Before the

TENNESSEE REGULATORY AUTHORITY

In re: Petition of Atmos Energy Corporation	)	
for Approval of Adjustment of Its Rates and	)	**Docket No. 08-00197**
Revised Tariff	)	

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DIRECT TESTIMONY
OF
DAVE PETERS

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January 16, 2009

Q. Please state your name for the record.

A. My name is Dave Peters.

Q. By whom are you employed and what is your position?

A. I am employed by the Consumer Advocate and Protection Division ("CAPD") in the Office of the Attorney General for the state of Tennessee ("Office") as a Regulatory Analyst.

Q. How long have you been employed as a financial professional?

A. I have been employed as a finance professional in the private and public sector for approximately 25 years. Before my current employment with the Office, I was employed by Dell Computers as a site Controller in the Dell Fulfillment and Logistics organization. Formerly, I was employed with Nortel Networks in a variety of financial position, the last being as a program manager in the Telecommuting program. My responsibilities included budgeting, forecasting, internal controls, monthly close, balance sheet reviews and extensive financial reporting to management.

Q. What is your educational background and what degrees do you hold?

A. I have a Bachelors degree in Business Administration from Tennessee Technological University with a major in Accounting and a Masters degree in Business Administration from Belmont University. I am also a Tennessee Certified Public Accountant.

Q. Would you briefly describe your responsibilities as a Regulatory Analyst with the CAPD?

A. I prepare testimony and financial exhibits in rate proceedings as an employee with the CAPD. Additionally, I review tariffs filed in the Tennessee Regulatory Authority ("TRA") by certificated utilities operating in Tennessee.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to represent the forecasted financial exhibits prepared by the CAPD ("Exhibit CAPD"), related Appendices, and provide my exhibit ("Work Papers of Dave Peters") of work papers for forecasted Operation and Maintenance ("O&M") Expenses, forecasted Depreciation Expense, forecasted Taxes Other Than Income, forecasted Income Taxes, and forecasted Rate Base, for Atmos Energy Corporation ("Atmos") for the Atmos adopted attrition year ended March 31, 2010.

Q. What is a public utility?

A. In the context of this case, a public utility is a business formed as a shareholder-owned corporation. Even though the public utility in this case is a for profit corporation, it is also important to note that this public utility is:

> an organization that has been designated by law as a business affected with a significant public interest, and that also possesses all of the following characteristics: (1) The business is essentially free from direct competition, i.e., it operates in a monopolistic environment; (2) The business is required by law to charge rates for its services that are reasonable and not unjustly discriminatory; (3)

> The business is allowed to earn (but not guaranteed) a "reasonable" profit; and (4) The business is obligated to provide adequate service to its customers, on demand.[1]

Q. Does Atmos possess these public utility characteristics?

A. Yes. Atmos is a shareholder-owned public utility that has been granted the advantage of operating in a monopolistic environment in exchange for special obligations, namely, the requirement to provide adequate service to all customers at rates that are just, reasonable, and non-discriminatory. This regulatory framework should guide all of the TRA's decisions in this matter.

Q. Please summarize the results of the CAPD forecast of Atmos' earnings for the attrition year.

A. The CAPD forecast of Atmos' earnings for the attrition year results in a recommended $3,672,773[2] decrease in rates. The CAPD's rate recommendation is based on its projection of adjusted net operating income ("adjusted NOI"), rate base and overall rate of return. I will present the CAPD's testimony for its adjusted NOI and rate base. The CAPD's economist, Dr. Steve Brown, will present the recommended overall rate of return of 6.5%.

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[1] *Accounting for Public Utilities*, Hahne and Aliff §1.01.

[2] Exhibit CAPD, Schedule 1, Line 8.

OPERATION AND MAINTENANCE EXPENSES:

Q. Please describe your forecasting methodology for Operation and Maintenance Expenses.

A. One key projection that must be made in determining the adjusted NOI is the projection of O&M Expense. There are four broad O&M Expense categories: (1) Storage, Transmission, and Distribution; (2) Customer Accounts Expense; (3) Sales Expense; and (4) Administration and General Expense. The CAPD has adopted the test period ending September 30, 2008. Total salaries and wages was calculated using actual employee levels, actual wage rates per employee, actual overtime hours as of September 2008, and prospective pay raises at October 1 of each year per Atmos' policy[3]. The O&M salaries and wages expense amount was derived from the calculated total salary and wage dollars minus salary and wage dollars charged to capitalization. The capitalized salaries and wages were calculated using Atmos' actual capitalization rate for the twelve months ended September 30, 2008. The capitalized salaries and wages removed from the total calculated salaries and wages forecast is accounted for in the rate base. The calculated O&M salaries and wages for the attrition year was distributed to the accounts within the four major O&M categories based on the September 30, 2008 test period payroll distribution. Forecasting O&M salaries and wages through this price-out methodology is the standard procedure that the CAPD uses to forecast salaries and wages in rate proceedings before the TRA.

[3] Atmos Direct Testimony, G. Waller, Page 15, Line 8,

For the remaining non-salary and wage amounts within these four categories, the CAPD primarily adopted the amounts per account for the twelve months ended September 30, 2008 and grew each amount for customer growth and inflation growth. The combined O&M expense growth rate from April 1, 2009 through March 31, 2010 is approximately 4.97%. This growth rate has an annual rate of 3.3%, which consists of the GDP Chained Price Deflator of 2.3%[4] and half of the forecasted customer growth rate of 2%.[5] This methodology is the standard procedure that the CAPD uses to forecast non-salary and wage O&M expense in rate proceedings before the TRA. Due to the large number of differences between the CAPD and Atmos in the amounts within O&M categories, as well as the amounts within expense accounts within each category, the CAPD will address only the significant net differences in its O&M expense forecast and the O&M expense forecast of Atmos.

Q. Did you make any normalizing adjustments to the test period ending September 2008?

A. Yes. The CAPD normalized the test period ending September 2008 by removing non-salary and wage O&M Expenses such as: Uncollectible Expense, Non-Recurring and Disallowed Expense, Pension Expense, Long Term Incentive Pay ("LTIP") and Rate Case Expense, which were not subject to the CAPD non-salary and wage O&M expense growth rate. The appropriate rate treatment of these particular items will be discussed later in my testimony.

[4]Dave Peters work paper, E-GDP, Index of Work Papers, Page 82.

[5]Terry Buckner work papers.

Q. What are the significant differences between the CAPD and Atmos in O&M Expenses for the forecasted attrition year?

A. In Exhibit CAPD work papers, work paper E-REC-SUMMARY provides a reconciliation of the differences in the calculation of O&M Expenses.

The significant differences in O&M Expenses for the attrition year are: (1) $513,145 in LTIP Expense; (2) $578,569 in Pension Expense; (3) $619,143 due to an excessive growth rate; (4) $78,586 in excessive Rate Case Expense; (5) $32,945 in lower Uncollectible Expense; and (6) $251,911 in lower Salary and Wage Expense for the CAPD forecast. The total difference in O&M Expense results in a CAPD forecast that is $2,049,537[6] lower than the forecasted amount of Atmos.

Q. What are the issues with Atmos forecast of Long-Term Incentive Plan ("LTIP")?

A. Atmos is forecasting $513,145[7] for the attrition year ended March 2010 in its Tennessee O&M Expenses for their incentive plan. In TRA Docket #05-00258, Atmos stated that it has paid or will pay over $42 million in Long-Term Incentive Plan ("LTIP") compensation over the last ten years.[8] Additionally, Atmos is forecasting $13.3[9] million in LTIP compensation in this docket for the forecast year ended March 31, 2010. Atmos has three incentive compensation

[6]Dave Peters work paper, E-REC-SUMMARY, Index of Work Papers, Page 2.

[7] DR #29.

[8]Atmos response to TRA Data Request, MFR #38, Atmos 2nd Joint Discovery Response DR #3.

[9]DR #29.

plans: (1) Variable Pay Plan ("VPP"); (2) Management Incentive Plan ("MIP"); and (3) Long Term Incentive Plan for Management ("LTIP").[10] For purposes of simplicity, the three incentive plans will be referred to as LTIP.

Specifically, the "LTIP is intended to motivate participants using performance-related incentives linked to longer-range performance goals and the interests of our shareholders."[11] Also, Atmos has an Annual Incentive Plan for management. These performance goals include the following criteria: "total shareholder return; return on assets, equity, capital or investment; earnings per share; cash flow; levels of operating expense; and measures of customer satisfaction and service." However, from the beginning of the Incentive Plan, the committee has established the performance goal each year based on the achievement of an **earnings per share** target for the fiscal year."[12]

Again, the LTIP payroll is based on **one** sole performance measure: "Earnings Per Share."[13] Consequently, all of the incentive payroll is based on the financial operating results of Atmos and all LTIP employees receive the compensation regardless of the individual employee's performance. The TRA has found in a previous docket[14] that 50% of LTIP should be borne by the

[10] TRA Docket #07-00105, Atmos Direct Testimony, J. Ellerman, Page 2, Lines 25-27.

[11] Appendix B, Atmos Energy Corporation, Notice of Annual Meeting of Shareholders, December 26, 2006, P. 6.

[12] Appendix B, Atmos Energy Corporation, Notice of Annual Meeting of Shareholders, December 26, 2006, P. 11.

[13] TRA Docket #07-00105, Atmos Direct Testimony, J. Ellerman, Page 3, Line 12; Page 4, Lines 3-4; Page 4, Lines 28-29.

[14] TRA Docket #96-00977, dated February 19, 1997, page 12.

shareholders because the incentive plan in that case benefitted the shareholders and ratepayers equally. Unlike Atmos' LTIP plan, the incentive plan in that docket was not based **solely** on earnings per share. Once more, because there is no mechanism under the LTIP for Atmos' ratepayers to share in these increased earnings, Atmos' employees and shareholders will reap all of the financial rewards of higher earnings. Previously, the TRA found that the same LTIP proposed by Atmos in this case was of no benefit to the ratepayers[15]. This is illustrated by the following: If Atmos' employees are successful in increasing the company's earnings, even to the point of earning above the authorized rate of return set by the TRA, Atmos will reward its employees for this effort through the LTIP. In such a case, ratepayers would not only be unreasonably burdened by the over-earnings, but under Atmos' proposal they also would have to pay an "over earnings surcharge" in the form of the LTIP. The CAPD does not object if the company wants to reward its employees for increasing its earnings from regulated operations; however, the cost of these rewards should be charged to those that benefit from the LTIP – the company's shareholders – not the ratepayers. Therefore, in accordance with the TRA's decision in the Atmos rate case, TRA Docket #05-00258, the CAPD removed $513,145[16] in Tennessee LTIP O&M Expense from the attrition period ending March 31, 2010 and has a forecast amount of $0 for LTIP Expense.

Additionally, Atmos has capitalized a large portion of LTIP costs. Based on the data provided by Atmos, the rate base portion of

[15] TRA Director Pat Miller's motion in TRA Docket #05-00258, Page 4.

[16] Dave Peters work paper, E-LTIP, Index of Work Papers, Page 81.

the LTIP has also been excluded.[17] Further, $44,019[18] of depreciation expense associated with the LTIP has been excluded for the attrition year.

Therefore, all of the costs associated with the Atmos LTIP should be excluded for setting rates.

Q. Please explain the exclusion of FAS 87 Pension Expense from the Atmos forecast.

A. Atmos contends that Financial Accounting Standard ("FAS") 87 is the appropriate basis for measuring pension cost. Atmos states, "Using different measures of pension costs in different jurisdictions would, over time, advantage some states while disadvantaging others."[19] Yet, Atmos is unable to account for Tennessee operations under FAS 87 on a standalone basis.[20] The CAPD has adopted the Pension funding amount of zero[21] as disclosed in Atmos' most recent Actuarial Valuation Report as of October 2008. Additionally, the report indicates a FAS 87 funded percentage of 117.3% for September 30, 2008.[22] The funding for the Employee Retirement Income Security Act ("ERISA") of 1974 indicates a projected funded percentage of 113.1% as of September 30, 2009.[23] Consequently, under both

[17]Dave Peters work paper, RB-LTIP, Index of Work Papers, Page 129.

[18]Dave Peters work paper, E-LTIP-DEP, Index of Work Papers, Pages 88-89.

[19]TRA Docket #07-105, Atmos Direct Testimony, C. Hutzler, Page 7, Lines 14-15.

[20]TRA Docket #07-00105, DR #22.

[21]DR #27-28.

[22]DR #26, Page MS-1.

[23]Ibid.

financial and governmental funding standards, Atmos' Pension Account Plan ("PAP")[24] is more than fully funded at this time.

Moreover, prior to Atmos' purchase of United Cities Gas in Tennessee, the FAS 87 pension plan funding was 121%.[25] The employee level at that time was approximately 339.[26] For this docket, there are only 146 employees. As a consequence, Tennessee ratepayers have funded more than their share of the pension plan of Atmos over the years through rates. If Atmos is allowed to build a non-Tennessee specific FAS 87 expense in today's rates, then Tennessee ratepayers would be penalized. In Tennessee, only actual pension contributions have been recognized for setting rates.[27] Further, in TRA Docket #05-00258, there was "no justification for the Authority to alter its previous finding to fund only actual pension contributions."[28] Similarly, Atmos has not demonstrated any justification in this docket.

Atmos records pension expense in accordance with Financial Accounting Standard No. 87 ("FAS 87"). Tennessee's allocated portion of the FAS 87 pension expense for the attrition year is

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[24]TRA Docket #07-00105, Atmos Direct Testimony, C. Hutzler, Page 2, Line 16.

[25]1994 SEC 10-K, United Cities Gas Company, Page 38.

[26]Appendix C, United Cities Gas Company Discovery Response, #122, TPSC Docket #95-02258.

[27]TRA Docket #96-00977, Order dated February 19, 1997, pages 13 and 14. TRA Docket #99-00994, Order dated, July 18, 2000, pages 4-5.

[28]TRA Director Pat Miller's motion in Docket #05-00258, Page 4.

estimated to be $578,569[29] and was excluded for rate-setting purposes in Tennessee. This treatment of pension expense is consistent with the CAPD's forecasting methodology in prior cases and, significantly, the TRA's own precedent relating to pension costs.

Q. What are the issues with the excessive O&M expense growth?

A. Atmos growth in O&M expense is $619,143 greater than the CAPD's forecasted growth. The significant factor for this amount is due to shared service and division general office increases which grew 18%[30] over the test period of June 30, 2008 for Atmos. Therefore in my opinion, this growth rate exceeds current inflation factors and is unwarranted, unjust, and unreasonable.

Q. Please discuss your issue with Rate Case Expense for Atmos' forecast attrition year.

A. Atmos projects this proceeding will cost $450,000.[31] The company proposes to amortize the cost over a two year period starting at April 1, 2009. The unamortized balance is included in the company's forecasted rate base for the attrition year.

The CAPD recommends that the cost of this docket be amortized over a three year period consistent with TRA Docket #05-00258.[32] Accordingly, rate case amortization of $78,586 was removed from the CAPD's test period. The CAPD's three-year amortization

[29] DR #27.

[30] DR #38.
[31] MFR #45.

[32] TRA Director Pat Miller's motion in Docket #05-00258, Page 5.

period is consistent with prior TRA decisions regarding rate case expenses, and I believe that it is more likely to reflect the actual pace of rate cases that can be expected in the future.

Q. What is the issue with Atmos' forecast of Uncollectible Accounts Expense?

A. Atmos has forecasted $216,426 in Uncollectible Accounts Expense for the attrition year.[33] This amount was calculated based on 0.50% of residential, commercial and public authority margins from the revenue projection by Atmos.[34] In TRA Docket #05-00258, Atmos forecasted $351,679[35] in Uncollectible Accounts Expense.

The most recent reported uncollectible expenses associated with base rates were examined. Since uncollectible expense related to gas costs can be recovered through the Purchased Gas Adjustment ("PGA") in compliance with the TRA's ruling in Docket #03-00209, the only costs that should be included in the cost of service in this docket is the portion of uncollectible expense related to base rates. As a result, uncollectible expense should be adjusted to exclude the "gas cost" portion of uncollectible expense.

Based on the most recently reported Uncollectible Accounts Expenses for the test period ending September 2009, Atmos

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[33] Atmos Direct Testimony, G. Waller, Page 15, Line 29.

[34] Atmos Direct Testimony, G. Waller, Page 15, Line 25.

[35] TRA Docket #05-00258, Atmos Direct Testimony, G. Waller, Schedule GW-3, Line 17.

forecasted amount is unreasonably high and should be reduced by $32,945[36] to the CAPD forecasted amount of $183,481.[37]

Q. What are the issues with Atmos' forecast of Salary and Wage Expense?

A. Atmos' forecast of salaries and wages is overstated by $251,911.[38] Atmos grew their salary and wage expense distribution amount at June 30, 2008 by 6.9%, which results in an increase of $236,914 in salary and wage expense from their test period amount of $3,424,303 to their attrition period ending March 31, 2010 amount of $3,661,218. Additionally, Atmos is forecasting a decline in their salary and wage capitalization rate from their test period rate to 51.7% for the attrition year.[39]

The CAPD calculated salaries and wages using the actual Tennessee employee levels as of September 30, 2008[40], the actual wage rate per employee as of September 30, 2008 the overtime hours by employee for the test period ending September 30, 2008, and the capitalization rate for the test period ending September 30, 2008.[41] The capitalization rate for the test period was 56.07%.[42] The CAPD

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[36]Dave Peters work paper, E-REC SUMMARY, Index of Work Papers, Page 1.

[37]Dave Peters work paper, E-UNCOL, Index of Work Papers, Page 60.

[38]Dave Peters work paper, E-PAY SUMMARY, Index of Work Papers, Page 5.

[39]Atmos Direct Testimony, G. Waller, Page 5, Line 4.

[40]Dave Peters work papers, E-PAY 1 and E-PAY2, Index of Work Papers, Pages 6-10.

[41]CAPD work paper, E-PAY DIST, Index of Work Papers, Page 11.

[42] DR#24.

forecasted attrition year salaries and wages were increased by an annual growth rate of 3.5% at October 1[43] of each year, which agrees exactly with the salary and wage growth rate stated by Atmos itself. Indeed, all of the direct salary and wage calculations were based on the discovery responses received from Atmos. Based on the CAPD calculations, salary and wage expense for the attrition year amounts to $3,409,307.[44] When compared to Atmos salary and wage expense amount of $3,661,218, an overstatement of $251,911 is the result.

Q. Why is the CAPD O&M Salary and Wage Expense more reasonable?

A. The CAPD number is more reasonable because an empirical calculation was performed on the most recent current employee levels in detail.

DEPRECIATION EXPENSE:

Q. What is the amount of difference in Depreciation Expense between the CAPD and Atmos?

A. Atmos has forecasted Depreciation Expense of $9,312,793 for the attrition year.[45] In part, Atmos' Depreciation Expense is based on a depreciation study performed for the Company for mid-state general office properties as of September 30, 2007. The depreciation study used the equal life group ("ELG") procedure. However, the change in depreciation rates was immaterial. While we included the

[43] Atmos Direct Testimony, G. Waller, Page 15, Line 4.

[44] Dave Peters work paper, E-PAY 5, Index of Work Papers, Page 13.

[45] CAPD Exhibit Schedule 3, Line 8.

new rates, the CAPD does not accept the ELG procedure as a viable option for calculating depreciation rates. Because the effect on depreciation was immaterial, a depreciation study was not performed on behalf of the CAPD using the average life group ("ALG") procedure. The CAPD did not calculate depreciation expense on plant accounts having a book value of zero or less. Specifically, accounting for depreciation expense is no more nor no less than the cost of the asset.[46] The CAPD's calculation of depreciation resulted in Depreciation Expense of $9,083,880[47], which is $228,913[48] less than the projected depreciation expense of Atmos. The reasons for the difference are a later test period using actual plant balances and the exclusion of depreciation on LTIP.

RATE BASE:

Q. Please explain the difference in forecasted Plant in Service.

A. The CAPD forecasted Plant in Service by using actual plant balances by Tennessee company, the Mid-States division, and the service areas as of September 30, 2008. Forecasted plant additions and retirements, which were provided by Atmos itself, were then added to actual balances at September 30, 2008 to arrive at monthly Plant in Service amounts through March 31, 2010. A thirteen month Plant in Service average was calculated for the Tennessee company, the Mid-States division, and the service areas for the attrition year

[46] *Public Utility Accounting: Theory and Application*, James E. Suelflow, Michigan State University Public Utilities Studies, P. 102.

[47] Dave Peters work paper, E-DEP, Index of Work Papers, Page 83.

[48] CAPD Exhibit, Schedule 3, Line 8.

Plant in Service amount of $364,045,392.[49] Also, for the reasons stated earlier in my testimony, $2,601,154 of LTIP was removed from Plant in Service.

Atmos has forecasted $365,165,376 for Plant in Service. Atmos' written testimony has a one sentence[50] explanation of their forecast of Plant in Service as shown on Company Schedule WP THP 7-1, Page 14 of 30.

The CAPD's attrition year forecast of Plant in Service is $1,119,984[51] lower than the Atmos forecasted amount.

Q. Please explain the difference in Construction Work in Progress.

A. The CAPD forecasted Construction Work in Progress ("CWIP") by using actual balances by Tennessee company, the Mid-States division, and service area as of September 30, 2008. The September 30, 2008 balance was forecasted to remain constant through the attrition year. A thirteen month CWIP average was calculated for the Tennessee company, the Mid-States division, and the service area for the attrition year CWIP amount of $5,156,533.[52]

[49]Dave Peters work papers, RB-PLANTSUM, Index of Work Papers, Page 104.

[50]Atmos Direct Testimony, T. Peterson, Page 5, Line 14.

[51]CAPD Exhibit, Schedule 2, Line 1.

[52]Dave Peters work paper, RB-CWIP, Index of Work Papers, Page 118.

Atmos has forecasted $6,048,638 for CWIP. Atmos' written testimony has a one sentence[53] explanation of their forecast of CWIP as shown on Company Schedule WP THP 7-1, Page 14 of 30. As a result, the CAPD's attrition year forecast of CWIP is $892,105[54] lower than the Atmos forecasted amount.

Q. Please explain the difference in Cash Working Capital.

A. Atmos provided written testimony and performed a lead-lag analysis in support of their Cash Working Capital amount of $1,597,108 for the attrition period. Again, Atmos used a test period of June 30, 2008[55] to develop their lead-lag analysis.

The CAPD's forecasted revenue, expenses, and lead/lag changes amount to a Cash Working Capital amount of approximately $1,191,255[56] or a lower amount of $405,853.

Q. Please explain the difference in Deferred Rate Case Expenses.

A. Atmos has included a two year amortization of rate case expenses related to this docket.

Again, the CAPD recommends that the cost of this docket be amortized over a three year period consistent with TRA Docket #05-

[53] Atmos Direct Testimony, T. Peterson, Page 5, Line 14.

[54] CAPD Exhibit, Schedule 2, Line 2.

[55] Atmos Direct Testimony, T. Peterson, Page 8, Line 19.

[56] Dave Peters work paper, RB-CWC, Index of Work Papers, Page 119.

00258[57]. As a result, the CAPD's Deferred Rate Case Expense is $45,968 higher than the Atmos forecasted amount of $487,159.[58]

Q. Please explain the difference in forecasted Accumulated Depreciation.

A. The CAPD forecasted Accumulated Depreciation by using actual balances by Tennessee company, the Mid-States division, and service area as of September 30, 2008. Forecasted monthly depreciation expense and retirements were then added to actual balances at September 30, 2008 to arrive at monthly Accumulated Depreciation amounts through March 31, 2010. A thirteen month Accumulated Depreciation average was calculated for the Tennessee company, the Mid-States division, and the service area for the attrition year Accumulated Depreciation amount of $158,816,360,[59] which is $304,316[60] higher than Atmos. However, CAPD has deducted $242,620 of Accumulated Depreciation related to LTIP.

Q. Please explain the difference in Accumulated Deferred Income Tax.

A. The CAPD forecasted Accumulated Deferred Income Tax by using actual balances by Tennessee company, the Mid-States division, and service area as of September 30, 2008 and their projected balances through March 31, 2010. A thirteen month average was then calculated for the attrition year, which is consistent with the methodology used for all primary rate base categories. Tax

[57]TRA Director Pat Miller's motion in Docket #05-00258, Page 5.

[58]Dave Peters work paper, RB-RATE CASE, Index of Work Papers, Page 120.

[59]Dave Peters work paper, RB-ACC DEP, Index of Work Papers, Page 121.

[60]CAPD Exhibit, Schedule 2, Line 8.

depreciation in excess of book depreciation is the primary component, which generates deferred tax differences. As a result, the CAPD forecasts Accumulated Deferred Income Tax in the amount of $38,988,924,[61] which is $1,059,221[62] lower than the forecasted amount of Atmos.

NET OPERATING INCOME ("NOI") ADJUSTMENTS:

Q. Please explain the issues with the NOI Adjustments.

A. Atmos has computed interest on customer deposits using an 8.25% interest rate.[63] However, the current tariff and the proposed tariff of Atmos states, "interest on deposits shall be paid on a per annum rate equal to the prime lending rate plus one percentage point as published in the Wall Street Journal for the last business day of the preceding calendar year, compounded annually."[64]The current prime rate is 3.5%. As a consequence, the CAPD adopted a 4.5% interest rate, which results in $191,032 less interest expense on customer deposits. The tax effects are included in the income tax lines of the CAPD's exhibit.

Secondly, Atmos traditionally has reported its elimination of leased property amounts as NOI adjustments in its surveillance reports to the TRA. For comparative presentation purposes only, the CAPD has adopted these amounts reported in the schedules of

[61]Dave Peters work paper, RB-DEFTAX, Index of Work Papers, Page 127.

[62]CAPD Exhibit, Schedule 2, Line 11.

[63] Atmos direct testimony, work paper, THP 1-1, Line 3.

[64] Atmos direct testimony, Patricia J. Childers, 2nd revised sheet #56, section 3.5.

Atmos in a manner consistent with their surveillance reports to the TRA.

Q. Does this conclude your testimony?

A. Yes, it does.

Before the

TENNESSEE REGULATORY AUTHORITY

In re: Petition of Atmos Energy Corporation for Approval of Adjustment of Its Rates and Revised Tariff	)))	**Docket No. 08-00197**

AFFIDAVIT

I, Dave Peters, Regulatory Analyst, for the Consumer Advocate Division of the Attorney General's Office, hereby certify that the attached Direct Testimony represents my opinion in the above-referenced case and the opinion of the Consumer Advocate Division.

DAVE PETERS

Sworn to and subscribed before me
this 16th day of Jan., 2009.

EMILY KNIGHT STATE OF TENNESSEE NOTARY PUBLIC DAVIDSON COUNTY, TENN.
My Commission Expires AUG. 23, 2011

Emily Knight
NOTARY PUBLIC

My commission expires: Aug. 23, 2011

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WORK PAPERS
OF
DAVE PETERS

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January 16, 2009

ATMOS ENERGY CORPORATION
TRA DOCKET #08-00197
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ATMOS ENERGY CORPORATION
TRA DOCKET #08-00197
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ATMOS ENERGY CORPORATION
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E-REC SUMMARY

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
O&M EXPENSE RECONCILIATION
FOR ATTRITION YEAR ENDING 3/31/10

	ATMOS		PERCENT GROWTH	CAPD		PERCENT GROWTH	DIFFERENCE	
TEST YEAR O&M AMOUNTS	$ 16,407,300	A/		$ 16,320,606	A/		$ (86,694)	-0.53%
Customer accounts-Uncolle	362,976	A/		450,816	A/		87,841	24.20%
Payroll	3,424,303	B/		3,324,590	C/		(99,713)	-2.91%
Non-Recurring Items	-			62,430	D/		62,430	#DIV/0!
Pension Expense	757,237	E/		750,920	E/		(6,317)	-0.83%
LTIP Expense	359,058	G/		301,048	H/		(58,010)	-16.16%
Rate Case Expense	130,270			32,583	I/		(97,687)	-74.99%
ADJUSTED TEST YEAR OTHER	$ 11,373,456			$ 11,398,218			$ 24,762	0.22%
Attrition Year Payroll	3,661,218	B/	6.92%	3,409,307	J/	2.55%	(251,911)	-6.88%
Attrition Year Growth	1,371,458	K/	12.06%	752,315	K/	6.60%	(619,143)	-45.14%
Attrition Year Pension Expense	578,569	E/					(578,569)	-100.00%
Attrition Year LTIP Expense	513,145	G/		-			(513,145)	-100.00%
Attrition Year Uncollectible Expense	216,426	L/		183,481	M/		(32,945)	-15.22%
Attrition Year Rate Case Expense	386,119	N/		307,533	I/		(78,586)	-20.35%
Attrition Year Disallowances	-	O/					-	
Total O&M Attrition Period	$ 18,100,391			$ 16,050,854			$ (2,049,537)	-11.32%

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CONSUMER ADVOCATE AND PROTECTION DIVISION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

E-REC1

Line #	FERC Acct # and Description	Attrition Total $	TRA Code	CAPD	Delta
1	7350 Miscellaneous produ - Utilities	672	7	764	(92)
2	**8170 Lines expenses**			538	(538)
3	**8180 Compressor**			327	(327)
4	**8190 Compressor**			4,674	(4,674)
5	**8200 Storage - Measuring**			177	(177)
6	8210 Ng Stg Exp-Op-Purificatio	-		1,656	(1,656)
7	8240 Ng Stg Exp-Op-Other Expen	-		156	(156)
8	8250 Ng Stg Exp-Op-U/G Op Roya	-		11,764	(11,764)
9	8260 Ng Stg Exp-Op-Rents			(10)	10
20	8560 Trsm-Op Mains Expenses	2,233	7	19,293	(17,061)
21	8570 Trsm-Op Meas&Reg Sta Exp	-		576	(576)
27	8650 Trsm-Maint Meas&Reg Stat	-		1,114	(1,114)
28	8660 Trsm-			21	(21)
30	8700 Distr-Op Oper Supervsn&En	2,213,399	7	2,928,284	(714,885)
31	8710 Distr-Op Distr Load Disp	65	7	1,007	(942)
32	8711 Distr-Op	16,109	7	30,242	(14,134)
34	8740 Distr-Op Mains & Serv Exp	1,416,566	7	1,421,572	(5,006)
35	8750 Distr-Op Meas&Reg Sta-Gen	208,480	7	200,657	7,823
36	8760 Distr-Op Meas&Reg Sta-Ind	-		5,595	(5,595)
37	8770 Distr-Op Meas&Reg Sta-Cty	21,303	7	32,443	(11,139)
38	8780 Distr-Op Mtr & Hous Reg E	440,302	7	447,779	(7,477)
40	8800 Distr-Op Other Expenses	193,767	7	239,611	(45,844)
41	8810 Distr-Op Rents	207,947	7	364,539	(156,592)
42	8850 Distr-Maint Suprvsn & Eng	1,613	8	18,510	(16,897)
43	8860 Distr-Maint Struct & Impr	13,583	8	22,030	(8,446)
44	8870 Distr-Maint Of Mains	212,354	8	230,336	(17,982)
45	8890 Distr-Maint Meas&Reg Sta-Gen	3,112	8	3,607	(495)
47	8910 Distr-Maint Meas&Reg Sta-City	-		4	(4)
48	8920 Distr-Maint Of Service	169,206	8	187,600	(18,394)
49	8930 Distr-Maint Mtrs&Hous Reg	69,769	8	90,385	(20,616)
50	8940 Distr-Maint Other Equip	749	8	975	(226)
52	9010 Cust Accts-Op-Supervision	2,228	9	5,249	(3,021)
53	9020 Cust Accts-Op Meter Exp	645,579	9	670,206	(24,627)
54	9030 Cust Accts-Op Record&Coll	190,955	9	1,187,208	(996,253)
55	9040 Cust Accts-Op Uncol Accts	216,426	9	183,481	32,945
56	9050 Customer Accts Misc.	-		170	(170)
57	9070 Cust Serv-Op Supervision	28,717	9	19,997	8,720
58	9080 Cust Serv-Op Customer Assistance Exp	53,378	9	39,752	13,626
59	9090 Cust Serv-Op Info and Instruct Adv Exp	70,883	9	140,799	(69,916)
60	9100 Cust Serv-Op Misc Cust Serv & Inform Exp	161	9	1,112	(951)
61	9110 Sales-Supervision	94,190	10	178,068	(83,878)
62	9120 Sales Exp-Op Demo & Selling Exp	62,178	10	93,326	(31,148)
63	9130 Sales Exp-Op Demo Advertising Exp	1,213	10	6,118	(4,905)
64	9160 Sales Exp-Op Misc Sales Exp	8,244	10	17,275	(9,031)
66	9210 A&G-Op Office Sup & Exp	6,708	11	76,149	(69,441)
67	9220 A&G-Op Admin Exp Trsfd-Cr	8,735,540	11	4,845,067	3,890,473
68	9230 A&G-Op Outside Serv Empld	295,170	11	332,161	(36,991)
69	9240 A&G-Op Property Insurance	322,387	11	178,162	144,225
70	9250 A&G-Op Injuries & Damages	20,396	11	400,447	(380,051)
71	9260 A&G-Op Empl Pen Benefits	1,561,036	11	781,237	779,799
72	9270 A&G-Op Franchise Requrmnt	30,409	11	24,725	5,684
73	9280 A&G-Op Reg Comm Exp	**392,994**	11	307,533	85,461
74	9290 A&G-Duplicate charg - Uniforms Capitalized	-		0	-
75	9301 A&G-Op Inst/General Adv	3,423	11	4,468	(1,045)
76	9302 A&G-Op Misc General Exp	12,295	11	57,162	(44,867)
77	9310 A&G-Op Rents	154,651	11	192,565	(37,914)
78	**9320 A&G-Maint of Generator**			42,194	(42,194)
79	**Total**	18,100,391	366	16,050,854	2,049,537

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ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
O&M EXPENSE RECONCILIATION
FOR ATTRITION YEAR ENDING 3/31/10

E-REC2

STORAGE, TRANS. & DIST.

	ACCOUNT	PAYROLL	OTHER	TOTAL
Miscellaneous general exp	7350		764	764
Lines expenses	8170		538	538
Compressor	8180		327	327
Compressor	8190		4,674	4,674
Storage-Measuring	8200		177	177
Storage-Purificati	8210		1,656	1,656
Storage-Other	8240		156	156
Storage-well	8250		11,764	11,764
Storage-Rents	8260		(10)	(10)
Maintenance of measuring	8910		4	4
Distribution-Maintenance	8860		22,030	22,030
Odorization	8711		30,242	30,242
Transmission	8660		21	21
Mains expenses	8560	488	18,805	19,293
Transmission	8570		576	576
Transmission	8650		1,114	1,114
Distribution-Operation su	8700	582,092	2,346,192	2,928,284
Distribution load dispatc	8710		1,007	1,007
Mains and Services Expens	8740	638,479	783,093	1,421,572
Distribution-Measuring an	8750	148,230	52,427	200,657
Distribution-Measuring an	8760		5,595	5,595
Distribution-Measuring an	8770		32,443	32,443
Meter and house regulator	8780	432,084	15,695	447,779
Distribution-Other expens	8800	84,434	155,177	239,611
Distribution-Rents	8810		364,539	364,539
Distribution-Maintenance	8850	1,207	17,303	18,510
Distribution-Maint of mai	8870	203,769	26,567	230,336
Maintenance of measuring	8890		3,607	3,607
Maintenance of services	8920	162,763	24,837	187,600
Maintenance of meters and	8930	64,495	25,891	90,385
Distribution-Maintenance	8940		975	975
TOTAL		2,318,040	3,948,184	6,266,225

CUSTOMER ACCOUNTS EXPENSE

	ACCOUNT	PAYROLL	OTHER	TOTAL
Customer accounts-Operati	9010		5,249	5,249
Customer accounts-Meter r	9020	652,613	17,593	670,206
Customer accounts-Custome	9030	182,564	1,004,644	1,187,208
Customer accounts-Uncolle	9040		183,481	183,481
Customer accounts-Miscell	9050		170	170
Customer service-Supervis	9070	11,192	8,805	19,997
Customer service-Operatin	9080	26,660	13,091	39,752
Customer service-Operatin	9090	69,631	71,168	140,799
Customer service-Miscella	9100		1,112	1,112
TOTAL		942,661	1,305,312	2,247,973

SALES EXPENSE

	ACCOUNT	PAYROLL	OTHER	TOTAL
Sales-Supervision	9110	131,415	46,653	178,068
Sales-Demonstrating and s	9120	17,191	76,135	93,326

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
O&M EXPENSE RECONCILIATION
FOR ATTRITION YEAR ENDING 3/31/10

STORAGE, TRANS. & DIST.

	ACCOUNT	PAYROLL	OTHER	TOTAL
Sales-Advertising expense	9130		6,118	6,118
Sales-Miscellaneous sales	9160		17,275	17,275
TOTAL		148,606	146,180	294,786

ADM. & GEN'L EXPENSE

	ACCOUNT	PAYROLL	OTHER	TOTAL
A&G-Office supplies & exp	9210		76,149	76,149
A&G-Administrative expens	9220		4,845,067	4,845,067
A&G-Outside services empl	9230		332,161	332,161
A&G-Property insurance	9240		178,162	178,162
A&G-Injuries & damages	9250		400,447	400,447
A&G-Employee pensions and	9260		781,237	781,237
A&G-Franchise requirement	9270		24,725	24,725
A&G-Regulatory commission	9280		307,533	307,533
A&G-General advertising e	9301		4,468	4,468
Miscellaneous general exp	9302		57,162	57,162
A&G-Rents	9310		192,565	192,565
A&G-Maintenance of genera	9320		42,194	42,194
TOTAL		-	7,241,870	7,241,870
TOTAL O&M		3,409,307	$ 12,641,547	$ 16,050,854

SOURCES: CAPD work papers, E-PAY3, E-HIST-ATMOS.

E-PAY SUMMARY

ATMOS ENERGY CORPORATION
TRA DOCKET #08-00197
OPERATIONS AND MAINTENANCE LABOR COMPARATIVE SUMMARY
FOR ATTRITION YEAR ENDING 03/31/10

	PAYROLL (CAPD)		D/ ATMOS	DIFFERENCE
HOURLY EMPLOYEES	$ 6,517,236	A/		
SALARIED EMPLOYEES	1,243,921	B/		
TOTAL	$ 7,761,157		$ 7,587,384	$ 173,773
CAPITALIZATION %	56.07%	C/	51.7460%	4.3262%
CAPITALIZED PORTION	4,351,850		3,926,167	425,683
EXPENSED PORTION	$ 3,409,307		$ 3,661,218	$ (251,911)

A/ CAPD WORK PAPER E PAY-1.
B/ CAPD WORK PAPER PAY-3.
C/ CAPD DR24
D/ CAPD DR25
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ATMOS ENERGY CORPORATION E-PAY-1
TRA DOCKET #08-00197
SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 4/01/09 - 3/31/10

Total Attrition Period

EMP #	Total OT Hours	OT Pay	Reg. Earnings less OT	Total Earnings
11702	100.51	$3,860.42	$52,937.73	$56,798.16
11714	35.00	$1,272.32	$50,557.24	$51,829.56
11718	6.50	$253.34	$54,116.65	$54,369.98
11722	28.50	$1,124.75	$54,774.12	$55,898.86
11726	42.50	$1,467.11	$47,723.31	$49,190.42
11730	0.00	$0.00	$49,922.44	$49,922.44
11731	86.50	$3,335.86	$53,028.42	$56,364.27
11733	0.00	$0.00	$42,667.59	$42,667.59
11736	0.00	$0.00	$54,071.30	$54,071.30
11737	31.97	$1,158.86	$49,809.08	$50,967.94
11739	13.00	$412.60	$43,778.48	$44,191.08
11745	140.49	$5,188.89	$51,056.01	$56,244.89
11781	444.99	$15,117.46	$47,043.17	$62,160.62
11829	628.78	$25,219.70	$55,408.92	$80,628.62
11830	187.50	$7,249.72	$53,368.49	$60,618.21
11842	98.52	$3,850.39	$53,277.80	$57,128.19
11893	70.50	$3,183.19	$62,663.77	$65,846.96
11898	26.99	$1,024.56	$52,438.96	$53,463.53
11901	0.00	$0.00	$44,027.87	$44,027.87
11910	663.03	$26,046.34	$54,139.32	$80,185.66
11911	137.55	$4,964.36	$49,695.72	$54,660.08
11914	675.00	$27,546.96	$56,610.50	$84,157.46
11916	28.50	$1,113.06	$53,685.89	$54,798.94
11917	247.51	$9,061.35	$50,330.52	$59,391.87
11923	130.00	$4,096.23	$43,710.47	$47,806.70
11924	290.01	$9,107.42	$43,438.41	$52,545.84
11925	83.03	$2,752.81	$45,252.13	$48,004.94
11928	31.01	$900.86	$40,105.72	$41,006.57
11934	300.04	$11,798.04	$54,388.70	$66,186.74
11936	358.01	$12,870.84	$49,718.39	$62,589.23
11941	308.50	$11,249.59	$50,375.86	$61,625.46
11942	288.50	$10,970.24	$52,438.96	$63,409.20
11943	13.50	$556.74	$56,859.89	$57,416.62
11945	11.00	$441.55	$55,748.99	$56,190.54
11946	37.00	$1,410.53	$52,643.00	$54,053.54
11951	0.00	$0.00	$43,914.51	$43,914.51
11953	42.50	$1,629.04	$52,756.36	$54,385.40

ATMOS ENERGY CORPORATION E-PAY-1
TRA DOCKET #08-00197
SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 4/01/09 - 3/31/10

Total Attrition Period

EMP #	Total OT Hours	OT Pay	Reg. Earnings less OT	Total Earnings
11956	0.00	$0.00	$58,786.96	$58,786.96
11957	28.00	$827.58	$41,443.33	$42,270.91
11960	261.17	$11,022.81	$58,310.86	$69,333.66
11966	218.44	$8,373.75	$52,847.05	$61,220.80
11969	115.00	$4,368.80	$52,529.65	$56,898.45
11971	202.51	$7,300.20	$49,673.05	$56,973.25
11972	287.50	$14,086.06	$67,198.05	$81,284.11
11974	11.00	$457.89	$57,812.09	$58,269.97
11975	160.04	$5,213.29	$45,025.41	$50,238.70
11977	49.00	$1,923.53	$54,819.46	$56,742.99
11978	186.50	$7,233.20	$53,708.56	$60,941.76
11980	219.53	$7,806.97	$48,935.19	$56,742.16
11981	10.00	$375.77	$52,834.23	$53,210.01
11984	69.00	$2,713.88	$53,841.85	$56,555.73
11986	147.50	$5,722.45	$53,600.90	$59,323.35
11991	82.00	$3,050.53	$51,629.47	$54,680.00
11992	153.51	$5,033.44	$45,277.10	$50,310.53
11993	140.99	$5,246.07	$51,103.76	$56,349.83
11996	422.00	$14,439.21	$47,139.00	$61,578.21
11999	192.00	$7,842.71	$56,338.99	$64,181.70
12000	190.52	$6,908.11	$50,139.95	$57,048.06
12002	54.00	$2,139.15	$55,265.66	$57,404.81
12003	222.00	$7,553.64	$46,941.86	$54,495.50
12004	71.19	$2,686.63	$51,673.28	$54,359.92
12005	434.87	$12,436.88	$39,384.72	$51,821.60
12006	19.00	$837.10	$60,763.75	$61,600.85
12008	74.00	$2,630.50	$49,132.33	$51,762.83
12010	70.00	$2,224.30	$43,506.43	$45,730.73
12017	365.49	$13,874.71	$52,574.99	$66,449.71
12020	146.00	$5,384.29	$50,862.81	$56,247.09
12021	320.00	$12,518.95	$54,126.61	$66,645.57
12022	374.46	$13,490.21	$49,833.28	$63,323.49
12030	0.00	$0.00	$69,021.84	$69,021.84
12031	275.99	$10,410.09	$51,979.95	$62,390.03
12033	0.00	$0.00	$51,366.62	$51,366.62
12034	143.50	$4,010.84	$38,464.72	$42,475.56
12039	28.47	$1,025.10	$49,942.81	$50,967.90

ATMOS ENERGY CORPORATION
TRA DOCKET #08-00197
SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 4/01/09 - 3/31/10

E-PAY-1

Total Attrition Period

EMP #	Total OT Hours	OT Pay	Reg. Earnings less OT	Total Earnings
12040	5.53	$250.26	$63,852.32	$64,102.58
12042	343.51	$12,799.42	$51,476.14	$64,275.56
12044	0.00	$0.00	$40,414.25	$40,414.25
12045	6.51	$247.47	$52,505.66	$52,753.13
12049	0.00	$0.00	$46,065.67	$46,065.67
12050	491.53	$18,507.09	$52,133.28	$70,640.37
12052	189.49	$6,819.59	$49,920.90	$56,740.49
12053	264.00	$9,636.18	$50,578.04	$60,214.23
12054	63.00	$2,096.44	$45,583.76	$47,680.20
12056	261.00	$9,886.51	$52,790.42	$62,676.94
12057	8.49	$330.14	$53,009.47	$53,339.61
12058	137.50	$6,067.52	$60,303.75	$66,371.27
12061	71.00	$2,590.82	$50,030.43	$52,621.25
12066	80.00	$3,080.12	$53,228.52	$56,308.64
12096	303.50	$9,963.64	$45,408.53	$55,372.16
12099	7.00	$213.61	$41,903.77	$42,117.38
12134	415.57	$14,408.25	$47,905.67	$62,313.91
12142	2.00	$51.42	$36,274.25	$36,325.67
12454	0.00	$0.00	$34,872.35	$34,872.35
12539	261.05	$9,624.65	$51,101.35	$60,726.00
12556	362.15	$16,024.92	$61,394.17	$77,419.08
12571	1,162.75	$38,688.26	$46,068.30	$84,756.56
12617	88.50	$2,066.77	$32,068.54	$34,135.31
12710	0.00	$0.00	$32,068.54	$32,068.54
12794	40.00	$979.16	$33,426.63	$34,405.79
13064	13.04	$315.14	$32,944.73	$33,259.86
13370	255.98	$6,427.66	$34,412.35	$40,840.01
13387	0.00	$0.00	$32,068.54	$32,068.54
14087	187.50	$4,363.83	$32,068.54	$36,432.37
14251	403.24	$9,647.15	$33,163.78	$42,810.93
16559	22.50	$449.36	$27,578.07	$28,027.43
16597	293.50	$5,842.86	$27,359.02	$33,201.88
16602	45.00	$906.13	$28,213.31	$29,119.43
16611	343.52	$8,306.31	$33,426.63	$41,732.94
16855	242.50	$4,730.71	$26,833.31	$31,564.02
17201	39.50	$753.63	$26,636.16	$27,389.79
17260	2.50	$49.21	$26,833.31	$26,882.52

ATMOS ENERGY CORPORATION
TRA DOCKET #08-00197
SALARY AND WAGE PRICEOUT - HOURLY EMPLOYEES
ATTRITION YEAR 4/01/09 - 3/31/10

E-PAY-1

Total Attrition Period

EMP #	Total OT Hours	OT Pay	Reg. Earnings less OT	Total Earnings
17354	209.00	$4,161.21	$27,468.54	$31,629.76
17595	138.50	$2,650.68	$26,285.69	$28,936.36
17596	61.00	$1,175.55	$26,285.69	$27,461.24
17605	36.51	$724.47	$27,599.97	$28,324.44
17606	15.51	$305.80	$27,599.97	$27,905.77
17693	15.00	$296.32	$27,205.69	$27,502.00
17745	28.50	$969.96	$46,952.48	$47,922.44
17756	0.00	$0.00	$30,053.30	$30,053.30
17788	0.00	$0.00	$26,285.69	$26,285.69
17854	0.00	$0.00	$26,285.69	$26,285.69
17891	76.50	$1,457.15	$26,285.69	$27,742.83
17914	3.00	$67.53	$31,761.87	$31,829.41
17936	31.00	$589.59	$26,285.69	$26,875.28
17981	27.50	$525.37	$26,285.69	$26,811.05
18030	0.00	$0.00	$26,285.69	$26,285.69
18139	7.53	$144.21	$26,285.69	$26,429.90
18264	3.50	$65.21	$26,285.69	$26,350.89
18306	6.51	$121.28	$26,285.69	$26,406.97
18313	7.51	$139.91	$26,285.69	$26,425.60
	18,412	$640,922	$5,876,314	$6,517,236

Sources: CAPD SUPPLEMENTAL DR#1, SUPPLEMENTAL DR #5.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS HRLYWAGE 10.08(DWP).XLS]HRLYWAGE work copy

ATMOS ENERGY CORPORATION E-PAY-2
TRA DOCKET #08-00197
SALARY AND WAGE PRICEOUT - SALARIED EMPLOYEES
ATTRITION YEAR 4/01/09 - 3/31/10

EMP #	ATTRITION PERIOD TOTAL PAY
11321	$79,335.75
11700	$78,388.94
11721	$96,197.33
11738	$89,802.29
11820	$56,883.41
11883	$74,312.05
11884	$61,409.75
11895	$66,770.12
11921	$85,618.56
11955	$85,809.29
11964	$76,846.71
11976	$68,371.58
12009	$118,979.82
12018	$61,645.54
12071	$63,138.17
12581	$80,412.08
	$1,243,921.38

Source: Copy of CAPD DR 1-20ATT.xls]
2008 Fall Gas Rate
Increase Docket\[ATMOS
SALWAGE
10.08(DWP).XLS]SALWAGE
ATMOS SALWAGE 10.08(DWP).XLS

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
O&M PAYROLL DISTRIBUTION E-PAY-3
FOR TEST YEAR ENDING 9/30/08

ACCOUNT #	AMOUNT	PERCENT
8560	$ 476	0.01%
8700	567,628	17.07%
8740	622,613	18.73%
8750	144,547	4.35%
8780	421,347	12.67%
8800	82,336	2.48%
8850	1,177	0.04%
8870	198,705	5.98%
8920	158,719	4.77%
8930	62,892	1.89%
9020	636,397	19.14%
9030	178,027	5.35%
9070	10,914	0.33%
9080	25,998	0.78%
9090	67,901	2.04%
9110	128,149	3.85%
9120	16,764	0.50%
	$ 3,324,590	100.00%

SOURCE: CAPD WORK PAPER E-HIST ATMOS.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS PAY2-PAYROLL DIST. ATTRITION 10.08(DWP).xls]Test Year

O&M PAYROLL DISTRIBUTION
FOR ATTRITION YEAR ENDING 3/31/10

E-PAY-4

	ACCOUNT #	AMOUNT	PERCENT
Storage	8560	$ 488	0.01%
Storage	8700	$ 582,092	17.07%
Storage	8740	$ 638,479	18.73%
Storage	8750	$ 148,230	4.35%
Storage	8780	$ 432,084	12.67%
Storage	8800	$ 84,434	2.48%
Storage	8850	$ 1,207	0.04%
Storage	8870	$ 203,769	5.98%
Storage	8920	$ 162,763	4.77%
Storage	8930	$ 64,495	1.89%
Customer Accounts	9020	$ 652,613	19.14%
Customer Accounts	9030	$ 182,564	5.35%
Customer Accounts	9070	$ 11,192	0.33%
Customer Accounts	9080	$ 26,660	0.78%
Customer Accounts	9090	$ 69,631	2.04%
Sales	9110	$ 131,415	3.85%
Sales	9120	$ 17,191	0.50%
		$ 3,409,307	100%

SOURCE: CAPD WORK PAPERS E-PAY 3, E-PAY 5.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\Final Copy Folder With Files In Order\[6-ATMOS PYRLLEXP COMPARATIVE 10.08(DWP).XLS]PYRLLCAP

ATMOS ENERGY CORPORATION
TRA DOCKET #08-00197
OPERATIONS AND MAINTENANCE LABOR
FOR ATTRITION YEAR ENDING 03/31/10

E-PAY-5

	PAYROLL (CAPD)	
HOURLY EMPLOYEES	$ 6,517,236	A/
SALARIED EMPLOYEES	1,243,921	B/
TOTAL	$ 7,761,157	
CAPITALIZATION %	56.07%	C/
CAPITALIZED PORTION	4,351,850	
EXPENSED PORTION	$ 3,409,307	

A/ CAPD WORK PAPER E-PAY-1.
B/ CAPD WORK PAPER E-PAY-2.
C/ CAPD DR24
F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\Final Copy Folder With Files In Order\[11-ATMOS PYRLLEXP 10.08

ATMOS ENERGY CORPORATION
08-00197
ATTRITION EXPENSES

AUDITOR: DWP

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST
RUN DATE: 01/14/09
RUN TIME: 02:47 PM

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
Miscellaneous general exp	7350	728	25	11	764	6,218,044
Storage-Operation	8140	0	0	0	0	0
Lines expenses	8170	513	18	8	538	0
Compressor	8180	311	11	5	327	0
Compressor	8190	4,452	155	67	4,674	0
Storage-Measuring	8200	168	6	3	177	
Storage-Purificati	8210	1,578	55	24	1,656	
Storage-Other	8240	148	5	2	156	
Storage-well	8250	11,206	389	169	11,764	
Storage-Rents	8260	(10)	(0)	(0)	(10)	
Maintenance of measuring	8910	4	0	0	4	
Distribution-Maintenance	8860	20,985	729	316	22,030	
Odorization	8711	28,809	1,001	433	30,242	
Transmission	8660	20	1	0	21	
Mains expenses	8560	17,914	622	269	18,805	
Transmission	8570	548	19	8	576	
Transmission	8650	1,061	37	16	1,114	
Distribution-Operation su	8700	2,234,953	77,631	33,608	2,346,192	
Distribution load dispatc	8710	959	33	14	1,007	
Mains and Services Expens	8740	745,965	25,911	11,217	783,093	
Distribution-Measuring an	8750	49,942	1,735	751	52,427	
Distribution-Measuring an	8760	5,329	185	80	5,595	
Distribution-Measuring an	8770	30,904	1,073	465	32,443	
Meter and house regulator	8780	14,951	519	225	15,695	
Customer installations ex	8790	0	0	0	0	
Distribution-Other expens	8800	147,820	5,134	2,223	155,177	
Distribution-Rents	8810	347,256	12,062	5,222	364,539	
Distribution-Maintenance	8850	16,483	573	248	17,303	
Distribution-Maint of mai	8870	25,308	879	381	26,567	
Maintenance of measuring	8890	3,436	119	52	3,607	
Maintenance of measuring	8900	0	0	0	0	
Maintenance of services	8920	23,659	822	356	24,837	
Maintenance of meters and	8930	24,663	857	371	25,891	
Distribution-Maintenance	8940	929	32	14	975	
Other storage-Oper	8400	0	0	0	0	
	TOTAL	3,760,992	130,637	56,556	3,948,184	6,218,044

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS STORAGE-TRANSMISSION-DISTRIBUTION 10.08.XLS]STD

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 7350
TITLE: Miscellaneous general exp

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:48 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		15	-
JUL		42	-
AUG		15	-
SEP		15	-
OCT		15	102
NOV		1,094	1,196
DEC		31	1,227
JAN	2007	88	1,315
FEB		(348)	967
MAR		60	1,027
APR		75	1,102
MAY		75	1,177
JUN		31	1,193
JUL		15	1,166
AUG		30	1,181
SEP		50	1,216
OCT		55	1,256
NOV		70	232
DEC		55	256
JAN	2008	85	253
FEB		55	656
MAR		40	636
APR		85	646
MAY		40	611
JUN		30	610
JUL		38	633
AUG		96	699
SEP		78	728
OCT			673
		2,031	

10,000
MATERIALITY

AVG BAL: 553

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 728

INF INCREASE 25
GROW INCREA 11

ATTR AMOUNT 764

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8140
TITLE: Storage-Operation

RUN DATE: 01/14/09
RUN TIME: 02:48 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	-
NOV		8	8
DEC		(2)	6
JAN	2007	0	6
FEB		0	6
MAR		0	6
APR		0	6
MAY		0	6
JUN		0	6
JUL		0	6
AUG		0	6
SEP		0	6
OCT		0	6
NOV		0	(2)
DEC		0	0
JAN	2008	0	0
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
		6	

10,000
MATERIALITY

AVG BAL: 0

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 0

INF INCREASE 0
GROW INCREA 0

ATTR AMOUNT 0

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8170
TITLE: Lines expenses

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:49 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		15	15
NOV		20	35
DEC		18	53
JAN	2007	20	73
FEB		27	129
MAR		29	129
APR		23	152
MAY		43	195
JUN		**31**	225
JUL		**207**	432
AUG		**31**	463
SEP		**24**	487
OCT		**28**	500
NOV		**28**	508
DEC		**27**	517
JAN	2008	**48**	544
FEB		**31**	520
MAR		**32**	552
APR		**65**	594
MAY		**48**	599
JUN		**158**	726
JUL		**(11)**	508
AUG		**22**	499
SEP		**37**	513
OCT			485
		1,000	

10,000
MATERIALITY

AVG BAL: 547

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 513

INF INCREASE 18
GROW INCREA 8

ATTR AMOUNT 538

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8180
TITLE: Compressor

RUN DATE: 01/14/09
RUN TIME: 02:49 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		17	17
NOV		15	32
DEC		16	49
JAN	2007	13	62
FEB		17	79
MAR		15	94
APR		14	108
MAY		27	136
JUN		5	140
JUL		18	158
AUG		30	188
SEP		31	219
OCT		21	222
NOV		29	236
DEC		16	235
JAN	2008	29	251
FEB		21	254
MAR		20	260
APR		27	272
MAY		4	248
JUN		86	330
JUL		10	322
AUG		19	311
SEP		31	311
OCT			291
		530	

10,000
MATERIALITY

AVG BAL: 277

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH > 6.00%	TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	311
INF INCREASE	11
GROW INCREA	5
ATTR AMOUNT	327

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8190
TITLE: Compressor

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:49 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		2	2
NOV		1,864	1,866
DEC		667	2,533
JAN	2007	1,176	3,709
FEB		296	4,005
MAR		992	4,997
APR		1,076	6,073
MAY		46	6,119
JUN		**2,330**	8,449
JUL		**671**	9,119
AUG		**170**	9,290
SEP		**204**	9,494
OCT		**25**	9,517
NOV		**7**	7,660
DEC		**60**	7,053
JAN	2008	**156**	6,033
FEB		**158**	5,895
MAR		**238**	5,141
APR		**230**	4,296
MAY		**68**	4,317
JUN		**1,049**	3,037
JUL		**1,210**	3,576
AUG		**500**	3,906
SEP		**750**	4,452
OCT		0	4,427
		13,946	

10,000
MATERIALITY

AVG BAL: 4,983

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150

TP BALANCE	4,452
INF INCREASE	155
GROW INCREA	67
ATTR AMOUNT	4,674

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8200
TITLE: Storage-Measuring

RUN DATE: 01/14/09
RUN TIME: 02:50 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		135	135
NOV		12	147
DEC		12	159
JAN	2007	12	171
FEB		12	183
MAR		12	195
APR		26	221
MAY		14	235
JUN		14	249
JUL		14	262
AUG		14	276
SEP		14	290
OCT		14	169
NOV		14	171
DEC		7	166
JAN	2008	14	168
FEB		21	177
MAR		14	179
APR		14	168
MAY		14	168
JUN		14	168
JUL		14	168
AUG		14	168
SEP		14	168
OCT		0	154
		458	

10,000
MATERIALITY

AVG BAL: 169

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150

TP BALANCE	168
INF INCREASE	6
GROW INCREA	3
ATTR AMOUNT	177

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8210
TITLE: Storage-Purificati

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:51 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		26	26
NOV		46	73
DEC		303	376
JAN	2007	219	595
FEB		355	950
MAR		285	1,235
APR		143	1,378
MAY		109	1,487
JUN		46	1,533
JUL		50	1,583
AUG		32	1,615
SEP		32	1,647
OCT		32	1,653
NOV		76	1,683
DEC		146	1,525
JAN	2008	250	1,557
FEB		274	1,476
MAR		235	1,425
APR		267	1,549
MAY		47	1,487
JUN		158	1,600
JUL		16	1,565
AUG		46	1,579
SEP		31	1,578
OCT		0	1,546
		3,225	

10,000
MATERIALITY

AVG BAL: 1,547

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	1,578
INF INCREASE	55
GROW INCREA	24
ATTR AMOUNT	1,656

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8240
TITLE: Storage-Other

RUN DATE: 01/14/09
RUN TIME: 02:51 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		5	5
NOV		9	14
DEC		15	29
JAN	2007	20	50
FEB		19	69
MAR		30	99
APR		8	108
MAY		9	117
JUN		2	119
JUL		2	121
AUG		2	123
SEP		2	125
OCT		2	121
NOV		4	116
DEC		17	117
JAN	2008	25	122
FEB		26	129
MAR		29	128
APR		21	141
MAY		12	143
JUN		0	141
JUL		7	146
AUG		4	148
SEP		2	148
OCT		0	147
		273	

10,000
MATERIALITY

AVG BAL: 136

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 148

INF INCREASE 5
GROW INCREA 2

ATTR AMOUNT 156

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8250
TITLE: Storage-well

RUN DATE: 01/14/09
RUN TIME: 02:51 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		218	218
NOV		446	663
DEC		1,328	1,991
JAN	2007	1,349	3,340
FEB		1,390	4,731
MAR		1,806	6,537
APR		851	7,388
MAY		817	8,205
JUN		**298**	8,503
JUL		**166**	8,669
AUG		**238**	8,907
SEP		**184**	9,091
OCT		**218**	9,091
NOV		**421**	9,067
DEC		**1,139**	8,878
JAN	2008	**1,709**	9,238
FEB		**1,772**	9,619
MAR		**1,735**	9,549
APR		**1,551**	10,248
MAY		**943**	10,374
JUN		**554**	10,630
JUL		**368**	10,832
AUG		**555**	11,149
SEP		**241**	11,206
OCT		0	10,988
		20,297	

10,000
MATERIALITY

AVG BAL: 10,148

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
20.87%	7.96%

TEST 1 FAILED 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 11,206

INF INCREASE 389
GROW INCREA 169

ATTR AMOUNT 11,764

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8260
TITLE: Storage-Rents

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:52 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2007	0	0
FEB		0	0
MAR		(10)	(10)
APR		0	(10)
MAY		0	(10)
JUN		0	(10)
JUL		0	(10)
AUG		0	(10)
SEP		0	(10)
OCT		0	(10)
NOV		0	(10)
DEC		0	(10)
JAN	2008	0	(10)
FEB		0	(10)
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
		(10)	

10,000
MATERIALITY

AVG BAL: (3)

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150

TP BALANCE	(10)
INF INCREASE	(0)
GROW INCREA	(0)
ATTR AMOUNT	(10)

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8910
TITLE: Maintenance of measuring

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:52 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	2,286	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	2,286
NOV		0	2,286
DEC		0	2,286
JAN	2007	0	0
FEB		4	4
MAR		0	4
APR		0	4
MAY		0	4
JUN		0	4
JUL		0	4
AUG		0	4
SEP		0	4
OCT		0	4
NOV		0	4
DEC		0	4
JAN	2008	0	4
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
		2,290	

10,000
MATERIALITY

AVG BAL: 1

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 4

INF INCREASE 0
GROW INCREA 0

ATTR AMOUNT 4

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8860
TITLE: Distribution-Maintenance

RUN DATE: 01/14/09
RUN TIME: 02:52 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	100	-
FEB		0	-
MAR		140	-
APR		0	-
MAY		0	-
JUN		218	-
JUL		370	-
AUG		887	-
SEP		712	-
OCT		780	3,207
NOV		2,067	5,274
DEC		438	5,712
JAN	2007	91	5,703
FEB		78	5,781
MAR		299	5,940
APR		100	6,040
MAY		0	6,040
JUN		**505**	6,327
JUL		**2,923**	8,880
AUG		**140**	8,133
SEP		**6,238**	13,659
OCT		**0**	12,879
NOV		**70**	10,882
DEC		**1,199**	11,643
JAN	2008	**9,095**	20,647
FEB		**733**	21,302
MAR		**0**	21,003
APR		**762**	21,665
MAY		**141**	21,806
JUN		**491**	21,792
JUL		**180**	19,049
AUG		**0**	18,909
SEP		**8,314**	20,985
OCT		0	20,985
		37,071	

10,000
MATERIALITY

AVG BAL: 19,222

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
62.93%	19.12%

TEST 1 FAILED 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	20,985
INF INCREASE	729
GROW INCREA	316
ATTR AMOUNT	22,030

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8711
TITLE: Odorization

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:52 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	2,548	-
FEB		3,494	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	6,042
NOV		0	6,042
DEC		0	6,042
JAN	2007	10,683	14,177
FEB		0	10,683
MAR		0	10,683
APR		0	10,683
MAY		0	10,683
JUN		0	10,683
JUL		0	10,683
AUG		13,803	24,486
SEP		0	24,486
OCT		0	24,486
NOV		0	24,486
DEC		1,498	25,983
JAN	2008	4,314	19,614
FEB		9,155	28,769
MAR		4	28,773
APR		0	28,773
MAY		0	28,773
JUN		0	28,773
JUL		13,839	42,611
AUG		0	28,809
SEP		0	28,809
OCT		0	28,809
		59,336	

10,000
MATERIALITY

AVG BAL: 28,582

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
17.66%	17.53%

TEST 1 FAILED 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	28,809
INF INCREASE	1,001
GROW INCREA	433
ATTR AMOUNT	30,242

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8660
TITLE: Transmission

RUN DATE: 01/14/09
RUN TIME: 02:53 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		20	20
NOV		0	20
DEC		0	20
JAN	2007	0	20
FEB		0	20
MAR		0	20
APR		0	20
MAY		0	20
JUN		0	20
JUL		0	20
AUG		0	20
SEP		0	20
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2008	0	0
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
		20	

10,000
MATERIALITY

AVG BAL: 0

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 20

INF INCREASE 1
GROW INCREA 0

ATTR AMOUNT 21

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8560
TITLE: Mains expenses

RUN DATE: 01/14/09
RUN TIME: 02:53 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	27,799	-
DEC		1,088	-
JAN	2006	10,541	-
FEB		305	-
MAR		7	-
APR		0	-
MAY		14	-
JUN		9,983	-
JUL		8	-
AUG		12,733	-
SEP		80	-
OCT		106	62,664
NOV		(125)	34,740
DEC		209	33,861
JAN	2007	(213)	23,107
FEB		262	23,063
MAR		679	23,736
APR		2,899	26,635
MAY		1,204	27,825
JUN		**1,999**	19,840
JUL		**2,087**	21,919
AUG		**691**	9,878
SEP		**984**	10,782
OCT		**1,278**	11,953
NOV		**1,671**	13,750
DEC		**907**	14,448
JAN	2008	**2,700**	17,361
FEB		**2,690**	19,789
MAR		**1,275**	20,385
APR		**274**	17,760
MAY		**152**	16,708
JUN		**1,367**	16,077
JUL		**2,962**	16,951
AUG		**1,448**	17,708
SEP		**1,190**	17,914
OCT		0	16,636
		91,253	

10,000
MATERIALITY

AVG BAL: 17,124

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
39.17%	10.56%

TEST 1 FAILED 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	17,914
INF INCREASE	622
GROW INCREA	269
ATTR AMOUNT	18,805

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8570
TITLE: Transmission

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:54 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	75	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		46	121
NOV		37	84
DEC		45	128
JAN	2007	47	175
FEB		36	211
MAR		33	244
APR		54	298
MAY		58	356
JUN		51	406
JUL		38	445
AUG		43	487
SEP		131	619
OCT		40	612
NOV		49	624
DEC		52	632
JAN	2008	68	653
FEB		37	653
MAR		47	667
APR		53	666
MAY		15	623
JUN		45	618
JUL		42	622
AUG		40	618
SEP		61	548
OCT		0	509
		1,242	

10,000
MATERIALITY

AVG BAL: 619

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150

TP BALANCE	548
INF INCREASE	19
GROW INCREA	8
ATTR AMOUNT	576

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8650
TITLE: Transmission

RUN DATE: 01/14/09
RUN TIME: 02:54 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	700	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		536	1,236
NOV		674	1,210
DEC		137	1,347
JAN	2007	443	1,790
FEB		918	2,708
MAR		584	3,292
APR		419	3,711
MAY		261	3,972
JUN		511	4,483
JUL		1,301	5,784
AUG		119	5,903
SEP		(79)	5,824
OCT		147	5,435
NOV		246	5,006
DEC		245	5,114
JAN	2008	187	4,857
FEB		26	3,965
MAR		26	3,408
APR		33	3,021
MAY		65	2,826
JUN		23	2,338
JUL		(19)	1,018
AUG		7	906
SEP		76	1,061
OCT		0	914
		7,585	

10,000
MATERIALITY

AVG BAL: 2,870

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	1,061
INF INCREASE	37
GROW INCREA	16
ATTR AMOUNT	1,114

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8700
TITLE: Distribution-Operation su

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:54 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	89,786	-
DEC		235,895	-
JAN	2006	126,387	-
FEB		54,841	-
MAR		181,670	-
APR		104,369	-
MAY		126,908	-
JUN		77,586	-
JUL		92,266	-
AUG		98,109	-
SEP		109,917	-
OCT		121,249	1,418,982
NOV		252,543	1,581,739
DEC		171,302	1,517,147
JAN	2007	145,323	1,536,083
FEB		184,125	1,665,366
MAR		257,768	1,741,464
APR		140,865	1,777,961
MAY		168,233	1,819,286
JUN		164,227	1,905,927
JUL		211,228	2,024,889
AUG		189,290	2,116,070
SEP		187,802	2,193,954
OCT		124,764	2,197,470
NOV		239,928	2,184,855
DEC		181,558	2,195,111
JAN	2008	179,244	2,229,031
FEB		159,143	2,204,050
MAR		205,581	2,151,863
APR		189,221	2,200,218
MAY		214,616	2,246,602
JUN		290,424	2,372,799
JUL		(7,153)	2,154,418
AUG		241,436	2,206,565
SEP		216,190	2,234,953
OCT		0	2,110,189
		5,726,641	

10,000
MATERIALITY

AVG BAL: 2,207,555

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-3.97%	2.81%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 2,234,953

INF INCREASE 77,631
GROW INCREA 33,608

ATTR AMOUNT 2,346,192

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME: .
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8710
TITLE: Distribution load dispatc

RUN DATE: 01/14/09
RUN TIME: 02:55 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	466	-
DEC		546	-
JAN	2006	546	-
FEB		497	-
MAR		571	-
APR		497	-
MAY		571	-
JUN		546	-
JUL		521	-
AUG		571	-
SEP		521	-
OCT		370	6,224
NOV		367	6,125
DEC		358	5,937
JAN	2007	138	5,529
FEB		(121)	4,910
MAR		359	4,698
APR		177	4,379
MAY		219	4,027
JUN		**256**	3,736
JUL		**163**	3,377
AUG		**244**	3,050
SEP		**293**	2,821
OCT		**100**	2,552
NOV		**30**	2,215
DEC		**118**	1,975
JAN	2008	**167**	2,004
FEB		**91**	2,217
MAR		**129**	1,987
APR		**40**	1,850
MAY		**89**	1,720
JUN		**91**	1,556
JUL		**85**	1,478
AUG		**29**	1,263
SEP		**(11)**	959
OCT		0	859
		9,634	

10,000
MATERIALITY

AVG BAL: 1,674

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150

TP BALANCE	959
INF INCREASE	33
GROW INCREA	14
ATTR AMOUNT	1,007

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8740
TITLE: Mains and Services Expens

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:55 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	59,684	-
DEC		23,283	-
JAN	2006	70,377	-
FEB		49,872	-
MAR		57,616	-
APR		57,458	-
MAY		57,631	-
JUN		66,341	-
JUL		56,013	-
AUG		55,958	-
SEP		53,497	-
OCT		48,081	655,811
NOV		52,523	648,649
DEC		51,925	677,292
JAN	2007	50,361	657,275
FEB		69,512	676,915
MAR		65,229	684,528
APR		56,988	684,057
MAY		68,214	694,640
JUN		**73,234**	701,534
JUL		**57,017**	702,539
AUG		**57,301**	703,882
SEP		**67,363**	717,748
OCT		**56,956**	726,622
NOV		**74,963**	749,063
DEC		**56,357**	753,495
JAN	2008	**56,711**	759,846
FEB		**71,776**	762,110
MAR		**55,871**	752,752
APR		**55,902**	751,666
MAY		**54,531**	737,983
JUN		**48,482**	713,231
JUL		**69,261**	725,474
AUG		**73,823**	741,996
SEP		**71,332**	745,965
OCT		0	689,009
		2,071,442	

10,000
MATERIALITY

AVG BAL: 740,216

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-5.18%	2.76%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	745,965
INF INCREASE	25,911
GROW INCREA	11,217
ATTR AMOUNT	783,093

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8750
TITLE: Distribution-Measuring an

RUN DATE: 01/14/09
RUN TIME: 02:55 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	1,510	-
DEC		3,525	-
JAN	2006	1,848	-
FEB		1,653	-
MAR		2,150	-
APR		3,244	-
MAY		2,201	-
JUN		2,292	-
JUL		1,399	-
AUG		1,536	-
SEP		2,769	-
OCT		1,678	25,805
NOV		2,671	26,966
DEC		1,546	24,987
JAN	2007	3,199	26,338
FEB		1,759	26,444
MAR		1,651	25,945
APR		2,768	25,468
MAY		6,530	29,797
JUN		**3,991**	31,496
JUL		**4,915**	35,012
AUG		**7,597**	41,072
SEP		**4,525**	42,828
OCT		**1,772**	42,923
NOV		**4,250**	44,501
DEC		**2,711**	45,665
JAN	2008	**2,458**	44,925
FEB		**1,931**	45,097
MAR		**1,444**	44,891
APR		**7,012**	49,135
MAY		**4,310**	46,915
JUN		**4,520**	47,444
JUL		**5,304**	47,833
AUG		**7,902**	48,138
SEP		**6,328**	49,942
OCT		0	48,169
		116,897	

10,000
MATERIALITY

AVG BAL: 46,888

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
12.22%	3.75%

TEST 1 FAILED 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	49,942
INF INCREASE	1,735
GROW INCREA	751
ATTR AMOUNT	52,427

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8760
TITLE: Distribution-Measuring an

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	23	-
DEC		20	-
JAN	2006	21	-
FEB		18	-
MAR		20	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	-
NOV		184	286
DEC		12	275
JAN		0	255
FEB	2007	19	253
MAR		705	939
APR		417	1,336
MAY		637	1,973
JUN		747	2,721
JUL		562	3,283
AUG		578	3,861
SEP		627	4,488
OCT		274	4,762
NOV		554	5,132
DEC		634	5,755
JAN		543	6,298
FEB	2008	513	6,792
MAR		372	6,459
APR		370	6,412
MAY		408	6,184
JUN		336	5,772
JUL		424	5,633
AUG		469	5,524
SEP		384	5,282
OCT		322	5,329
		0	4,775
		10,193	

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:55 PM

10,000
MATERIALITY

AVG BAL: 5,851

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150

TP BALANCE	5,329
INF INCREASE	185
GROW INCREA	80
ATTR AMOUNT	5,595

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8770
TITLE: Distribution-Measuring an

RUN DATE: 01/14/09
RUN TIME: 02:56 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	13	-
DEC		63	-
JAN	2006	0	-
FEB		730	-
MAR		15	-
APR		34	-
MAY		270	-
JUN		3,196	-
JUL		1,200	-
AUG		573	-
SEP		0	-
OCT		609	6,703
NOV		140	6,830
DEC		85	6,852
JAN	2007	244	7,097
FEB		1,159	7,526
MAR		0	7,510
APR		592	8,068
MAY		387	8,185
JUN		**2,049**	7,038
JUL		**3,944**	9,782
AUG		**5,132**	14,341
SEP		**3,704**	18,046
OCT		**1,378**	18,815
NOV		**970**	19,644
DEC		**14,784**	34,343
JAN	2008	**1,477**	35,576
FEB		**2,873**	37,291
MAR		**478**	37,769
APR		**2,705**	39,883
MAY		**1,843**	41,339
JUN		**414**	39,703
JUL		**1,779**	37,538
AUG		**1,603**	34,009
SEP		**600**	30,904
OCT		0	29,527
		55,044	

10,000
MATERIALITY

AVG BAL: 34,794

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
56.93%	16.37%

TEST 1 FAILED 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 30,904

INF INCREASE 1,073
GROW INCREA 465

ATTR AMOUNT 32,443

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8780
TITLE: Meter and house regulator

RUN DATE: 01/14/09
RUN TIME: 02:56 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	1,271	-
DEC		2,623	-
JAN	2006	1,763	-
FEB		130	-
MAR		803	-
APR		811	-
MAY		158	-
JUN		366	-
JUL		(42)	-
AUG		3,355	-
SEP		1,969	-
OCT		4,113	17,320
NOV		13,991	30,040
DEC		3,469	30,886
JAN	2007	4,213	33,336
FEB		367	33,572
MAR		614	33,383
APR		1,564	34,136
MAY		963	34,941
JUN		**195**	34,770
JUL		**540**	35,352
AUG		**574**	32,572
SEP		**967**	31,570
OCT		**116**	27,573
NOV		**69**	13,651
DEC		**912**	11,094
JAN	2008	**1,091**	7,973
FEB		**34**	7,640
MAR		**1,187**	8,213
APR		**6,695**	13,344
MAY		**32**	12,413
JUN		**516**	12,734
JUL		**746**	12,940
AUG		**2,298**	14,663
SEP		**1,254**	14,951
OCT		0	14,835
		59,727	

10,000
MATERIALITY

AVG BAL: 12,037

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
-46.20%	21.49%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	14,951
INF INCREASE	519
GROW INCREA	225
ATTR AMOUNT	15,695

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8790
TITLE: Customer installations ex

RUN DATE: 01/14/09
RUN TIME: 02:56 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	16	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	16
NOV		0	0
DEC		0	0
JAN	2007	0	0
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2008	0	0
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
		16	

10,000
MATERIALITY

AVG BAL: 0

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 0

INF INCREASE 0
GROW INCREA 0

ATTR AMOUNT 0

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8800
TITLE: Distribution-Other expens

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:57 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	5,726	-
DEC		7,722	-
JAN	2006	12,001	-
FEB		11,893	-
MAR		4,705	-
APR		8,371	-
MAY		10,125	-
JUN		6,659	-
JUL		3,956	-
AUG		3,215	-
SEP		2,845	-
OCT		3,428	80,646
NOV		4,927	79,847
DEC		6,417	78,542
JAN	2007	12,236	78,777
FEB		6,598	73,482
MAR		16,337	85,114
APR		6,437	83,181
MAY		7,541	80,597
JUN		**6,442**	80,380
JUL		**(176)**	76,249
AUG		**17,078**	90,111
SEP		**20,286**	107,552
OCT		**8,598**	112,722
NOV		**11,937**	119,732
DEC		**9,414**	122,729
JAN	2008	**11,535**	122,028
FEB		**14,563**	129,993
MAR		**15,285**	128,941
APR		**15,912**	138,416
MAY		**15,714**	146,589
JUN		**6,821**	146,968
JUL		**3,249**	150,392
AUG		**16,866**	150,180
SEP		**17,926**	147,820
OCT		0	139,222
		332,590	

10,000
MATERIALITY

AVG BAL: 136,917

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
23.51%	8.19%

TEST 1 FAILED 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	147,820
INF INCREASE	5,134
GROW INCREA	2,223
ATTR AMOUNT	155,177

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8810
TITLE: Distribution-Rents

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:57 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	41,187	-
DEC		43,087	-
JAN	2006	(7,362)	-
FEB		23,179	-
MAR		24,316	-
APR		29,302	-
MAY		18,120	-
JUN		23,106	-
JUL		23,276	-
AUG		22,581	-
SEP		14,537	-
OCT		25,530	280,858
NOV		34,897	274,567
DEC		26,405	257,886
JAN	2007	31,818	297,065
FEB		31,574	305,460
MAR		30,396	311,540
APR		31,100	313,338
MAY		29,363	324,582
JUN		28,484	329,960
JUL		33,683	340,368
AUG		28,787	346,574
SEP		32,204	364,240
OCT		25,896	364,606
NOV		30,229	359,938
DEC		31,881	365,415
JAN	2008	30,302	363,899
FEB		30,186	362,511
MAR		26,918	359,033
APR		24,972	352,905
MAY		28,045	351,587
JUN		23,687	346,789
JUL		39,776	352,881
AUG		30,830	354,924
SEP		24,535	347,256
OCT		0	321,359
		966,823	

10,000
MATERIALITY

AVG BAL: 353,208

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-11.86%	3.19%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	347,256
INF INCREASE	12,062
GROW INCREA	5,222
ATTR AMOUNT	364,539

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8850
TITLE: Distribution-Maintenance

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:57 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	59	-
DEC		11	-
JAN	2006	72	-
FEB		44	-
MAR		86	-
APR		29	-
MAY		0	-
JUN		(4)	-
JUL		989	-
AUG		0	-
SEP		110	-
OCT		1,538	2,933
NOV		2,025	4,899
DEC		1,504	6,392
JAN	2007	1,926	8,245
FEB		1,462	9,664
MAR		2,183	11,761
APR		1,662	13,394
MAY		2,091	15,485
JUN		2,464	17,954
JUL		2,731	19,696
AUG		2,879	22,574
SEP		(2,979)	19,486
OCT		2,308	20,256
NOV		1,236	19,467
DEC		1,741	19,705
JAN	2008	1,457	19,236
FEB		1,502	19,276
MAR		1,555	18,647
APR		1,504	18,490
MAY		1,288	17,687
JUN		1,235	16,458
JUL		1,582	15,308
AUG		790	13,220
SEP		284	16,483
OCT		0	14,175
		37,364	

10,000
MATERIALITY

AVG BAL: 17,346

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
-30.02%	12.14%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 16,483

INF INCREASE 573
GROW INCREA 248

ATTR AMOUNT 17,303

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8870
TITLE: Distribution-Maint of mai

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:57 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	(2,798)	-
DEC		1,190	-
JAN	2006	(1,935)	-
FEB		3,115	-
MAR		352	-
APR		4,537	-
MAY		2,937	-
JUN		3,271	-
JUL		(1,595)	-
AUG		1,741	-
SEP		2,399	-
OCT		1,276	14,490
NOV		2,481	19,770
DEC		1,982	20,562
JAN	2007	2,694	25,191
FEB		1,775	23,851
MAR		6,004	29,503
APR		1,790	26,755
MAY		1,635	25,453
JUN		**2,051**	24,233
JUL		**1,859**	27,687
AUG		**2,608**	28,554
SEP		**2,344**	28,498
OCT		**1,276**	28,499
NOV		**2,440**	28,458
DEC		**1,200**	27,676
JAN	2008	**2,035**	27,017
FEB		**2,630**	27,871
MAR		**1,924**	23,792
APR		**2,150**	24,152
MAY		**1,775**	24,292
JUN		**1,983**	24,225
JUL		**1,552**	23,917
AUG		**3,226**	24,536
SEP		**3,116**	25,308
OCT		0	24,031
		67,020	

10,000
MATERIALITY

AVG BAL: 25,440

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
-15.68%	6.69%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	25,308
INF INCREASE	879
GROW INCREA	381
ATTR AMOUNT	26,567

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8890
TITLE: Maintenance of measuring

RUN DATE: 01/14/09
RUN TIME: 02:58 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		157	-
JAN	2006	(52)	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		999	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		525	1,629
NOV		0	1,629
DEC		2,373	3,845
JAN	2007	0	3,897
FEB		0	3,897
MAR		0	3,897
APR		80	3,977
MAY		0	3,977
JUN		0	2,978
JUL		110	3,088
AUG		42	3,130
SEP		872	4,002
OCT		577	4,054
NOV		0	4,054
DEC		0	1,681
JAN	2008	313	1,994
FEB		0	1,994
MAR		39	2,033
APR		92	2,045
MAY		1,212	3,257
JUN		115	3,373
JUL		1,050	4,312
AUG		37	4,307
SEP		0	3,436
OCT		0	2,858
		8,541	

10,000
MATERIALITY

AVG BAL: 2,945

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 3,436

INF INCREASE 119
GROW INCREA 52

ATTR AMOUNT 3,607

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8900
TITLE: Maintenance of measuring

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:58 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		277	277
NOV		0	277
DEC		0	277
JAN	2007	0	277
FEB		0	277
MAR		0	277
APR		0	277
MAY		0	277
JUN		0	277
JUL		0	277
AUG		2,469	2,746
SEP		24	2,771
OCT		0	2,493
NOV		0	2,493
DEC		0	2,493
JAN	2008	0	2,493
FEB		0	2,493
MAR		0	2,493
APR		0	2,493
MAY		0	2,493
JUN		0	2,493
JUL		0	2,493
AUG		0	24
SEP		0	0
OCT		0	0
		2,771	

10,000
MATERIALITY

AVG BAL: 1,872

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 0

INF INCREASE 0
GROW INCREA 0

ATTR AMOUNT 0

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 8920
TITLE: Maintenance of services

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

RUN DATE: 01/14/09
RUN TIME: 02:58 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	(1,392)	-
DEC		60	-
JAN	2006	(1,235)	-
FEB		1,398	-
MAR		1,131	-
APR		1,211	-
MAY		1,586	-
JUN		425	-
JUL		1,685	-
AUG		1,580	-
SEP		8,148	-
OCT		1,250	15,847
NOV		2,440	19,679
DEC		1,709	21,328
JAN	2007	1,964	24,527
FEB		2,485	25,615
MAR		1,949	26,432
APR		2,099	27,320
MAY		1,950	27,684
JUN		**1,401**	28,661
JUL		**1,615**	28,591
AUG		**2,378**	29,389
SEP		**2,181**	23,422
OCT		**1,098**	23,269
NOV		**3,118**	23,948
DEC		**698**	22,937
JAN	2008	**1,863**	22,835
FEB		**2,780**	23,130
MAR		**1,706**	22,887
APR		**1,959**	22,748
MAY		**1,737**	22,535
JUN		**1,565**	22,698
JUL		**1,094**	22,177
AUG		**3,671**	23,470
SEP		**2,370**	23,659
OCT		0	22,562
		61,678	

10,000
MATERIALITY

AVG BAL: 22,965

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-3.04%	2.12%

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	23,659
INF INCREASE	822
GROW INCREA	356
ATTR AMOUNT	24,837

T-OTAX4

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
HOURLY EMPLOYEE PAYROLL TAXES - 093 Employees
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

* $102,000 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE

EMP #	ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.60%	SUTA *** 1.00%	TOTAL PAYROLL TAXES
12044	40,414.25	2,505.68	586.01	42.00	70.00	3,203.69
12045	52,753.13	3,270.69	764.92	42.00	70.00	4,147.61
12049	46,065.67	2,856.07	667.95	42.00	70.00	3,636.02
12050	70,640.37	4,379.70	1,024.29	42.00	70.00	5,515.99
12052	56,740.49	3,517.91	822.74	42.00	70.00	4,452.65
12053	60,214.23	3,733.28	873.11	42.00	70.00	4,718.39
12054	47,680.20	2,956.17	691.36	42.00	70.00	3,759.54
12056	62,676.94	3,885.97	908.82	42.00	70.00	4,906.79
12057	53,339.61	3,307.06	773.42	42.00	70.00	4,192.48
12058	66,371.27	4,115.02	962.38	42.00	70.00	5,189.40
12061	52,621.25	3,262.52	763.01	42.00	70.00	4,137.53
12066	56,308.64	3,491.14	816.48	42.00	70.00	4,419.61
12096	55,372.16	3,433.07	802.90	42.00	70.00	4,347.97
12099	42,117.38	2,611.28	610.70	42.00	70.00	3,333.98
12134	62,313.91	3,863.46	903.55	42.00	70.00	4,879.01
12142	36,325.67	2,252.19	526.72	42.00	70.00	2,890.91
12454	34,872.35	2,162.09	505.65	42.00	70.00	2,779.73
12524	0.00	0.00	0.00	42.00	70.00	112.00
12539	60,726.00	3,765.01	880.53	42.00	70.00	4,757.54
12556	77,419.08	4,799.98	1,122.58	42.00	70.00	6,034.56
12571	84,756.56	5,254.91	1,228.97	42.00	70.00	6,595.88
12617	34,135.31	2,116.39	494.96	42.00	70.00	2,723.35
12710	32,068.54	1,988.25	464.99	42.00	70.00	2,565.24
12757	0.00	0.00	0.00	42.00	70.00	112.00

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
HOURLY EMPLOYEE PAYROLL TAXES - 093 Employees
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

T-OTAX4

* $102,000 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE

EMP #	ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.60%	SUTA *** 1.00%	TOTAL PAYROLL TAXES
12794	34,405.79	2,133.16	498.88	42.00	70.00	2,744.04
13064	33,259.86	2,062.11	482.27	42.00	70.00	2,656.38
13370	40,840.01	2,532.08	592.18	42.00	70.00	3,236.26
13387	32,068.54	1,988.25	464.99	42.00	70.00	2,565.24
14087	36,432.37	2,258.81	528.27	42.00	70.00	2,899.08
14251	42,810.93	2,654.28	620.76	42.00	70.00	3,387.04
16559	28,027.43	1,737.70	406.40	42.00	70.00	2,256.10
16597	33,201.88	2,058.52	481.43	42.00	70.00	2,651.94
16602	29,119.43	1,805.40	422.23	42.00	70.00	2,339.64
16611	41,732.94	2,587.44	605.13	42.00	70.00	3,304.57
16855	31,564.02	1,956.97	457.68	42.00	70.00	2,526.65
17201	27,389.79	1,698.17	397.15	42.00	70.00	2,207.32
17260	26,882.52	1,666.72	389.80	42.00	70.00	2,168.51
17354	31,629.76	1,961.04	458.63	42.00	70.00	2,531.68
17563	0.00	0.00	0.00	42.00	70.00	112.00
17595	28,936.36	1,794.05	419.58	42.00	70.00	2,325.63
17596	27,461.24	1,702.60	398.19	42.00	70.00	2,212.78
17605	28,324.44	1,756.12	410.70	42.00	70.00	2,278.82
17606	27,905.77	1,730.16	404.63	42.00	70.00	2,246.79
17628	0.00	0.00	0.00	42.00	70.00	112.00
17693	27,502.00	1,705.12	398.78	42.00	70.00	2,215.90
17745	47,922.44	2,971.19	694.88	42.00	70.00	3,778.07
17756	30,053.30	1,863.30	435.77	42.00	70.00	2,411.08
17788	26,285.69	1,629.71	381.14	42.00	70.00	2,122.86

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
HOURLY EMPLOYEE PAYROLL TAXES - 093 Employees
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

T-OTAX4

* $102,000 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE

EMP #	ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.60%	SUTA *** 1.00%	TOTAL PAYROLL TAXES
17854	26,285.69	1,629.71	381.14	42.00	70.00	2,122.86
17891	27,742.83	1,720.06	402.27	42.00	70.00	2,234.33
17914	31,829.41	1,973.42	461.53	42.00	70.00	2,546.95
17936	26,875.28	1,666.27	389.69	42.00	70.00	2,167.96
17981	26,811.05	1,662.29	388.76	42.00	70.00	2,163.05
18030	26,285.69	1,629.71	381.14	42.00	70.00	2,122.86
18139	26,429.90	1,638.65	383.23	42.00	70.00	2,133.89
18264	26,350.89	1,633.76	382.09	42.00	70.00	2,127.84
18306	26,406.97	1,637.23	382.90	42.00	70.00	2,132.13
18313	26,425.60	1,638.39	383.17	42.00	70.00	2,133.56
Total	$ 6,517,235.97	$ 404,068.63	$ 94,499.92	$ 6,468.00	$10,780.00	$515,816.55
Capitalized Labor Rate						56.85%
Total Payroll Tax Expense						293,241.71

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ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
PAYROLL TAXES - SALARIED EMPLOYEES
ATTRITION YEAR 4/01/09 - 3/31/10

T-OTAX5

* $102,000 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE

EMP #	A/ ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.60%	SUTA *** 1.00%	TOTAL PAYROLL TAXES
11321	$ 79,335.75	4,918.82	1,150.37	42.00	70.00	6,181.18
11439	-	0.00	0.00	42.00	70.00	112.00
11700	78,388.94	4,860.11	1,136.64	42.00	70.00	6,108.75
11705	-	0.00	0.00	42.00	70.00	112.00
11721	96,197.33	5,964.23	1,394.86	42.00	70.00	7,471.10
11738	89,802.29	5,567.74	1,302.13	42.00	70.00	6,981.88
11820	56,883.41	3,526.77	824.81	42.00	70.00	4,463.58
11883	74,312.05	4,607.35	1,077.52	42.00	70.00	5,796.87
11884	61,409.75	3,807.40	890.44	42.00	70.00	4,809.85
11895	66,770.12	4,139.75	968.17	42.00	70.00	5,219.91
11913	-	0.00	0.00	42.00	70.00	112.00
11921	85,618.56	5,308.35	1,241.47	42.00	70.00	6,661.82
11955	85,809.29	5,320.18	1,244.23	42.00	70.00	6,676.41
11964	76,846.71	4,764.50	1,114.28	42.00	70.00	5,990.77
11976	68,371.58	4,239.04	991.39	42.00	70.00	5,342.43
12009	118,979.82	6,324.00	1,725.21	42.00	70.00	8,161.21
12018	61,645.54	3,822.02	893.86	42.00	70.00	4,827.88
12071	63,138.17	3,914.57	915.50	42.00	70.00	4,942.07
12581	80,412.08	4,985.55	1,165.98	42.00	70.00	6,263.52
	$ 1,243,921.38	$ 76,070.38	$ 16,870.88	$ 756.00	$ 1,260.00	$ 89,971.71

A/ CAPD WORKPAPER E-PAY-2.

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ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FRANCHISE TAX
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

T-OTAX6

	AMOUNT	
UTILITY PLANT IN SERVICE AT SEPTEMBER 30, 2003	$ 272,294,865	
ACCUMULATED DEPRECIATION AT SEPTEMBER 30, 2003	(109,520,063)	
NET PLANT AT SEPTEMBER 30, 2003	$ 162,774,802	
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2003	8,306,932	
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2003	-	
RENT VALUE AT SEPTEMBER 30, 2003	4,966,440	
TAX RATE OF $.25 PER $100 OF NET PLANT AND M&S	$ 0.25	
FRANCHISE TAX AMOUNT FOR 2003	$ 440,120	A/
UTILITY PLANT IN SERVICE AT SEPTEMBER 30, 2004	$ 284,558,952	
ACCUMULATED DEPRECIATION AT SEPTEMBER 30, 2004	(116,761,601)	
NET PLANT AT SEPTEMBER 30, 2004	$ 167,797,351	
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2004	8,538,746	
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2004	3,201,055	
RENT VALUE AT SEPTEMBER 30, 2004	4,677,200	
TAX RATE OF $.25 PER $100 OF NET PLANT AND M&S	$ 0.25	
FRANCHISE TAX AMOUNT FOR 2004	$ 460,536	A/
UTILITY PLANT IN SERVICE AT SEPTEMBER 30, 2005	$ 298,952,766	
ACCUMULATED DEPRECIATION AT SEPTEMBER 30, 2005	(126,373,687)	
NET PLANT AT SEPTEMBER 30, 2005	$ 172,579,079	
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2005	8,078,136	
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2005	5,558,247	
RENT VALUE AT SEPTEMBER 30, 2005	5,945,280	
TAX RATE OF $.25 PER $100 OF NET PLANT AND M&S	$ 0.25	
FRANCHISE TAX AMOUNT FOR 2005	$ 480,402	A/
FRANCHISE TAX AMOUNT FOR 2006	$ 479,314	B/
NET PLANT AT SEPTEMBER 30, 2007	$ 197,198,450	A/
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2007	8,373,009	A/
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2007	-	A/
RENT VALUE AT SEPTEMBER 30, 2007	15,268,488	A/
TAX RATE OF $.25 PER $100 OF NET PLANT AND M&S	$ 0.25	
FRANCHISE TAX AMOUNT FOR 2007	$ 552,100	
UTILITY PLANT IN SERVICE AT SEPTEMBER 30, 2008	$ 350,616,005	C/
ACCUMULATED DEPRECIATION AT SEPTEMBER 30, 2008	(150,850,673)	C/
NET PLANT AT SEPTEMBER 30, 2008	$ 199,765,332	
MATERIALS AND SUPPLIES AT SEPTEMBER 30, 2008	31,271,202	C/
CONSTRUCTION WORK IN PROGRESS AT SEPTEMBER 30, 2008	5,180,968	C/
RENT VALUE AT SEPTEMBER 30, 2008	15,268,488	E/
TAX RATE OF $.25 PER $100 OF NET PLANT AND M&S	$ 0.25	
FRANCHISE TAX AMOUNT FOR 2008	$ 628,715	

A/ PER MFR #47, STATE OF TENNESSEE F&E TAX RETURNS.
B/ SUPPLEMENTAL MFR #47, STATE OF TENNESSEE GROSS RECEIPTS TAX RETURN.
C/ PER Sept 2008 TRA Surveillance Report.
D/ PER CAPD WORK PAPERS RB-ACC DEP93.
E/ 2007 AMOUNT AS PROXY.

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Atmos Energy Corporation

ATMOS ENERGY CORPORATION TRA DOCKET #08-00197 T-OTAX7

State of Tennessee Gross Receipts Tax Calculation

FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

	Actual Return	B/ Forecast
Gross Receipts	$ 165,876,719 A/	$ 167,417,907
Taxable Receipts	165,876,719	167,417,907
Tax Rate	1.50%	1.50%
Taxes	2,488,151	2,511,269
Less:Franchise Tax	(537,412) A/	(628,715)
Excise Tax	-	-
Net Tax	$ 1,950,739	$ 1,882,554
Tax 4/30/09-6/30/09	$ 487,685	
Tax 7/1/09-3/31/10		$ 1,411,915
Total Tax	$ 1,899,600	

A/ Supplemental DR #47.
B/ DR #11.

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CONSUMER ADVOCATE AND PROTECTION DIVISION
RATE BASE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

LINE NO.		AVERAGE FOR 12 MONTHS TO DATE	
1	GAS PLANT IN SERVICE	$ 364,045,392	A/
2	CONSTRUCTION WORK IN PROGRESS	5,156,533	B/
3	MATERIALS AND SUPPLIES/STORAGE GAS	15,381,251	C/
4	WORKING CAPITAL	1,191,255	D/
5	DEFERRED RATE CASE EXPENSE	533,127	E/
6	NET ELIMINATION OF INTERCOMPANY LEASED PROPERTY	6,609,445	C/
8	TOTAL (L1 THRU L7)	392,917,002	
	DEDUCTIONS:		
9	ACCUMULATED DEPRECIATION	$ 158,816,360	G/
11	CUSTOMER DEPOSITS	4,692,458	H/
12	CONTRIBUTIONS AND ADVANCES IN AID OF CONSTRUCTION	55,262	I/
13	ACCUMULATED DEFERRED TAX-ACCELERATED DEPRECIATION	38,988,924	J/
14	ACCRUED INTEREST ON CUSTOMER DEPOSITS	761,611	K/
15	TOTAL (L8-THRU L14)	203,314,615	
16	RATE BASE	189,602,388	

A/ CAPD work paper RB-PLANTSUM.
B/ CAPD work paper RB-CWIP.
C/ Atmos Sched. THP-7.
D/ CAPD work paper RB-CWC.
E/ CAPD work paper RB-RATE CASE.
F/ Atmos Direct Testimony.

G/ CAPD work paper RB-ACC DEP.
H/ CAPD work paper RB-CUSTDEP.
I/ CAPD work paper RB-CUSTADV.
J/ CAPD work paper RB-DEFTAX.
K/ CAPD work paper RB-INT CUSTDEP.

CONSUMER ADVOCATE AND PROTECTION DIVISION
PLANT IN SERVICE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #07-00105
FOR THE ATTRITION YEAR ENDED OCTOBER 31, 2008

TENNESSEE PLANT IN SERVICE	$	353,361,336	A/
SERVICE AREA 91000		1,564,450	D/
COMPANY 10		11,720,760	E/
LTIP PLANT IN SERVICE		(2,601,154)	F/
TOTAL PLANT IN SERVICE	$	364,045,392	

A/ RB-PLANT93.
D/ RB-PLANT91.
E/ RB-PLANT10.
F/ RB-LTIP.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS PLANT IN SERVICE SUMMARY 10.08(DWP).xls]PLANT IN SERVICE SUMMARY

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 10 PLANT IN SERVICE SUMMARY RB-PLANT10
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

		A/ NET ADDITIONS	ENDING BALANCE
SEPTEMBER	2008		267,362,545
OCTOBER		2,970,060	270,332,606
NOVEMBER		1,359,349	271,691,955
DECEMBER		946,159	272,638,114
JANUARY	2009	1,228,285	273,866,400
FEBRUARY		1,222,239	275,088,638
MARCH		1,294,317	276,382,955
APRIL		1,852,305	278,235,260
MAY		3,166,346	281,401,606
JUNE		2,610,102	284,011,708
JULY		1,097,612	285,109,320
AUGUST		952,962	286,062,282
SEPTEMBER		741,405	286,803,687
OCTOBER		1,701,277	288,504,963
NOVEMBER		1,701,277	290,206,240
DECEMBER		1,701,277	291,907,517
JANUARY	2010	1,701,277	293,608,794
FEBRUARY		1,701,277	295,310,071
MARCH		1,701,277	297,011,348
13 MONTH AVG			287,273,519
TENNESSEE ALLOCATION FACTOR			4.08% C/
TENNESSEE ALLOCATED COMPANY 10 PLANT		$	11,720,760

A/ Copy of Plant Balances File DWP

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS PLANT IN SERVICE SUMMARY 1

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 91 PLANT IN SERVICE SUMMARY — RB-PLANT91
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

		NET ADDITIONS	A/ ENDING BALANCE
SEPTEMBER	2008		5,725,014
OCTOBER		3,283	5,728,297
NOVEMBER		1,271	5,729,569
DECEMBER		3,283	5,732,852
JANUARY	2009	1,271	5,734,123
FEBRUARY		3,283	5,737,406
MARCH		1,271	5,738,678
APRIL		3,786	5,742,464
MAY		1,774	5,744,238
JUNE		3,786	5,748,024
JULY		1,774	5,749,798
AUGUST		3,786	5,753,584
SEPTEMBER		1,774	5,755,358
OCTOBER		2,964	5,758,323
NOVEMBER		2,964	5,761,287
DECEMBER		2,964	5,764,252
JANUARY	2010	2,964	5,767,216
FEBRUARY		2,964	5,770,181
MARCH		2,964	5,773,145
13 MONTH AVG			5,755,888
TENNESSEE ALLOCATION FACTOR			27.18% C/
TENNESSEE ALLOCATED COMPANY 91 PLANT		$	1,564,450

A/ Copy of Plant Balances File DWP

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS PLANT IN SERVICE SUMMARY 10.08(DWP).xls]PLANT I

RB-PLANT93A

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 93 PLANT IN SERVICE SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

		A/ BEGINNING BALANCE	B/ NET ADDITIONS	ENDING BALANCE
SEPTEMBER	2008	$ 337,665,671		
OCTOBER			2,075,640	339,741,311
NOVEMBER			1,276,661	341,017,972
DECEMBER			986,967	342,004,939
JANUARY	2009		1,292,510	343,297,449
FEBRUARY			1,019,750	344,317,199
MARCH			1,056,018	345,373,218
APRIL			1,799,067	347,172,285
MAY			735,277	347,907,562
JUNE			1,838,072	349,745,634
JULY			1,410,173	351,155,807
AUGUST			1,170,292	352,326,099
SEPTEMBER			759,072	353,085,171
OCTOBER			1,353,360	354,438,531
NOVEMBER			1,353,360	355,791,891
DECEMBER			1,353,360	357,145,251
JANUARY	2010		1,353,360	358,498,611
FEBRUARY			1,353,360	359,851,971
MARCH			1,353,360	361,205,332
TENNESSEE ALLOCATION FACTOR				100.00%
TENNESSEE ALLOCATED COMPANY 93 PLANT			$	353,361,336

A/ DR #46
B/ DR #45

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS PLANT IN SERVICE SUMMARY 10.08(DWP).xls]PLANT

PLANT IN SERVICE COMPANY 93 ACCOUNT DETAIL
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

		9/30/2008	Normal		10/31/2008	Normal		11/30/2008	Normal		12/31/2008	Normal		1/31/2009
Account	Description	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance
30100	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	241,824	0	0	241,824	0	0	241,824	0	0	241,824	0	0	241,824
30300	Intangibles	0	0	0	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	729,629	0	0	729,629	0	0	729,629	0	0	729,629	0	0	729,629
36520	Rights-Of-Way	348,971	0	0	348,971	0	0	348,971	0	0	348,971	0	0	348,971
36600	Structures & Improvem	2,679	0	0	2,679	0	0	2,679	0	0	2,679	0	0	2,679
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	11,671,967	0	0	11,671,967	0	0	11,671,967	0	0	11,671,967	0	0	11,671,967
36900	Measuring And Reg. St	1,629,191	0	0	1,629,191	0	0	1,629,191	0	0	1,629,191	0	0	1,629,191
37400	Land & Land Rights	1,377,495	0	0	1,377,495	0	0	1,377,495	0	0	1,377,495	0	0	1,377,495
37402	Land & Land Rights	667,649	0	0	667,649	0	0	667,649	0	0	667,649	0	0	667,649
37500	Structures & Improvem	614,964	0	0	614,964	0	0	614,964	0	0	614,964	0	0	614,964
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	1,677,723	0	0	1,677,723	0	0	1,677,723	0	0	1,677,723	0	0	1,677,723
37601	Mains - Steel	49,058,136	81,862	(38,649)	49,101,349	75,977	(38,649)	49,138,677	65,559	(38,649)	49,165,588	58,650	(38,649)	49,185,589
37602	Mains - Plastic	120,456,822	1,085,265	(3,012)	121,539,076	611,779	(3,012)	122,147,843	458,403	(3,012)	122,603,235	774,990	(3,012)	123,375,213
37800	Meas. And Reg. Sta. E	6,762,643	178,820	0	6,941,462	14,239	0	6,955,701	14,239	0	6,969,940	14,239	0	6,984,179
37900	Meas & Reg Station Eq	2,852,084	2,430	0	2,854,514	3,402	0	2,857,916	0	0	2,857,916	0	0	2,857,916
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0	0	0
38000	Services	93,133,066	364,191	(20,998)	93,476,258	389,615	(20,998)	93,844,874	387,349	(20,998)	94,211,224	364,170	(20,998)	94,554,396
38100	Meters	11,986,078	40,517	(13,306)	12,013,289	31,062	(13,306)	12,031,045	33,330	(13,306)	12,051,069	40,511	(13,306)	12,078,274
38200	Meter Installations	24,100,390	89,569	(252)	24,189,707	89,569	(252)	24,279,023	89,569	(252)	24,368,340	89,569	(252)	24,457,656
38300	House Regulators	3,256,156	3,596	(56)	3,259,696	3,596	(56)	3,263,237	3,596	(56)	3,266,777	3,596	(56)	3,270,318
38500	Industrial Measuring	326,533	9,978	0	336,511	5,669	0	342,180	2,192	0	344,372	5,972	0	350,344
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	10,051	0	0	10,051	0	0	10,051	0	0	10,051	0	0	10,051
39000	Structures & Improvem	1,346,740	32,639	0	1,379,379	19,411	0	1,398,790	9,411	0	1,408,201	9,411	0	1,417,612
39003	Improvements	49,277	0	0	49,277	0	0	49,277	0	0	49,277	0	0	49,277
39009	Improvements - Leased	369,668	0	0	369,668	0	0	369,668	0	0	369,668	0	0	369,668
39100	Office Furniture And	479,154	2,500	(1,152)	480,502	0	(1,152)	479,350	0	(1,152)	478,199	0	(1,152)	477,047
39200	Transportation Equipm	257,164	8,085	0	265,249	0	0	265,249	0	0	265,249	0	0	265,249
39300	Stores Equipment	22,120	0	(233)	21,886	0	(233)	21,653	0	(233)	21,419	0	(233)	21,186
39400	Tools Shop And Garage	802,946	0	(230)	802,716	0	(230)	802,486	0	(230)	802,256	0	(230)	802,026
39600	Power Operated Equipm	181,255	0	(448)	180,807	0	(448)	180,359	0	(448)	179,911	0	(448)	179,462
39603	Ditchers	22,875	0	0	22,875	0	0	22,875	0	0	22,875	0	0	22,875
39604	Backhoes	361,555	0	0	361,555	0	0	361,555	0	0	361,555	0	0	361,555
39605	Welders	38,892	0	0	38,892	0	0	38,892	0	0	38,892	0	0	38,892
39700	Communication Equipme	136,764	6,047	(921)	141,890	0	(921)	140,970	0	(921)	140,049	0	(921)	139,129
39701	Communication Equip.	1,501	0	0	1,501	0	0	1,501	0	0	1,501	0	0	1,501
39702	Communication Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0

CONSUMER ADVOCATE AND PROTECTION DIVISION
PLANT IN SERVICE COMPANY 93 ACCOUNT DETAIL
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

RB-PLANT93

		9/30/2008	Normal		10/31/2008	Normal		11/30/2008	Normal		12/31/2008	Normal		1/31/2009
Account	Description	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance
39705	Communication Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
39800	Miscellaneous Equipme	1,405,361	151,171	(3,821)	1,552,711	13,372	(3,821)	1,562,263	6,396	(3,821)	1,564,838	14,482	(3,821)	1,575,499
39900	Other Tangible Equipm	10,963	0	0	10,963	0	0	10,963	0	0	10,963	0	0	10,963
39901	Oth Tang Prop - Serve	1,169	0	0	1,169	0	0	1,169	0	0	1,169	0	0	1,169
39906	Pc Hardware	1,017,675	102,048	0	1,119,723	102,048	0	1,221,771	0	0	1,221,771	0	0	1,221,771
39907	Pc Software	256,541	0	0	256,541	0	0	256,541	0	0	256,541	0	0	256,541
	Total Plant in Service	337,665,671	2,158,718	(83,078)	339,741,311	1,359,738	(83,078)	341,017,972	1,070,044	(83,078)	342,004,939	1,375,588	(83,078)	343,297,449

Source: DR #26, DR #27.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS PLANT IN SERVICE 10.08(DWP).XLS]PLANT93 Values

CONSUMER ADVOCATE AND PROTECTION DIVI!
PLANT IN SERVICE COMPANY 93 ACCOUNT DET
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2(

		Normal		2/28/2009	Normal		3/31/2009	Normal		4/30/2009	Normal		5/31/2009	Noı
Account	Description	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions
30100	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	0	241,824	0	0	241,824	0	0	241,824	0	0	241,824	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	0	729,629	0	0	729,629	0	0	729,629	0	0	729,629	0
36520	Rights-Of-Way	0	0	348,971	0	0	348,971	0	0	348,971	0	0	348,971	0
36600	Structures & Improvem	0	0	2,679	0	0	2,679	0	0	2,679	0	0	2,679	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	0	11,671,967	0	0	11,671,967	0	0	11,671,967	0	0	11,671,967	0
36900	Measuring And Reg. St	0	0	1,629,191	0	0	1,629,191	0	0	1,629,191	0	0	1,629,191	0
37400	Land & Land Rights	0	0	1,377,495	0	0	1,377,495	0	0	1,377,495	0	0	1,377,495	0
37402	Land & Land Rights	0	0	667,649	0	0	667,649	0	0	667,649	0	0	667,649	0
37500	Structures & Improvem	0	0	614,964	0	0	614,964	0	0	614,964	0	0	614,964	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	0	1,677,723	0	0	1,677,723	0	0	1,677,723	0	0	1,677,723	0
37601	Mains - Steel	45,628	(38,649)	49,192,568	45,628	(38,649)	49,199,547	444,719	(38,649)	49,605,617	188,480	(38,649)	49,755,448	215,735
37602	Mains - Plastic	536,565	(3,012)	123,908,767	536,565	(3,012)	124,442,320	868,552	(3,012)	125,307,861	61,135	(3,012)	125,365,984	1,029,959
37800	Meas. And Reg. Sta. E	14,239	0	6,998,417	14,239	0	7,012,656	14,239	0	7,026,895	14,239	0	7,041,134	66,127
37900	Meas & Reg Station Eq	0	0	2,857,916	0	0	2,857,916	19,515	0	2,877,431	17,339	0	2,894,770	56,418
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0	0	0
38000	Services	364,170	(20,998)	94,897,567	364,170	(20,998)	95,240,738	376,910	(20,998)	95,596,650	376,910	(20,998)	95,952,562	400,355
38100	Meters	31,062	(13,306)	12,096,031	49,960	(13,306)	12,132,685	33,330	(13,306)	12,152,709	40,511	(13,306)	12,179,914	31,062
38200	Meter Installations	89,569	(252)	24,546,972	89,569	(252)	24,636,289	92,251	(252)	24,728,288	92,251	(252)	24,820,287	92,251
38300	House Regulators	3,596	(56)	3,273,858	3,596	(56)	3,277,399	3,596	(56)	3,280,939	3,596	(56)	3,284,480	3,596
38500	Industrial Measuring	2,192	0	352,536	3,024	0	355,560	5,140	0	360,700	0	0	360,700	1,754
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	0	0	10,051	0	0	10,051	0	0	10,051	0	0	10,051	0
39000	Structures & Improvem	9,411	0	1,427,023	9,411	0	1,436,434	9,411	0	1,445,845	9,411	0	1,455,256	9,411
39003	Improvements	0	0	49,277	0	0	49,277	0	0	49,277	0	0	49,277	0
39009	Improvements - Leased	0	0	369,668	0	0	369,668	0	0	369,668	0	0	369,668	0
39100	Office Furniture And	0	(1,152)	475,895	0	(1,152)	474,744	0	(1,152)	473,592	0	(1,152)	472,440	0
39200	Transportation Equipm	0	0	265,249	0	0	265,249	0	0	265,249	0	0	265,249	0
39300	Stores Equipment	0	(233)	20,952	0	(233)	20,719	0	(233)	20,486	0	(233)	20,252	0
39400	Tools Shop And Garage	0	(230)	801,796	0	(230)	801,565	0	(230)	801,335	0	(230)	801,105	0
39600	Power Operated Equipm	0	(448)	179,014	0	(448)	178,566	0	(448)	178,118	0	(448)	177,669	0
39603	Ditchers	0	0	22,875	0	0	22,875	0	0	22,875	0	0	22,875	0
39604	Backhoes	0	0	361,555	0	0	361,555	0	0	361,555	0	0	361,555	0
39605	Welders	0	0	38,892	0	0	38,892	0	0	38,892	0	0	38,892	0
39700	Communication Equipme	0	(921)	138,208	0	(921)	137,287	0	(921)	136,367	0	(921)	135,446	0
39701	Communication Equip.	0	0	1,501	0	0	1,501	0	0	1,501	0	0	1,501	0
39702	Communication Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0

CONSUMER ADVOCATE AND PROTECTION DIVI
PLANT IN SERVICE COMPANY 93 ACCOUNT DET
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2

		Normal		2/28/2009	Normal		3/31/2009	Normal		4/30/2009	Normal		5/31/2009	Nor
Account	Description	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions
39705	Communication Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
39800	Miscellaneous Equipme	6,396	(3,821)	1,578,074	22,935	(3,821)	1,597,188	14,482	(3,821)	1,607,849	14,482	(3,821)	1,618,510	14,482
39900	Other Tangible Equipm	0	0	10,963	0	0	10,963	0	0	10,963	0	0	10,963	0
39901	Oth Tang Prop - Serve	0	0	1,169	0	0	1,169	0	0	1,169	0	0	1,169	0
39906	Pc Hardware	0	0	1,221,771	0	0	1,221,771	0	0	1,221,771	0	0	1,221,771	0
39907	Pc Software	0	0	256,541	0	0	256,541	0	0	256,541	0	0	256,541	0
					0									
	Total Plant in Service	1,102,828	(83,078)	344,317,199	1,139,096	(83,078)	345,373,218	1,882,145	(83,078)	347,172,285	818,354	(83,078)	347,907,562	1,921,150

Source: DR #26, DR #27.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate

CONSUMER ADVOCATE AND PROTECTION DIVI!
PLANT IN SERVICE COMPANY 93 ACCOUNT DET
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2(

Account	Description	mal Retirements	6/30/2009 Balance	Normal Additions	Normal Retirements	7/31/2009 Balance	Normal Additions	Normal Retirements	8/31/2009 Balance	Normal Additions	Normal Retirements	9/30/2009 Balance	Normal Additions	Normal Retirements
30100	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	0	241,824	0	0	241,824	0	0	241,824	0	0	241,824	0	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	0	729,629	0	0	729,629	0	0	729,629	0	0	729,629	0	0
36520	Rights-Of-Way	0	348,971	0	0	348,971	0	0	348,971	0	0	348,971	0	0
36600	Structures & Improvem	0	2,679	0	0	2,679	0	0	2,679	0	0	2,679	0	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	0	11,671,967	0	0	11,671,967	0	0	11,671,967	0	0	11,671,967	0	0
36900	Measuring And Reg. St	0	1,629,191	0	0	1,629,191	0	0	1,629,191	0	0	1,629,191	0	0
37400	Land & Land Rights	0	1,377,495	0	0	1,377,495	0	0	1,377,495	(600,000)	0	777,495	(52,500)	0
37402	Land & Land Rights	0	667,649	0	0	667,649	0	0	667,649	0	0	667,649	0	0
37500	Structures & Improvem	0	614,964	0	0	614,964	0	0	614,964	0	0	614,964	0	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	0	1,677,723	0	0	1,677,723	0	0	1,677,723	0	0	1,677,723	0	0
37601	Mains - Steel	(38,649)	49,932,535	289,239	(38,649)	50,183,125	215,735	(38,649)	50,360,212	462,679	(38,649)	50,784,242	191,615	(38,649)
37602	Mains - Plastic	(3,012)	126,392,931	634,304	(3,012)	127,024,223	492,430	(3,012)	127,513,641	458,410	(3,012)	127,969,039	660,481	(3,012)
37800	Meas. And Reg. Sta. E	0	7,107,260	14,239	0	7,121,499	14,239	0	7,135,738	14,239	0	7,149,976	33,892	0
37900	Meas & Reg Station Eq	0	2,951,188	0	0	2,951,188	0	0	2,951,188	0	0	2,951,188	8,672	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0	0	0
38000	Services	(20,998)	96,331,919	400,355	(20,998)	96,711,275	376,910	(20,998)	97,067,187	364,135	(20,998)	97,410,324	396,308	(20,998)
38100	Meters	(13,306)	12,197,670	40,511	(13,306)	12,224,875	42,401	(13,306)	12,253,970	31,050	(13,306)	12,271,714	38,964	(13,306)
38200	Meter Installations	(252)	24,912,285	92,251	(252)	25,004,284	92,251	(252)	25,096,283	92,249	(252)	25,188,280	95,455	(252)
38300	House Regulators	(56)	3,288,020	3,596	(56)	3,291,561	3,596	(56)	3,295,101	3,596	(56)	3,298,642	3,776	(56)
38500	Industrial Measuring	0	362,454	2,948	0	365,402	0	0	365,402	0	0	365,402	3,401	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	0	10,051	0	0	10,051	0	0	10,051	0	0	10,051	0	0
39000	Structures & Improvem	0	1,464,667	9,411	0	1,474,078	9,411	0	1,483,489	9,411	0	1,492,900	12,789	0
39003	Improvements	0	49,277	0	0	49,277	0	0	49,277	0	0	49,277	0	0
39009	Improvements - Leased	0	369,668	0	0	369,668	0	0	369,668	0	0	369,668	0	0
39100	Office Furniture And	(1,152)	471,289	0	(1,152)	470,137	0	(1,152)	468,985	0	(1,152)	467,834	219	(1,152)
39200	Transportation Equipm	0	265,249	0	0	265,249	0	0	265,249	0	0	265,249	707	0
39300	Stores Equipment	(233)	20,019	0	(233)	19,785	0	(233)	19,552	0	(233)	19,318	0	(233)
39400	Tools Shop And Garage	(230)	800,875	0	(230)	800,645	0	(230)	800,415	0	(230)	800,185	0	(230)
39600	Power Operated Equipm	(448)	177,221	0	(448)	176,773	0	(448)	176,325	0	(448)	175,876	0	(448)
39603	Ditchers	0	22,875	0	0	22,875	0	0	22,875	0	0	22,875	0	0
39604	Backhoes	0	361,555	0	0	361,555	0	0	361,555	0	0	361,555	0	0
39605	Welders	0	38,892	0	0	38,892	0	0	38,892	0	0	38,892	0	0
39700	Communication Equipme	(921)	134,526	0	(921)	133,605	0	(921)	132,684	0	(921)	131,764	529	(921)
39701	Communication Equip.	0	1,501	0	0	1,501	0	0	1,501	0	0	1,501	0	0
39702	Communication Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0

CONSUMER ADVOCATE AND PROTECTION DIVI!
PLANT IN SERVICE COMPANY 93 ACCOUNT DET
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2(

		mal	6/30/2009	Normal		7/31/2009	Normal		8/31/2009	Normal		9/30/2009	Normal	
Account	Description	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements
39705	Communication Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
39800	Miscellaneous Equipme	(3,821)	1,629,170	6,396	(3,821)	1,631,746	6,396	(3,821)	1,634,321	6,382	(3,821)	1,636,882	24,270	(3,821)
39900	Other Tangible Equipm	0	10,963	0	0	10,963	0	0	10,963	0	0	10,963	0	0
39901	Oth Tang Prop - Serve	0	1,169	0	0	1,169	0	0	1,169	0	0	1,169	0	0
39906	Pc Hardware	0	1,221,771	0	0	1,221,771	0	0	1,221,771	0	0	1,221,771	17,858	0
39907	Pc Software	0	256,541	0	0	256,541	0	0	256,541	0	0	256,541	0	0
	Total Plant in Service	(83,078)	349,745,634	1,493,250	(83,078)	351,155,807	1,253,370	(83,078)	352,326,099	842,149	(83,078)	353,085,171	1,436,438	(83,078)

Source: DR #26, DR #27.

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CONSUMER ADVOCATE AND PROTECTION DIVI
PLANT IN SERVICE COMPANY 93 ACCOUNT DET
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2

		10/31/2009	Normal		11/30/2009	Normal		12/31/2009	Normal		1/31/2010	Normal	
Account	Description	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements
30100	Organization	0	0	0	0	0	0	0	0	0	0	0	0
30200	Franchise & Consents	241,824	0	0	241,824	0	0	241,824	0	0	241,824	0	0
30300	Intangibles	0	0	0	0	0	0	0	0	0	0	0	0
30400	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
30500	Structures And Improv	0	0	0	0	0	0	0	0	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0	0	0	0	0	0	0	0	0
36510	Land & Land Rights	729,629	0	0	729,629	0	0	729,629	0	0	729,629	0	0
36520	Rights-Of-Way	348,971	0	0	348,971	0	0	348,971	0	0	348,971	0	0
36600	Structures & Improvem	2,679	0	0	2,679	0	0	2,679	0	0	2,679	0	0
36601	Compressor Station St	0	0	0	0	0	0	0	0	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0	0	0	0	0	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0	0	0	0	0	0	0	0	0
36701	Mains - Steel	11,671,967	0	0	11,671,967	0	0	11,671,967	0	0	11,671,967	0	0
36900	Measuring And Reg. St	1,629,191	0	0	1,629,191	0	0	1,629,191	0	0	1,629,191	0	0
37400	Land & Land Rights	724,995	(52,500)	0	672,495	(52,500)	0	619,995	(52,500)	0	567,495	(52,500)	0
37402	Land & Land Rights	667,649	0	0	667,649	0	0	667,649	0	0	667,649	0	0
37500	Structures & Improvem	614,964	0	0	614,964	0	0	614,964	0	0	614,964	0	0
37501	Struct. & Improv. - T	0	0	0	0	0	0	0	0	0	0	0	0
37600	Mains - Cathodic Prot	1,677,723	0	0	1,677,723	0	0	1,677,723	0	0	1,677,723	0	0
37601	Mains - Steel	50,937,208	191,615	(38,649)	51,090,175	191,615	(38,649)	51,243,142	191,615	(38,649)	51,396,109	191,615	(38,649)
37602	Mains - Plastic	128,626,509	660,481	(3,012)	129,283,978	660,481	(3,012)	129,941,448	660,481	(3,012)	130,598,917	660,481	(3,012)
37800	Meas. And Reg. Sta. E	7,183,868	33,892	0	7,217,760	33,892	0	7,251,652	33,892	0	7,285,543	33,892	0
37900	Meas & Reg Station Eq	2,959,860	8,672	0	2,968,532	8,672	0	2,977,203	8,672	0	2,985,875	8,672	0
37903	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0	0	0	0	0	0	0	0	0
38000	Services	97,785,634	396,308	(20,998)	98,160,944	396,308	(20,998)	98,536,254	396,308	(20,998)	98,911,564	396,308	(20,998)
38100	Meters	12,297,373	38,964	(13,306)	12,323,031	38,964	(13,306)	12,348,690	38,964	(13,306)	12,374,348	38,964	(13,306)
38200	Meter Installations	25,283,483	95,455	(252)	25,378,685	95,455	(252)	25,473,888	95,455	(252)	25,569,091	95,455	(252)
38300	House Regulators	3,302,362	3,776	(56)	3,306,082	3,776	(56)	3,309,803	3,776	(56)	3,313,523	3,776	(56)
38500	Industrial Measuring	368,803	3,401	0	372,204	3,401	0	375,605	3,401	0	379,006	3,401	0
38600	Other Prop. On Custom	0	0	0	0	0	0	0	0	0	0	0	0
38700	Other Equipment Distr	0	0	0	0	0	0	0	0	0	0	0	0
38900	Land & Land Rights	10,051	0	0	10,051	0	0	10,051	0	0	10,051	0	0
39000	Structures & Improvem	1,505,689	12,789	0	1,518,478	12,789	0	1,531,267	12,789	0	1,544,056	12,789	0
39003	Improvements	49,277	0	0	49,277	0	0	49,277	0	0	49,277	0	0
39009	Improvements - Leased	369,668	0	0	369,668	0	0	369,668	0	0	369,668	0	0
39100	Office Furniture And	466,901	219	(1,152)	465,968	219	(1,152)	465,035	219	(1,152)	464,102	219	(1,152)
39200	Transportation Equipm	265,957	707	0	266,664	707	0	267,372	707	0	268,079	707	0
39300	Stores Equipment	19,085	0	(233)	18,852	0	(233)	18,618	0	(233)	18,385	0	(233)
39400	Tools Shop And Garage	799,955	0	(230)	799,725	0	(230)	799,494	0	(230)	799,264	0	(230)
39600	Power Operated Equipm	175,428	0	(448)	174,980	0	(448)	174,532	0	(448)	174,083	0	(448)
39603	Ditchers	22,875	0	0	22,875	0	0	22,875	0	0	22,875	0	0
39604	Backhoes	361,555	0	0	361,555	0	0	361,555	0	0	361,555	0	0
39605	Welders	38,892	0	0	38,892	0	0	38,892	0	0	38,892	0	0
39700	Communication Equipme	131,372	529	(921)	130,981	529	(921)	130,589	529	(921)	130,198	529	(921)
39701	Communication Equip.	1,501	0	0	1,501	0	0	1,501	0	0	1,501	0	0
39702	Communication Equip.	0	0	0	0	0	0	0	0	0	0	0	0

CONSUMER ADVOCATE AND PROTECTION DIVI!
PLANT IN SERVICE COMPANY 93 ACCOUNT DET
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2(

		10/31/2009	Normal		11/30/2009	Normal		12/31/2009	Normal		1/31/2010	Normal	
Account	Description	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance	Additions	Retirements
39705	Communication Equip.	0	0	0	0	0	0	0	0	0	0	0	0
39800	Miscellaneous Equipme	1,657,331	24,270	(3,821)	1,677,780	24,270	(3,821)	1,698,230	24,270	(3,821)	1,718,679	24,270	(3,821)
39900	Other Tangible Equipm	10,963	0	0	10,963	0	0	10,963	0	0	10,963	0	0
39901	Oth Tang Prop - Serve	1,169	0	0	1,169	0	0	1,169	0	0	1,169	0	0
39906	Pc Hardware	1,239,630	17,858	0	1,257,488	17,858	0	1,275,347	17,858	0	1,293,205	17,858	0
39907	Pc Software	256,541	0	0	256,541	0	0	256,541	0	0	256,541	0	0
	Total Plant in Service	354,438,531	1,436,438	(83,078)	355,791,891	1,436,438	(83,078)	357,145,251	1,436,438	(83,078)	358,498,611	1,436,438	(83,078)

Source: DR #26, DR #27.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate

CONSUMER ADVOCATE AND PROTECTION DIVI
PLANT IN SERVICE COMPANY 93 ACCOUNT DET
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2

		2/28/2010	Normal		3/31/2010
Account	Description	Balance	Additions	Retirements	Balance
30100	Organization	0	0	0	0
30200	Franchise & Consents	241,824	0	0	241,824
30300	Intangibles	0	0	0	0
30400	Land & Land Rights	0	0	0	0
30500	Structures And Improv	0	0	0	0
31900	Gas Mixing Equipment	0	0	0	0
36510	Land & Land Rights	729,629	0	0	729,629
36520	Rights-Of-Way	348,971	0	0	348,971
36600	Structures & Improvem	2,679	0	0	2,679
36601	Compressor Station St	0	0	0	0
36602	Meas. & Reg. Sta. Str	0	0	0	0
36700	Mains - Cathodic Prot	0	0	0	0
36701	Mains - Steel	11,671,967	0	0	11,671,967
36900	Measuring And Reg. St	1,629,191	0	0	1,629,191
37400	Land & Land Rights	514,995	(52,500)	0	462,495
37402	Land & Land Rights	667,649	0	0	667,649
37500	Structures & Improvem	614,964	0	0	614,964
37501	Struct. & Improv. - T	0	0	0	0
37600	Mains - Cathodic Prot	1,677,723	0	0	1,677,723
37601	Mains - Steel	51,549,075	191,615	(38,649)	51,702,042
37602	Mains - Plastic	131,256,387	660,481	(3,012)	131,913,856
37800	Meas. And Reg. Sta. E	7,319,435	33,892	0	7,353,327
37900	Meas & Reg Station Eq	2,994,546	8,672	0	3,003,218
37903	Meas & Reg Sta Eq.- C	0	0	0	0
37905	Meas & Reg Sta Eq - C	0	0	0	0
38000	Services	99,286,873	396,308	(20,998)	99,662,183
38100	Meters	12,400,007	38,964	(13,306)	12,425,665
38200	Meter Installations	25,664,294	95,455	(252)	25,759,497
38300	House Regulators	3,317,243	3,776	(56)	3,320,964
38500	Industrial Measuring	382,407	3,401	0	385,808
38600	Other Prop. On Custom	0	0	0	0
38700	Other Equipment Distr	0	0	0	0
38900	Land & Land Rights	10,051	0	0	10,051
39000	Structures & Improvem	1,556,845	12,789	0	1,569,634
39003	Improvements	49,277	0	0	49,277
39009	Improvements - Leased	369,668	0	0	369,668
39100	Office Furniture And	463,169	219	(1,152)	462,236
39200	Transportation Equipm	268,787	707	0	269,494
39300	Stores Equipment	18,151	0	(233)	17,918
39400	Tools Shop And Garage	799,034	0	(230)	798,804
39600	Power Operated Equipm	173,635	0	(448)	173,187
39603	Ditchers	22,875	0	0	22,875
39604	Backhoes	361,555	0	0	361,555
39605	Welders	38,892	0	0	38,892
39700	Communication Equipme	129,806	529	(921)	129,415
39701	Communication Equip.	1,501	0	0	1,501
39702	Communication Equip.	0	0	0	0

CONSUMER ADVOCATE AND PROTECTION DIVI!
PLANT IN SERVICE COMPANY 93 ACCOUNT DET
#REF!
FOR THE ATTRITION YEAR ENDED MARCH 31, 2(

		2/28/2010	Normal		3/31/2010
Account	Description	Balance	Additions	Retirements	Balance
39705	Communication Equip.	0	0	0	0
39800	Miscellaneous Equipme	1,739,128	24,270	(3,821)	1,759,577
39900	Other Tangible Equipm	10,963	0	0	10,963
39901	Oth Tang Prop - Serve	1,169	0	0	1,169
39906	Pc Hardware	1,311,063	17,858	0	1,328,922
39907	Pc Software	256,541	0	0	256,541
	Total Plant in Service	359,851,971	1,436,438	(83,078)	361,205,332

Source: DR #26, DR #27.

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CONSUMER ADVOCATE AND PROTECTION DIVISION
CONSTRUCTION WORK IN PROGRESS ("CWIP") SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR ATTRITION YEAR ENDING 3/31/10

TENNESSEE Co. 93	$	4,395,791	A/	
SERVICE AREA 012 @ 4.04%		(4,636)	B/	0.0404
SERVICE AREA 02 @ 4.15%		631,010		0.0415
SERVICE AREA 91 @27.18%		134,368	D/	0.2718
TOTAL TENNESSEE CWIP	$	5,156,533		

A/ Company 93 general ledger balance at Sep. 30, 2008.
B/ Service Areas 002 and 012 general ledger balances at Sep. 30, 2008.
C/ Company 91 general ledger balance at Sep. 30, 2008.

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CONSUMER ADVOCATE AND PROTECTION DIVISION
CASH WORKING CAPITAL LEAD/LAG ANALYSIS
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

LINE NO.	DESCRIPTION	ATTRITION YEAR	LEAD/ LAG DAYS	DOLLAR DAYS
1	Revenues	$ 170,989,205	39.70	$6,788,271,450
2	Gas Purchased	119,465,225	40.39	4,825,200,449
3	Salary and Wages	6,752,010	14.11	95,270,861
4	Other O&M	9,298,844	26.30	244,559,597
5	**Taxes - Other Than Income Tax**			
6	Ad Valorem	3,056,781	241.50	738,212,612
7	State Gross Receipts Tax	1,899,600	(151.50)	(287,789,400)
8	Payroll Taxes	531,050	18.97	10,074,019
9	State Franchise Tax	628,715	37.00	23,262,455
10	TRA Inspection Fee	330,676	272.50	90,109,210
11	DOT	14,295	241.50	3,452,243
12	SIT Current	720,192	37.00	26,647,104
13	SIT Deferred	222,452		
14	FIT Current	2,094,655	37.00	77,502,235
15	FIT Deferred	2,595,275		
16	Depreciation	9,083,880		
17	Interest on Customer Deposits	199,595	24.20	4,830,199
18	Interest LT Debt	5,530,322	90.80	502,153,279
19	Equity Return	8,565,636		
20	Total Operating Funds	$ 170,989,205	$ 37.16	$6,353,484,864
21	Net Lead (Lag) Days		2.543	
22	Average Daily Operating Expenses			$ 468,464
23	CWC Required for Operating Expenses			$ 1,191,255

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
RATE CASE EXPENSE RECONCILIATION
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

RB-RATE CASE

	TRA DOCKET #05-00258 TOTAL	UNAMORTIZED BALANCE	TRA DOCKET #07-00105 TOTAL	UNAMORTIZED BALANCE	TRA DOCKET #08-00197 TOTAL	UNAMORTIZED BALANCE	TOTAL AVERAGE
Sep-08	$ 165,000	$ 59,581		$ 268,817			
Oct-08	32,583	54,998		258,065			
Nov-08	4,583	50,415		247,313			
Dec-08	4,583	45,832		236,561			
Jan-09	4,583	41,249		225,809			
Feb-09	4,583	36,666		215,057			
Mar-09	4,583	32,083		204,305		$ 450,000	
Apr-09	4,583	27,500	10,752	193,553	12,500	437,500	
May-09	4,583	22,917	10,752	182,801	12,500	425,000	
Jun-09	4,583	18,334	10,752	172,049	12,500	412,500	
Jul-09	4,583	13,751	10,752	161,297	12,500	400,000	
Aug-09	4,583	9,168	10,752	150,545	12,500	387,500	
Sep-09	4,583	4,585	10,752	139,793	12,500	375,000	
Oct-09			10,752	129,041	12,500	362,500	
Nov-09			10,752	118,289	12,500	350,000	
Dec-09			10,752	107,537	12,500	337,500	
Jan-10			10,752	96,785	12,500	325,000	
Feb-10			10,752	86,033	12,500	312,500	
Mar-10			10,752	75,281	12,500	300,000	
		$ 18,334		$ 139,793		$ 375,000	$ 533,127

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS DEFERRED RATE CASE EXPENSE 10.08(DWP).xls]RB-RATE CASE

CONSUMER ADVOCATE AND PROTECTION DIVISION
ACCUMULATED DEPRECIATION SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

TENNESSEE 093	$	*150,487,917*	A/
SERVICE AREA 091		*1,098,189*	B/
SSU 10		*7,472,874*	C/
LTIP		*(242,620)*	D/
TOTAL DEPRECIATION RESERVE	$	*158,816,360*	

A/ CAPD work paper RB-DEP RES93
B/ CAPD work paper RB-DEP RES91
C/ CAPD work paper RB-DEP RES10
D/ CAPD work paper RB-LTIP

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\Final Copy Folder With Files In Order\[Pg. 3 - 31-ATMOS ACCUMULATED DEPRECI

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 10 ACCUMULATED DEPRECIATION SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

RB-ACC DEP10

		C/ DEPRECIATION EXPENSE	B/ RETIREMENTS	A/ ENDING BALANCE
SEPTEMBER	2008			$ 156,006,370
OCTOBER		$ 2,177,977	$ (3,541)	158,184,347
NOVEMBER		2,204,032	(3,541)	160,388,379
DECEMBER		2,215,654	(3,541)	162,600,492
JANUARY	2009	2,224,035	(3,541)	164,820,987
FEBRUARY		2,234,871	(3,541)	167,052,317
MARCH		2,245,292	(3,541)	169,294,069
APRIL		2,256,808	(3,541)	171,547,336
MAY		2,213,732	(3,541)	173,757,528
JUNE		2,239,388	(3,541)	175,993,376
JULY		2,259,364	(3,541)	178,249,199
AUGUST		2,268,361	(3,541)	180,514,020
SEPTEMBER		2,276,019	(3,541)	182,786,499
OCTOBER		2,281,730	(3,541)	185,064,688
NOVEMBER		1,989,120	(3,541)	187,050,267
DECEMBER		2,003,350	(3,541)	189,050,076
JANUARY	2010	2,017,580	(3,541)	191,064,116
FEBRUARY		2,031,810	(3,541)	193,092,385
MARCH		2,046,041	(3,541)	195,134,885
		THIRTEEN MONTH AVERAGE		$ 183,608,698
				4.07% D/
				$ 7,472,874

A/ DR #26.
B/ DR #27.
C/ CAPD work paper E-DEP10.
D/ CAPD work paper RB-ALLOC.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS ACCUMULATED DEPRECIATION SUMMARY 10.08(DWP).xls]RB-ACC DEP

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 91 ACCUMULATED DEPRECIATION SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

RB-ACC DEP91

		C/ DEPRECIATION EXPENSE	B/ RETIREMENTS	A/ ENDING BALANCE
SEPTEMBER	2008			$ 3,758,708
OCTOBER		25,807	$ (1,411)	3,784,515
NOVEMBER		25,831	(1,411)	3,808,935
DECEMBER		25,846	(1,411)	3,833,369
JANUARY	2009	25,870	(1,411)	3,857,828
FEBRUARY		25,884	(1,411)	3,882,301
MARCH		25,909	(1,411)	3,906,799
APRIL		25,923	(908)	3,931,814
MAY		20,594	(908)	3,951,499
JUNE		20,606	(908)	3,971,197
JULY		20,634	(908)	3,990,923
AUGUST		20,646	(908)	4,010,661
SEPTEMBER		20,674	(908)	4,030,426
OCTOBER		20,686	(908)	4,050,204
NOVEMBER		20,708	(908)	4,070,004
DECEMBER		20,729	(908)	4,089,824
JANUARY	2010	20,750	(908)	4,109,666
FEBRUARY		20,771	(908)	4,129,528
MARCH		20,792	(908)	4,149,412
		THIRTEEN MONTH AVERAGE		$ 4,040,430
				27.18% D/
				$ 1,098,189

A/ DR #26.
B/ DR #27.
C/ CAPD work paper E-DEP91.
D/ Atmos Direct Testimony, Attachment JCC-3 Page 1 of 4.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS ACCUMULATED DEPRECIATION SUMMARY 10.08(DWP).xls]RB-ACC DEP

CONSUMER ADVOCATE AND PROTECTION DIVISION
COMPANY 93 ACCUMULATED DEPRECIATION SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

RB-ACC DEP93

		C/ DEPRECIATION EXPENSE	B/ RETIREMENTS	A/ ENDING BALANCE
SEPTEMBER	2008			$ 143,506,124
OCTOBER		638,572	(83,078)	144,144,695
NOVEMBER		643,143	(83,078)	144,704,761
DECEMBER		645,255	(83,078)	145,266,938
JANUARY	2009	647,001	(83,078)	145,830,862
FEBRUARY		649,333	(83,078)	146,397,117
MARCH		651,130	(83,078)	146,965,169
APRIL		653,151	(83,078)	147,535,243
MAY		656,320	(83,078)	148,108,485
JUNE		657,734	(83,078)	148,683,142
JULY		660,969	(83,078)	149,261,033
AUGUST		663,432	(83,078)	149,841,387
SEPTEMBER		665,499	(83,078)	150,423,809
OCTOBER		667,860	(83,078)	151,008,591
NOVEMBER		670,433	(83,078)	151,595,947
DECEMBER		673,007	(83,078)	152,185,876
JANUARY	2010	675,580	(83,078)	152,778,378
FEBRUARY		678,154	(83,078)	153,373,454
MARCH		680,727	(83,078)	153,971,104
	THIRTEEN MONTH AVERAGE			$ 150,730,537
				100.00%
				$ 150,730,537
			D/	242,620
				$ 150,487,917

A/ DR #44
B/ MFR#12
C/ CAPD work paper E-DEP93
D/ CAPD work paper RB-LTIP

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS ACCUMULATED DEPRECIATION SUMMARY 10.08(DWP).xls]RB-ACC DEP

CONSUMER ADVOCATE AND PROTECTION DIVISION
CUSTOMER DEPOSIT SUMMARY **RB-CUSTDEP**
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

DATE		CUSTOMER DEPOSITS	12 MTD GROWTH RATE	13 MONTH AVERAGE
Oct-08	B/	4,607,194	0.001666667	
Nov-08		4,614,873	0.001666667	
Dec-08		4,622,564	0.001666667	
Jan-09		4,630,268	0.001666667	
Feb-09		4,637,985	0.001666667	
Mar-09		4,645,715	0.001666667	
Apr-09		4,653,458	0.001666667	
May-09		4,661,214	0.001666667	
Jun-09		4,668,983	0.001666667	
Jul-09		4,676,764	0.001666667	
Aug-09		4,684,559	0.001666667	
Sep-09		4,692,367	0.001666667	
Oct-09		4,700,187	0.001666667	
Nov-09		4,708,021	0.001666667	
Dec-09		4,715,867	0.001666667	
Jan-10		4,723,727	0.001666667	
Feb-10		4,731,600	0.001666667	
Mar-10		4,739,486	0.001666667	**4,692,458**

A/ Atmos General Ledgers
B/ Sept. 2008 amount grown at an annual rate of 2%.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS CUSTOMER DEPOSITS 10.08(DWP).xls]RB-CUSTDEP

CONSUMER ADVOCATE AND PROTECTION DIVISION
CUSTOMER ADVANCES SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

TENNESSEE	$	64,921	A/
SERVICE AREA 91 @27.18%		(9,660)	B/
TOTAL TENNESSEE CUSTOMER ADVANCES	$	55,261	

A/ Company 93 general ledger balance at September 2008.
B/ Company 91 general ledger balance at September 2008 times 27.18%.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS CUSTOMER ADVANCES 10.08(DWP).xls]RB-CUSTADV

CONSUMER ADVOCATE AND PROTECTION DIVISION
SUMMARY OF ACCUMULATED DEFERRED TAXES
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

		A/ Company 93	A/ Company 91	A/ Company 10	Total
Sep-08	2008	$ 35,680,767	$ (2,757,548)	$ 483,414	$ 33,406,634
Oct-08	2008	32,118,560	2,703,478	1,541,610	36,363,649
Nov-08		32,249,376	2,693,471	1,503,135	36,445,982
Dec-08		32,313,810	2,686,280	1,467,903	36,467,993
Jan-09	2009	32,435,738	2,678,990	1,418,969	36,533,697
Feb-09		32,492,688	2,666,774	1,380,907	36,540,369
Mar-09		32,546,383	2,659,974	1,356,394	36,562,751
Apr-09		32,731,250	2,645,504	1,317,452	36,694,206
May-09		32,916,117	2,633,377	1,278,746	36,828,239
Jun-09		33,100,984	2,616,237	1,243,684	36,960,904
Jul-09		33,285,851	2,602,784	1,205,179	37,093,813
Aug-09		33,470,717	2,587,691	1,179,169	37,237,577
Sep-09		35,992,957	2,664,903	1,357,321	40,015,180
Oct-09		36,169,632	2,661,877	1,312,036	40,143,544
Nov-09		36,371,467	2,652,081	1,273,716	40,297,265
Dec-09		36,545,907	2,646,291	1,236,108	40,428,307
Jan-10	2010	37,123,956	2,639,715	1,194,267	40,957,938
Feb-10		38,405,166	2,630,256	1,157,971	42,193,393
Mar-10		37,687,757	2,628,383	1,126,755	41,442,895
AVERAGE ACC. DEF TAXES		$ 35,103,703	$ 2,636,082	$ 1,249,138	$ 38,988,924

A/ MFR 56

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS ACCUMULATED DEF TAX 10.08(DWP).xls]RB-DEFTAX

CONSUMER ADVOCATE AND PROTECTION DIVISION
ACCRUED INTEREST ON CUSTOMER DEPOSIT SUMMARY
ATMOS ENERGY CORPORATION TRA DOCKET #07-00125
FOR THE ATTRITION YEAR ENDED OCTOBER 31, 2008

DATE		ACCOUNT #235 CUSTOMER DEPOSITS	4.25% INTEREST RATE	B/ PAYMENTS	ACCOUNT #237 INT ON CUST DEP	ACCOUNT #237 13 MONTH AVERAGE
Sep-08	A/	4,607,194			840,408	
Oct-08		4,614,873	16,317	(23,050)	833,675	
Nov-08		4,622,564	16,344	(23,050)	826,969	
Dec-08		4,630,268	16,372	(23,050)	820,290	
Jan-09		4,637,985	16,399	(23,050)	813,639	
Feb-09		4,645,715	16,426	(23,050)	807,015	
Mar-09		4,653,458	16,454	(23,050)	800,419	
Apr-09		4,661,214	16,481	(23,050)	793,850	
May-09		4,668,983	16,508	(23,050)	787,308	
Jun-09		4,676,764	16,536	(23,050)	780,794	
Jul-09		4,684,559	16,564	(23,050)	774,307	
Aug-09		4,692,367	16,591	(23,050)	767,848	
Sep-09		4,700,187	16,619	(23,050)	761,417	
Oct-09		4,708,021	16,646	(23,050)	755,014	
Nov-09		4,715,867	16,674	(23,050)	748,638	
Dec-09		4,723,727	16,702	(23,050)	742,290	
Jan-10		4,731,600	16,730	(23,050)	735,969	
Feb-10		4,739,486	16,758	(23,050)	729,677	
Mar-10		4,747,354	16,786	(23,050)	723,413	761,611
Total			199,595			

A/ Atmos General Ledgers
B/ Sept 2008 Customer Deposit amount grown at an annual rate of 4.25%, Attrition Year Monthly Payments average of test period.
F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS ACCRUED INTEREST ON CUSTOMER DEPOSITS 10.08(DWP).xls]RB-INT CUSTDEP

CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF LONG TERM INCENTIVE PLAN ("LTIP")
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

RB-LTIP

	PLANT IN SERVICE COMPANY 10							DEPRECIATION RESERVE COMPANY 10
	A/ MIP/VPP	A/ LTIP	TOTAL	B/ AVERAGE % CAPITALIZED	C/ % TENNESSEE	ANNUAL ADDITIONS TENNESSEE	ACCUMULATED ADDITIONS TENNESSEE	TENNESSEE
SEPTEMBER 1998	1,878,418	1,173,939	3,052,357	32.84%	4.07%	40,797	40,797	759
SEPTEMBER 1999	23,119	1,461,648	1,484,767	19.27%	4.07%	11,645	52,442	2,493
SEPTEMBER 2000	-	2,232,154	2,232,154	22.55%	4.07%	20,486	72,929	4,825
SEPTEMBER 2001	1,522,560	1,058,985	2,581,545	35.63%	4.07%	37,436	110,365	8,234
SEPTEMBER 2002	1,336,878	716,878	2,053,756	30.50%	4.07%	25,494	135,859	12,814
SEPTEMBER 2003	1,300,747	478,829	1,779,576	30.17%	4.07%	21,852	157,711	18,274
SEPTEMBER 2004	2,450,440	1,164,379	3,614,819	29.00%	4.07%	42,666	200,376	24,935
SEPTEMBER 2005	2,788,964	2,974,045	5,763,009	39.29%	4.53%	102,473	302,850	34,295
SEPTEMBER 2006						263,880	566,730	50,469
SEPTEMBER 2007						207,722	774,452	75,415
SEPTEMBER 2008	5,173,871	6,368,071	11,541,942	42.74%	4.38%	297,330	1,071,782	93,877
SEPTEMBER 2009	5,354,956	6,465,217	11,820,173	42.80%	4.38%	216,277	1,288,058	117,476
MARCH 2010						221,774	1,509,832	145,455
TOTAL	11,301,126	11,260,857	22,561,983		TOTAL	1,071,782		
					AVERAGE		$ 1,398,945	$ 131,465

	PLANT IN SERVICE COMPANY 91							DEPRECIATION RESERVE COMPANY 91
	A/ MIP/VPP	A/ LTIP	TOTAL	B/ AVERAGE % CAPITALIZED	C/ % TENNESSEE	TENNESSEE	ACCUMULATED ADDITIONS TENNESSEE	TENNESSEE
SEPTEMBER 1998	602,309	5,471	607,780	32.84%	27.60%	55,088	55,088	1,025
SEPTEMBER 1999	(124,348)	10,942	(113,406)	19.27%	27.60%	(6,032)	49,057	2,962
SEPTEMBER 2000	-	10,942	10,942	22.55%	27.60%	681	49,738	4,799
SEPTEMBER 2001	525,000	16,114	541,114	35.63%	27.60%	53,213	102,950	7,639
SEPTEMBER 2002	172,559	16,413	188,972	30.50%	27.60%	15,908	118,858	11,765
SEPTEMBER 2003	(90,785)	24,749	(66,036)	30.17%	27.60%	(5,499)	113,359	16,084
SEPTEMBER 2004	305,192	55,094	360,286	29.00%	27.60%	28,837	142,196	20,838
SEPTEMBER 2005	625,975	129,441	755,416	53.03%	40.49%	162,196	304,392	29,144
SEPTEMBER 2006	612,106	232,283	844,389	58.52%	41.31%	204,142	508,535	44,264
SEPTEMBER 2007	1,292,433	262,346	1,554,779	50.96%	27.17%	215,252	723,786	67,186
SEPTEMBER 2008	1,138,467	365,932	1,504,399	54.57%	27.17%	223,042	946,829	81,739
SEPTEMBER 2009	1,042,295	348,931	1,391,226	43.00%	28.18%	168,580	1,115,409	100,209
MARCH 2010	1,078,775	353,863	1,432,638	43.00%	28.18%	173,598	1,289,008	122,101
TOTAL	5,058,908	1,129,727	6,188,635		TOTAL	946,829		
					AVERAGE		1,202,208	$ 111,155
					TENNESSEE TOTAL		$ 2,601,154	$ 242,620

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS LTIP 10.08(DWP).xls]LTIP EXPENSE
A/ DR#29 Atmos 2nd Joint Discovery Response DR #3, TRA Docket #05-00258. DR#20.
B/ Atmos 2nd Joint Discovery Response DR #3, TRA Docket #05-00258. DR #20.
C/ Atmos Direct Testimony, work papers WP THP-7-1, WP THP 4-2, TRA Docket #05-00258. DR #20.

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8930
TITLE: Maintenance of meters and

RUN DATE: 01/14/09
RUN TIME: 02:59 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	2,041	-
DEC		2,140	-
JAN	2006	1,885	-
FEB		8,957	-
MAR		2,393	-
APR		3,625	-
MAY		8,639	-
JUN		1,412	-
JUL		1,114	-
AUG		3,876	-
SEP		4,808	-
OCT		3,259	44,150
NOV		(412)	41,697
DEC		2,182	41,739
JAN	2007	2,260	42,115
FEB		3,235	36,393
MAR		3,565	37,564
APR		1,823	35,762
MAY		2,593	29,717
JUN		**1,349**	29,654
JUL		**1,413**	29,953
AUG		**6,866**	32,942
SEP		**1,465**	29,599
OCT		**1,463**	27,804
NOV		**633**	28,849
DEC		**31**	26,698
JAN	2008	**515**	24,953
FEB		**343**	22,060
MAR		**4,303**	22,798
APR		**4,493**	25,468
MAY		**2,123**	24,998
JUN		**522**	24,170
JUL		**514**	23,272
AUG		**6,654**	23,060
SEP		**3,068**	24,663
OCT		0	23,200
		95,153	

10,000
MATERIALITY

AVG BAL: 24,516

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
-16.56%	7.39%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	24,663
INF INCREASE	857
GROW INCREA	371
ATTR AMOUNT	25,891

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8940
TITLE: Distribution-Maintenance

RUN DATE: 01/14/09
RUN TIME: 02:59 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	91	- .
DEC		0	-
JAN	2006	91	-
FEB		39	-
MAR		106	-
APR		127	-
MAY		0	-
JUN		268	-
JUL		0	-
AUG		38	-
SEP		118	-
OCT		208	1,086
NOV		91	1,086
DEC		(15)	1,071
JAN	2007	72	1,052
FEB		165	1,178
MAR		0	1,072
APR		227	1,172
MAY		8	1,180
JUN		**50**	962
JUL		**0**	962
AUG		**78**	1,002
SEP		**278**	1,162
OCT		**0**	954
NOV		**77**	940
DEC		**0**	955
JAN	2008	**147**	1,030
FEB		**153**	1,018
MAR		**50**	1,068
APR		**58**	899
MAY		**0**	891
JUN		**71**	912
JUL		**104**	1,016
AUG		**0**	938
SEP		**269**	929
OCT		0	929
		2,968	

10,000
MATERIALITY

AVG BAL: 960

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 929

INF INCREASE 32
GROW INCREA 14

ATTR AMOUNT 975

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-STD-2008
DISK NAME:
FILE NAME: STOR, TRAN,DIST

ACCOUNT #: 8400
TITLE: Other storage-Oper

RUN DATE: 01/14/09
RUN TIME: 02:59 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		1	-
OCT		0	1
NOV		0	1
DEC		0	1
JAN	2007	0	1
FEB		0	1
MAR		0	1
APR		0	1
MAY		0	1
JUN		0	1
JUL		0	1
AUG		0	1
SEP		0	0
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2008	0	0
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
		1	

10,000
MATERIALITY

AVG BAL: 0

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 0

INF INCREASE 0
GROW INCREA 0

ATTR AMOUNT 0

ATMOS ENERGY CORPORATION
08-00197
ATTRITION EXPENSES

AUDITOR: DWP

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.
RUN DATE: 01/14/09
RUN TIME: 03:10 PM

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
Customer accounts-Operati	9010	5,000	174	75	5,249	2,321,146
Customer accounts-Meter r	9020	16,759	582	252	17,593	0
Customer accounts-Custome	9030	957,012	33,242	14,391	1,004,644	0
Customer accounts-Uncolle	9040	450,816	15,659	6,779	183,481	0
Customer accounts-Miscell	9050	162	6	2	170	0
Customer service-Supervis	9070	8,387	291	126	8,805	
Customer service-Operatin	9080	12,471	433	188	13,091	
Customer service-Operatin	9090	67,794	2,355	1,019	71,168	
Customer service-Miscella	9100	1,059	37	16	1,112	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
	TOTAL	1,519,459	52,778	22,849	1,305,312	2,321,146

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS CUSTOMER ACCOUNTS EXPENSES 08-00197.XLS]CUS'

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9010
TITLE: Customer accounts-Operati

RUN DATE: 01/14/09
RUN TIME: 03:13 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	11	-
FEB		0	-
MAR		5,000	-
APR		0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		393	5,404
NOV		2	5,406
DEC		0	5,406
JAN	2007	0	5,395
FEB		0	5,395
MAR		5,000	5,395
APR		0	5,395
MAY		0	5,395
JUN		0	5,395
JUL		0	5,395
AUG		0	5,395
SEP		0	5,395
OCT		0	5,002
NOV		0	5,000
DEC		0	5,000
JAN	2008	0	5,000
FEB		**5,000**	10,000
MAR		0	5,000
APR		0	5,000
MAY		0	5,000
JUN		0	5,000
JUL		0	5,000
AUG		0	5,000
SEP		0	5,000
OCT		0	5,000
		15,406	

10,000
MATERIALITY

AVG BAL: 5,417

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 5,000

INF INCREASE 174
GROW INCREA 75

ATTR AMOUNT 5,249

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9020
TITLE: Customer accounts-Meter r

RUN DATE: 01/14/09
RUN TIME: 03:13 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	33	-
FEB		954	-
MAR		(241)	-
APR		90	-
MAY		36	-
JUN		609	-
JUL		172	-
AUG		2,809	-
SEP		181	-
OCT		1,485	6,129
NOV		1,460	7,589
DEC		1,477	9,066
JAN	2007	1,180	10,212
FEB		1,012	10,270
MAR		279	10,790
APR		1,329	12,029
MAY		1,519	13,512
JUN		**956**	13,859
JUL		**(22,820)**	(9,133)
AUG		**822**	(11,120)
SEP		**2,598**	(8,703)
OCT		**691**	(9,498)
NOV		**957**	(10,001)
DEC		**1,947**	(9,531)
JAN	2008	**857**	(9,853)
FEB		**1,552**	(9,313)
MAR		**1,851**	(7,741)
APR		**734**	(8,336)
MAY		**1,615**	(8,239)
JUN		**2,835**	(6,360)
JUL		**985**	17,445
AUG		**1,071**	17,694
SEP		**1,663**	16,759
OCT		0	16,068
		12,699	

10,000
MATERIALITY

AVG BAL: (117)

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	16,759
INF INCREASE	582
GROW INCREA	252
ATTR AMOUNT	17,593

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9030
TITLE: Customer accounts-Custome

RUN DATE: 01/14/09
RUN TIME: 03:13 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	62,206	-
DEC		81,838	-
JAN	2006	83,515	-
FEB		110,039	-
MAR		82,886	-
APR		75,707	-
MAY		77,167	-
JUN		80,293	-
JUL		80,767	-
AUG		73,155	-
SEP		90,095	-
OCT		96,639	994,308
NOV		84,591	1,016,693
DEC		82,360	1,017,216
JAN	2007	85,687	1,019,388
FEB		82,712	963,241
MAR		54,066	963,241
APR		56,379	943,912
MAY		50,314	917,059
JUN		**57,853**	894,619
JUL		**47,659**	861,511
AUG		**52,147**	840,504
SEP		**48,691**	799,100
OCT		**53,297**	755,758
NOV		**53,560**	724,726
DEC		**57,787**	700,153
JAN	2008	**54,906**	669,372
FEB		**170,119**	702,713
MAR		**85,061**	787,774
APR		**81,115**	812,510
MAY		**80,766**	842,963
JUN		**82,700**	867,809
JUL		**81,194**	901,344
AUG		**78,268**	927,465
SEP		**78,238**	957,012
OCT		0	903,715
		2,653,781	

10,000
MATERIALITY

AVG BAL: 816,463

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
19.58%	11.60%

TEST 1 FAILED 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	957,012
INF INCREASE	33,242
GROW INCREA	14,391
ATTR AMOUNT	1,004,644

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 9040
TITLE: Customer accounts-Uncolle

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.

RUN DATE: 01/14/09
RUN TIME: 03:13 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	100,851	-
DEC		239,950	-
JAN	2006	176,708	-
FEB		154,488	-
MAR		(469,174)	-
APR		13,954	-
MAY		8,324	-
JUN		22,597	-
JUL		19,833	-
AUG		21,200	-
SEP		84,666	-
OCT		28,122	401,519
NOV		23,378	324,046
DEC		31,354	115,450
JAN	2007	43,548	(17,710)
FEB		30,657	(141,541)
MAR		(937,903)	(610,269)
APR		(1,182)	(625,405)
MAY		8,459	(625,270)
JUN		7,495	(640,372)
JUL		6,721	(653,484)
AUG		6,254	(668,430)
SEP		214,966	(538,130)
OCT		8,951	(557,301)
NOV		18,477	(562,202)
DEC		30,750	(562,806)
JAN	2008	44,998	(561,356)
FEB		30,701	(561,312)
MAR		(37,440)	339,151
APR		16,989	357,322
MAY		11,228	360,091
JUN		10,380	362,976
JUL		10,295	366,550
AUG		9,979	370,275
SEP		295,508	450,816
OCT		0	441,865
		286,083	

10,000
MATERIALITY

AVG BAL: 66,781

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
-179.29%	667.38%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	450,816
INF INCREASE	15,659
GROW INCREA	6,779
ATTR AMOUNT	183,481 A/

A/ E-UNCOL

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.

RUN DATE: 01/14/09
RUN TIME: 03:14 PM

ACCOUNT #: 9050
TITLE: Customer accounts-Miscell

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	-
APR		0	-
MAY		63	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	-
NOV		0	63
DEC		0	63
JAN	2007	0	63
FEB		0	63
MAR		0	63
APR		0	63
MAY		0	63
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2008	0	0
FEB		162	0
MAR		0	162
APR		0	162
MAY		0	162
JUN		0	162
JUL		0	162
AUG		0	162
SEP		0	162
OCT		0	162
		0	162
		225	

10,000
MATERIALITY

AVG BAL: 121

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 162

INF INCREASE 6
GROW INCREA 2

ATTR AMOUNT 170

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 9070
TITLE: Customer service-Supervis

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.

RUN DATE: 01/14/09
RUN TIME: 03:14 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	816	-
DEC		782	-
JAN	2006	824	-
FEB		737	-
MAR		867	-
APR		721	-
MAY		810	-
JUN		42	-
JUL		75	-
AUG		0	-
SEP		77	-
OCT		1,526	7,277
NOV		1,561	8,021
DEC		1,509	8,748
JAN	2007	1,588	9,512
FEB		1,705	10,480
MAR		1,577	11,190
APR		1,477	11,946
MAY		1,638	12,774
JUN		**415**	13,148
JUL		**(193)**	12,879
AUG		**38**	12,917
SEP		**43**	12,883
OCT		**50**	11,407
NOV		**30**	9,876
DEC		**11**	8,378
JAN	2008	**5**	6,795
FEB		**321**	5,412
MAR		**1,023**	4,858
APR		**367**	3,749
MAY		**1,001**	3,112
JUN		**1,337**	4,034
JUL		**2,635**	6,862
AUG		**929**	7,753
SEP		**677**	8,387
OCT		0	8,337
		27,021	

10,000
MATERIALITY

AVG BAL: 6,463

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	8,387
INF INCREASE	291
GROW INCREA	126
ATTR AMOUNT	8,805

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 9080
TITLE: Customer service-Operatin

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	2,932	-
DEC		2,876	-
JAN	2006	3,515	-
FEB		2,733	-
MAR		2,963	-
APR		3,623	-
MAY		5,512	-
JUN		755	-
JUL		617	-
AUG		935	-
SEP		969	-
OCT		(36)	27,394
NOV		544	25,005
DEC		259	22,388
JAN	2007	1,022	19,895
FEB		226	17,389
MAR		2,086	16,511
APR		296	13,185
MAY		284	7,956
JUN		**6,229**	13,430
JUL		**455**	13,268
AUG		**1,189**	13,521
SEP		**435**	12,987
OCT		**587**	13,611
NOV		**353**	13,421
DEC		**1,022**	14,183
JAN	2008	**398**	13,559
FEB		**857**	14,190
MAR		**1,053**	13,157
APR		**385**	13,246
MAY		**1,537**	14,500
JUN		**1,378**	9,648
JUL		**908**	10,102
AUG		**2,786**	11,699
SEP		**1,206**	12,471
OCT		0	11,883
		52,888	

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.

RUN DATE: 01/14/09
RUN TIME: 03:14 PM

10,000
MATERIALITY

AVG BAL: 12,672

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-12.69%	11.88%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	12,471
INF INCREASE	433
GROW INCREA	188
ATTR AMOUNT	13,091

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.

ACCOUNT #: 9090
TITLE: Customer service-Operatin

RUN DATE: 01/14/09
RUN TIME: 03:15 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	8,744	-
DEC		7,283	-
JAN	2006	6,580	-
FEB		5,693	-
MAR		7,110	-
APR		6,581	-
MAY		7,573	-
JUN		4,333	-
JUL		5,872	-
AUG		8,436	-
SEP		18,309	-
OCT		6,750	-
NOV		2,911	93,264
DEC		3,628	87,432
JAN	2007	6,295	83,777
FEB		11,063	83,492
MAR		5,810	88,862
APR		5,639	87,562
MAY		6,051	86,620
JUN		6,860	85,098
JUL		4,353	87,625
AUG		6,568	86,106
SEP		4,223	84,238
OCT		12,096	70,152
NOV		6,276	75,497
DEC		7,024	78,861
JAN	2008	10,383	82,258
FEB		4,759	86,346
MAR		6,461	80,041
APR		5,294	80,692
MAY		3,567	80,347
JUN		2,571	77,863
JUL		3,434	73,575
AUG		2,813	72,656
SEP		3,115	68,901
OCT		0	67,794
			55,698
		224,459	

10,000
MATERIALITY

AVG BAL: 75,419

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
-26.23%	10.54%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 67,794

INF INCREASE 2,355
GROW INCREA 1,019

ATTR AMOUNT 71,168

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 9100
TITLE: Customer service-Miscella

WORKPAPER: E-CON-2008
DISK NAME:
FILE NAME: CON. ACCTS.

RUN DATE: 01/14/09
RUN TIME: 03:15 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	16	-
DEC		96	-
JAN	2006	25	-
FEB		1,361	-
MAR		45	-
APR		25	-
MAY		1,074	-
JUN		1,403	-
JUL		421	-
AUG		448	-
SEP		2,043	-
OCT		205	7,163
NOV		1,271	8,418
DEC		763	9,085
JAN	2007	592	9,652
FEB		344	8,635
MAR		818	9,408
APR		728	10,111
MAY		989	10,026
JUN		231	8,854
JUL		92	8,524
AUG		11	8,087
SEP		166	6,210
OCT		86	6,091
NOV		311	5,131
DEC		38	4,406
JAN	2008	0	3,813
FEB		70	3,539
MAR		35	2,757
APR		0	2,029
MAY		35	1,075
JUN		61	905
JUL		0	813
AUG		0	802
SEP		422	1,059
OCT		0	973
		14,227	

10,000
MATERIALITY

AVG BAL: 2,275

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 1,059

INF INCREASE 37
GROW INCREA 16

ATTR AMOUNT 1,112

E-UNCOL

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
UNCOLLECTIBLE EXPENSE
FOR ATTRITION YEAR ENDING 3/31/10
Monthly Totals of Charge-Offs and Payment Credits:

	Total	PGA		Tot.Acct.	PGA		Net	
	Chg. Off	Chg. Off	Average %	Payments	Amount	Average %	Charge-Offs	Unrecovered Margin
Oct-07 A/	(7,488.61)	(4,187.28)	55.92%	22,781.67	16,080.78	70.59%	(20,268.06)	(10,002.22)
Nov-07 A/	(7,732.94)	(4,815.33)	62.27%	20,121.16	12,995.30	64.59%	(17,810.63)	(10,043.47)
Dec-07 A/	(6,249.44)	(3,306.85)	52.91%	13,577.09	9,353.35	68.89%	(12,660.20)	(7,166.33)
Jan-08 A/	(4,364.50)	(2,128.32)	48.76%	9,535.09	6,832.47	71.66%	(8,960.79)	(4,938.80)
Feb-08 A/	(5,365.25)	(2,728.88)	50.86%	5,820.74	4,434.59	76.19%	(7,163.47)	(4,022.52)
Mar-08 A/	(7,436.84)	(4,452.92)	59.88%	5,290.33	3,698.39	69.91%	(8,151.31)	(4,575.86)
Apr-08 A/	(18,720.12)	(12,070.72)	64.48%	3,796.28	2,634.40	69.39%	(14,705.12)	(7,811.28)
May-08 A/	(49,428.12)	(34,556.72)	69.91%	4,681.26	3,329.83	71.13%	(37,886.55)	(16,222.83)
Jun-08 A/	(103,845.48)	(75,661.65)	72.86%	4,800.94	3,735.61	77.81%	(79,397.26)	(29,249.16)
Jul-08 A/	(110,962.58)	(79,306.97)	71.47%	4,825.87	3,631.42	75.25%	(82,938.39)	(32,850.06)
Aug-08 A/	(103,383.98)	(71,582.02)	69.24%	8,564.76	6,390.37	74.61%	(77,972.39)	(33,976.35)
Sep-08 A/	(64,075.64)	(43,900.41)	68.51%	8,979.81	6,533.40	72.76%	(50,433.81)	(22,621.64)
Total	**(489,053.50)**	**(338,698.07)**	**69.26%**	**112,775.00**	**79,649.91**	**70.63%**	**(418,347.98)**	**(183,480.52)**

A/ CAPD DR#39

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS UNCOLLECTIBLE EXPENSE SUMMARY 10.08(DWP).xls]Sheet1

ATMOS ENERGY CORPORATION
08-00197
ATTRITION EXPENSES

AUDITOR: DWP

WORKPAPER: SALES 2008
DISK NAME:
FILE NAME: SALES
RUN DATE: 01/14/09
RUN TIME: 03:22 PM

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
Sales-Supervision	9110	44,441	1,544	668	46,653	266,299
Sales-Demonstrating and s	9120	72,525	2,519	1,091	76,135	0
Sales-Advertising expense	9130	5,828	202	88	6,118	0
Sales-Miscellaneous sales	9160	16,456	572	247	17,275	0
		0	0	0	0	0
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
TOTAL		139,250	4,837	2,094	146,180	266,299

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS SALES EXPENSES 08-00197.XLS]SALES

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: SALES 2008
DISK NAME:
FILE NAME: SALES

ACCOUNT #: 9110
TITLE: Sales-Supervision

RUN DATE: 01/14/09
RUN TIME: 03:22 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	20,314	-
DEC		7,311	-
JAN	2006	12,675	-
FEB		3,777	-
MAR		4,473	-
APR		3,201	-
MAY		7,002	-
JUN		1,315	-
JUL		1,554	-
AUG		2,690	-
SEP		2,853	-
OCT		19,381	86,545
NOV		7,847	74,078
DEC		3,445	70,211
JAN	2007	1,079	58,615
FEB		1,827	56,666
MAR		3,154	55,347
APR		8,176	60,322
MAY		2,515	55,835
JUN		**8,740**	63,260
JUL		**9,145**	70,851
AUG		**2,127**	70,288
SEP		**12,976**	80,411
OCT		**3,283**	64,313
NOV		**3,498**	59,964
DEC		**3,046**	59,566
JAN	2008	**3,143**	61,630
FEB		**1,201**	61,004
MAR		**2,876**	60,725
APR		**2,437**	54,986
MAY		**1,741**	54,212
JUN		**1,528**	47,001
JUL		**2,414**	40,270
AUG		**13,309**	51,452
SEP		**5,965**	44,441
OCT		0	41,158
		192,017	

10,000
MATERIALITY

AVG BAL: 53,034

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
-36.00%	14.49%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	44,441
INF INCREASE	1,544
GROW INCREA	668
ATTR AMOUNT	46,653

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: SALES 2008
DISK NAME:
FILE NAME: SALES

ACCOUNT #: 9120
TITLE: Sales-Demonstrating and s

RUN DATE: 01/14/09
RUN TIME: 03:22 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	5,357	-
DEC		7,004	-
JAN	2006	6,311	-
FEB		8,948	-
MAR		4,066	-
APR		7,846	-
MAY		7,724	-
JUN		5,952	-
JUL		1,777	-
AUG		6,987	-
SEP		5,014	-
OCT		3,247	70,233
NOV		1,691	66,567
DEC		2,974	62,537
JAN	2007	3,653	59,878
FEB		2,415	53,345
MAR		5,064	54,343
APR		3,820	50,318
MAY		3,506	46,100
JUN		**3,551**	43,699
JUL		**8,374**	50,296
AUG		**5,136**	48,445
SEP		**3,586**	47,017
OCT		**6,917**	50,687
NOV		**5,433**	54,429
DEC		**3,775**	55,229
JAN	2008	**4,026**	55,602
FEB		**2,048**	55,235
MAR		**4,630**	54,801
APR		**6,977**	57,958
MAY		**10,340**	64,791
JUN		**8,502**	69,742
JUL		**1,422**	62,790
AUG		**2,268**	59,922
SEP		**16,189**	72,525
OCT		0	65,608
		186,528	

10,000
MATERIALITY

AVG BAL: 60,719

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
29.44%	9.91%

TEST 1 FAILED 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 72,525

INF INCREASE 2,519
GROW INCREA 1,091

ATTR AMOUNT 76,135

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: SALES 2008
DISK NAME:
FILE NAME: SALES

ACCOUNT #: 9130
TITLE: Sales-Advertising expense

RUN DATE: 01/14/09
RUN TIME: 03:22 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	645	-
DEC		54	-
JAN	2006	1,555	-
FEB		0	-
MAR		308	-
APR		100	-
MAY		400	-
JUN		0	-
JUL		185	-
AUG		162	-
SEP		48	-
OCT		63	3,520
NOV		1,563	4,439
DEC		1,140	5,524
JAN	2007	63	4,032
FEB		0	3,754
MAR		29	3,754
APR		0	3,654
MAY		0	3,254
JUN		**58**	3,312
JUL		**758**	3,885
AUG		**1,512**	5,235
SEP		**980**	6,167
OCT		**967**	7,072
NOV		**1,521**	7,029
DEC		**250**	6,139
JAN	2008	**811**	6,887
FEB		**0**	6,858
MAR		**757**	7,615
APR		**0**	7,615
MAY		**29**	7,644
JUN		**0**	7,585
JUL		**699**	7,527
AUG		**58**	6,072
SEP		**736**	5,828
OCT		0	4,860
		15,452	

10,000
MATERIALITY

AVG BAL: 6,805

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	5,828
INF INCREASE	202
GROW INCREA	88
ATTR AMOUNT	6,118

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: SALES 2008
DISK NAME:
FILE NAME: SALES

ACCOUNT #: 9160
TITLE: Sales-Miscellaneous sales

RUN DATE: 01/14/09
RUN TIME: 03:23 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	729	-
DEC		9,363	-
JAN	2006	1,337	-
FEB		276	-
MAR		282	-
APR		710	-
MAY		2,556	-
JUN		3,840	-
JUL		656	-
AUG		710	-
SEP		857	-
OCT		512	21,827
NOV		8,427	29,525
DEC		2,751	22,914
JAN	2007	1,195	22,772
FEB		1,609	24,105
MAR		725	24,548
APR		843	24,681
MAY		1,317	23,442
JUN		**1,813**	21,415
JUL		**2,439**	23,198
AUG		**1,040**	23,528
SEP		**2,223**	24,894
OCT		**1,147**	25,529
NOV		**7,445**	24,547
DEC		**2,274**	24,070
JAN	2008	**1,083**	23,958
FEB		**326**	22,675
MAR		**499**	22,450
APR		**626**	22,232
MAY		**189**	21,104
JUN		**1,633**	20,924
JUL		**318**	18,804
AUG		**744**	18,508
SEP		**171**	16,456
OCT		0	15,309
		62,665	

10,000
MATERIALITY

AVG BAL: 20,920

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-40.03%	13.88%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	16,456
INF INCREASE	572
GROW INCREA	247
ATTR AMOUNT	17,275

ATMOS ENERGY CORPORATION
08-00197
ATTRITION EXPENSES

AUDITOR: DWP

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN
RUN DATE: 01/15/09
RUN TIME: 10:25 AM

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
A&G-Administrative & gene	9200	0	0	0	0	8,548,976
A&G-Office supplies & exp	9210	72,539	2,520	1,091	76,149	0
A&G-Administrative expens	9220	4,615,351	160,313	69,403	4,845,067	0
A&G-Outside services empl	9230	316,413	10,991	4,758	332,161	0
A&G-Property insurance	9240	169,715	5,895	2,552	178,162	0
A&G-Injuries & damages	9250	381,461	13,250	5,736	400,447	
A&G-Employee pensions and	9260	744,197	25,850	11,191	781,237	
A&G-Franchise requirement	9270	23,553	818	354	24,725	
A&G-Regulatory commission	9280	228,609	7,941	3,438	307,533	
A&G-General advertising e	9301	4,256	148	64	4,468	
Miscellaneous general exp	9302	54,452	1,891	819	57,162	
A&G-Rents	9310	183,435	6,372	2,758	192,565	
A&G-Maintenance of genera	9320	40,193	1,396	604	42,194	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
	TOTAL	6,834,173	237,383	102,768	7,241,870	8,548,976

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ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

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

RUN DATE: 01/14/09
RUN TIME: 03:36 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	4,051	-
DEC		9,805	-
JAN	2006	1,074	-
FEB		2,955	-
MAR		1,742	-
APR		3,352	-
MAY		3,399	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	-
NOV		0	26,378
DEC		0	22,327
JAN	2007	0	12,522
FEB		0	11,447
MAR		0	8,492
APR		0	6,750
MAY		0	3,399
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2008	0	0
FEB		0	0
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
		26,378	

10,000
MATERIALITY

AVG BAL: 0

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 0

INF INCREASE 0
GROW INCREA 0

ATTR AMOUNT 0

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 9210
TITLE: A&G-Office supplies & exp

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

RUN DATE: 01/14/09
RUN TIME: 03:36 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	2,173	-
DEC		2,850	-
JAN	2006	793	-
FEB		1,895	-
MAR		2,584	-
APR		771	-
MAY		501	-
JUN		1,669	-
JUL		2,752	-
AUG		636	-
SEP		1,438	-
OCT		3,786	21,849
NOV		1,384	21,060
DEC		3,249	21,460
JAN	2007	599	21,265
FEB		2,823	22,193
MAR		790	20,400
APR		1,558	21,186
MAY		640	21,325
JUN		1,427	21,082
JUL		1,367	19,697
AUG		978	20,039
SEP		8,048	26,649
OCT		1,444	24,307
NOV		3,377	26,299
DEC		3,983	27,033
JAN	2008	2,768	29,203
FEB		17,384	43,763
MAR		2,268	45,241
APR		2,131	45,815
MAY		19,499	64,673
JUN		18,564	81,810
JUL		682	81,126
AUG		(130)	80,018
SEP		569	72,539
OCT		0	71,095
		117,251	

10,000
MATERIALITY

AVG BAL: 55,718

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
192.49%	37.57%

TEST 1 FAILED 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	72,539
INF INCREASE	2,520
GROW INCREA	1,091
ATTR AMOUNT	76,149

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

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

RUN DATE: 01/14/09
RUN TIME: 03:36 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	290,582	-
DEC		348,607	-
JAN	2006	308,219	-
FEB		278,284	-
MAR		231,369	-
APR		340,279	-
MAY		300,817	-
JUN		412,692	-
JUL		263,418	-
AUG		326,068	-
SEP		433,231	-
OCT		279,914	3,813,481
NOV		309,744	3,832,643
DEC		352,124	3,836,159
JAN	2007	363,895	3,891,835
FEB		345,734	3,959,285
MAR		278,579	4,006,495
APR		270,183	3,936,399
MAY		326,128	3,961,711
JUN		**326,271**	3,875,290
JUL		**280,117**	3,891,989
AUG		**294,233**	3,860,154
SEP		**366,735**	3,793,657
OCT		**369,088**	3,882,831
NOV		**356,671**	3,929,758
DEC		**416,083**	3,993,717
JAN	2008	**408,484**	4,038,306
FEB		**381,487**	3,795,481
MAR		**392,611**	4,188,091
APR		**367,418**	4,285,326
MAY		**390,721**	4,349,919
JUN		**396,724**	4,420,371
JUL		**337,752**	4,478,006
AUG		**391,079**	4,574,853
SEP		**407,233**	4,615,351
OCT		0	4,246,263
		11,942,574	

10,000
MATERIALITY

AVG BAL: 4,242,954

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
9.36%	5.91%

TEST 1 FAILED 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150

TP BALANCE	4,615,351
INF INCREASE	160,313
GROW INCREA	69,403
ATTR AMOUNT	4,845,067

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9230
TITLE: A&G-Outside services empl

RUN DATE: 01/14/09
RUN TIME: 03:37 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	177,951	-
DEC		156,035	-
JAN	2006	121,735	-
FEB		54,811	-
MAR		62,533	-
APR		128,385	-
MAY		35,894	-
JUN		113,640	-
JUL		20,459	-
AUG		64,948	-
SEP		127,335	-
OCT		113,476	1,177,204
NOV		177,621	1,176,874
DEC		71,350	1,092,189
JAN	2007	245,318	1,215,772
FEB		(45,206)	1,115,755
MAR		26,638	1,079,860
APR		83,516	1,034,990
MAY		88,328	1,087,423
JUN		**73,270**	1,047,053
JUL		**45,780**	1,072,374
AUG		**83,485**	1,090,910
SEP		**43,503**	1,007,078
OCT		**16,036**	909,639
NOV		**85,538**	817,555
DEC		**(13,832)**	732,374
JAN	2008	**25,970**	513,025
FEB		**11,748**	569,980
MAR		**16,469**	559,811
APR		**23,497**	499,792
MAY		**25,309**	436,773
JUN		**18,346**	381,850
JUL		**23,726**	359,796
AUG		**42,718**	319,029
SEP		**40,887**	316,413
OCT		0	300,376
		2,387,219	

10,000
MATERIALITY

AVG BAL: 483,898

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
-66.98%	32.91%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	316,413
INF INCREASE	10,991
GROW INCREA	4,758
ATTR AMOUNT	332,161

SUMMARY

ATMOS ENERGY CORPORATION DWP
08-00197

ACCOUNT #: 9240
TITLE: A&G-Property insurance

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

RUN DATE: 01/14/09
RUN TIME: 03:37 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	6,566	-
DEC		6,731	-
JAN	2006	12,730	-
FEB		12,641	-
MAR		12,628	-
APR		12,273	-
MAY		12,383	-
JUN		(8,542)	-
JUL		8,473	-
AUG		7,086	-
SEP		7,388	-
OCT		21,237	111,593
NOV		23,053	128,081
DEC		41,399	162,749
JAN	2007	16,477	166,496
FEB		9,433	163,288
MAR		39,939	190,599
APR		66,343	244,669
MAY		12,279	244,565
JUN		**11,556**	264,663
JUL		**12,449**	268,639
AUG		**11,895**	273,449
SEP		**10,872**	276,933
OCT		**12,224**	267,920
NOV		**13,083**	257,951
DEC		**12,799**	229,350
JAN	2008	**13,316**	226,189
FEB		**14,876**	231,631
MAR		**14,213**	205,906
APR		**14,817**	154,379
MAY		**15,094**	157,195
JUN		**14,606**	160,245
JUL		**15,292**	163,088
AUG		**14,783**	165,975
SEP		**14,612**	169,715
OCT		0	157,491
		537,005	

10,000
MATERIALITY

AVG BAL: 189,926

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
-41.22%	18.90%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	169,715
INF INCREASE	5,895
GROW INCREA	2,552
ATTR AMOUNT	178,162

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

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

RUN DATE: 01/14/09
RUN TIME: 03:37 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	32,768	-
DEC		21,074	-
JAN	2006	33,437	-
FEB		30,731	-
MAR		38,365	-
APR		30,480	-
MAY		35,512	-
JUN		28,812	-
JUL		29,821	-
AUG		30,219	-
SEP		(96,115)	-
OCT		33,620	248,724
NOV		22,799	238,755
DEC		26,489	244,169
JAN	2007	32,761	243,494
FEB		23,216	235,978
MAR		17,331	214,944
APR		26,153	210,617
MAY		26,129	201,235
JUN		**23,869**	196,292
JUL		**23,971**	190,441
AUG		**33,066**	193,289
SEP		**38,468**	327,872
OCT		**27,091**	321,343
NOV		**31,147**	329,691
DEC		**23,708**	326,910
JAN	2008	**29,949**	324,098
FEB		**33,229**	334,112
MAR		**27,799**	344,580
APR		**26,704**	345,131
MAY		**26,247**	345,248
JUN		**24,895**	346,274
JUL		**29,511**	351,814
AUG		**39,604**	358,352
SEP		**61,577**	381,461
OCT		0	354,370
		924,437	

10,000
MATERIALITY

AVG BAL: 345,170

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
10.28%	4.39%

TEST 1 FAILED	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	381,461
INF INCREASE	13,250
GROW INCREA	5,736
ATTR AMOUNT	400,447

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

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

RUN DATE: 01/14/09
RUN TIME: 03:37 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	210,018	-
DEC		101,954	-
JAN	2006	169,402	-
FEB		134,666	-
MAR		138,258	-
APR		112,511	-
MAY		142,588	-
JUN		108,970	-
JUL		117,427	-
AUG		90,576	-
SEP		72,548	-
OCT		144,356	1,543,273
NOV		151,215	1,484,469
DEC		235,349	1,617,864
JAN	2007	235,051	1,683,513
FEB		116,064	1,664,912
MAR		123,088	1,649,742
APR		152,599	1,689,829
MAY		143,932	1,691,173
JUN		**174,733**	1,756,936
JUL		**111,530**	1,751,040
AUG		**121,257**	1,781,721
SEP		**(12,502)**	1,696,672
OCT		**150,626**	1,702,942
NOV		**161,309**	1,713,036
DEC		**160,069**	1,637,756
JAN	2008	**179,841**	1,582,546
FEB		**155,140**	1,621,622
MAR		**186,048**	1,684,582
APR		**129,749**	1,661,732
MAY		**171,570**	1,689,369
JUN		**169,672**	1,684,308
JUL		**121,421**	1,694,199
AUG		**134,195**	1,707,136
SEP		**138,956**	1,858,595
OCT		0	1,707,969
		4,954,183	

10,000
MATERIALITY

AVG BAL: 1,686,904

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
0.30%	3.80%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	744,197 A/B/C
INF INCREASE	25,850
GROW INCREA	11,191
ATTR AMOUNT	781,237

A/ Less $301,048 per DR#29
B/ Less $750,920 per DR#27
C/ Less $62,430 per DR#34

ATMOS ENERGY CORPORATION DWP
08-00197

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

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

RUN DATE: 01/14/09
RUN TIME: 03:38 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	1,963	-
DEC		1,963	-
JAN	2006	1,963	-
FEB		1,963	-
MAR		1,963	-
APR		1,963	-
MAY		1,963	-
JUN		1,963	-
JUL		1,963	-
AUG		1,963	-
SEP		1,963	-
OCT		1,963	23,556
NOV		1,963	23,556
DEC		1,963	23,556
JAN	2007	1,963	23,556
FEB		1,963	23,556
MAR		1,963	23,556
APR		1,963	23,556
MAY		1,963	23,556
JUN		**1,963**	23,556
JUL		**1,963**	23,555
AUG		**1,963**	23,555
SEP		**1,963**	23,555
OCT		**1,963**	23,554
NOV		**1,963**	23,554
DEC		**1,963**	23,554
JAN	2008	**1,963**	23,553
FEB		**1,963**	23,553
MAR		**1,963**	23,553
APR		**1,963**	23,552
MAY		**1,963**	23,552
JUN		**1,963**	23,552
JUL		**1,963**	23,552
AUG		**1,963**	23,552
SEP		**1,963**	23,553
OCT		0	21,590
		68,701	

10,000
MATERIALITY

AVG BAL: 23,389

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-8.34%	2.32%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 23,553

INF INCREASE 818
GROW INCREA 354

ATTR AMOUNT 24,725

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9280
TITLE: A&G-Regulatory commission

RUN DATE: 01/15/09
RUN TIME: 10:24 AM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		0	-
JAN	2006	0	-
FEB		8	-
MAR		10	-
APR		4	-
MAY		0	-
JUN		331	-
JUL		230	-
AUG		27,201	-
SEP		9,223	-
OCT		46,245	83,252
NOV		6,428	89,680
DEC		19,177	108,857
JAN	2007	(6,945)	101,912
FEB		21,343	123,247
MAR		4,471	127,708
APR		2,110	129,814
MAY		70,660	200,474
JUN		**25,814**	225,957
JUL		**108,681**	334,408
AUG		**50,408**	357,615
SEP		**(57,280)**	291,111
OCT		**89,360**	334,227
NOV		**17,611**	345,409
DEC		**(275,996)**	50,237
JAN	2008	**30,397**	87,578
FEB		**77,024**	143,259
MAR		**18,219**	157,007
APR		**42,489**	197,386
MAY		**76,948**	203,674
JUN		**79,795**	257,655
JUL		**18,263**	167,237
AUG		**28,708**	145,537
SEP		**25,792**	228,609
OCT		0	139,249
		556,727	

10,000
MATERIALITY

AVG BAL: 176,903

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-58.34%	42.17%

TEST 1 PASSEI 1
TEST 2 FAILED 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	228,609
INF INCREASE	7,941
GROW INCREA	3,438
ATTR AMOUNT	307,533 A/

A/ E-Rate Case Expense

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

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

RUN DATE: 01/14/09
RUN TIME: 03:38 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	0	-
DEC		400	-
JAN	2006	230	-
FEB		0	-
MAR		18	-
APR		110	-
MAY		5	-
JUN		1,263	-
JUL		116	-
AUG		0	-
SEP		430	-
OCT		175	2,747
NOV		39	2,786
DEC		66	2,452
JAN	2007	284	2,506
FEB		5	2,511
MAR		4,583	7,076
APR		5,273	12,239
MAY		4,686	16,920
JUN		**19**	15,676
JUL		**1,320**	16,880
AUG		**15**	16,896
SEP		**107**	16,572
OCT		**592**	16,990
NOV		**34**	16,985
DEC		**5**	16,924
JAN	2008	**105**	16,745
FEB		**250**	16,990
MAR		**0**	12,407
APR		**105**	7,239
MAY		**0**	2,553
JUN		**2,615**	5,149
JUL		**550**	4,379
AUG		**0**	4,363
SEP		**0**	4,256
OCT		0	3,664
		23,401	

10,000
MATERIALITY

AVG BAL: 9,304

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH > 6.00%	TEST 2 TP STD DEV > 7.00%
N/A	N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	4,256
INF INCREASE	148
GROW INCREA	64
ATTR AMOUNT	4,468

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9302
TITLE: Miscellaneous general exp

RUN DATE: 01/14/09
RUN TIME: 03:38 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	1,966	-
DEC		2,827	-
JAN	2006	7,000	-
FEB		2,271	-
MAR		6,763	-
APR		2,613	-
MAY		3,729	-
JUN		12,879	-
JUL		5,233	-
AUG		1,613	-
SEP		1,744	-
OCT		1,802	50,441
NOV		2,664	51,139
DEC		7,757	56,069
JAN	2007	10,713	59,782
FEB		8,227	65,737
MAR		1,291	60,265
APR		5,916	63,568
MAY		7,476	67,314
JUN		**4,869**	59,304
JUL		**5,592**	59,663
AUG		**5,799**	63,849
SEP		**3,351**	65,455
OCT		**5,160**	68,813
NOV		**2,799**	68,948
DEC		**10,314**	71,505
JAN	2008	**4,778**	65,571
FEB		**2,997**	60,341
MAR		**14,887**	73,938
APR		**(740)**	67,282
MAY		**2,260**	62,066
JUN		**2,908**	60,106
JUL		**2,394**	56,908
AUG		**2,090**	53,199
SEP		**4,603**	54,452
OCT		0	49,292
		168,547	

10,000
MATERIALITY

AVG BAL: 61,967

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-28.37%	11.88%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	54,452
INF INCREASE	1,891
GROW INCREA	819
ATTR AMOUNT	57,162

ATMOS ENERGY CORPORATION DWP
08-00197

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

ACCOUNT #: 9310
TITLE: A&G-Rents

RUN DATE: 01/14/09
RUN TIME: 03:39 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	15,181	-
DEC		16,985	-
JAN	2006	18,108	-
FEB		17,336	-
MAR		16,117	-
APR		15,402	-
MAY		15,475	-
JUN		13,960	-
JUL		13,806	-
AUG		11,550	-
SEP		11,766	-
OCT		15,910	181,597
NOV		16,646	183,062
DEC		17,035	183,111
JAN	2007	17,162	182,165
FEB		17,888	182,717
MAR		16,866	183,466
APR		16,550	184,614
MAY		16,198	185,336
JUN		**17,314**	188,691
JUL		**17,453**	192,337
AUG		**16,698**	197,486
SEP		**16,830**	202,550
OCT		**17,169**	203,809
NOV		**17,480**	204,643
DEC		**13,660**	201,269
JAN	2008	**14,889**	198,995
FEB		**15,051**	196,159
MAR		**15,624**	194,917
APR		**15,085**	193,452
MAY		**14,863**	192,118
JUN		**14,902**	189,705
JUL		**15,176**	187,428
AUG		**15,017**	185,746
SEP		**14,518**	183,435
OCT		0	166,265
		551,672	

10,000
MATERIALITY

AVG BAL: 191,178

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TP GROWTH >	TEST 2 TP STD DEV >
6.00%	7.00%
-18.42%	5.04%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0347
CUST GROW: 1.0150

TP BALANCE 183,435

INF INCREASE 6,372
GROW INCREA 2,758

ATTR AMOUNT 192,565

ATMOS ENERGY CORPORATION DWP
08-00197

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

WORKPAPER: E-A & G 2008
DISK NAME:
FILE NAME: ADM & GEN

RUN DATE: 01/14/09
RUN TIME: 03:39 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
NOV	2005	4,212	-
DEC		4,212	-
JAN	2006	5,064	-
FEB		5,048	-
MAR		5,048	-
APR		5,262	-
MAY		(9,425)	-
JUN		3,633	-
JUL		3,633	-
AUG		3,633	-
SEP		3,624	-
OCT		3,600	37,544
NOV		3,760	37,092
DEC		3,561	36,441
JAN	2007	3,684	35,061
FEB		3,700	33,713
MAR		3,700	32,365
APR		3,551	30,655
MAY		3,264	43,343
JUN		**3,264**	42,974
JUL		**3,280**	42,621
AUG		**3,280**	42,268
SEP		**3,081**	41,725
OCT		**3,280**	41,405
NOV		**3,319**	40,964
DEC		**3,319**	40,722
JAN	2008	**2,189**	39,227
FEB		**4,341**	39,868
MAR		**3,212**	39,380
APR		**2,938**	38,766
MAY		**4,483**	39,986
JUN		**3,507**	40,229
JUL		**3,464**	40,413
AUG		**3,507**	40,641
SEP		**2,634**	40,193
OCT		0	36,913
		115,863	

10,000
MATERIALITY

AVG BAL: 39,775

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-10.85%	2.67%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0347
CUST GROW:	1.0150
TP BALANCE	40,193
INF INCREASE	1,396
GROW INCREA	604
ATTR AMOUNT	42,194

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
RATE CASE EXPENSE RECONCILIATION
FOR ATTRITION YEAR ENDING 3/31/10

E-RATE CASE

	TOTAL		ATTRITION YEAR AMORTIZATION
TRA DOCKET #05-00258	$ 165,000 A/	B/	32,083
TRA DOCKET #07-00105	376,350 A/		125,450
TRA DOCKET #08-00197	450,000		150,000
TOTAL	$ 991,350		$ 307,533

A/ Atmos WP THP 7-3.
B/ E-RATE CASE GL.
F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS RATE CASE EXPENSE 10.08(DWP).xls]E- RATE CASE

CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF LONG TERM INCENTIVE PLAN ("LTIP")
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR ATTRITION YEAR ENDING 3/31/10

	A/ COMPANY 10	A/ ALLOCATION %	TENNESSEE	A/ % CAPITALIZED	CAPITALIZED AMOUNT	NET EXPENSE
CASH-VPP/MIP	*$ 5,354,956*	*4.45%*	$ 238,296	*49.8000%*	$ 118,671	$ 119,624
RESTRICTED STOCK GRANTS-LTIP	*6,465,217*	*4.31%*	278,651	*37.1631%*	103,555	175,097
TOTAL	$ 11,820,173		$ 516,946		$ 222,226	$ 294,721

	A/ COMPANY 91	A/ ALLOCATION %	TENNESSEE	A/ % CAPITALIZED	CAPITALIZED AMOUNT	NET EXPENSE
CASH-VPP/MIP	*$ 1,078,775*	*28.18%*	$ 303,999	*46.9730%*	$ 142,797	$ 161,201
RESTRICTED STOCK GRANTS-LTIP	*353,863*	*28.18%*	$ 99,719	*42.6150%*	42,495	57,223
TOTAL	$ 1,432,638		$ 403,717		$ 185,292	$ 218,424
GRAND TOTAL	$ 13,252,811		$ 920,664		$ 407,519	$ 513,145

A/ Atmos Discovery Response DR #29.

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS LTIP 10.08(DWP).xls]LTIP EXPENSE

CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF THE GROSS DOMESTIC PRODUCT ("GDP") CHAINED PRICE DEFLATOR
ATMOS ENERGY CORPORATION
FOR ATTRITION YEAR ENDING 04/30/10
TRA DOCKET #08-00197

YEAR	QUARTER				ATTR YR
	1/1 - 3/31	4/1 - 6/30	7/1 - 9/30	10/1 - 12/31	GDP IDP
2003	105.724	106.062	106.611	107.19	106.3968
2004	108.175	109.178	109.793	110.671	109.4543
2005	111.765	112.346	113.468	114.525	113.026
2006	115.533	116.317	117.107	117.732	116.6723
2007	118.956	119.547	119.997	120.743	119.8108
2008	121.508	121.89	123.056		

AVERAGE GDP DEFLATOR GROWTH FOR YEAR 2004	2.87%
AVERAGE GDP DEFLATOR GROWTH FOR YEAR 2005	3.26%
AVERAGE GDP DEFLATOR GROWTH FOR YEAR 2006	3.23%
AVERAGE GDP DEFLATOR GROWTH FOR YEAR 2007	2.69%
AVERAGE GDP DEFLATOR GROWTH FOR 12 MTD SEPT 2008	2.30%

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\[ATMOS GDP INFLATION FACTOR 10.08(DWP).xls]Sheet1

Source: U.S. Department of Commerce

CONSUMER ADVOCATE AND PROTECTION DIVISION
SUMMARY OF DEPRECIATION EXPENSE
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

		A/ Company 93	B/ Company 91	C/ Company 10	Total
APRIL	2009	$ 653,151	$ 25,923	$ 2,272,402	
MAY		656,320	20,594	2,239,175	
JUNE		657,734	20,606	2,259,151	
JULY		660,969	20,634	2,268,148	
AUGUST		663,432	20,646	2,275,806	
SEPTEMBER		665,499	20,674	2,281,506	
OCTOBER		667,860	20,686	2,295,736	
NOVEMBER		670,433	20,708	2,003,126	
DECEMBER		673,007	20,729	2,017,356	
JANUARY	2010	675,580	20,750	2,031,586	
FEBRUARY		678,154	20,771	2,045,817	
MARCH		680,727	20,792	2,060,047	
TOTAL		$ 8,002,865	$ 253,514	$26,049,856	
Allocation Factor			0.2718	4.05%	
TOTAL LTIP DEP. EXP. D/		44,019	-	-	
NET DEP. EXP.		$ 7,958,846	$ 68,905	$ 1,056,129	$ 9,083,880

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

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\Final Copy Folder With Files In Order\[Pg. 3 - 7ATMOS DEPRECIATION EXPENSE SUMM

CONSUMER ADVOCATE AND PROTECTION DIVISION
SUMMARY OF DEPRECIATION EXPENSE
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

	Depr Rates		Proposed Rates--->												
	Current	Proposed	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Total
39000-Structures & Improvements	10.32%	10.32%	-	-	-	-	-	-	-	-	-	-	-	-	-
39009-Improv. to Leased Premises	9.10%	9.10%	63,000	63,333	63,666	63,958	64,249	64,541	64,895	65,250	65,605	65,959	66,314	66,669	777,440
39100-Office Furniture & Equipment	2.13%	2.13%	20,735	20,735	20,735	20,735	20,735	20,735	20,747	20,759	20,771	20,783	20,795	20,807	249,076
39102-Remittance Processing Equipme	10.32%	10.32%	-	-	-	-	-	-	-	-	-	-	-	-	-
39103-Office Furn. - Copiers & Type	10.32%	10.32%	-	-	-	-	-	-	-	-	-	-	-	-	-
39200-Transportation Equipment	10.32%	10.32%	-	-	-	-	-	-	-	-	-	-	-	-	-
39300-Stores Equipment	10.32%	10.32%	-	-	-	-	-	-	-	-	-	-	-	-	-
39400-Tools, Shop, & Garage Equip.	10.32%	10.32%	-	-	-	-	-	-	-	-	-	-	-	-	-
39700-Communication Equipment	8.45%	8.45%	13,951	19,973	29,010	29,001	28,992	28,983	30,576	32,169	33,762	35,355	36,948	38,541	357,263
39800-Miscellaneous Equipment	8.15%	8.15%	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	17,300
39900-Other Tangible Property	4.66%	4.66%	367	466	565	652	738	825	891	957	1,023	1,089	1,156	1,222	9,952
39901-Oth Tang Prop - Servers - H/W	6.95%	6.95%	86,289	88,996	91,002	92,759	94,515	96,271	97,741	99,211	100,681	102,151	103,621	105,091	1,158,327
39902-Oth Tang Prop - Servers - S/W	4.00%	4.00%	26,415	26,415	26,415	26,415	26,415	26,415	26,415	26,415	26,415	26,415	26,415	26,415	316,978
39903-Oth Tang Prop - Network - H/W	9.30%	9.30%	16,499	16,499	16,499	16,499	16,499	16,499	16,499	16,499	16,499	16,499	16,499	16,499	197,983
39904-Oth Tang Prop - CPU	10.32%	10.32%	-	-	-	-	-	-	-	-	-	-	-	-	-
39905-Oth Tang Prop - MF Hardware	10.32%	10.32%	-	-	-	-	-	-	-	-	-	-	-	-	-
39906-Oth Tang Prop - PC Hardware	14.86%	14.86%	66,375	67,129	67,882	68,636	69,390	70,143	70,978	71,812	72,646	73,480	74,314	75,148	847,932
39907-Oth Tang Prop - PC Software	9.02%	9.02%	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	137,082
39908-Oth Tang Prop - Appl Software	11.11%	11.11%	618,601	634,130	641,662	647,568	652,134	654,741	664,418	674,094	683,770	693,447	703,123	712,799	7,980,487
39909-Oth Tang Prop - Mainframe S/W	10.32%	10.32%	-	-	-	-	-	-	-	-	-	-	-	-	-
39924-Oth Tang Prop - Gen. Starup C	15.89%	15.89%	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP			-	-	-	-	-	-	-	-	-	-	-	-	-
RWIP			-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL			925,097	950,540	970,303	979,087	986,532	992,018	1,006,025	1,020,031	1,034,037	1,048,044	1,062,050	1,076,056	12,049,821
GL CHECK															
VARIANCE															

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Divison 12

CONSUMER ADVOCATE AND PROTECTION DIVISION
SUMMARY OF DEPRECIATION EXPENSE
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

E-DEP 12

	Depr Rates		Proposed Rates--->												
	Current	Proposed	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Total
39009-Improv. to Leased Premises	9.10%	9.10%	26,919	27,110	27,301	27,492	27,683	27,873	28,074	28,274	28,475	28,675	28,875	29,076	335,827
39100-Office Furniture & Equipment	2.13%	2.13%	629	651	674	696	718	741	764	788	811	834	858	881	9,045
39700-Communication Equipment	8.45%	8.45%	170,438	170,438	170,438	170,438	170,438	170,438	170,438	170,438	170,438	170,438	170,438	170,438	2,045,254
39800-Miscellaneous Equipment	8.15%	8.15%	14	14	14	14	14	14	14	14	14	14	14	14	164
39900-Other Tangible Property	4.66%	4.66%	-	-	-	-	-	-	-	-	-	-	-	-	-
39901-Oth Tang Prop - Servers - H/W	6.95%	6.95%	58,883	-	-	-	-	-	-	-	-	-	-	-	58,883
39902-Oth Tang Prop - Servers - S/W	4.00%	4.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
39903-Oth Tang Prop - Network - H/W	9.30%	9.30%	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	42,760
39906-Oth Tang Prop - PC Hardware	14.86%	14.86%	45,639	45,639	45,639	45,639	45,639	45,639	45,639	45,639	45,639	45,639	45,639	45,639	547,668
39907-Oth Tang Prop - PC Software	9.02%	9.02%	24,238	24,238	24,238	24,238	24,238	24,238	24,238	24,238	24,238	24,238	24,238	24,238	290,858
39908-Oth Tang Prop - Appl Software	11.11%	11.11%	710,141	710,141	710,141	710,141	710,141	710,141	710,141	710,141	710,141	710,141	710,141	710,141	8,521,696
39924-Oth Tang Prop - Gen. Starup C	15.89%	15.89%	306,840	306,840	306,840	306,840	306,840	306,840	306,840	-	-	-	-	-	2,147,882
CWIP			-	-	-	-	-	-	-	-	-	-	-	-	-
RWIP			-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL			**1,347,304**	**1,288,635**	**1,288,848**	**1,289,061**	**1,289,274**	**1,289,488**	**1,289,711**	**983,095**	**983,319**	**983,543**	**983,767**	**983,990**	**14,000,036**
GL CHECK															
VARIANCE			2,256,808	2,213,732	2,239,388	2,259,364	2,268,361	2,276,019	2,281,730	1,989,120	2,003,350	2,017,580	2,031,810	2,046,041	
			2,272,402	2,239,175	2,259,151	2,268,148	2,275,806	2,281,506	2,295,736	2,003,126	2,017,356	2,031,586	2,045,817	2,060,047	

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Divison 91

CONSUMER ADVOCATE AND PROTECTION DIVISION
SUMMARY OF DEPRECIATION EXPENSE
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

E-DEP91

	Depr Rates		Proposed Rates--->												
	Current	Proposed	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Total
39001-Structures - Frame	2.52%	2.21%	377	330	330	330	330	330	330	330	330	330	330	330	4,010
39100-Office Furniture & Equipment	5.69%	9.00%	337	548	548	563	563	578	578	586	594	602	609	617	6,720
39300-Stores Equipment	7.15%	7.26%	7	7	7	7	7	7	7	7	7	7	7	7	83
39400-Tools, Shop, & Garage Equip.	4.02%	4.38%	483	525	525	525	524	524	524	523	523	523	522	522	6,243
39700-Communication Equipment	7.49%	6.10%	2,019	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	20,111
39800-Miscellaneous Equipment	4.40%	6.18%	3,121	4,386	4,389	4,392	4,394	4,397	4,400	4,403	4,406	4,409	4,412	4,415	51,525
39901-Oth Tang Prop - Servers - H/W	14.29%	9.00%	949	608	618	628	638	648	658	669	679	690	700	711	8,197
39906-Oth Tang Prop - PC Hardware	18.98%	12.78%	18,631	12,545	12,545	12,545	12,545	12,545	12,545	12,545	12,545	12,545	12,545	12,545	156,626
TOTAL			**25,923**	**20,594**	**20,606**	**20,634**	**20,646**	**20,674**	**20,686**	**20,708**	**20,729**	**20,750**	**20,771**	**20,792**	**253,514**
GL CHECK															

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Divison 93

CONSUMER ADVOCATE AND PROTECTION DIVISION
SUMMARY OF DEPRECIATION EXPENSE
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

E-DEP93

	Depr Rates		Proposed Rates--->												
	Current	Proposed	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Total
36520-Rights-Of-Way	1.47%	1.47%	427	427	427	427	427	427	427	427	427	427	427	427	5,130
36600-Structures & Improvements	2.47%	2.47%	6	6	6	6	6	6	6	6	6	6	6	6	66
36701-Mains - Steel	2.72%	2.72%	26,456	26,456	26,456	26,456	26,456	26,456	26,456	26,456	26,456	26,456	26,456	26,456	317,478
36900-Meas. & Reg. Sta. Equipment	2.85%	2.85%	3,869	3,869	3,869	3,869	3,869	3,869	3,869	3,869	3,869	3,869	3,869	3,869	46,432
37402-Land Rights	0.48%	0.48%	267	267	267	267	267	267	267	267	267	267	267	267	3,205
37500-Structures & Improvements	1.55%	1.55%	794	794	794	794	794	794	794	794	794	794	794	794	9,532
37600-Mains - Cathodic Protection	1.99%	1.99%	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	33,387
37601-Mains - Steel	1.99%	1.99%	81,589	82,263	82,511	82,805	83,220	83,514	84,217	84,471	84,725	84,978	85,232	85,486	1,005,010
37602-Mains - Plastic	1.99%	1.99%	206,367	207,802	207,899	209,602	210,649	211,460	212,215	213,306	214,396	215,486	216,577	217,667	2,543,424
37800-Meas. & Reg. Sta. Eq-General	1.81%	1.81%	10,577	10,599	10,620	10,720	10,742	10,763	10,785	10,836	10,887	10,938	10,989	11,040	129,496
37900-Meas. & Reg. - City Gate	2.43%	2.43%	5,787	5,827	5,862	5,976	5,976	5,976	5,976	5,994	6,011	6,029	6,046	6,064	71,525
38000-Services	2.01%	2.01%	159,528	160,124	160,721	161,356	161,991	162,588	163,162	163,791	164,420	165,048	165,677	166,306	1,954,711
38100-Meters	4.00%	4.00%	40,442	40,509	40,600	40,659	40,750	40,847	40,906	40,991	41,077	41,162	41,248	41,333	490,523
38200-Meter Installations	3.03%	3.03%	62,207	62,439	62,671	62,904	63,136	63,368	63,600	63,841	64,081	64,322	64,562	64,802	761,932
38300-House Regulators	1.62%	1.62%	4,424	4,429	4,434	4,439	4,444	4,448	4,453	4,458	4,463	4,468	4,473	4,478	53,413
38500-Ind. Meas. & Reg. Sta. Equip	2.49%	2.49%	738	748	748	752	758	758	758	765	772	779	786	793	9,158
39000-Structures & Improvements	1.89%	1.89%	2,262	2,277	2,292	2,307	2,322	2,336	2,351	2,371	2,392	2,412	2,432	2,452	28,207
39003-Improvements	1.89%	1.89%	78	78	78	78	78	78	78	78	78	78	78	78	931
39100-Office Furniture & Equipment	6.36%	6.36%	2,516	2,510	2,504	2,498	2,492	2,486	2,480	2,475	2,470	2,465	2,460	2,455	29,808
39300-Stores Equipment	1.59%	1.59%	27	27	27	27	26	26	26	25	25	25	24	24	309
39400-Tools, Shop, & Garage Equip.	9.69%	9.69%	6,473	6,471	6,469	6,467	6,465	6,463	6,461	6,460	6,458	6,456	6,454	6,452	77,549
39600-Power Operated Equipment	37.47%	37.47%	5,576	5,562	5,548	5,534	5,520	5,506	5,492	5,478	5,464	5,450	5,436	5,422	65,985
39603-Ditchers	37.47%	37.47%	714	714	714	714	714	714	714	714	714	714	714	714	8,571
39604-Backhoes	37.47%	37.47%	11,290	11,290	11,290	11,290	11,290	11,290	11,290	11,290	11,290	11,290	11,290	11,290	135,475
39605-Welders	37.47%	37.47%	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	14,573
39700-Communication Equipment	9.77%	9.77%	1,118	1,110	1,103	1,095	1,088	1,080	1,073	1,070	1,066	1,063	1,060	1,057	12,983
39701-Comm. Equip. - Mobile Radios	9.77%	9.77%	12	12	12	12	12	12	12	12	12	12	12	12	147
39800-Miscellaneous Equipment	11.64%	11.64%	15,493	15,596	15,700	15,803	15,828	15,853	15,878	16,076	16,274	16,473	16,671	16,870	192,514
39900-Other Tangible Property	12.69%	12.69%	116	116	116	116	116	116	116	116	116	116	116	116	1,391
TOTAL			**653,151**	**656,320**	**657,734**	**660,969**	**663,432**	**665,499**	**667,860**	**670,433**	**673,007**	**675,580**	**678,154**	**680,727**	**8,002,865**
GL CHECK															
VARIANCE															

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CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF LONG TERM INCENTIVE PLAN ("LTIP") DEP. EXP.
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

	Amount A/
TOTAL LTIP DEP. EXP.,	44,019

A/ CAPD work paper E-LTIP-DEP1

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CONSUMER ADVOCATE AND PROTECTION DIVISION
ANALYSIS OF LONG TERM INCENTIVE PLAN ("LTIP") DEP. EXP.
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

E-LTIP-DEP1

Company 10 Vintage Year Addition	A/ Tennessee Amount	1998	1999	2000	2001	B/ Depreciation Expense 2002	2003	2004	2005	2006	2007	2008	2009	2010
1998	40,797	759	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	816	816	816
1999	11,645		217	433	433	433	433	433	433	433	433	233	233	233
2000	20,486			381	762	762	762	762	762	762	762	410	410	410
2001	37,436				696	1,393	1,393	1,393	1,393	1,393	1,393	749	749	749
2002	25,494					474	948	948	948	948	948	510	510	510
2003	21,852						406	813	813	813	813	437	437	437
2004	42,666							794	1,587	1,587	1,587	853	853	853
2005	102,473								1,906	3,812	3,812	2,049	2,049	2,049
2006	263,880									4,908	9,816	5,278	5,278	5,278
2007	207,722										3,864	4,154	4,154	4,154
2008	297,330											2,973	5,947	5,947
2009	216,277												2,163	4,326
2010	221,774													2,218
Total	1,509,832	759	1,734	2,332	3,409	4,580	5,460	6,660	9,360	16,174	24,946	18,462	23,598	27,979

Company 91 Vintage Year Addition	A/ Tennessee Amount	1998	1999	2000	2001	B/ Depreciation Expense 2002	2003	2004	2005	2006	2007	2008	2009	2010
1998	55,088	1,025	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	1,102	1,102	1,102
1999	(6,032)		(112)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(121)	(121)	(121)
2000	681			13	25	25	25	25	25	25	25	14	14	14
2001	53,213				990	1,980	1,980	1,980	1,980	1,980	1,980	1,064	1,064	1,064
2002	15,908					296	592	592	592	592	592	318	318	318
2003	(5,499)						(102)	(205)	(205)	(205)	(205)	(110)	(110)	(110)
2004	28,837							536	1,073	1,073	1,073	577	577	577
2005	162,196								3,017	6,034	6,034	3,244	3,244	3,244
2006	204,142									3,797	7,594	4,083	4,083	4,083
2007	215,252										4,004	2,153	2,153	2,153
2008	223,042											2,230	4,461	4,461
2009	168,580												1,686	3,372
2010	173,598													1,736
Total	1,289,008	1,025	1,937	1,838	2,840	4,126	4,319	4,753	8,307	15,120	22,921	14,554	18,470	21,892
Total Tennessee	2,798,840	1,783	3,671	4,169	6,249	8,705	9,780	11,414	17,667	31,295	47,867	33,016	42,068	49,871
													31,551	12,468

A/ CAPD work paper RB-LTIP.
B/ 1.79% composite rate per Exhibit CWK-1, Schedule 1 and 1/2 year rate in first year of addition.
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ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
SUMMARY OF TAXES OTHER THAN INCOME
FOR ATTRITION YEAR ENDING 3/31/10

Tax	CAPD Amounts	
Property Tax	$ 2,999,806	A/
TRA Inspection Fee	325,500	F/
FUTA Taxes	3,173	C/
FICA Taxes	259,837	C/
SUTA Taxes	5,289	C/
Franchise Tax	628,715	D/
Gross Receipts Tax	1,899,600	E/
Allocated and Other Taxes	325,607	F/
Total	$ 6,447,527	

A/ CAPD work paper T-OTAX1.
B/ PER ATMOS SCHEDULE GW-3.
C/ CAPD work paper T-OTAX3.
D/ CAPD work paper T-OTAX6.
E/ CAPD work paper T-OTAX7.
F/ PER ATMOS SCHEDULE GW-3.

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ATMOS ENERGY CORPORATION

T-OTAX1

ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
PROPERTY TAX
FOR THE TWELVE MONTHS ENDED MARCH 31, 2010

Year	Property Tax Amount		Gross Assessment		Percentage of Property Tax to Assessment
2000	2,042,758	A/	62,400,000	A/	3.2737%
2001	2,048,520	A/	62,400,000	A/	3.2829%
2002	2,053,135	A/	63,388,000	A/	3.2390%
2003	2,082,654	A/	67,200,000	A/	3.0992%
2004	2,518,215	A/	73,000,000	A/	3.4496%
2005	2,589,126	A/	74,700,000	A/	3.4660%
2006	2,632,311	B/	79,300,000	A/	3.3194%
2007	2,704,325	C/	82,500,000	A/	3.2780%
2008	2,828,888	F/	86,300,000	A/	3.2780%
2009	2,964,325	F/	90,431,751	E/	3.2780%
2010	3,106,247	F/	94,761,316	E/	
ATTRITION YR	$ 2,999,806	D/			

A/ PER OFFICE OF STATE ASSESSED PROPERTIES.

B/ DR #72.

C/ DR #40

D/ 3/4 OF 2009 TAXES AND 1/4 OF 2010 ESTIMATED TAXES.

E/ ESTIMATED UNEQUALIZED ASSESSMENT. (2007/2006).

F/ ESTIMATED TAXES

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ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
COMPARISON OF PAYROLL TAXES
FOR ATTRITION YEAR ENDING 3/31/10

	CAPD PAYROLL TAXES		ATMOS PAYROLL TAXES	
FICA & MEDICARE TAXES				
HOURLY EMPLOYEE	$ 498,569	A/		
SALARIED EMPLOYEES	92,941	B/		
TOTAL	$ 591,510		$ -	
CAPITALIZATION %	56.07%	C/	0.00%	
CAPITALIZED PORTION	$ 331,672		$ -	
EXPENSED PORTION	$ 259,837		$ 298,369	E/
FUTA TAXES				
HOURLY EMPLOYEES	6,468	A/	0	
SALARIED EMPLOYEES	756	B/	0	
TOTAL	7,224		0	
CAPITALIZATION %	56.07%	C/	0.00%	
CAPITALIZED PORTION	$ 4,051		$ -	
EXPENSED PORTION	$ 3,173		$ 9,068	E/
SUTA TAXES				
HOURLY EMPLOYEES	$ 10,780	A/	$ -	
SALARIED EMPLOYEES	1,260	B/	0	
TOTAL	$ 12,040		$ -	
CAPITALIZATION %	56.07%	C/	0.00%	
CAPITALIZED PORTION	$ 6,751		$ -	
EXPENSED PORTION	$ 5,289		$ 5,668	E/
TOTAL PAYROLL TAXES EXPENSED	$ 268,300		$ 313,105	

A/ CAPD WORK PAPER T-OTAX4
B/ CAPD WORK PAPER T-OTAX5
C/ CAPD WORK PAPER E-PAY DIST
D/ MFR #31
E/ SCHEDULE GW-3

F:\Gas Info\Atmos\Atmos 2008 Fall Gas Rate Increase Docket\Final Copy Folder With Files In Order\[Pg. 3-14-ATMOS PROP]

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
HOURLY EMPLOYEE PAYROLL TAXES - 093 Employees
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

T-OTAX4

* $102,000 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE

EMP #	ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.60%	SUTA *** 1.00%	TOTAL PAYROLL TAXES
11701	$ -	0.00	0.00	42.00	70.00	112.00
11702	56,798.16	3,521.49	823.57	42.00	70.00	4,457.06
11704	0.00	0.00	0.00	42.00	70.00	112.00
11706	0.00	0.00	0.00	42.00	70.00	112.00
11707	0.00	0.00	0.00	42.00	70.00	112.00
11708	0.00	0.00	0.00	42.00	70.00	112.00
11710	0.00	0.00	0.00	42.00	70.00	112.00
11712	0.00	0.00	0.00	42.00	70.00	112.00
11714	51,829.56	3,213.43	751.53	42.00	70.00	4,076.96
11716	0.00	0.00	0.00	42.00	70.00	112.00
11718	54,369.98	3,370.94	788.36	42.00	70.00	4,271.30
11720	0.00	0.00	0.00	42.00	70.00	112.00
11722	55,898.86	3,465.73	810.53	42.00	70.00	4,388.26
11723	0.00	0.00	0.00	42.00	70.00	112.00
11724	0.00	0.00	0.00	42.00	70.00	112.00
11725	0.00	0.00	0.00	42.00	70.00	112.00
11726	49,190.42	3,049.81	713.26	42.00	70.00	3,875.07
11730	49,922.44	3,095.19	723.88	42.00	70.00	3,931.07
11731	56,364.27	3,494.58	817.28	42.00	70.00	4,423.87
11732	0.00	0.00	0.00	42.00	70.00	112.00
11733	42,667.59	2,645.39	618.68	42.00	70.00	3,376.07
11734	0.00	0.00	0.00	42.00	70.00	112.00
11736	54,071.30	3,352.42	784.03	42.00	70.00	4,248.45
11737	50,967.94	3,160.01	739.04	42.00	70.00	4,011.05

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
HOURLY EMPLOYEE PAYROLL TAXES - 093 Employees
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

* $102,000 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE

EMP #	ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.60%	SUTA *** 1.00%	TOTAL PAYROLL TAXES
11739	44,191.08	2,739.85	640.77	42.00	70.00	3,492.62
11740	0.00	0.00	0.00	42.00	70.00	112.00
11742	0.00	0.00	0.00	42.00	70.00	112.00
11744	0.00	0.00	0.00	42.00	70.00	112.00
11745	56,244.89	3,487.18	815.55	42.00	70.00	4,414.73
11781	62,160.62	3,853.96	901.33	42.00	70.00	4,867.29
11829	80,628.62	4,998.97	1,169.11	42.00	70.00	6,280.09
11830	60,618.21	3,758.33	878.96	42.00	70.00	4,749.29
11837	0.00	0.00	0.00	42.00	70.00	112.00
11842	57,128.19	3,541.95	828.36	42.00	70.00	4,482.31
11893	65,846.96	4,082.51	954.78	42.00	70.00	5,149.29
11898	53,463.53	3,314.74	775.22	42.00	70.00	4,201.96
11901	44,027.87	2,729.73	638.40	42.00	70.00	3,480.13
11910	80,185.66	4,971.51	1,162.69	42.00	70.00	6,246.20
11911	54,660.08	3,388.93	792.57	42.00	70.00	4,293.50
11912	0.00	0.00	0.00	42.00	70.00	112.00
11914	84,157.46	5,217.76	1,220.28	42.00	70.00	6,550.05
11916	54,798.94	3,397.53	794.58	42.00	70.00	4,304.12
11917	59,391.87	3,682.30	861.18	42.00	70.00	4,655.48
11923	47,806.70	2,964.02	693.20	42.00	70.00	3,769.21
11924	52,545.84	3,257.84	761.91	42.00	70.00	4,131.76
11925	48,004.94	2,976.31	696.07	42.00	70.00	3,784.38
11928	41,006.57	2,542.41	594.60	42.00	70.00	3,249.00
11931	0.00	0.00	0.00	42.00	70.00	112.00

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197

T-OTAX4

HOURLY EMPLOYEE PAYROLL TAXES - 093 Employees
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

* $102,000 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE

EMP #	ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.60%	SUTA *** 1.00%	TOTAL PAYROLL TAXES
11934	66,186.74	4,103.58	959.71	42.00	70.00	5,175.29
11936	62,589.23	3,880.53	907.54	42.00	70.00	4,900.08
11941	61,625.46	3,820.78	893.57	42.00	70.00	4,826.35
11942	63,409.20	3,931.37	919.43	42.00	70.00	4,962.80
11943	57,416.62	3,559.83	832.54	42.00	70.00	4,504.37
11945	56,190.54	3,483.81	814.76	42.00	70.00	4,410.58
11946	54,053.54	3,351.32	783.78	42.00	70.00	4,247.10
11951	43,914.51	2,722.70	636.76	42.00	70.00	3,471.46
11953	54,385.40	3,371.89	788.59	42.00	70.00	4,272.48
11956	58,786.96	3,644.79	852.41	42.00	70.00	4,609.20
11957	42,270.91	2,620.80	612.93	42.00	70.00	3,345.72
11960	69,333.66	4,298.69	1,005.34	42.00	70.00	5,416.03
11966	61,220.80	3,795.69	887.70	42.00	70.00	4,795.39
11969	56,898.45	3,527.70	825.03	42.00	70.00	4,464.73
11971	56,973.25	3,532.34	826.11	42.00	70.00	4,470.45
11972	81,284.11	5,039.61	1,178.62	42.00	70.00	6,330.23
11974	58,269.97	3,612.74	844.91	42.00	70.00	4,569.65
11975	50,238.70	3,114.80	728.46	42.00	70.00	3,955.26
11977	56,742.99	3,518.07	822.77	42.00	70.00	4,452.84
11978	60,941.76	3,778.39	883.66	42.00	70.00	4,774.04
11980	56,742.16	3,518.01	822.76	42.00	70.00	4,452.78
11981	53,210.01	3,299.02	771.55	42.00	70.00	4,182.57
11984	56,555.73	3,506.46	820.06	42.00	70.00	4,438.51
11986	59,323.35	3,678.05	860.19	42.00	70.00	4,650.24

ATMOS ENERGY CORPORATION
ATMOS ENERGY CORPORATION TRA DOCKET #08-00197
HOURLY EMPLOYEE PAYROLL TAXES - 093 Employees
FOR THE ATTRITION YEAR ENDED MARCH 31, 2010

* $102,000 WAGE BASE
** NO WAGE BASE
*** $7,000 WAGE BASE

EMP #	ATTRITION PERIOD PAY	FICA * 6.20%	MEDICARE ** 1.45%	FUTA *** 0.60%	SUTA *** 1.00%	TOTAL PAYROLL TAXES
11991	54,680.00	3,390.16	792.86	42.00	70.00	4,295.02
11992	50,310.53	3,119.25	729.50	42.00	70.00	3,960.76
11993	56,349.83	3,493.69	817.07	42.00	70.00	4,422.76
11996	61,578.21	3,817.85	892.88	42.00	70.00	4,822.73
11999	64,181.70	3,979.27	930.63	42.00	70.00	5,021.90
12000	57,048.06	3,536.98	827.20	42.00	70.00	4,476.18
12002	57,404.81	3,559.10	832.37	42.00	70.00	4,503.47
12003	54,495.50	3,378.72	790.18	42.00	70.00	4,280.91
12004	54,359.92	3,370.31	788.22	42.00	70.00	4,270.53
12005	51,821.60	3,212.94	751.41	42.00	70.00	4,076.35
12006	61,600.85	3,819.25	893.21	42.00	70.00	4,824.47
12008	51,762.83	3,209.30	750.56	42.00	70.00	4,071.86
12010	45,730.73	2,835.31	663.10	42.00	70.00	3,610.40
12017	66,449.71	4,119.88	963.52	42.00	70.00	5,195.40
12020	56,247.09	3,487.32	815.58	42.00	70.00	4,414.90
12021	66,645.57	4,132.03	966.36	42.00	70.00	5,210.39
12022	63,323.49	3,926.06	918.19	42.00	70.00	4,956.25
12030	69,021.84	4,279.35	1,000.82	42.00	70.00	5,392.17
12031	62,390.03	3,868.18	904.66	42.00	70.00	4,884.84
12033	51,366.62	3,184.73	744.82	42.00	70.00	4,041.55
12034	42,475.56	2,633.48	615.90	42.00	70.00	3,361.38
12039	50,967.90	3,160.01	739.03	42.00	70.00	4,011.04
12040	64,102.58	3,974.36	929.49	42.00	70.00	5,015.85
12042	64,275.56	3,985.08	932.00	42.00	70.00	5,029.08