

RECEIVED
2012 SEP 27 PM 3:14
I.R.A. DOCKET ROOM

September 28, 2012

TO: Docket File

FROM: Patsy Fulton *pf*

DOCKET NO: 12-00064

Attached is a copy of Atmos Energy Corporation's response to Staff's questions concerning Rate Base of August 27, 2012

Patsy Fulton

From: Paul Greene
Sent: Tuesday, September 11, 2012 3:44 PM
To: Patsy Fulton
Subject: FW: Tenn Plant Reconciliation
Attachments: Staff_1-12_Att9 - Petersen - Rate Base forecasts corrected.xlsx; Petersen Direct Testimony Schedule TP-1 FINAL corrected.xls; Plant reconciliation MFR 12 ThP 12.xlsx

From: Childers, Patricia D. [<mailto:Pat.Childers@atmosenergy.com>]
Sent: Tuesday, August 28, 2012 1:46 PM
To: Paul Greene; Robert.buckner@comcast.net
Subject: FW: Tenn Plant Reconciliation

Paul,
Hopefully this will answer Patsy's question. I'm not sure I need to file this officially -- but I will wait and see what Scott says.

Thanks
Pat

From: Petersen, Thomas H.
Sent: Tuesday, August 28, 2012 1:36 PM
To: Childers, Patricia D.; Densman, Josh
Cc: Wilen, Eric; Waller, Greg; Thompson, Elizabeth A.
Subject: Tenn Plant Reconciliation

Pat, Josh et al,
The plant discrepancies between MFR 12, ATT 8 and my exhibit are due to a cell reference issue in a workpaper (a formula got copied down wrong somehow) and rounding on the allocation factors. I have made the corrections. I have attached the corrected workpaper which is MFR 12, ATT 9 and my corrected schedules as well as a copy of Staff's reconciliation workpaper that showed the discrepancies with the corrected data entered. The correction to my schedules increases the deficiency by about \$10,000.

Thanks,
Tom

ATMOS ENERGY CORPORATION
MFR #12
Rate Base Forecasts

Row	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	Allocation Factors:				Fiscal 2011	100%	28.99%	4.10%	4.25%	
					Fiscal 2012	100%	28.60%	4.14%	4.27%	
a. Gas Plant in Service (Account 1010) 13 month average balances.										
Projection Method: See Plant projection file										
	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area		
	093	091	012	002	093	091	012	002	Total	
	Month	Tennessee	KMSBU	Customer	Other SSU	Tennessee	KMSBU	Customer	Other SSU	Tennessee
1	Sep-10	364,230,194	5,685,001	172,949,115	153,336,503	364,230,194	1,648,014	7,095,250	6,511,987	379,485,446
2	Oct-10	365,487,568	5,685,001	172,949,115	153,990,225	365,487,568	1,648,014	7,095,250	6,539,750	380,770,582
3	Nov-10	366,179,484	5,685,001	177,807,596	157,096,000	366,179,484	1,648,014	7,294,570	6,671,648	381,793,716
4	Dec-10	367,502,000	5,677,102	190,835,341	159,762,691	367,502,000	1,645,724	7,829,034	6,784,899	383,761,657
5	Jan-11	367,964,527	5,677,102	190,854,193	159,767,871	367,964,527	1,645,724	7,829,808	6,785,119	384,225,178
6	Feb-11	368,971,663	5,674,210	189,978,575	159,883,976	368,971,663	1,644,886	7,793,885	6,790,049	385,200,483
7	Mar-11	370,431,403	5,673,321	190,753,907	159,116,788	370,431,403	1,644,628	7,825,693	6,757,468	386,659,192
8	Apr-11	372,125,228	5,694,518	191,015,322	159,115,031	372,125,228	1,650,773	7,836,418	6,757,393	388,369,812
9	May-11	372,896,381	5,704,028	191,022,803	160,524,794	372,896,381	1,653,530	7,836,725	6,817,264	389,203,899
10	Jun-11	374,453,074	5,694,030	189,955,494	159,830,944	374,453,074	1,650,631	7,792,938	6,787,797	390,684,441
11	Jul-11	375,310,731	5,694,030	202,789,834	161,381,384	375,310,731	1,650,631	8,319,468	6,853,642	392,134,472
12	Aug-11	378,171,610	5,694,030	203,006,142	161,514,336	378,171,610	1,650,631	8,328,342	6,859,288	395,009,872
13	Sep-11	379,305,600	5,887,516	204,832,350	167,417,122	379,305,600	1,706,721	8,403,263	7,109,972	396,525,555
14	Oct-11	379,919,880	5,719,679	204,859,707	168,157,370	379,919,880	1,636,045	8,479,158	7,181,238	397,216,321
15	Nov-11	380,381,455	5,719,679	204,911,091	170,335,370	380,381,455	1,636,045	8,481,284	7,274,250	397,773,035
16	Dec-11	381,582,535	5,713,217	179,186,401	166,314,081	381,582,535	1,634,197	7,416,538	7,102,519	397,735,789
17	Jan-12	382,493,011	5,527,835	179,195,005	166,345,266	382,493,011	1,581,171	7,416,894	7,103,851	398,594,926
18	Feb-12	384,283,427	5,527,835	179,199,713	166,360,149	384,283,427	1,581,171	7,417,089	7,104,487	400,386,173
19	Mar-12	385,017,267	5,557,181	179,179,031	165,794,382	385,017,267	1,589,565	7,416,233	7,080,325	401,103,390
20	Apr-12	386,233,129	5,583,654	156,305,160	169,437,553	386,233,129	1,597,137	6,469,482	7,235,909	401,535,656
21	May-12	387,889,153	5,699,132	156,433,724	169,687,385	387,889,153	1,630,168	6,474,803	7,246,578	403,240,702
22	Jun-12	389,346,213	5,824,573	156,492,492	169,617,435	389,346,213	1,666,049	6,477,235	7,243,591	404,733,088
23	Jul-12	390,930,079	5,926,133	156,546,250	169,583,330	390,930,079	1,695,099	6,479,460	7,242,134	406,346,773
24	Aug-12	392,464,299	6,027,732	156,600,186	169,758,264	392,464,299	1,724,160	6,481,693	7,249,605	407,919,757
25	Sep-12	393,367,286	6,030,551	156,645,947	170,292,685	393,367,286	1,724,966	6,483,587	7,272,427	408,848,266
26	Oct-12	395,076,092	6,193,617	156,845,947	171,186,966	395,076,092	2,135,550	6,665,895	7,608,323	411,485,859
27	Nov-12	396,693,485	6,589,893	157,045,947	172,381,248	396,693,485	2,272,185	6,674,395	7,661,402	413,301,467
28	Dec-12	398,751,469	6,589,849	157,245,947	173,325,530	398,751,469	2,272,170	6,682,895	7,703,370	415,409,904
29	Jan-13	400,135,244	6,617,524	157,445,947	173,069,812	400,135,244	2,281,712	6,691,394	7,692,005	416,800,356
30	Feb-13	401,630,543	6,748,033	157,645,947	172,814,094	401,630,543	2,326,712	6,699,894	7,680,640	418,337,789
31	Mar-13	403,459,330	6,794,586	157,745,947	173,158,376	403,459,330	2,342,763	6,704,144	7,695,941	420,202,179
32	Apr-13	406,464,397	6,822,383	155,228,146	172,902,658	406,464,397	2,352,347	6,597,139	7,684,576	423,098,459
33	May-13	410,025,063	6,943,635	155,328,146	172,646,939	410,025,063	2,394,155	6,601,389	7,673,211	426,693,818
34	Jun-13	413,330,103	7,075,348	155,328,146	173,241,221	413,330,103	2,439,569	6,601,389	7,699,623	430,070,684
35	Jul-13	416,768,288	7,181,986	155,328,146	173,735,503	416,768,288	2,476,338	6,601,389	7,721,591	433,567,607
36	Aug-13	419,687,207	7,288,664	155,528,146	173,979,785	419,687,207	2,513,120	6,609,889	7,732,448	436,542,665
37	Sep-13	421,786,419	7,395,341	155,528,146	174,324,067	421,786,419	2,549,902	6,609,889	7,747,750	438,693,960
38	Oct-13	423,035,473	7,392,578	155,738,146	175,641,682	423,035,473	2,548,949	6,618,814	7,806,311	440,009,547
39	Nov-13	424,132,756	7,394,600	155,948,146	177,325,963	424,132,756	2,549,647	6,627,739	7,881,168	441,191,309

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

Projection Method: Assume CWIP does not change except for CSS.										
	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Total
	093	091	012	002	093	091	012	002		
Month	Tennessee	KMSBU	Customer	Other SSU	Tennessee	KMSBU	Customer	Other SSU	Tennessee	
1 Sep-10	3,268,453	103,188	4,055,621	10,641,535	3,268,453	29,913	166,382	451,931	3,916,679	
2 Oct-10	3,153,572	240,575	4,156,118	10,853,910	3,153,572	69,740	170,505	460,950	3,854,768	
3 Nov-10	3,894,450	320,777	103,279	9,028,050	3,894,450	92,989	4,237	383,409	4,375,085	
4 Dec-10	3,808,121	272,617	18,209,103	7,519,285	3,808,121	79,029	747,030	319,334	4,953,513	
5 Jan-11	3,744,033	591,867	20,683,046	11,529,638	3,744,033	171,575	848,524	489,648	5,253,779	
6 Feb-11	3,896,995	904,709	22,121,572	14,526,081	3,896,995	262,264	907,539	616,902	5,683,701	
7 Mar-11	4,327,972	(345,230)	28,733,827	14,000,979	4,327,972	(100,078)	1,178,807	594,602	6,001,303	
8 Apr-11	4,145,707	(310,966)	31,354,073	16,689,110	4,145,707	(90,145)	1,286,303	708,763	6,050,628	
9 May-11	4,753,598	(858,788)	34,158,027	13,511,518	4,753,598	(248,952)	1,401,336	573,815	6,479,796	
10 Jun-11	4,235,762	(171,437)	34,714,320	17,007,722	4,235,762	(49,697)	1,424,158	722,294	6,332,516	
11 Jul-11	4,572,438	333,959	25,596,265	14,443,965	4,572,438	96,811	1,050,089	613,415	6,332,752	
12 Aug-11	3,047,081	160,838	26,349,840	12,189,967	3,047,081	46,625	1,081,004	517,691	4,692,401	
13 Sep-11	3,153,176	53,752	27,106,673	12,470,095	3,153,176	15,582	1,112,053	529,588	4,810,398	
14 Oct-11	3,624,982	213,513	41,407,942	11,158,734	3,624,982	61,073	1,713,878	476,539	5,876,471	
15 Nov-11	4,018,639	595,592	42,453,527	10,607,869	4,018,639	170,362	1,757,154	453,014	6,399,169	
16 Dec-11	4,152,702	275,215	48,701,844	10,046,863	4,152,702	78,722	2,015,773	429,056	6,676,252	
17 Jan-12	4,224,355	694,916	49,361,370	11,280,800	4,224,355	198,772	2,043,071	481,752	6,947,950	
18 Feb-12	3,839,910	1,156,803	52,879,352	9,326,035	3,839,910	330,889	2,188,680	398,273	6,757,752	
19 Mar-12	3,324,225	453,495	54,236,406	9,364,179	3,324,225	129,717	2,244,849	399,902	6,098,693	
20 Apr-12	3,324,225	453,495	55,066,316	9,364,179	3,324,225	129,717	2,279,199	399,902	6,133,043	
21 May-12	3,324,225	453,495	55,878,263	9,364,179	3,324,225	129,717	2,312,805	399,902	6,166,649	
22 Jun-12	3,324,225	453,495	56,682,737	9,364,179	3,324,225	129,717	2,346,102	399,902	6,199,946	

ATMOS ENERGY CORPORATION
MFR #12
Rate Base Forecasts

Row	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	Allocation Factors:				Fiscal 2011	100%	28.99%	4.10%	4.25%	
					Fiscal 2012	100%	28.60%	4.14%	4.27%	
23	Jul-12	3,324,225	453,495	57,489,120	9,364,179	3,324,225	129,717	2,379,479	399,902	6,233,323
24	Aug-12	3,324,225	453,495	58,435,583	9,364,179	3,324,225	129,717	2,418,653	399,902	6,272,497
25	Sep-12	3,324,225	453,495	59,193,912	9,364,179	3,324,225	129,717	2,450,040	399,902	6,303,884
26	Oct-12	3,324,225	453,495	65,796,359	9,364,179	3,324,225	156,365	2,796,321	416,186	6,693,097
27	Nov-12	3,324,225	453,495	66,941,244	9,364,179	3,324,225	156,365	2,844,978	416,186	6,741,755
28	Dec-12	3,324,225	453,495	68,086,129	9,364,179	3,324,225	156,365	2,893,635	416,186	6,790,412
29	Jan-13	3,324,225	453,495	69,231,015	9,364,179	3,324,225	156,365	2,942,293	416,186	6,839,069
30	Feb-13	3,324,225	453,495	70,375,900	9,364,179	3,324,225	156,365	2,990,950	416,186	6,887,726
31	Mar-13	3,324,225	453,495	71,520,786	9,364,179	3,324,225	156,365	3,039,607	416,186	6,936,383
32	Apr-13	3,324,225	453,495	(226,361)	9,364,179	3,324,225	156,365	(9,620)	416,186	3,887,156
33	May-13	3,324,225	453,495	85,881	9,364,179	3,324,225	156,365	3,650	416,186	3,900,426
34	Jun-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
35	Jul-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
36	Aug-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
37	Sep-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
38	Oct-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
39	Nov-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926

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

Projection Method: Maintain March 2012 Balance

		Service Area 093	Service Area 091	Service Area 012	Service Area 002	Service Area 093	Service Area 091	Service Area 012	Service Area 002	Total
	Month	Tennessee	KMSBU	Customer	Other SSU	Tennessee	KMSBU	Customer	Other SSU	Tennessee
1	Sep-10	0	29,793	0	0	0	8,637	0	0	8,637
2	Oct-10	0	29,793	0	0	0	8,637	0	0	8,637
3	Nov-10	0	29,793	0	0	0	8,637	0	0	8,637
4	Dec-10	0	29,793	0	0	0	8,637	0	0	8,637
5	Jan-11	0	29,793	0	0	0	8,637	0	0	8,637
6	Feb-11	0	29,793	0	0	0	8,637	0	0	8,637
7	Mar-11	0	29,793	0	0	0	8,637	0	0	8,637
8	Apr-11	0	29,793	0	0	0	8,637	0	0	8,637
9	May-11	0	29,793	0	0	0	8,637	0	0	8,637
10	Jun-11	0	28,582	0	0	0	8,286	0	0	8,286
11	Jul-11	0	28,582	0	0	0	8,286	0	0	8,286
12	Aug-11	0	26,006	0	0	0	7,539	0	0	7,539
13	Sep-11	0	26,006	0	0	0	7,539	0	0	7,539
14	Oct-11	0	26,006	0	0	0	7,439	0	0	7,439
15	Nov-11	0	26,006	0	0	0	7,439	0	0	7,439
16	Dec-11	0	26,006	0	0	0	7,439	0	0	7,439
17	Jan-12	0	26,006	0	0	0	7,439	0	0	7,439
18	Feb-12	0	26,006	0	0	0	7,439	0	0	7,439
19	Mar-12	0	26,006	0	0	0	7,439	0	0	7,439
20	Apr-12	0	26,006	0	0	0	7,439	0	0	7,439
21	May-12	0	26,006	0	0	0	7,439	0	0	7,439
22	Jun-12	0	26,006	0	0	0	7,439	0	0	7,439
23	Jul-12	0	26,006	0	0	0	7,439	0	0	7,439
24	Aug-12	0	26,006	0	0	0	7,439	0	0	7,439
25	Sep-12	0	26,006	0	0	0	7,439	0	0	7,439
26	Oct-12	0	26,006	0	0	0	8,967	0	0	8,967
27	Nov-12	0	26,006	0	0	0	8,967	0	0	8,967
28	Dec-12	0	26,006	0	0	0	8,967	0	0	8,967
29	Jan-13	0	26,006	0	0	0	8,967	0	0	8,967
30	Feb-13	0	26,006	0	0	0	8,967	0	0	8,967
31	Mar-13	0	26,006	0	0	0	8,967	0	0	8,967
32	Apr-13	0	26,006	0	0	0	8,967	0	0	8,967
33	May-13	0	26,006	0	0	0	8,967	0	0	8,967
34	Jun-13	0	26,006	0	0	0	8,967	0	0	8,967
35	Jul-13	0	26,006	0	0	0	8,967	0	0	8,967
36	Aug-13	0	26,006	0	0	0	8,967	0	0	8,967
37	Sep-13	0	26,006	0	0	0	8,967	0	0	8,967
38	Oct-13	0	26,006	0	0	0	8,967	0	0	8,967
39	Nov-13	0	26,006	0	0	0	8,967	0	0	8,967

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

Projection Method: See separate file

Includes Tennessee stored gas not on Tennessee books.

		Service Area 093	Service Area 091	Service Area 012	Service Area 002	Service Area 093	Service Area 091	Service Area 012	Service Area 002	Total
	Month	Tennessee	KMSBU	Customer	Other SSU	Tennessee	KMSBU	Customer	Other SSU	Tennessee
1	Sep-10	11,065,429	0	0	0	11,065,429	0	0	0	11,065,429

ATMOS ENERGY CORPORATION
MFR #12
Rate Base Forecasts

Row	[1] Allocation Factors:	[2]	[3]	[4]	[5] Fiscal 2011 Fiscal 2012	[6] 100% 100%	[7] 28.99% 28.60%	[8] 4.10% 4.14%	[9] 4.25% 4.27%	[10]
2	Oct-10	12,454,952	0	0	0	12,454,952	0	0	0	12,454,952
3	Nov-10	12,944,211	0	0	0	12,944,211	0	0	0	12,944,211
4	Dec-10	12,097,875	0	0	0	12,097,875	0	0	0	12,097,875
5	Jan-11	8,837,108	0	0	0	8,837,108	0	0	0	8,837,108
6	Feb-11	5,802,234	0	0	0	5,802,234	0	0	0	5,802,234
7	Mar-11	2,464,752	0	0	0	2,464,752	0	0	0	2,464,752
8	Apr-11	752,363	0	0	0	752,363	0	0	0	752,363
9	May-11	2,428,756	0	0	0	2,428,756	0	0	0	2,428,756
10	Jun-11	4,192,382	0	0	0	4,192,382	0	0	0	4,192,382
11	Jul-11	5,950,448	0	0	0	5,950,448	0	0	0	5,950,448
12	Aug-11	7,765,386	0	0	0	7,765,386	0	0	0	7,765,386
13	Sep-11	9,511,993	0	0	0	9,511,993	0	0	0	9,511,993
14	Oct-11	11,272,125	0	0	0	11,272,125	0	0	0	11,272,125
15	Nov-11	12,644,207	0	0	0	12,644,207	0	0	0	12,644,207
16	Dec-11	11,487,252	0	0	0	11,487,252	0	0	0	11,487,252
17	Jan-12	9,080,743	0	0	0	9,080,743	0	0	0	9,080,743
18	Feb-12	6,269,511	0	0	0	6,269,511	0	0	0	6,269,511
19	Mar-12	3,407,619	0	0	0	3,407,619	0	0	0	3,407,619
20	Apr-12	1,831,719	0	0	0	1,831,719	0	0	0	1,831,719
21	May-12	2,649,068	0	0	0	2,649,068	0	0	0	2,649,068
22	Jun-12	3,586,853	0	0	0	3,586,853	0	0	0	3,586,853
23	Jul-12	4,559,161	0	0	0	4,559,161	0	0	0	4,559,161
24	Aug-12	5,557,966	0	0	0	5,557,966	0	0	0	5,557,966
25	Sep-12	6,576,843	0	0	0	6,576,843	0	0	0	6,576,843
26	Oct-12	7,633,054	0	0	0	7,633,054	0	0	0	7,633,054
27	Nov-12	8,799,263	0	0	0	8,799,263	0	0	0	8,799,263
28	Dec-12	7,968,605	0	0	0	7,968,605	0	0	0	7,968,605
29	Jan-13	5,891,962	0	0	0	5,891,962	0	0	0	5,891,962
30	Feb-13	3,815,319	0	0	0	3,815,319	0	0	0	3,815,319
31	Mar-13	1,738,676	0	0	0	1,738,676	0	0	0	1,738,676
32	Apr-13	492,691	0	0	0	492,691	0	0	0	492,691
33	May-13	2,019,761	0	0	0	2,019,761	0	0	0	2,019,761
34	Jun-13	3,569,597	0	0	0	3,569,597	0	0	0	3,569,597
35	Jul-13	5,142,198	0	0	0	5,142,198	0	0	0	5,142,198
36	Aug-13	6,724,173	0	0	0	6,724,173	0	0	0	6,724,173
37	Sep-13	8,307,488	0	0	0	8,307,488	0	0	0	8,307,488
38	Oct-13	9,906,426	0	0	0	9,906,426	0	0	0	9,906,426
39	Nov-13	11,557,590	0	0	0	11,557,590	0	0	0	11,557,590

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

Projection Method: Assume 0.35% annualized growth rate from March 2012 forward for direct only

	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Total
	093	091	012	002	093	091	012	002
Month	Tennessee	KMSBU	Customer	Other SSU	Tennessee	KMSBU	Customer	Other SSU
1	Sep-10	(3,725,979)	0	0	(3,725,979)	0	0	0
2	Oct-10	(3,833,601)	0	0	(3,833,601)	0	0	(11,276)
3	Nov-10	(3,960,254)	0	0	(3,960,254)	0	0	0
4	Dec-10	(4,037,158)	0	0	(4,037,158)	0	0	0
5	Jan-11	(4,021,774)	0	0	(4,021,774)	0	0	0
6	Feb-11	(4,012,161)	0	0	(4,012,161)	0	0	0
7	Mar-11	(3,958,244)	0	0	(3,958,244)	0	0	0
8	Apr-11	(3,855,902)	0	0	(3,855,902)	0	0	0
9	May-11	(3,773,986)	0	0	(3,773,986)	0	0	0
10	Jun-11	(3,757,006)	0	0	(3,757,006)	0	0	0
11	Jul-11	(3,723,336)	0	0	(3,723,336)	0	0	0
12	Aug-11	(3,616,650)	0	0	(3,616,650)	0	0	0
13	Sep-11	(3,648,220)	0	0	(3,648,220)	0	0	0
14	Oct-11	(3,777,791)	0	0	(3,777,791)	0	0	0
15	Nov-11	(3,856,915)	219	0	(3,856,915)	63	0	0
16	Dec-11	(3,915,536)	219	0	(3,915,536)	63	0	0
17	Jan-12	(3,913,036)	219	0	(3,913,036)	63	0	0
18	Feb-12	(3,894,317)	219	0	(3,894,317)	63	0	0
19	Mar-12	(3,832,501)	219	0	(3,832,501)	63	0	0
20	Apr-12	(3,843,679)	0	0	(3,843,679)	0	0	0
21	May-12	(3,854,890)	0	0	(3,854,890)	0	0	0
22	Jun-12	(3,866,134)	0	0	(3,866,134)	0	0	0
23	Jul-12	(3,877,410)	0	0	(3,877,410)	0	0	0
24	Aug-12	(3,888,719)	0	0	(3,888,719)	0	0	0
25	Sep-12	(3,900,061)	0	0	(3,900,061)	0	0	0
26	Oct-12	(3,911,436)	0	0	(3,911,436)	0	0	0
27	Nov-12	(3,922,845)	0	0	(3,922,845)	0	0	0

ATMOS ENERGY CORPORATION
MFR #12
Rate Base Forecasts

Row	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	Allocation Factors:				Fiscal 2011	100%	28.99%	4.10%	4.25%	
					Fiscal 2012	100%	28.60%	4.14%	4.27%	
28	Dec-12	(3,934,286)	0	0	0	(3,934,286)	0	0	0	(3,934,286)
29	Jan-13	(3,945,761)	0	0	0	(3,945,761)	0	0	0	(3,945,761)
30	Feb-13	(3,957,270)	0	0	0	(3,957,270)	0	0	0	(3,957,270)
31	Mar-13	(3,968,812)	0	0	0	(3,968,812)	0	0	0	(3,968,812)
32	Apr-13	(3,980,387)	0	0	0	(3,980,387)	0	0	0	(3,980,387)
33	May-13	(3,991,997)	0	0	0	(3,991,997)	0	0	0	(3,991,997)
34	Jun-13	(4,003,640)	0	0	0	(4,003,640)	0	0	0	(4,003,640)
35	Jul-13	(4,015,318)	0	0	0	(4,015,318)	0	0	0	(4,015,318)
36	Aug-13	(4,027,029)	0	0	0	(4,027,029)	0	0	0	(4,027,029)
37	Sep-13	(4,038,774)	0	0	0	(4,038,774)	0	0	0	(4,038,774)
38	Oct-13	(4,050,554)	0	0	0	(4,050,554)	0	0	0	(4,050,554)
39	Nov-13	(4,062,368)	0	0	0	(4,062,368)	0	0	0	(4,062,368)

g. Interest on Customers Deposits (Account 2370-26919) 13 month average balances.

Projection Method: Assume 0.35% annualized growth rate from March 2012 forward for direct only

	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	
	093	091	012	002	093	091	012	002	Total
Month	Tennessee	KMSBU	Customer	Other SSU	Tennessee	KMSBU	Customer	Other SSU	Tennessee
1 Sep-10	(116,629)	12,331	0	0	(116,629)	3,574	0	0	(113,055)
2 Oct-10	(126,533)	12,331	0	0	(126,533)	3,574	0	0	(122,958)
3 Nov-10	(136,307)	12,331	0	0	(136,307)	3,574	0	0	(132,733)
4 Dec-10	(149,005)	12,331	0	0	(149,005)	3,574	0	0	(145,430)
5 Jan-11	(159,709)	12,331	0	0	(159,709)	3,574	0	0	(156,134)
6 Feb-11	(168,719)	12,331	0	0	(168,719)	3,574	0	0	(165,145)
7 Mar-11	(177,107)	12,331	0	0	(177,107)	3,574	0	0	(173,533)
8 Apr-11	(181,545)	12,331	0	0	(181,545)	3,574	0	0	(177,970)
9 May-11	(187,047)	12,331	0	0	(187,047)	3,574	0	0	(183,473)
10 Jun-11	(30,562)	12,331	0	0	(30,562)	3,574	0	0	(26,987)
11 Jul-11	(40,187)	12,331	0	0	(40,187)	3,574	0	0	(36,613)
12 Aug-11	(51,717)	12,331	0	0	(51,717)	3,574	0	0	(48,143)
13 Sep-11	(63,503)	12,331	0	0	(63,503)	3,574	0	0	(59,929)
14 Oct-11	(74,479)	12,331	0	0	(74,479)	3,527	0	0	(70,952)
15 Nov-11	(85,196)	12,331	0	0	(85,196)	3,527	0	0	(81,669)
16 Dec-11	(28,085)	12,331	0	0	(28,085)	3,527	0	0	(24,558)
17 Jan-12	(33,783)	12,234	0	0	(33,783)	3,499	0	0	(30,284)
18 Feb-12	(45,877)	12,370	0	0	(45,877)	3,538	0	0	(42,338)
19 Mar-12	(57,999)	12,467	0	0	(57,999)	3,566	0	0	(54,433)
20 Apr-12	(58,016)	0	0	0	(58,016)	0	0	0	(58,016)
21 May-12	(58,033)	0	0	0	(58,033)	0	0	0	(58,033)
22 Jun-12	(58,050)	0	0	0	(58,050)	0	0	0	(58,050)
23 Jul-12	(58,067)	0	0	0	(58,067)	0	0	0	(58,067)
24 Aug-12	(58,084)	0	0	0	(58,084)	0	0	0	(58,084)
25 Sep-12	(58,101)	0	0	0	(58,101)	0	0	0	(58,101)
26 Oct-12	(58,118)	0	0	0	(58,118)	0	0	0	(58,118)
27 Nov-12	(58,135)	0	0	0	(58,135)	0	0	0	(58,135)
28 Dec-12	(58,152)	0	0	0	(58,152)	0	0	0	(58,152)
29 Jan-13	(58,169)	0	0	0	(58,169)	0	0	0	(58,169)
30 Feb-13	(58,186)	0	0	0	(58,186)	0	0	0	(58,186)
31 Mar-13	(58,203)	0	0	0	(58,203)	0	0	0	(58,203)
32 Apr-13	(58,220)	0	0	0	(58,220)	0	0	0	(58,220)
33 May-13	(58,237)	0	0	0	(58,237)	0	0	0	(58,237)
34 Jun-13	(58,254)	0	0	0	(58,254)	0	0	0	(58,254)
35 Jul-13	(58,271)	0	0	0	(58,271)	0	0	0	(58,271)
36 Aug-13	(58,288)	0	0	0	(58,288)	0	0	0	(58,288)
37 Sep-13	(58,305)	0	0	0	(58,305)	0	0	0	(58,305)
38 Oct-13	(58,322)	0	0	0	(58,322)	0	0	0	(58,322)
39 Nov-13	(58,339)	0	0	0	(58,339)	0	0	0	(58,339)

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

Projection method: tax department analysis

	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	
	093	091	012	002	093	091	012	002	Total
Month	Tennessee	KMSBU	Customer	Other SSU	Tennessee	KMSBU	Customer	Other SSU	Tennessee
1 Sep-10	(50,535,646)	13,646,470	(19,622,982)	262,050,383	(50,535,646)	3,955,949	(805,034)	11,128,914	(36,255,818)
2 Oct-10	(50,535,646)	13,646,470	(19,941,073)	254,534,222	(50,535,646)	3,955,949	(818,084)	10,809,713	(36,588,068)
3 Nov-10	(50,535,646)	13,646,470	(19,941,073)	251,712,436	(50,535,646)	3,955,949	(818,084)	10,689,876	(36,707,906)
4 Dec-10	(50,535,646)	6,260,570	(19,941,073)	257,275,972	(50,535,646)	1,814,865	(818,084)	10,926,151	(38,612,714)
5 Jan-11	(50,535,646)	6,260,570	(19,941,073)	250,070,326	(50,535,646)	1,814,865	(818,084)	10,620,138	(38,918,728)
6 Feb-11	(50,535,646)	6,260,570	(19,941,073)	253,368,765	(50,535,646)	1,814,865	(818,084)	10,760,218	(38,778,648)
7 Mar-11	(48,932,413)	(6,063,977)	(19,941,073)	242,030,647	(48,932,413)	(1,757,875)	(818,084)	10,278,704	(41,229,667)
8 Apr-11	(50,535,646)	(4,544,823)	(19,941,073)	251,668,620	(50,535,646)	(1,317,490)	(818,084)	10,688,015	(41,983,205)

ATMOS ENERGY CORPORATION
MFR #12
Rate Base Forecasts

Row	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	Allocation Factors:				Fiscal 2011	100%	28.99%	4.10%	4.25%	
					Fiscal 2012	100%	28.60%	4.14%	4.27%	
9	May-11	(50,535,646)	(4,544,823)	(19,941,073)	255,232,683	(50,535,646)	(1,317,490)	(818,084)	10,839,376	(41,831,845)
10	Jun-11	(50,535,646)	(390,314)	(19,941,073)	252,669,275	(50,535,646)	(113,147)	(818,084)	10,730,511	(40,736,366)
11	Jul-11	(50,535,646)	(390,314)	(19,941,073)	252,706,060	(50,535,646)	(113,147)	(818,084)	10,732,074	(40,734,804)
12	Aug-11	(50,535,646)	(390,314)	(19,941,073)	260,188,685	(50,535,646)	(113,147)	(818,084)	11,049,850	(40,417,028)
13	Sep-11	(57,950,623)	14,881,282	(15,929,028)	311,793,463	(57,950,623)	4,313,906	(653,490)	13,241,433	(41,048,773)
14	Oct-11	(57,950,623)	14,881,282	(15,929,028)	302,030,343	(57,950,623)	4,256,611	(659,304)	12,898,345	(41,454,971)
15	Nov-11	(57,950,623)	14,881,282	(15,929,028)	307,110,451	(57,950,623)	4,256,611	(659,304)	13,115,293	(41,238,022)
16	Dec-11	(57,950,623)	6,411,929	(15,929,028)	326,548,475	(57,950,623)	1,834,055	(659,304)	13,945,403	(42,830,469)
17	Jan-12	(57,950,623)	6,411,929	(15,929,028)	325,605,678	(57,950,623)	1,834,055	(659,304)	13,905,140	(42,870,732)
18	Feb-12	(57,950,623)	6,411,929	(15,929,028)	323,747,026	(57,950,623)	1,834,055	(659,304)	13,825,766	(42,950,106)
19	Mar-12	(57,950,623)	5,481,331	(15,929,028)	282,392,614	(57,950,623)	1,567,869	(659,304)	12,059,706	(44,982,352)
20	Apr-12	(58,344,005)	5,484,839	(13,576,029)	279,909,448	(58,344,005)	1,568,872	(561,913)	11,953,662	(45,383,384)
21	May-12	(58,853,649)	5,463,350	(13,619,456)	280,221,974	(58,853,649)	1,562,725	(563,710)	11,967,008	(45,887,625)
22	Jun-12	(59,310,490)	5,439,660	(13,657,463)	280,912,053	(59,310,490)	1,555,949	(565,283)	11,996,478	(46,323,346)
23	Jul-12	(59,800,686)	5,423,379	(13,695,090)	281,559,952	(59,800,686)	1,551,292	(566,841)	12,024,147	(46,792,087)
24	Aug-12	(60,278,205)	5,407,627	(13,732,741)	281,920,239	(60,278,205)	1,546,786	(568,399)	12,039,533	(47,260,284)
25	Sep-12	(60,590,258)	5,420,313	(13,769,765)	281,858,675	(60,590,258)	1,550,415	(569,932)	12,036,904	(47,572,870)
26	Oct-12	(60,768,008)	5,408,862	(12,837,057)	281,999,922	(60,768,008)	1,864,967	(545,570)	12,533,352	(46,915,259)
27	Nov-12	(61,065,289)	5,379,560	(11,903,874)	282,065,930	(61,065,289)	1,854,864	(505,910)	12,536,286	(47,180,049)
28	Dec-12	(61,426,497)	5,380,879	(11,141,637)	282,084,327	(61,426,497)	1,855,319	(473,515)	12,537,103	(47,507,590)
29	Jan-13	(61,690,658)	5,380,069	(10,379,158)	282,338,783	(61,690,658)	1,855,039	(441,110)	12,548,412	(47,728,317)
30	Feb-13	(61,971,168)	5,371,368	(9,616,436)	282,583,113	(61,971,168)	1,852,039	(408,695)	12,559,272	(47,968,552)
31	Mar-13	(62,300,112)	5,369,174	(8,816,592)	282,714,492	(62,300,112)	1,851,283	(374,702)	12,565,111	(48,258,421)
32	Apr-13	(62,799,302)	5,368,441	(32,498,159)	282,962,018	(62,799,302)	1,851,030	(1,381,160)	12,576,112	(49,753,320)
33	May-13	(63,380,440)	5,360,538	(31,703,074)	283,195,998	(63,380,440)	1,848,305	(1,347,369)	12,586,511	(50,292,993)
34	Jun-13	(63,924,092)	5,351,883	(30,877,254)	283,270,176	(63,924,092)	1,845,321	(1,312,272)	12,589,808	(50,801,235)
35	Jul-13	(64,487,546)	5,345,211	(30,051,434)	283,370,587	(64,487,546)	1,843,021	(1,277,175)	12,594,270	(51,327,429)
36	Aug-13	(64,976,573)	5,338,581	(29,299,373)	283,531,738	(64,976,573)	1,840,734	(1,245,213)	12,601,433	(51,779,618)
37	Sep-13	(65,347,681)	5,331,996	(28,473,313)	283,655,113	(65,347,681)	1,838,464	(1,210,105)	12,606,916	(52,112,406)
38	Oct-13	(65,534,254)	5,334,188	(28,547,177)	283,757,161	(65,534,254)	1,839,220	(1,213,244)	12,611,452	(52,296,827)
39	Nov-13	(65,701,681)	5,336,388	(28,621,118)	283,855,636	(65,701,681)	1,839,978	(1,216,387)	12,615,828	(52,462,261)

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

Projection Method: See Plant projection file

		Service Area 093	Service Area 091	Service Area 012	Service Area 002	Service Area 093	Service Area 091	Service Area 012	Service Area 002	Service Area Total
	Month	Tennessee	KMSBU	Customer	Other SSU	Tennessee	KMSBU	Customer	Other SSU	Tennessee
1	Sep-10	(154,733,233)	(4,277,244)	(132,197,253)	(78,246,703)	(154,733,233)	(1,239,922)	(5,423,402)	(3,323,028)	(164,719,585)
2	Oct-10	(155,302,384)	(4,299,894)	(133,405,337)	(79,420,907)	(155,302,384)	(1,246,488)	(5,472,964)	(3,372,895)	(165,394,731)
3	Nov-10	(155,815,879)	(4,309,692)	(134,613,427)	(80,610,236)	(155,815,879)	(1,249,328)	(5,522,526)	(3,423,404)	(166,011,138)
4	Dec-10	(156,275,382)	(4,311,444)	(136,037,987)	(81,824,735)	(156,275,382)	(1,249,836)	(5,580,969)	(3,474,982)	(166,581,169)
5	Jan-11	(156,297,067)	(4,321,094)	(137,320,152)	(83,026,562)	(156,297,067)	(1,252,634)	(5,633,570)	(3,526,022)	(166,709,293)
6	Feb-11	(156,744,755)	(4,327,841)	(138,586,468)	(84,229,415)	(156,744,755)	(1,254,590)	(5,685,520)	(3,577,106)	(167,261,971)
7	Mar-11	(157,397,898)	(4,336,592)	(139,983,899)	(85,346,300)	(157,397,898)	(1,257,126)	(5,742,850)	(3,624,538)	(168,022,413)
8	Apr-11	(158,034,731)	(4,359,203)	(141,297,855)	(86,540,179)	(158,034,731)	(1,263,681)	(5,796,755)	(3,675,241)	(168,770,407)
9	May-11	(158,314,190)	(4,376,945)	(142,572,821)	(87,697,709)	(158,314,190)	(1,268,824)	(5,849,061)	(3,724,399)	(169,156,474)
10	Jun-11	(158,966,118)	(4,247,192)	(141,851,479)	(88,029,131)	(158,966,118)	(1,231,210)	(5,819,468)	(3,738,474)	(169,755,271)
11	Jul-11	(159,589,338)	(4,400,117)	(143,338,881)	(89,194,056)	(159,589,338)	(1,275,541)	(5,880,488)	(3,787,947)	(170,533,315)
12	Aug-11	(160,193,583)	(4,409,761)	(144,797,874)	(90,354,136)	(160,193,583)	(1,278,337)	(5,940,344)	(3,837,214)	(171,249,478)
13	Sep-11	(160,750,446)	(4,444,624)	(146,331,915)	(91,735,202)	(160,750,446)	(1,288,443)	(6,003,278)	(3,895,866)	(171,938,033)
14	Oct-11	(161,301,783)	(4,445,603)	(147,716,771)	(92,934,971)	(161,301,783)	(1,271,611)	(6,114,007)	(3,968,831)	(172,656,232)
15	Nov-11	(161,905,701)	(4,458,536)	(149,093,905)	(94,162,132)	(161,905,701)	(1,275,311)	(6,171,007)	(4,021,237)	(173,373,256)
16	Dec-11	(162,535,475)	(4,461,887)	(123,815,966)	(86,379,259)	(162,535,475)	(1,276,269)	(5,124,751)	(3,688,866)	(172,625,361)
17	Jan-12	(163,165,861)	(4,313,632)	(125,107,757)	(87,613,374)	(163,165,861)	(1,233,862)	(5,178,219)	(3,741,569)	(173,319,512)
18	Feb-12	(163,806,176)	(4,323,109)	(126,336,102)	(88,826,044)	(163,806,176)	(1,236,573)	(5,229,060)	(3,793,357)	(174,065,166)
19	Mar-12	(164,039,512)	(4,344,454)	(127,562,119)	(89,220,015)	(164,039,512)	(1,242,679)	(5,279,805)	(3,810,182)	(174,372,177)
20	Apr-12	(164,696,544)	(4,365,755)	(105,669,731)	(92,065,884)	(164,696,544)	(1,248,772)	(4,373,678)	(3,931,716)	(174,250,709)
21	May-12	(165,339,253)	(4,387,145)	(106,946,604)	(93,016,681)	(165,339,253)	(1,254,890)	(4,426,527)	(3,972,320)	(174,992,991)
22	Jun-12	(165,985,605)	(4,409,706)	(108,223,902)	(93,967,454)	(165,985,605)	(1,261,343)	(4,479,395)	(4,012,923)	(175,739,266)
23	Jul-12	(166,626,234)	(4,433,609)	(109,501,586)	(94,918,452)	(166,626,234)	(1,268,180)	(4,532,278)	(4,053,536)	(176,480,229)
24	Aug-12	(167,273,455)	(4,458,560)	(110,779,659)	(95,805,593)	(167,273,455)	(1,275,317)	(4,585,178)	(4,091,422)	(177,225,372)
25	Sep-12	(167,955,608)	(4,484,763)	(112,058,061)	(96,696,801)	(167,955,608)	(1,282,812)	(4,638,091)	(4,129,481)	(178,005,993)
26	Oct-12	(168,584,526)	(4,510,663)	(113,337,904)	(97,660,351)	(168,584,526)	(1,555,270)	(4,816,819)	(4,340,468)	(179,297,083)
27	Nov-12	(169,223,141)	(4,537,763)	(114,619,187)	(98,566,642)	(169,223,141)	(1,564,614)	(4,871,273)	(4,380,747)	(180,339,775)
28	Dec-12	(169,834,918)	(4,569,769)	(115,383,306)	(99,178,358)	(169,834,918)	(1,575,649)	(4,903,748)	(4,407,935)	(180,722,250)
29	Jan-13	(170,496,918)	(4,601,718)	(116,148,160)	(99,817,735)	(170,496,918)	(1,586,665)	(4,936,254)	(4,436,352)	(181,456,189)
30	Feb-13	(171,154,093)	(4,633,739)	(116,913,749)	(100,425,693)	(171,154,093)	(1,597,706)	(4,968,791)	(4,463,372)	(182,183,962)
31	Mar-13	(171,791,501)	(4,667,279)	(117,679,705)	(101,035,579)	(171,791,501)	(1,609,271)	(5,001,344)	(4,490,478)	(182,892,594)
32	Apr-13	(172,352,232)	(4,701,339)	(118,421,064)	(101,653,454)	(172,352,232)	(1,621,015)	(5,032,129)	(4,517,939)	(183,610,315)
33	May-13	(172,894,810)	(4,735,492)	(119,172,624)	(102,229,294)	(172,894,810)	(1,632,790)	(5,063,070)	(4,543,532)	(184,327,203)
34	Jun-13	(173,448,305)	(4,770,874)	(120,008,523)	(102,848,523)	(173,448,305)	(1,644,990)	(5,087,206)	(4,569,276)	(185,044,776)
35	Jul-13	(173,999,376)	(4,807,666)	(120,841,837)	(103,410,418)	(173,999,376)	(1,657,676)	(5,118,341)	(4,596,027)	(185,761,420)

ATMOS ENERGY CORPORATION
MFR #12
Rate Base Forecasts

Row	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	Allocation Factors:				Fiscal 2011	100%	28.99%	4.10%	4.25%	
					Fiscal 2012	100%	28.60%	4.14%	4.27%	
36	Aug-13	(174,592,871)	(4,845,557)	(45,871,173)	(104,053,948)	(174,592,871)	(1,670,741)	(1,949,508)	(4,624,628)	(182,837,748)
37	Sep-13	(175,248,269)	(4,884,549)	(46,604,508)	(104,638,997)	(175,248,269)	(1,684,185)	(1,980,674)	(4,650,630)	(183,563,759)
38	Oct-13	(175,965,995)	(4,924,867)	(47,338,609)	(105,281,982)	(175,965,995)	(1,698,087)	(2,011,873)	(4,679,207)	(184,355,163)
39	Nov-13	(176,696,614)	(4,965,147)	(48,073,475)	(105,946,252)	(176,696,614)	(1,711,975)	(2,043,105)	(4,708,731)	(185,160,424)

m. Customer Advances (Account 2520) 13 month average balances.

Projection Method: Maintain March 2012 Balance										
	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Service Area	Total
	093	091	012	002	093	091	012	002		Tennessee
Month	Tennessee	KMSBU	Customer	Other SSU	Tennessee	KMSBU	Customer	Other SSU		
1	Sep-10	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
2	Oct-10	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
3	Nov-10	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
4	Dec-10	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
5	Jan-11	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
6	Feb-11	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
7	Mar-11	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
8	Apr-11	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
9	May-11	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
10	Jun-11	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
11	Jul-11	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
12	Aug-11	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
13	Sep-11	(65,573)	35,541	0	0	(65,573)	10,303	0	0	(55,270)
14	Oct-11	(66,923)	35,541	0	0	(66,923)	10,166	0	0	(56,757)
15	Nov-11	(66,923)	35,541	0	0	(66,923)	10,166	0	0	(56,757)
16	Dec-11	(66,923)	35,541	0	0	(66,923)	10,166	0	0	(56,757)
17	Jan-12	(66,923)	35,541	0	0	(66,923)	10,166	0	0	(56,757)
18	Feb-12	(66,923)	71,081	0	0	(66,923)	20,332	0	0	(46,591)
19	Mar-12	(66,923)	71,081	0	0	(66,923)	20,332	0	0	(46,591)
20	Apr-12	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
21	May-12	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
22	Jun-12	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
23	Jul-12	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
24	Aug-12	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended November 30, 2013

WP THP 7-1

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002- SSU General	Division 093 100%	Division 091 34.48%	Division 012 4.25%	Division 002 4.44%	Total Tennessee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1 Gas Plant in Service (Account 101) 13 month average Balances										
2										
3	Nov-12	396,693,485	6,589,893	157,045,947	172,381,248	396,693,485	2,272,185	6,674,395	7,661,402	413,301,467
4	Dec-12	398,751,469	6,589,849	157,245,947	173,325,530	398,751,469	2,272,170	6,682,895	7,703,370	415,409,904
5	Jan-13	400,135,244	6,617,524	157,445,947	173,069,812	400,135,244	2,281,712	6,691,394	7,692,005	416,800,356
6	Feb-13	401,630,543	6,748,033	157,645,947	172,814,094	401,630,543	2,326,712	6,699,894	7,680,640	418,337,789
7	Mar-13	403,459,330	6,794,586	157,745,947	173,158,376	403,459,330	2,342,763	6,704,144	7,695,941	420,202,179
8	Apr-13	406,464,397	6,822,383	155,228,146	172,902,658	406,464,397	2,352,347	6,597,139	7,684,576	423,098,459
9	May-13	410,025,063	6,943,635	155,328,146	172,646,939	410,025,063	2,394,155	6,601,389	7,673,211	426,693,818
10	Jun-13	413,330,103	7,075,348	155,328,146	173,241,221	413,330,103	2,439,569	6,601,389	7,699,623	430,070,684
11	Jul-13	416,768,288	7,181,986	155,328,146	173,735,503	416,768,288	2,476,338	6,601,389	7,721,591	433,567,607
12	Aug-13	419,687,207	7,288,664	155,528,146	173,979,785	419,687,207	2,513,120	6,609,889	7,732,448	436,542,665
13	Sep-13	421,786,419	7,395,341	155,528,146	174,324,067	421,786,419	2,549,902	6,609,889	7,747,750	438,693,960
14	Oct-13	423,035,473	7,392,578	155,738,146	175,641,682	423,035,473	2,548,949	6,618,814	7,806,311	440,009,547
15	Nov-13	424,132,756	7,394,600	155,948,146	177,325,963	424,132,756	2,549,647	6,627,739	7,881,168	441,191,309
16	Average	410,453,829	6,987,263	156,237,300	173,734,375	410,453,829	2,409,198	6,640,027	7,721,541	427,224,596
17 Construction Work in Process (Account 1070)										
18										
19										
20	Nov-12	3,324,225	453,495	66,941,244	9,364,179	3,324,225	156,365	2,844,978	416,186	6,741,755
21	Dec-12	3,324,225	453,495	68,086,129	9,364,179	3,324,225	156,365	2,893,635	416,186	6,790,412
22	Jan-13	3,324,225	453,495	69,231,015	9,364,179	3,324,225	156,365	2,942,293	416,186	6,839,069
23	Feb-13	3,324,225	453,495	70,375,900	9,364,179	3,324,225	156,365	2,990,950	416,186	6,887,726
24	Mar-13	3,324,225	453,495	71,520,786	9,364,179	3,324,225	156,365	3,039,607	416,186	6,936,383
25	Apr-13	3,324,225	453,495	(226,361)	9,364,179	3,324,225	156,365	(9,620)	416,186	3,887,156
26	May-13	3,324,225	453,495	85,881	9,364,179	3,324,225	156,365	3,650	416,186	3,900,426
27	Jun-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
28	Jul-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
29	Aug-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
30	Sep-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
31	Oct-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
32	Nov-13	3,324,225	453,495	1,085,881	9,364,179	3,324,225	156,365	46,150	416,186	3,942,926
33	Average	3,324,225	453,495	27,117,683	9,364,179	3,324,225	156,365	1,152,491	416,186	5,049,268
34										

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended November 30, 2013

WP THP 7-1

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002- SSU General	Division 093 100%	Division 091 34.48%	Division 012 4.25%	Division 002 4.44%	Total Tennessee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Inventories- Plant Materials (Account 1540)										
35	Nov-12	0	26,006	0	0	0	8,967	0	0	8,967
36	Dec-12	0	26,006	0	0	0	8,967	0	0	8,967
37	Jan-13	0	26,006	0	0	0	8,967	0	0	8,967
38	Feb-13	0	26,006	0	0	0	8,967	0	0	8,967
39	Mar-13	0	26,006	0	0	0	8,967	0	0	8,967
40	Apr-13	0	26,006	0	0	0	8,967	0	0	8,967
41	May-13	0	26,006	0	0	0	8,967	0	0	8,967
42	Jun-13	0	26,006	0	0	0	8,967	0	0	8,967
43	Jul-13	0	26,006	0	0	0	8,967	0	0	8,967
44	Aug-13	0	26,006	0	0	0	8,967	0	0	8,967
45	Sep-13	0	26,006	0	0	0	8,967	0	0	8,967
46	Oct-13	0	26,006	0	0	0	8,967	0	0	8,967
47	Nov-13	0	26,006	0	0	0	8,967	0	0	8,967
48	Average	0	26,006	0	0	0	8,967	0	0	8,967
49										
50										
51										
Inventories- Gas Stored (Account 1641)										
52	Nov-12	8,799,263	0	0	0	8,799,263	0	0	0	8,799,263
53	Dec-12	7,968,605	0	0	0	7,968,605	0	0	0	7,968,605
54	Jan-13	5,891,962	0	0	0	5,891,962	0	0	0	5,891,962
55	Feb-13	3,815,319	0	0	0	3,815,319	0	0	0	3,815,319
56	Mar-13	1,738,676	0	0	0	1,738,676	0	0	0	1,738,676
57	Apr-13	492,691	0	0	0	492,691	0	0	0	492,691
58	May-13	2,019,761	0	0	0	2,019,761	0	0	0	2,019,761
59	Jun-13	3,569,597	0	0	0	3,569,597	0	0	0	3,569,597
60	Jul-13	5,142,198	0	0	0	5,142,198	0	0	0	5,142,198
61	Aug-13	6,724,173	0	0	0	6,724,173	0	0	0	6,724,173
62	Sep-13	8,307,488	0	0	0	8,307,488	0	0	0	8,307,488
63	Oct-13	9,906,426	0	0	0	9,906,426	0	0	0	9,906,426
64	Nov-13	11,557,590	0	0	0	11,557,590	0	0	0	11,557,590
65	Average	5,841,058	0	0	0	5,841,058	0	0	0	5,841,058
66										
67										
68										

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended November 30, 2013

WP THP 7-1

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002- SSU General	Division 093 100%	Division 091 34.48%	Division 012 4.25%	Division 002 4.44%	Total Tennessee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Customers Deposits (Account 2350)										
69	Nov-12	(3,922,845)	0	0	0	(3,922,845)	0	0	0	(3,922,845)
70	Dec-12	(3,934,286)	0	0	0	(3,934,286)	0	0	0	(3,934,286)
71	Jan-13	(3,945,761)	0	0	0	(3,945,761)	0	0	0	(3,945,761)
72	Feb-13	(3,957,270)	0	0	0	(3,957,270)	0	0	0	(3,957,270)
73	Mar-13	(3,968,812)	0	0	0	(3,968,812)	0	0	0	(3,968,812)
74	Apr-13	(3,980,387)	0	0	0	(3,980,387)	0	0	0	(3,980,387)
75	May-13	(3,991,997)	0	0	0	(3,991,997)	0	0	0	(3,991,997)
76	Jun-13	(4,003,640)	0	0	0	(4,003,640)	0	0	0	(4,003,640)
77	Jul-13	(4,015,318)	0	0	0	(4,015,318)	0	0	0	(4,015,318)
78	Aug-13	(4,027,029)	0	0	0	(4,027,029)	0	0	0	(4,027,029)
79	Sep-13	(4,038,774)	0	0	0	(4,038,774)	0	0	0	(4,038,774)
80	Oct-13	(4,050,554)	0	0	0	(4,050,554)	0	0	0	(4,050,554)
81	Nov-13	(4,062,368)	0	0	0	(4,062,368)	0	0	0	(4,062,368)
82	Average	(3,992,234)	0	0	0	(3,992,234)	0	0	0	(3,992,234)
83	Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830) adjusted to remove a non-utility item.									
84	Nov-12	(61,065,289)	5,379,560	(11,903,874)	282,065,930	(61,065,289)	1,854,864	(505,910)	12,536,286	(47,180,049)
85	Dec-12	(61,426,497)	5,380,879	(11,141,637)	282,084,327	(61,426,497)	1,855,319	(473,515)	12,537,103	(47,507,590)
86	Jan-13	(61,690,658)	5,380,069	(10,379,158)	282,338,783	(61,690,658)	1,855,039	(441,110)	12,548,412	(47,728,317)
87	Feb-13	(61,971,168)	5,371,368	(9,616,436)	282,583,113	(61,971,168)	1,852,039	(408,695)	12,559,272	(47,968,552)
88	Mar-13	(62,300,112)	5,369,174	(8,816,592)	282,714,492	(62,300,112)	1,851,283	(374,702)	12,565,111	(48,258,421)
89	Apr-13	(62,799,302)	5,368,441	(32,498,159)	282,962,018	(62,799,302)	1,851,030	(1,381,160)	12,576,112	(49,753,320)
90	May-13	(63,380,440)	5,360,538	(31,703,074)	283,195,998	(63,380,440)	1,848,305	(1,347,369)	12,586,511	(50,292,993)
91	Jun-13	(63,924,092)	5,351,883	(30,877,254)	283,270,176	(63,924,092)	1,845,321	(1,312,272)	12,589,808	(50,801,235)
92	Jul-13	(64,487,546)	5,345,211	(30,051,434)	283,370,587	(64,487,546)	1,843,021	(1,277,175)	12,594,270	(51,327,429)
93	Aug-13	(64,976,573)	5,338,581	(29,299,373)	283,531,738	(64,976,573)	1,840,734	(1,245,213)	12,601,433	(51,779,618)
94	Sep-13	(65,347,681)	5,331,996	(28,473,313)	283,655,113	(65,347,681)	1,838,464	(1,210,105)	12,606,916	(52,112,406)
95	Oct-13	(65,534,254)	5,334,188	(28,547,177)	283,757,161	(65,534,254)	1,839,220	(1,213,244)	12,611,452	(52,296,827)
96	Nov-13	(65,701,681)	5,336,388	(28,621,118)	283,855,636	(65,701,681)	1,839,978	(1,216,387)	12,615,828	(52,462,261)
97	Average	(63,431,176)	5,357,560	(22,456,046)	283,029,621	(63,431,176)	1,847,278	(954,374)	12,579,116	(49,959,155)

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended November 30, 2013

WP THP 7-1

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002- SSU General	100%	34.48%	4.25%	4.44%	Total Tennessee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
104	Accumulated Depreciation (Account 1080)									
105										
106	Nov-12	(169,223,141)	(4,537,763)	(114,619,187)	(98,566,642)	(169,223,141)	(1,564,614)	(4,871,273)	(4,380,747)	(180,039,775)
107	Dec-12	(169,834,918)	(4,569,769)	(115,383,306)	(99,178,358)	(169,834,918)	(1,575,649)	(4,903,748)	(4,407,935)	(180,722,250)
108	Jan-13	(170,496,918)	(4,601,718)	(116,148,160)	(99,817,735)	(170,496,918)	(1,586,665)	(4,936,254)	(4,436,352)	(181,456,189)
109	Feb-13	(171,154,093)	(4,633,739)	(116,913,749)	(100,425,693)	(171,154,093)	(1,597,706)	(4,968,791)	(4,463,372)	(182,183,962)
110	Mar-13	(171,791,501)	(4,667,279)	(117,679,705)	(101,035,579)	(171,791,501)	(1,609,271)	(5,001,344)	(4,490,478)	(182,892,594)
111	Apr-13	(172,352,232)	(4,701,339)	(122,352,232)	(101,653,454)	(172,352,232)	(1,621,015)	(5,024,129)	(4,517,939)	(183,315,315)
112	May-13	(172,894,810)	(4,735,492)	(122,894,810)	(102,229,294)	(172,894,810)	(1,632,790)	(5,056,070)	(4,543,532)	(183,927,203)
113	Jun-13	(173,448,305)	(4,770,874)	(123,448,305)	(102,808,523)	(173,448,305)	(1,644,990)	(5,087,206)	(4,569,276)	(184,549,776)
114	Jul-13	(173,999,376)	(4,807,666)	(124,003,837)	(103,410,418)	(173,999,376)	(1,657,676)	(5,118,341)	(4,596,027)	(185,171,420)
115	Aug-13	(174,592,871)	(4,845,557)	(124,571,173)	(104,053,948)	(174,592,871)	(1,670,741)	(5,149,508)	(4,624,628)	(185,837,748)
116	Sep-13	(175,248,269)	(4,884,549)	(125,248,269)	(104,638,997)	(175,248,269)	(1,684,185)	(5,180,674)	(4,650,630)	(186,563,759)
117	Oct-13	(175,965,995)	(4,924,867)	(125,965,995)	(105,281,982)	(175,965,995)	(1,698,087)	(5,211,873)	(4,679,207)	(187,355,163)
118	Nov-13	(176,696,614)	(4,965,147)	(126,696,614)	(105,946,252)	(176,696,614)	(1,711,975)	(5,244,105)	(4,708,731)	(188,160,424)
119	Average	(172,899,927)	(4,741,982)	(122,674,510)	(102,234,375)	(172,899,927)	(1,635,028)	(5,088,640)	(4,543,758)	(182,167,352)
120										
121										
122	Customers Advances (Account 2520)									
123										
124	Nov-12	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
125	Dec-12	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
126	Jan-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
127	Feb-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
128	Mar-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
129	Apr-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
130	May-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
131	Jun-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
132	Jul-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
133	Aug-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
134	Sep-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
135	Oct-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
136	Nov-13	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
137	Average	(66,923)	0	0	0	(66,923)	0	0	0	(66,923)
138										

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended November 30, 2013

WP THP 7-1

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002- SSU General	Division 093 100%	Division 091 34.48%	Division 012 4.25%	Division 002 4.44%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
139	Interest on Customer Deposits (Account 2370-26919)									
140										
141	Nov-12	(58,135)	0	0	0	(58,135)	0	0	0	(58,135)
142	Dec-12	(58,152)	0	0	0	(58,152)	0	0	0	(58,152)
143	Jan-13	(58,169)	0	0	0	(58,169)	0	0	0	(58,169)
144	Feb-13	(58,186)	0	0	0	(58,186)	0	0	0	(58,186)
145	Mar-13	(58,203)	0	0	0	(58,203)	0	0	0	(58,203)
146	Apr-13	(58,220)	0	0	0	(58,220)	0	0	0	(58,220)
147	May-13	(58,237)	0	0	0	(58,237)	0	0	0	(58,237)
148	Jun-13	(58,254)	0	0	0	(58,254)	0	0	0	(58,254)
149	Jul-13	(58,271)	0	0	0	(58,271)	0	0	0	(58,271)
150	Aug-13	(58,288)	0	0	0	(58,288)	0	0	0	(58,288)
151	Sep-13	(58,305)	0	0	0	(58,305)	0	0	0	(58,305)
152	Oct-13	(58,322)	0	0	0	(58,322)	0	0	0	(58,322)
153	Nov-13	(58,339)	0	0	0	(58,339)	0	0	0	(58,339)
154	Average	(58,237)	0	0	0	(58,237)	0	0	0	(58,237)
155										
156	Net elimination of intercompany leased property									
157										
158	Nov-12	5,653,991	0	0	0	5,653,991	0	0	0	5,653,991
159	Dec-12	5,632,274	0	0	0	5,632,274	0	0	0	5,632,274
160	Jan-13	5,610,556	0	0	0	5,610,556	0	0	0	5,610,556
161	Feb-13	5,588,839	0	0	0	5,588,839	0	0	0	5,588,839
162	Mar-13	5,567,121	0	0	0	5,567,121	0	0	0	5,567,121
163	Apr-13	6,045,404	0	0	0	6,045,404	0	0	0	6,045,404
164	May-13	6,022,354	0	0	0	6,022,354	0	0	0	6,022,354
165	Jun-13	5,999,305	0	0	0	5,999,305	0	0	0	5,999,305
166	Jul-13	5,976,256	0	0	0	5,976,256	0	0	0	5,976,256
167	Aug-13	5,953,207	0	0	0	5,953,207	0	0	0	5,953,207
168	Sep-13	5,930,158	0	0	0	5,930,158	0	0	0	5,930,158
169	Oct-13	5,907,109	0	0	0	5,907,109	0	0	0	5,907,109
170	Nov-13	5,884,060	0	0	0	5,884,060	0	0	0	5,884,060
171	Average	5,828,510	0	0	0	5,828,510	0	0	0	5,828,510

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended March 31, 2012

WP THP 7-2

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002 - SSU General	FY12	Division 093 FY11	Division 091 FY12	Division 012 FY11	Division 002 FY12	Total Tennessee
Gas Plant in Service (Account 101)											
1	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
2											
3	Mar-11	\$ 370,431,403	\$ 5,673,321	\$ 190,753,907	\$ 159,116,788	\$ 370,431,403	\$ 1,644,628	\$ 7,825,693	\$ 6,757,468	\$ 386,659,192	
4	Apr-11	372,125,228	5,694,518	191,015,322	159,115,031	372,125,228	1,650,773	7,836,418	6,757,393	388,369,812	
5	May-11	372,896,381	5,704,028	191,022,803	160,524,794	372,896,381	1,653,530	7,836,725	6,817,264	389,203,899	
6	Jun-11	374,453,074	5,694,030	189,955,494	159,830,944	374,453,074	1,650,631	7,792,938	6,787,797	390,684,441	
7	Jul-11	375,310,731	5,694,030	202,789,834	161,381,384	375,310,731	1,650,631	8,319,468	6,853,642	392,134,472	
8	Aug-11	378,171,610	5,694,030	203,006,142	161,514,336	378,171,610	1,650,631	8,328,342	6,859,288	395,009,872	
9	Sep-11	379,305,600	5,887,516	204,832,350	167,417,122	379,305,600	1,706,721	8,403,263	7,109,972	396,525,555	
10	Oct-11	379,919,880	5,719,679	204,859,707	168,157,370	379,919,880	1,636,045	8,479,158	7,181,238	397,216,321	
11	Nov-11	380,381,455	5,719,679	204,911,091	170,335,370	380,381,455	1,636,045	8,481,284	7,274,250	397,773,035	
12	Dec-11	381,582,535	5,713,217	179,186,401	166,314,081	381,582,535	1,634,197	7,416,538	7,102,519	397,735,789	
13	Jan-12	382,493,011	5,527,835	179,195,005	166,345,266	382,493,011	1,581,171	7,416,894	7,103,851	398,594,926	
14	Feb-12	384,283,427	5,527,835	179,199,713	166,360,149	384,283,427	1,581,171	7,417,089	7,104,487	400,386,173	
15	Mar-12	385,017,267	5,557,181	179,179,031	165,794,382	385,017,267	1,589,565	7,416,233	7,080,325	401,103,390	
16	Average	\$ 378,182,431	\$ 5,677,454	\$ 192,300,523	\$ 164,015,924	\$ 378,182,431	\$ 1,635,826	\$ 7,920,772	\$ 6,983,807	\$ 394,722,837	
17											
18	Construction Work in Process (Account 1070)										
19											
20	Mar-11	\$ 4,327,972	\$ (345,230)	\$ 28,733,827	\$ 14,000,979	\$ 4,327,972	\$ (100,078)	\$ 1,178,807	\$ 594,602	\$ 6,001,303	
21	Apr-11	4,145,707	(310,966)	31,354,073	16,689,110	4,145,707	(90,145)	1,286,303	708,763	6,050,628	
22	May-11	4,753,598	(858,788)	34,158,027	13,511,518	4,753,598	(248,952)	1,401,336	573,815	6,479,796	
23	Jun-11	4,235,762	(171,437)	34,714,320	17,007,722	4,235,762	(49,697)	1,424,158	722,294	6,332,516	
24	Jul-11	4,572,438	333,959	25,996,665	14,443,965	4,572,438	96,811	1,050,089	613,415	6,332,752	
25	Aug-11	3,047,081	160,838	26,349,840	12,189,967	3,047,081	46,625	1,081,004	517,691	4,692,401	
26	Sep-11	3,153,176	53,752	27,106,673	12,470,095	3,153,176	15,582	1,112,053	529,588	4,810,398	
27	Oct-11	3,624,982	213,513	41,407,942	11,158,734	3,624,982	61,073	1,713,878	476,539	5,876,471	
28	Nov-11	4,018,639	595,592	42,453,527	10,607,869	4,018,639	170,362	1,757,154	453,014	6,399,169	
29	Dec-11	4,152,702	275,215	48,701,844	10,046,863	4,152,702	78,722	2,015,773	429,056	6,676,252	
30	Jan-12	4,224,355	694,916	49,361,370	11,280,800	4,224,355	198,772	2,043,071	481,752	6,947,950	
31	Feb-12	3,839,910	1,156,803	52,879,352	9,326,035	3,839,910	330,889	2,188,680	398,273	6,757,752	
32	Mar-12	\$ 3,324,225	\$ 453,495	\$ 54,236,406	\$ 9,364,179	\$ 3,324,225	\$ 129,717	\$ 2,244,849	\$ 399,902	\$ 6,098,693	
33	Average	\$ 3,955,427	\$ 173,205	\$ 38,234,882	\$ 12,469,064	\$ 3,955,427	\$ 49,206	\$ 1,576,704	\$ 530,669	\$ 6,112,006	

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended March 31, 2012

WP THP 7-2

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002 - SSU General	Factors		Division 093	Division 091	Division 012	Division 002	Total Tennessee
						FY11	FY12					
						100%	100%	28.99%	4.14%	4.27%		
34												
35	Inventories- Plant Materials (Account 1540)											
36												
37	Mar-11	0	\$ 29,793	0	0		\$ -	\$ 8,637	\$ -	\$ -	\$ -	\$ 8,637
38	Apr-11	0	29,793	0	0		0	8,637	0	0	0	8,637
39	May-11	0	29,793	0	0		0	8,637	0	0	0	8,637
40	Jun-11	0	28,582	0	0		0	8,286	0	0	0	8,286
41	Jul-11	0	28,582	0	0		0	8,286	0	0	0	8,286
42	Aug-11	0	26,006	0	0		0	7,539	0	0	0	7,539
43	Sep-11	0	26,006	0	0		0	7,539	0	0	0	7,539
44	Oct-11	0	26,006	0	0		0	7,439	0	0	0	7,439
45	Nov-11	0	26,006	0	0		0	7,439	0	0	0	7,439
46	Dec-11	0	26,006	0	0		0	7,439	0	0	0	7,439
47	Jan-12	0	26,006	0	0		0	7,439	0	0	0	7,439
48	Feb-12	0	26,006	0	0		0	7,439	0	0	0	7,439
49	Mar-12	0	26,006	0	0		0	7,439	0	0	0	7,439
50	Average	\$ -	\$ 27,276	\$ -	\$ -		\$ -	\$ 7,861	\$ -	\$ -	\$ -	\$ 7,861
51												
52												
53	Inventories- Gas Stored (Account 1641)											
54	<i>Includes Tennessee stored gas in Division 93 and an allocated portion of Tennessee stored gas in Division 96</i>											
55	Mar-11	\$ 2,464,752	\$ -	\$ -	\$ -		\$ 2,464,752	\$ -	\$ -	\$ -	\$ -	\$ 2,464,752
56	Apr-11	752,363	0	0	0		752,363	0	0	0	0	752,363
57	May-11	2,428,756	0	0	0		2,428,756	0	0	0	0	2,428,756
58	Jun-11	4,192,382	0	0	0		4,192,382	0	0	0	0	4,192,382
59	Jul-11	5,950,448	0	0	0		5,950,448	0	0	0	0	5,950,448
60	Aug-11	7,765,386	0	0	0		7,765,386	0	0	0	0	7,765,386
61	Sep-11	9,511,993	0	0	0		9,511,993	0	0	0	0	9,511,993
62	Oct-11	11,272,125	0	0	0		11,272,125	0	0	0	0	11,272,125
63	Nov-11	12,644,207	0	0	0		12,644,207	0	0	0	0	12,644,207
64	Dec-11	11,487,252	0	0	0		11,487,252	0	0	0	0	11,487,252
65	Jan-12	9,080,743	0	0	0		9,080,743	0	0	0	0	9,080,743
66	Feb-12	6,269,511	0	0	0		6,269,511	0	0	0	0	6,269,511
67	Mar-12	3,407,619	0	0	0		3,407,619	0	0	0	0	3,407,619
68	Average	\$ 6,709,810	\$ -	\$ -	\$ -		\$ 6,709,810	\$ -	\$ -	\$ -	\$ -	\$ 6,709,810

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended March 31, 2012

WP THP 7-2

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002 - SSU General	Factors		Division 093	Division 091	Division 012	Division 002	Total Tennessee
						FY11	FY12					
						100%	100%	28.99%	4.14%	4.10%	4.25%	
69		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
70	Customers Deposits (Account 2350)											
71	Mar-11	\$ (3,958,244)	0	0	0	0	\$ (3,958,244)	0	0	0	0	\$ (3,958,244)
72	Apr-11	(3,855,902)	0	0	0	0	(3,855,902)	0	0	0	0	(3,855,902)
73	May-11	(3,773,986)	0	0	0	0	(3,773,986)	0	0	0	0	(3,773,986)
74	Jun-11	(3,757,006)	0	0	0	0	(3,757,006)	0	0	0	0	(3,757,006)
75	Jul-11	(3,723,336)	0	0	0	0	(3,723,336)	0	0	0	0	(3,723,336)
76	Aug-11	(3,616,650)	0	0	0	0	(3,616,650)	0	0	0	0	(3,616,650)
77	Sep-11	(3,648,220)	0	0	0	0	(3,648,220)	0	0	0	0	(3,648,220)
78	Oct-11	(3,777,791)	0	0	0	0	(3,777,791)	0	0	0	0	(3,777,791)
79	Nov-11	(3,856,915)	0	0	0	0	(3,856,915)	0	0	0	0	(3,856,915)
80	Dec-11	(3,913,036)	0	0	0	0	(3,913,036)	0	0	0	0	(3,913,036)
81	Jan-12	(3,894,317)	0	0	0	0	(3,894,317)	0	0	0	0	(3,894,317)
82	Feb-12	(3,832,501)	0	0	0	0	(3,832,501)	0	0	0	0	(3,832,501)
83	Mar-12	(3,809,495)	0	0	0	0	(3,809,495)	0	0	0	0	(3,809,495)
84	Average	\$ (3,809,495)	\$ -	\$ -	\$ -	\$ -	\$ (3,809,495)	\$ -	\$ -	\$ -	\$ -	\$ (3,809,495)
85	Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830)											
86	Mar-11	\$ (48,932,413)	\$ (6,063,977)	\$ (19,941,073)	\$ 242,030,647	\$ (48,932,413)	\$ (1,757,875)	\$ (818,084)	\$ 10,278,704	\$ (41,229,667)		
87	Apr-11	(50,535,646)	(4,544,823)	(19,941,073)	251,668,620	(50,535,646)	(1,317,490)	(818,084)	10,688,015	(41,983,205)		
88	May-11	(50,535,646)	(4,544,823)	(19,941,073)	255,232,683	(50,535,646)	(1,317,490)	(818,084)	10,839,376	(41,831,845)		
89	Jun-11	(50,535,646)	(390,314)	(19,941,073)	252,669,275	(50,535,646)	(113,147)	(818,084)	10,730,511	(40,736,366)		
90	Jul-11	(50,535,646)	(390,314)	(19,941,073)	252,706,060	(50,535,646)	(113,147)	(818,084)	10,732,074	(40,734,804)		
91	Aug-11	(50,535,646)	(390,314)	(19,941,073)	260,188,685	(50,535,646)	(113,147)	(818,084)	11,049,850	(40,417,028)		
92	Sep-11	(57,950,623)	14,881,282	(15,929,028)	311,793,463	(57,950,623)	4,313,906	(653,490)	13,241,433	(41,084,971)		
93	Oct-11	(57,950,623)	14,881,282	(15,929,028)	302,030,343	(57,950,623)	4,256,611	(659,304)	12,898,345	(41,458,773)		
94	Nov-11	(57,950,623)	14,881,282	(15,929,028)	307,110,451	(57,950,623)	4,256,611	(659,304)	13,115,293	(41,238,022)		
95	Dec-11	(57,950,623)	6,411,929	(15,929,028)	326,548,475	(57,950,623)	1,834,055	(659,304)	13,945,403	(42,830,469)		
96	Jan-12	(57,950,623)	6,411,929	(15,929,028)	325,605,678	(57,950,623)	1,834,055	(659,304)	13,905,140	(42,870,732)		
97	Feb-12	(57,950,623)	6,411,929	(15,929,028)	323,747,026	(57,950,623)	1,834,055	(659,304)	13,825,766	(42,950,106)		
98	Mar-12	(57,950,623)	5,481,331	(15,929,028)	282,392,614	(57,950,623)	1,567,869	(659,304)	12,059,706	(44,982,352)		
99	Average	\$ (54,405,001)	\$ 4,079,723	\$ -	\$ -	\$ (54,405,001)	\$ 1,166,528	\$ (732,140)	\$ 12,100,740	\$ (41,869,872)		

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended March 31, 2012

WP THP 7-2

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002 - SSU General	Factors		Division 093	Division 091	Division 012	Division 002	Total Tennessee
						FY11	FY12					
104	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Accumulated Depreciation (Account 1080)												
106												
107	Mar-11	\$ (157,397,898)	\$ (4,336,592)	\$ (139,983,899)	\$ (85,346,300)		\$ (157,397,898)	\$ (1,257,126)	\$ (5,742,850)	\$ (3,624,538)	\$ (168,022,413)	
108	Apr-11	(158,034,731)	(4,359,203)	(141,297,855)	(86,540,179)		(158,034,731)	(1,263,681)	(5,796,755)	(3,675,241)	(168,770,407)	
109	May-11	(158,314,190)	(4,376,945)	(142,572,821)	(87,697,709)		(158,314,190)	(1,268,824)	(5,849,061)	(3,724,399)	(169,156,474)	
110	Jun-11	(158,966,118)	(4,247,192)	(141,851,479)	(88,029,131)		(158,966,118)	(1,231,210)	(5,819,468)	(3,738,474)	(169,755,271)	
111	Jul-11	(159,589,338)	(4,400,117)	(143,338,881)	(89,194,056)		(159,589,338)	(1,275,541)	(5,880,488)	(3,787,947)	(170,533,315)	
112	Aug-11	(160,193,583)	(4,409,761)	(144,797,874)	(90,354,136)		(160,193,583)	(1,278,337)	(5,940,344)	(3,837,214)	(171,249,478)	
113	Sep-11	(160,750,446)	(4,444,624)	(146,331,915)	(91,735,202)		(160,750,446)	(1,288,443)	(6,003,278)	(3,895,866)	(171,938,033)	
114	Oct-11	(161,301,783)	(4,445,603)	(147,716,771)	(92,934,971)		(161,301,783)	(1,271,611)	(6,114,007)	(3,968,831)	(172,656,232)	
115	Nov-11	(161,905,701)	(4,458,536)	(149,093,905)	(94,162,132)		(161,905,701)	(1,275,311)	(6,171,007)	(4,021,237)	(173,373,256)	
116	Dec-11	(162,535,475)	(4,461,887)	(123,815,966)	(86,379,259)		(162,535,475)	(1,276,269)	(5,124,751)	(3,688,866)	(172,625,361)	
117	Jan-12	(163,165,861)	(4,313,632)	(125,107,757)	(87,613,374)		(163,165,861)	(1,233,862)	(5,178,219)	(3,741,569)	(173,319,512)	
118	Feb-12	(163,806,176)	(4,323,109)	(126,336,102)	(88,826,044)		(163,806,176)	(1,236,573)	(5,229,060)	(3,793,357)	(174,065,166)	
119	Mar-12	(164,039,512)	(4,344,454)	(127,562,119)	(89,220,015)		(164,039,512)	(1,242,679)	(5,279,805)	(3,810,182)	(174,572,177)	
120	Average	\$ (160,769,293)	\$ (4,378,589)	\$ (138,446,719)	\$ (89,079,424)		\$ (160,769,293)	\$ (1,261,498)	\$ (5,702,238)	\$ (3,792,902)	\$ (171,525,930)	
121												
122												
Customers Advances (Account 2520)												
123												
124												
125	Mar-11	\$ (65,573)	0	0	0		\$ (65,573)	0	0	0	\$ (65,573)	
126	Apr-11	(65,573)	0	0	0		(65,573)	0	0	0	(65,573)	
127	May-11	(65,573)	0	0	0		(65,573)	0	0	0	(65,573)	
128	Jun-11	(65,573)	0	0	0		(65,573)	0	0	0	(65,573)	
129	Jul-11	(65,573)	0	0	0		(65,573)	0	0	0	(65,573)	
130	Aug-11	(65,573)	0	0	0		(65,573)	0	0	0	(65,573)	
131	Sep-11	(65,573)	0	0	0		(65,573)	0	0	0	(65,573)	
132	Oct-11	(66,923)	0	0	0		(66,923)	0	0	0	(66,923)	
133	Nov-11	(66,923)	0	0	0		(66,923)	0	0	0	(66,923)	
134	Dec-11	(66,923)	0	0	0		(66,923)	0	0	0	(66,923)	
135	Jan-12	(66,923)	0	0	0		(66,923)	0	0	0	(66,923)	
136	Feb-12	(66,923)	0	0	0		(66,923)	0	0	0	(66,923)	
137	Mar-12	(66,923)	0	0	0		(66,923)	0	0	0	(66,923)	
138	Average	\$ (66,196)	\$ -	\$ -	\$ -		\$ (66,196)	\$ -	\$ -	\$ -	\$ (66,196)	

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Thirteen Month Average Ended March 31, 2012

WP THP 7-2

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	Division 002 - SSU General	Factors			FY12	100%	28.60%	4.14%		4.27%		Total Tennessee
						FY11	100%	28.99%				4.10%	4.25%			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)						
Interest on Customer Deposits (Account 2370-26919)																
141																
142	Mar-11	\$ (177,107)	0	0	0	\$ (177,107)	0	0	0	0	\$ (177,107)	0	0	0	\$ (177,107)	
143	Apr-11	(181,545)	0	0	0	(181,545)	0	0	0	0	(181,545)	0	0	0	(181,545)	
144	May-11	(187,047)	0	0	0	(187,047)	0	0	0	0	(187,047)	0	0	0	(187,047)	
145	Jun-11	(30,562)	0	0	0	(30,562)	0	0	0	0	(30,562)	0	0	0	(30,562)	
146	Jul-11	(40,187)	0	0	0	(40,187)	0	0	0	0	(40,187)	0	0	0	(40,187)	
147	Aug-11	(51,717)	0	0	0	(51,717)	0	0	0	0	(51,717)	0	0	0	(51,717)	
148	Sep-11	(63,503)	0	0	0	(63,503)	0	0	0	0	(63,503)	0	0	0	(63,503)	
149	Oct-11	(74,479)	0	0	0	(74,479)	0	0	0	0	(74,479)	0	0	0	(74,479)	
150	Nov-11	(85,196)	0	0	0	(85,196)	0	0	0	0	(85,196)	0	0	0	(85,196)	
151	Dec-11	(28,085)	0	0	0	(28,085)	0	0	0	0	(28,085)	0	0	0	(28,085)	
152	Jan-12	(33,783)	0	0	0	(33,783)	0	0	0	0	(33,783)	0	0	0	(33,783)	
153	Feb-12	(45,877)	0	0	0	(45,877)	0	0	0	0	(45,877)	0	0	0	(45,877)	
154	Mar-12	(57,999)	0	0	0	(57,999)	0	0	0	0	(57,999)	0	0	0	(57,999)	
155	Average	\$ (81,314)	\$ -	\$ -	\$ -	\$ (81,314)	\$ -	\$ -	\$ -	\$ -	\$ (81,314)	\$ -	\$ -	\$ -	\$ (81,314)	
Net elimination of intercompany leased property																
159																
160	Mar-11	5,982,597	0	0	0	5,982,597	0	0	0	0	5,982,597	0	0	0	5,982,597	
161	Apr-11	5,961,519	0	0	0	5,961,519	0	0	0	0	5,961,519	0	0	0	5,961,519	
162	May-11	5,940,441	0	0	0	5,940,441	0	0	0	0	5,940,441	0	0	0	5,940,441	
163	Jun-11	5,919,363	0	0	0	5,919,363	0	0	0	0	5,919,363	0	0	0	5,919,363	
164	Jul-11	5,898,285	0	0	0	5,898,285	0	0	0	0	5,898,285	0	0	0	5,898,285	
165	Aug-11	5,994,948	0	0	0	5,994,948	0	0	0	0	5,994,948	0	0	0	5,994,948	
166	Sep-11	5,958,513	0	0	0	5,958,513	0	0	0	0	5,958,513	0	0	0	5,958,513	
167	Oct-11	5,936,700	0	0	0	5,936,700	0	0	0	0	5,936,700	0	0	0	5,936,700	
168	Nov-11	5,914,887	0	0	0	5,914,887	0	0	0	0	5,914,887	0	0	0	5,914,887	
169	Dec-11	5,893,074	0	0	0	5,893,074	0	0	0	0	5,893,074	0	0	0	5,893,074	
170	Jan-12	5,871,262	0	0	0	5,871,262	0	0	0	0	5,871,262	0	0	0	5,871,262	
171	Feb-12	5,849,449	0	0	0	5,849,449	0	0	0	0	5,849,449	0	0	0	5,849,449	
172	Mar-12	5,827,731	0	0	0	5,827,731	0	0	0	0	5,827,731	0	0	0	5,827,731	
173	Average	5,919,136	0	0	0	5,919,136	0	0	0	0	5,919,136	0	0	0	5,919,136	

Gas Plant in Service Allocated

	93 (Tennessee)	Midstates Gen CO12 SSU Customer	02 SSU General	Gross Plant	THP 1-2	#12 Attach 8	Difference
Mar-11	370,431,403	1,644,628	7,825,693	6,757,468	386,659,192		
Apr-11	372,125,228	1,650,773	7,836,418	6,757,393	388,369,812		
May-11	372,896,381	1,653,530	7,836,725	6,817,264	389,203,899		
Jun-11	374,453,074	1,650,631	7,792,938	6,787,797	390,684,441		
Jul-11	375,310,731	1,650,631	8,319,468	6,853,642	392,134,472		
Aug-11	378,171,610	1,650,631	8,328,342	6,859,288	395,009,872		
Sep-11	379,305,600	1,706,721	8,403,263	7,109,972	396,525,555		
Oct-11	379,919,880	1,636,045	8,478,006	7,181,239	397,215,170		
Nov-11	380,381,455	1,636,045	8,480,133	7,274,251	397,771,884		
Dec-11	381,582,535	1,634,197	7,416,538	7,102,519	397,735,789	397,735,789	0 rounding issue
Jan-12	382,493,011	1,581,171	7,416,894	7,103,851	398,594,926	398,594,926	0 rounding issue
Feb-12	384,283,427	1,581,171	7,417,089	7,104,487	400,386,173	400,386,173	(0) rounding issue
Mar-12	385,017,267	1,589,565	7,416,233	7,080,325	401,103,390	401,103,390	(0) rounding issue

Nov-12	396,693,485	2,272,185	6,674,395	7,661,402	413,301,467	413,301,467	0 file linking issue
Dec-12	398,751,469	2,272,170	6,682,895	7,703,370	415,409,904	415,409,904	0 file linking issue
Jan-13	400,135,244	2,281,712	6,691,394	7,692,005	416,800,356	416,800,356	0 file linking issue
Feb-13	401,630,543	2,326,712	6,699,894	7,680,640	418,337,789	418,337,789	(0) file linking issue
Mar-13	403,459,330	2,342,763	6,704,144	7,695,941	420,202,179	420,202,179	(0) file linking issue
Apr-13	406,464,397	2,352,347	6,597,139	7,684,576	423,098,459	423,098,459	0 file linking issue
May-13	410,025,063	2,394,155	6,601,389	7,673,211	426,693,818	426,693,818	(0) file linking issue
Jun-13	413,330,103	2,439,569	6,601,389	7,699,623	430,070,684	430,070,684	0 file linking issue
Jul-13	416,768,288	2,476,338	6,601,389	7,721,591	433,567,607	433,567,607	(0) file linking issue
Aug-13	419,687,207	2,513,120	6,609,889	7,732,448	436,542,665	436,542,665	(0) file linking issue
Sep-13	421,786,419	2,549,902	6,609,889	7,747,750	438,693,960	438,693,960	(0) file linking issue
Oct-13	423,035,473	2,548,949	6,618,814	7,806,311	440,009,547	440,009,547	0 file linking issue
Nov-13	424,132,756	2,549,647	6,627,739	7,881,168	441,191,309	441,191,309	(0) file linking issue
13 mth av	5,335,899,780	31,319,569	86,320,357	100,380,038	5,553,919,743	5,553,919,744	(1)
	410,453,829	2,409,198	6,640,027	7,721,541	427,224,596	427,224,596	(0)