

## **APPENDIX B**

### **Supporting Schedules**

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$135,561,526	(\$845,922)	\$134,715,605	(B)
2. Required Cost of Capital	8.47%	-0.76%	7.71%	(C)
3. Required Return	\$11,479,395	(\$1,099,439)	\$10,379,956	
4. Operating Income @ Present Rates	8,481,388	2,763,956	11,245,343	(D)
5. Operating Income Deficiency	\$2,998,007	(\$3,863,394)	(\$865,387)	
6. Revenue Multiplier	1.6605	1.6605	1.6605	(E)
7. Revenue Requirement Increase	<b><u>\$4,978,191</u></b>	<b><u>(\$6,415,166)</u></b>	<b><u>(\$1,436,975)</u></b>	

## Sources:

(A) Company Filing, Section 3.

(B) Schedule ACC-9.

(C) Schedule ACC-2.

(D) Schedule ACC-11.

(E) Schedule ACC-21.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****REQUIRED COST OF CAPITAL**

	Capital Structure (\$000)	Capital Structure (%)	Cost Rate (%)		Weighted Cost (%)
	(A)	(A)			
1. Common Equity	\$1,988,141,364	48.27%	9.41%	(B)	4.54%
2. Long-Term Debt	2,130,518,403	51.73%	6.11%	(A)	3.16%
3. Total Cost of Capital	\$4,118,659,767	100.00%			<u>7.71%</u>

Sources:

(A) Company Filing, Section 7.

(B) Schedule ACC-3.

**ATMOS ENERGY-KANSAS CONSOLIDATED**

**TEST YEAR ENDING MARCH 31, 2007**

**RECOMMENDED COST OF EQUITY**

1. Discounted Cash Flow Result (A)	9.58%	
2. Discounted Cash Flow Weighting (B)	<u>75.00%</u>	7.18%
3. CAPM Result (C)	8.92%	
4. CAPM Weighting (B)	<u>25.00%</u>	<u>2.23%</u>
5. Recommended Return on Equity		<b><u>9.41%</u></b>

Sources:

(A) Schedule ACC-4.

(B) Based on Commission's reliance primarily upon the DCF method.

(C) Schedule ACC-7.

**ATMOS ENERGY-KANSAS CONSOLIDATED**

**TEST YEAR ENDING MARCH 31, 2007**

**DISCOUNTED CASH FLOW RESULT**

1. Dividend Yield	3.72%	(A)
2. Growth in Dividend Yield	0.11%	(B)
3. Growth Rate	<u>5.75%</u>	(C)
4. Total Cost of Equity	<u><b>9.58%</b></u>	

Sources:

(A) Derived from Schedule ACC-5.

(B) Line 1 X (50% of Line 3).

(C) Derived from Schedule ACC-6.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****AVERAGE DIVIDENDS**

Company	Dividend	Closing Price	Current Dividend Yield
1. AGL Resources, Inc.	1.64	38.08	4.31%
2. Laclede Gas Company	1.50	35.00	4.29%
3. New Jersey Resources	1.60	50.02	3.20%
4. NICOR, Inc.	1.86	41.71	4.46%
5. Northwest Natural Gas Co.	1.50	50.04	3.00%
6. Piedmont Natural Gas Co.	1.00	26.68	3.75%
7. South Jersey Industries, Inc.	1.08	38.08	2.84%
8. Southwest Gas Corp.	0.86	30.30	2.84%
9. WGL Holdings, Inc.	1.37	34.28	4.00%
10. Average			<b><u>3.63%</u></b>

Company	Dividend	3 Month High	3 Month Low	High/Low Average	Dividend Yield
1. AGL Resources, Inc.	1.64	40.99	35.42	38.21	4.29%
2. Laclede Gas Company	1.50	35.72	31.48	33.60	4.46%
3. New Jersey Resources	1.60	52.07	46.50	49.29	3.25%
4. NICOR, Inc.	1.86	45.16	39.18	42.17	4.41%
5. Northwest Natural Gas Co.	1.50	50.89	44.28	47.59	3.15%
6. Piedmont Natural Gas Co.	1.00	27.98	24.03	26.01	3.85%
7. South Jersey Industries, Inc.	1.08	38.50	33.80	36.15	2.99%
8. Southwest Gas Corp.	0.86	30.97	26.61	28.79	2.99%
9. WGL Holdings, Inc.	1.37	35.08	31.58	33.33	4.11%
10. Average					<b><u>3.72%</u></b>

Sources:  
Yahoo Finance - January 11, 2008.

## ATMOS ENERGY-KANSAS CONSOLIDATED

TEST YEAR ENDING MARCH 31, 2007

## GROWTH IN EARNINGS, DIVIDENDS, BOOK VALUE

	Five Year Historic Earnings	Five Year Historic Dividends	Five Year Historic Bk. Value	Ten Year Historic Earnings	Ten Year Historic Dividends	Ten Year Historic Bk. Value
1. AGL Resources, Inc.	15.00%	4.00%	10.50%	7.00%	2.50%	6.50%
2. Laclede Gas Company	6.50%	0.50%	3.50%	3.00%	1.00%	3.00%
3. New Jersey Resources	8.00%	3.50%	8.50%	7.50%	3.00%	6.50%
4. NICOR, Inc.	-3.00%	2.50%	2.50%	1.50%	4.00%	3.00%
5. Northwest Natural Gas Co.	3.00%	1.50%	3.50%	2.00%	1.00%	4.00%
6. Piedmont Natural Gas Co.	5.00%	5.00%	6.50%	5.50%	5.50%	6.50%
7. South Jersey Industries, Inc.	9.50%	3.50%	13.50%	8.50%	2.00%	6.00%
8. Southwest Gas Corp.	6.00%	NA	3.50%	12.00%	NA	3.00%
9. WGL Holdings, Inc.	6.00%	1.50%	3.00%	4.50%	1.50%	4.00%
10. Average	<u>6.22%</u>	<u>2.75%</u>	<u>6.11%</u>	<u>5.72%</u>	<u>2.56%</u>	<u>4.72%</u>
	Five Year Projected Earnings	Five Year Projected Dividends	Five Year Projected Bk. Value			
1. AGL Resources, Inc.	3.50%	5.50%	2.50%			
2. Laclede Gas Company	4.00%	2.50%	5.00%			
3. New Jersey Resources	4.00%	5.00%	10.50%			
4. NICOR, Inc.	3.00%	Nil	6.00%			
5. Northwest Natural Gas Co.	7.00%	5.50%	3.50%			
6. Piedmont Natural Gas Co.	4.00%	4.50%	2.50%			
7. South Jersey Industries, Inc.	NMF	5.50%	4.50%			
8. Southwest Gas Corp.	8.00%	1.50%	4.00%			
9. WGL Holdings, Inc.	2.00%	2.50%	4.50%			
10. Average	<u>4.44%</u>	<u>4.06%</u>	<u>5.38%</u>			

Sources:

Value Line Investment Survey - December 14, 2007.

NMF=not meaningful

**ATMOS ENERGY-KANSAS CONSOLIDATED**

**TEST YEAR ENDING MARCH 31, 2007**

**CAPITAL ASSET PRICING MODEL RESULT**

Risk Free Rate + (Beta X Market Premium)

$$4.56\% + (.89 \times 4.90\%) = \underline{\underline{8.92\%}}$$

Sources:

Risk Free Rate is based on average of high/low over the past three months for 30-Year Constant Maturity Treasury Bonds.

Beta per Schedule ACC-8.

Market Premium per 2006 Yearbook (Stocks, Bonds, Bills, and Inflation), Ibbotson Associates, Table 2-1.



**ATMOS ENERGY-KANSAS CONSOLIDATED**

**TEST YEAR ENDING MARCH 31, 2007**

**COMPARABLE GROUP BETAS**

	(A)
1. AGL Resources, Inc.	0.85
2. Laclede Gas Company	0.95
3. New Jersey Resources	0.85
4. NICOR, Inc.	1.00
5. Northwest Natural Gas Co.	0.90
6. Piedmont Natural Gas Co.	0.85
7. South Jersey Industries, Inc.	0.85
8. Southwest Gas Corp.	0.90
9. WGL Holdings, Inc.	0.85
10. Average	<b><u>0.89</u></b>

Sources:

(A) Value Line Investment Survey, December 14, 2007.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****RATE BASE SUMMARY**

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Utility Plant in Service	\$217,821,282	\$0		\$217,821,282
Less:				
2. Accumulated Depreciation	<u>(74,024,047)</u>	0		<u>(74,024,047)</u>
3 Net Utility Plant	\$143,797,235	\$0		\$143,797,235
Plus:				
4. Construction Work in Progress	\$2,074,080	\$0		\$2,074,080
5 Storage Gas	19,614,108	(845,922) (B)		18,768,187
6 Prepayments	353,237	0		353,237
7. Cash Working Capital	0	0		0
Less:				
8. Customer Advances	(\$1,064,816)	\$0		(\$1,064,816)
9. Customer Deposits	(3,778,828)	0		(3,778,828)
10. Accumulated Deferred Income Taxes	<u>(25,433,490)</u>	0		<u>(25,433,490)</u>
11. Total Rate Base	<b><u>\$135,561,526</u></b>	<b><u>(\$845,922)</u></b>		<b><u>\$134,715,605</u></b>

Sources:

(A) Company Filing, Section 3.

(B) Schedule ACC-10.

**ATMOS ENERGY-KANSAS CONSOLIDATED**

**TEST YEAR ENDING MARCH 31, 2007**

**GAS IN STORAGE**

1. Thirteen Month Average (\$/mmbtu)	\$6.23	(A)
2. Pro Forma Volumes (mmbtu)	<u>3,012,550</u>	(B)
3. Pro Forma Gas in Storage	\$18,768,187	
4. Company Claim	<u>19,614,108</u>	(C)
5. Recommended Adjustment	<u><b>(\$845,922)</b></u>	

Sources:

(A) Response to CURB-75.

(B) Average of past five years per response to CURB-75.

(C) Company Filing, Section 3.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****OPERATING INCOME SUMMARY**

		Schedule No.
1. Company Claim	\$8,481,388	1
Recommended Adjustments:		
2. Declining Usage Adjustment	152,970	12
3. Customer Records and Collection	76,681	13
4. Rate Case Expense	30,111	14
5. Injuries and Damages Expense	22,629	15
6. Miscellaneous Expenses	11,375	16
7. Lobbying Costs	7,766	17
8. Advertising Costs	95,692	18
9. Depreciation Expense	2,376,047	19
10. Interest Synchronization	(9,316)	20
11. Net Operating Income	<u><b>\$11,245,343</b></u>	21

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****DECLINING USAGE ADJUSTMENT**

1. Declining Usage Adjustment (Volumes) - KS Div.	1,482,742	(A)
2. Current Commodity Rate - KS Div.	<u>\$0.16627</u>	(A)
3. Total Company Claim - KS Div.		\$246,536
4. Declining Usage Adjustment (Volumes) - SW Div.	52,901	(A)
5. Current Commodity Rate - SW Div.	<u>\$0.14127</u>	(A)
6. Total Company Claim - SW Div.		<u>\$7,473</u>
7. Total Company Adjustment		\$254,009
8. Income Taxes @	39.78%	<u>101,038</u>
9. Operating Income Impact		<u><b>\$152,970</b></u>

Sources:

(A) Company Filing, Schedule 17A.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****CUSTOMER RECORDS AND COLLECTION**

1. Three Year Average-SSU	\$12,339,981	(A)
2. Test Year Actual-SSU	<u>15,770,034</u>	(A)
3. Total Recommended Adjustment	\$3,430,053	
4. Allocation to CO/KS @ 7.02%	240,790	(B)
5. Allocation to Kansas @ 52.88%	127,330	(B)
6. Income Taxes @ 39.78%	<u>50,649</u>	
7. Operating Income Impact	<u><b>\$76,681</b></u>	

## Sources:

(A) Response to CURB-68.

(B) Allocation per Company Filing, Section 12.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****RATE CASE EXPENSE**

1. Pro Forma Recommendation		\$200,000	(A)
2. Proposed Amortization Period		<u>4</u>	(A)
3. Pro Forma Annual Expense		\$50,000	(B)
4. Company Claimed Annual Expense		<u>100,000</u>	(C)
5. Recommended Adjustment		\$50,000	
6. Income Taxes @	39.78%	<u>19,889</u>	
7. Operating Income Impact		<u><b>\$30,111</b></u>	

## Sources:

(A) Recommendation of Ms. Crane.

(B) Line 1 / Line 2.

(C) Company Filing, Section 9, WP 9-8.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****INJURIES AND DAMAGES EXPENSE**

1. Three Year Average - Div 02	\$5,414,808	(A)
2. Test Year Amount - Div 02	<u>6,427,022</u>	(A)
3. Total Recommended Adjustment	\$1,012,214	
4. Allocation to CO/KS @ 7.02%	71,057	(B)
5. Allocation to Kansas @ 52.88%	37,575	(B)
6. Income Taxes @	39.78%	<u>14,946</u>
7. Operating Income Impact	<u><b>\$22,629</b></u>	

Sources:

(A) Response to CURB-55.

(B) Company Filing, Section 12.



**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****MISCELLANEOUS EXPENSES**

1. Shared Services Costs	\$6,045			(A)
2. Division 30 Costs		\$3,314		(A)
3. Other Kansas Costs			\$16,912	(A)
4. Allocation to Kansas (%)	3.71%	52.88%	100.00%	(B)
5. Allocation to Kansas (\$)	\$224	\$1,752	\$16,912	
6. Total Recommended Adjustment			\$18,889	
7. Income Taxes @	39.78%		7,514	
8. Operating Income Impact			<b><u>\$11,375</u></b>	

Sources:

(A) Response to KCC-64.

(B) Company Filing, Section 12.

**ATMOS ENERGY-KANSAS CONSOLIDATED**

**TEST YEAR ENDING MARCH 31, 2007**

**LOBBYING COSTS**

1. Total Company Claim		\$12,895	(A)
2. Income Taxes @	39.78%	<u>5,129</u>	
3. Operating Income Impact		<u><b>\$7,766</b></u>	

Sources:

(A) Response to CURB-64.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****ADVERTISING COSTS**

1. Shared Services Costs	\$846,410			(A)
2. Division 30 Costs		\$74,209		(A)
3. Other Kansas Costs			\$88,236	(A)
4. Allocation to Kansas (%)	<u>3.71%</u>	<u>52.88%</u>	<u>100.00%</u>	(B)
5. Allocation to Kansas (\$)	\$31,420	\$39,242	\$88,236	
6. Total Recommended Adjustment			\$158,898	
7. Income Taxes @	39.78%		<u>63,206</u>	
8. Operating Income Impact			<u><b>\$95,692</b></u>	

Sources:

(A) Response to CURB-63.

(B) Company Filing, Section 12.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****DEPRECIATION EXPENSE - NEW RATES**

1. Annualized Depreciation Present Rates	\$9,623,968	(A)
2. Annualized Depreciation Proposed Rates	<u>5,678,521</u>	(B)
3. Impact of New Depreciation Rates	\$3,945,447	
4. Income Taxes @	39.78% <u>1,569,400</u>	
5. Operating Income Impact	<u>\$2,376,047</u>	

## Sources:

(A) Company Filing, Section 10.

(B) Testimony of Mr. Majoros.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****INTEREST SYNCHRONIZATION**

1. Pro Forma Rate Base	\$134,715,605	(A)
2. Weighted Cost of Debt	<u>3.16%</u>	(B)
3. Pro Forma Interest Expense-LTD	\$4,257,832	
4. Company Claim	<u>4,281,252</u>	(C)
5. Recommended Adjustment	\$23,420	
6. Increase in Income Taxes @	39.78%	9,316
7. Operating Income Impact	<b><u>(\$9,316)</u></b>	

## Sources:

(A) Schedule ACC-9.

(B) Schedule ACC-2.

(C) Company Filing, Section 9, WP 9-9.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****INCOME TAX FACTOR**

1. Revenue	100.00%	
2. State Income Tax Rate	<u>7.35%</u>	(A)
3. Federal Taxable Income	92.65%	
4. Income Taxes @ 35%	<u>32.43%</u>	(A)
5. Operating Income	60.22%	
6. Total Tax Rate	<u><b>39.78%</b></u>	(B)
7. Revenue Multiplier	<u><b>1.6605</b></u>	(C)

## Sources:

(A) Rates per Company Filing, Section 11.

(B) Line 2 + Line 4.

(C) Line 1 / Line 5.

**ATMOS ENERGY-KANSAS CONSOLIDATED****TEST YEAR ENDING MARCH 31, 2007****REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS**

1. Capital Structure/Cost of Capital	(\$1,717,388)
<b>Rate Base Adjustments:</b>	
2. Storage Gas	(108,230)
<b>Operating Income Adjustments</b>	
3. Declining Usage Adjustment	(254,007)
4. Customer Records and Collection	(127,329)
5. Rate Case Expense	(50,000)
6. Injuries and Damages Expense	(37,575)
7. Miscellaneous Expenses	(18,889)
8. Lobbying Costs	(12,895)
9. Advertising Costs	(158,897)
10. Depreciation Expense	(3,945,426)
11. Interest Synchronization	15,469
12. Total Recommended Adjustments	(\$6,415,166)
13. Company Claim	4,978,191
14. Recommended Revenue Requirement Deficiency	<b><u>(\$1,436,975)</u></b>

## ATMOS ENERGY-KANSAS CONSOLIDATED

TEST YEAR ENDING MARCH 31, 2007

## PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$41,190,275	\$254,007	\$41,444,282	(\$1,436,975)	\$40,007,307
2. Operating Expenses	15,042,894	(405,584)	14,637,310	0	14,637,310
3. Depreciation	9,623,968	(3,945,426)	5,678,542	0	5,678,542
4. Taxes Other Than Income	5,270,553	0	5,270,553	0	5,270,553
5. Taxable Income Before Interest Expenses	\$11,252,860	\$4,605,018	\$15,857,878	(\$1,436,975)	\$14,420,903
6. Interest Expense	4,281,252	(23,420)	4,257,832	0	4,257,832
7. Taxable Income	\$6,971,608	\$4,628,438	\$11,600,046	(\$1,436,975)	\$10,163,071
8. Income Taxes @ 39.78%	2,771,472	1,841,077	4,612,549	(571,593)	4,040,957
9. Operating Income	\$8,481,388	\$2,763,941	\$11,245,328	(\$865,382)	\$10,379,946
10. Rate Base	\$135,561,526		\$134,715,605		\$134,715,605
11. Rate of Return	<u>6.26%</u>		<u>8.35%</u>		<u>7.71%</u>



## **APPENDIX C**

### **Referenced Data Requests**

**CURB-5**  
**CURB-55**  
**CURB-63**  
**CURB-64**  
**CURB-68**  
**CURB-75**  
**CURB-80**  
**CURB-81**  
**CURB-83**  
**CURB-91**  
**CURB-92**  
**CURB-203**  
**CURB-204**  
**CURB-207**

**KCC-64**  
**KCC-112**  
**KCC-114**

**Citizens' Utility Ratepayer Board**  
**State of Kansas**  
Information Request

Request No: 5

Company Name           ATMOS ENERGY CORPORATION

Docket Number        08-ATMG-280-RTS

Request Date           October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Please provide the (non-gas) revenue requirement authorized in the Company's last three base rate case proceedings, and provide the effective date of new rates in each of those proceedings.

**Response:**

Please see attached excel file KS I-05 Rev Requirements for the Company's last rate filing to see the non-gas revenue requirements for KS. Also see the attached Order Approving Stipulated Settlement Agreement from Docket No. 03-ATMG-1036-RTS for the effective date of the new rates. This had been the only rate case filed in KS by the Company since its acquisitions of Greeley Gas Company and United Cities Gas Company. The Company's predecessors had filed rate proceedings before, but the data from those proceedings is not readily available because those proceedings were more than ten years ago.

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: **55**

Company Name            ATMOS ENERGY CORPORATION

Docket Number        08-ATMG-280-RTS

Request Date            October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Please provide a five year history of injuries and damages expenses.

**Response:**

Please see attachment KS 1-55 CURB – Injuries and Damages Summary.xls

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Dated: \_\_\_\_\_

Atmos Energy Corporation  
 Rate Case 08-ATMG-280-RTS  
 CURB-55  
 Injuries and Damages Expense (Before Allocations)

Company	Division	Account	Month																
			Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	
010	002	09250	58,302.80	54,473.21	55,357.81	(125,362.66)	36,662.44	47,846.64	(628.87)	23,435.22	45,279.99	22,668.12	22,299.13	23,343.61	23,440.68	22,299.13	38,799.25	132,777.64	
010	012	09250													281.70			317.92	
060	030	09250	19,891.41	40,094.53	58,440.53	229,148.64	61,057.63	49,511.41	53,689.28	62,207.36	54,903.98	41,748.13	41,748.13	(22,905.75)	41,696.13	35,648.13	44,214.57	89,220.13	
060	079	09250																	
060	080	09250																	
060	081	09250	0.00	0.00	0.00	0.00	0.00	0.00	185.01	0.00	170.13	182.63	0.00	0.00	0.00	0.00	0.00	0.00	
060	082	09250												186.00					
060	083	09250											21.87						
060	086	09250	7.40	15.86		15.93		30.89	0.00			122.57							
<b>Grand Total</b>			<b>78,201.61</b>	<b>94,583.60</b>	<b>113,798.34</b>	<b>103,801.91</b>	<b>97,720.07</b>	<b>97,388.94</b>	<b>53,245.42</b>	<b>95,642.58</b>	<b>100,354.10</b>	<b>64,721.45</b>	<b>64,069.13</b>	<b>623.86</b>	<b>65,418.51</b>	<b>57,947.26</b>	<b>83,013.82</b>	<b>222,315.69</b>	

Atmos Energy Corporation  
Rate Case 08-ATMG-280-RTS  
CURB-55  
Injuries and Damages Expense (I

Company	Division	Account	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04
010	002	09250	76,303.11	97,115.70	25,003.71	529,783.58	273,381.49	(15,322.11)	280,175.80	641,943.03	126,002.41	333,778.68	264,407.11	334,299.51	280,666.01	427,263.36	310,540.32
010	012	09250			0.00												
060	030	09250	43,852.13	(46,352.17)	83,881.34	8,572.12	41,653.70	(10,970.63)	65,179.34	71,300.34	(3,320.66)	65,179.34	89,939.34	29,841.34	29,841.34	32,674.34	68,789.51
060	079	09250															
060	080	09250															
060	081	09250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.03	77.64	(77.64)	0.00	0.00	0.00	0.00	0.00
060	082	09250			0.00												
060	083	09250			0.00												
060	086	09250			0.00												
<b>Grand Total</b>			<b>120,155.24</b>	<b>50,763.53</b>	<b>108,885.05</b>	<b>538,355.70</b>	<b>315,035.19</b>	<b>(26,292.74)</b>	<b>345,355.14</b>	<b>713,347.40</b>	<b>122,759.39</b>	<b>398,880.38</b>	<b>354,346.45</b>	<b>364,140.85</b>	<b>310,507.35</b>	<b>459,937.70</b>	<b>379,329.83</b>

Atmos Energy Corporation  
 Rate Case 08-ATMG-280-RTS  
 CURB-55  
 Injuries and Damages Expense (I

Company	Division	Account	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06
010	002	09250	521,602.88	384,396.96	472,057.13	619,227.51	423,602.14	450,992.86	428,803.77	423,484.06	446,982.25	455,402.48	458,036.15	333,050.52	374,992.25	585,484.46	423,579.48
010	012	09250											115.79	56.58	179.86	34.96	
060	030	09250	75,732.00	83,215.88	89,602.00	94,559.27	98,237.77	31,325.77	26,191.77	64,575.77	26,191.77	27,016.77	99,991.77	22,006.77	21,803.45	16,488.08	26,467.82
060	079	09250															
060	080	09250															
060	081	09250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00
060	082	09250															
060	083	09250															
060	086	09250															
<b>Grand Total</b>			<b>597,334.88</b>	<b>467,612.84</b>	<b>561,659.13</b>	<b>713,786.78</b>	<b>521,839.91</b>	<b>482,318.63</b>	<b>454,995.54</b>	<b>488,059.83</b>	<b>473,174.02</b>	<b>482,419.25</b>	<b>558,383.71</b>	<b>355,113.87</b>	<b>396,795.70</b>	<b>602,152.40</b>	<b>450,082.26</b>

Atmos Energy Corporation  
 Rate Case 08-ATMG-280-RTS  
 CURB-55  
 Injuries and Damages Expense (I

Company	Division	Account	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Grand Total
010	002	09250	510,106.54	428,643.38	424,296.71	419,476.91	421,406.48	312,906.81	499,535.21	407,187.56	383,037.19	943,468.13	668,283.70	813,726.93	(343,022.84)	1,476,719.67	18,633,803.13
010	012	09250			19.63	23.04											1,029.48
060	030	09250	21,780.09	24,610.01	19,941.65	23,329.91	18,216.49	21,309.92	21,011.34	(113,782.20)	35,078.27	8,417.66	20,399.16	20,635.36	20,395.01	20,342.58	2,435,466.87
060	079	09250					1,080.00										1,080.00
060	080	09250												261.74			261.74
060	081	09250	0.00	0.00	0.00	0.00	269.66	0.00	31.61	83.54	(1.35)	122.63	102.96	4,358.16	402.65	134.98	6,386.64
060	082	09250															186.00
060	083	09250															21.87
060	086	09250															192.65
<b>Grand Total</b>			<b>531,886.63</b>	<b>453,253.39</b>	<b>444,257.99</b>	<b>442,829.86</b>	<b>440,972.63</b>	<b>334,216.73</b>	<b>520,578.16</b>	<b>293,488.90</b>	<b>418,114.11</b>	<b>952,008.42</b>	<b>668,785.82</b>	<b>838,982.19</b>	<b>(322,225.18)</b>	<b>1,497,197.23</b>	<b>21,078,428.38</b>

**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: 63

Company Name           ATMOS ENERGY CORPORATION

Docket Number        08-ATMG-280-RTS

Request Date           October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Please identify and quantify the advertising costs that the Company has included in its filing, and provide copies of all advertising programs whose costs are included in the Company's claim.

**Response:**

Please see attachment KS 1-63 CURB - Advertising Costs.

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Dated: \_\_\_\_\_



Atmos Energy Corp - Shared Services & KS  
 KS DR 1-44 Advertising  
 Twelve Months Ended Mar. 2007

Division	Account	Sub Account	Sub Account Description	APR-06	MAY-06	JUN-06	JUL-06	AUG-06	SEP-06	OCT-06	NOV-06	DEC-06	JAN-07	FEB-07	MAR-07	TOTAL
002	8740	04001	Safety, Newspaper	40.00	97.00								40.00		30.00	207.00
002	9090	04018	MVG Safety First Program	-									370,000.00	(370,000.00)		0.00
002	9210	04001	Safety, Newspaper	-			7,380.00	4,650.00	78,791.68							90,821.68
002	9210	04021	Promo Other, Misc	-	1,043.96		1,434.44	1,449.33		1,243.12						5,170.85
002	9210	04040	Community Relations & Trade Show	200.00		1,000.00			33,299.66	1,237.50		700.00	484.18			36,921.34
002	9210	04044	Advertising	-	3,550.00			5,274.00								8,824.00
002	9210	04046	Customer Relations & Assistance	-	5,785.98			2,989.00		91,619.73	35,116.44	83,968.00	22,076.44	189,923.74	68,504.52	499,983.65
002	9230	04046	Customer Relations & Assistance	-						3,247.50						3,247.50
002	9302	04001	Safety, Newspaper	110,124.13												110,124.13
002	9302	04021	Promo Other, Misc	-			128.76									128.76
002	9302	04044	Advertising	45,178.40	1,339.63											46,518.03
002	9302	04046	Customer Relations & Assistance	8,754.91	35,708.43											44,463.34
				<b>184,297.44</b>	<b>47,525.00</b>	<b>1,000.00</b>	<b>8,943.20</b>	<b>14,362.33</b>	<b>112,091.34</b>	<b>97,347.85</b>	<b>35,116.44</b>	<b>84,668.00</b>	<b>392,600.62</b>	<b>(180,076.26)</b>	<b>68,534.52</b>	<b>846,410.48</b>
030	8700	04001	Safety, Newspaper	-											468.38	468.38
030	8700	04021	Promo Other, Misc	6,793.29	560.45	2,717.69			7.25			15.00		5,000.00		15,093.68
030	8700	04040	Community Relations & Trade Show	26.25	261.44	48.16	28.25	28.25	54.50	4.21	32.50	45.51	43.51	129.97	53.15	753.70
030	9010	04001	Safety, Newspaper	-			32.26	55.44				211.45			32.26	331.41
030	9070	04044	Advertising	-			150.00								120.00	270.00
030	9090	04040	Community Relations & Trade Show	203.63	2,193.68	5,599.94	205.82									8,203.05
030	9080	04041	Gas Light Re-light Program	-	725.00											725.00
030	9080	04046	Customer Relations & Assistance	900.00			3,571.39			1,077.11				700.00	8,450.00	14,698.50
030	9090	04001	Safety, Newspaper	-										20,234.85		20,234.85
030	9090	04046	Customer Relations & Assistance	200.00												200.00
030	9100	04040	Community Relations & Trade Show	35.00	1,801.59	35.00	35.00	618.82	2,882.50	354.19	1,917.66	35.00	420.36	555.55	(2,420.30)	6,480.37
030	9100	04046	Customer Relations & Assistance	-		2,367.90									3,575.52	5,943.42
030	9130	04044	Advertising	-					116.36	116.37	116.37	116.37	232.74		107.50	805.71
				<b>8,158.17</b>	<b>5,542.14</b>	<b>10,766.69</b>	<b>4,022.72</b>	<b>902.51</b>	<b>3,060.81</b>	<b>1,561.88</b>	<b>2,066.53</b>	<b>423.33</b>	<b>696.61</b>	<b>26,620.37</b>	<b>10,386.51</b>	<b>74,208.07</b>
080	8700	04021	Promo Other, Misc	-										1,253.33		1,253.33
080	8700	04046	Customer Relations & Assistance	778.99	209.01									975.00		1,963.00
080	9030	04044	Advertising	-					61.00							61.00
080	9070	04044	Advertising	-									520.00			520.00
080	9080	04021	Promo Other, Misc	-											337.38	337.38
080	9080	04040	Community Relations & Trade Show	-		320.00		3,782.33	1,090.00		76.00	22.00				5,290.33
080	9080	04046	Customer Relations & Assistance	-	590.00	1,132.75			5,000.00		555.00					7,277.75
080	9090	04021	Promo Other, Misc	-				520.00								520.00
080	9090	04044	Advertising	-											200.00	200.00
080	9090	04046	Customer Relations & Assistance	550.63	320.00	320.00	2,250.00	2,412.60	2,992.40	1,077.41	(1,565.00)	380.00	(300.00)	4,345.35	43,194.25	56,077.64
080	9100	04044	Advertising	(944.07)	15.00	735.00	60.00									(134.07)
080	9100	04046	Customer Relations & Assistance	-	2,523.90											2,523.90
080	9270	04044	Advertising	-								78.21	398.09			476.30
				<b>485.55</b>	<b>3,657.91</b>	<b>2,507.75</b>	<b>2,310.00</b>	<b>6,714.93</b>	<b>9,143.40</b>	<b>1,077.41</b>	<b>(934.00)</b>	<b>480.21</b>	<b>618.09</b>	<b>6,573.68</b>	<b>43,731.63</b>	<b>76,366.56</b>
081	8700	04001	Safety, Newspaper	179.48	99.75						35.55					314.78
081	9010	04001	Safety, Newspaper	-				32.26								32.26
081	9030	04046	Customer Relations & Assistance	-							52.00					52.00
081	9070	04046	Customer Relations & Assistance	-										25.00	72.03	97.03
081	9080	04046	Customer Relations & Assistance	-	2,520.00	1,700.00						3,100.00				7,320.00
081	9090	04040	Community Relations & Trade Show	-								44.40	131.00			175.40
081	9090	04046	Customer Relations & Assistance	-	100.00				160.00	850.00	165.25	15.26		198.00	40.00	1,526.51
081	9100	04044	Advertising	-		30.00				100.00			60.00			190.00
081	9100	04046	Customer Relations & Assistance	-				12.00								12.00
081	9120	04044	Advertising	103.75	67.00	217.00	83.75	67.00	67.00	83.75	67.00	67.00	83.75	60.25	67.00	1,034.25
081	9130	04044	Advertising	-				30.00	30.00	30.00					(395.00)	(305.00)
081	9210	04044	Advertising	-	25.00											25.00
081	9260	04044	Advertising	30.00												30.00
081	9280	04044	Advertising	-					175.38							175.38
081	9302	04044	Advertising	-	33.60	56.00	28.00						30.00			147.60
081	9302	04046	Customer Relations & Assistance	-	25.00				82.49	462.37	0.00		389.14		38.91	997.91
				<b>313.23</b>	<b>2,870.35</b>	<b>2,003.00</b>	<b>111.75</b>	<b>223.75</b>	<b>894.75</b>	<b>1,063.76</b>	<b>319.80</b>	<b>3,226.66</b>	<b>693.89</b>	<b>281.25</b>	<b>(177.06)</b>	<b>11,825.12</b>
086	8700	04001	Safety, Newspaper												45.00	45.00
TOTAL				<b>173,254.39</b>	<b>69,695.40</b>	<b>16,277.44</b>	<b>15,387.67</b>	<b>22,203.62</b>	<b>125,190.10</b>	<b>101,050.89</b>	<b>36,568.77</b>	<b>88,798.20</b>	<b>354,609.21</b>	<b>(146,600.96)</b>	<b>122,520.60</b>	<b>1,008,855.23</b>

**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: **64**

Company Name           ATMOS ENERGY CORPORATION

Docket Number        08-ATMG-280-RTS

Request Date           October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Identify all lobbying costs incurred by the Company in the test year and identify the amount of lobbying costs, if any, included in the Company's claim.

**Response:**

The amount of \$12,894.81of was erroneously included in the Company's claim herein and the Company will agree to adjust this cost out of the revenue requirement.

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Dated: \_\_\_\_\_

**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: 68

Company Name           ATMOS ENERGY CORPORATION

Docket Number         08-ATMG-280-RTS

Request Date           October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Please provide, for each of the past three years as well as the test year, a list and description of the costs allocated to Kansas by a) Shared Services General Office, b) Shared Services Customer Support, c) COKS General, and d) Kansas Administration.

**Response:**

Please see attachment KS 1-68 CURB – Cost Allocations. Divisions 2, 12 and 30 amounts are shown before allocation.

Submitted To           David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Atmos Energy Corp.  
CURB - 68  
SSU, CO/KS General Office, and Kansas Admin Allocations  
Test Years Ended Mar 2004-2007

Line No.	Service Area	Acct	Name	Test Year Ended Mar-04	Test Year Ended Mar-05	Test Year Ended Mar-06	Test Year Ended Mar-07
1			<b>Shared Services General Office</b>				
2	002	8210	Natural gas storage - Purification expenses	1,208.50	1,599.53	114.24	11,300.74
3	002	8230	Natural gas storage - Gas Losses	209.68	-	-	-
4	002	8240	Natural gas storage - Other expenses	524.72	-	-	-
5	002	8260	Natural gas storage - Rents	1,237.69	-	-	-
6	002	8400	Natural gas storage - Operation supervision and	-	-	-	-
7	002	8510	System control and load dispatching	-	1,424.09	-	-
8	002	8700	Operation Supervision and Engineering	26,303.03	18,704.95	97,644.80	215,154.79
9	002	8710	Distribution Load Dispatching	-	762.25	-	-
10	002	8740	Mains and Services Expenses	(13,003.28)	(33,960.56)	(80,674.78)	(122,870.96)
11	002	8790	Customer Installations Expenses	9,501.24	8,369.51	6,249.16	4,498.48
12	002	8800	Other Expenses	-	1,334.52	12,992.41	6,275.70
13	002	8810	Rents	199,285.04	181,660.08	103,834.26	127,641.68
14	002	8870	Maintenance of Mains	-	-	865.60	2,031.13
15	002	8920	Maintenance of Services	-	-	567.00	-
16	002	8940	Maintenance of Other Equipment	504.79	-	-	-
17	002	9010	Supervision	3,323.04	580.80	2,491.84	(881.16)
18	002	9020	Meter Reading Expense	0.01	-	1,346.15	(192.31)
19	002	9030	Customer Records and Collection Expenses	865,511.17	724,905.60	853,456.69	1,462,312.33
20	002	9090	Informational and Instructional Advertising Exper	-	-	-	-
21	002	9100	Miscellaneous Customer Service and Informatior	-	255.45	5,448.97	50.00
22	002	9110	Supervision	-	-	1,110.56	-
23	002	9120	Demonstrating and Selling Expenses	-	-	402.28	-
24	002	9130	Advertising Expenses	2,144.72	1.00	-	-
25	002	9160	Miscellaneous Sales Expenses	1,484.42	1,201.18	-	89.81
26	002	9200	Administrative and General Salaries	(764,137.45)	(2,489,996.29)	(5,322,834.36)	(5,602,467.54)
27	002	9210	Office Supplies and Expenses	3,705,878.48	4,702,419.75	4,927,917.34	7,132,208.55
28	002	9220	Administrative Expenses Transferred - Credit	(31,326,049.10)	(40,706,655.77)	(45,717,501.68)	(59,537,977.05)
29	002	9230	Outside Services Employed	1,756,954.56	3,839,623.53	6,557,298.16	7,331,264.17
30	002	9240	Property Insurance	(53,207.88)	1,578,214.86	212,134.83	390,718.34
31	002	9250	Injuries and Damages	2,125,701.01	4,497,844.02	5,319,558.20	6,427,022.46
32	002	9260	Employee Pensions and Benefits	10,564,707.83	19,058,965.97	22,004,859.72	31,668,111.86
33	002	9270	Franchise Requirements	-	6,271.14	-	-
34	002	9280	Regulatory Commission Expenses	2,133.00	1,994.87	-	33.90
35	002	9301	General Advertising Expenses	-	75.00	33.78	-
36	002	9302	Miscellaneous General Expense	5,437,586.97	6,514,599.98	4,810,806.82	4,912,337.09
37	002	9310	Rents	3,736,381.72	3,487,140.02	3,406,430.70	3,540,599.67
38	002	9320	Maintenance of General Plant	1,857,225.93	2,022,856.01	2,795,446.85	3,286,645.33
40							
41			<b>Shared Services Customer Service</b>				
42	012	7520	Production - Gas well expenses	-	-	-	-
43	012	8210	Natural gas storage - Purification expenses	76.86	-	-	-
44	012	8700	Operation Supervision and Engineering	579,906.76	466,919.22	432,828.13	471,347.67
45	012	8710	Distribution Load Dispatching	151.97	-	-	-
46	012	8740	Mains and Services Expenses	-	-	5,255.32	640.64
47	012	8790	Customer Installations Expenses	180,073.95	234,053.88	239,626.97	276,136.73
48	012	8800	Other Expenses	10.79	-	-	-
49	012	8810	Rents	2,865.98	747.21	4,847.04	154.39
50	012	8860	Maintenance of Structures and Improvements	-	814.66	1,360.05	303.02
51	012	9010	Supervision	50,042.83	72,347.69	67,263.65	77,815.45
52	012	9030	Customer Records and Collection Expenses	5,301,240.61	5,489,833.23	14,181,716.23	14,307,722.21
53	012	9050	Miscellaneous Customer Accounts Expense	-	-	400.74	-
54	012	9100	Miscellaneous Customer Service and Informatior	8,732.60	6,043.99	10,345.69	12,175.27
55	012	9120	Demonstrating and Selling Expenses	-	-	-	-
56	012	9200	Administrative and General Salaries	72,625.98	123,730.63	145,833.79	165,240.00
57	012	9210	Office Supplies and Expenses	2,890,584.83	2,829,325.40	6,326,173.06	8,034,954.98
58	012	9220	Administrative Expenses Transferred - Credit	(10,982,324.34)	(11,526,870.83)	(27,278,364.65)	(30,999,252.45)
59	012	9230	Outside Services Employed	7,065.00	15,395.30	13,165.60	663,821.16
60	012	9240	Property Insurance	-	1,409.45	-	31,779.27
61	012	9250	Injuries and Damages	599.62	-	387.19	42.67
62	012	9260	Employee Pensions and Benefits	1,584,429.72	1,659,101.30	4,149,712.64	4,671,421.33
63	012	9302	Miscellaneous General Expense	-	-	377.81	-
64	012	9310	Rents	301,105.77	435,686.60	1,143,618.28	1,129,874.40
65	012	9320	Maintenance of General Plant	2,811.06	191,461.29	555,452.46	1,155,823.24
67							

Atmos Energy Corp.  
CURB - 68  
SSU, CO/KS General Office, and Kansas Admin Allocations  
Test Years Ended Mar 2004-2007

Line No.	Service Area	Acct	Name	Test Year Ended Mar-04	Test Year Ended Mar-05	Test Year Ended Mar-06	Test Year Ended Mar-07
68			<b>CO/KS General Office</b>				
69	030	8140	Natural gas storage - Operation supervision and	-	269.84	7,650.00	-
70	030	8520	Transmission - Communication system expenses	-	110.19	264.72	209.58
71	030	8560	Transmission - Mains expenses	-	-	6,365.49	31.84
72	030	8630	Transmission - Maintenance of mains	-	45.00	-	-
73	030	8700	Operation Supervision and Engineering	2,136,449.97	1,418,256.51	1,922,183.03	1,942,279.59
74	030	8710	Distribution Load Dispatching	3,145.40	240.00	-	-
75	030	8740	Mains and Services Expenses	86,813.61	87,809.69	92,036.94	67,915.44
76	030	8750	Measuring and Regulating Station Expenses - Gr	6,104.86	-	-	121.98
77	030	8770	Measuring and Regulating Station Exp. - City Ga	-	5.42	-	-
78	030	8780	Meter and House Regulator Expenses	-	-	-	113.00
79	030	8790	Customer Installations Expenses	-	-	-	10.97
80	030	8800	Other Expenses	4,128.52	270,683.17	(233,972.50)	1,001.44
81	030	8810	Rents	98,317.64	(2,837.76)	(796.51)	117.67
82	030	8850	Maintenance Supervision and Engineering	-	-	-	3,481.92
83	030	8870	Maintenance of Mains	-	(500.00)	-	-
84	030	8940	Maintenance of Other Equipment	-	4.84	-	-
85	030	9010	Supervision	-	-	-	331.41
86	030	9020	Meter Reading Expense	-	1,340.47	353.75	535.39
87	030	9030	Customer Records and Collection Expenses	1,387,838.99	1,484,995.47	1,578,097.05	1,728,892.84
88	030	9040	Uncollectible Accounts	-	-	-	(7,959.00)
89	030	9050	Miscellaneous Customer Accounts Expense	25.50	-	1,040.33	20.74
90	030	9070	Supervision	6.37	16.20	-	470.00
91	030	9080	Customer Assistance Expenses	4,274.25	25,271.06	53,625.87	24,222.41
92	030	9090	Informational and Instructional Advertising Exper	7,525.60	46,354.60	15,330.17	20,434.85
93	030	9100	Miscellaneous Customer Service and Informator	5,767.03	25,587.99	7,683.08	12,323.79
94	030	9110	Supervision	565.89	(2,771.32)	716.82	-
95	030	9120	Demonstrating and Selling Expenses	225.00	648.00	160.00	9,560.74
96	030	9130	Advertising Expenses	-	-	-	805.71
97	030	9200	Administrative and General Salaries	-	-	11,805.28	-
98	030	9210	Office Supplies and Expenses	(48,194.08)	(43,856.08)	(79,944.05)	(63,430.41)
99	030	9220	Administrative Expenses Transferred - Credit	(4,527,227.54)	(4,140,572.19)	(4,624,459.70)	(4,774,676.22)
100	030	9230	Outside Services Employed	146,258.04	199,049.57	76,089.79	118,237.71
101	030	9240	Property Insurance	77,069.36	52,490.59	138,291.14	82,519.83
102	030	9250	Injuries and Damages	467,895.13	754,291.47	408,449.84	115,295.15
103	030	9260	Employee Pensions and Benefits	156,503.79	(264,780.24)	498,828.16	625,061.49
104	030	9302	Miscellaneous General Expense	51,226.67	48,611.33	41,360.05	36,712.90
105	030	9320	Maintenance of General Plant	-	39,236.17	78,841.26	55,357.22
106							
107			<b>Kansas Administration</b>				
108	080	8200	Natural gas storage - Measuring and regulating s	-	43.35	-	-
109	080	8700	Operation Supervision and Engineering	251,256.02	143,834.43	153,411.71	191,524.04
110	080	8710	Distribution Load Dispatching	-	30.90	-	-
111	080	8740	Mains and Services Expenses	21,283.03	3,913.65	8,266.60	12,715.47
112	080	8800	Other Expenses	-	-	-	1,000.00
113	080	8810	Rents	(3,038.25)	26.77	1,000.43	(885.10)
114	080	8850	Maintenance Supervision and Engineering	18,383.39	9,030.98	12,445.98	27,175.49
115	080	8870	Maintenance of Mains	18,648.61	5,895.03	4,025.50	6,559.54
116	080	9010	Supervision	9,368.46	4,927.22	6,222.99	13,587.81
117	080	9020	Meter Reading Expense	2,109.57	2,021.28	1,456.04	1,892.48
118	080	9030	Customer Records and Collection Expenses	-	-	54.40	61.00
119	080	9070	Supervision	-	-	4,995.00	2,120.00
120	080	9080	Customer Assistance Expenses	43,810.54	42,356.49	58,323.31	12,905.46
121	080	9090	Informational and Instructional Advertising Exper	8,826.01	1,500.00	24,546.57	56,797.64
122	080	9100	Miscellaneous Customer Service and Informator	11,027.00	41,130.93	25,987.56	2,389.83
123	080	9110	Supervision	74,339.63	87,007.49	64,861.54	50,855.64
124	080	9120	Demonstrating and Selling Expenses	6,941.86	-	50.00	17,872.19
125	080	9130	Advertising Expenses	-	-	915.00	-
126	080	9210	Office Supplies and Expenses	925.76	188.51	1,182.45	531.19
127	080	9220	Administrative Expenses Transferred - Credit	5,972,868.71	5,683,000.64	5,525,881.64	2,091,413.08
128	080	9230	Outside Services Employed	44,447.20	255,847.46	314,779.32	243,367.73
129	080	9240	Property Insurance	-	-	-	1,433.65
130	080	9250	Injuries and Damages	-	-	-	261.74
131	080	9260	Employee Pensions and Benefits	107,630.41	71,196.67	62,847.10	81,842.95
132	080	9270	Franchise Requirements	-	-	932.99	476.30
133	080	9280	Regulatory Commission Expenses	-	147,427.46	66,708.98	-
134	080	9302	Miscellaneous General Expense	33,691.92	23,156.00	38,930.40	31,226.95

**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: 75

Company Name           ATMOS ENERGY CORPORATION

Docket Number         08-ATMG-280-RTS

Request Date           October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Please provide the a) dollar amount and b) volumes of gas in storage for each of the past sixty months.

**Response:**

Please reference Attachment KS 1-75 CURB – Gas in Storage.xls

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Dated: \_\_\_\_\_

Atmos Energy Corporation  
Rate Case: 08-ATMG-280-RTS  
CURB-75  
Period End Balances

Sum of End Balance	
Month	
Apr-02	150,279.60
May-02	1,694,535.91
Jun-02	2,828,473.42
Jul-02	4,256,648.70
Aug-02	7,027,227.74
Sep-02	8,402,540.43
Oct-02	9,422,697.20
Nov-02	8,809,979.73
Dec-02	4,413,005.96
Jan-03	4,759,252.78
Feb-03	1,870,439.83
Mar-03	1,894,598.50
Apr-03	2,067,821.16
May-03	3,118,572.28
Jun-03	5,428,920.74
Jul-03	6,806,178.71
Aug-03	9,655,139.35
Sep-03	11,253,712.51
Oct-03	12,288,099.14
Nov-03	13,370,677.20
Dec-03	12,752,830.96
Jan-04	9,962,475.69
Feb-04	4,715,710.54
Mar-04	2,585,114.05
Apr-04	3,279,364.30
May-04	4,504,798.71
Jun-04	4,076,380.76
Jul-04	14,204,934.12
Aug-04	21,215,717.19
Sep-04	24,460,684.05
Oct-04	27,798,980.54
Nov-04	29,239,029.20
Dec-04	30,223,718.70
Jan-05	22,764,096.07
Feb-05	12,348,319.14
Mar-05	6,389,282.28
Apr-05	2,678,536.91
May-05	5,517,749.98
Jun-05	8,961,295.94
Jul-05	14,668,011.07
Aug-05	20,783,280.92
Sep-05	27,552,077.88
Oct-05	33,625,137.52
Nov-05	36,629,339.75
Dec-05	34,525,450.13
Jan-06	26,740,704.31
Feb-06	24,099,181.38
Mar-06	13,662,934.03
Apr-06	8,355,301.56
May-06	10,720,341.82
Jun-06	13,545,040.01
Jul-06	17,766,919.63
Aug-06	22,541,957.05
Sep-06	28,097,090.35
Oct-06	30,806,234.58
Nov-06	30,011,886.96
Dec-06	28,617,514.75
Jan-07	22,383,329.68
Feb-07	13,388,387.34
Mar-07	11,850,003.27

Atmos Energy Corporation  
Rate Case: 08-ATMG-280-RTS  
CURB-75  
Period End Volumes (mmbtu)

Sum of End Balance	
Month	
Apr-02	53,966.00
May-02	519,871.00
Jun-02	878,333.00
Jul-02	1,349,463.00
Aug-02	2,415,334.72
Sep-02	2,904,939.72
Oct-02	3,251,221.72
Nov-02	3,061,955.72
Dec-02	1,624,701.72
Jan-03	1,747,604.72
Feb-03	777,389.72
Mar-03	723,432.72
Apr-03	699,968.72
May-03	739,677.72
Jun-03	1,198,488.72
Jul-03	1,358,580.72
Aug-03	2,034,978.72
Sep-03	2,395,142.72
Oct-03	2,628,148.72
Nov-03	2,890,765.72
Dec-03	2,766,895.72
Jan-04	2,164,041.72
Feb-04	1,061,628.72
Mar-04	601,272.72
Apr-04	297,136.72
May-04	950,210.72
Jun-04	1,272,566.72
Jul-04	2,191,054.72
Aug-04	3,410,639.72
Sep-04	4,420,078.72
Oct-04	5,130,753.72
Nov-04	5,439,560.72
Dec-04	5,550,121.72
Jan-05	4,180,119.72
Feb-05	2,281,719.72
Mar-05	1,186,077.72
Apr-05	502,244.72
May-05	928,939.72
Jun-05	1,455,180.72
Jul-05	2,427,517.72
Aug-05	3,377,104.72
Sep-05	4,401,816.72
Oct-05	5,130,524.72
Nov-05	5,397,736.72
Dec-05	5,092,905.72
Jan-06	3,939,552.72
Feb-06	3,554,461.72
Mar-06	2,005,842.72
Apr-06	1,211,313.72
May-06	1,608,175.72
Jun-06	2,097,135.72
Jul-06	2,898,963.72
Aug-06	3,759,758.72
Sep-06	4,673,113.72
Oct-06	5,150,726.72
Nov-06	5,045,210.72
Dec-06	4,807,311.72
Jan-07	3,753,177.72
Feb-07	2,218,560.72
Mar-07	1,948,938.72



**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: 80

Company Name           ATMOS ENERGY CORPORATION

Docket Number         08-ATMG-280-RTS

Request Date            October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Regarding page 9, lines 4-6 of Mr. Schlessman's testimony, please identify and describe all energy efficiency programs that the Company is requesting authorization for in this proceeding.

**Response:**

The Company is not proposing a specific energy efficiency program in conjunction with this proceeding. The referenced testimony is speaking prospectively to emphasize the CUA's elimination of barriers to Atmos' support of conservation and energy efficiency improvements that exist under the financial incentives of traditional ratemaking. The Company, however, is open to support of energy efficiency programs under decoupled rate designs, as it has evidenced in its recent Missouri settlement.

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Dated: \_\_\_\_\_

**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: **81**

Company Name           ATMOS ENERGY CORPORATION

Docket Number         08-ATMG-280-RTS

Request Date           October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Please provide any reports, analysis, studies, or plans relating to the Company's overall program to provide energy efficiency in the State of Kansas.

**Response:**

None at this time.

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Dated: \_\_\_\_\_

**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: 83

Company Name           ATMOS ENERGY CORPORATION

Docket Number         08-ATMG-280-RTS

Request Date           October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Did the Company include a return on equity adjustment to reflect lower risk assuming that its decoupling mechanism is adopted? If so, where can such an adjustment be found in the filing.

**Response:**

Yes. Please refer to the discussion on pages 40-43 of Dr. Fairchild's testimony and, in particular, page 42 where he states "to reflect the benefits of the reduced regulatory lag associated with Atmos' requested Customer Utilization Tracker, I recommend that the upwards adjustments for flotation costs and the outlook for higher capital costs be decreased slightly". Dr. Fairchild then selected his recommended return on equity from within the cost of equity range taking "into account flotation costs and the outlook for increased capital costs modified for Atmos' requested Customer Utilization Tracker" (page 43).

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Dated: \_\_\_\_\_

**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: 91

Company Name            ATMOS ENERGY CORPORATION

Docket Number         08-ATMG-280-RTS

Request Date            October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Please itemize the estimated cost of \$9.94 million to implement the AMI program in Kansas, referenced on page 9, line 13 of Mr. DeArmond's testimony.

**Response:**

The following items make up the estimated cost to implement the AMI program in Kansas:

128,942*	AMI Transmitters for customer meters	\$6,049,378
	Installation of transmitters	1,627,775
19	Tower Gateway Base-stations	1,528,800
	IT Database	362,235
	Contingency	386,347
	Estimated Kansas Infrastructure Cost	\$9,940,000

\* Based on Customers served as of 10/12/07.

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Dated: \_\_\_\_\_

**Citizens' Utility Ratepayer Board  
State of Kansas**

Information Request

Request No: 92

Company Name           ATMOS ENERGY CORPORATION

Docket Number         08-ATMG-280-RTS

Request Date           October 9, 2007

Date Information Needed   October 23, 2007

**Please Provide the Following:**

Please describe all costs that are booked to Account 920, as referenced on page 10, line 5 of Mr. DeArmond's testimony.

**Response:**

Page 10, line 5 of Mr. DeArmond's testimony contains a typographical error and should read Account 902 rather than Account 920. The direct expenses for meter reading are booked to Account 902.

Submitted To: David Springe, CURB

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**VERIFICATION OF RESPONSE**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Dated: \_\_\_\_\_

**Kansas Corporation Commission  
Information Request**

Request No: **CURB 203**

Company Name           ATMOS ENERGY CORPORATION

Docket Number        08-ATMG-280-RTS

Request Date           December 28, 2007

Date Information Needed   January 14, 2008

RE: Data Requests from the Utility Ratepayer Board

**Please Provide the Following:**

The response to CURB-54 did not identify the adjustments made by the Company. Please identify all specific expenses included in the Company's adjustment, and provide a brief description of each such expense.

**Response:**

The Company did not remove any specific expenses from expense reports allocated or directly charged to Kansas and included in this filing, but rather removed an estimated amount of expense based on reviews of expense reports in other jurisdictions (Tennessee and Texas) for items that have been found controversial in a recent Texas rate case. The type of items that the Company is not seeking recovery for are related to alcohol, first class airline tickets, expensive hotels, and other items that were deemed controversial in the Company's 2005 Mid-Tex division rate case.

Subsequent to the filing of this case and the Company's September 20, 2007 Mid-Tex division case, an comprehensive review of expense reports for the twelve months ended June 30, 2007 was conducted by KMPG and the final analysis indicated that the Company's original estimate for the Mid-Tex filing were substantially on target. Thus the Company is confident that the estimated amount of exclusion in this case is reasonable.

Submitted By: David Springe

Submitted To: James Flaherty

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**Kansas Corporation Commission  
Information Request**

Request No: **CURB 204**

Company Name           ATMOS ENERGY CORPORATION

Docket Number         08-ATMG-280-RTS

Request Date           December 28, 2007

Date Information Needed   January 14, 2008

RE: Data Requests from the Utility Ratepayer Board

**Please Provide the Following:**

Please provide the amount of rate case costs incurred to date.

**Response:**

Please see the attached file. KS CURB-204 Rate Case costs incurred to date

Submitted By: David Springe

Submitted To: James Flaherty

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**Atmos Energy Corp.**  
**KS CURB-204**  
**Rate case costs incurred to date**

Company	Cost Center	Account	Sub Account	Service Area	Project	Project Org	Expenditure Org	Expenditure Type	Task	Amount	Month Number	GI Journal Category	Source Id
60	3004	9280	6111	80000	60.15538	3004	3004	CONSULTING	9280	800.00	200711	Purchase invoices	Payables
60	3004	9280	6111	80000	60.15538	3004	3004	CONSULTING	9280	1,600.00	200709	Purchase Invoices	Payables
60	3004	9280	6111	80000	60.15538	3004	3004	CONSULTING	9280	600.00	200712	Purchase Invoices	Payables
60	3004	9230	6121	80000	60.15538	3004	3004	LEGAL	9230	4,497.70	200711	Purchase Invoices	Payables
60	3004	9230	6111	80000	60.15538	3004	3004	CONSULTING	9230	3,900.00	200711	Purchase Invoices	Payables
										<u>11,397.70</u>			



**Kansas Corporation Commission  
Information Request**

Request No: **CURB 207**

Company Name           ATMOS ENERGY CORPORATION

Docket Number         08-ATMG-280-RTS

Request Date           December 28, 2007

Date Information Needed   January 14, 2008

RE: Data Requests from the Utility Ratepayer Board

**Please Provide the Following:**

Regarding the response to CURB-75, please explain the significant increase in the volumes of gas in storage since the Company's last rate case.

**Response:**

In the last rate case the Company requested, and the Commission approved, transferring certain affiliate storage back into the utility (Liberty, Buffalo, and Fredonia storage fields). These storage fields were originally part of the utility (Union Gas) and transferred to United Cities' Gas Company's affiliate (UCG Storage), with Commission approval, in the early 1990s.

Since the last case the utility has had full control and management of the storage and has utilized the additional capacity in providing service to our utility customers.

Submitted By: David Springe

Submitted To: James Flaherty

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**Kansas Corporation Commission  
Information Request**

Request No: 64

Company Name            ATMOS ENERGY CORPORATION            ATMG  
Docket Number        08-ATMG-280-RTS  
Request Date            September 14, 2007  
Date Information Needed    October 12, 2007

RE: Golf / Sporting Event Expenses

**Please Provide the Following:**

1. Please provide a detailed listing of all golf / country club expenses included in the test year to include amount(s), date(s), and related account(s).
  
2. Please provide a detailed listing of all sporting events (e.g. football, basketball, etc.) expenses included in the test year to include amount(s), date(s), and related account(s).

Submitted By    Baldry

Submitted To    Joe Christian

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Acct Description	Sub Description	Type	Company	Cost Center	Account	Sub Account	Service	Future	Flex Description	Source	Category	Name	Description2	Line Item	Date	Journal Amount	CR	Report Date	Month
Office Supplies & Exp	Association Dues	USD	10	1203	9210	7510	12000	0	Almos Regulated Shared Se.SS Amarillo Customer Supp.A&G-Office supplies & exp.Association Dues Customer Su - (continued)	Payables	Purchase Invoices	Purchase Invoices USD	Other	Good, David W	12/21/2006	267.40		10/2/2007	12/1/2006
Office Supplies & Exp	Association Dues	USD	10	1203	9210	7510	12000	0	Almos Regulated Shared Se.SS Amarillo Customer Supp.A&G-Office supplies & exp.Association Dues Customer Su - (continued)	Payables	Purchase Invoices	Purchase Invoices USD	Other	Good, David W	10/2/2006	100.43		10/2/2007	10/1/2006
Office Supplies & Exp	Association Dues	USD	10	1203	9210	7510	12000	0	Almos Regulated Shared Se.SS Amarillo Customer Supp.A&G-Office supplies & exp.Association Dues Customer Su - (continued)	Payables	Purchase Invoices	Purchase Invoices USD	Other	Good, David W	10/10/2006	97.43		10/2/2007	10/1/2006
Office Supplies & Exp	Association Dues	USD	10	1203	9210	7510	12000	0	Almos Regulated Shared Se.SS Amarillo Customer Supp.A&G-Office supplies & exp.Association Dues Customer Su - (continued)	Payables	Purchase Invoices	Purchase Invoices USD	Other	Good, David W	7/24/2006	67.43		10/2/2007	7/1/2006
Office Supplies & Exp	Association Dues	USD	10	1203	9210	7510	12000	0	Almos Regulated Shared Se.SS Amarillo Customer Supp.A&G-Office supplies & exp.Association Dues Customer Su - (continued)	Payables	Purchase Invoices	Purchase Invoices USD	Other	Good, David W	5/11/2006	97.43		10/2/2007	5/1/2006
Office Supplies & Exp	Association Dues	USD	10	1203	9210	7510	12000	0	Almos Regulated Shared Se.SS Amarillo Customer Supp.A&G-Office supplies & exp.Association Dues Customer Su - (continued)	Payables	Purchase Invoices	Purchase Invoices USD	Other	Good, David W	4/24/2006	97.43		10/2/2007	4/1/2006
Office Supplies & Exp	Membership Fees	USD	10	1150	9210	5415	2000	0	Almos Regulated Shared Se.SS Dallas Strategic Plann.A&G-Office supplies & exp.Membership Fees Shared Serv	Payables	Purchase Invoices	Purchase Invoices USD	Other	Gruber, Conn	3/6/2007	963.42		10/2/2007	3/1/2007
Office Supplies & Exp	Membership Fees	USD	10	1150	9210	5415	2000	0	Almos Regulated Shared Se.SS Dallas Strategic Plann.A&G-Office supplies & exp.Membership Fees Shared Serv	Payables	Purchase Invoices	Purchase Invoices USD	Other	Gruber, Conn	1/31/2007	1,868.96		10/2/2007	1/1/2007
Office Supplies & Exp	Membership Fees	USD	10	1150	9210	5415	2000	0	Almos Regulated Shared Se.SS Dallas Strategic Plann.A&G-Office supplies & exp.Membership Fees Shared Serv - (continued)	Spreadsheet	Adjustment	030-001 Adjustment USD	Gruber, Conn E	8/26/2006	639.80		4/18/2007	8/1/2006	
Office Supplies & Exp	Club Dues - Nondeductible	USD	10	1350	9210	5416	2000	0	Almos Regulated Shared Se.SS Dallas Non-Utily Ops.A&G-Office supplies & exp.Club Dues - Nondeductible Sh	Payables	Purchase Invoices	Purchase Invoices USD	EXPENSE REPORT	Woodward, J D	5/26/2006	369.84		4/18/2007	5/1/2006
Office Supplies & Exp	Club Dues - Nondeductible	USD	10	1350	9210	5416	2000	0	Almos Regulated Shared Se.SS Dallas Non-Utily Ops.A&G-Office supplies & exp.Club Dues - Nondeductible Sh	Payables	Purchase Invoices	Purchase Invoices USD	EXPENSE REPORT	Woodward, J D	4/10/2006	361.55		4/18/2007	4/1/2006
Misc General Exp	Membership Fees	USD	10	1503	9302	5415	2000	0	Almos Regulated Shared Se.SS Dallas Governmental A Miscellaneous general exp.Membership Fees Shared Serv	Payables	Purchase Invoices	Purchase Invoices USD		837688 AUSTIN CLUB	4/25/2006	75.00		4/18/2007	4/1/2006
Misc General Exp	Membership Fees	USD	10	1503	9302	5415	2000	0	Almos Regulated Shared Se.SS Dallas Governmental A Miscellaneous general exp.Membership Fees Shared Serv	Payables	Purchase Invoices	Purchase Invoices USD		842830 AUSTIN CLUB	5/8/2006	75.00		4/18/2007	5/1/2006
Misc General Exp	Membership Fees	USD	10	1503	9302	5415	2000	0	Almos Regulated Shared Se.SS Dallas Governmental A Miscellaneous general exp.Membership Fees Shared Serv	Payables	Purchase Invoices	Purchase Invoices USD		857057 AUSTIN CLUB	6/13/2006	75.00		4/18/2007	6/1/2006

Acct Description	Sub Description	Type	Company	Cost Center	Account	Sub Account	Service	Future	Flex Description	Source	Category	Name	Description2	Line Item	Date	Journal Amount	CR	Report Date	Month	
Office Supplies & Exp	Association Dues	USD	10	1203	9210	7510	12000	0	Almos Regulated Shared Se-SS Amarlo Customer Supp.A&G-Office supplies & exp. Association Dues, Customer Su ... (continued)	Payables	Purchase Invoices	Purchase Invoices USD		853180	AMARILLO FLAG	6/1/2006	150		10/2/2007	5/1/2006
Office Supplies & Exp	Membership Fees	USD	10	1203	9210	5415	12000	0	Almos Regulated Shared Se-SS Amarlo Customer Supp.A&G-Office supplies & exp. Membership Fees, Call Center	Payables	Purchase Invoices	Purchase Invoices USD	SPONSORSHIP OF ATMOS TE	AMARILLO FLAG	5/3/2006	150		4/18/2007	5/1/2006	
Office Supplies & Exp	Membership Fees	USD	10	1203	9210	5415	12000	0	Almos Regulated Shared Se-SS Amarlo Customer Supp.A&G-Office supplies & exp. Membership Fees, Call Center	Payables	Purchase Invoices	Purchase Invoices USD	875634	CITY OF AMARI	7/31/2006	130		4/18/2007	7/1/2006	
Office Supplies & Exp	Membership Fees	USD	10	1203	9210	5415	12000	0	Almos Regulated Shared Se-SS Amarlo Customer Supp.A&G-Office supplies & exp. Membership Fees, Call Center	Payables	Purchase Invoices	Purchase Invoices USD	875625	CITY OF AMARI	7/31/2006	130		4/18/2007	7/1/2006	

<u>BU</u>	<u>CC</u>	<u>Account</u>	<u>Sub-Acct</u>	<u>Division</u>	<u>Amount</u>	<u>Description - 2</u>	<u>Date</u>	<u>Date-2</u>
060	3001	8700	05415	030000	1,100.00	Schlessman, Gary L 206763 IEXP-54621 TDG20060608-2 iEXP SelfService	06/06/2006 00:00:00	06/08/2006 00:00:00
060	3001	8700	05415	030000	2,214.00	Schlessman, Gary L 206763 IEXP-73743 TDG20070108-1 iEXP SelfService	01/05/2007 00:00:00	01/08/2007 00:00:00

Type	Company	Cost Center	Account	Sub Account	Service	Future	Flex Description	Source	Category	Name	Line Item	Date	Journal Amount	CR	Report Date	Month
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	FLINT OAK LLC	3/16/2007	625.36		10/1/2007	3/1/2007
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Spreadsheet	Adjustment	030-001 Adjustment USD		3/31/2007	8,504.00		10/1/2007	3/1/2007
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	FLINT OAK LLC	4/4/2006	8,504.00		10/1/2007	4/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Spreadsheet	Adjustment	Reverse '030-001' Adjustm		4/5/2006	(8,504.00)	CR	10/1/2007	4/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	INDEPENDENCE	10/10/2006	1,377.41		10/1/2007	10/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	INDEPENDENCE	10/10/2006	(350.00)	CR	10/1/2007	10/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	ZION GOLF INV	5/30/2006	220.00		10/1/2007	5/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	INDEPENDENCE	9/20/2006	350.00		10/1/2007	9/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	MONTGOMERY CO	7/10/2006	100.00		10/1/2007	7/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	INDEPENDENCE	9/20/2006	250.00		10/1/2007	9/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	COFFEYVILLE N	9/12/2006	150.00		10/1/2007	9/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	CESSNA FOOD D	9/28/2006	50.00		10/1/2007	9/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	CHETOFA FFMD	8/8/2006	250.00		10/1/2007	8/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	ICC ATHLETIC	8/21/2006	65.00		10/1/2007	8/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	MONTGOMERY CO	8/19/2006	400.00		10/1/2007	8/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	SANBAGGER GO	9/25/2006	620.01		10/1/2007	9/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	INDEPENDENCE	9/29/2006	350.00		10/1/2007	9/1/2006
USD	60	3033	9090	4046	80000	0	Atmos Energy-Colorado-Kan CO/KS Div Colorado Region Customer service-Operatin Customer Relations & Assi Ka -- (continued)	Payables	Purchase Invoices	Purchase Invoices USD	SANBAGGER GO	9/29/2006	47.39		10/1/2007	9/1/2006

Type	Company	Cost Center	Account	Sub Account	Service	Future	Flex Description	Source	Category	Name	question	Description	Line Item	Date	Journal	Amount	CR	Report Date	Month
USD	60	3033	9090	4046	81000	0	Almos Energy-Colorado-Kan COIKS Div Colorado Region Customer service-Operatn Customer Relations & Assi GG	Payables	Purchase Invoices	Purchase Invoices USD	64-2	golf tournament donate KANSAS FOODBA		5/18/2006		100.00		10/11/2007	5/1/2006
USD	60	3033	9090	4046	80000	0	Almos Energy-Colorado-Kan COIKS Div Colorado Region Customer service-Operatn Customer Relations & Assi Ka - (continued)	Payables	Purchase Invoices	Purchase Invoices USD	64-2	957175 KANSAS CITY C		2/12/2007		3,740.00		10/11/2007	2/1/2007

Question #1	BU	CC	Account	Sub-Acct	Division	Amount	Description - 2
64-1	060	3131	8700	05416	080000	46.00	De Armond, Michael D
64-2	060	3131	8700	05416	080000	9.00	De Armond, Michael D
64-2	060	3131	8700	05416	080000	7.59	De Armond, Michael D



**Kansas Corporation Commission**  
Information Request

Request No: 112

Company Name           ATMOS ENERGY CORPORATION

Docket Number        08-ATMG-280-RTS

Request Date           December 27, 2007

Date Information Needed   January 8, 2008

RE: CURB Data Request 1-55 Injuries and Damages

**Please Provide the Following:**

1. Please provide the reasons or factors that caused an increase in injuries and damages in August and November 2006 and for January through March 2007.

**Response:**

Sub Account 07119 (Insurance – D&O)

Aug-06 through Nov-06 – Adjusting Journal entries made for Amortization of Prepaid Insurance Policies based on the timing of receipts of these invoices and subsequent true up of the effective date of the policy.

Mar-07 – Adjusting Journal entry made that was reversed out in Apr-07.

Sub Account 07115 (Insurance Reserve)

Nov-06 through Mar07 – Additional accruals for general liability claims.

Submitted By: Bill Baldry

Submitted To: Joe Christian

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**Kansas Corporation Commission  
Information Request**

Request No: **114**

Company Name           ATMOS ENERGY CORPORATION  
Docket Number         08-ATMG-280-RTS  
Request Date           December 27, 2007  
Date Information Needed January 8, 2008

RE: CURB Data Request 1-68 Cost Allocations

**Please Provide the Following:**

1. Please provide the reasons as to why the following expenses changed so much in 2007 compared to 2006:
  - a. Account 002-9030 Customer Records and Collection Expense  
Account 002-9210 Office Supplies Expense  
Account 002-9220 Administrative Expenses Transferred – Credit  
Account 080-9220 Administrative Expenses Transferred - Credit

**Response:**

Account 002-9030 Customer Records and Collection Expense – Correction during test year 2007 of previous coding errors from test year 2006.

Account 002-9210 Office Supplies Expense – Increase in expenses due to the normal course of business. Major increases can be attributable to the following Cost Centers:

- 1133 – SS Dallas Corporate Communications
- 1137 – SS Dallas Data Center
- 1408 – SS Dallas Employee Development

Account 002-9220 Administrative Expenses Transferred – Credit – This is the O&M clearing account used during the allocation process.

Account 080-9220 Administrative Expenses Transferred – Credit – This is the O&M clearing account used during the allocation process.

Submitted By: Bill Baldry  
Submitted To: Joe Christian

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the forgoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**CERTIFICATE OF SERVICE**

08-ATMG-280-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, or hand-delivered this 31st day of January, 2008, to the following:

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Shonda Titsworth

\* Denotes those receiving the Confidential version