

**IN THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE: PETITION TO OPEN AN)
INVESTIGATION TO DETERMINE)
WHETHER ATMOS ENERGY CORP.)
SHOULD BE REQUIRED BY THE TRA)
TO APPEAR AND SHOW CAUSE THAT)
ATMOS ENERGY CORP. IS NOT)
OVEREARNING IN VIOLATION OF)
TENNESSEE LAW AND THAT IT IS)
CHARGING RATES THAT ARE JUST)
AND REASONABLE)

Electronically filed on 9/8/06 @ 1:55pm

Docket No. 05-00258

**ATMOS ENERGY CORPORATION'S
LATE FILED EXHIBIT FOR CORRECTED SCHEDULES TO TESTIMONIES OF
THOMAS PETERSEN AND GREG WALLER**

At the hearing on August 31, 2006, Atmos Energy Corporation ("Atmos") witnesses Thomas Petersen and Greg Waller made the following three corrections to their pre-filed testimony:

- (1) Mr. Petersen corrected a typographical error in the dates reflected on pages 21 and 22 of the workpaper WP THP 7-5;
- (2) on his workpaper WP THP 1-1, Mr. Petersen corrected the Interest Rate for Customer Deposits from 7.74% to 6%, which changed the total amount for Adjusted Customer Deposit Interest on that same workpaper from \$470,996 to \$364,998; and
- (3) Mr. Waller corrected the amount for Provision for Bad Debt on line 17, Column C of his Schedule GW-3 from \$351,679 to \$207,848.

(8/31/2006 Hearing Tr. (Vol. X) at pp. 7-8.) Per Director Jones' request, Atmos has attached to this filing corrected schedules and workpapers for Mr. Petersen and Mr. Waller's testimony which show the impact of the changes noted above.

A complete corrected set of all schedules and workpapers originally filed with Mr. Petersen's direct testimony is attached, and should replace the set of schedules and workpapers originally attached to Mr. Petersen's direct testimony. The following Petersen schedules and workpapers changed as a result of the corrections noted above:

- (1) Schedule THP-1;
- (2) WP THP 1-1;
- (3) Schedule THP-2;
- (4) Schedule THP-3;
- (5) Schedule THP-4;
- (6) WP THP 7-5;
- (7) Schedule THP-8;
- (8) Schedule THP-10; and
- (9) WP THP 10-1.

For Mr. Waller, the corrections noted above resulted in changes to Schedule GW-1 and Schedule GW-3, and corrected copies of those schedules are attached hereto. Mr. Waller's Schedule GW-2 was not affected by the changes noted above, but was corrected through discovery responses and in the pre-filed Rebuttal Testimony of Petersen/Waller. The corrected Schedule GW-2 that was attached to the pre-filed Rebuttal Testimony of Petersen/Waller has not changed further, and stands as filed.

Respectfully Submitted,

BAKER, DONELSON, BEARMAN
CALDWELL & BERKOWITZ

A handwritten signature in black ink, appearing to read "M. Kelley", is written over a horizontal line.

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been hand-delivered, e-mailed or faxed and mailed to the following parties of interest this 8th day of September, 2006.

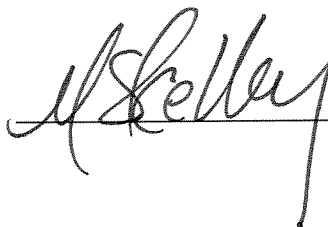
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Tennessee Distribution System
Cost of Service
Twelve Months Ended to September 30, 2007

Line No.	Description (a)	Reference (b)	Amount (c)
1	Cost of Gas	Schedule 3	\$148,411,135
2			
3	Operation & Maintenance Expense	Schedule 4	14,166,102
4			
5	Depreciation & Amortization Expense	Schedule 6	12,758,460
6			
7	Taxes Other Than Income Taxes	Schedule 5	6,090,833
8			
9	Return	Schedule 7	15,282,436
10			
11	Income Tax	Schedule 8	6,561,066
12			
13	Interest on Customer Deposits		<u>364,958</u>
14			
15	Total Cost of Service		203,634,990
16			
17			
18	Revenue at Present Rates	Schedule 2	<u>199,915,688</u>
19			
20	Net Revenue Deficiency		<u><u>3,719,302</u></u>

**Tennessee Distribution System
Interest on Customer Deposits
Twelve Months Ended September 30, 2007**

Line No.	Description (a)	Amount (b)
1	Average Customer Deposit Balance	\$6,082,633
2		
3	Interest Rate on Customer Deposits	<u>6.00%</u>
4		
5	Adjusted Customer Deposit Interest	<u><u>\$364,958</u></u>

Tennessee Distribution System
Summary of Revenue at Present Rates
Twelve Months Ended September 30, 2007

Line No.	Description	Amount	Source
	(a)	(b)	(c)
1	Revenues	199,915,688	P-W Rebuttal Sch. 3
2			
3	Adjustments	-	
4			
5	Adjusted Margin	<u>199,915,688</u>	

**Tennessee Distribution System
Cost of Gas
Twelve Months Ended September 30, 2007**

Line No.	Description	Amount	Source
	(a)	(b)	
1	Gas Cost	\$148,411,135	Dr #3
2			
3	Adjustments	-	
4			
5	Total Gas Cost	<u>148,411,135</u>	

**Tennessee Distribution System
Operation and Maintenance Expenses
Twelve Months Ended September 30, 2007**

Line No.	Description (b)	Amount (\$) (c)
1		
2	Storage Trans. & Dist.-Oper	4,451,731
3		
4	Storage Trans. & Dist.-Mtnce	474,886
5		
6	Customer Accounts Expense	2,195,229
7		
8	Sales Expense	173,884
9		
10	Administrative and General Expenses	<u>7,956,954</u>
11		
12	Total Operation and Maintenance Expenses - Unadjusted	15,252,684
13		
14	<u>Adjustments to O&M</u>	
15	Net Elimination of Intercompany Leased Property	(2,079,882)
16	Gain on sale of Maryland Way Property	(20,244)
17	Amortization of rate case expense	55,000
18	Amortization of Manufactured Gas Plant Clean-up	637,802
19	Reorganization related allocation change	320,742
20		
21	Total Adjustments	<u>(1,086,582)</u>
22		
23	Total Adjusted Operation and Maintenance Expenses	<u><u>14,166,102</u></u>

Tennessee Distribution System
Proposed Amortization of Environmental Remediation costs
Twelve Months Ended to September 30, 2007

Line No.	Account Number	Description	Balance Mar-06
1	1860.13927	Johnson, City, TN	\$ 299,829
2	1860.13927	Bristol, TN	750,465
3	1860.13936	TN Tank Removal	<u>183,112</u>
4		Total	\$ 1,233,407
5			
6		Projected spending FY 2007	<u>680,000</u>
7			
8		Total	1,913,407
9			
10		Amortization - 3 years	<u><u>637,802</u></u>

Tennessee Distribution System
Change in Attrition Year O&M Related to Proforma Allocation Factors
Twelve Months Ended to September 30, 2007

Line No.	Description	Amount
1	Mid-States General Office Projected O&M	\$ 26,593,572
2	[Including SSU allocations and changes due to reorganization]	
3		
4	Proforma Mid-States Genral Office Allocation Factor	<u>27.6%</u>
5		
6	Mid-States General Office Projected O&M Allocated to Tennessee	7,338,940
7		
8	Mid-States General Office Projected O&M Allocated to Tennessee	<u>7,018,197</u>
9	[Consistent with O&M in DR #3]	
10		
11	Increase	<u><u>320,742</u></u>

**Tennessee\ Distribution System
Taxes Other Than Income Taxes
Twelve Months Ended September 30, 2007**

Line No.	Description	Total Georgia Distribution
	(a)	(b)
	<u>Taxes Other Than Income Taxes</u>	
1	Total Unadjusted	\$ 6,116,416
2		
3	<u>Adjustments</u>	
4		
5	Reorganization related allocation change	(25,583)
6		
7		
8	Total Adjustments	<u>(25,583)</u>
9		
10		
11	Total Taxes Other Than Income Taxes, As Adjusted	<u><u>\$6,090,833</u></u>

Tennessee Distribution System
Change in Attrition Year Taxes Other Than Income Related to Proforma Allocation Factors
Twelve Months Ended to September 30, 2007

Line No.	Description	Amount
1	Mid-States General Office Projected Taxes Other Than Income	\$ 850,754
2	[Including SSU allocations and changes due to reorganization]	
3		
4	Proforma Mid-States Genral Office Allocation Factor	<u>27.6%</u>
5		
6	Mid-States General Office Projected Taxes Other Than Income	234,780
7	Allocated to Tennessee	
8	Mid-States General Office Projected Taxes Other Than Income	<u>260,363</u>
9	Allocated to Tennessee [Consistent with O&M in DR #3]	
10		
11	Increase	<u><u>(25,583)</u></u>

**Tennessee Distribution System
Depreciation and Amortization Expense
Twelve Months Ended September 30, 2007**

Line No.	Description (a)	Amount (b)	Source
1	Depreciation and Amortization Expense	\$ 12,000,217	DR #3
2			
3	Adjustment to reflect Attrition Year Level of	519,659	WP THP 6-1
4	Plant and Proposed SSU Depreciation rates		
5	and proforma allocation factors		
6			
7	Net Elimination of Intercompany Leased Property	238,584	DR #42
8			
9			
10	Total Depreciation and Amortization Expense, As Adjusted	<u>\$ 12,758,460</u>	

**Tennessee Distribution System
Depreciation Expense Adjustment
Proforma SSU Depreciation (Company 10)
Twelve Months Ended to September 30, 2007**

Line No.	Description	Amount
1	Tennessee Depreciation Excluding SSU as included in DR #33	\$ 10,929,017
2		
3	Reduction of Tennessee Depreciation Excluding SSU to reflect	
4	proforma allocation factors	\$ (70,460)
5		
6	Proforma SSU Allocated Depreciation Expense from SSU (WP 7-1)	<u>1,661,319</u>
7		
8	Proforma Depreciation Expense	\$ 12,519,876
9		
10	DR #3 Depreciation Expense	<u>12,000,217</u>
11		
12	Proforma Depreciation Adjustment	<u><u>\$ 519,659</u></u>

Tennessee Distribution System
Rate Base & Return
Twelve Months Ended to September 30, 2007
Thirteen Month Average

Line No.	Description (a)	Amount (b)
1	Original Cost of Plant	\$317,595,022
2		
3	Accumulated Depreciation and Amortization	(138,491,810)
4		
5	Construction Work in Progress per Books	5,170,361
6		
7	Storage Gas Investment	16,616,293
8		
9	Material & Supplies	38,945
10		
11	Deferred Rate Case Expenses	137,500
12		
13	Prepayments	723,572
14		
15	Accumulated Deferred Income Tax	(32,917,653)
16		
17	Customer Advances for Construction	(39,063)
18		
19	Customer Deposits	(6,082,633)
20		
21	Adjustments:	
22	Net Elimination of Intercompany Leased Property	7,126,069
23	Unamortized Maryland Way Gain	(28,708)
24	Proposed SSU Depreciation Rates	(419,556)
25	Total Rate Base	<u>169,428,338</u>
26		
27		
28	Return @ Overall Cost of Capital on Rate Base	<u>15,282,436</u>

**Tennessee Distribution System
Accumulated Depreciation Adjustment
Proforma SSU Depreciation (Company 10)
Twelve Months Ended to September 30, 2007**

Month	SSU Gas Plant in Service (Account 101)	Proforma Depreciation at composite rates	Proforma Depreciation Allocated to Tennessee	Proforma Depreciation Additions to Accumulated	DR #33 Depreciation Allocated to Tennessee	DR #33 Depreciation Additions to Accumulated	Adjustment to Accumulated Depreciation
Sep-06	234,325,396						
Oct-06	235,658,729	3,298,898	134,265	134,265	71,030	71,030	63,235
Nov-06	236,992,062	3,317,563	135,025	269,290	71,432	142,462	126,828
Dec-06	238,325,396	3,336,228	135,784	405,074	71,834	214,295	190,779
Jan-07	239,658,729	3,354,893	136,544	541,619	72,236	286,531	255,088
Feb-07	240,992,062	3,373,558	137,304	678,922	72,637	359,168	319,754
Mar-07	242,325,396	3,392,222	138,063	816,986	73,039	432,208	384,778
Apr-07	243,658,729	3,410,887	138,823	955,809	73,441	505,649	450,160
May-07	244,992,062	3,429,552	139,583	1,095,392	73,843	579,492	515,900
Jun-07	246,325,396	3,448,217	140,342	1,235,734	74,245	653,737	581,998
Jul-07	247,658,729	3,466,882	141,102	1,376,836	74,647	728,383	648,453
Aug-07	248,992,062	3,485,547	141,862	1,518,698	75,049	803,432	715,266
Sep-07	250,325,396	3,504,212	142,621	1,661,319	75,451	878,883	782,437
Average	242,325,396			890,829		471,272	419,556
FY 2007 total		40,818,659	1,661,319		878,883		

Composite depreciation rate 16.8%
Allocation percentage to Tennessee 4.07%

Tennessee Distribution System
Accumulated Depreciation Adjustment
Composite Shared Services Depreciation Rate
Twelve Months Ended December 31, 2005

Shared Services General Office			Fully & Non-Deprec		Depreciable	Depr.	Proforma
Line No.	Account	Description	Balance	Plant	Plant	Rate	Depreciation
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	390	Improvements to Leased Premises	\$5,865,602		\$5,865,602	12.26%	\$719,123
2	391	Office Furniture & Equipment	10,385,073		10,385,073	3.29%	341,669
3	391.02	Remittance Processing Equipment	53,365	53,365	0	11.37%	0
4	391.03	Office Furniture & Equipment	1,160,987	1,160,987	0	1.17%	0
5	392	Transportation Equipment	18,885	18,885	0	28.96%	0
7	393	Stores Equipment	6,063	6,063	0	10.00%	0
8	394	Tools & Work Equipment	33,042	33,042	0	10.00%	0
9	397	Communication Equipment - Telephone	1,737,456		1,737,456	11.64%	202,240
10	398	Miscellaneous Equipment	631,550		631,550	20.86%	131,741
11	399	Other Tangible Property	10,196		10,196	23.99%	2,446
12	399.01	Other Tangible Property-Servers Hardware	2,786,265		2,786,265	28.15%	784,333
13	399.02	Other Tangible Property-Servers Software	1,440,287		1,440,287	29.95%	431,366
14	399.03	Other Tangible Property-Network-Hardware	350,749		350,749	29.09%	102,033
15	399.04	Other Tangible Property-CPU	1,095,465	1,095,465	0	26.26%	0
16	399.05	Other Tangible Property-MF Hardware	1,159,964	1,159,964	0	15.76%	0
17	399.06	Other Tangible Property-PC Hardware	4,886,184		4,886,184	47.16%	2,304,324
18	399.07	Other Tangible Property-PC Software	1,043,348		1,043,348	26.52%	276,696
19	399.08	Other Tangible Property-Application Software	26,508,039		26,508,039	17.02%	4,511,668
20	399.09	Other Tangible Property-System Software	3,089,128		3,089,128	6.21%	191,835
21	399.24	Other Tangible Property-GenStartupCost	0		0	10.81%	0
22	Total		<u>\$62,261,648</u>	<u>\$3,527,772</u>	<u>\$58,733,877</u>		<u>9,999,475</u>
23	Total Including Customer Support WP 7-3		\$204,441,638				34,342,823
24	Compsite Depreciation Rate						<u>16.80%</u>

**Tennessee Distribution System
Accumulated Depreciation Adjustment
Composite Shared Services Depreciation Rate
Twelve Months Ended December 31, 2005**

Shared Services Customer Support						
Line No.	Account	Description	Balance	Non-Deprec Plant	Depreciable Plant	Depr. Rate Proforma Depreciation
	(a)	(b)	(c)	(d)	(g)	(h) (i)
1	390	Improvements to Leased Premises	\$3,519,069		\$3,519,069	12.26% 431,438
2	391	Office Furniture & Equipment	56,077		56,077	3.29% 1,845
3	391.02	Remittance Processing Equipment	0		0	11.37% 0
4	391.03	Office Furniture & Equipment	0		0	1.17% 0
5	392	Transportation Equipment	0		0	28.96% 0
6	393	Tools & Work Equipment	0		0	10.00% 0
7	394	Tools & Work Equipment	0		0	10.00% 0
8	397	Communication Equipment - Telephone	22,021,825		22,021,825	11.64% 2,563,340
9	398	Miscellaneous Equipment	1,916		1,916	20.86% 400
10	399	Other Tangible Property	214,670		214,670	23.99% 51,499
11	399.01	Other Tangible Property-Servers Hardware	9,628,535		9,628,535	28.15% 2,710,433
12	399.02	Other Tangible Property-Servers Software	6,854,583		6,854,583	29.95% 2,052,948
13	399.03	Other Tangible Property-Network-Hardware	459,775		459,775	29.09% 133,749
14	399.04	Other Tangible Property-CPU	0		0	26.26% 0
15	399.05	Other Tangible Property-MF Hardware	0		0	15.76% 0
16	399.06	Other Tangible Property-PC Hardware	2,544,181		2,544,181	47.16% 1,199,836
17	399.07	Other Tangible Property-PC Software	1,557,860		1,557,860	26.52% 413,145
18	399.08	Other Tangible Property-Application Software	72,149,171		72,149,171	17.02% 12,279,789
19	399.09	Other Tangible Property-System Software	0		0	6.21% 0
21	399.24	Other Tangible Property-GenStartupCost	23,172,326		23,172,326	10.81% 2,504,928
22	Total		<u>\$142,179,989</u>	<u>\$0</u>	<u>\$142,179,989</u>	<u>24,343,349</u>

Tennessee Distribution System
Rate Base & Return
Twelve Months Ended to September 30, 2007
Change due to proforma allocation factors

Line No.	Description	FY 2006 Allocation Factors Amount	Pro Forma Allocation Factors Amount	Difference	Source / Description
	(a)	(b)	(c)	(d)	(e)
1	Original Cost of Plant	\$318,920,976	317,595,022	(1,325,954)	DR #33 & #36 - Account 101
2					
3	Accumulated Depreciation and Amortization	(139,623,342)	(138,491,810)	1,131,532	DR #33 & #36 - Account 108
4					
5	Construction Work in Progress per Books	5,811,376	5,170,361	(641,014)	DR #33 & #36 - Account 107
6					
7	Storage Gas Investment	16,616,293	16,616,293	-	DR #33 & #36 - Account 164.1
8					
9	Material & Supplies	61,606	38,945	(22,662)	DR #33 & #36 - Account 154
10					
11	Deferred Rate Case Expenses	137,500	137,500	-	MFR #45 plus 25K misc exp & 3yr amort
12					
13	Prepayments	737,252	723,572	(13,680)	DR #33 - Account 165
14					
15	Accumulated Deferred Income Tax	(33,005,385)	(32,917,653)	87,732	DR #33 & #36 - Accts 190, 282, 283
16					
17	Customer Advances for Construction	(32,476)	(39,063)	(6,588)	DR #33 & #36 - Account 252
18					
19	Customer Deposits	(6,082,633)	(6,082,633)	-	DR #33 & #36 - Account 235
20					
21	Adjustments:				
22	Net Elimination of Interco. Leased Property	7,126,069	7,126,069	(0)	DR #36
23	Unamortized Maryland Way Gain	(28,708)	(28,708)	-	DR #36
24	Proposed SSU Depreciation Rates	(426,123)	(419,556)	6,566	
25	Total Rate Base	170,212,404	169,428,338	(784,066)	

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2007

WP THP 7-5

a : Gas Plant in Service (Account 101) 13 month average Balances.

Row #	a	b	c	d	e	f	g	h	i	j	k	l
		Service Area	Service Area	Service Area	Service Area	Company	Service Area	Service Area	Service Area	Service Area	Company	Total
		93,000	88,000	90,000	91,000	10	93000	88000	90000	91000	4.07%	Tennessee
Month	Tennessee	Central Regional	Eastern Regional	MSBU	Shared Services		100%	27.60%	27.60%	27.60%		
1	Sep-06	299,147,889	179,711	30,274	4,484,612	234,325,396	299,147,889	98,086	12,098	2,138,263	10,029,127	311,425,463
2	Oct-06	300,080,593	175,995	30,043	4,079,257	235,658,729	300,080,593	48,564	8,292	1,125,875	9,591,310	310,854,634
3	Nov-06	302,054,243	175,999	30,274	3,610,668	236,992,062	302,054,243	48,551	8,356	996,544	9,645,577	312,753,271
4	Dec-06	303,575,489	176,571	26,912	2,695,776	238,325,396	303,575,489	48,734	7,428	744,034	9,699,844	314,075,528
5	Jan-07	304,636,546	175,460	30,129	2,141,348	239,658,729	304,636,546	48,427	8,316	591,012	9,754,110	315,038,411
6	Feb-07	306,309,293	176,058	30,105	1,491,236	240,992,062	306,309,293	48,592	8,309	411,581	9,808,377	316,586,152
7	Mar-07	305,468,139	149,108	29,914	6,425,340	242,325,396	305,468,139	41,154	8,256	1,773,394	9,862,644	317,154,587
8	Apr-07	306,211,979	150,030	30,103	6,129,242	243,658,729	306,211,979	41,408	8,308	1,691,671	9,916,910	317,870,277
9	May-07	306,954,819	150,952	30,292	5,833,144	244,992,062	306,954,819	41,663	8,361	1,609,948	9,971,177	318,585,967
10	Jun-07	307,697,659	151,874	30,481	5,537,046	246,325,396	307,697,659	41,917	8,413	1,528,225	10,025,444	319,301,658
11	Jul-07	310,601,736	161,153	30,412	5,186,235	247,658,729	310,601,736	44,478	8,394	1,431,401	10,079,710	322,165,719
12	Aug-07	313,505,812	170,432	30,343	4,835,424	248,992,062	313,505,812	47,039	8,375	1,334,577	10,133,977	325,029,780
13	Sep-07	316,409,889	179,711	30,274	4,484,612	250,325,396	316,409,889	49,600	8,356	1,237,753	10,188,244	327,893,842
14		306,358,084	167,148	29,966	4,379,534	242,325,396	306,358,084	49,863	8,558	1,278,021	9,900,496	317,595,022

b : Construction Work in Process (Account 1070). 13 month average balances.

		Service Area	Service Area	Service Area	Service Area	Company	Service Area	Service Area	Service Area	Service Area	Company	Total
		93,000	88,000	90,000	91,000	10	93,000	88,000	90,000	91,000	4.07%	Tennessee
Month	Tennessee	Central Regional	Eastern Regional	MSBU	Shared Services		100%	27.60%	27.60%	27.60%		
22	Sep-06	2,351,933	30,434	2,454	3,173,426	10,534,457	2,351,933	16,611	981	1,513,090	450,875	4,333,489
23	Oct-06	2,857,729	34,190	2,685	3,578,781	10,534,457	2,857,729	9,436	741	987,744	428,752	4,284,402
24	Nov-06	2,322,579	34,236	2,454	4,047,370	10,534,457	2,322,579	9,449	677	1,117,074	428,752	3,878,532
25	Dec-06	2,239,833	33,574	5,616	4,962,262	10,534,457	2,239,833	9,266	1,605	1,369,584	428,752	4,049,041
26	Jan-07	2,617,276	34,685	2,599	5,516,690	10,534,457	2,617,276	9,573	717	1,522,606	428,752	4,578,925
27	Feb-07	2,383,029	34,087	2,623	6,166,802	10,534,457	2,383,029	9,408	724	1,702,037	428,752	4,523,951
28	Mar-07	4,661,683	61,037	2,614	1,232,698	10,534,457	4,661,683	16,846	777	340,225	428,752	5,448,283
29	Apr-07	5,357,343	60,115	2,625	1,528,796	10,534,457	5,357,343	16,592	725	421,948	428,752	6,225,359
30	May-07	6,053,003	59,193	2,436	1,824,894	10,534,457	6,053,003	16,337	672	503,671	428,752	7,002,436
31	Jun-07	6,748,663	58,271	2,247	2,120,992	10,534,457	6,748,663	16,083	620	585,394	428,752	7,779,512
32	Jul-07	5,283,086	48,992	2,316	2,471,803	10,534,457	5,283,086	13,522	639	682,218	428,752	6,408,217
33	Aug-07	3,817,510	39,713	2,385	2,822,615	10,534,457	3,817,510	10,961	658	779,042	428,752	5,036,923
34	Sep-07	2,351,933	30,434	2,454	3,173,426	10,534,457	2,351,933	8,400	677	875,866	428,752	3,665,628
35		3,772,738	42,997	2,762	3,278,504	10,534,457	3,772,738	12,489	786	953,894	430,454	5,170,361

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
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Row # **a** **b** **c** **d** **e** **f** **g** **h** **i** **j** **k** **l**

c.: Inventories- Plant Materials (Account 1540). 13 month average balances.

Month	Tennessee	Service Area 93,000	Central Regional 88,000	Service Area 90,000	Service Area 91,000	MSBU	Company 10	Service Area 93,000	Service Area 88,000	Service Area 90,000	Service Area 91,000	Company 10	Tennessee
1	Sep-06	0	0	0	0	138,933	0	0	0	0	66,243	0	66,243
2	Oct-06	0	0	0	0	135,589	0	0	0	0	37,423	0	37,423
3	Nov-06	0	0	0	0	132,711	0	0	0	0	36,628	0	36,628
4	Dec-06	0	0	0	0	132,711	0	0	0	0	36,628	0	36,628
5	Jan-07	0	0	0	0	132,656	0	0	0	0	36,613	0	36,613
6	Feb-07	0	0	0	0	132,583	0	0	0	0	36,593	0	36,593
7	Mar-07	0	0	0	0	132,583	0	0	0	0	36,593	0	36,593
8	Apr-07	0	0	0	0	132,583	0	0	0	0	36,593	0	36,593
9	May-07	0	0	0	0	132,583	0	0	0	0	36,593	0	36,593
10	Jun-07	0	0	0	0	132,583	0	0	0	0	36,593	0	36,593
11	Jul-07	0	0	0	0	132,583	0	0	0	0	36,593	0	36,593
12	Aug-07	0	0	0	0	132,583	0	0	0	0	36,593	0	36,593
13	Sep-07	0	0	0	0	132,583	0	0	0	0	36,593	0	36,593
14		0	0	0	0	133,328	0	0	0	0	38,945	0	38,945

c.: Inventories- Gas Stored (Account 1641). 13 month average balances.

Includes Tennessee stored gas in Division 93 and an allocated portion of Tennessee stored gas in Division 96

Month	Tennessee	Central Regional	Eastern Regional	MSBU	Shared Services	Service Area 93,000	Service Area 88,000	Service Area 90,000	Service Area 91,000	Company 10	Tennessee
22	Sep-06	20,903,904	0	0	0	20,903,904	27.60%	0	0	0	20,903,904
23	Oct-06	24,670,004	0	0	0	24,670,004	0	0	0	0	24,670,004
24	Nov-06	28,208,215	0	0	0	28,208,215	0	0	0	0	28,208,215
25	Dec-06	26,213,458	0	0	0	26,213,458	0	0	0	0	26,213,458
26	Jan-07	20,760,985	0	0	0	20,760,985	0	0	0	0	20,760,985
27	Feb-07	16,932,894	0	0	0	16,932,894	0	0	0	0	16,932,894
28	Mar-07	9,138,011	0	0	0	9,138,011	0	0	0	0	9,138,011
29	Apr-07	4,395,469	0	0	0	4,395,469	0	0	0	0	4,395,469
30	May-07	6,481,793	0	0	0	6,481,793	0	0	0	0	6,481,793
31	Jun-07	8,834,924	0	0	0	8,834,924	0	0	0	0	8,834,924
32	Jul-07	12,378,725	0	0	0	12,378,725	0	0	0	0	12,378,725
33	Aug-07	16,567,578	0	0	0	16,567,578	0	0	0	0	16,567,578
34	Sep-07	20,525,852	0	0	0	20,525,852	0	0	0	0	20,525,852
35		16,616,293	0	0	0	16,616,293	0	0	0	0	16,616,293

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2007

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Row # a b c d e f g h i j k l

f.: Customers Deposits (Account 2350). 13 month average balances.

Month	Tennessee	Service Area 93,000	Service Area 88,000	Service Area 90,000	Service Area 91,000	Company 10	Service Area 93,000	Service Area 88,000	Service Area 90,000	Service Area 91,000	Company 10	Total Tennessee
Sep-06	-5,698,955		0	0	0	0	-5,698,955	0	0	0	0	-5,698,955
Oct-06	-5,970,229		0	0	0	0	-5,970,229	0	0	0	0	-5,970,229
Nov-06	-6,145,574		0	0	0	0	-6,145,574	0	0	0	0	-6,145,574
Dec-06	-6,238,541		0	0	0	0	-6,238,541	0	0	0	0	-6,238,541
Jan-07	-6,251,066		0	0	0	0	-6,251,066	0	0	0	0	-6,251,066
Feb-07	-6,297,210		0	0	0	0	-6,297,210	0	0	0	0	-6,297,210
Mar-07	-6,294,153		0	0	0	0	-6,294,153	0	0	0	0	-6,294,153
Apr-07	-6,197,815		0	0	0	0	-6,197,815	0	0	0	0	-6,197,815
May-07	-6,181,576		0	0	0	0	-6,181,576	0	0	0	0	-6,181,576
Jun-07	-6,088,857		0	0	0	0	-6,088,857	0	0	0	0	-6,088,857
Jul-07	-5,996,138		0	0	0	0	-5,996,138	0	0	0	0	-5,996,138
Aug-07	-5,903,419		0	0	0	0	-5,903,419	0	0	0	0	-5,903,419
Sep-07	-5,810,699		0	0	0	0	-5,810,699	0	0	0	0	-5,810,699
	-6,082,633		0	0	0	0	-6,082,633	0	0	0	0	-6,082,633

l.: Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830). 13 month average balances.

19		Service Area	Service Area	Service Area	Service Area	Company	Service Area	Service Area	Service Area	Service Area	Company	
20		93,000	88,000	90,000	91,000	10	93,000	88,000	90,000	91,000	10	Total
21	Month	Tennessee	Central Regional	Eastern Regional	MSBU	Shared Services	100%	27.60%	27.60%	27.60%	4.07%	Tennessee
22	Sep-06	-30,680,745	-65,733	-14,002	144,365	-49,443,409	-30,680,745	-35,877	-5,595	68,833	-2,116,178	-32,769,562
23	Oct-06	-30,717,543	-65,812	-14,019	144,539	-49,502,711	-30,717,543	-18,164	-3,869	39,893	-2,014,760	-32,714,444
24	Nov-06	-30,754,342	-65,891	-14,036	144,712	-49,562,014	-30,754,342	-18,166	-3,874	39,940	-2,017,174	-32,753,635
25	Dec-06	-30,791,141	-65,970	-14,052	144,885	-49,621,317	-30,791,141	-18,208	-3,878	39,988	-2,019,588	-32,792,826
26	Jan-07	-30,827,939	-66,049	-14,069	145,058	-49,680,619	-30,827,939	-18,229	-3,883	40,036	-2,022,001	-32,832,017
27	Feb-07	-30,864,738	-66,128	-14,086	145,231	-49,739,922	-30,864,738	-18,251	-3,888	40,084	-2,024,415	-32,871,208
28	Mar-07	-30,901,536	-66,206	-14,103	145,404	-49,799,225	-30,901,536	-18,273	-3,892	40,132	-2,026,828	-32,910,399
29	Apr-07	-30,938,335	-66,285	-14,120	145,578	-49,858,527	-30,938,335	-18,295	-3,897	40,179	-2,029,242	-32,949,588
30	May-07	-30,975,134	-66,364	-14,136	145,751	-49,917,830	-30,975,134	-18,316	-3,902	40,227	-2,031,656	-32,988,780
31	Jun-07	-31,011,932	-66,443	-14,153	145,924	-49,977,133	-31,011,932	-18,338	-3,906	40,275	-2,034,069	-33,027,971
32	Jul-07	-31,048,731	-66,522	-14,170	146,097	-50,036,435	-31,048,731	-18,360	-3,911	40,323	-2,036,483	-33,067,162
33	Aug-07	-31,085,530	-66,601	-14,187	146,270	-50,095,738	-31,085,530	-18,382	-3,916	40,371	-2,038,897	-33,106,353
34	Sep-07	-31,122,328	-66,679	-14,204	146,443	-50,155,041	-31,122,328	-18,404	-3,920	40,418	-2,041,310	-33,145,544
35		-30,901,536	-66,206	-14,103	145,404	-49,799,225	-30,901,536	-19,637	-4,025	42,362	-2,034,815	-32,917,653

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
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Row # a b c d e f g h i j k l

j : Accumulated Depreciation (Account 1080). 13 month average balances.

	Service Area	Service Area	Service Area	Service Area	Company	Service Area	Service Area	Service Area	Service Area	Company	Total	
	93,000	88,000	90,000	91,000	10	93,000	88,000	90,000	91,000	10	Tennessee	
Month	Tennessee	Central Regional	Eastern Regional	MSBU	Shared Services	100%	27.60%	27.60%	27.60%	4.07%		
1	Sep-06	-126,942,683	-127,149	-14,442	-4,372,347	-114,303,048	-126,942,683	-69,398	-5,771	-2,084,735	-4,917,984	-134,020,571
2	Oct-06	-127,777,784	-127,794	-14,458	-4,398,865	-116,006,974	-127,777,784	-35,271	-3,990	-1,214,087	-4,721,484	-133,752,616
3	Nov-06	-128,618,652	-128,439	-14,474	-4,422,337	-117,720,541	-128,618,652	-35,449	-3,995	-1,220,565	-4,791,226	-134,669,887
4	Dec-06	-129,463,965	-129,086	-14,489	-4,439,862	-119,443,748	-129,463,965	-35,628	-3,999	-1,225,402	-4,861,361	-135,590,354
5	Jan-07	-130,312,378	-129,729	-14,505	-4,453,782	-121,176,596	-130,312,378	-35,805	-4,003	-1,229,244	-4,931,887	-136,513,318
6	Feb-07	-131,165,678	-130,374	-14,522	-4,463,477	-122,919,084	-131,165,678	-35,983	-4,008	-1,231,920	-5,002,807	-137,440,396
7	Mar-07	-132,016,524	-130,920	-14,538	-4,505,246	-124,671,213	-132,016,524	-36,134	-4,012	-1,243,448	-5,074,118	-138,374,237
8	Apr-07	-132,869,540	-131,470	-14,554	-4,545,091	-126,432,983	-132,869,540	-36,286	-4,017	-1,254,445	-5,145,822	-139,310,110
9	May-07	-133,724,726	-132,023	-14,570	-4,583,011	-128,204,393	-133,724,726	-36,438	-4,021	-1,264,911	-5,217,919	-140,248,016
10	Jun-07	-134,582,083	-132,580	-14,587	-4,619,007	-129,985,444	-134,582,083	-36,592	-4,026	-1,274,846	-5,290,408	-141,187,955
11	Jul-07	-135,447,925	-133,170	-14,603	-4,652,721	-131,776,136	-135,447,925	-36,755	-4,031	-1,284,151	-5,363,289	-142,136,150
12	Aug-07	-136,322,252	-133,795	-14,620	-4,684,155	-133,576,468	-136,322,252	-36,927	-4,035	-1,292,827	-5,436,562	-143,092,604
13	Sep-07	-137,205,064	-134,454	-14,636	-4,713,309	-135,386,441	-137,205,064	-37,109	-4,040	-1,300,873	-5,510,228	-144,057,314
14		-132,034,558	-130,845	-14,538	-4,527,170	-124,738,698	-132,034,558	-38,752	-4,150	-1,317,035	-5,097,315	-138,491,810

m : Customers Advances (Account 2520). 13 month average balances.

Month	Tennessee	Service Area 93,000	Service Area 88,000	Service Area 90,000	Service Area 91,000	Company 10	Service Area 93,000	Service Area 88,000	Service Area 90,000	Service Area 91,000	Company 10	Tennessee
Sep-06	-46,191	0	0	35,541	0	-46,191	0	0	16,946	4.07%	0	-29,245
Oct-06	-46,191	0	0	35,541	0	-46,191	0	0	9,809	0	0	-36,382
Nov-06	-56,691	0	0	35,541	0	-56,691	0	0	9,809	0	0	-46,882
Dec-06	-56,691	0	0	35,541	0	-56,691	0	0	9,809	0	0	-46,882
Jan-07	-56,691	0	0	35,541	0	-56,691	0	0	9,809	0	0	-46,882
Feb-07	-56,691	0	0	35,541	0	-56,691	0	0	9,809	0	0	-46,882
Mar-07	-46,191	0	0	35,541	0	-46,191	0	0	9,809	0	0	-36,382
Apr-07	-46,191	0	0	35,541	0	-46,191	0	0	9,809	0	0	-36,382
May-07	-46,191	0	0	35,541	0	-46,191	0	0	9,809	0	0	-36,382
Jun-07	-46,191	0	0	35,541	0	-46,191	0	0	9,809	0	0	-36,382
Jul-07	-46,191	0	0	35,541	0	-46,191	0	0	9,809	0	0	-36,382
Aug-07	-46,191	0	0	35,541	0	-46,191	0	0	9,809	0	0	-36,382
Sep-07	-46,191	0	0	35,541	0	-46,191	0	0	9,809	0	0	-36,382
	-49,422	0	0	35,541	0	-49,422	0	0	10,358	0	0	-39,063

Tennessee Distribution System
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Row # a b c d e f g h i j k l

p : Prepaid. (Account 1650).

13 month average balances.

	Service Area	Service Area	Service Area	Service Area	Company	Service Area	Service Area	Service Area	Service Area	Company	Total
	93,000	88,000	90,000	91,000	10	93,000	88,000	90,000	91,000	10	Tennessee
Month	Tennessee	Central Regional	Eastern Regional	MSBU	Shared Services	100%	27.60%	27.60%	27.60%	4.07%	
1	Sep-06	399,512	0	0	-9,287	5,939,312	399,512	399,512	0	0	649,287
2	Oct-06	399,512	0	0	-10,600	7,938,240	399,512	399,512	0	0	719,673
3	Nov-06	399,512	0	0	-22,279	7,328,263	399,512	399,512	0	0	691,624
4	Dec-06	399,512	0	0	-44,157	6,266,899	399,512	399,512	0	0	642,388
5	Jan-07	399,512	0	0	-24,825	6,274,830	399,512	399,512	0	0	648,046
6	Feb-07	399,512	0	0	-26,138	11,249,215	399,512	399,512	0	0	850,141
7	Mar-07	399,512	0	0	-100	10,320,108	399,512	399,512	0	0	819,513
8	Apr-07	399,512	0	0	-1,383	10,374,973	399,512	399,512	0	0	821,392
9	May-07	399,512	0	0	-2,665	9,495,445	399,512	399,512	0	0	785,241
10	Jun-07	399,512	0	0	-2,665	8,606,412	399,512	399,512	0	0	749,058
11	Jul-07	399,512	0	0	-2,665	7,717,379	399,512	399,512	0	0	712,874
12	Aug-07	399,512	0	0	-2,665	6,828,345	399,512	399,512	0	0	676,691
13	Sep-07	399,512	0	0	-2,665	5,939,312	399,512	399,512	0	0	640,507
14		399,512	0	0	-11,700	8,021,441	399,512	399,512	0	0	723,572

Net elimination of intercompany leased property 13 month average balances.

	Service Area	Service Area	Service Area	Service Area	Company	Service Area	Service Area	Service Area	Service Area	Company	Total
	93000	88000	90000	91000	10	93000	88000	90000	91000	10	Tennessee
Month	Tennessee	Central Regional	Eastern Regional	MSBU	Shared Services	100%	27.60%	27.60%	27.60%	4.07%	
22	Sep-06	7,245,366	0	0	0	7,245,366	0	0	0	0	7,245,366
23	Oct-06	7,225,483	0	0	0	7,225,483	0	0	0	0	7,225,483
24	Nov-06	7,205,600	0	0	0	7,205,600	0	0	0	0	7,205,600
25	Dec-06	7,185,717	0	0	0	7,185,717	0	0	0	0	7,185,717
26	Jan-07	7,165,834	0	0	0	7,165,834	0	0	0	0	7,165,834
27	Feb-07	7,145,951	0	0	0	7,145,951	0	0	0	0	7,145,951
28	Mar-07	7,126,069	0	0	0	7,126,069	0	0	0	0	7,126,069
29	Apr-07	7,106,186	0	0	0	7,106,186	0	0	0	0	7,106,186
30	May-07	7,086,303	0	0	0	7,086,303	0	0	0	0	7,086,303
31	Jun-07	7,066,420	0	0	0	7,066,420	0	0	0	0	7,066,420
32	Jul-07	7,046,537	0	0	0	7,046,537	0	0	0	0	7,046,537
33	Aug-07	7,026,654	0	0	0	7,026,654	0	0	0	0	7,026,654
34	Sep-07	7,006,771	0	0	0	7,006,771	0	0	0	0	7,006,771
35		7,126,069	0	0	0	7,126,069	0	0	0	0	7,126,069

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
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Row #	a	b	c	d	e	f	g	h	i	j	k	l
	Unamortized Maryland Way Gain											
	- per amortization schedule											
	13 month average balances.											
	Service Area											
	Month	Tennessee	Central Regional	Eastern Regional	Service Area	Service Area	Company	Service Area	Service Area	Service Area	Company	Total
		93000	88000	90000	91000	10	93000	88000	90000	91000	10	Tennessee
1	Sep-06	-38,830	0	0	0	0	-38,830	0	0	0	0	-38,830
2	Oct-06	-37,143	0	0	0	0	-37,143	0	0	0	0	-37,143
3	Nov-06	-35,456	0	0	0	0	-35,456	0	0	0	0	-35,456
4	Dec-06	-33,769	0	0	0	0	-33,769	0	0	0	0	-33,769
5	Jan-07	-32,082	0	0	0	0	-32,082	0	0	0	0	-32,082
6	Feb-07	-30,395	0	0	0	0	-30,395	0	0	0	0	-30,395
7	Mar-07	-28,708	0	0	0	0	-28,708	0	0	0	0	-28,708
8	Apr-07	-27,021	0	0	0	0	-27,021	0	0	0	0	-27,021
9	May-07	-25,334	0	0	0	0	-25,334	0	0	0	0	-25,334
10	Jun-07	-23,647	0	0	0	0	-23,647	0	0	0	0	-23,647
11	Jul-07	-21,960	0	0	0	0	-21,960	0	0	0	0	-21,960
12	Aug-07	-20,273	0	0	0	0	-20,273	0	0	0	0	-20,273
13	Sep-07	-18,586	0	0	0	0	-18,586	0	0	0	0	-18,586
14		-28,708	0	0	0	0	-28,708	0	0	0	0	-28,708

**Tennessee Distribution System
Allocation Factors
Twelve Months Ended September 30, 2007**

Line No.	Description	(b)	(c)	Allocation Factors (d)
1	Composite allocation factor SSU to Mid- States			0.1538
2				
3	Composite allocation factor Mid- States to Tennessee			<u>0.2760</u>
4				
5	Composite allocation factor SSU to Tennessee			<u>0.0424</u>
6				
7				
8	Customer allocation factor SSU to Mid- States			0.1519
9				
10	Customer allocation factor Mid- States to Tennessee			<u>0.2624</u>
11				
12	Customer allocation factor SSU to Tennessee			<u>0.0399</u>
13				
14				
15	SSU General Office Plant WP 7-2	\$62,261,648	30.45%	
16	SSU Customer Support Plant WP 7-3	\$142,179,989	69.55%	
17		<u>\$204,441,638</u>	<u>100.00%</u>	
18				
19	SSU Average Rate Base Allocation Factor			
20	Composite allocation factor SSU to Tennessee	0.0424	30.45%	0.0129
21	Customer allocation factor SSU to Tennessee	0.0399	69.55%	<u>0.0277</u>
22	Average Factor			<u>0.0407</u>

Tennessee Distribution System
Computation of Federal Income Taxes
Twelve Months Ended September 30, 2007

Line No.	Description		(b)
1	Required Return		\$15,282,436
2			
3	Interest Deduction		<u>5,116,736</u>
4			
5	Equity Portion of Return		10,165,700
6			
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	660,771
8			
9	Application of Tax Rate to Equity Return - Federal	35%	<u>\$3,326,725</u>
10			
11			\$3,987,496
12			
13	Tax Expansion Factor		<u>1.64541</u>
14			
15	Total Income Tax Liability		<u><u>\$6,561,066</u></u>

Tennessee Distribution System
Overall Cost of Capital
Twelve Months Ended September 30, 2007

Line No.	Description	Percent	Cost Rate	Overall Cost of Capital
	(a)	(b)	(c)	(d)
1	Long Term Debt Capital	50.00%	6.03%	3.02%
2	Equity Capital	<u>50.00%</u>	<u>12.00%</u>	<u>6.00%</u>
3				
4	Total Capital	<u><u>100.0%</u></u>		<u><u>9.02%</u></u>

**Tennessee Distribution System
Rate of Return
Twelve Months Ended to September 30, 2007**

Line No.	Description (a)	Reference (b)	Amount (c)
1	Total Revenues	Schedule 2	\$199,915,688
2			
3	Gas Cost	Schedule 3	148,411,135
4			
5	Operation & Maintenance Expense	Schedule 4	14,166,102
6			
7	Depreciation & Amortization Expense	Schedule 6	12,758,460
8			
9	Taxes Other Than Income Taxes	Schedule 5	6,090,833
10			
11	Income Tax	Wp 10-1	5,102,178
12			
13	Interest on Customer Deposits		<u>364,958</u>
14			
15	Return on Rate Base		<u>\$ 13,022,022</u>
16			
17	Total Rate Base	Schedule 7	169,428,338
18			
19	Rate of Return on Rate Base		7.69%
20			
21	Interest Expense	Schedule 8	<u>5,116,736</u>
22			
23	Return on Equity		\$7,905,286
24			
25	Rate of Return on Equity		9.33%

Tennessee Distribution System
Computation of Federal Income Taxes for Sch 10
Twelve Months Ended to September 30, 2007

Wp 10-1

Line No.	Description (a)	Amount (b)
1	Net Operating Income Before Income Tax	\$18,124,200
2		
3	Interest Deduction	<u>5,116,736</u>
4		
5	Equity Portion of Return	13,007,464
6		
7	Application of Tax Rate to Equity Return - Tennessee	6.5% 845,485
8		
9	Application of Tax Rate to Equity Return - Federal	35% <u>\$4,256,693</u>
10		
11	Income Tax Expense	<u><u>\$5,102,178</u></u>

Atmos Energy Corporation - Tennessee Operations
Comparative Statements of Income
Twelve Months Ended September 30, 2005 and September 30, 2007 (Attrition Period)

Line No.	Description	(A) 12 months ended September 30, 2005	(B) 12 months ended September 30, 2007
1	Operating Revenues	\$170,087,139	\$199,915,688
2	Cost of Gas	117,231,462	148,411,135
3	Gross Profit	<u>\$52,855,677</u>	<u>\$51,504,553</u>
4	Operation and Maintenance Expense (unadjusted)	14,044,226	15,252,684
5	(Adjustments from THP-4)	0	(1,086,582)
6	Total Adjusted Operation and Maintenance Expenses	<u>14,044,226</u>	<u>14,166,102</u>
7	Depreciation Expense	11,521,370	12,758,460
8	Taxes Other than Income	6,044,532	6,090,833
9	Income Taxes	<u>6,259,662</u>	<u>5,102,178</u>
10	Total Operating Expenses	<u>\$37,869,790</u>	<u>\$38,117,573</u>
11	Net Operating Income	\$14,985,887	\$13,386,980

REVISED

Docket No. 05-00258
Schedule GW-3

Atmos Energy Corporation - Tennessee Operations
Comparative Statements of Operations and Maintenance Expense
Twelve Months Ended September 30, 2006 (8 actual + 4 projected) and 2007 (Attrition Period)

Line No.	Description	(A) 12 months ended September 30, 2006 (8 actual + 4 proj)	(B) Attrition Increase %	(C) 12 months ended September 30, 2007 (Attrition Period)
	Operation and Maintenance Expenses			
1	Labor	\$3,279,966	3.5%	\$3,394,765
2	Benefits	1,285,299	2.2%	\$1,313,774
3	Materials & Supplies	239,651	2.5%	\$245,642
4	Vehicles & Equip	565,433	2.5%	\$579,556
5	Print & Postage	11,261	3.8%	\$11,694
6	Insurance	21,651	2.5%	\$22,192
7	Marketing	73,361	2.5%	\$75,195
8	Employee Welfare	54,591	2.5%	\$55,956
9	Information Technologies	1,366	2.5%	\$1,400
10	Rent, Maint., & Utilities	546,235	2.5%	\$559,891
11	Directors & Shareholders & PR	19,726	2.5%	\$20,219
12	Telecom	125,189	2.5%	\$128,318
13	Travel & Entertainment	143,870	2.5%	\$147,467
14	Dues & Donations	45,750	2.5%	\$46,894
15	Training	5,021	2.5%	\$5,147
16	Outside Services	1,372,765	2.5%	\$1,407,054
17	Provision for Bad Debt	344,783	**	\$207,848
18	Miscellaneous	10,458	2.5%	\$10,720
19	Total Direct O&M	8,146,377	1.1%	\$8,233,733
20	Total Shared Service O&M	6,731,007	4.3%	\$7,018,952
21	Total Operation and Maintenance Expenses (unadjusted)	\$14,877,384	2.5%	\$15,252,684

** Calculated as 0.5% of Residential, Commercial and Public Authority Gross Profit