

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

April 23, 2008

IN RE:)	
)	DOCKET NO.
PETITION OF ATMOS ENERGY CORPORATION)	07-00105
FOR APPROVAL OF ADJUSTMENT OF ITS RATES)	
AND REVISED TARIFF)	

ORDER APPROVING SETTLEMENT AGREEMENT AND RATE DESIGN

This matter came before Chairman Eddie Roberson, Director Pat Miller, and Director Sara Kyle of the Tennessee Regulatory Authority (“Authority” or “TRA”), the voting panel assigned to this docket, at hearings held on October 8, 2007, October 22, 2007, and November 6, 2007 for consideration of the *Petition of Atmos Energy Corporation for Approval of Adjustment of Its Rates and Revised Tariff* (“*Petition*”) filed by Atmos Energy Corporation (“Atmos” or “Company”).

I. TRAVEL OF THE CASE

On May 4, 2007, Atmos filed its *Petition* in which the Company seeks approval by the Authority “for an adjustment of its rates and charges for natural gas service for the purpose of obtaining a general increase in its rates and for the Authority to place into effect revised tariffs.”¹ Along with the *Petition*, Atmos filed the direct testimony of Mr. James C. Cagle, Ms. Patricia Childers, Mr. Robert R. Cook, Jr., Mr. Ronald B. Edelstein, Mr. John R. Ellerman, Mr. Michael H. Ellis, Mr. Chris Hutzler, Mr. Daniel M. Meziere, Dr. Donald A. Murry, Mr. John Paris, Mr. Thomas H. Petersen, Mr. Donald S. Roff, Ms. Laurie M. Sherwood, Mr. Gary L. Smith, and Mr.

¹ *Petition*, p. 1 (May 4, 2007).

Gregory K. Waller. At a regularly scheduled Authority Conference on May 15, 2007, the panel assigned to this docket appointed Director Eddie Roberson as Hearing Officer for the purposes of preparing this matter for hearing, including hearing preliminary matters and establishing a procedural schedule to completion.

On May 31, 2007, the Hearing Officer issued *Order Granting Petitions to Intervene, Permitting Additional Discovery Requests, Establishing Procedural Schedule and Suspending Tariffs*. As reflected in that Order, the Consumer Advocate and Protection Division of the Office of the Attorney General of Tennessee (“Consumer Advocate”) and Atmos Intervention Group (“AIG”) sought and were granted intervention in this docket.

On June 26, 2007, the Consumer Advocate filed with the Authority a *Motion to Consolidate* (“*Motion*”) in which it sought the consolidation of the instant case with two other cases initiated by Atmos, Docket No. 07-00020² and Docket No. 07-00081.³ The panel denied the *Motion* at its regularly scheduled Authority Conference held on July 9, 2007. In an order dated July 12, 2007, the Hearing Officer granted the petition to intervene of Stand Energy Corporation (“Stand”) which had been filed on June 29, 2007.

Following discovery in the form of interrogatories and requests for production of documents, the intervening parties submitted their pre-filed direct testimony. The Consumer Advocate filed the direct testimony of Dr. Steve N. Brown, Mr. Michael D. Chrysler, Mr. Terry Buckner, and Mr. Charles W. King. AIG filed the direct testimony of Mr. William H. Novak, and Stand filed the direct testimony of Mr. John M. Dosker. Atmos later filed the rebuttal testimony of Mr. Danny P. Bertotti, Ms. Patricia Childers, Mr. Christopher Forsyth, Dr. Donald

² See *In re: Tariff Filing to Modify and Add Language Regarding Transportation Service*, Docket No. 07-00020.

³ See *In re: Petition of Atmos Energy Corporation for Approval of Tariff Establishing Environmental Cost Recovery Rider*, Docket No. 07-00081.

A. Murry, Mr. Thomas H. Petersen, Mr. Donald S. Roff, Ms. Laurie M. Sherwood, and Mr. Gary L. Smith.

On September 13, 2007, the Hearing Officer issued his *Order Severing the Transportation Tariff and Asset Management Issues* in light of action taken by the Authority to open separate dockets to address the transportation tariff and asset management issues, respectively. On September 18, 2007, Stand and AIG filed a *Motion for Reconsideration of Order Severing the Transportation Tariff and Asset Management Issues* (“*Motion for Reconsideration*”). On September 21, 2007, Stand and AIG filed a *Joint Motion for Supplemental Discovery Relating to Rate Design* (“*Joint Motion*”). The Hearing Officer considered the motions at a Pre-Hearing Conference convened on September 27, 2007. On October 1, 2007, the Hearing Officer issued two separate orders denying both the *Motion for Reconsideration* and the *Joint Motion*.

On September 26, 2007, the Consumer Advocate and Atmos filed a proposed *Settlement Agreement Between Atmos Energy Corporation and the Consumer Advocate and Protection Division* (“*Settlement Agreement*”). On September 28, 2007, the Hearing Officer filed a *Notice of Rescheduling of Hearing* in which the hearing on the merits was re-scheduled from its original commencement date of October 3, 2007 to October 8, 2007.

On October 4, 2007, AIG filed a *Motion to File Supplemental Exhibit*. On October 5, 2007, Atmos filed a response objecting to AIG’s request, and AIG filed its reply to Atmos’ response on the same day. Also, on October 5, 2007, the Hearing Officer filed a *Notice of Pre-Hearing Conference* notifying the parties that AIG’s *Motion to File Supplemental Exhibit* and any other pending matters would be taken up at a Pre-Hearing conference on October 8, 2007.

At the Pre-Hearing Conference on October 8, 2007, the Hearing Officer granted AIG's *Motion to File Supplemental Exhibit*. Further, pending the approval of the *Settlement Agreement* by the voting panel of Directors, the Hearing Officer found that the Hearing on the rate design portion of the case should proceed as scheduled. Additionally, the Hearing would reconvene and continue on October 22, 2007 after Atmos had been given an opportunity to prepare and submit supplemental rebuttal testimony.

II. THE HEARING, APPEARANCES, AND POST-HEARING FILINGS

The Hearing in this matter was held before the voting panel on October 8, 2007 and on October 22, 2007. Participating in the Hearing were the following parties and their respective counsel:

Atmos Energy Corporation – **William T. Ramsey, Esq.** and **A. Scott Ross, Esq.**, Neal & Harwell, PLC, 2000 One Nashville Place, 150 Fourth Avenue North, Nashville, TN 37219, **Patricia J. Childers**, Vice President of Rates and Regulatory Affairs of the Kentucky/Mid-States Division of Atmos Energy Corporation and **Gregory K. Waller**, Vice President of Finance of the Kentucky/Mid-States Division of Atmos Energy Corporation, 810 Crescent Centre Drive, Suite 600, Franklin, TN 37067.

Consumer Advocate and Protection Division - **Vance Broemel, Esq.**, **Joe Shirley, Esq.**, and **Timothy Phillips** Office of the Attorney General, 425 5th Ave. N, John Sevier Building, P.O. Box 20207, Nashville, TN 37202.

Atmos Intervention Group - **Henry M. Walker, Esq.**, Boulton, Cummings, Connors & Berry, PLC, 1600 Division Street, Suite 700, P.O. Box 340025, Nashville, TN 37203.

Stand Energy Corporation – **D. Billye Sanders, Esq.**, Waller Lansden Dortch and Davis, 511 Union Street, Suite 2700, Nashville, TN 37219.

Atmos filed the supplemental rebuttal testimony of Mr. Danny P. Bertotti and Ms. Patricia Childers on October 17, 2007, and the parties filed post hearing briefs on October 29, 2007.

III. FINDINGS AND CONCLUSIONS

A. Proposed Settlement Agreement

The proposed *Settlement Agreement*, filed on September 26, 2007 by Atmos and the Consumer Advocate, included, among other provisions, the following:

1. Effective on or following November 4, 2007, rates will be implemented to increase customer rates by 8.9%, which is designed to produce gross margins of \$51,381,450. The net increase in gross margins is projected to be \$3,990,000.
2. Certain adjustments have been made to the amounts sought in the *Petition* filed by Atmos which in total reduce Atmos' additional revenue requirement to \$3,990,000.
3. Atmos' rate base is \$186,506,116.
4. Atmos' operating income at present rates is \$12,541,052.
5. Atmos' required operating income is \$14,976,441.
6. Atmos' operating income deficiency is \$2,435,389.
7. Atmos' gross revenue conversion factor is 1.638342.
8. Atmos' revenue deficiency is \$3,990,000.
9. Atmos' fair rate of return on equity is 10.48%.
10. Atmos' fair rate of return on rate base is 8.03%.
11. The appropriate capital structure for setting rates is described in *Settlement Agreement* Exhibit A, Schedule 6.
12. Atmos and the Consumer Advocate have agreed to certain aspects of rate design as set out in Paragraph 21 of the *Settlement Agreement*. However, they have not come to agreement with AIG and Stand regarding the rate design for the commercial and industrial customer classes. Issues regarding the rate design for the commercial and industrial customer classes, as well as any other issues raised by AIG and Stand will be litigated in this docket if the Authority so directs.
13. CGC will replace at least 45,000 feet of Bare Steel and Cast Iron Pipe by October 2008. In 2009-2017, Atmos will replace a total of at least 45,000 feet per year of Bare Steel and Cast Iron Pipe. The agreed upon amount of pipe Atmos will replace by December 31, 2017 will be a minimum of 450,000 feet.

14. Atmos agrees to meet with the Consumer Advocate and work toward establishing additional service metric reporting.⁴

The *Settlement Agreement* was considered by the voting panel at the October 8, 2007 Hearing. Mr. William Ramsey, counsel for Atmos, provided a brief overview of the *Settlement Agreement* and responded to questions from the panel. The attorneys for the Consumer Advocate and AIG each expressed their respective clients' support for the *Settlement Agreement* while noting that disagreement on the rate design remained. Counsel for Stand stated that although Stand was not joining in the agreement, it did not object to the agreement. After hearing from all of the parties and providing an opportunity for members of the public to comment, the panel voted unanimously to accept the *Settlement Agreement*. The panel further voted to require Atmos and the Consumer Advocate to file the normal heating degree days by day, as agreed upon by the parties, and for Atmos to file a revised weather normalization adjustment tariff showing the new factors.

B. Rate Design

During the Hearing convened on October 8, 2007 and continuing on October 22, 2007, the parties presented evidence on the rate design issues remaining before the Authority for its consideration. The parties' positions are summarized as follows:

Atmos: Atmos states that its rate structure currently results in a lower cost per unit for large volume customers. Atmos asserts that designing and implementing a declining block rate structure that would produce the approved revenue requirement would be both costly and time consuming and result in questionable overall benefit to consumers and the Company.⁵ Atmos further claims that the rate structure proposed by AIG provides a disincentive to energy conservation. Additionally, Atmos questions the social benefits of decreasing the rates of a few

⁴ *Settlement Agreement*, ¶¶ 8-18, 21, 22, 24, and 25 (September 26, 2007).

⁵ Patricia J. Childers, Rebuttal Testimony, pp. 2, 5 (October 17, 2007).

large industrial customers to the detriment of more than 11,000 churches, schools, day care centers, and small business who, as a result, would be subject to a rate increase of 15% over and above the *Settlement Agreement*.⁶

AIG and Stand: AIG asserts that the Company should be required to perform a class cost of service study and implement declining block rates. AIG also requests that the Authority require Atmos to file a class cost of service study with their next rate case.⁷

Consumer Advocate: The Consumer Advocate supports an across the board increase to rates under the current rate structure. Further, the Consumer Advocate expressed concern over the additional 15% rate increase to small commercial customers proposed by AIG.⁸

At a regularly scheduled Authority Conference held on November 6, 2007, the rate design issues were deliberated by the panel. After considering the record as a whole, the panel found that AIG failed to demonstrate a compelling justification for altering Atmos' existing rate design, and further, that it had not provided sufficient evidence from which the Authority could reasonably structure the proposed declining rate blocks. Finally, the panel found that a class cost of service study would not necessarily provide the costs to serve high or low volume customers within the same class which is the information needed to determine the appropriate rate design. In light of these findings, the panel voted unanimously to adopt the rate design set forth in Exhibit D of the *Settlement Agreement*, effective November 19, 2007. The panel further voted to decline at this time to require Atmos to submit a class cost of service with its next rate case.

⁶ Danny P. Bertotti, Rebuttal Testimony, pp. 5-6 (October 17, 2007).

⁷ Transcript of Hearing, v. IB, pp. 16, 20, 26 (October 8, 2007).

⁸ *Id.*, v. IA, p. 30.

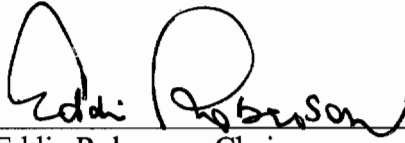
IT IS THEREFORE ORDERED THAT:

1. The *Settlement Agreement* filed by Atmos Energy Corporation and the Consumer Advocate and Protection Division of the Office of the Attorney General of Tennessee, attached hereto as Exhibit A, is accepted and approved and is incorporated into this Order as if fully rewritten herein.

2. Atmos Energy Corporation and the Consumer Advocate and Protection Division of the Office of the Attorney General of Tennessee shall file the normal heating degree days by day as agreed upon by the parties.

3. Atmos Energy Corporation shall file a revised weather normalization adjustment tariff reflecting the new factors.

4. Atmos Energy Corporation shall utilize the rate design set forth in Exhibit D of the *Settlement Agreement*.


Eddie Roberson, Chairman

* * *

Pat Miller, Director⁹


Sara Kyle, Director

⁹ Director Miller voted in agreement with the other directors although he expressed some concern with the majority's rationale regarding the adoption of the rate design. He resigned his position as Director before the issuance of this order.

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

IN RE:)
)
PETITION OF ATMOS ENERGY)
CORPORATION FOR APPROVAL) **DOCKET NO. 07-00105**
OF A GENERAL RATE INCREASE)

**SETTLEMENT AGREEMENT BETWEEN ATMOS ENERGY CORPORATION AND
THE CONSUMER ADVOCATE AND PROTECTION DIVISION**

For the sole purpose of settling this case, Tennessee Regulatory Authority ("TRA") docket number 07-00105, Robert E. Cooper, Jr., the Tennessee Attorney General and Reporter, through the Consumer Advocate and Protection Division ("Consumer Advocate") and Atmos Energy Corporation ("Atmos"), two of the four parties in this litigation, respectfully submit this Settlement Agreement. The Atmos Intervention Group ("AIG") and Stand Energy Corporation ("Stand Energy") are not parties to this Settlement Agreement. The Consumer Advocate and Atmos (collectively, the "settling parties") agree to the following:

1. Atmos is incorporated under the laws of the State of Texas and the Commonwealth of Virginia and is engaged in the business of transporting, distributing and selling natural gas in Bedford, Blount, Carter, Greene, Hamblen, Maury, Moore, Obion, Rutherford, Sullivan and Williamson Counties within the State of Tennessee, with its principal Tennessee office and place of business located at 810 Crescent Centre Drive, Suite 600, Franklin, Tennessee 37067-6226.

2. Atmos is a public utility pursuant to the laws of Tennessee, and its public utility operations are subject to the jurisdiction of the TRA.

3. The Atmos Intervention Group is an informal group of customers who purchase gas and/or gas transportation services from Atmos in Tennessee.

4. Stand Energy is an independent marketer of retail energy and a limited agent of Harrison Construction, a customer of Atmos in Tennessee, in connection with natural gas consumption and other pertinent items related to natural gas consumption.

5. On May 4, 2007, Atmos filed a petition for approval of adjustment of its rates and revised tariff. In that filing Atmos sought an increase in its annual revenues of \$11,055,188.

6. On May 11, 2007, the Consumer Advocate filed a petition to intervene, and on May 24, 2007, the AIG filed a petition to intervene. By order dated May 31, 2007, both interventions were granted. On June 29, 2007, Stand Energy filed a petition to intervene. By order dated July 12, 2007, Stand Energy's intervention was granted.

7. The parties to this Settlement Agreement have engaged in substantial discovery and have undertaken extensive discussions to resolve all known disputed issues in this case. As a result of the information obtained during discovery and the discussions between the settling parties, and for the purpose of avoiding further litigation and resolving this matter upon acceptable terms, the settling parties have reached this Settlement Agreement. In furtherance of this Settlement Agreement, the settling parties have agreed to the settlement terms set forth below.

8. Effective on or following November 4, 2007, rates will be implemented to increase customer rates by 8.9%, which is designed to produce gross margins of \$51,381,450. The net increase in gross margins is projected to be \$3,990,000.

9. Certain adjustments have been made to the amounts sought in the Petition filed by Atmos, which in total reduce Atmos's additional revenue requirements to \$3,990,000. The adjustments, which are quantified in Settlement Exhibit A, Schedule 2, include the following:

a. The adjustments set forth in the Stipulation as to Summary of Weather Normalized Margin Revenue filed in this docket on August 21, 2007, which is incorporated herein by reference;

b. The adjustments set forth in the Stipulation as to Operations and Maintenance Expense, Taxes Other Than Income Taxes, Adjustments to Net Operating Income,

and Certain Rate Base and Procedural Items filed in this docket on September 7, 2007, which is incorporated herein by reference:

- c. Depreciation Expense;
 - d. Income Taxes Expense;
 - e. Working Capital/Prepayments (Rate Base);
 - f. Accumulated Depreciation (Rate Base); and
 - g. Cost of Capital.
10. Rate base of \$186,506,116.
 11. Operating income at present rates of \$12,541,052.
 12. Required operating income of \$14,976,441.
 13. Operating income deficiency of \$2,435,389.
 14. Gross revenue conversion factor of 1.638342.
 15. Revenue deficiency of \$3,990,000.
 16. Fair rate of return on equity of 10.48%.
 17. Fair rate of return on rate base of 8.03%.
 18. The agreed-upon capital structure for setting customer rates is described in Settlement Exhibit A, Schedule 6.
 19. The agreed-upon depreciation rates for setting customer rates are described in Settlement Exhibit B.
 20. The agreed-upon Main Extension policy of Atmos is described in the Main Extension tariff set forth in Settlement Exhibit C.
 21. The agreed-upon rate design includes the following:
 - The settling parties agree that the gross rate increase described in paragraph 8 will be allocated equally across the residential and public authority and commercial and industrial customer classes, as more particularly set-forth in Exhibit D.
 - Atmos withdraws, without prejudice, its proposed de-coupling mechanism.

- Residential Class -- Monthly Customer Charge will be \$13 during the winter season (October through April) and \$10 during the summer season (May through September).
- Commercial Class -- Monthly Customer Charge will be \$27.50 year-round.

22. Atmos and the Consumer Advocate have not come to an agreement with AIG and Stand Energy regarding the rate design for the commercial and industrial customer classes. Issues regarding the rate design for the commercial and industrial customer classes, as well as any other issues raised by AIG and Stand Energy, will be litigated in this docket if the Authority so directs.

23. The agreed-upon revenue requirements are fair and reasonable and will provide Atmos with a reasonable opportunity to recover a fair rate of return on investment.

24. Atmos will replace at least 45,000 feet of Bare Steel and Cast Iron Pipe by October 2008. In 2009-2017, Atmos will replace a total of at least 45,000 feet per year of Bare Steel and Cast Iron Pipe. The agreed-upon amount of pipe Atmos will replace by December 31, 2017, will be a minimum of 450,000 feet.

25. Atmos agrees to meet with the Consumer Advocate and work toward establishing service metric reporting.

26. The settling parties agree to litigate the issue regarding the matching of natural gas sales to natural gas deliveries raised in the pre-filed Testimony of Steve Brown on De-Coupling Issues in the docket created by the TRA on August 20, 2007, to hear asset management issues concerning Atmos ("asset management docket").

27. The settling parties agree to file a joint motion on or before October 15, 2007, seeking a status conference for the purpose of establishing a procedural schedule in the asset management docket.

28. This Settlement Agreement does not resolve the merits of the transportation issues raised in TRA docket number 07-00020, and it does not resolve the merits of the asset management issues raised in the asset management docket opened on August 20, 2007.

29. All prefiled testimony and exhibits of the settling parties other than the testimony of Steve Brown referenced in paragraph 26 above which shall be deemed to be filed in the asset management docket, are introduced into evidence without objection, and the settling parties waive their right to cross-examine all witnesses with respect to all such prefiled testimony and exhibits except as to issues pertaining to transportation and asset management, and except as to the testimony of Steve Brown referenced in paragraph 26 above. If, however, questions should be asked by any person, including a Director, who is not a party to this stipulation, the settling parties may present testimony and exhibits to respond to such questions and may cross-examine any witnesses with respect to such testimony and exhibits; provided, however, that such testimony and cross-examination shall be truthful and not inconsistent with this Settlement Agreement.

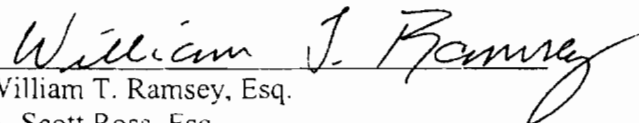
30. The provisions of this Settlement Agreement are agreements reached in compromise and solely for the purpose of settlement of this matter. They do not necessarily reflect the positions asserted by any party, and no party to this Settlement Agreement waives the right to assert any position in any future proceeding, in this or any other jurisdiction. None of the signatories to this Settlement Agreement shall be deemed to have acquiesced in any ratemaking or procedural principle, including without limitation, any cost of service determination or cost allocation or revenue-related methodology. This Settlement Agreement shall not have any precedential effect in any future proceeding or be binding on any of the settling parties in this or any other jurisdiction except to the limited extent necessary to implement the provisions hereof.

31. The terms of the Settlement Agreement have resulted from extensive negotiations between the signatories and the terms hereof are interdependent. If the TRA does not accept the settlement in whole, the settling parties are not bound by any position set forth in this Settlement Agreement. In the event that the TRA does not approve this Settlement Agreement, each of the signatories to this Settlement Agreement will retain the right to terminate this Settlement Agreement. In the event of such action by the TRA, within ten (10) business days, any of the signatories to this Settlement Agreement would be entitled to give notice of exercising its right to terminate this Settlement Agreement; provided, however, that the signatories to this Settlement

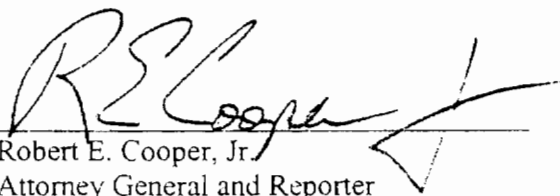
Agreement could, by unanimous consent, elect to modify this Settlement Agreement to address any modification required by, or issues raised by, the TRA. Should this Settlement Agreement terminate, it would be considered void and have no binding precedential effect, and the signatories to this Settlement Agreement would reserve their rights to fully participate in all relevant proceedings notwithstanding their agreement to the terms of this Settlement Agreement.

This the 26th day of September, 2007.

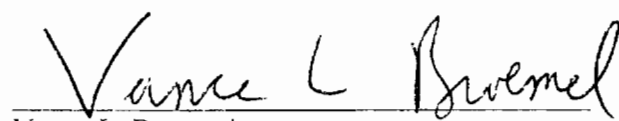
FOR ATMOS ENERGY CORPORATION


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FOR THE CONSUMER ADVOCATE AND PROTECTION DIVISION



Robert E. Cooper, Jr.
Attorney General and Reporter



Vance L. Broemel
Senior Counsel
OFFICE OF THE ATTORNEY GENERAL
Consumer Advocate and Protection Division
(615) 741-8722

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail to:

Patricia Childers
Vice President, Rates & Regulatory Affairs
Mid-States Division
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Franklin, Tennessee 37067-6226

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P.O. Box 340025
Nashville, Tennessee 37203

D. Billye Sanders
Waller, Lansden, Dortch & Davis, LLP
511 Union Street, Suite 2700
Nashville, Tennessee 37219

this the 26th day of September, 2007.

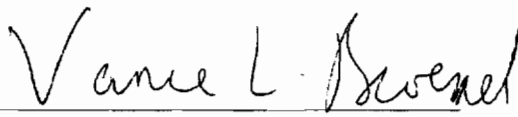

Vance L. Broemel
Senior Counsel

Exhibit A

Atmos Energy Corporation
Index to Schedules
For the Twelve Months Ended October 31, 2008

	<u>Schedule No.</u>
Revenue Deficiency (Surplus)	1
Rate Base	2
Income Statement at Current Rates	3
Excise and Income Taxes	4
Revenue Conversion Factor	5
Cost of Capital	6

Atmos Energy Corporation
Revenue Deficiency (Surplus)
For the Twelve Months Ended October 31, 2008

Line No		Settlement		Company (as filed) E/	Difference
1	Rate Base	186,506,116	A/	188,920,055	2,413,939
2	Operating Income at Present Rates	12,541,052	B/	9,981,734	(2,559,318)
3	Earned Rate of Return (L 2 / L 1)	6.72%		5.28%	-1.44%
4	Fair Rate of Return	8.03%	C/	8.84%	0.81%
5	Required Operating Income (L 1 x L 4)	14,976,441		16,700,533	1,724,092
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	2,435,389		6,718,799	4,283,410
7	Gross Revenue Conversion Factor	1.638342	D/	1.645410	0.007068
8	Revenue Deficiency (Surplus)	3,990,000		11,055,188	7,065,187

A/ Schedule 2, Line 14

B/ Schedule 3, Line 16.

C/ Schedule 6, Line 5.

D/ Schedule 7, Line 10

E/ Atmos Direct Testimony, THP work papers.

Atmos Energy Corporation
Rate Base
For the Twelve Months Ended October 31, 2008

Line No.		A/ Settlement	B/ Company (as filed)	Difference
1	Utility Plant in Service	345,390,115	344,739,680	650,435
2	Construction Work in Progress	4,765,507	5,642,491	(876,984)
3	Materials and Supplies / Storage Gas	14,711,212	17,057,784	(2,346,572)
4	Working Capital/Prepayments/Deferred Rate Case	5,242,272	6,058,834	(816,562)
5	Net Elimination of Intercompany Leased Property	6,944,605	6,944,605	-
6	Unamortized Maryland Way Gain	(7,162)	(7,162)	-
7	Total Additions	<u>377,046,549</u>	<u>380,436,232</u>	<u>(3,389,683)</u>
	Deductions:			
8	Accumulated Depreciation	147,812,882	148,907,313	(1,094,431)
9	Customer Deposits	6,689,490	7,058,536	(369,046)
10	Contributions and Advances in Aid of Construction	39,515	37,485	2,030
11	Accumulated Deferred Tax-Accel. Depreciation	35,151,541	34,854,581	296,960
12	Accrued Interest on Customer Deposits	847,005	658,262	188,743
13	Total Deductions	<u>190,540,433</u>	<u>191,516,177</u>	<u>(975,744)</u>
14	Rate Base	<u>186,506,116</u>	<u>188,920,055</u>	<u>(2,413,939)</u>

A/ See stipulation between Atmos and the CAPD

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

Atmos Energy Corporation
Income Statement at Current Rates
For the Twelve Months Ended October 31 2008

Line No.		Settlement	Company (as filed) E/	Difference
1	Revenues - Sales, forfeited discounts & other	173,055,394 B/	181,392,416	(8,337,022)
2	Cost of Gas (includes Barnsley Storage costs)	127,306,422 B/	136,629,859	(9,323,437)
3	Gross margin on sales and service	45,748,972 A/	44,762,557	986,415
4	AFUDC	199,216 C/	217,049	(17,833)
5	Operating Margin	45,948,188	44,979,606	968,582
6	Other Operation and Maintenance	15,424,281 C/	16,105,669	(681,388)
7	Interest on Customer Deposits	401,369 C/	423,512	(22,143)
8	Depreciation and Amortization Exp.	8,652,288 C/	10,652,288	(2,000,000)
9	Taxes Other Than Income	7,010,799 C/	7,010,933	(134)
10	State Excise Tax	654,617 D/	447,225	207,392
11	Federal Income Tax	3,216,570 D/	2,251,607	964,964
12	Total Operating Expense	35,359,925	36,891,234	(1,531,309)
13	Net Operating Income for Return	10,588,263	8,088,372	2,499,891
14	Plus amortization-Gain on Maryland Farms	16,899 C/	16,899	-
15	Plus adjustments	1,936,890 C/	1,876,463	59,427
16	Adjusted Net Operating Income	12,541,052	9,981,734	2,559,318

A/ \$47,391,450 per price out in stipulation less \$1,642,478 to reflect restatement of gas costs due to Barnsley Storage adjustment

B/ Per Updated Petersen Schedule THP-3 as adjusted for volume changes and prices through May 2007. Revenues = COG (line 2) -

C/ See stipulation between Atmos and the CAPD.

D/ Schedule 4, Lines 12 and 20.

E/ Atmos Direct Testimony THP work papers.

Atmos Energy Corporation
Excise and Income Taxes
For the Twelve Months Ended October 31, 2008

Line No.		Settlement		Company (as filed)	E/
1	Operating Margin	45,948,188	A/	44,979,606	
2	Other Operation and Maintenance	13,471,492	C/	14,212,307	
3	Depreciation and Amortization Expense	8,652,288	A/	10,652,288	
4	Taxes Other Than Income	7,010,799	A/	7,010,933	
5	NOI Before Excise and Income Taxes	16,813,609		13,104,078	
6	less Interest on Customer Deposits	401,369	A/	423,512	
7	less Interest Expense	6,341,208	B/	5,800,179	
8	Pre-tax Book Income	10,071,032		6,880,387	
9	Schedule M Adjustments	-		-	
10	Excise Taxable Income	10,071,032		6,880,387	
11	Excise Tax Rate	6.50%		6.50%	
12	Excise Tax	654,617		447,225	
13	Pre-tax Book Income	10,071,032		6,880,387	
14	Excise Tax	654,617		447,225	
15	Schedule M Adjustments	-		-	
16	FIT Taxable Income	9,416,415		6,433,162	
17	FIT Rate	35.00%		35.00%	
18	Subtotal FIT	3,295,745		2,251,607	
19	Less: ITC Amortization	79,175	D/	-	
20	Federal Income Tax Expense	3,216,570		2,251,607	

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

B/ Rate Base * Weighted Cost of Debt

(Schedule 2, Line 15 * [Schedule 5 Line 1 + Line 2 + Line 3]).

C/ Schedule 3, line 6, less lines 14 and 15

D/ DR #67

E/ Atmos Direct Testimony, THP work papers.

Atmos Energy Corporation
Revenue Conversion Factor
For the Twelve Months Ended October 31, 2008

Line No.		Amount	Balance
1	Operating Revenues		1.000000
2	Add: Forfeited Discounts	0.008350 A/	0.008350
3	Balance		1.008350
4	Uncollectible Ratio	0.004000 B/	0.004034
5	Balance		1.004316
6	State Excise Tax	0.065000 C/	0.065281
7	Balance		0.939035
8	Federal Income Tax	0.350000 C/	0.328662
9	Balance		0.610373
10	Revenue Conversion Factor (1 / Line 9)		1.638342

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

* 433,015 / 173,055,394 = 0.008350

B/ Uncollectible expenses on base revenues = 163,013 / 45,743,972 (base revenues) = 0.004000

C/ Statutory rate

Atmos Energy Corporation
Cost of Capital

Line No.		Ratio	Cost	Weighted Cost
1	Short Term Debt	3.00%	6.00%	0.18%
2	Long Term Debt	52.80%	6.10%	3.22%
3	Preferred Stock	0.00%	0.00%	0.00%
4	Stockholder's Equity	<u>44.20%</u>	10.48%	<u>4.63%</u>
5	Total	<u>100.00%</u>		<u>8.03%</u>

Exhibit B

ATMOS ENERGY CORPORATION - SHARED SERVICES
Proposed Settlement Depreciation Rates

Account	Description	Mortality Characteristics					Depreciation Rates		
		ASL	Iowa Curve	Gross Salvage	Cost of Removal	Net Salvage	Life Rate	COR Rate	Total Rate
GENERAL PLANT									
390.09	Improvements to Leased Premises	12	S4	0.00%	0.00%	0.00%	9.10%	0.00%	9.10%
391.00	Office Furniture and Equipment	25	R4	0.00%	0.00%	0.00%	2.13%	0.00%	2.13%
391.02	Remittance Processing Equipment	Fully Depreciated - Use functional rate for new assets					10.32%	0.00%	10.32%
391.03	Office Machines	Fully Depreciated - Use functional rate for new assets					10.32%	0.00%	10.32%
392.00	Transportation Equipment	Fully Depreciated - Use functional rate for new assets					10.32%	0.00%	10.32%
393.00	Stores Equipment	Use functional rate for new assets					10.32%	0.00%	10.32%
394.00	Tools, Shop and Garage Equip.	Fully Depreciated - Use functional rate for new assets					10.32%	0.00%	10.32%
397.00	Communication Equipment	12	S5	0.00%	0.00%	0.00%	8.45%	0.00%	8.45%
398.00	Miscellaneous Equipment	15	S3	5.00%	0.00%	5.00%	8.15%	0.00%	8.15%
399.00	Other Tangible Property	7	R5	0.00%	0.00%	0.00%	4.66%	0.00%	4.66%
399.01	Servers Hardware	10	SQ	0.00%	0.00%	0.00%	6.95%	0.00%	6.95%
399.02	Servers Software	10	SQ	0.00%	0.00%	0.00%	4.00%	0.00%	4.00%
399.03	Network Hardware	10	SQ	0.00%	0.00%	0.00%	9.30%	0.00%	9.30%
399.04	CPU	Fully Depreciated - Use functional rate for new assets					10.32%	0.00%	10.32%
399.05	Mainframe Hardware	Fully Depreciated - Use functional rate for new assets					10.32%	0.00%	10.32%
399.06	PC Hardware	7	S1	0.00%	0.00%	0.00%	14.86%	0.00%	14.86%
399.07	PC Software	8.5	R5	0.00%	0.00%	0.00%	9.02%	0.00%	9.02%
399.08	Application Software	10	S3	0.00%	0.00%	0.00%	11.11%	0.00%	11.11%
399.09	Mainframe Software	Fully Depreciated - Use functional rate for new assets					10.32%	0.00%	10.32%
399.24	General Startup Costs	10	SQ	0.00%	0.00%	0.00%	15.89%	0.00%	15.89%

ATMOS ENERGY CORPORATION - TENNESSEE PROPERTY
Proposed Settlement Depreciation Rates

Account	Description	Mortality Characteristics					Depreciation Rates		
		ASL	Iowa Curve	Gross Salvage	Cost of Removal	Net Salvage	Life Rate	COR Rate	Total Rate
<u>INTANGIBLE PLANT</u>									
302.00	Franchises & Consents	-	-	-	-	-	0.00%	0.00%	0.00%
<u>TRANSMISSION PLANT</u>									
365.10	Land	-	-	-	-	-	0.00%	0.00%	0.00%
365.20	Rights of Way	65.0	R5	0.00%	0.00%	0.00%	1.47%	0.00%	1.47%
366.00	Structures and Improvements	30.0	SQ	0.00%	0.00%	0.00%	2.47%	0.00%	2.47%
367.01	Mains - Steel	55.0	S4	0.00%	35.00%	-35.00%	2.08%	0.64%	2.72%
369.00	M&R Station Equipment	40.0	R2	0.00%	5.00%	-5.00%	2.72%	0.13%	2.85%
<u>DISTRIBUTION PLANT</u>									
374.00	Land and Land Rights	-	-	-	-	-	0.00%	0.00%	0.00%
374.02	Land Rights	65.0	R5	0.00%	0.00%	0.00%	0.48%	0.00%	0.48%
375.00	Structures and Improvements	45.0	R5	0.00%	0.00%	0.00%	1.55%	0.00%	1.55%
376.00	Mains - Cathodic Protection	55.0	S4	0.00%	25.00%	-25.00%	1.54%	0.45%	1.99%
376.01	Mains - Steel	55.0	S4	0.00%	25.00%	-25.00%	1.54%	0.45%	1.99%
376.02	Mains - Plastic	55.0	S4	0.00%	25.00%	-25.00%	1.54%	0.45%	1.99%
378.00	M&R Station Equipment - Gen	40.0	R2	0.00%	5.00%	-5.00%	1.68%	0.13%	1.81%
379.00	City Gate Equipment	40.0	R2	0.00%	5.00%	-5.00%	2.30%	0.13%	2.43%
380.00	Services	48.0	R0.5	0.00%	20.00%	-20.00%	1.59%	0.42%	2.01%
381.00	Meters	36.0	R2.5	0.00%	41.00%	-41.00%	2.86%	1.14%	4.00%
382.00	Meter Installations	40.0	R1	0.00%	41.00%	-41.00%	2.00%	1.03%	3.03%
383.00	House Regulators	40.0	R3	0.00%	0.00%	0.00%	1.62%	0.00%	1.62%
385.00	Industrial M&R Equipment	40.0	R2	0.00%	5.00%	-5.00%	2.36%	0.13%	2.49%
<u>GENERAL PLANT</u>									
389.00	Land and Land Rights	-	-	-	-	-	0.00%	0.00%	0.00%
390.00	Structures and Improvements	40.0	R3	5.00%	5.00%	0.00%	1.76%	0.13%	1.89%
390.03	Improvements	40.0	R3	5.00%	5.00%	0.00%	1.76%	0.13%	1.89%
390.09	Improvements to Leased Premises	40.0	R3	5.00%	5.00%	0.00%	1.76%	0.13%	1.89%
391.00	Office Furniture and Equipment	20.0	S6	0.00%	0.00%	0.00%	6.36%	0.00%	6.36%
392.00	Transportation Equipment	Fully Depreciated - Use functional rate for new assets					10.38%	0.00%	10.38%
393.00	Stores Equipment	35.0	R1	0.00%	0.00%	0.00%	1.59%	0.00%	1.59%
394.00	Tools, Shop and Garage Equip.	20.0	L1	0.00%	0.00%	0.00%	9.69%	0.00%	9.69%
396.00	Power Operated Equipment	10.0	S5	0.00%	0.00%	0.00%	37.47%	0.00%	37.47%
396.03	Ditchers	10.0	S5	0.00%	0.00%	0.00%	37.47%	0.00%	37.47%
396.04	Backhoes	10.0	S5	0.00%	0.00%	0.00%	37.47%	0.00%	37.47%
396.05	Welders	10.0	S5	0.00%	0.00%	0.00%	37.47%	0.00%	37.47%
397.00	Communication Equipment	15.0	S6	0.00%	0.00%	0.00%	9.77%	0.00%	9.77%
397.01	Mobile Radios	15.0	S6	0.00%	0.00%	0.00%	9.77%	0.00%	9.77%
397.02	Fixed Radios	15.0	S6	0.00%	0.00%	0.00%	9.77%	0.00%	9.77%
397.05	Telemetry	15.0	S6	0.00%	0.00%	0.00%	9.77%	0.00%	9.77%
398.00	Miscellaneous Equipment	10.0	S3	0.00%	0.00%	0.00%	11.64%	0.00%	11.64%
399.00	Other Tangible Property	6.0	S6	0.00%	0.00%	0.00%	12.69%	0.00%	12.69%
399.01	Servers Hardware	6.0	S6	0.00%	0.00%	0.00%	12.69%	0.00%	12.69%
399.06	PC Hardware	6.0	S6	0.00%	0.00%	0.00%	12.69%	0.00%	12.69%
399.07	PC Software	6.0	S6	0.00%	0.00%	0.00%	12.69%	0.00%	12.69%

Exhibit C

GENERAL RULES AND REGULATIONS (Continued)

- (b) In the event of stoppage or failure of any meter to register properly, Customer will be billed for such period on an estimated consumption based upon his use of gas in a similar period of like use or on the basis of check meter readings, if available and accurate, but such adjustment shall not be made for more than six months.
- (c) In the event of tampering or unauthorized use of Company's facilities, the probable gas consumption shall be estimated by Company and billed to Customer. If the duration of such tampering or unauthorized use is not known, it shall be conclusively presumed to be since the commencement of Customer's service but for a period of not more than six months.
- (d) All property of Company installed in or upon premises of, or occupied by Customer is under Customer's protection. All reasonable care shall be exercised by Customer to prevent loss of or damage to such property, ordinary wear and tear excepted. Customer will be liable for any loss of property or damage thereto and shall pay to Company the cost of appropriate repairs or replacements for such loss or damage to property.

Extension and Installation of Company Facilities

This Company will, upon written application, will install gas mains, service lines, and meters to serve bona fide applicants of a permanent and established character in accordance with the following provisions of these Service Regulation. Gas main extensions shall be made only along public streets, roads or highways and upon private property across which satisfactory rights of way or easements have been provided without cost to the Company. All gas mains constructed pursuant to this service regulation shall be owned, operated, and maintained by the Company.

7.1 Main Extensions

Any extension from existing mains to the point of connection with Customer's service line, whether on public property or on private property, is considered to be an extension of a main. Any extension, from existing mains or from an extension of a main as defined above, to Customer's property for service to Customer shall be considered a part of the service line to service such Customer.

GENERAL RULES AND REGULATIONS (Continued)

The Company will install all mains necessary to serve the customer(s) free of charge, provided the revenue expected to be realized produces a rate of return on the investment that is equal to or greater than the minimum allowed rate of return on equity approved in the Company's most recent rate case. This rate of return analysis will be based on a feasibility study performed by the company. This study will include consideration of all costs needed to provide service (materials, company and/or contract labor, overheads, and applicable taxes). These costs will be compared to the revenue that is either contracted for or can be reasonably expected to be generated by the customers served by the extension. Should this analysis result in a rate of return (ROE) less than the minimum allowed rate of return approved in the Company's most recent rate case, then the customer(s) may be required to remit to the company an Aid-in-Construction (AIC), including any applicable taxes, to make up the difference in the actual and allowable rate of return.

General

1. The Company may, at its sole discretion, choose to waive payment for AIC when system improvements are realized by the extension or when the extension would enhance the opportunity of adding new customers in the future.
2. Individual customers may elect to spread the payment of any required AIC up to, but not to exceed, a three year period at no interest provided that the Customer shall enter into a "Main Extension Contract" and also subject to the following conditions:
 - a. The Company shall approve the Customer's credit prior to the signing of the "Main Extension Contract".
 - b. Default by the Customer under the terms of the "Main Extension Contract" may result in discontinuance of service as per the current provisions of Section 5 of these General Rules and Regulations.
 - c. If a Customer cancels service prior to payment of the total AIC required, the unpaid balance shall become due and payable immediately. The Company may use any deposit or credit owed to the Customer to offset the balance due under the "Main Extension Contract".
 - d. In no case will the Company build without cost to the applicant more service line than is necessary to reach the acceptable meter location by the most economical route.

GENERAL RULES AND REGULATIONS (Continued)

7.2 Extensions Beyond the allowance calculated in the feasibility analysis - Residential and Commercial

1. Upon completion of a main extension contract the Company will extend its mains to a Customer provided the Customer deposits any AIC which may be due as determined in Section 7.1.
2. As additional Customers are served through a service line connected directly to the specifically involved main extension within five (5) years of its completion date, the original Customer(s) shall be refunded an amount determined as follows:
 - a. The contract with the original Customer(s) shall set forth the estimated cost per foot for a normal 2 inch polyethylene main extension.
 - b. The Company will estimate the annual gas consumption (Mcf) of each new Customer added to the main extension
 - c. The refund shall be determined by the following formula:
$$\text{Refund} = \text{the estimated cost per foot from (a) times the estimated annual gas consumption (Mcf) for the new Customer}$$
 - d. The refund to the original Customer(s) shall not exceed the amount of the original construction charge deposited with the Company
 - e. No interest shall be paid on the AIC made by the customer
 - f. The refund(s) due, if any, to the original Customer(s) will be calculated and paid on June 1st of every year. Refunds will not be made any other time.
 - g. If the Company has allowed the Customer to pay the AIC over a period of time in accordance with Section 7.2(4), all refunds attributable to the connecting of new Customers to the specifically involved main extension will be credited to any outstanding balance owed for the extension.

GENERAL RULES AND REGULATIONS (Continued)

- 3 Individual residential customers may elect to spread the payment of the AIC over a period not to exceed three years at no interest provided that the Customer shall enter into a Main Extension Contract and also subject to the following conditions:
 - a. The Company shall approve the Customer's credit prior to the signing of the main extension contract.
 - b. Default by the Customer under the terms of the Main Extension Contract may result in discontinuance of service as per the current provisions of Section 5 of these General Rules and Regulations.
 - c. If a Customer cancels service prior to payment of the total AIC the unpaid balance shall become due and payable immediately.
 - d. The Company may use any deposit or credit owed to the Customer to offset the balance due under the Main Extension Contract.
 - e. Refunds due the Customer under section 7.2 (3) shall be credited to the outstanding loan balance.
- 4 In addition to all other of these Service Regulations the following shall also apply to Mobile Home Parks:
 - a. For the purpose of these regulations, a Mobile Home Park is defined as any tract or parcel of land used primarily to provide sites for the parking and occupancy of Mobile Homes. A Mobile Home is defined as a portable structure built so as to be readily transportable from one location to another, and which is usable as a dwelling for one or more persons, herein referred to as Mobile Home Occupants. Any person, firm or corporation who operates a Mobile Home Park as a commercial venture shall be referred to as a Mobile Home Park Owner.

ATMOS ENERGY CORPORATION

GENERAL RULES AND REGULATIONS (Continued)

- b. Any Mobile Home Park Owner desiring gas service within a Mobile Home Park shall enter into a contract with the Company for a minimum period of five (5) years for service from Company's distribution mains to a specified number of Mobile Home sites. Mobile Home Park Owner agrees to pay the Company each month, commencing with a date specified in the contract and each month thereafter for the term of the contract, an amount specified as the customer charge under the provisions of Company's Residential Rate Schedule 210, as filed with the Tennessee Regulatory Authority, for 70% of the number of specified Mobile Home sites less the number of sites occupied by Mobile Home Occupants who were customers of, and who were billed for gas service by, the Company during such month.
- c. After execution of a contract for gas service to a Mobile Home Park, the Company will construct the required extension of distribution facilities to serve the number of sites specified in the contract provided that the total free length allowance for mains and services shall be calculated as per the provisions of Paragraph No. 7. For mains and services exceeding the free length allowance the Mobile Home Park Owner will be required to deposit a Refundable Advance as per the provisions of Paragraph No. 7.

Exhibit D

Actual Twelve Months Ended May 31, 2007 and Attribution Period Twelve Months Ended October 31, 2006																
LINE No. Description	12 Months May/7		Rates Effective Period		12 Months May/7		Customer Changes		Customer Growth		Declining	Adjusted	Adjusted	Total	At mes	At mes
	Base	Weather Adj.	Monthly	Commodity	Weather Adj. Margin	Base	Count	Volume	Base	Volume	Balance	Base	Volume	Margin Rev	Customer	Commodity
	Count	Vol./Ct	Customer Ctg.	Charge/Ct	at Dec/5 rates	Count	Ct	Ct	Count	Ct	Volume Ct	Count	Volume Ct	Margin Rev	Customer Ctg.	Charge/Ct
RESIDENTIAL																
1 210 RGS SUMMER	542,118	3,319,220	69.30	\$0.1207	16,583,202	8,321	(124,788)	17,321	261,98	179,582	551,008	3,275,347	35,957,381	\$10.00	\$0.1208	5,592,577
2 210 RGS WINTER (weather sensitive)	781,510	32,510,396	12.30	0.207	17,343,315	11,723	(852,956)	24,537	1,354,028	1,371,725	794,324	32,180,033	17,157,718	\$10.00	\$0.1308	8,320,160
3 210 RGS SR OT SUMMER			1.00	1.1297	0	1,132	124,788	259	3,378	2,736	3,281	126,030	15,212	0.00	\$0.1308	16,485
4 210 RGS SR OT WINTER (weather sensitive)	359	18,853	1.00	1.1297	2,380	11,722	957,556	385	30,268	421,303	12,167	981,213	118,422	0.00	\$0.1308	128,343
5 211 HVAC	14	3,622	1.00	1.0667	458						24	1,822	458	\$10.00	\$0.0667	482
Total Residential	1,324,012	71,852,121			22,929,796	0	0	42,202	2,299,171	1,575,447	1,326,214	72,968,645	23,249,301			25,328,046
COMMERCIAL																
6 211 HVAC	2	21	1.00	1.0667	19						2	21	19	\$10.00	\$0.0770	22
7 220 COMMING GS (weather sensitive)	181,453	48,426,793	24.00	1.1851	13,318,681			3,055	823,255	1,697,709	184,538	48,552,238	13,415,353	0.00	\$0.2548	15,023,173
8 230 LRG COMMING GS (weather sensitive)	59	330,845	200.00	1.1966	177,144						59	330,845	177,144	0.00	0.1758	159,863
9 240 DEMAND/COMM GS	7	3	310.00		2,170						0	0	0	0.00		0
10 Block 1 Volumes		140,000		0.0901	12,514		(140,000)				0	0	0	0.0901		0
11 Block 2 Volumes		40,770		0.0575	2,548		(40,770)				0	0	0	0.0575		0
12 Block 3 Volumes		3		0.0234	0		0				0	0	0	0.0234		0
13 Demand Volumes		13,684		1.6293	22,225		(13,684)				0	0	0	1.6293		0
14 250 OPT GS	36	3	310.00		11,160						36	3	11,160	310.00		11,160
15 Block 1 Volumes		572,490		0.0901	51,581						0	572,490	51,581	0.0901		56,276
16 Block 2 Volumes		695,745		0.0575	40,375						0	695,745	40,375	0.0575		44,528
17 Block 3 Volumes		3		0.0234	0						0	3	0	0.0234		0
18 283 LRG TOWN HVAC GS	12	0	25.00		200						12	0	300	27.50		330
19 Block 1 Volumes		160,829		0.0901	14,492						0	160,829	14,492	0.0901		15,610
20 Block 2 Volumes		13,151		0.0575	757						0	13,151	757	0.0575		947
21 Block 3 Volumes		0		0.0234	0						0	0	0	0.0234		0
Total Commercial	181,579	50,880,654			13,653,626	17	(180,770)	3,085	823,255	(697,709)	184,657	50,925,431	13,711,482			15,312,003
INDUSTRIAL																
22 220 COMMING GS	3,467	5,150,447	24.00	0.1851	1,292,086						3,467	5,150,447	1,092,386	27.50	\$0.2049	1,212,138
23 230 LRG COMMING GS	191	2,065,878	200.00	1.1966	444,548		(7)	(212,910)			191	2,065,878	401,467	390.00	\$0.1758	362,886
24 240 DEMAND/COMM GS	12	0	310.00		3,720						12	0	3,720	310.00		3,720
25 Block 1 Volumes		140,000		0.0901	11,624						0	140,000	21,424	0.0901		23,592
26 Block 2 Volumes		401,560		0.0575	23,130						0	401,560	23,130	0.0575		25,700
27 Block 3 Volumes		0		0.0234	0						0	0	0	0.0234		0
28 Demand Volumes		47,103		1.6293	75,745						0	47,103	75,745	1.6293		76,898
29 250 OPT GS	529	0	310.00		167,306						529	0	167,306	310.00		167,306
30 Block 1 Volumes		5,667,145		0.0901	512,412						0	5,667,145	512,412	0.0901		568,046
31 Block 2 Volumes		5,736,680		0.0575	330,433						0	5,736,680	330,433	0.0575		367,148
32 Block 3 Volumes		0		0.0234	0						0	0	0	0.0234		0
33 290 ECONOMIC DEV GS (250 OPT)	0	0	310.00		0		12	340,000			12	0	3,720	310.00		3,720
34 Block 1 Volumes		0		0.0975	0			340,000			0	140,000	16,200	0.0737		17,594
35 Block 2 Volumes		0		0.0432	0			1,751,370			0	1,751,370	75,581	0.0490		94,090
36 Block 3 Volumes		0		0.0175	0			0			0	0	0	0.0175		0
37 292 CNG Prime Mover	12	0	0.00		0						12	0	0	0.00		0
38 Block 1 Volumes		23,740		0.0901	2,139						0	23,740	2,139	0.0901		2,334
39 Block 2 Volumes		0		0.0575	0						0	0	0	0.0575		0
40 Block 3 Volumes		0		0.0234	0						0	0	0	0.0234		0
41 292 COGEN CNG	24	0	25.00		600						24	0	600	27.50		660
42 Block 1 Volumes		108,071		0.0901	9,737						0	108,071	9,737	0.0901		10,623
43 Block 2 Volumes		5,372		0.0575	309						0	5,372	309	0.0575		344
44 Block 3 Volumes		0		0.0234	0						0	0	0	0.0234		0
Total Industrial	4,245	19,719,393			2,584,489	5	1,779,960	0	0	0	4,250	21,499,533	2,737,309			2,917,446
PUBLIC AUTHORITY																
45 211 HVAC	0	0	0.00	0.1207	0						0	0	0	\$10.00	\$0.1208	0
46 221 EXPERIMENTAL 303	12	648,140	25.00	0.0595	56,290			17	3,011		12	648,140	36,790	27.50	\$0.0583	65,692
47 225 PAG SR OT SUMMER			0.00	1.1297	0			52	16,810		0	16,810	2,029	0.00	\$0.1308	2,199
48 225 PAG SR OT WINTER (weather sensitive)			0.00	1.1297	0			52	16,810		0	16,810	2,029	0.00	\$0.1308	2,199
49 225 PAG GS - SUMMER	2,465	100,258	3.00	0.1297	34,298		27	(3,011)			2,428	37,247	33,402	\$10.00	\$0.1308	37,013
50 225 PAG GS - WINTER (weather sensitive)	1,465	560,217	12.00	0.1297	(89,204)		52	(16,810)			1,417	543,508	105,552	\$10.00	\$0.1308	115,454
Total Public Authority	5,002	1,308,615			308,792	1	1	0	0	0	5,002	1,308,615	308,826			326,752
TRANSPORTATION																
51 260 - TRANSP (230 LRG COMMING)	21	122,740	310.00	1.1851	29,229						21	122,740	29,229	310.00	0.2049	31,659
52 260 - TRANSP (230 LRG COMMING)	304	3,756,725	310.00	1.1966	1,352,712		(14)	(563,750)			390	3,222,998	1,737,329	310.00	0.1758	1,566,501
53 260 - TRANSP (240 DEMAND/COMM GS)	12	0	310.00		3,720						12	0	3,720	310.00		3,720
54 Block 1 Volumes		240,000		0.0901	21,424						0	240,000	21,424	0.0901		23,592
55 Block 2 Volumes		552,040		0.0575	37,558						0	552,040	37,558	0.0575		41,731
56 Block 3 Volumes		0		0.0234	0						0	0	0	0.0234		0
57 Demand Volumes		48,990		1.9293	79,819						0	48,990	79,819	1.9293		79,770
58 260 - TRANSP (280/240 ECON DEV - DEMAND/COMM)	12	0	310.00		3,720						12	0	3,720	310.00		3,720
59 Block 1 Volumes		240,000		0.0675	16,200						0	240,000	16,200	0.0737		17,594
60 Block 2 Volumes		409,890		0.0432	17,707						0	409,890	17,707	0.0480		19,675
61 Block 3 Volumes		0		0.0175	0						0	0	0	0.0175		0
62 Demand Volumes		33,617		1.2220	41,224						0	33,617	41,224	1.2219		41,321
63 260 - TRANSP (250 OPT GS MISC METER)	18	0	310.00		5,640						17	0	5,270	310.00		5,270
64 Block 1 Volumes		226,410		0.0901	20,400			180,000			0	226,410	20,419	0.0901		20,950
65 Block 2 Volumes		234,950		0.0575	13,533			161,759			0	234,950	12,952	0.0575		13,930
66 Block 3 Volumes		0		0.0234	0			0			0	0	0	0.0234		0
67 260 - TRANSP (250 OPT GS)	552	0	310.00		17,707		15	175,779			567	0	175,779	310.00		175,779
68 Block 1 Volumes		10,014,398		0.0901	607,388			220,000								