(61,694)				
C/ Composite Depreciation Rate				5.62%			(299)	(307)	(307)	(307)
Total Depreciation Expense					967	978	679	671	671	671
Tennessee Allocation Factor					27.60%	27.60%	27.60%	27.60%	27.60%	27.60%
Tennessee Co 86 Dep Expense					272	270	167	185	185	185
Fiscal Year to Date										1,286

GENERAL PLANT	Oct 2006 Expense	Nov 2006 Expense	Dec 2006 Expense	Jan 2007 Expense	Feb 2007 Expense	Mar 2007 Expense	Apr 2007 Expense	May 2007 Expense	Jun 2007 Expense	Jul 2007 Expense	Aug 2007 Expense	Sep 2007 Expense	Net Plant Balance 9/30/2007
391 Office Furniture and Equipment	621	621	621	621	621	621	621	621	621	621	621	621	9,149
392 Transportation Equipment													
394 Tools, Shop and Garage Equipment	250	250	250	250	250	250	250	250	250	250	250	250	2,702
396 Power Operated Equipment													0
397 Communication Equipment	107	74											0
399 Other Tangible Property - Servers Hardware													
Total													
B/ Net Additions													
C/ Composite Depreciation Rate	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(4,899)
Total Depreciation Expense	671	638	564	564	564	564	564	564	564	564	564	564	6,952
Tennessee Allocation Factor	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	
Tennessee Co 86 Dep Expense	165	176	156	156	156	156	156	156	156	156	156	156	
Fiscal Year to Date												1,919	

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

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

E-DEP90

Company 90 Depreciation Expense

GENERAL PLANT	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
391 Office Furniture and Equipment	22,713	6,780	15,933	5.69%
397 Communication Equipment	14,955	14,955	-	7.49%
398 Miscellaneous Equipment	232	232	-	4.40%
399 Other Tangible Property - Servers Hardware	7,873	7,873	-	18.98%
Total	45,773	29,840	15,933	

		April 2006 Expense	May 2006 Expense	June 2006 Expense	July 2006 Expense	Aug 2006 Expense	Sep 2006 Expense	Oct 2006 Expense	Nov 2006 Expense	Dec 2006 Expense	Jan 2007 Expense	Feb 2007 Expense	Mar 2007 Expense	Apr 2007 Expense	May 2007 Expense	Jun 2007 Expense	Jul 2007 Expense	Aug 2007 Expense	Sep 2007 Expense	Net Plant Balance 9/30/2007
391 Office Furniture and Equipment		108	108	108	108	108	106	108	108	108	108	108	108	108	108	108	108	108	108	13,994
B/ Net Additions			(16,481)																	
C/ Composite Depreciation Rate	5.69%			(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(1,250)
Total Depreciation Expense		108	108	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	12,744
D/ Tennessee Allocation Factor		27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	
Tennessee Co 90 Dep. Expense		30	30	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
Fiscal Year to Date							92												98	

A/ Atmos 2nd Joint Discovery Response, DR #1
B/ Atmos 2nd Joint Discovery Response, DR #2
C/ Composite Rate developed using only rate for account 391.
D/ Atmos Direct Testimony, work paper WP THP 4-2, Line 4

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

E-DEP91

Company 91 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	April 2006 Expense	May 2006 Expense	June 2006 Expense	July 2006 Expense	Aug 2006 Expense	Sep 2006 Expense	Oct 2006 Expense	Nov 2006 Expense	Dec 2006 Expense	Jan 2007 Expense	Feb 2007 Expense	Mar 2007 Expense	Apr 2007 Expense	May 2007 Expense	Jun 2007 Expense	Jul 2007 Expense	Aug 2007 Expense	Sep 2007 Expense	Net Plant Balance 9/30/2007
INTANGIBLE PLANT																							
301 Organization	185,309		185,309	0.00%																			
303 Miscellaneous Intangible Plant	1,109,552		1,109,552	0.00%																			
Total Intangible Plant	1,294,861		1,294,861																				
GENERAL PLANT																							
390 Structures and Improvements	179,339	14,994	164,345	2.52%	377	377	377	377	377	377	377	377	377	377	377	377	377	377	377	377	377	377	157,566
380.4 Air Conditioning Equipment	5,771	5,771	-	2.52%																			
390.9 Leasehold Improvements	38,834	49,065	(10,251)	2.52%																			10,251
391 Office Furniture and Equipment	1,273,950	1,273,950	-	5.69%																			-
391.03 Copiers and Typewriters	62,133	50,913	11,220	5.69%	295	295	295	295	295	295	295	295	295	295	295	295	295	295	295	295	295	295	5,917
392 Transportation Equipment	72,763	77,892	(5,129)	16.00%																			
393 Stores Equipment	10,698	7,169	3,529	7.15%	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	2,382
394 Tools, Shop and Garage Equipment	140,654	35,887	104,767	4.02%	471	471	471	471	471	471	471	471	471	471	471	471	471	471	471	471	471	471	96,286
396 Power Operated Equipment	8,497	8,418	79	11.11%	79																		0
397 Communication Equipment	227,557	100,633	126,924	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	1,420	1,420	1,420	1,420	1,420	1,420	101,358
398 Miscellaneous Equipment	426,911	116,238	310,673	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	1,565	1,565	1,565	1,565	1,565	1,565	282,497
399 Other Tangible Property	76,993	45,503	31,490	18.98%	1,218	1,216	1,218	1,218	1,218	1,218	1,218	1,216	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,216	1,218	9,570
399 Other Tangible Property - Servers Hardware	71,663	54,660	17,003	14.29%	853	853	853	853	853	853	853	853	853	853	653	853	853	853	853	853	853	853	1,642
399.2 Other Tangible Property - Servers Software	8,273	11,517	(3,244)	14.29%																			
399.3 Other Tangible Property - Network Hardware	209,985	177,263	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	2,500	198					(0)
399.6 Other Tangible Property - PC Hardware	1,023,206	354,434	668,772	18.98%	16,184	16,184	16,184	16,184	16,184	16,184	18,184	16,164	16,164	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	377,465
399.7 Other Tangible Property - PC Software	98,204	98,204	-	16.96%																			
399.8 Other Tangible Property - Application Software	734,003	1,782,414	(1,046,411)	18.98%																			
Total General Plant	4,669,414	4,264,945	404,469																				
Total Company 91	5,984,275	4,264,945	1,699,330																				
B/ Net Additions						(131,131)																	
C/ Net Addition Monthly Dep Exp							(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	
Total Depreciation Expense					25,026	24,947	24,790	24,790	24,790	24,790	24,790	24,790	24,790	24,790	24,790	24,790	24,790	22,487	22,289	22,289	22,289	22,289	
D/ Tennessee Allocation Factor					27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	27.60%	
Tennessee Co 91 Dep Expense					6,907	6,885	6,842	6,842	6,842	6,642	6,642	6,642	6,842	6,642	6,842	6,842	6,842	6,207	6,152	6,152	6,152	6,152	
Fiscal Year to Date										41,160												78,708	

A/ Atmos 2nd Joint Discovery Response, DR #1.
B/ Atmos 2nd Joint Discovery Response, DR #2.
C/ Current rates applied time net additions per Atmos 2nd Joint Discovery Response, DR #2.
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 #05-00258

Company 93 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	April 2006 Expense	May 2006 Expense	June 2006 Expense	July 2006 Expense	Aug 2006 Expense	Sep 2006 Expense	Oct 2006 Expense	Nov 2006 Expense	Dec 2006 Expense
TRANSMISSION PLANT													
365 2 Rights of Way	348,971	44,709	304,262	2.39%	695	695	695	695	695	695	695	695	695
366 Structures and Improvements	2,679	1,209	1,471	3.47%	8	8	8	8	8	8	8	8	8
367 Mains	11,671,967	2,350,898	9,321,069	2.92%	28,402	28,402	28,402	28,402	28,402	28,402	28,402	28,402	28,402
369 Measuring and Reg. Station Equipment	1,629,191	402,281	1,226,910	3.61%	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901
DISTRIBUTION PLANT													
375 Structures and Improvements	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
376 Mains	144,225,182	67,324,900	76,900,282	3.06%	367,774	367,774	367,774	367,774	367,774	367,774	367,774	367,774	367,774
378 M&R Station Equipment	6,203,372	3,499,870	2,703,502	3.61%	18,662	18,662	18,662	18,662	18,662	18,662	18,662	18,662	18,662
379 City Gate Equipment	1,942,035	722,543	1,219,492	3.46%	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
380 Services	79,532,257	28,391,584	51,140,873	4.29%	284,326	284,328	284,328	284,328	284,328	284,328	284,328	284,328	284,328
381 Meters	10,918,262	6,120,080	4,798,182	4.04%	36,758	36,758	36,758	36,758	36,758	36,758	36,758	36,758	36,758
382 Meter Installations	20,927,657	7,669,651	13,258,006	4.38%	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386
383 Regulators	3,057,112	1,797,999	1,259,113	4.38%	11,158	11,158	11,158	11,158	11,158	11,158	11,158	11,158	11,158
385 Industrial M&R Station Equipment	306,425	39,321	287,104	3.88%	991	991	991	991	991	991	991	991	991
387 Other Equipment	3,160	348	2,812	6.01%	16	16	16	16	16	16	16	16	16
GENERAL PLANT													
389 Structures - Frame	10,051	10,051	-	0.00%									
390 Structures and Improvements	868,479	344,960	523,519	2.52%	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824
390.1 Leasehold Improvements	418,945	410,241	8,704	2.52%	880	880	880	880	880	880	880	880	880
391 Office Furniture and Equipment	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
392 Transportation Equipment	937,159	1,004,882	(67,723)	16.00%									
393 Stores Equipment	33,973	26,321	7,652	7.15%	202	202	202	202	202	202	202	202	202
394 Tools, Shop and Garage Equipment	989,778	42,574	947,204	4.02%	3,318	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316
396 Power Operated Equipment	1,455,894	926,603	529,291	11.11%	13,479	13,479	13,479	13,479	13,479	13,479	13,479	13,479	13,479
397 Communication Equipment	500,515	337,171	163,344	7.49%	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124
398 Miscellaneous Equipment	629,386	61,263	568,123	4.40%	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308
399 Other Tangible Property - Servers Hardware	1,169	1,067	102	14.29%	14	14	14	14	14	14	14	5	
399 OTP-PC Hardware-Software	1,033,211	1,711,040	(677,829)	18.98%									
Total Depreciable Plant	289,169,285	123,765,890	165,383,396										
Intangible Plant	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
Land and Land Rights	1,431,915	1,272,191	159,724										
Fully Depreciated	-	(226,355)											
Amortized Retirements	-												
Total Gas Plant	290,842,484	125,062,833											
B/ Net Plant Additions					242,376	214,800	1,116,426	1,116,426	1,116,426	876,426	1,438,500	1,438,500	1,438,500
C/ Composite Depreciation Rate/Cumulative Monthly Dep Exp.		3.72%				751	1,417	4,878	8,339	11,800	14,517	18,976	23,436
Total Monthly Depreciation Expense					867,414	868,166	868,832	872,293	875,754	879,214	881,931	886,382	890,836
Fiscal Year to Date										5,231,672			

	Jan 2007 Expense	Feb 2007 Expense	Mar 2007 Expense	Apr 2007 Expense	May 2007 Expense	Jun 2007 Expense	Jul 2007 Expense	Aug 2007 Expense	Sep 2007 Expense	Net Plant Balance 9/30/2007
TRANSMISSION PLANT										
365 2 Rights of Way	695	695	695	695	695	695	695	695	695	291,751
366 Structures and Improvements	8	8	8	8	8	8	8	8	8	1,332
367 Mains	28,402	28,402	28,402	28,402	28,402	28,402	28,402	28,402	28,402	8,809,837
369 Measuring and Reg. Station Equipment	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	1,138,689
DISTRIBUTION PLANT										
375 Structures and Improvements	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	345,037
376 Mains	367,774	367,774	367,774	367,774	367,774	367,774	367,774	367,774	367,774	70,280,346
378 M&R Station Equipment	18,662	18,662	18,662	18,662	18,662	18,662	18,662	18,662	18,662	2,367,589
379 City Gate Equipment	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	1,118,700
380 Services	284,328	284,328	284,328	284,328	284,328	284,328	284,328	284,328	284,328	46,022,772
381 Meters	36,758	36,758	36,758	36,758	36,758	36,758	36,758	36,758	36,758	4,136,535
382 Meter Installations	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386	11,883,059
383 Regulators	11,158	11,158	11,158	11,158	11,158	11,158	11,158	11,158	11,158	1,058,261
385 Industrial M&R Station Equipment	991	991	991	991	991	991	991	991	991	249,270
387 Other Equipment	16	16	16	16	16	16	16	16	16	2,527
GENERAL PLANT										
389 Structures - Frame										
390 Structures and Improvements	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	490,690
390.1 Leasehold Improvements	786									(0)
391 Office Furniture and Equipment	4,303	4,303	4,303	4,303	4,303	4,303	4,303	4,303	4,303	532,579
392 Transportation Equipment										
393 Stores Equipment	202	202	202	202	202	202	202	202	202	4,008
394 Tools, Shop and Garage Equipment	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	887,520
396 Power Operated Equipment	13,479	13,479	13,479	13,479	13,479	13,479	13,479	13,479	13,479	286,666
397 Communication Equipment	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	107,111
398 Miscellaneous Equipment	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	526,584
399 Other Tangible Property - Servers Hardware										0
399 OTP-PC Hardware-Software										
Total Depreciable Plant										
Intangible Plant	1,005	123								(0)
Land and Land Rights										
Fully Depreciated										
Amortized Retirements										
Total Gas Plant										
B/ Net Plant Additions	1,438,500	1,438,500	1,438,500	1,438,500	1,438,500	1,438,500	1,438,500	1,438,500	1,438,500	
C/ Composite Depreciation Rate/Cumulative Monthly Dep Exp.	27,895	32,354	36,814	41,273	45,732	50,192	54,651	59,110	63,570	
Total Monthly Depreciation Expense	895,201	897,993	902,329	906,788	911,248	915,707	920,166	924,626	929,085	
Fiscal Year to Date									10,862,294	

A/ Atmos 2nd Joint Discovery Response, DR #1.
B/ Atmos 2nd Joint Discovery Response, DR #2.
C/ CAPD work paper E-DEPCOMP.

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, 2007

		Amount A/
OCTOBER	2006	1,903
NOVEMBER		1,903
DECEMBER		1,903
JANUARY	2007	1,903
FEBRUARY		1,903
MARCH		1,902
APRIL		1,902
MAY		1,902
JUNE		1,902
JULY		1,902
AUGUST		1,902
SEPTEMBER		1,902
TOTAL LTIP DEP. EXP.		22,827

A/ CAPD work paper E-LTIP-DEP1

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, 2007

Company 10 Vintage Year Addition	A/ Tennessee Amount	1998	1999	2000	2001	B/ Depreciation Expense 2002	2003	2004	2005	2006	2007
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	78,960									1,469	2,937
2007	107,012										1,469
Total	447,672	759	1,734	2,332	3,409	4,580	5,460	6,660	8,595	11,204	14,141

Company 91 Vintage Year Addition	A/ Tennessee Amount	1998	1999	2000	2001	B/ Depreciation Expense 2002	2003	2004	2005	2006	2007
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)	(205)	(205)	(205)	(205)
2004	28,837							536	1,073	1,073	1,073
2005	31,120								579	1,158	1,158
2006	27,439									510	1,021
2007	65,486										1,218
Total	266,241	1,025	1,937	1,838	2,840	4,126	4,319	4,753	5,869	6,958	8,686
Total Tennessee	713,913	1,783	3,671	4,169	6,249	8,705	9,780	11,414	14,463	18,162	$ 22,827

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
DEPRECIATION RESERVE COMPARATIVE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258

E-DEPCOMP

		GEORGIA A/						TENNESSEE B/				
Account	Description	Balance	Non-COR Depreciation Reserve	Net Plant Balance	Current Depreciation Rates	Roff Proposed Rates	Adopted Rates	Balance	Non-COR Depreciation Reserve	Net Plant Balance	Current Depreciation Rates	Annual Depreciation Expense
	STORAGE PLANT											
361	Structures and Improvements	488,483	170,403	318,080	3.96	1.75	2.22%	-	-	-	0.00	
362	Gas Holders	1,651,166	1,076,300	574,866	3.36	1.84	1.50%	-	-	-	0.00	
363.1	Liquefaction Equipment	2,028,879	1,148,377	880,502	2.89	2.28	1.70%	-	-	-	0.00	
363.5	Other Equipment	351,258	180,512	170,746	2.89	2.89	2.29%	-	-	-	0.00	
	Total Storage Plant	4,519,786	2,575,591	1,944,195	3.18	2.11	1.73%	-	-	-	0.00	
	TRANSMISSION PLANT											
365.2	Rights of Way	294,938	68,086	226,852	0.00	1.54	1.44%	348,971	44,709	304,262	2.39%	8,340
366	Structures and Improvements	-	-	-	0.00	0.00	0.00%	2,679	1,209	1,471	3.47%	93
367	Mains	3,030,928	1,802,013	1,228,915	2.87	1.21	1.14%	11,671,967	2,350,898	9,321,069	2.92%	340,821
369	Measuring and Reg. Station Equipment	-	-	-	3.32	3.32	3.32%	1,629,191	402,281	1,226,910	3.61%	58,814
370	Communication Equipment	78,188	76,702	1,486	0.30	8.54	0.25%	-	-	-	0.00	
	Total Transmission Plant	3,404,054	1,946,801	1,457,253	2.56	1.41	1.15%	13,652,808	2,799,097	10,853,712	2.99%	408,069
	DISTRIBUTION PLANT											
375	Structures and Improvements	51,300	14,680	36,620	3.00	3.04	2.13%	614,964	246,866	368,098	2.50%	15,374
376	Mains	48,758,983	13,291,515	35,467,468	2.04	2.41	1.44%	144,225,182	67,324,900	76,900,282	3.06%	4,413,291
378	M&R Station Equipment	1,555,108	607,875	947,233	3.32	4.69	2.02%	6,203,372	3,499,870	2,703,502	3.61%	223,942
379	City Gate Equipment	291,045	45,244	245,801	3.00	3.80	2.74%	1,942,035	722,543	1,219,492	3.46%	67,194
380	Services	29,244,686	10,878,029	18,366,657	4.03	2.79	1.95%	79,532,257	28,391,584	51,140,673	4.29%	3,411,934
381	Meters	4,615,644	2,303,835	2,311,809	3.15	2.02	2.02%	10,918,262	6,120,080	4,798,182	4.04%	441,098
382	Meter Installations	7,885,021	2,874,526	5,010,495	3.65	6.74	3.39%	20,927,657	7,669,651	13,258,006	4.38%	916,631
383	Regulators	1,225,228	700,991	524,237	3.65	1.28	1.90%	3,057,112	1,797,999	1,259,113	4.38%	133,902
385	Industrial M&R Station Equipment	23,771	12,259	11,512	3.48	4.63	2.28%	306,425	39,321	267,104	3.88%	11,889
387	Other Equipment							3,160	348	2,812	6.01%	190
	Total Distribution Plant	93,650,786	30,728,954	62,921,832	2.90	2.90	1.81%	267,730,426	115,813,162	151,917,264	3.60%	9,635,445
	GENERAL PLANT											
389	Structures - Frame							10,051	10,051	-	0.00%	
390	Structures and Improvements	582,026	347,732	234,294	2.50	1.46	2.12%	868,479	344,960	523,519	2.52%	21,886
390.1	Leasehold Improvements	269,914	128,436	141,478	10.00	3.23	6.06%	418,945	410,241	8,704	2.52%	10,557
391	Office Furniture and Equipment	490,450	288,065	202,385	4.04	2.06	3.00%	907,491	297,458	610,033	5.69%	51,636
392	Transportation Equipment	86,939	14,974	71,965	6.44	6.14	6.36%	937,159	1,004,882	(67,723)	16.00%	149,945
393	Stores Equipment	4,183	4,199	(16)	3.98	0.58	-0.07%	33,973	26,321	7,652	7.15%	2,429
394	Tools, Shop and Garage Equipment	157,696	130,301	27,395	4.11	21.80	3.14%	989,778	42,574	947,204	4.02%	39,789
396	Power Operated Equipment	441,211	383,149	58,062	6.21	3.56	3.25%	1,455,894	926,603	529,291	11.11%	161,750
397	Communication Equipment	105,811	66,429	39,382	6.31	18.15	4.77%	500,515	337,171	163,344	7.49%	37,489
398	Miscellaneous Equipment	393,884	39,409	354,475	6.82	7.09	6.50%	629,386	61,263	568,123	4.40%	27,693
399	Other Tangible Property - Servers Hardware							1,169	1,067	102	14.29%	167
399	OTP-PC Hardware-Software							1,033,211	1,711,040	(677,829)	18.98%	196,103
	Total General Plant	2,532,114	1,402,693	1,129,421	14.29	14.29	14.29%	7,786,051	5,173,631	2,612,420	8.98%	699,445
	Total Depreciable Plant	104,106,740	36,654,039	67,452,701	5.31	5.13	3.90%	289,169,285	123,785,890	165,383,396		
	Intangible Plant	20,716						241,284	231,107	10,177	5.00%	12,064
	Land and Land Rights	357,169						1,431,915	1,272,191	159,724		
	Fully Depreciated	2,434,587						-	(226,355)			
	Amortized Retirements	51,620						-				
	Total Gas Plant	106,970,832						290,842,484	125,062,833			
	% Accumulated Depreciation		35.21%							42.81%		
			Composite Depreciation Rate		2.96	2.87	1.84%	Composite Depreciation Rate			3.72%	10,755,022

A/ Georgia PSC Docket No. 20298-U, Exhibits CWK-1, Schedule 2, Schedule 6.
B/ Atmos 2nd Joint Discovery Response, DR #1.

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

E-DEPCOMP1

Account	Description	A/ TN Plant in Service Balance	A/ Current TN Depreciation Rates	Annual TN Depreciation Expense	B/ Current GA Depreciation Rates	C/ Annual TN Depreciation Expense @ GA Rates	Difference
	STORAGE PLANT						
361	Structures and Improvements	-	0.00		2.22%		
362	Gas Holders	-	0.00		1.50%		
363.1	Liquefaction Equipment	-	0.00		1.70%		
363.5	Other Equipment	-	0.00		2.29%		
	Total Storage Plant	-	0.00		1.73%		
	TRANSMISSION PLANT						
365.2	Rights of Way	348,971	2.39%	8,340	1.44%	5,014	3,326
366	Structures and Improvements	2,679	3.47%	93	3.47%	93	-
367	Mains	11,671,967	2.92%	340,821	1.14%	133,481	207,340
369	Measuring and Reg. Station Equipment	1,629,191	3.61%	58,814	3.32%	54,089	4,725
370	Communication Equipment	-	0.00		0.25%	-	
	Total Transmission Plant	13,652,808	2.99%	408,069	1.15%	192,678	215,391
	DISTRIBUTION PLANT						
375	Structures and Improvements	614,964	2.50%	15,374	2.13%	13,068	2,306
376	Mains	144,225,182	3.06%	4,413,291	1.44%	2,070,789	2,342,502
378	M&R Station Equipment	6,203,372	3.61%	223,942	2.02%	125,327	98,615
379	City Gate Equipment	1,942,035	3.46%	67,194	2.74%	53,182	14,013
380	Services	79,532,257	4.29%	3,411,934	1.95%	1,551,072	1,860,862
381	Meters	10,918,262	4.04%	441,098	2.02%	221,079	220,018
382	Meter Installations	20,927,657	4.38%	916,631	3.39%	709,117	207,514
383	Regulators	3,057,112	4.38%	133,902	1.90%	58,126	75,775
385	Industrial M&R Station Equipment	306,425	3.88%	11,889	2.28%	7,000	4,890
387	Other Equipment	3,160	6.01%	190	6.01%	190	-
	Total Distribution Plant	267,730,426	3.60%	9,635,445	1.81%	4,808,949	4,826,495
	GENERAL PLANT						
389	Structures - Frame	10,051	0.00%				
390	Structures and Improvements	868,479	2.52%	21,886	2.12%	18,388	3,498
390.1	Leasehold Improvements	418,945	2.52%	10,557	6.06%	25,380	(14,822)
391	Office Furniture and Equipment	907,491	5.69%	51,636	3.00%	27,188	24,449
392	Transportation Equipment	937,159	16.00%	149,945	6.36%	59,559	90,386
393	Stores Equipment	33,973	7.15%	2,429	-0.07%	(23)	2,452
394	Tools, Shop and Garage Equipment	989,778	4.02%	39,789	3.14%	31,126	8,663
396	Power Operated Equipment	1,455,894	11.11%	161,750	3.25%	47,370	114,380
397	Communication Equipment	500,515	7.49%	37,489	4.77%	23,882	13,607
398	Miscellaneous Equipment	629,386	4.40%	27,693	6.50%	40,889	(13,196)
399	Other Tangible Property - Servers Hardware	1,169	14.29%	167	14.29%	167	-
399	OTP-PC Hardware-Software	1,033,211	18.98%	196,103	18.98%	196,103	-
	Total General Plant	7,786,051	8.98%	699,445		470,028	229,417
	Total Depreciable Plant	289,169,285					
	Intangible Plant	241,284	5.00%	12,064	5.00%	12,064	-
	Land and Land Rights	1,431,915					
	Fully Depreciated	-					
	Amortized Retirements	-					
	Total Gas Plant	290,842,484					
	Composite Depreciation Rate		3.72%	10,755,022	1.84%	5,483,719	5,271,303

A/ Atmos 2nd Joint Discovery Response, DR #1.
B/ Georgia PSC Docket No. 20298-U, Exhibits CWK-1, Schedule 2, Column I. (TN rates adopted for accounts without GA rates)

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ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
SUMMARY OF TAXES OTHER THAN INCOME
FOR ATTRITION YEAR ENDED SEPTEMBER 30, 2007

T-OTAX0

Tax	CAPD Amounts	
Property Tax	$ 2,748,563	A/
TRA Inspection Fee	439,596	B/
FUTA Taxes	2,038	C/
FICA Taxes	146,787	C/
SUTA Taxes	1,168	C/
Franchise Tax	508,212	D/
Gross Receipts Tax	1,478,381	E/
Total	$ 5,324,746	

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
PROPERTY TAX
FOR ATTRITION YEAR ENDED SEPTEMBER 30, 2007

T-OTAX1

Year	Property Tax Amount		Gross Assessment		Percentage of Property Tax to Assessment
2000	2,042,758	A/	62,400,000	A/	3.2737%
2001	2,048,520	A/	62,400,000	A/	3.2829%
2002	2,053,135	A/	63,388,000	A/	3.2390%
2003	2,082,654	A/	67,200,000	A/	3.0992%
2004	2,518,215	A/	73,000,000	A/	3.4496%
2005	2,589,126	A/	74,700,000	A/	3.4660%
2006	2,748,563	C/	79,300,000	A/	3.4660%
2007	2,748,563	C/	79,300,000	B/	3.4660%
ATTRITION YR	$ 2,748,563	D/			

NET RATE BASE GROWTH COMPUTATION

2002	173,312,281	B/	
2003	178,565,214	B/	3.03%
2004	184,809,439	B/	3.50%
2005	189,999,383	B/	2.81%
2006	190,614,504	E/	0.32%

A/ PER OFFICE OF STATE ASSESSED PROPERTIES.

B/ PER DEC. TRA 3.03 REPORTS (PLANT IN SERVICE, CWIP, MATERIALS AND SUPPLIES, DEPRECIATION RESERVE)

C/ ESTIMATED TAXES.

D/ 1/4 OF 2006 TAXES AND 3/4 OF 2007 ESTIMATED TAXES.

E/ NET TENNESSEE COMPANY (88, 90, 91, 93) BALANCES AT DECEMBER 2006 PER CAPD WORKPAPERS.

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
TRA INSPECTION FEE
FOR ATTRITION YEAR ENDING SEPTEMBER 30, 2007

	AMOUNT	
OCT 2006 THROUGH DEC 2006	$ 109,386	A/
JANUARY 2007 THROUGH SEPTEMBER 2007	330,210	
TOTAL	$ 439,596	
NET REVENUES	$ 243,938,281	B/
LESS: EXEMPTION	5,000	
TAX BASE	$ 243,933,281	
.3% OF FIRST $1,000,000	3,000	
.18% OF EXCESS	437,280	
TOTAL 2007 INSPECTION FEE	$ 440,280	

A/ ONE QUARTER OF AMOUNT PER TRA FORM UD-20 FOR 2006.
B/ THREE QUARTERS OF FORECASTED REVENUES FOR 2006 PER EXHIBIT CAPD, SCHEDULE 3, LINE 1 PLUS ONE QUARTER OF FORECASTED REVENUES FOR 2007 PER EXHIBIT CAPD, SCHEDULE 3, LINE 1 LESS UNCOLLECTIBLE AMOUNT OF $95,760 PER CAPD WORKPAPER E-UNCOL.

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
CAPITALIZATION OF PAYROLL TAXES
FOR ATTRITION YEAR ENDING 9/30/07

	PAYROLL TAXES	
FICA & MEDICARE TAXES		
HOURLY EMPLOYEE	$ 282,800	A/
SALARIED EMPLOYEES	84,168	B/
TOTAL	$ 366,968	
CAPITALIZATION %	60.00%	C/
CAPITALIZED PORTION	$ 220,181	
EXPENSED PORTION	$ 146,787	
FUTA TAXES		
HOURLY EMPLOYEES	4,200	A/
SALARIED EMPLOYEES	896	B/
TOTAL	5,096	
CAPITALIZATION %	60.00%	C/
CAPITALIZED PORTION	$ 3,058	
EXPENSED PORTION	$ 2,038	
SUTA TAXES		
HOURLY EMPLOYEES	$ 2,408	A/
SALARIED EMPLOYEES	512	B/
TOTAL	$ 2,920	
CAPITALIZATION %	60.00%	C/
CAPITALIZED PORTION	$ 1,752	
EXPENSED PORTION	$ 1,168	
TOTAL PAYROLL TAXES EXPENSED	$ 149,994	

A/ CAPD WORKPAPER T-OTAX4
B/ CAPD WORKPAPER T-OTAX5
C/ Per actual fiscal year ended September 2005

ATMO _NERGY CORPORATION
DOCKET NO. 05-00258 T-OTAX4
PAYROLL TAXES - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

* $80,400 WAGE BASE *** $7,000 WAGE BASE
** NO WAGE BASE **** $8,000 WAGE BASE

EMP #	A/ ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.80%	SUTA **** 0.40%	TOTAL PAYROLL TAXES
11702	47,942.66	2,972.45	695.17	56.00	40.00	3,763.61
11707	47,704.76	2,957.70	691.72	56.00	32.00	3,737.41
11714	45,953.66	2,849.13	666.33	56.00	32.00	3,603.45
11718	49,099.97	3,044.20	711.95	56.00	32.00	3,844.15
11722	47,175.26	2,924.87	684.04	56.00	32.00	3,696.91
11726	40,627.41	2,518.90	589.10	56.00	32.00	3,196.00
11727	48,276.65	2,993.15	700.01	56.00	32.00	3,781.16
11730	45,095.94	2,795.95	653.89	56.00	32.00	3,537.84
11731	48,452.30	3,004.04	702.56	56.00	32.00	3,794.60
11736	48,114.36	2,983.09	697.66	56.00	32.00	3,768.75
11737	44,920.91	2,785.10	651.35	56.00	32.00	3,524.45
11739	37,930.88	2,351.71	550.00	56.00	32.00	2,989.71
11744	46,623.90	2,890.68	676.05	56.00	32.00	3,654.73
11745	46,420.88	2,878.09	673.10	56.00	32.00	3,639.20
11781	48,721.59	3,020.74	706.46	56.00	32.00	3,815.20
11829	57,661.15	3,574.99	836.09	56.00	32.00	4,499.08
11830	54,562.54	3,382.88	791.16	56.00	32.00	4,262.03
11834	34,909.66	2,164.40	506.19	56.00	32.00	2,758.59
11837	50,662.77	3,141.09	734.61	56.00	32.00	3,963.70
11893	57,518.52	3,566.15	834.02	56.00	32.00	4,488.17
11895	60,264.86	3,736.42	873.84	56.00	32.00	4,698.26
11898	50,862.07	3,153.45	737.50	56.00	32.00	3,978.95
11901	39,013.80	2,418.86	565.70	56.00	32.00	3,072.56
11910	54,060.42	3,351.75	783.88	56.00	32.00	4,223.62

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
PAYROLL TAXES - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

T-OTAX4

* $80,400 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE
**** $8,000 WAGE BASE

EMP #	A/ ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.80%	SUTA **** 0.40%	TOTAL PAYROLL TAXES
11911	48,689.89	3,018.77	706.00	56.00	32.00	3,812.78
11912	58,792.71	3,645.15	852.49	56.00	32.00	4,585.64
11913	53,483.05	3,315.95	775.50	56.00	32.00	4,179.45
11914	54,672.18	3,389.68	792.75	56.00	32.00	4,270.42
11916	49,597.27	3,075.03	719.16	56.00	32.00	3,882.19
11917	47,709.48	2,957.99	691.79	56.00	32.00	3,737.78
11923	40,692.38	2,522.93	590.04	56.00	32.00	3,200.97
11924	42,891.34	2,659.26	621.92	56.00	32.00	3,369.19
11925	41,252.30	2,557.64	598.16	56.00	32.00	3,243.80
11927	50,982.26	3,160.90	739.24	56.00	32.00	3,988.14
11928	35,624.67	2,208.73	516.56	56.00	32.00	2,813.29
11931	43,073.91	2,670.58	624.57	56.00	32.00	3,383.15
11934	51,838.05	3,213.96	751.65	56.00	32.00	4,053.61
11936	44,956.17	2,787.28	651.86	56.00	32.00	3,527.15
11941	46,742.85	2,898.06	677.77	56.00	32.00	3,663.83
11942	48,812.50	3,026.38	707.78	56.00	32.00	3,822.16
11943	48,958.92	3,035.45	709.90	56.00	32.00	3,833.36
11945	48,137.42	2,984.52	697.99	56.00	32.00	3,770.51
11946	47,713.50	2,958.24	691.85	56.00	32.00	3,738.08
11950	48,788.78	3,024.90	707.44	56.00	32.00	3,820.34
11951	40,082.55	2,485.12	581.20	56.00	32.00	3,154.31
11953	48,549.31	3,010.06	703.96	56.00	32.00	3,802.02
11956	53,125.42	3,293.78	770.32	56.00	32.00	4,152.09
11957	39,114.81	2,425.12	567.16	56.00	32.00	3,080.28

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
PAYROLL TAXES - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

T-OTAX4

* $80,400 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE
**** $8,000 WAGE BASE

EMP #	A/ ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.80%	SUTA **** 0.40%	TOTAL PAYROLL TAXES
11958	49,036.18	3,040.24	711.02	56.00	32.00	3,839.27
11960	60,132.79	3,728.23	871.93	56.00	32.00	4,688.16
11963	45,487.69	2,820.24	659.57	56.00	32.00	3,567.81
11964	67,785.27	4,202.69	982.89	56.00	32.00	5,273.57
11966	58,819.70	3,646.82	852.89	56.00	32.00	4,587.71
11969	48,804.75	3,025.89	707.67	56.00	32.00	3,821.56
11971	52,744.50	3,270.16	764.80	56.00	32.00	4,122.95
11972	65,162.34	4,040.07	944.85	56.00	32.00	5,072.92
11975	45,072.23	2,794.48	653.55	56.00	32.00	3,536.03
11977	49,620.28	3,076.46	719.49	56.00	32.00	3,883.95
11978	54,399.33	3,372.76	788.79	56.00	32.00	4,249.55
11980	53,384.01	3,309.81	774.07	56.00	32.00	4,171.88
11981	49,878.01	3,092.44	723.23	56.00	32.00	3,903.67
11984	50,309.56	3,119.19	729.49	56.00	32.00	3,936.68
11986	54,361.85	3,370.43	788.25	56.00	32.00	4,246.68
11989	48,829.89	3,027.45	708.03	56.00	32.00	3,823.49
11991	49,126.38	3,045.84	712.33	56.00	32.00	3,846.17
11993	50,620.00	3,138.44	733.99	56.00	32.00	3,960.43
11996	46,158.93	2,861.85	669.30	56.00	32.00	3,619.16
11999	57,956.37	3,593.29	840.37	56.00	32.00	4,521.66
12000	48,496.60	3,006.79	703.20	56.00	32.00	3,797.99
12002	55,262.43	3,426.27	801.31	56.00	32.00	4,315.58
12003	44,512.68	2,759.79	645.43	56.00	32.00	3,493.22
12004	53,023.22	3,287.44	768.84	56.00	32.00	4,144.28

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
PAYROLL TAXES - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

T-OTAX4

* $80,400 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE
**** $8,000 WAGE BASE

EMP #	A/ ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.80%	SUTA **** 0.40%	TOTAL PAYROLL TAXES
12006	59,701.97	3,701.52	865.68	56.00	32.00	4,655.20
12008	47,012.10	2,914.75	681.68	56.00	32.00	3,684.43
12010	44,175.02	2,738.85	640.54	56.00	32.00	3,467.39
12017	48,230.07	2,990.26	699.34	56.00	32.00	3,777.60
12018	56,795.90	3,521.35	823.54	56.00	32.00	4,432.89
12020	51,571.90	3,197.46	747.79	56.00	32.00	4,033.25
12021	51,163.28	3,172.12	741.87	56.00	32.00	4,001.99
12022	46,890.52	2,907.21	679.91	56.00	32.00	3,675.13
12026	50,683.30	3,142.36	734.91	56.00	32.00	3,965.27
12031	60,701.17	3,763.47	880.17	56.00	32.00	4,731.64
12033	48,030.83	2,977.91	696.45	56.00	32.00	3,762.36
12034	39,155.01	2,427.61	567.75	56.00	32.00	3,083.36
12039	48,894.08	3,031.43	708.96	56.00	32.00	3,828.40
12040	60,583.23	3,756.16	878.46	56.00	32.00	4,722.62
12041	42,460.68	2,632.56	615.68	56.00	32.00	3,336.24
12044	37,846.32	2,346.47	548.77	56.00	32.00	2,983.24
12045	48,365.61	2,998.67	701.30	56.00	32.00	3,787.97
12049	42,850.45	2,656.73	621.33	56.00	32.00	3,366.06
12052	50,140.92	3,108.74	727.04	56.00	32.00	3,923.78
12053	50,856.54	3,153.11	737.42	56.00	32.00	3,978.53
12054	42,140.31	2,612.70	611.03	56.00	32.00	3,311.73
12056	56,447.70	3,499.76	818.49	56.00	32.00	4,406.25
12057	51,521.81	3,194.35	747.07	56.00	32.00	4,029.42
12058	61,620.17	3,820.45	893.49	56.00	32.00	4,801.94

ATMO_ _NERGY CORPORATION
DOCKET NO. 05-00258 T-OTAX4
PAYROLL TAXES - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

* \$80,400 WAGE BASE
** NO WAGE BASE
*** \$7,000 WAGE BASE
**** \$8,000 WAGE BASE

EMP #	A/ ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.80%	SUTA **** 0.40%	TOTAL PAYROLL TAXES
12059	45,508.03	2,821.50	659.87	56.00	32.00	3,569.36
12061	54,850.89	3,400.76	795.34	56.00	32.00	4,284.09
12066	51,174.40	3,172.81	742.03	56.00	32.00	4,002.84
12071	64,263.32	3,984.33	931.82	56.00	32.00	5,004.14
12099	40,802.96	2,529.78	591.64	56.00	32.00	3,209.43
12134	49,407.65	3,063.27	716.41	56.00	32.00	3,867.68
12142	32,774.30	2,032.01	475.23	56.00	32.00	2,595.23
12454	31,144.38	1,930.95	451.59	56.00	32.00	2,470.55
12524	36,535.78	2,265.22	529.77	56.00	32.00	2,882.99
12525	49,525.76	3,070.60	718.12	56.00	32.00	3,876.72
12529	47,684.52	2,956.44	691.43	56.00	32.00	3,735.87
12532	46,758.82	2,899.05	678.00	56.00	32.00	3,665.05
12533	51,235.80	3,176.62	742.92	56.00	32.00	4,007.54
12539	50,465.34	3,128.85	731.75	56.00	32.00	3,948.60
12541	47,684.52	2,956.44	691.43	56.00	32.00	3,735.87
12542	49,440.96	3,065.34	716.89	56.00	32.00	3,870.23
12543	48,526.68	3,008.65	703.64	56.00	32.00	3,800.29
12553	49,466.62	3,066.93	717.27	56.00	32.00	3,872.20
12556	66,778.13	4,140.24	968.28	56.00	32.00	5,196.53
12560	51,271.99	3,178.86	743.44	56.00	32.00	4,010.31
12562	41,290.70	2,560.02	598.72	56.00	32.00	3,246.74
12571	47,124.21	2,921.70	683.30	56.00	32.00	3,693.00
12585	47,684.52	2,956.44	691.43	56.00	32.00	3,735.87
12617	27,490.23	1,704.39	398.61	56.00	32.00	2,191.00

ATMOS ENERGY CORPORATION
DOCKET NO. 05-00258
PAYROLL TAXES - HOURLY EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

T-OTAX4

* $80,400 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE
**** $8,000 WAGE BASE

EMP #	A/ ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.80%	SUTA **** 0.40%	TOTAL PAYROLL TAXES
12710	27,756.72	1,720.92	402.47	56.00	32.00	2,211.39
12757	28,742.60	1,782.04	416.77	56.00	32.00	2,286.81
12794	30,642.45	1,899.83	444.32	56.00	32.00	2,432.15
13338	28,065.32	1,740.05	406.95	56.00	32.00	2,235.00
13370	30,817.33	1,910.67	446.85	56.00	32.00	2,445.53
13387	27,656.14	1,714.68	401.01	56.00	32.00	2,203.69
13388	27,435.70	1,701.01	397.82	56.00	32.00	2,186.83
14006	51,071.08	3,166.41	740.53	56.00	32.00	3,994.94
14087	26,384.79	1,635.86	382.58	56.00	32.00	2,106.44
14251	30,300.97	1,878.66	439.36	56.00	32.00	2,406.02
15784	25,341.98	1,571.20	367.46	56.00	32.00	2,026.66
16559	23,969.35	1,486.10	347.56	56.00	32.00	1,921.66
16561	24,648.14	1,528.18	357.40	56.00	32.00	1,973.58
16597	24,901.62	1,543.90	361.07	56.00	32.00	1,992.97
16602	24,025.07	1,489.55	348.36	56.00	32.00	1,925.92
Total	6,304,332.28	229,197.43	53,602.62	4,200.00	2,408.00	289,408.05

A/ E-PAY1 2006 AMOUNTS TIMES 1.035% PER DR #25

ATMO NERGY CORPORATION
DOCKET NO. 05-00258
PAYROLL TAXES - SALARIED EMPLOYEES
ATTRITION YEAR 10/01/06 - 9/30/07

T-OTAX5

* $80,400 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE
**** $8,000 WAGE BASE

EMP #	A/ ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.80%	SUTA **** 0.40%	TOTAL PAYROLL TAXES
10561	69,909.99	4,334.42	1,013.69	56.00	32.00	5,436.11
11700	68,493.73	4,246.61	993.16	56.00	32.00	5,327.77
11721	86,103.73	4,984.80	1,248.50	56.00	32.00	6,321.30
11738	79,795.85	4,947.34	1,157.04	56.00	32.00	6,192.38
11820	50,059.35	3,103.68	725.86	56.00	32.00	3,917.54
11869	57,639.14	3,573.63	835.77	56.00	32.00	4,497.39
11879	96,930.04	4,984.80	1,405.49	56.00	32.00	6,478.29
11883	65,555.71	4,064.45	950.56	56.00	32.00	5,103.01
11884	54,173.51	3,358.76	785.52	56.00	32.00	4,232.27
11921	67,845.59	4,206.43	983.76	56.00	32.00	5,278.19
11955	76,063.63	4,715.95	1,102.92	56.00	32.00	5,906.87
11976	60,315.15	3,739.54	874.57	56.00	32.00	4,702.11
12009	109,158.28	4,984.80	1,582.80	56.00	32.00	6,655.60
12030	63,012.46	3,906.77	913.68	56.00	32.00	4,908.45
12095	65,558.93	4,064.65	950.60	56.00	32.00	5,103.26
12581	70,936.88	4,398.09	1,028.58	56.00	32.00	5,514.67
	1,141,552	67,615	16,553	896	512	85,575

A/ CAPD WORKPAPER E-PAY-2.

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	4,677,200	
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	3,236,876	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, 2006	$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-e. (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, 2007

T-OTAX7

	Forecast		B/ Forecast
Gross Receipts	$ 243,786,703	A/	$ 161,682,418
Taxable Receipts	243,786,703		161,682,418
Tax Rate	1.50%		1.50%
Taxes	3,656,801		2,425,236
Less:Franchise Tax	(499,071)	C/	(485,823)
Excise Tax	(1,264,421)	D/	(599,341)
Net Tax	$ 1,893,309		$ 1,340,072
Tax 10/1/07-6/30/07			$ 1,005,054
Tax 7/1/07-9/30/07	473,327		
Total Tax	$ 1,478,381		

A/ Per 2006 Exhibit CAPD, Schedule 3, Line 1 of CAPD Direct Testimony.
B/ Per 2006 CAPD work paper T-OTAX7.
C/ Per CAPD work paper T-OTAX6.
D/ Per 2006 Exhibit CAPD, Schedule 6, Line 14 of CAPD Rebuttal Testimony.

CONSUMER ADVOCATE AND PROTECTION DIVISION
RATE BASE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

LINE NO.		AVERAGE FOR 12 MONTHS TO DATE	
1	GAS PLANT IN SERVICE	314,855,500	A/
2	CONSTRUCTION WORK IN PROGRESS	5,118,987	B/
3	MATERIALS AND SUPPLIES/STORAGE GAS	16,653,092	C/
4	WORKING CAPITAL	-	
5	NET ELIMINATION OF INTERCOMPANY LEASED PROPERTY	7,126,069	D/
6	UNAMORTIZED MARYLAND WAY GAIN	(28,708)	E/
7	TOTAL (L1 THRU L6)	343,724,940	
	DEDUCTIONS:		
8	DEPRECIATION RESERVE	138,905,855	F/
9	UNPAID FOR PORTION OF MATERIALS AND SUPPLIES	-	
10	CUSTOMER DEPOSITS	6,511,070	G/
11	CONTRIBUTIONS AND ADVANCES IN AID OF CONSTRUCTION	39,613	H/
12	ACCUMULATED DEFERRED TAX-ACCELERATED DEPRECIATION	39,818,164	I/
13	UNAMORTIZED INVESTMENT TAX CREDIT-PRE 1971	-	
14	TOTAL (L8-THRU L13)	185,274,702	
15	RATE BASE	158,450,238	

A/ CAPD work paper RB-PLANTSUM1.
B/ CAPD work paper RB-CWIP.
C/ CAPD work paper RB-M&S.
D/ Atmos Direct Testimony, work paper WP THP, Page 21 of 27, Row 35, Column b.
E/ Atmos Direct Testimony, work paper WP THP, Page 22 of 27, Row 14, Column b.

F/ CAPD work paper RB-DEP RESERVE.
G/ CAPD work paper RB-CUSTDEP.
H/ CAPD work paper RB-CUSTADV.
I/ CAPD work paper RB-DEFTAX.

RB-PLANTSUM

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

TENNESSEE PLANT IN SERVICE	304,177,641	A/
SERVICE AREA 88000	41,663	B/
SERVICE AREA 90000	8,085	C/
SERVICE AREA 91000	1,609,948	D/
COMPANY 10	9,645,827	E/
LTIP PLANT IN SERVICE	(627,664)	F/
TOTAL PLANT IN SERVICE	314,855,500	

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

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 10 PLANT IN SERVICE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

RB-PLANT10

		A/ BEGINNING BALANCE	B/ NET ADDITIONS	ENDING BALANCE
MARCH	2006	213,299,883		
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
OCTOBER			1,333,333	230,331,538
NOVEMBER			1,333,333	231,664,871
DECEMBER			1,333,333	232,998,204
JANUARY	2007		1,333,333	234,331,537
FEBRUARY			1,333,333	235,664,870
MARCH			1,333,333	236,998,203
APRIL			1,333,333	238,331,536
MAY			1,333,333	239,664,869
JUNE			1,333,333	240,998,202
JULY			1,333,333	242,331,535
AUGUST			1,333,333	243,664,868
SEPTEMBER			1,333,333	244,998,201
13 MONTH AVG				236,998,203
TENNESSEE ALLOCATION FACTOR				4.07%
TENNESSEE ALLOCATED COMPANY 10 PLANT				$ 9,645,827

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

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

RB-PLANT88

		A/ BEGINNING BALANCE	B/ NET ADDITIONS	ENDING BALANCE
MARCH	2006	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
OCTOBER			0	150,952
NOVEMBER			0	150,952
DECEMBER			0	150,952
JANUARY	2007		0	150,952
FEBRUARY			0	150,952
MARCH			0	150,952
APRIL			0	150,952
MAY			0	150,952
JUNE			0	150,952
JULY			0	150,952
AUGUST			0	150,952
SEPTEMBER			0	150,952
13 MONTH AVG				150,952
TENNESSEE ALLOCATION FACTOR				27.60%
TENNESSEE ALLOCATED COMPANY 88 PLANT			$	41,663

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

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 90 PLANT IN SERVICE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

RB-PLANT90

		BEGINNING BALANCE	NET ADDITIONS	ENDING BALANCE
MARCH	2006	45,773		
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
OCTOBER			0	29,292
NOVEMBER			0	29,292
DECEMBER			0	29,292
JANUARY	2007		0	29,292
FEBRUARY			0	29,292
MARCH			0	29,292
APRIL			0	29,292
MAY			0	29,292
JUNE			0	29,292
JULY			0	29,292
AUGUST			0	29,292
SEPTEMBER			0	29,292
13 MONTH AVG				29,292
TENNESSEE ALLOCATION FACTOR				27.60%
TENNESSEE ALLOCATED COMPANY 90 PLANT			$	8,085

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

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 91 PLANT IN SERVICE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

RB-PLANT91

		BEGINNING BALANCE	NET ADDITIONS	ENDING BALANCE
MARCH	2006	5,964,275		
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
OCTOBER			0	5,833,144
NOVEMBER			0	5,833,144
DECEMBER			0	5,833,144
JANUARY	2007		0	5,833,144
FEBRUARY			0	5,833,144
MARCH			0	5,833,144
APRIL			0	5,833,144
MAY			0	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				5,833,144
TENNESSEE ALLOCATION FACTOR				27.60%
TENNESSEE ALLOCATED COMPANY 91 PLANT				$ 1,609,948

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

Account	Description	9/30/2004 Balance	Normal Additions	Special Additions	Retirements	10/31/2004 Balance	Normal Additions	Special Additions	Retirements	11/30/2004 Balance	Normal Additions
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	241,284	0	0	0	241,284	0	0	0	241,284	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	729,629	0	0	0	729,629	0	0	0	729,629	0
36520	Rights-Of-Way	348,971	0	0	0	348,971	0	0	0	348,971	0
36600	Structures & Improvem	2,679	0	0	0	2,679	0	0	0	2,679	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	11,671,967	0	0	0	11,671,967	0	0	0	11,671,967	0
36900	Measuring And Reg. St	1,629,191	0	0	0	1,629,191	0	0	0	1,629,191	0
37400	Land & Land Rights	545,014	0	0	0	545,014	0	0	0	545,014	0
37402	Land & Land Rights	71,538	0	(266)	0	71,272	0	0	0	71,272	0
37500	Structures & Improvem	614,964	0	0	0	614,964	0	0	0	614,964	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	1,057,731	66,508		(6,878)	1,117,361	59,115	0	0	1,176,475	108,174
37601	Mains - Steel	35,940,618	(74,106)	(5,731)	(1,952)	35,858,829	0	(7,255)	(2,611)	35,848,962	551
37602	Mains - Plastic	99,659,831	15,349	(8,908)	(1,353)	99,664,920	30,587	41,078	(248)	99,736,337	71,701
37800	Meas. And Reg. Sta. E	6,001,590	(551)	0	0	6,001,039	0	0	0	6,001,039	(39)
37900	Meas & Reg Station Eq	1,928,379	121	(2,165)	0	1,926,335	0	(154,258)	0	1,772,077	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	70,462,019	601,239	0	(50,510)	71,012,748	427,272	0	(13,030)	71,426,990	787,964
38100	Meters	10,740,388	(941)	3,380	0	10,742,828	0	1,700	0	10,744,528	(34)
38200	Meter Installations	18,794,272	229,125	0	(4,684)	19,018,713	125,467	0	(708)	19,143,472	195,444
38300	House Regulators	2,977,037	(538)	0	0	2,976,499	0	0	0	2,976,499	0
38500	Industrial Measuring	269,656	(411)	0	0	269,244	0	0	0	269,244	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	3,176	0	0	0	3,176	0	0	0	3,176	(16)
38900	Land & Land Rights	10,051	0	0	0	10,051	0	0	0	10,051	0
39000	Structures & Improvem	739,342	(855)	0	0	738,487	0	0	0	738,487	0
39003	Improvements	49,277	0	0	0	49,277	0	0	0	49,277	0
39009	Improvements - Leased	369,668	0	0	0	369,668	0	0	0	369,668	0
39100	Office Furniture And	494,336	(3)	0	0	494,333	0	0	0	494,333	0
39200	Transportation Equipm	1,067,365	0	0	0	1,067,365	0	0	(26,953)	1,040,411	0
39300	Stores Equipment	33,973	0	0	0	33,973	0	0	0	33,973	0
39400	Tools Shop And Garage	958,430	(74)	0	0	958,356	3,464	0	0	961,819	0

Account	Description	9/30/2004 Balance	Normal Additions	Special Additions	Retirements	10/31/2004 Balance	Normal Additions	Special Additions	Retirements	11/30/2004 Balance	Normal Additions
39600	Power Operated Equipm	817,166	104	0	0	817,270	1,600	0	0	818,871	0
39603	Ditchers	227,893	0	0	0	227,893	0	0	0	227,893	0
39604	Backhoes	399,136	(1,010)	0	0	398,126	0	0	0	398,126	0
39605	Welders	11,099	(95)	0	0	11,004	0	0	0	11,004	0
39700	Communication Equipme	211,527	(215)	0	0	211,312	0	0	0	211,312	0
39701	Communication Equip.	159,777	0	0	0	159,777	0	0	0	159,777	0
39702	Communication Equip.	94,355	0	0	0	94,355	0	0	0	94,355	0
39705	Communication Equip.	35,071	0	0	0	35,071	0	0	0	35,071	0
39800	Miscellaneous Equipme	558,266	(1,550)	0	0	556,715	5,296	0	0	562,012	3,856
39900	Other Tangible Equipm	17,130	0	0	0	17,130	0	0	0	17,130	0
39901	Oth Tang Prop - Serve	1,169	0	0	0	1,169	0	0	0	1,169	0
39906	Pc Hardware	759,540	0	0	0	759,540	0	0	0	759,540	0
39907	Pc Software	256,541	0	0	0	256,541	0	0	0	256,541	0
	Total Plant in Service	270,961,046	832,095	(13,690)	(65,377)	271,714,075	652,801	(118,735)	(43,551)	272,204,590	1,167,600
	Fiscal Year to Date Additions			818,405				1,352,471			
	Net Plant in Service	269,641,162				270,394,191				270,884,706	
	Atmos Plant in Service per DR #33										
	Depreciation Expense per 3.03 through 3/06	959,829				941,781				953,169	
	Fiscal Year to Date Depreciation Expense					1,901,610				2,854,779	
	Annualized Composite Depreciation Rate	4.27%				4.18%				4.22%	
	Average Tennessee Plant in Service										
	CIAC		**(29,843)**				**(2,499)**				**(40,732)**

Source: DR #32, MFR#53, Atmos 2nd Joint Discovert Response DR #2.

Account	Description	Special Additions	Retirements	12/31/2004 Balance	Normal Additions	Special Additions	Retirements	1/31/2005 Balance	Normal Additions	Special Additions	Retirements
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	0	241,284	0	0	0	241,284	0	0	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	0	729,629	0	0	0	729,629	0	0	0
36520	Rights-Of-Way	0	0	348,971	0	0	0	348,971	0	0	0
36600	Structures & Improvem	0	0	2,679	0	0	0	2,679	0	0	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	0	11,671,967	0	0	0	11,671,967	0	0	0
36900	Measuring And Reg. St	0	0	1,629,191	0	0	0	1,629,191	0	0	0
37400	Land & Land Rights	0	0	545,014	0	0	0	545,014	0	0	0
37402	Land & Land Rights	0	0	71,272	0	0	0	71,272	0	0	0
37500	Structures & Improvem	0	0	614,964	0	0	0	614,964	0	0	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	0	1,284,649	24,384	0	0	1,309,033	0	0	0
37601	Mains - Steel	0	(98)	35,849,415	0	0	(12,375)	35,837,040	0	0	0
37602	Mains - Plastic	0	(66)	99,807,972	190,439	0	(3,424)	99,994,986	0	0	0
37800	Meas. And Reg. Sta. E	0	0	6,000,999	24,994	0	0	6,025,994	0	0	0
37900	Meas & Reg Station Eq	1,541	0	1,773,619	0	(10,342)	0	1,763,277	0	0	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	0	(23,736)	72,191,218	409,384	0	(5,842)	72,594,760	0	0	0
38100	Meters	0	0	10,744,493	0	(1,120)	0	10,743,373	0	0	0
38200	Meter Installations	0	(772)	19,338,144	541,985	0	(1,605)	19,878,524	0	0	0
38300	House Regulators	0	0	2,976,499	0	0	0	2,976,499	0	0	0
38500	Industrial Measuring	0	0	269,244	0	0	0	269,244	0	0	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	3,160	0	0	0	3,160	0	0	0
38900	Land & Land Rights	0	0	10,051	0	0	0	10,051	0	0	0
39000	Structures & Improvem	0	0	738,487	0	0	0	738,487	0	0	0
39003	Improvements	0	0	49,277	0	0	0	49,277	0	0	0
39009	Improvements - Leased	0	0	369,668	0	0	0	369,668	0	0	0
39100	Office Furniture And	0	0	494,333	0	0	0	494,333	0	0	0
39200	Transportation Equipm	0	0	1,040,411	0	0	0	1,040,411	0	0	0
39300	Stores Equipment	0	0	33,973	0	0	0	33,973	0	0	0
39400	Tools Shop And Garage	0	0	961,819	0	0	0	961,819	0	0	0

Account	Description	Special Additions	Retirements	12/31/2004 Balance	Normal Additions	Special Additions	Retirements	1/31/2005 Balance	Normal Additions	Special Additions	Retirements
39600	Power Operated Equipm	0	0	818,871	0	0	0	818,871	0	0	0
39603	Ditchers	0	0	227,893	0	0	0	227,893	0	0	0
39604	Backhoes	0	0	398,126	0	0	0	398,126	0	0	0
39605	Welders	0	0	11,004	0	0	0	11,004	0	0	0
39700	Communication Equipme	0	0	211,312	0	0	0	211,312	0	0	0
39701	Communication Equip.	0	0	159,777	0	0	0	159,777	0	0	0
39702	Communication Equip.	0	0	94,355	0	0	0	94,355	0	0	0
39705	Communication Equip.	0	0	35,071	0	0	0	35,071	0	0	0
39800	Miscellaneous Equipme	0	0	565,867	0	0	0	565,867	0	0	0
39900	Other Tangible Equipm	0	0	17,130	0	0	0	17,130	0	0	0
39901	Oth Tang Prop - Serve	0	0	1,169	0	0	0	1,169	0	0	0
39906	Pc Hardware	0	0	759,540	0	0	0	759,540	0	0	0
39907	Pc Software	0	0	256,541	0	0	0	256,541	0	0	0
	Total Plant in Service	1,541	(24,671)	273,349,060	1,191,185	(11,462)	(23,246)	274,505,538	0	0	0
	Fiscal Year to Date Additions	2,521,612				3,701,335				3,701,335	
	Net Plant in Service			272,029,176				273,185,654			
	Atmos Plant in Service per DR #33										
	Depreciation Expense per 3.03 through 3/06			957,721				961,503			
	Fiscal Year to Date Depreciation Expense			3,812,500				4,774,003			
	Annualized Composite Depreciation Rate			4.22%				4.22%			
	Average Tennessee Plant in Service										
	CIAC				**(113,459)**				**0**		

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	2/28/2005 Balance	Normal Additions	Special Additions	Retirements	3/31/2005 Balance	Normal Additions	Special Additions	Retirements	4/30/2005 Balance	Normal Additions
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	241,284	0	0	0	241,284	0	0	0	241,284	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	729,629	0	0	0	729,629	0	0	0	729,629	0
36520	Rights-Of-Way	348,971	0	0	0	348,971	0	0	0	348,971	0
36600	Structures & Improvem	2,679	0	0	0	2,679	0	0	0	2,679	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	11,671,967	0	0	0	11,671,967	0	0	0	11,671,967	0
36900	Measuring And Reg. St	1,629,191	0	0	0	1,629,191	0	0	0	1,629,191	0
37400	Land & Land Rights	545,014	0	0	0	545,014	0	0	0	545,014	0
37402	Land & Land Rights	71,272	0	0	0	71,272	0	0	0	71,272	0
37500	Structures & Improvem	614,964	0	0	0	614,964	0	0	0	614,964	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	1,309,033	0	0	0	1,309,033	(25,491)	0	0	1,283,542	0
37601	Mains - Steel	35,837,040	0	0	0	35,837,040	68,640	0	0	35,905,680	569
37602	Mains - Plastic	99,994,986	0	0	0	99,994,986	82,693	0	0	100,077,679	232,243
37800	Meas. And Reg. Sta. E	6,025,994	0	0	0	6,025,994	0	0	0	6,025,994	0
37900	Meas & Reg Station Eq	1,763,277	0	0	0	1,763,277	0	0	0	1,763,277	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	72,594,760	0	0	0	72,594,760	135,155	0	0	72,729,915	25,503
38100	Meters	10,743,373	0	0	0	10,743,373	0	0	0	10,743,373	0
38200	Meter Installations	19,878,524	0	0	0	19,878,524	148,455	0	0	20,026,979	20,036
38300	House Regulators	2,976,499	0	0	0	2,976,499	0	0	0	2,976,499	0
38500	Industrial Measuring	269,244	0	0	0	269,244	0	0	0	269,244	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	3,160	0	0	0	3,160	0	0	0	3,160	0
38900	Land & Land Rights	10,051	0	0	0	10,051	0	0	0	10,051	0
39000	Structures & Improvem	738,487	0	0	0	738,487	0	0	0	738,487	0
39003	Improvements	49,277	0	0	0	49,277	0	0	0	49,277	0
39009	Improvements - Leased	369,668	0	0	0	369,668	0	0	0	369,668	0
39100	Office Furniture And	494,333	0	0	0	494,333	0	0	0	494,333	0
39200	Transportation Equipm	1,040,411	0	0	0	1,040,411	0	0	0	1,040,411	0
39300	Stores Equipment	33,973	0	0	0	33,973	0	0	0	33,973	0
39400	Tools Shop And Garage	961,819	0	0	0	961,819	0	0	0	961,819	0

Account	Description	2/28/2005 Balance	Normal Additions	Special Additions	Retirements	3/31/2005 Balance	Normal Additions	Special Additions	Retirements	4/30/2005 Balance	Normal Additions
39600	Power Operated Equipm	818,871	0	0	0	818,871	0	0	0	818,871	0
39603	Ditchers	227,893	0	0	0	227,893	0	0	0	227,893	0
39604	Backhoes	398,126	0	0	0	398,126	0	0	0	398,126	0
39605	Welders	11,004	0	0	0	11,004	0	0	0	11,004	0
39700	Communication Equipme	211,312	0	0	0	211,312	0	0	0	211,312	0
39701	Communication Equip.	159,777	0	0	0	159,777	0	0	0	159,777	0
39702	Communication Equip.	94,355	0	0	0	94,355	0	0	0	94,355	0
39705	Communication Equip.	35,071	0	0	0	35,071	0	0	0	35,071	0
39800	Miscellaneous Equipme	565,867	0	0	0	565,867	0	0	0	565,867	32
39900	Other Tangible Equipm	17,130	0	0	0	17,130	0	0	0	17,130	0
39901	Oth Tang Prop - Serve	1,169	0	0	0	1,169	0	0	0	1,169	0
39906	Pc Hardware	759,540	0	0	0	759,540	0	0	0	759,540	0
39907	Pc Software	256,541	0	0	0	256,541	0	0	0	256,541	0
			0	0							
	Total Plant in Service	274,505,538	0	0	0	274,505,538	409,452	0	0	274,914,990	278,384
	Fiscal Year to Date Additions			3,701,335				4,110,788			
	Net Plant in Service	273,185,654				273,185,654				273,595,106	
	Atmos Plant in Service per DR #33										
	Depreciation Expense per 3.03 through 3/06	955,371				928,491				929,871	
	Fiscal Year to Date Depreciation Expense	5,729,374				6,657,865				7,587,736	
	Annualized Composite Depreciation Rate	4.20%				4.08%				4.08%	
	Average Tennessee Plant in Service										
	CIAC		**0**				**(2,320)**				**(434,451)**

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	Special Additions	Retirements	5/31/2005 Balance	Normal Additions	Special Additions	Retirements	6/30/2005 Balance	Normal Additions	Special Additions	Retirements
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	0	241,284	0	0	0	241,284	0	0	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	0	729,629	0	0	0	729,629	0	0	0
36520	Rights-Of-Way	0	0	348,971	0	0	0	348,971	0	0	0
36600	Structures & Improvem	0	0	2,679	0	0	0	2,679	0	0	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	0	11,671,967	0	0	0	11,671,967	0	0	0
36900	Measuring And Reg. St	0	0	1,629,191	0	0	0	1,629,191	0	0	0
37400	Land & Land Rights	(1,639)	0	543,375	0	47,747	0	591,122	0	0	0
37402	Land & Land Rights	0	0	71,272	0	0	0	71,272	0	0	0
37500	Structures & Improvem	0	0	614,964	0	0	0	614,964	0	0	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	0	1,283,542	0	0	0	1,283,542	3,190	0	0
37601	Mains - Steel	235,358	0	36,141,607	17,135	249,622	0	36,408,364	87,307	0	0
37602	Mains - Plastic	4,957	0	100,314,879	324,244	147,626	0	100,786,750	89,249	0	0
37800	Meas. And Reg. Sta. E	0	0	6,025,994	0	20,483	0	6,046,476	0	1,133	0
37900	Meas & Reg Station Eq	175,924	0	1,939,201	0	0	0	1,939,201	0	0	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	0	0	72,755,419	1,540,349	0	0	74,295,768	403,587	0	0
38100	Meters	(5,900)	0	10,737,473	107,079	524	0	10,845,076	0	0	0
38200	Meter Installations	0	0	20,047,014	494,883	0	0	20,541,897	129,749	0	0
38300	House Regulators	0	0	2,976,499	21,083	0	0	2,997,582	0	0	0
38500	Industrial Measuring	0	0	269,244	0	0	0	269,244	0	0	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	3,160	0	0	0	3,160	0	0	0
38900	Land & Land Rights	0	0	10,051	0	0	0	10,051	0	0	0
39000	Structures & Improvem	0	0	738,487	0	80,227	0	818,714	0	0	0
39003	Improvements	0	0	49,277	0	0	0	49,277	0	0	0
39009	Improvements - Leased	0	0	369,668	0	0	0	369,668	0	0	0
39100	Office Furniture And	0	0	494,333	0	1,650	0	495,983	0	0	0
39200	Transportation Equipm	0	0	1,040,411	0	0	0	1,040,411	0	0	0
39300	Stores Equipment	0	0	33,973	0	0	0	33,973	0	0	0
39400	Tools Shop And Garage	0	0	961,819	25,987	0	0	987,806	0	0	0

Account	Description	Special Additions	Retirements	5/31/2005 Balance	Normal Additions	Special Additions	Retirements	6/30/2005 Balance	Normal Additions	Special Additions	Retirements
39600	Power Operated Equipm	0	0	818,871	0	0	0	818,871	0	0	0
39603	Ditchers	0	0	227,893	0	0	0	227,893	0	0	0
39604	Backhoes	0	0	398,126	0	0	0	398,126	0	0	0
39605	Welders	0	0	11,004	0	0	0	11,004	0	0	0
39700	Communication Equipme	0	0	211,312	0	0	0	211,312	0	0	0
39701	Communication Equip.	0	0	159,777	0	0	0	159,777	0	0	0
39702	Communication Equip.	0	0	94,355	0	0	0	94,355	0	0	0
39705	Communication Equip.	0	0	35,071	0	0	0	35,071	0	0	0
39800	Miscellaneous Equipme	0	0	565,900	0	0	0	565,900	0	0	0
39900	Other Tangible Equipm	0	0	17,130	0	0	0	17,130	0	0	0
39901	Oth Tang Prop - Serve	0	0	1,169	0	0	0	1,169	0	0	0
39906	Pc Hardware	0	0	759,540	0	0	0	759,540	0	0	0
39907	Pc Software	0	0	256,541	0	0	0	256,541	0	0	0
	Total Plant in Service	408,700	0	275,602,074	2,530,759	547,879	0	278,680,712	713,082	1,133	0
	Fiscal Year to Date Additions	4,797,872				7,876,510				8,590,724	
	Net Plant in Service			274,282,190				277,360,828			
	Atmos Plant in Service per DR #33										
	Depreciation Expense per 3.03 through 3/06			960,269				958,179			
	Fiscal Year to Date Depreciation Expense			8,548,005				9,506,184			
	Annualized Composite Depreciation Rate			4.20%				4.15%			
	Average Tennessee Plant in Service										
	CIAC				**(129,412)**				**(79,576)**		

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	7/31/2005 Balance	Normal Additions	Special Additions	Retirements	8/31/2005 Balance	Normal Additions	Special Additions	Retirements	9/30/2005 Balance	Normal Additions
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	241,284	0	0	0	241,284	0	0	0	241,284	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	729,629	0	0	0	729,629	0	0	0	729,629	0
36520	Rights-Of-Way	348,971	0	0	0	348,971	0	0	0	348,971	0
36600	Structures & Improvem	2,679	0	0	0	2,679	0	0	0	2,679	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	11,671,967	0	0	0	11,671,967	0	0	0	11,671,967	0
36900	Measuring And Reg. St	1,629,191	0	0	0	1,629,191	0	0	0	1,629,191	0
37400	Land & Land Rights	591,122	0	(3,794)	0	587,328	3,910	21,696	0	612,935	0
37402	Land & Land Rights	71,272	0	0	0	71,272	0	0	0	71,272	0
37500	Structures & Improvem	614,964	0	0	0	614,964	0	0	0	614,964	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	1,286,732	5,124	0	0	1,291,855	3,826	0	0	1,295,681	2,502
37601	Mains - Steel	36,495,671	191,066	(206,397)	0	36,480,340	441,696	1,249,260	(6,003)	38,165,293	0
37602	Mains - Plastic	100,875,999	236,932	4,451	0	101,117,383	296,209	737,661	(4,281)	102,146,971	223,117
37800	Meas. And Reg. Sta. E	6,047,609	0	0	0	6,047,609	12,045	70,383	0	6,130,038	24,336
37900	Meas & Reg Station Eq	1,939,201	0	2,834	0	1,942,035	0	0	0	1,942,035	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	74,699,355	829,251	0	0	75,528,606	561,441	0	(182,773)	75,907,274	295,136
38100	Meters	10,845,076	1,507	0	0	10,846,583	89,322	0	(33,595)	10,902,310	0
38200	Meter Installations	20,671,646	253,978	0	0	20,925,624	139,774	241,203	(7,543)	21,299,057	15,668
38300	House Regulators	2,997,582	84	0	0	2,997,666	38,591	0	0	3,036,258	0
38500	Industrial Measuring	269,244	4,669	0	0	273,914	18,559	0	0	292,472	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	3,160	0	0	0	3,160	0	0	0	3,160	0
38900	Land & Land Rights	10,051	0	0	0	10,051	0	0	0	10,051	0
39000	Structures & Improvem	818,714	0	6,112	0	824,826	0	0	0	824,826	0
39003	Improvements	49,277	0	0	0	49,277	0	0	0	49,277	0
39009	Improvements - Leased	369,668	0	0	0	369,668	0	0	0	369,668	0
39100	Office Furniture And	495,983	0	340	0	496,323	411,168	0	0	907,491	0
39200	Transportation Equipm	1,040,411	(17,512)	0	0	1,022,899	0	0	(85,740)	937,159	0
39300	Stores Equipment	33,973	0	0	0	33,973	0	0	0	33,973	[illegible]
39400	Tools Shop And Garage	987,806	1,973	0	0	989,778	0	0	0	989,778	[illegible]

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Account	Description	7/31/2005 Balance	Normal Additions	Special Additions	Retirements	8/31/2005 Balance	Normal Additions	Special Additions	Retirements	9/30/2005 Balance	Normal Additions
39600	Power Operated Equipm	818,871	0	0	0	818,871	0	0	0	818,871	0
39603	Ditchers	227,893	0	0	0	227,893	0	0	0	227,893	0
39604	Backhoes	398,126	0	0	0	398,126	0	0	0	398,126	0
39605	Welders	11,004	0	0	0	11,004	0	0	0	11,004	0
39700	Communication Equipme	211,312	0	0	0	211,312	0	0	0	211,312	0
39701	Communication Equip.	159,777	0	0	0	159,777	0	0	0	159,777	0
39702	Communication Equip.	94,355	0	0	0	94,355	0	0	0	94,355	0
39705	Communication Equip.	35,071	0	0	0	35,071	0	0	0	35,071	0
39800	Miscellaneous Equipme	565,900	13	0	0	565,913	8,899	0	0	574,812	1,085
39900	Other Tangible Equipm	17,130	0	0	0	17,130	0	0	0	17,130	0
39901	Oth Tang Prop - Serve	1,169	0	0	0	1,169	0	0	0	1,169	0
39906	Pc Hardware	759,540	0	0	0	759,540	0	0	0	759,540	0
39907	Pc Software	256,541	0	0	0	256,541	0	0	0	256,541	0
										18,080	
	Total Plant in Service	279,394,927	1,507,085	(196,454)	0	280,705,557	2,025,440	2,320,203	(319,935)	284,749,346	561,843
	Fiscal Year to Date Additions			9,901,355				14,246,998			
	Net Plant in Service	278,075,043				279,385,673				283,429,462	
	Atmos Plant in Service per DR #33									284,731,266	
	Depreciation Expense per 3.03 through 3/06	968,666				1,046,520				917,662	
	Fiscal Year to Date Depreciation Expense	10,474,850				11,521,370				917,662	
	Annualized Composite Depreciation Rate	4.18%				4.49%				3.89%	
	Average Tennessee Plant in Service									275,830,230	
	CIAC		**(56,970)**				**(146,374)**				**0**

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	Special Additions	Retirements	10/31/2005 Balance	Normal Additions	Special Additions	Retirements	11/30/2005 Balance	Normal Additions	Special Additions	Retirements
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	0	241,284	0	0	0	241,284	0	0	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	0	729,629	0	0	0	729,629	0	0	0
36520	Rights-Of-Way	0	0	348,971	0	0	0	348,971	0	0	0
36600	Structures & Improvem	0	0	2,679	0	0	0	2,679	0	0	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	0	11,671,967	0	0	0	11,671,967	0	0	0
36900	Measuring And Reg. St	0	0	1,629,191	0	0	0	1,629,191	0	0	0
37400	Land & Land Rights	0	0	612,935	0	0	0	612,935	0	18,096	0
37402	Land & Land Rights	0	0	71,272	0	0	0	71,272	0	0	0
37500	Structures & Improvem	0	0	614,964	0	0	0	614,964	0	0	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	0	1,298,183	14,851	0	0	1,313,034	159,039	0	0
37601	Mains - Steel	4,559	0	38,169,852	637,507	42,683	0	38,850,041	(603,328)	19,114	0
37602	Mains - Plastic	6,914	0	102,377,002	201,027	0	0	102,578,029	772,579	98,445	0
37800	Meas. And Reg. Sta. E	0	0	6,154,374	0	0	0	6,154,374	19,917	0	0
37900	Meas & Reg Station Eq	0	0	1,942,035	0	0	0	1,942,035	0	0	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	0	0	76,202,411	524,602	0	0	76,727,013	813,389	0	0
38100	Meters	0	0	10,902,310	327	0	0	10,902,637	(62)	0	0
38200	Meter Installations	0	0	21,314,725	61,780	0	0	21,376,506	43,232	0	0
38300	House Regulators	0	0	3,036,258	1,296	0	0	3,037,553	(69)	0	0
38500	Industrial Measuring	0	0	292,472	0	0	0	292,472	1,081	0	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	3,160	0	0	0	3,160	0	0	0
38900	Land & Land Rights	0	0	10,051	0	0	0	10,051	0	0	0
39000	Structures & Improvem	0	0	824,826	18,148	0	0	842,973	0	0	0
39003	Improvements	0	0	49,277	0	0	0	49,277	0	0	0
39009	Improvements - Leased	0	0	369,668	0	0	0	369,668	0	0	0
39100	Office Furniture And	0	0	907,491	0	0	0	907,491	0	0	0
39200	Transportation Equipm	0	0	937,159	0	0	0	937,159	0	0	0
39300	Stores Equipment	0	0	33,973	0	0	0	33,973	0	0	0
39400	Tools Shop And Garage	0	0	989,778	0	0	0	989,778	0	0	0

Account	Description	Special Additions	Retirements	10/31/2005 Balance	Normal Additions	Special Additions	Retirements	11/30/2005 Balance	Normal Additions	Special Additions	Retirements
39600	Power Operated Equipm	0	0	818,871	0	0	0	818,871	0	0	0
39603	Ditchers	0	0	227,893	0	0	0	227,893	0	0	0
39604	Backhoes	0	0	398,126	0	0	0	398,126	0	0	0
39605	Welders	0	0	11,004	0	0	0	11,004	0	0	0
39700	Communication Equipme	0	0	211,312	0	0	0	211,312	0	0	0
39701	Communication Equip.	0	0	159,777	0	0	0	159,777	0	0	0
39702	Communication Equip.	0	0	94,355	0	0	0	94,355	0	0	0
39705	Communication Equip.	0	0	35,071	0	0	0	35,071	0	0	0
39800	Miscellaneous Equipme	0	0	575,897	0	0	0	575,897	(32)	0	0
39900	Other Tangible Equipm	0	0	17,130	0	0	0	17,130	0	0	0
39901	Oth Tang Prop - Serve	0	0	1,169	0	0	0	1,169	0	0	0
39906	Pc Hardware	0	0	759,540	0	0	0	759,540	0	0	0
39907	Pc Software	0	0	256,541	0	0	0	256,541	0	0	0
				18,080				18,080			
	Total Plant in Service	11,473	0	285,322,662	1,459,538	42,683	0	286,824,882	1,205,745	135,655	0
	Fiscal Year to Date Additions	573,316				2,075,536				3,416,936	
	Net Plant in Service			284,002,778				285,504,998			
	Atmos Plant in Service per DR #33			285,304,582				286,806,802			
	Depreciation Expense per 3.03 through 3/06			921,882				929,390			
	Fiscal Year to Date Depreciation Expense			1,839,544				2,768,934			
	Annualized Composite Depreciation Rate			3.90%				3.91%			
	Average Tennessee Plant in Service										
	CIAC				**(647,266)**				**(492,136)**		

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	12/31/2005 Balance	Normal Additions	Special Additions	Retirements	1/31/2006 Balance	Normal Additions	Special Additions	Retirements	2/28/2006 Balance
30100	Organization	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	241,284	0	0	0	241,284	0	0	0	241,284
30300	Intangibles	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	729,629	0	0	0	729,629	0	0	0	729,629
36520	Rights-Of-Way	348,971	0	0	0	348,971	0	0	0	348,971
36600	Structures & Improvem	2,679	0	0	0	2,679	0	0	0	2,679
36601	Compressor Station St	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	11,671,967	0	0	0	11,671,967	0	0	0	11,671,967
36900	Measuring And Reg. St	1,629,191	0	0	0	1,629,191	0	0	0	1,629,191
37400	Land & Land Rights	631,031	0	0	0	631,031	0	0	0	631,031
37402	Land & Land Rights	71,272	0	0	0	71,272	0	0	0	71,272
37500	Structures & Improvem	614,964	0	0	0	614,964	0	0	0	614,964
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	1,472,073	9,311	0	0	1,481,384	8,249	0	0	1,489,633
37601	Mains - Steel	38,265,827	2,890	4,178	(1,722)	38,271,173	(1,961)	23,384	(25,716)	38,266,881
37602	Mains - Plastic	103,449,053	144,243	26,709	(4,477)	103,615,528	134,784	500,233	0	104,250,545
37800	Meas. And Reg. Sta. E	6,174,290	(540)	0	0	6,173,750	0	12	0	6,173,763
37900	Meas & Reg Station Eq	1,942,035	0	0	0	1,942,035	0	0	0	1,942,035
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0
38000	Services	77,540,402	967,383	0	(85,055)	78,422,730	295,794	0	(11,145)	78,707,379
38100	Meters	10,902,575	4	0	0	10,902,578	11,058	0	0	10,913,636
38200	Meter Installations	21,419,737	(477,549)	0	(87,794)	20,854,394	22,508	0	0	20,876,902
38300	House Regulators	3,037,484	3	0	0	3,037,487	17,714	0	0	3,055,201
38500	Industrial Measuring	293,554	(73)	0	0	293,481	10,695	0	0	304,175
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	3,160	0	0	0	3,160	0	0	0	3,160
38900	Land & Land Rights	10,051	0	0	0	10,051	0	0	0	10,051
39000	Structures & Improvem	842,973	0	0	0	842,973	5,872	19,633	0	868,479
39003	Improvements	49,277	0	0	0	49,277	0	0	0	49,277
39009	Improvements - Leased	369,668	0	0	0	369,668	0	0	0	369,668
39100	Office Furniture And	907,491	0	0	0	907,491	0	0	0	907,491
39200	Transportation Equipm	937,159	0	0	0	937,159	0	0	0	937,159
39300	Stores Equipment	33,973	0	0	0	33,973	0	0	0	33,973
39400	Tools Shop And Garage	989,778	0	0	0	989,778	0	0	0	989,778

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Account	Description	12/31/2005 Balance	Normal Additions	Special Additions	Retirements	1/31/2006 Balance	Normal Additions	Special Additions	Retirements	2/28/2006 Balance
39600	Power Operated Equipm	818,871	0	0	0	818,871	0	0	0	818,871
39603	Ditchers	227,893	0	0	0	227,893	0	0	0	227,893
39604	Backhoes	398,126	0	0	0	398,126	0	0	0	398,126
39605	Welders	11,004	0	0	0	11,004	0	0	0	11,004
39700	Communication Equipme	211,312	0	0	0	211,312	0	0	0	211,312
39701	Communication Equip.	159,777	0	0	0	159,777	0	0	0	159,777
39702	Communication Equip.	94,355	0	0	0	94,355	0	0	0	94,355
39705	Communication Equip.	35,071	0	0	0	35,071	0	0	0	35,071
39800	Miscellaneous Equipme	575,865	1	0	0	575,866	23,439	26,480	0	625,785
39900	Other Tangible Equipm	17,130	0	0	0	17,130	0	0	0	17,130
39901	Oth Tang Prop - Serve	1,169	0	0	0	1,169	0	0	0	1,169
39906	Pc Hardware	759,540	0	0	0	759,540	0	0	0	759,540
39907	Pc Software	256,541	0	0	0	256,541	0	0	0	256,541
		(557)				(4)				29,593
	Total Plant in Service	288,147,645	645,673	30,887	(179,048)	288,645,710	528,152	569,742	(36,861)	289,736,341
	Fiscal Year to Date Additions			4,093,496				5,191,391		
	Net Plant in Service	286,827,761				287,325,826				288,416,457
	Atmos Plant in Service per DR #33	288,148,202				288,645,714				289,706,747
	Depreciation Expense per 3.03 through 3/06	931,263				935,134				935,781
	Fiscal Year to Date Depreciation Expense	3,700,197				4,635,331				5,571,112
	Annualized Composite Depreciation Rate	3.90%				3.91%				3.89%
	Average Tennessee Plant in Service									
	CIAC		**(205,707)**				**(113,789)**			

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

CONSUMER ADVOCATE AND PROTECTION DIVISION
PLANT IN SERV COMPANY 93 SUMMARY
ATMOS ENERG RPORATION TRA DOCKET #05-00258

Account	Description	Normal Additions	Special Additions	Retirements	3/31/2006 Balance	Normal Additions	Special Additions	Retirements	4/30/2006 Balance	Normal Additions	Special Additions
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	0	0	241,284	0	0	0	241,284	0	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	0	0	729,629	0	0	0	729,629	0	0
36520	Rights-Of-Way	0	0	0	348,971	0	0	0	348,971	0	0
36600	Structures & Improvem	0	0	0	2,679	0	0	0	2,679	0	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	0	0	11,671,967	0	0	0	11,671,967	0	0
36900	Measuring And Reg. St	0	0	0	1,629,191	0	0	0	1,629,191	0	0
37400	Land & Land Rights	0	(69,439)	0	561,592	0	0	0	561,592	0	0
37402	Land & Land Rights	0	69,422	0	140,694	0	0	0	140,694	0	0
37500	Structures & Improvem	0	0	0	614,964	0	0	0	614,964	0	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	26,620	0	0	1,516,253	0	0	0	1,516,253	0	0
37601	Mains - Steel	2,372	1,260	(412)	38,270,100	3,044	0	0	38,273,145	0	0
37602	Mains - Plastic	186,097	5,122	(2,934)	104,438,829	104,888	7,308	(371)	104,550,654	0	0
37800	Meas. And Reg. Sta. E	0	29,610	0	6,203,372	0	0	0	6,203,372	0	0
37900	Meas & Reg Station Eq	0	0	0	1,942,035	0	9,678	0	1,951,713	0	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	805,575	58,805	(39,501)	79,532,257	81,618	0	(489)	79,613,386	0	0
38100	Meters	0	4,626	0	10,918,262	0	0	0	10,918,262	0	0
38200	Meter Installations	52,130	0	(1,375)	20,927,657	5,632	0	0	20,933,289	0	0
38300	House Regulators	1,911	0	0	3,057,112	0	0	0	3,057,112	0	0
38500	Industrial Measuring	2,249	0	0	306,425	0	3,267	0	309,692	0	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	3,160	(3,160)	0	0	0	0	0
38900	Land & Land Rights	0	0	0	10,051	0	0	0	10,051	0	0
39000	Structures & Improvem	0	0	0	868,479	27,509	0	0	895,988	0	0
39003	Improvements	0	0	0	49,277	0	0	0	49,277	0	0
39009	Improvements - Leased	0	0	0	369,668	0	0	0	369,668	0	0
39100	Office Furniture And	0	0	0	907,491	0	0	0	907,491	0	0
39200	Transportation Equipm	0	0	0	937,159	21,458	0	0	958,617	0	0
39300	Stores Equipment	0	0	0	33,973	0	0	0	33,973	0	0
39400	Tools Shop And Garage	0	0	0	989,778	3,160	0	0	992,939	0	0

CONSUMER ADVOCATE AND PROTECTION DIVISION
PLANT IN SERV COMPANY 93 SUMMARY
ATMOS ENERG RPORATION TRA DOCKET #05-00258

Account	Description	Normal Additions	Special Additions	Retirements	3/31/2006 Balance	Normal Additions	Special Additions	Retirements	4/30/2006 Balance	Normal Additions	Special Additions
39600	Power Operated Equipm	0	0	0	818,871	0	0	0	818,871	0	0
39603	Ditchers	0	0	0	227,893	0	0	0	227,893	0	0
39604	Backhoes	0	0	0	398,126	0	0	0	398,126	0	0
39605	Welders	0	0	0	11,004	0	0	0	11,004	0	0
39700	Communication Equipme	0	0	0	211,312	0	0	0	211,312	0	0
39701	Communication Equip.	0	0	0	159,777	0	0	0	159,777	0	0
39702	Communication Equip.	0	0	0	94,355	0	0	0	94,355	0	0
39705	Communication Equip.	0	0	0	35,071	0	0	0	35,071	0	0
39800	Miscellaneous Equipme	3,602	0	0	629,386	290	0	0	629,676	0	0
39900	Other Tangible Equipm	0	0	0	17,130	0	0	0	17,130	0	0
39901	Oth Tang Prop - Serve	0	0	0	1,169	0	0	0	1,169	0	0
39906	Pc Hardware	0	0	0	759,540	0	0	0	759,540	0	0
39907	Pc Software	0	0	0	256,541	0	0	0	256,541	0	0
					(1)						
	Total Plant in Service	1,080,556	99,404	(44,223)	290,842,484	244,439	20,254	(860)	291,106,317	2,604,206	0
	Fiscal Year to Date Additions		6,371,350				6,636,043				9,240,249
	Net Plant in Service				289,522,600				289,786,433		
	Atmos Plant in Service per DR #33				290,842,484				291,106,317		
	Depreciation Expense per 3.03 through 3/06				940,948				941,806		
	Fiscal Year to Date Depreciation Expense				6,512,060				7,453,866		
	Annualized Composite Depreciation Rate				3.90%				3.90%		
	Average Tennessee Plant in Service										
	CIAC	**(102,850)**				**(66,754)**					

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

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Account	Description	Retirements	5/31/2006 Balance	Normal Additions	Special Additions	Retirements	6/30/2006 Balance	Normal Additions	Special Additions	Retirements	7/31/2006 Balance
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	241,284	0	0	0	241,284	0	0	0	241,284
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	729,629	0	0	0	729,629	0	0	0	729,629
36520	Rights-Of-Way	0	348,971	0	0	0	348,971	0	0	0	348,971
36600	Structures & Improvem	0	2,679	0	0	0	2,679	0	0	0	2,679
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	11,671,967	0	0	0	11,671,967	0	0	0	11,671,967
36900	Measuring And Reg. St	0	1,629,191	0	0	0	1,629,191	0	0	0	1,629,191
37400	Land & Land Rights	0	561,592	0	0	0	561,592	0	0	0	561,592
37402	Land & Land Rights	0	140,694	0	0	0	140,694	0	0	0	140,694
37500	Structures & Improvem	0	614,964	0	0	0	614,964	0	0	0	614,964
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	1,516,253	0	0	0	1,516,253	0	0	0	1,516,253
37601	Mains - Steel	0	38,273,145	0	0	0	38,273,145	0	0	0	38,273,145
37602	Mains - Plastic	0	104,550,654	0	0	0	104,550,654	0	0	0	104,550,654
37800	Meas. And Reg. Sta. E	0	6,203,372	0	0	0	6,203,372	0	0	0	6,203,372
37900	Meas & Reg Station Eq	0	1,951,713	0	0	0	1,951,713	0	0	0	1,951,713
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	0	79,613,386	0	0	0	79,613,386	0	0	0	79,613,386
38100	Meters	0	10,918,262	0	0	0	10,918,262	0	0	0	10,918,262
38200	Meter Installations	0	20,933,289	0	0	0	20,933,289	0	0	0	20,933,289
38300	House Regulators	0	3,057,112	0	0	0	3,057,112	0	0	0	3,057,112
38500	Industrial Measuring	0	309,692	0	0	0	309,692	0	0	0	309,692
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	0	10,051	0	0	0	10,051	0	0	0	10,051
39000	Structures & Improvem	0	895,988	0	0	0	895,988	0	0	0	895,988
39003	Improvements	0	49,277	0	0	0	49,277	0	0	0	49,277
39009	Improvements - Leased	0	369,668	0	0	0	369,668	0	0	0	369,668
39100	Office Furniture And	0	907,491	0	0	0	907,491	0	0	0	907,491
39200	Transportation Equipm	0	958,617	0	0	0	958,617	0	0	0	958,617
39300	Stores Equipment	0	33,973	0	0	0	33,973	0	0	0	33,973
39400	Tools Shop And Garage	0	992,939	0	0	0	992,939	0	0	0	992,939

Account	Description	Retirements	5/31/2006 Balance	Normal Additions	Special Additions	Retirements	6/30/2006 Balance	Normal Additions	Special Additions	Retirements	7/31/2006 Balance
39600	Power Operated Equipm	0	818,871	0	0	0	818,871	0	0	0	818,871
39603	Ditchers	0	227,893	0	0	0	227,893	0	0	0	227,893
39604	Backhoes	0	398,126	0	0	0	398,126	0	0	0	398,126
39605	Welders	0	11,004	0	0	0	11,004	0	0	0	11,004
39700	Communication Equipme	0	211,312	0	0	0	211,312	0	0	0	211,312
39701	Communication Equip.	0	159,777	0	0	0	159,777	0	0	0	159,777
39702	Communication Equip.	0	94,355	0	0	0	94,355	0	0	0	94,355
39705	Communication Equip.	0	35,071	0	0	0	35,071	0	0	0	35,071
39800	Miscellaneous Equipme	0	629,676	0	0	0	629,676	0	0	0	629,676
39900	Other Tangible Equipm	0	17,130	0	0	0	17,130	0	0	0	17,130
39901	Oth Tang Prop - Serve	0	1,169	0	0	0	1,169	0	0	0	1,169
39906	Pc Hardware	0	759,540	0	0	0	759,540	0	0	0	759,540
39907	Pc Software	0	256,541	0	0	0	256,541	0	0	0	256,541
	Total Plant in Service	(2,389,406)	291,321,117	1,116,426	0	0	292,437,543	1,116,426	0	0	293,553,969
	Fiscal Year to Date Additions				10,356,675				11,473,101		
	Net Plant in Service		290,001,233				291,117,659				292,234,085
	Atmos Plant in Service per DR #33		291,221,119				291,641,884				294,223,885
	Depreciation Expense per 3.03 through 3/06		942,504				946,132				949,761
	Fiscal Year to Date Depreciation Expense		8,396,370				9,342,503				10,292,264
	Annualized Composite Depreciation Rate		3.90%				3.90%				3.90%
	Average Tennessee Plant in Service										
	CIAC										

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	Normal Additions	Special Additions	Retirements	8/31/2006 Balance	Normal Additions	Special Additions	Retirements	9/30/2006 Balance	Normal Additions	Special Additions
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	0	0	241,284	0	0	0	241,284	0	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	0	0	729,629	0	0	0	729,629	0	0
36520	Rights-Of-Way	0	0	0	348,971	0	0	0	348,971	0	0
36600	Structures & Improvem	0	0	0	2,679	0	0	0	2,679	0	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	0	0	11,671,967	0	0	0	11,671,967	0	0
36900	Measuring And Reg. St	0	0	0	1,629,191	0	0	0	1,629,191	0	0
37400	Land & Land Rights	0	0	0	561,592	0	0	0	561,592	0	0
37402	Land & Land Rights	0	0	0	140,694	0	0	0	140,694	0	0
37500	Structures & Improvem	0	0	0	614,964	0	0	0	614,964	0	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	0	0	1,516,253	0	0	0	1,516,253	0	0
37601	Mains - Steel	0	0	0	38,273,145	0	0	0	38,273,145	0	0
37602	Mains - Plastic	0	0	0	104,550,654	0	0	0	104,550,654	0	0
37800	Meas. And Reg. Sta. E	0	0	0	6,203,372	0	0	0	6,203,372	0	0
37900	Meas & Reg Station Eq	0	0	0	1,951,713	0	0	0	1,951,713	0	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	0	0	0	79,613,386	0	0	0	79,613,386	0	0
38100	Meters	0	0	0	10,918,262	0	0	0	10,918,262	0	0
38200	Meter Installations	0	0	0	20,933,289	0	0	0	20,933,289	0	0
38300	House Regulators	0	0	0	3,057,112	0	0	0	3,057,112	0	0
38500	Industrial Measuring	0	0	0	309,692	0	0	0	309,692	0	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	0	0	0	10,051	0	0	0	10,051	0	0
39000	Structures & Improvem	0	0	0	895,988	0	0	0	895,988	0	0
39003	Improvements	0	0	0	49,277	0	0	0	49,277	0	0
39009	Improvements - Leased	0	0	0	369,668	0	0	0	369,668	0	0
39100	Office Furniture And	0	0	0	907,491	0	0	0	907,491	0	0
39200	Transportation Equipm	0	0	0	958,617	0	0	0	958,617	0	0
39300	Stores Equipment	0	0	0	33,973	0	0	0	33,973	0	0
39400	Tools Shop And Garage	0	0	0	992,939	0	0	0	992,939	0	0

Account	Description	Normal Additions	Special Additions	Retirements	8/31/2006 Balance	Normal Additions	Special Additions	Retirements	9/30/2006 Balance	Normal Additions	Special Additions
39600	Power Operated Equipm	0	0	0	818,871	0	0	0	818,871	0	0
39603	Ditchers	0	0	0	227,893	0	0	0	227,893	0	0
39604	Backhoes	0	0	0	398,126	0	0	0	398,126	0	0
39605	Welders	0	0	0	11,004	0	0	0	11,004	0	0
39700	Communication Equipme	0	0	0	211,312	0	0	0	211,312	0	0
39701	Communication Equip.	0	0	0	159,777	0	0	0	159,777	0	0
39702	Communication Equip.	0	0	0	94,355	0	0	0	94,355	0	0
39705	Communication Equip.	0	0	0	35,071	0	0	0	35,071	0	0
39800	Miscellaneous Equipme	0	0	0	629,676	0	0	0	629,676	0	0
39900	Other Tangible Equipm	0	0	0	17,130	0	0	0	17,130	0	0
39901	Oth Tang Prop - Serve	0	0	0	1,169	0	0	0	1,169	0	0
39906	Pc Hardware	0	0	0	759,540	0	0	0	759,540	0	0
39907	Pc Software	0	0	0	256,541	0	0	0	256,541	0	0
	Total Plant in Service	1,116,426	0	0	294,670,395	1,116,246	0	(240,000)	295,546,641	1,438,500	0
	Fiscal Year to Date Additions		12,589,527				13,705,773				1,438,500
	Net Plant in Service				293,350,511				294,226,757		
	Atmos Plant in Service per DR #33				296,805,887				299,147,889		
	Depreciation Expense per 3.03 through 3/06				953,389				956,237		
	Fiscal Year to Date Depreciation Expense				$\boxed{11,245,653}$						
	Annualized Composite Depreciation Rate				3.90%				3.90%		
	Average Tennessee Plant in Service								$\boxed{290,223,466}$		
	CIAC										

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	Retirements	10/31/2006 Balance	Normal Additions	Special Additions	Retirements	11/30/2006 Balance	Normal Additions	Special Additions	Retirements	12/31/2006 Balance	Normal Additions
30100	Organization	0	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	241,284	0	0	0	241,284	0	0	0	241,284	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	729,629	0	0	0	729,629	0	0	0	729,629	0
36520	Rights-Of-Way	0	348,971	0	0	0	348,971	0	0	0	348,971	0
36600	Structures & Improvem	0	2,679	0	0	0	2,679	0	0	0	2,679	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	11,671,967	0	0	0	11,671,967	0	0	0	11,671,967	0
36900	Measuring And Reg. St	0	1,629,191	0	0	0	1,629,191	0	0	0	1,629,191	0
37400	Land & Land Rights	0	561,592	0	0	0	561,592	0	0	0	561,592	0
37402	Land & Land Rights	0	140,694	0	0	0	140,694	0	0	0	140,694	0
37500	Structures & Improvem	0	614,964	0	0	0	614,964	0	0	0	614,964	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	1,516,253	0	0	0	1,516,253	0	0	0	1,516,253	0
37601	Mains - Steel	0	38,273,145	0	0	0	38,273,145	0	0	0	38,273,145	0
37602	Mains - Plastic	0	104,550,654	0	0	0	104,550,654	0	0	0	104,550,654	0
37800	Meas. And Reg. Sta. E	0	6,203,372	0	0	0	6,203,372	0	0	0	6,203,372	0
37900	Meas & Reg Station Eq	0	1,951,713	0	0	0	1,951,713	0	0	0	1,951,713	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0
38000	Services	0	79,613,386	0	0	0	79,613,386	0	0	0	79,613,386	0
38100	Meters	0	10,918,262	0	0	0	10,918,262	0	0	0	10,918,262	0
38200	Meter Installations	0	20,933,289	0	0	0	20,933,289	0	0	0	20,933,289	0
38300	House Regulators	0	3,057,112	0	0	0	3,057,112	0	0	0	3,057,112	0
38500	Industrial Measuring	0	309,692	0	0	0	309,692	0	0	0	309,692	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	0	10,051	0	0	0	10,051	0	0	0	10,051	0
39000	Structures & Improvem	0	895,988	0	0	0	895,988	0	0	0	895,988	0
39003	Improvements	0	49,277	0	0	0	49,277	0	0	0	49,277	0
39009	Improvements - Leased	0	369,668	0	0	0	369,668	0	0	0	369,668	0
39100	Office Furniture And	0	907,491	0	0	0	907,491	0	0	0	907,491	0
39200	Transportation Equipm	0	958,617	0	0	0	958,617	0	0	0	958,617	0
39300	Stores Equipment	0	33,973	0	0	0	33,973	0	0	0	33,973	0
39400	Tools Shop And Garage	0	992,939	0	0	0	992,939	0	0	0	992,939	0

Account	Description	Retirements	10/31/2006 Balance	Normal Additions	Special Additions	Retirements	11/30/2006 Balance	Normal Additions	Special Additions	Retirements	12/31/2006 Balance	Normal Additions
39600	Power Operated Equipm	0	818,871	0	0	0	818,871	0	0	0	818,871	0
39603	Ditchers	0	227,893	0	0	0	227,893	0	0	0	227,893	0
39604	Backhoes	0	398,126	0	0	0	398,126	0	0	0	398,126	0
39605	Welders	0	11,004	0	0	0	11,004	0	0	0	11,004	0
39700	Communication Equipme	0	211,312	0	0	0	211,312	0	0	0	211,312	0
39701	Communication Equip.	0	159,777	0	0	0	159,777	0	0	0	159,777	0
39702	Communication Equip.	0	94,355	0	0	0	94,355	0	0	0	94,355	0
39705	Communication Equip.	0	35,071	0	0	0	35,071	0	0	0	35,071	0
39800	Miscellaneous Equipme	0	629,676	0	0	0	629,676	0	0	0	629,676	0
39900	Other Tangible Equipm	0	17,130	0	0	0	17,130	0	0	0	17,130	0
39901	Oth Tang Prop - Serve	0	1,169	0	0	0	1,169	0	0	0	1,169	0
39906	Pc Hardware	0	759,540	0	0	0	759,540	0	0	0	759,540	0
39907	Pc Software	0	256,541	0	0	0	256,541	0	0	0	256,541	0
	Total Plant in Service	0	296,985,141	1,438,500	0	0	298,423,641	1,438,500	0	0	299,862,141	1,438,500
	Fiscal Year to Date Additions				2,877,000				4,315,500			
	Net Plant in Service		295,665,257				297,103,757				298,542,257	
	Atmos Plant in Service per DR #33		285,304,582				286,806,802				288,148,202	
	Depreciation Expense per 3.03 through 3/06											
	Fiscal Year to Date Depreciation Expense											
	Annualized Composite Depreciation Rate											
	Average Tennessee Plant in Service											
	CIAC											

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	Special Additions	Retirements	1/31/2007 Balance	Normal Additions	Special Additions	Retirements	2/28/2007 Balance	Normal Additions	Special Additions	Retirements	3/31/2007 Balance
30100	Organization	0	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	0	241,284	0	0	0	241,284	0	0	0	241,284
30300	Intangibles	0	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	0	729,629	0	0	0	729,629	0	0	0	729,629
36520	Rights-Of-Way	0	0	348,971	0	0	0	348,971	0	0	0	348,971
36600	Structures & Improvem	0	0	2,679	0	0	0	2,679	0	0	0	2,679
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	0	11,671,967	0	0	0	11,671,967	0	0	0	11,671,967
36900	Measuring And Reg. St	0	0	1,629,191	0	0	0	1,629,191	0	0	0	1,629,191
37400	Land & Land Rights	0	0	561,592	0	0	0	561,592	0	0	0	561,592
37402	Land & Land Rights	0	0	140,694	0	0	0	140,694	0	0	0	140,694
37500	Structures & Improvem	0	0	614,964	0	0	0	614,964	0	0	0	614,964
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	0	1,516,253	0	0	0	1,516,253	0	0	0	1,516,253
37601	Mains - Steel	0	0	38,273,145	0	0	0	38,273,145	0	0	0	38,273,145
37602	Mains - Plastic	0	0	104,550,654	0	0	0	104,550,654	0	0	0	104,550,654
37800	Meas. And Reg. Sta. E	0	0	6,203,372	0	0	0	6,203,372	0	0	0	6,203,372
37900	Meas & Reg Station Eq	0	0	1,951,713	0	0	0	1,951,713	0	0	0	1,951,713
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0
38000	Services	0	0	79,613,386	0	0	0	79,613,386	0	0	0	79,613,386
38100	Meters	0	0	10,918,262	0	0	0	10,918,262	0	0	0	10,918,262
38200	Meter Installations	0	0	20,933,289	0	0	0	20,933,289	0	0	0	20,933,289
38300	House Regulators	0	0	3,057,112	0	0	0	3,057,112	0	0	0	3,057,112
38500	Industrial Measuring	0	0	309,692	0	0	0	309,692	0	0	0	309,692
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	0	0	10,051	0	0	0	10,051	0	0	0	10,051
39000	Structures & Improvem	0	0	895,988	0	0	0	895,988	0	0	0	895,988
39003	Improvements	0	0	49,277	0	0	0	49,277	0	0	0	49,277
39009	Improvements - Leased	0	0	369,668	0	0	0	369,668	0	0	0	369,668
39100	Office Furniture And	0	0	907,491	0	0	0	907,491	0	0	0	907,491
39200	Transportation Equipm	0	0	958,617	0	0	0	958,617	0	0	0	958,617
39300	Stores Equipment	0	0	33,973	0	0	0	33,973	0	0	0	33,973
39400	Tools Shop And Garage	0	0	992,939	0	0	0	992,939	0	0	0	992,939

Account	Description	Special Additions	Retirements	1/31/2007 Balance	Normal Additions	Special Additions	Retirements	2/28/2007 Balance	Normal Additions	Special Additions	Retirements	3/31/2007 Balance
39600	Power Operated Equipm	0	0	818,871	0	0	0	818,871	0	0	0	818,871
39603	Ditchers	0	0	227,893	0	0	0	227,893	0	0	0	227,893
39604	Backhoes	0	0	398,126	0	0	0	398,126	0	0	0	398,126
39605	Welders	0	0	11,004	0	0	0	11,004	0	0	0	11,004
39700	Communication Equipme	0	0	211,312	0	0	0	211,312	0	0	0	211,312
39701	Communication Equip.	0	0	159,777	0	0	0	159,777	0	0	0	159,777
39702	Communication Equip.	0	0	94,355	0	0	0	94,355	0	0	0	94,355
39705	Communication Equip.	0	0	35,071	0	0	0	35,071	0	0	0	35,071
39800	Miscellaneous Equipme	0	0	629,676	0	0	0	629,676	0	0	0	629,676
39900	Other Tangible Equipm	0	0	17,130	0	0	0	17,130	0	0	0	17,130
39901	Oth Tang Prop - Serve	0	0	1,169	0	0	0	1,169	0	0	0	1,169
39906	Pc Hardware	0	0	759,540	0	0	0	759,540	0	0	0	759,540
39907	Pc Software	0	0	256,541	0	0	0	256,541	0	0	0	256,541
	Total Plant in Service	0	0	301,300,641	1,438,500	0	0	302,739,141	1,438,500	0	0	304,177,641
	Fiscal Year to Date Additions	5,754,000				7,192,500				8,631,000		
	Net Plant in Service			299,980,757				301,419,257				302,857,757
	Atmos Plant in Service per DR #33			288,645,714				289,706,747				290,842,484
	Depreciation Expense per 3.03 through 3/06											
	Fiscal Year to Date Depreciation Expense											
	Annualized Composite Depreciation Rate											
	Average Tennessee Plant in Service											
	CIAC											

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

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Account	Description	Normal Additions	Special Additions	Retirements	4/30/2007 Balance	Normal Additions	Special Additions	Retirements	5/31/2007 Balance	Normal Additions	Special Additions
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	0	0	241,284	0	0	0	241,284	0	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	0	0	729,629	0	0	0	729,629	0	0
36520	Rights-Of-Way	0	0	0	348,971	0	0	0	348,971	0	0
36600	Structures & Improvem	0	0	0	2,679	0	0	0	2,679	0	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	0	0	11,671,967	0	0	0	11,671,967	0	0
36900	Measuring And Reg. St	0	0	0	1,629,191	0	0	0	1,629,191	0	0
37400	Land & Land Rights	0	0	0	561,592	0	0	0	561,592	0	0
37402	Land & Land Rights	0	0	0	140,694	0	0	0	140,694	0	0
37500	Structures & Improvem	0	0	0	614,964	0	0	0	614,964	0	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	0	0	1,516,253	0	0	0	1,516,253	0	0
37601	Mains - Steel	0	0	0	38,273,145	0	0	0	38,273,145	0	0
37602	Mains - Plastic	0	0	0	104,550,654	0	0	0	104,550,654	0	0
37800	Meas. And Reg. Sta. E	0	0	0	6,203,372	0	0	0	6,203,372	0	0
37900	Meas & Reg Station Eq	0	0	0	1,951,713	0	0	0	1,951,713	0	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	0	0	0	79,613,386	0	0	0	79,613,386	0	0
38100	Meters	0	0	0	10,918,262	0	0	0	10,918,262	0	0
38200	Meter Installations	0	0	0	20,933,289	0	0	0	20,933,289	0	0
38300	House Regulators	0	0	0	3,057,112	0	0	0	3,057,112	0	0
38500	Industrial Measuring	0	0	0	309,692	0	0	0	309,692	0	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	0	0	0	10,051	0	0	0	10,051	0	0
39000	Structures & Improvem	0	0	0	895,988	0	0	0	895,988	0	0
39003	Improvements	0	0	0	49,277	0	0	0	49,277	0	0
39009	Improvements - Leased	0	0	0	369,668	0	0	0	369,668	0	0
39100	Office Furniture And	0	0	0	907,491	0	0	0	907,491	0	0
39200	Transportation Equipm	0	0	0	958,617	0	0	0	958,617	0	0
39300	Stores Equipment	0	0	0	33,973	0	0	0	33,973	0	0
39400	Tools Shop And Garage	0	0	0	992,939	0	0	0	992,939	0	0

Account	Description	Normal Additions	Special Additions	Retirements	4/30/2007 Balance	Normal Additions	Special Additions	Retirements	5/31/2007 Balance	Normal Additions	Special Additions
39600	Power Operated Equipm	0	0	0	818,871	0	0	0	818,871	0	0
39603	Ditchers	0	0	0	227,893	0	0	0	227,893	0	0
39604	Backhoes	0	0	0	398,126	0	0	0	398,126	0	0
39605	Welders	0	0	0	11,004	0	0	0	11,004	0	0
39700	Communication Equipme	0	0	0	211,312	0	0	0	211,312	0	0
39701	Communication Equip.	0	0	0	159,777	0	0	0	159,777	0	0
39702	Communication Equip.	0	0	0	94,355	0	0	0	94,355	0	0
39705	Communication Equip.	0	0	0	35,071	0	0	0	35,071	0	0
39800	Miscellaneous Equipme	0	0	0	629,676	0	0	0	629,676	0	0
39900	Other Tangible Equipm	0	0	0	17,130	0	0	0	17,130	0	0
39901	Oth Tang Prop - Serve	0	0	0	1,169	0	0	0	1,169	0	0
39906	Pc Hardware	0	0	0	759,540	0	0	0	759,540	0	0
39907	Pc Software	0	0	0	256,541	0	0	0	256,541	0	0
	Total Plant in Service	1,438,500	0	0	305,616,141	1,438,500	0	0	307,054,641	1,438,500	0
	Fiscal Year to Date Additions		10,069,500				11,508,000				12,946,500
	Net Plant in Service				304,296,257				305,734,757		
	Atmos Plant in Service per DR #33				291,106,317				291,221,119		
	Depreciation Expense per 3.03 through 3/06										
	Fiscal Year to Date Depreciation Expense										
	Annualized Composite Depreciation Rate										
	Average Tennessee Plant in Service										
	CIAC										

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	Retirements	6/30/2007 Balance	Normal Additions	Special Additions	Retirements	7/31/2007 Balance	Normal Additions	Special Additions	Retirements	8/31/2007 Balance
30100	Organization	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	241,284	0	0	0	241,284	0	0	0	241,284
30300	Intangibles	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	729,629	0	0	0	729,629	0	0	0	729,629
36520	Rights-Of-Way	0	348,971	0	0	0	348,971	0	0	0	348,971
36600	Structures & Improvem	0	2,679	0	0	0	2,679	0	0	0	2,679
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	11,671,967	0	0	0	11,671,967	0	0	0	11,671,967
36900	Measuring And Reg. St	0	1,629,191	0	0	0	1,629,191	0	0	0	1,629,191
37400	Land & Land Rights	0	561,592	0	0	0	561,592	0	0	0	561,592
37402	Land & Land Rights	0	140,694	0	0	0	140,694	0	0	0	140,694
37500	Structures & Improvem	0	614,964	0	0	0	614,964	0	0	0	614,964
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	1,516,253	0	0	0	1,516,253	0	0	0	1,516,253
37601	Mains - Steel	0	38,273,145	0	0	0	38,273,145	0	0	0	38,273,145
37602	Mains - Plastic	0	104,550,654	0	0	0	104,550,654	0	0	0	104,550,654
37800	Meas. And Reg. Sta. E	0	6,203,372	0	0	0	6,203,372	0	0	0	6,203,372
37900	Meas & Reg Station Eq	0	1,951,713	0	0	0	1,951,713	0	0	0	1,951,713
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0
38000	Services	0	79,613,386	0	0	0	79,613,386	0	0	0	79,613,386
38100	Meters	0	10,918,262	0	0	0	10,918,262	0	0	0	10,918,262
38200	Meter Installations	0	20,933,289	0	0	0	20,933,289	0	0	0	20,933,289
38300	House Regulators	0	3,057,112	0	0	0	3,057,112	0	0	0	3,057,112
38500	Industrial Measuring	0	309,692	0	0	0	309,692	0	0	0	309,692
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	0	10,051	0	0	0	10,051	0	0	0	10,051
39000	Structures & Improvem	0	895,988	0	0	0	895,988	0	0	0	895,988
39003	Improvements	0	49,277	0	0	0	49,277	0	0	0	49,277
39009	Improvements - Leased	0	369,668	0	0	0	369,668	0	0	0	369,668
39100	Office Furniture And	0	907,491	0	0	0	907,491	0	0	0	907,491
39200	Transportation Equipm	0	958,617	0	0	0	958,617	0	0	0	958,617
39300	Stores Equipment	0	33,973	0	0	0	33,973	0	0	0	33,973
39400	Tools Shop And Garage	0	992,939	0	0	0	992,939	0	0	0	992,939

Account	Description	Retirements	6/30/2007 Balance	Normal Additions	Special Additions	Retirements	7/31/2007 Balance	Normal Additions	Special Additions	Retirements	8/31/2007 Balance
39600	Power Operated Equipm	0	818,871	0	0	0	818,871	0	0	0	818,871
39603	Ditchers	0	227,893	0	0	0	227,893	0	0	0	227,893
39604	Backhoes	0	398,126	0	0	0	398,126	0	0	0	398,126
39605	Welders	0	11,004	0	0	0	11,004	0	0	0	11,004
39700	Communication Equipme	0	211,312	0	0	0	211,312	0	0	0	211,312
39701	Communication Equip.	0	159,777	0	0	0	159,777	0	0	0	159,777
39702	Communication Equip.	0	94,355	0	0	0	94,355	0	0	0	94,355
39705	Communication Equip.	0	35,071	0	0	0	35,071	0	0	0	35,071
39800	Miscellaneous Equipme	0	629,676	0	0	0	629,676	0	0	0	629,676
39900	Other Tangible Equipm	0	17,130	0	0	0	17,130	0	0	0	17,130
39901	Oth Tang Prop - Serve	0	1,169	0	0	0	1,169	0	0	0	1,169
39906	Pc Hardware	0	759,540	0	0	0	759,540	0	0	0	759,540
39907	Pc Software	0	256,541	0	0	0	256,541	0	0	0	256,541
	Total Plant in Service	0	308,493,141	1,438,500	0	0	309,931,641	1,438,500	0	0	311,370,141
	Fiscal Year to Date Additions				14,385,000				15,823,500		
	Net Plant in Service		307,173,257				308,611,757				310,050,257
	Atmos Plant in Service per DR #33		291,641,884				294,223,885				296,805,887
	Depreciation Expense per 3.03 through 3/06										
	Fiscal Year to Date Depreciation Expense										
	Annualized Composite Depreciation Rate										
	Average Tennessee Plant in Service										
	CIAC										

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

Account	Description	Normal Additions	Special Additions	Retirements	9/30/2007 Balance
30100	Organization	0	0	0	0
30200	Franchise & Consents	0	0	0	241,284
30300	Intangibles	0	0	0	0
30400	Land & Land Rights	0	0	0	0
30500	Structures And Improv	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0
36510	Land & Land Rights	0	0	0	729,629
36520	Rights-Of-Way	0	0	0	348,971
36600	Structures & Improvem	0	0	0	2,679
36601	Compressor Station St	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0
36701	Mains - Steel	0	0	0	11,671,967
36900	Measuring And Reg. St	0	0	0	1,629,191
37400	Land & Land Rights	0	0	0	561,592
37402	Land & Land Rights	0	0	0	140,694
37500	Structures & Improvem	0	0	0	614,964
37501	Struct. & Improv. - T	0	0	0	0
37600	Mains - Cathodic Prot	0	0	0	1,516,253
37601	Mains - Steel	0	0	0	38,273,145
37602	Mains - Plastic	0	0	0	104,550,654
37800	Meas. And Reg. Sta. E	0	0	0	6,203,372
37900	Meas & Reg Station Eq	0	0	0	1,951,713
37903	Meas & Reg Sta Eq - C	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0
38000	Services	0	0	0	79,613,386
38100	Meters	0	0	0	10,918,262
38200	Meter Installations	0	0	0	20,933,289
38300	House Regulators	0	0	0	3,057,112
38500	Industrial Measuring	0	0	0	309,692
38600	Other Prop. On Custom	0	0	0	0
38700	Other Equipment Distr	0	0	0	0
38900	Land & Land Rights	0	0	0	10,051
39000	Structures & Improvem	0	0	0	895,988
39003	Improvements	0	0	0	49,277
39009	Improvements - Leased	0	0	0	369,668
39100	Office Furniture And	0	0	0	907,491
39200	Transportation Equipm	0	0	0	958,617
39300	Stores Equipment	0	0	0	33,973
39400	Tools Shop And Garage	0	0	0	992,939

CONSUMER ADVOCATE AND PROTECTION DIVISION
PLANT IN SERV COMPANY 93 SUMMARY
ATMOS ENERG RPORATION TRA DOCKET #05-00258

Account	Description	Normal Additions	Special Additions	Retirements	9/30/2007 Balance
39600	Power Operated Equipm	0	0	0	818,871
39603	Ditchers	0	0	0	227,893
39604	Backhoes	0	0	0	398,126
39605	Welders	0	0	0	11,004
39700	Communication Equipme	0	0	0	211,312
39701	Communication Equip.	0	0	0	159,777
39702	Communication Equip.	0	0	0	94,355
39705	Communication Equip.	0	0	0	35,071
39800	Miscellaneous Equipme	0	0	0	629,676
39900	Other Tangible Equipm	0	0	0	17,130
39901	Oth Tang Prop - Serve	0	0	0	1,169
39906	Pc Hardware	0	0	0	759,540
39907	Pc Software	0	0	0	256,541
	Total Plant in Service	1,438,500	0	0	312,808,641
	Fiscal Year to Date Additions		17,262,000		
	Net Plant in Service				311,488,757
	Atmos Plant in Service per DR #33				299,147,889
	Depreciation Expense per 3.03 through 3/06				
	Fiscal Year to Date Depreciation Expense				
	Annualized Composite Depreciation Rate				
	Average Tennessee Plant in Service				$\boxed{304,177,641}$
	CIAC				

Source: DR #32, MFR#53, Atmos 2nd Joint Dis

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, 2007

TENNESSEE	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%	428,752	E/
TOTAL TENNESSEE CWIP	5,118,987	

A/ Atmos Direct Testimony, work paper WP THP 7-5, Page 17 of 27, Row #35, Column b.
B/ Atmos Direct Testimony, work paper WP THP 7-5, Page 17 of 27, Row #35, Column c@27.60%.
C/ Atmos Direct Testimony, work paper WP THP 7-5, Page 17 of 27, Row #35, Column d@27.60%.
D/ Atmos Direct Testimony, work paper WP THP 7-5, Page 17 of 27, Row #35, Column e@27.60%.
E/ Atmos Direct Testimony, work paper WP THP 7-5, Page 17 of 27, Row #35, Column f@4.07%.

CONSUMER ADVOCATE AND PROTECTION DIVISION
MATERIALS AND SUPPLIES/GAS INVENTORY SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

TENNESSEE	16,616,293	A/
SERVICE AREA 88000 @27.60%	-	
SERVICE AREA 90000 @27.60%	-	
SERVICE AREA 91000 @27.60%	36,799	B/
COMPANY 10 @4.07%	-	
TOTAL TENNESSEE CWIP	16,653,092	

A/ Atmos Direct Testimony, work paper WP THP 7-5, Page 18 of 27, Row #35, Column b.
B/ Atmos Direct Testimony, work paper WP THP 7-5, Page 18 of 27, Row #14, Column e@27.60%.

CONSUMER ADVOCATE AND PROTECTION DIVISION
DEPRECIATION RESERVE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

TENNESSEE PLANT IN SERVICE	$	132,632,668	A/
SERVICE AREA 88000		36,825	B/
SERVICE AREA 90000		3,828	C/
SERVICE AREA 91000		1,222,027	D/
COMPANY 10		5,100,313	E/
LTIP DEPRECIATION RESERVE		(89,807)	F/
TOTAL DEPRECIATION RESERVE	$	138,905,855	

A/ CAPD work paper RB-DEP RES93
B/ CAPD work paper RB-DEP RES88
C/ CAPD work paper RB-DEP RES90
D/ CAPD work paper RB-DEP RES91
E/ CAPD work paper RB-DEP RES10
F/ CAPD work paper RB-LTIP

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 10 DEPRECIATION RESERVE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

RB-DEP RES10

		BEGINNING BALANCE	C/ DEPRECIATION EXPENSE	COST OF REMOVAL	SALVAGE	B/ RETIREMENTS	A/ ENDING BALANCE
MARCH	2006						106,608,073
APRIL			1,451,242				108,059,315
MAY			1,495,230				109,554,545
JUNE			1,541,953				111,096,498
JULY			1,546,780				112,643,278
AUGUST			1,551,607				114,194,885
SEPTEMBER			1,556,434				115,751,320
OCTOBER			1,561,261				117,312,581
NOVEMBER			1,570,606				118,883,187
DECEMBER			1,579,950				120,463,137
JANUARY	2007		1,587,153				122,050,290
FEBRUARY			1,595,688				123,645,978
MARCH			1,605,032				125,251,010
APRIL			1,614,377				126,865,386
MAY			1,623,721				128,489,107
JUNE			1,633,065				130,122,173
JULY			1,642,410				131,764,583
AUGUST			1,651,754				133,416,337
SEPTEMBER			1,661,099				135,077,436
				THIRTEEN MONTH AVERAGE			125,314,810
				TENNESSEE ALLOCATION FACTOR			4.07% D/
				TENNESSEE AMOUNT			5,100,313

A/ Atmos 2nd Joint Discovery Response, DR #1.
B/ Atmos 2nd Joint Discovery Response, DR #2.
C/ CAPD work paper E-DEP10.
D/ Atmos Direct Testimony, work paper WP THP 7-1.

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

RB-DEP RES88

		BEGINNING BALANCE	C/ DEPRECIATION EXPENSE	COST OF REMOVAL	SALVAGE	B/ RETIREMENTS	A/ ENDING BALANCE
MARCH	2006						290,635
APRIL			987				291,622
MAY			978			(165,416)	127,184
JUNE			679				127,863
JULY			671				128,534
AUGUST			671				129,206
SEPTEMBER			671				129,877
OCTOBER			671				130,549
NOVEMBER			638				131,187
DECEMBER			564				131,752
JANUARY	2007		564				132,316
FEBRUARY			564				132,880
MARCH			564				133,445
APRIL			564				134,009
MAY			564				134,574
JUNE			564				135,138
JULY			564				135,702
AUGUST			564				136,267
SEPTEMBER			564				136,831
				THIRTEEN MONTH AVERAGE			133,425
				TENNESSEE ALLOCATION FACTOR			27.60% D/
				TENNESSEE AMOUNT			36,825

A/ Atmos 2nd Joint Discovery Response, DR #1.
B/ Atmos 2nd Joint Discovery Response, DR #2.
C/ CAPD work paper E-DEP88.
D/ Atmos Direct Testimony, work paper WP THP 4-2, Line 4.

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 90 DEPRECIATION RESERVE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

RB-DEP RES90

		BEGINNING BALANCE	C/ DEPRECIATION EXPENSE	COST OF REMOVAL	SALVAGE	B/ RETIREMENTS	A/ ENDING BALANCE
MARCH	2006						29,840
APRIL			108				29,948
MAY			108			(16,481)	13,574
JUNE			30				13,604
JULY			30				13,633
AUGUST			30				13,663
SEPTEMBER			30				13,693
OCTOBER			30				13,722
NOVEMBER			30				13,752
DECEMBER			30				13,781
JANUARY	2007		30				13,811
FEBRUARY			30				13,840
MARCH			30				13,870
APRIL			30				13,899
MAY			30				13,929
JUNE			30				13,959
JULY			30				13,988
AUGUST			30				14,018
SEPTEMBER			30				14,047
				THIRTEEN MONTH AVERAGE			13,870
				TENNESSEE ALLOCATION FACTOR			27.60% D/
				TENNESSEE AMOUNT			3,828

A/ Atmos 2nd Joint Discovery Response, DR #1.
B/ Atmos 2nd Joint Discovery Response, DR #2.
C/ CAPD work paper E-DEP90.
D/ Atmos Direct Testimony, work paper WP THP 4-2, Line 4.

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 91 DEPRECIATION RESERVE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

RB-DEP RES91

		BEGINNING BALANCE	C/ DEPRECIATION EXPENSE	COST OF REMOVAL	SALVAGE	B/ RETIREMENTS	A/ ENDING BALANCE
MARCH	2006						4,264,945
APRIL			25,026				4,289,971
MAY			24,947			(132,371)	4,182,547
JUNE			24,790				4,207,337
JULY			24,790				4,232,126
AUGUST			24,790				4,256,916
SEPTEMBER			24,790				4,281,706
OCTOBER			24,790				4,306,496
NOVEMBER			24,790				4,331,285
DECEMBER			24,790				4,356,075
JANUARY	2007		24,790				4,380,865
FEBRUARY			24,790				4,405,655
MARCH			24,790				4,430,445
APRIL			24,790				4,455,234
MAY			22,487				4,477,722
JUNE			22,289				4,500,011
JULY			22,289				4,522,301
AUGUST			22,289				4,544,590
SEPTEMBER			22,289				4,566,880
				THIRTEEN MONTH AVERAGE			4,427,636
				TENNESSEE ALLOCATION FACTOR			27.60% D/
				TENNESSEE AMOUNT			1,222,027

A/ Atmos 2nd Joint Discovery Response, DR #1.
B/ Atmos 2nd Joint Discovery Response, DR #2.
C/ CAPD work paper E-DEP91.
D/ Atmos Direct Testimony, work paper WP THP 4-2, Line 4.

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 93 DEPRECIATION RESERVE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

RB-DEP RES93

		BEGINNING BALANCE	C/ DEPRECIATION EXPENSE	COST OF REMOVAL	SALVAGE	B/ RETIREMENTS	A/ ENDING BALANCE
MARCH	2006						125,062,829
APRIL			867,414				125,930,243
MAY			868,166	(2,311)		(860)	126,795,238
JUNE			868,832	(32,198)		(2,389,406)	125,242,466
JULY			872,293				126,114,759
AUGUST			875,754			(240,000)	126,750,512
SEPTEMBER			879,214			(41,667)	127,588,059
OCTOBER			881,931			(41,667)	128,428,324
NOVEMBER			886,382			(41,667)	129,273,039
DECEMBER			890,836			(41,667)	130,122,208
JANUARY	2007		895,201			(41,667)	130,975,742
FEBRUARY			897,993			(41,667)	131,832,068
MARCH			902,329			(41,667)	132,692,730
APRIL			906,788			(41,667)	133,557,852
MAY			911,248			(41,667)	134,427,432
JUNE			915,707			(41,667)	135,301,473
JULY			920,166			(41,667)	136,179,972
AUGUST			924,626			(41,667)	137,062,931
SEPTEMBER			929,085			(41,667)	137,950,349

THIRTEEN MONTH AVERAGE	132,722,475
TENNESSEE ALLOCATION FACTOR	100.00%
TENNESSEE AMOUNT	132,722,475
LESS LTIP	89,807
NET TENNESSEE AMOUNT	132,632,668

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
CUSTOMER ADVANCES SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

TENNESSEE	49,422	A/
SERVICE AREA 88000 @27.60%	-	
SERVICE AREA 90000 @27.60%	-	
SERVICE AREA 91000 @27.60%	(9,809)	B/
COMPANY 10 @4.07%	-	
TOTAL TENNESSEE CWIP	39,613	

A/ Atmos Direct Testimony, work paper WP THP 7-5, Page 20 of 27, Row #35, Column b.
B/ Atmos Direct Testimony, work paper WP THP 7-5, Page 20 of 27, Row #35, Column e@27.60%.

CONSUMER ADVOCATE AND PROTECTION DIVISION
SUMMARY OF ACCUMULATED DEFERRED TAXES
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2007

		A/ Company 93	B/ Company 88	C/ Company 90	D/ Company 91	E/ Company 10	Total
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
OCTOBER		37,290,143	20,058	4,356	(44,907)	2,267,988	39,537,637
NOVEMBER		37,343,838	20,080	4,377	(44,954)	2,270,401	39,593,742
DECEMBER		37,397,534	20,101	4,399	(45,002)	2,272,815	39,649,847
JANUARY	2007	37,451,230	20,123	4,421	(45,050)	2,275,229	39,705,952
FEBRUARY		37,504,925	20,145	4,443	(45,098)	2,277,642	39,762,057
MARCH		37,558,621	20,167	4,464	(45,146)	2,280,056	39,818,162
APRIL		37,612,317	20,189	4,486	(45,193)	2,282,470	39,874,267
MAY		37,666,012	20,210	4,508	(45,241)	2,284,883	39,930,372
JUNE		37,719,708	20,232	4,530	(45,289)	2,287,297	39,986,477
JULY		37,773,403	20,254	4,551	(45,337)	2,289,710	40,042,582
AUGUST		37,827,099	20,276	4,573	(45,385)	2,292,124	40,098,687
SEPTEMBER .		37,880,795	20,297	4,595	(45,432)	2,294,538	40,154,792
AVERAGE ACC. DEF TAXES		$ 37,558,621	$ 20,167	$ 4,466	$ (45,146)	$ 2,280,056	$ 39,818,164

A/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytdMay06 Accts #1900, #2820, #2830 plus ($1,840,993 * 35%) for 2007 and ($2,601,545 * 35%) for four months per Atmos discovery response DR #30c.
B/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytdMay06 Accts #1900, #2820 @27.60% plus Atmos Direct Testimony, work paper WP THP 7-5, Page 19 of 27, Row 34 minus Row 22, Column c @27.60%.
C/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytdMay06 Acct #2820 @27.60% plus Atmos Direct Testimony, work paper WP THP 7-5, Page 19 of 27, Row 34 minus Row 22, Column d @27.60%.
D/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytdMay06 Accts #1900, #2820, #2830 @27.60% plus Atmos Direct Testimony, work paper WP THP 7-5, Page 19 of 27, Row 34 minus Row 22, Column e @27.60%.
E/ Atmos 2nd Joint Discovery Response, Item DR #18, Atmos Q10DTB093ytdMay06 Accts #1900, #2820, #2830 @4.07% plus Atmos Direct Testimony, work paper WP THP 7-5, Page 19 of 27, Row 34 minus Row 22, Column f @4.07%.

Note: Annual amount changes in work paper WP THP 7-5 were spread evenly over the fiscal year; 2006 amount per DR 30c four months amount ($3,902,917/6)*4=$2,601,545.

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, 2007

RB-LTIP

	PLANT IN SERVICE COMPANY 10							DEPRECIATION RESERVE COMPANY 10
	A/ MIP/VPP	A/ LTIP	TOTAL	B/ AVERAGE % CAPITALIZED	C/ % TENNESSEE	ANNUAL ADDITIONS TENNESSEE	ACCUMULATED ADDITIONS 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	4,013,961	2,924,684	6,938,645	27.96%	4.07%	78,960	340,660	44,733
SEPTEMBER 2007	4,119,984	5,283,777	9,403,761	27.96%	4.07%	107,012	447,673	58,875
TOTAL	19,435,071	19,468,193	38,903,264		TOTAL	447,673		
					AVERAGE		$ 394,166	$ 51,804

	PLANT IN SERVICE COMPANY 91							DEPRECIATION RESERVE COMPANY 91
	A/ MIP/VPP	A/ LTIP	TOTAL	B/ AVERAGE % CAPITALIZED	C/ % TENNESSEE	TENNESSEE	ACCUMULATED ADDITIONS 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	255,046	100,515	355,561	27.96%	27.60%	27,439	200,755	33,664
SEPTEMBER 2007	637,937	210,656	848,593	27.96%	27.60%	65,486	266,241	42,343
TOTAL	2,584,652	580,337	3,164,989		TOTAL	266,241		
					AVERAGE		$ 233,498	$ 38,003
					GRAND TOTAL		$ 627,664	$ 89,807

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

RB-CUSTDEP

CONSUMER ADVOCATE AND PROTECTION DIVISION
CUSTOMER DEPOSIT SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

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)
11/1/2006	B/	(6,310,507)			(6,160,391)
12/1/2006	B/	(6,350,620)			(6,184,759)
1/1/2007	B/	(6,390,732)			(6,205,062)
2/1/2007	B/	(6,430,845)			(6,227,487)
3/1/2007	B/	(6,470,957)			(6,249,448)
4/1/2007	B/	(6,511,070)			(6,274,729)
5/1/2007	B/	(6,551,182)			(6,310,507)
6/1/2007	B/	(6,591,295)			(6,350,620)
7/1/2007	B/	(6,631,407)			(6,390,732)
8/1/2007	B/	(6,671,520)			(6,430,845)
9/1/2007	B/	(6,711,633)			(6,470,957)
10/1/2007	B/	(6,751,745)			(6,511,070)

A/ Atmos Q10DTB093end05, Atmos Q10DTB093ytdApr06, 2nd Joint Discovery Response, DR #18.
B/ May 2006 amount grown at an annual rate of 7.93%.

CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ("AFUDC")
ATMOS ENERGY CORPORATION TRA DOCKET #05-00258
FOR THE ATTRITION YEAR ENDED SEPTEMBER 30, 2007

		COMPANY 93	TENNESSEE	
OCTOBER			$ 9,838	A/
NOVEMBER			21,992	A/
DECEMBER			21,519	A/
JANUARY	2006		22,234	A/
FEBRUARY			19,944	A/
MARCH			20,420	A/
APRIL			21,360	A/
		TOTAL	$ 137,307	
		ANNUALIZED	$ 235,383	

SOURCE: COMPANY GENERAL LEDGER