

Almos Energy Corporation - Kansas
 Section 14 - Class Cost Allocation Study
 For the test year ended September 30, 2008

SUMMARY											
- with Test Year Normalized Revenues											
Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Total Kansas	Sales Residential	Sales Com/PA	Sales Schools	Sales Indus/Inter	Sales Irrigation	Transport Firm	Transport Inter.	School Firm	Transport Schools Int.
1	Margin with test year rates, as filed	\$44,980,305	\$32,511,188	\$8,378,203	\$153,709	\$244,874	\$763,563	\$1,855,139	\$914,416	\$107,160	\$32,056
2	O&M Expense	17,749,257	13,529,591	2,918,208	72,589	78,448	217,028	601,225	274,771	44,007	9,392
3	Interest on Customer Deposits	15,256	14,083	1,172	-	-	-	-	-	-	-
4	Depreciation & Amort	8,790,578	6,475,520	1,549,986	40,192	43,684	122,780	380,655	166,202	25,866	5,693
5	Taxes Other than Income Tax	5,905,468	4,373,148	1,030,872	26,575	28,861	80,945	235,959	108,623	16,967	3,720
6	Income Tax	2,961,650	1,757,721	767,949	(4,287)	26,318	107,609	188,155	111,204	2,883	4,108
7											
8	Net income at test year rates	\$9,544,096	\$8,351,125	\$2,112,217	\$18,650	\$67,562	\$235,203	\$469,143	\$253,616	\$17,437	\$9,144
9											
10	Rate Base	\$144,583,173	\$105,878,307	\$27,047,574	\$726,254	\$787,952	\$2,039,605	\$5,233,697	\$2,411,795	\$375,376	\$82,613
11											
12	ROR at test year rates	6.6%	6.0%	7.8%	2.6%	8.6%	11.5%	9.0%	10.5%	4.6%	11.1%

SUMMARY											
- with Proposed Proforma Revenue by Class											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Total Kansas	Sales Resid.	Sales Com/PA	Sales Schools	Sales Indus/Inter	Sales Irrigation	Transport Firm	Transport Inter.	School Firm	Transport Schools Int.
12	Proforma Margin with Proposed Rates	\$50,974,870	\$37,751,744	\$9,108,156	\$159,638	\$250,003	\$728,416	\$1,840,819	\$977,890	\$113,923	\$34,281
13	Interest on Customer Deposits	15,256	14,083	1,172	-	-	-	-	-	-	-
14	O&M Expense	17,749,257	13,529,591	2,918,208	72,589	78,448	217,026	601,225	274,771	44,007	9,392
15	Depreciation & Amort	8,790,578	6,475,520	1,549,986	40,192	43,684	122,780	360,655	166,202	25,866	5,693
16	Taxes Other than Income Tax	5,905,468	4,373,148	1,030,872	26,575	28,861	80,945	235,959	108,623	16,967	3,720
17	Income Tax (proposed)	5,342,968	3,835,833	1,056,977	(1,952)	28,364	83,728	182,532	136,347	5,560	4,989
18											
19	Net income at Proposed Rates	\$13,177,946	\$9,533,571	\$2,553,142	\$22,234	\$70,656	\$213,839	\$460,447	\$291,947	\$21,523	\$10,487
20											
21	Rate Base (proposed)	\$144,583,173	\$105,878,307	\$27,047,574	\$726,254	\$787,952	\$2,039,605	\$5,233,697	\$2,411,795	\$375,376	\$82,613
22											
23	ROR by class per Proposed Rates	9.11%	9.00%	9.44%	3.06%	8.97%	10.49%	8.80%	12.10%	5.73%	12.89%

24	Interest Deduction [Factor RB]	\$ (5,019,673)	\$ (3,675,908)	\$ (989,044)	\$ (25,214)	\$ (27,956)	\$ (70,611)	\$ (181,705)	\$ (63,733)	\$ (13,032)	\$ (2,868)
25	Composite Income Tax Rate	39.583%									
26	Allocation of proposed income tax	100.00%	71.80%	19.76%	-0.04%	0.53%	1.75%	3.42%	2.55%	0.10%	0.09%

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 For the test year ended September 30, 2009

Allocation of Test Year Rate Base												
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Line No.	Description	Tot. Kansas	Sales Resid.	Sales Com/PA	Sales Schools	Sales Indus/Inter	Sales Irrigation	Transport Firm	Transport Interr.	Transport School Firm	Transport Schools Int.	Factor
1	301-303 Total Intangible Plant	\$41,078	\$30,260	\$7,243	\$188	\$204	\$574	\$1,685	\$777	\$121	\$27	GP
2												
3	350-357 Total Underground Storage	5,854,550	4,348,201	1,352,205	39,727	42,794	71,622	-	-	-	-	P&CW
4												
5	365-371 Total Transmission Plant	4,082,925	2,696,686	848,739	24,355	30,776	75,090	257,610	131,202	13,754	4,713	P&C
6												
7	374 Land and Land Rights	947,936	626,092	197,053	5,654	7,145	17,434	59,809	30,461	3,193	1,094	P&C
8	375 Structures & Improvements	119,494	78,923	24,840	713	901	2,198	7,539	3,840	403	138	P&C
9	376 Mains	114,121,645	75,374,935	23,723,067	680,735	860,231	2,098,851	7,200,432	3,667,220	384,440	131,734	P&C
10	378 Meas. & Reg. Sta. Equip.-Gen	2,956,998	1,953,028	614,685	17,638	22,289	54,383	186,569	95,021	9,961	3,413	P&C
11	379 Meas. & Reg. Sta. Equip.-City	2,155,775	1,423,844	448,132	12,859	16,250	39,648	136,017	69,274	7,262	2,488	P&C
12	380 Services	54,045,119	49,408,369	4,298,921	35,648	36,063	119,390	108,603	16,166	21,555	415	MQ
13	381 Meters	13,998,562	10,283,721	2,808,629	72,359	32,574	228,334	424,599	71,012	77,249	86	analysis
14	382 Meter Installations	21,429,869	15,742,811	4,299,583	110,771	49,866	349,545	649,996	108,709	118,256	132	MI
15	383 House Regulators	2,158,972	1,925,206	213,776	1,302	1,390	12,987	1,673	152	470	16	MIS
16	384 House Reg. Installations	209,461	186,955	20,760	126	135	1,261	162	15	46	2	MIS
17	385 Ind. Meas. & Reg. Sta. Equip.	636,866	14,501	419,239	16,398	6,312	39,929	104,164	17,591	18,731	-	MIL
18	387 Other Equipment	13,769	9,094	2,862	82	104	253	869	442	46	16	P&C
19												
20	374-388 Total Distribution Plant (DP)	212,792,256	157,027,480	37,071,546	954,286	1,033,260	2,964,202	8,860,434	4,079,903	641,612	139,534	
21												
22	389-399 Total General Plant	19,661,488.11	\$14,483,504	\$3,466,783	\$89,896	\$97,706	\$274,616	\$806,662	\$371,736	\$57,853	\$12,733	GP
23												
24	1010 Total Gross Plant (GP)	\$242,432,297	\$178,586,131	\$42,746,516	\$1,108,451	\$1,204,740	\$3,386,105	\$9,946,391	\$4,583,618	\$713,340	\$157,007	
25												
26	1080 Accumulated Depreciation	(87,933,933)	(64,775,944)	(15,504,821)	(402,052)	(436,978)	(1,228,193)	(3,607,709)	(1,662,549)	(258,739)	(56,949)	GP
27												
28	Net Plant	\$154,498,364	\$113,810,187	\$27,241,695	\$706,399	\$767,762	\$2,157,913	\$6,338,681	\$2,921,069	\$454,600	\$100,058	

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Allocation of Test Year Rate Base													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
Line No.	Acct. Description	Tot. Kansas	Sales Resid.	Sales Com/PA	Sales Schools	Sales Indus/Inter	Sales Irrigation	Transport Firm	Transport Interr.	Transport School Firm	Transport Schools Int.	Factor	
29													
30	Work in Progress	2,615,188	1,926,460	461,119	11,957	12,996	36,527	107,295	49,445	7,695	1,694	GP	
31	Storage Gas	21,051,709	15,635,203	4,862,240	142,848	153,879	257,539	0	0	0	0	P&CW	
32	Accum. Deferred Income Tax	(29,939,029)	(22,054,385)	(5,278,955)	(136,888)	(148,779)	(418,165)	(1,228,323)	(566,051)	(88,093)	(19,389)	GP	
33	Customer Advances	(1,065,438)	(963,561)	(81,877)	0	0	0	0	0	0	0	CD	
34	Customer Deposits	(3,051,129)	(2,616,856)	(234,473)	0	0	0	0	0	0	0	CD	
35													
36	Working Capital:												
37	Prepayments	473,508	361,059	77,824	1,937	2,094	5,792	16,045	7,333	1,174	251	OM	
38	Cash Requirements	0	0	0	0	0	0	0	0	0	0	OM	
39													
40	Rate Base test year	\$144,583,172	\$105,878,307	\$27,047,574	\$726,254	\$787,952	\$2,039,605	\$5,233,697	\$2,411,795	\$375,376	\$82,613		

Data per Section 3 Summary

Atmos Energy Corporation - Kansas
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Test Year Margin - Normalized & Adjusted														
Line No.	Acct.	Description	(b) Tot. Kansas	(d)		(e)		(f)		(g)		(h)		(m)
				Sales Resid.	Sales Com/PA	Sales Schools	Sales Indus/Inter	Sales Irrigation	Transport Firm	Transport Interr.	Transport School Firm	Transport Schools Int.		
1	480/489	Gas Sales & Transp Revenue	\$42,862,592	\$31,008,113	\$8,021,293	\$145,460	\$232,340	\$698,976	\$1,743,978	\$879,754	\$101,865	\$30,813	direct	
2		Ad Valorem Surcharge	986,495	640,164	211,238	5,390	7,167	43,473	75,593	0	3,470	0	Surch	
		Special contracts	485,139	290,544	95,872	2,446	4,949	19,731	34,308	34,475	1,575	1,238	AD	
		Other - Misc. Service Revenue	626,079	572,365	49,800	413	418	1,383	1,258	187	250	5	MQ	
5		Total Revenue, Adjusted	\$44,960,305	\$32,511,186	\$8,378,203	\$153,709	\$244,874	\$763,563	\$1,855,138	\$914,416	\$107,160	\$32,056		
6		Weather Adjusted Gas Cost	0	0	0	0	0	0	0	0	0	0	direct	
9		Margin (revenue less gas cost)	\$44,960,305	\$32,511,186	\$8,378,203	\$153,709	\$244,874	\$763,563	\$1,855,138	\$914,416	\$107,160	\$32,056		

Test Year Margin - Prproposed														
Line No.	Acct.	Description	(b) Tot. Kansas	(d)		(e)		(f)		(g)		(h)		(m)
				Sales Resid.	Sales Com/PA	Sales Schools	Sales Indus/Inter	Sales Irrigation	Transport Firm	Transport Interr.	Transport School Firm	Transport Schools Int.		
1	480/489	Gas Sales & Transp Revenue	\$49,863,652	\$36,898,835	\$8,962,484	\$156,779	\$244,636	\$707,302	\$1,805,252	\$943,228	\$112,098	\$33,038	direct	
2		Ad Valorem Surcharge	485,139	290,544	95,872	2,446	4,949	19,731	34,309	34,475	1,575	1,238	AD	
3	488	Special contracts	626,079	572,365	49,800	413	418	1,383	1,258	187	250	5	MQ	
5		Other - Misc. Service Revenue	\$50,974,870	\$37,761,744	\$9,108,156	\$159,638	\$250,003	\$728,416	\$1,840,819	\$977,890	\$113,923	\$34,281		
6		Total Revenue, Adjusted												
7		Weather Adjusted Gas Cost	0	0	0	0	0	0	0	0	0	0	direct	
9		Margin (revenue less gas cost)	\$50,974,870	\$37,761,744	\$9,108,156	\$159,638	\$250,003	\$728,416	\$1,840,819	\$977,890	\$113,923	\$34,281		

Data from Section 17

Atmos Energy Corporation - Kansas
 Section 14 - Class Cost Allocation Study
 For the test year ended September 30, 2009

Line No.	Acct. Description	(c) Tot. Kansas	Allocation of Test Year O&M Expense - Normalized & Adjusted													
			(d) Sales Resid.	(e) Sales Com/PA	(f) Sales Schools	(g) Sales Indus/Inter	(h) Sales Irrigation	(i) Transport Firm	(j) Transport Interr.	(k) Transport School Firm	(l) Transport Schools Int.	(m) Factor				
1	752 Gas Wells Expenses	3,533	\$2,590	\$816	\$23	\$30	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	P&C S
2	764 Maintenance of Field Lines	3,093	2,267	714	20	26	65	0	0	0	0	0	0	0	0	P&C S
3	767 Maintenance of Purification equipment	1,017	746	235	7	9	21	0	0	0	0	0	0	0	0	P&C S
4	815 Maps and Records	(203)	(151)	(47)	(1)	(1)	(2)	0	0	0	0	0	0	0	0	P&C W
5	816 Wells Expense	82,795	61,493	19,123	562	605	1,013	0	0	0	0	0	0	0	0	P&C W
6	819 Compressor Station Fuel and Power	206,863	153,638	47,778	1,404	1,512	2,531	0	0	0	0	0	0	0	0	P&C W
7	824 Other Expenses	16,760	12,448	3,871	114	123	205	0	0	0	0	0	0	0	0	P&C W
8	825 Storage Well Royalties	55,851	41,481	12,900	379	408	683	0	0	0	0	0	0	0	0	P&C W
9	832 Maintenance of reservoirs and wells	1,472	1,093	340	10	11	18	0	0	0	0	0	0	0	0	P&C W
10	834 Maintenance of compressor station equipment	17,062	12,672	3,941	116	125	209	0	0	0	0	0	0	0	0	P&C W
11	841 Operation Labor and Expense	3,563	2,846	823	24	26	44	0	0	0	0	0	0	0	0	P&C W
12	850 Operation supervision and engineering	487	308	97	3	4	9	29	15	2	1	1	1	1	1	P&C
13	853 Compressor station labor and expenses	16	10	3	0	0	0	1	0	0	0	0	0	0	0	P&C
14	854 Gas for Compressor Station fuel	26	17	5	0	0	0	2	1	0	1	1	1	1	1	P&C
15	856 Mains Expense	357	236	74	2	3	7	23	11	1	1	1	1	1	1	P&C
16	857 Measuring & Regulating Station Equipment	3,300	2,180	686	20	25	61	208	106	11	11	11	11	11	11	P&C
17	860 Rents	794	524	165	5	6	15	50	26	3	3	3	3	3	3	P&C
18	870 Supervision & Engineering	687,664	507,453	119,801	3,084	3,339	9,579	28,698	13,185	2,073	2,073	2,073	2,073	2,073	2,073	DP
19	871 Load Dispatching & Odorization	22,945	16,932	3,997	103	111	320	958	440	69	69	69	69	69	69	DP
20	874 Mains & Service Expenses	3,080,222	2,273,013	536,620	13,814	14,957	42,908	128,547	59,058	9,287	9,287	9,287	9,287	9,287	9,287	DP
21	875 Meas. & Reg. Sta. Expenses - General	74,411	54,911	12,963	334	361	1,037	3,105	1,427	224	224	224	224	224	224	DP
22	877 Meas. & Reg. Sta. Expenses - City Gate	30,030	22,160	5,232	135	146	418	1,253	576	91	91	91	91	91	91	DP
23	878 Meter & House Reg. Expenses	457,580	337,666	79,717	2,052	2,222	6,374	18,096	8,773	1,380	1,380	1,380	1,380	1,380	1,380	DP
24	879 Customer Installations Expenses	144,598	106,705	25,191	648	702	2,014	6,035	2,772	436	436	436	436	436	436	DP
25	880 Other Expenses	349,536	257,936	60,894	1,568	1,697	4,869	14,587	6,702	1,054	1,054	1,054	1,054	1,054	1,054	DP
26	881 Rents	142,014	104,798	24,741	637	690	1,978	5,927	2,723	428	428	428	428	428	428	DP
27	885 Supervision & Engineering	205,547	151,681	35,809	922	998	2,863	8,578	3,941	620	620	620	620	620	620	DP
28	886 Structures - Improvements	3,889	2,870	678	17	19	54	162	75	12	12	12	12	12	12	DP
29	887 Mains	169,054	124,751	29,452	758	821	2,355	7,055	3,241	510	510	510	510	510	510	DP
30	888 Maintenance of Compressor Station Equipm	1,039	767	181	5	5	14	43	20	3	3	3	3	3	3	DP
31	889 Meas. & Reg. Sta. Equip. - General	97,234	71,753	16,940	436	472	1,354	4,058	1,864	293	293	293	293	293	293	DP
32	890 Maintenance of Meas. & Reg. Sta Equip - Inc	3,275	2,416	570	15	16	46	137	63	10	10	10	10	10	10	DP
33	892 Services	16,253	11,993	2,831	73	79	226	678	312	49	49	49	49	49	49	DP
34	893 Meter & House Regulators	32,698	24,129	5,697	147	159	455	1,365	627	99	99	99	99	99	99	DP
35	901 Supervision	50,013	45,891	3,820	36	32	113	90	15	15	15	15	15	15	15	B
36	902 Meter Reading Expenses	782,270	715,155	62,224	516	522	1,728	1,572	234	312	312	312	312	312	312	MQ

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Allocation of Test Year O&M Expense - Normalized & Adjusted														
Line No.	Acct.	Description	(c) Tot. Kansas	(a) - (j)										
				(d) Sales Resid.	(e) Sales Com/PA	(f) Sales Schools	(g) Sales Indus/Inter Irrigation	(h) Sales Firm	(i) Transport Interr.	(j) Transport School Firm	(k) Transport Schools Int.	(l) Transport Factor	(m) Factor	
37	903	Customer Records & Collection Expenses	176,428	161,888	13,476	127	114	397	319	52	52	52	1	B
38	904	Uncollectible Accounts	(83,027)	(76,184)	(6,342)	(60)	(54)	(187)	(150)	(25)	(25)	(25)	(1)	B
39	905	Misc. Customer Accounts Expenses	7,217	6,622	551	5	5	16	13	2	2	2	0	B
40	907	Supervision	1,021	937	78	1	1	2	2	0	0	0	0	B
41	908	Customer Assistance Expenses	1,841	1,689	141	1	1	4	3	1	1	1	0	B
42	909	Informational Advertising	5,605	5,143	428	4	4	13	10	2	2	2	0	B
43	910	Miscellaneous Customer Service Expenses	646	593	49	0	0	1	1	0	0	0	0	B
44	911	Supervision	257	236	20	0	0	1	0	0	0	0	0	B
45	912	Demonstrating and Selling	3,338	3,063	255	2	2	8	6	1	1	1	0	B
46	921	Office Supplies & Expense	7,195	5,486	1,183	29	32	88	244	111	111	18	4	OM(F)
47	922	Administrative Expense Transfer - Credit	9,004,931	6,866,441	1,480,013	36,840	38,814	110,143	305,130	139,450	139,450	22,334	4,766	OM(F)
48	924	Property Insurance	231,321	176,387	38,019	946	1,023	2,829	7,838	3,582	3,582	574	122	OM(F)
49	925	Injuries and Damages	55,054	41,980	9,048	225	243	673	1,865	853	853	137	29	OM(F)
50	926	Employee Welfare and Pensions	1,434,643	1,093,944	235,782	5,869	6,343	17,548	48,612	22,217	22,217	3,558	759	OM(F)
51	928	Regulatory Commission Expense	90,000	68,827	14,792	368	398	1,101	3,050	1,394	1,394	223	48	OM(F)
52	930	Miscellaneous General Expense	58,963	44,960	9,691	241	261	721	1,998	913	913	146	31	OM(F)
53	931	Rents	787	600	129	3	3	10	27	12	12	2	0	OM(F)
54														
55		Total O&M adjusted	17,743,257	\$13,529,591	\$2,916,208	\$72,589	\$78,448	\$217,026	\$601,225	\$274,771	\$274,771	\$44,007	\$9,392	
56														
57		Interest on Customer Deposits	15,256	14,083	1,172	0	0	0	0	0	0	0	0	CD
58	403	Depreciation & Amort	8,790,578	6,475,520	1,549,986	40,192	43,684	122,780	360,655	166,202	166,202	25,866	5,693	GP
59	408	Taxes Other than Income Tax	5,905,468	4,373,146	1,030,672	26,575	28,861	80,945	235,959	108,623	108,623	16,967	3,720	OT
60		Income Tax	2,961,650	1,757,721	767,949	(4,297)	26,318	107,609	188,155	111,204	111,204	2,883	4,108	IT
61														
62		Total Cost of Service	\$35,416,209	\$26,150,061	\$6,265,987	\$135,059	\$177,312	\$528,360	\$1,385,995	\$660,800	\$660,800	\$89,723	\$22,913	

Data per Section 3 Summary

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Allocation Factors												
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
No.	Factor	Description	Tot. Kansas	Sales Resid.	Sales Com/PA	Sales Schools	Sales Indus/Inter	Sales Irrigation	Transport Firm	Transport Interr.	Transport School Firm	Transport Schools Int.
1	Peak Day(Ccf)		1,649,239	1,123,147	348,475	10,345	10,967	18,084	99,866	31,597	5,623	1,135
2	P	Peak Day factor	100.00%	88.10%	21.13%	0.63%	0.66%	1.10%	6.06%	1.92%	0.34%	0.07%
3	P(S)	Peak Day(Sales) factor	100.00%	74.33%	23.06%	0.68%	0.73%	1.20%	0.00%	0.00%	0.00%	0.00%
4												
5	Annual Delivery of Thru-put (Ccf adj.)		162,296,692	97,197,502	32,072,713	818,332	1,655,778	6,600,644	11,477,476	11,533,069	526,879	414,300
6	Annual Delivery w/o interruptible			97,197,502	32,072,713	818,332	1,098,121	6,600,644	11,477,476	0	526,879	0
7	AD	Annual Delivery factor	100.00%	59.89%	19.76%	0.50%	1.02%	4.07%	7.07%	7.11%	0.32%	0.26%
8	AV	Annual Vol Ccf excl. Transp. factor	100.00%	70.26%	23.16%	0.59%	1.20%	4.77%	0.00%	0.00%	0.00%	0.00%
9	Surch	Ad Valorem Surcharge factor	100.00%	64.89%	21.41%	0.55%	0.73%	4.41%	7.68%	0.00%	0.35%	0.00%
10												
11	Winter Volume Ccf excl. Transp.		113,460,722	84,063,520	26,322,677	749,210	846,889	1,478,426	0	0	0	0
12	WV	Winter Vol Ccf excl. Transp. factor	100.00%	74.09%	23.20%	0.66%	0.75%	1.30%	0.00%	0.00%	0.00%	0.00%
13												
14	P&C	Peak & Commodity (75%P / 25%AD)	100.00%	66.05%	20.79%	0.60%	0.75%	1.84%	6.31%	3.21%	0.34%	0.12%
15												
16	P&C S	P&C Sales (75%P(S) / 25%AV)	100.00%	73.31%	23.09%	0.66%	0.84%	2.09%	0.00%	0.00%	0.00%	0.00%
17												
18	P&C W	P&C Winter (75%P(S) / 25% WV)	100.00%	74.27%	23.10%	0.68%	0.73%	1.22%	0.00%	0.00%	0.00%	0.00%
19												
20	B	Number of Bills (avg monthly)	127,892	117,352	9,769	92	83	288	231	38	38	1
21	B	Bills factor	100.00%	91.76%	7.64%	0.07%	0.06%	0.23%	0.18%	0.03%	0.03%	0.00%
22												
23	MQ	Meter Quantity	130,382	119,196	10,371	86	87	288	262	39	52	1
24	MQ	Meter Quantity factor	100.00%	91.42%	7.95%	0.07%	0.07%	0.22%	0.20%	0.03%	0.04%	0.00%
25												
26	MI	Meter \$ Investment	\$13,998,563	\$10,283,721	\$2,808,629	\$72,359	\$32,574	\$228,334	\$424,599	\$71,012	\$77,249	\$96
27	MI	Meter Investment factor	100.00%	73.46%	20.06%	0.52%	0.23%	1.63%	3.03%	0.51%	0.55%	0.00%
28												
29	MIS	Meter \$ Inv Small Class 1,2,3	\$11,456,888	\$10,225,847	\$1,135,485	\$6,915	\$7,384	\$68,979	\$8,888	\$807	\$2,497	\$96
30	MIS	Meter \$ Class 1,2,3 factor	100.00%	89.26%	9.91%	0.06%	0.06%	0.60%	0.08%	0.01%	0.02%	0.00%
31												
32	MIL	Meter \$ Inv Large Class 4-9	\$2,541,675	\$57,874	\$1,673,144	\$65,444	\$25,190	\$159,355	\$415,711	\$70,205	\$74,752	\$0
33	MIL	Meter \$ Class 4-9 factor	100.00%	2.28%	65.83%	2.57%	0.99%	6.27%	16.36%	2.76%	2.94%	0.00%
34												
35	DP	Distribution Plant \$	\$212,792,257	157,027,480	37,071,546	954,286	1,033,260	2,964,202	8,880,434	4,079,903	641,612	139,534
36	DP	Distribution Plant factor	100.00%	73.79%	17.42%	0.45%	0.49%	1.39%	4.17%	1.92%	0.30%	0.07%
37												
38	Functional Plant \$		222,729,732	164,072,367	39,272,490	1,018,367	1,106,830	3,110,915	9,138,044	4,211,105	655,366	144,247

Atmos Energy Corporation - Kansas
 Section 14 - Class Cost Allocation Study
 For the test year ended September 30, 2009

Line No.	(a) Factor	(b) Description	Allocation Factors									
			(c) Tot. Kansas	(d) Sales Resid.	(e) Sales Com/PA	(f) Sales Schools	(g) Sales Indus/Inter	(h) Sales Irrigation	(i) Transport Firm	(j) Transport Interc.	(k) Transport School Firm	(l) Transport Schools Int.
39	GP	Gross Plant factor	100.00%	73.66%	17.63%	0.46%	0.60%	1.40%	4.10%	1.89%	0.29%	0.06%
40												
41		Total Adjusted Revenue, test yr	\$44,960,305	\$32,511,186	\$8,378,203	\$153,709	\$244,874	\$763,563	\$1,855,138	\$914,416	\$107,160	\$32,056
42	R	Total Adjusted Revenue factor	100.00%	72.31%	18.63%	0.34%	0.54%	1.70%	4.13%	2.03%	0.24%	0.07%
43												
44		Resid. & Comm. Customers	127,121	117,352	9,769	-	-	-	-	-	-	-
45	CD	Customer Deposits factor	100.00%	92.32%	7.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46												
47		Adjusted Functional O&M Expense \$	\$6,860,364	\$5,231,166	\$1,127,541	\$28,066	\$30,332	\$63,912	\$232,462	\$106,239	\$17,015	\$3,631
48	OM(F)	Adj. Funct. O&M Expense factor	100.00%	76.25%	16.44%	0.41%	0.44%	1.22%	3.39%	1.55%	0.25%	0.05%
49												
50		Adjusted O&M Expense \$	\$17,743,257	\$13,529,591	\$2,916,208	\$72,589	\$78,448	\$217,026	\$601,225	\$274,771	\$44,007	\$9,392
51	OM	Adjusted O&M Expense factor	100.00%	76.25%	16.44%	0.41%	0.44%	1.22%	3.39%	1.55%	0.25%	0.05%
52												
53	OT	Other Taxes (85% GP / 15%OM)	100.00%	74.05%	17.45%	0.45%	0.49%	1.37%	4.00%	1.84%	0.29%	0.06%
54												
55		Net taxable Income	\$7,486,074	\$4,442,938	\$1,941,122	(\$10,862)	\$66,524	\$272,000	\$475,593	\$281,087	\$7,288	\$10,383
56	IT	Income Tax factor	100.00%	59.35%	25.93%	-0.15%	0.89%	3.63%	6.35%	3.75%	0.10%	0.14%
57												
58		Rate Base	144,563,173	\$105,878,307	\$27,047,574	\$726,254	\$787,952	\$2,039,605	\$5,233,697	\$2,411,795	\$375,376	\$82,613
59	RB	Rate Base factor	100.00%	73.23%	18.71%	0.50%	0.54%	1.41%	3.62%	1.67%	0.26%	0.06%

Atmos Energy Corporation - Kansas
 Section 14 - Class Cost Allocation Study
 For the year ended September 30, 2009
 Summary Results of Kansas Meter Analysis

line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Sales Resid.	Sales Com/PA	Sales Schools	Sales Indus/Inter	Sales Irrigation	Sales Firm	Transport School Firm	Transport Interr.	Transport Schools Int.	Transport Schools Int.	Total
1	119,196	10,371	86	87	288	282	39	52	1	130,382	
2	MQ										
3											
4	91.42%	7.95%	0.07%	0.07%	0.22%	0.20%	0.03%	0.04%	0.00%	100.00%	
5	Relative Meter Quantity Factor										
6	MQ f										
7											
8	\$10,283,721	\$2,808,629	\$ 72,359	\$ 32,574	\$228,354	\$424,599	\$ 71,012	\$ 77,249	\$ 86	\$13,998,563	
9	Meter Investment by Class for 13 month average										
10	MI										
11											
12	73.46%	20.06%	0.62%	0.23%	1.63%	3.03%	0.51%	0.55%	0.00%	100.00%	
13	Relative Meter Investment Factor										
14	MI f										
15											
16	\$10,225,847	\$1,135,485	\$ 6,915	\$ 7,384	\$ 68,979	\$ 8,888	\$ 807	\$ 2,497	\$ 86	\$11,456,888	
17	SPECIAL SUMMARY RESULTS FOR USE WITH HOUSE REGULATORS										
18	Summary totals from above for Meter Size Class 1,2, & 3 only										
19	MIS										
20											
21	89.26%	9.91%	0.06%	0.06%	0.60%	0.08%	0.01%	0.02%	0.00%	100.00%	
22	Relative meter Investment Factor for meter size class 1,2,&3										
23	MIS f										
24											
25											
26	\$ 57,874	\$1,673,144	\$ 65,444	\$ 25,190	\$159,355	\$415,711	\$ 70,205	\$ 74,752	\$ -	\$ 2,541,675	
27	SPECIAL SUMMARY RESULTS FOR USE WITH LARGE METERS										
28	Summary totals from above for Meter Size Class 4-9 only										
29	MIL										
30											
31											
32	2.28%	65.83%	2.57%	0.99%	6.27%	16.36%	2.76%	2.94%	0.00%	100.00%	
33	Relative meter Investment Factor for meter size class 4-9:										
34	MIL f										
35											

Source: Kansas Meter Analysis 2009.xls

Atmos Energy Corporation - Kansas
Section 14 - Class Cost Allocation Study
For the test year ended September 30, 2009
Plant in Service

Line No.	Property Description (a)	Property Type (b)	Liberty/Bufalo Div 79 (c)	Kansas Div 81 (d)	Southwest Div Div 86 (e)	Total Kansas (f)
Intangible Plant						
1	Franchises & Consents	30200	-	37,160.26	-	37,160.26
2	Misc. Intangible Plant	30300	-	3,917.80	-	3,917.80
3	Total Intangible Plant		-	41,078.06	-	41,078.06
4						
5 Underground Storage						
6	Land	35010	49,164.40	-	-	49,164.40
7	Rights-of-way	35020	568,935.31	-	-	568,935.31
8	Well Structures	35100	102,922.98	-	-	102,922.98
9	Wells	35200	1,130,321.09	-	-	1,130,321.09
10	Reservoirs	35202	36,514.65	-	-	36,514.65
11	Leaseholds	35210	-	-	-	-
12	Pipelines	35300	1,090,229.67	-	-	1,090,229.67
13	Compressor Station Equipment	35400	2,259,429.59	-	-	2,259,429.59
14	Meas. & Reg. Equipment	35500	203,328.57	-	-	203,328.57
15	Purification Equipment	35600	288,382.11	-	-	288,382.11
16	Other Equip	35700	125,321.36	-	-	125,321.36
17	Total Underground Storage Plant		5,854,549.73	-	-	5,854,549.73
18						
19 Transmission Plant						
20	Land and Land Rights	36500	-	4,761.40	11,608.09	16,369.49
21	Rights-of-way	36520	-	-	7,168.64	7,168.64
22	Structures & Improvements	36600	-	-	33,191.19	33,191.19
23	Mains Cathodic Protection	36700	-	1,612,823.88	1,861,505.84	3,474,329.72
24	Mains Steel	36701	-	-	3,474.09	3,474.09
25	Compressor Station Equipment	36800	-	-	31,496.47	31,496.47
26	Meas. & Reg. Sta. Equipment	36900	-	139,373.53	377,521.61	516,895.14
27	Other Equipment	37100	-	-	-	-
28	Total Transmission Plant		-	1,756,958.81	2,325,965.93	4,082,924.74
29						
30 Distribution Plant						
31	Land & Land Rights	37400	-	638,597.39	20,107.39	658,704.78
32	Land Rights	37402	-	286,607.67	2,623.90	289,231.57
33	Structures & Improvements	37500	-	119,133.70	360.00	119,493.70
34	Mains Cathodic Protection	37600	-	6,767,910.48	544,479.84	7,312,390.32
35	Mains Steel	37601	-	33,083,938.76	3,320,293.87	36,404,232.63
36	Mains Plastic	37602	-	68,018,062.24	2,386,959.36	70,405,021.60
37	Meas. & Reg. Sta. Eq-General	37800	-	2,738,818.78	218,169.30	2,956,988.08
38	Meas. & Reg. City Gate	37900	-	2,139,430.57	1,494.06	2,140,924.63
39	Meas. & Reg. Sta. Equipment-	37908	-	-	14,850.51	14,850.51
40	Services	38000	-	50,341,096.97	3,704,022.18	54,045,119.15
41	Meters	38100	-	13,273,988.02	724,573.74	13,998,561.76
42	Meter Installations	38200	-	19,605,931.85	1,823,736.88	21,429,668.73
43	House Regulators	38300	-	2,100,921.59	56,050.84	2,156,972.43
44	House Reg. Installations	38400	-	203,476.68	5,984.79	209,461.47
45	Ind. Meas. & Reg. Sta. Equip	38500	-	576,851.63	60,014.07	636,865.70
46	Other Equipment	38700	-	5,566.99	8,202.00	13,768.99
47	Total Distribution Plant		-	199,900,333.32	12,891,922.73	212,792,256.05
48						
49 Direct General Plant						
50	Land & Land Rights	38900	-	52,332.48	-	52,332.48
51	Structures & Improvements	39000	-	1,025,052.54	66,566.82	1,091,619.36
52	Improvements	39003	-	1,512.88	-	1,512.88

Atmos Energy Corporation - Kansas
Section 14 - Class Cost Allocation Study
For the test year ended September 30, 2009
Plant in Service

Line No.	Property Description (a)	Property Type (b)	Liberty/Bufalo Div 79 (c)	Kansas Div 81 (d)	Southwest Div Div 86 (e)	Total Kansas (f)
53	Air Conditioning Equipment	39004	-	-	8,781.87	8,781.87
54	Improv. to Leased Premises	39009	-	39,013.13	-	39,013.13
55	Office Furniture & Equipment	39100	-	306,528.88	-	306,528.88
56	Office Furn. Copiers & Type	39103	-	433.03	5,219.60	5,652.63
57	Transportation Equipment	39200	-	66,072.56	7,815.35	73,887.91
58	Stores Equipment	39300	-	4,392.61	-	4,392.61
59	Tools, Shop, & Garage Equip.	39400	7,047.42	1,516,698.10	95,475.52	1,619,221.04
60	Laboratory Equipment	39500	-	7,032.55	3,056.16	10,088.71
61	Power Operated Equipment	39600	-	211,566.48	20,155.57	231,722.05
62	Ditchers	39603	-	72,673.91	33,392.77	106,066.68
63	Backhoes	39604	-	215,638.65	-	215,638.65
64	Welders	39605	-	22,336.41	-	22,336.41
65	Communication Equipment	39700	-	231,658.43	25,032.16	256,690.59
66	Comm. Equip. Mobile Radios	39701	-	-	-	-
67	Comm. Equip. Fixed Radios	39702	-	-	-	-
68	Miscellaneous Equipment	39800	-	1,266,609.50	-	1,266,609.50
69	Other Tangible Property	39900	-	27,090.76	-	27,090.76
70	Oth Tang Prop - Servers - S/W	39902	-	63,701.89	-	63,701.89
71	Oth Tang Prop Network H/W	39903	-	141,082.88	-	141,082.88
72	Oth Tang Prop PC Hardware	39906	-	739,687.63	15,268.86	754,956.49
73	Oth Tang Prop PC Software	39907	-	51,195.00	-	51,195.00
74	Oth Tang Prop Appl Software	39908	-	196,292.21	-	196,292.21
75	Total Direct General Plant		7,047.42	6,258,602.51	280,764.68	6,546,414.61
76	rounding					
77	Total Kansas Direct Gross Plant		5,861,597.15	207,956,972.70	15,498,653.34	229,317,223.19
78						
79	General Plant Alloc from Shared Services Wp 4-2					4,684,041.51
80	General Plant Alloc from Customer Support Wp 4-3					6,617,357.24
81	General Plant Alloc from CO/KS Gen Office Wp 4-4					1,813,674.76
82						
83	Total KS Direct and Allocated Gross Plant					242,432,296.69

Data from Section 4 Plant

Atmos Energy Corporation - Kansas
Section 14 - Class Cost Allocation Study
For the test year ended September 30, 2009
O&M

Line	Acct. No.	Description	Per Books O&M	Assigned Adjustments	Adjusted O&M
	(a)	(b)	(c)	(d)	(e)
1	752	Gas Wells Expenses	3,533		3,533
2	764	Maintenance of Field Lines	3,093		3,093
3	767	Maintenance of Purification equipment	1,017		1,017
4	815	Maps and Records	(203)		(203)
5	816	Wells Expense	82,795		82,795
6	819	Compressor Station Fuel and Power	206,863		206,863
7	824	Other Expenses	16,760		16,760
8	825	Storage Well Royalties	55,851		55,851
9	832	Maintenance of reservoirs and wells	1,472		1,472
10	834	Maintenance of compressor station equipment	17,062		17,062
11	841	Operation Labor and Expense	3,563		3,563
12	850	Operation supervision and engineering	467		467
13	853	Compressor station labor and expenses	16		16
14	854	Gas for Compressor Station fuel	26		26
15	856	Mains Expense	357		357
16	857	Measuring & Regulating Station Equipment	3,300		3,300
17	860	Rents	794		794
18	870	Supervision & Engineering	618,369	69,295	687,664
19	871	Load Dispatching & Odorization	22,945		22,945
20	874	Mains & Service Expenses	3,080,222		3,080,222
21	875	Meas. & Reg. Sta. Expenses - General	74,411		74,411
22	877	Meas. & Reg. Sta. Expenses - City Gate	30,030		30,030
23	878	Meter & House Reg. Expenses	457,580		457,580
24	879	Customer Installations Expenses	144,599		144,599
25	880	Other Expenses	349,536		349,536
26	881	Rents	142,014		142,014
27	885	Supervision & Engineering	205,547		205,547
28	886	Structures - Improvements	3,889		3,889
29	887	Mains	169,054		169,054
30	888	Maintenance of Compressor Station Equipment	1,039		1,039
31	889	Meas. & Reg. Sta. Equip. - General	97,234		97,234
32	890	Maintenance of Meas. & Reg. Sta Equip - Industrial	3,275		3,275
33	892	Services	16,253		16,253
34	893	Meter & House Regulators	32,698		32,698
35	901	Supervision	50,013		50,013
36	902	Meter Reading Expenses	782,270		782,270
37	903	Customer Records & Collection Expenses	176,428		176,428
38	904	Uncollectible Accounts	(83,027)		(83,027)
39	905	Misc. Customer Accounts Expenses	7,217		7,217
40	907	Supervision	1,021		1,021
41	908	Customer Assistance Expenses	1,841		1,841
42	909	Informational Advertising	5,605		5,605
43	910	Miscellaneous Customer Service Expenses	646		646
44	911	Supervision	257		257
45	912	Demonstrating and Selling	3,338		3,338
46	921	Office Supplies & Expense	7,195		7,195
47	922	Administrative Expense Transfer - Credit	9,005,124	(193)	9,004,931
48	924	Property Insurance	231,321		231,321
49	925	Injuries and Damages	55,054		55,054
50	926	Employee Welfare and Pensions	1,364,688	69,956	1,434,643
51	928	Regulatory Commission Expense	0	90,000	90,000
52	930.2	Miscellaneous General Expense	14,098	44,864	58,963
53	931	Rents	787		787
54					
55		Total	17,469,335	273,922	17,743,257

Atmos Energy Corporation - Kansas
Section 14 - Class Cost Allocation Study
For the test year ended September 30, 2009
O&M

	<u>Adjustments to Operation & Maintenance Expenses</u>	<u>Amount</u>
1		
2	Labor	202,491
3	Benefits	69,956
4	AGA Dues	(5,863)
5	50% of Charitable Contributions	50,727
6	Rate Case Expense	90,000
7	Expense Report Adjustment	(133,389)
8		
9		
10		
11	Total Adjustments	<u>273,922</u>
12		
13	Total Adjusted Operation and Maintenance Expenses	<u>\$17,743,257</u>

Data from Section 9, wp9-1 of filing

Atmos Energy Corporation - Kansas
 Section 14 - Class Cost Allocation Study
 For the test year ended September 30, 2009
Volumes

Line No.	(a) Description	(b) Tot. Kansas	(c) Sales Resid.		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
			Sales	Com/PA	Sales Corn/PA	Sales Schools	Sales Indus/Inter	Sales Irrigation	Transport Firm	Transport Inter.	Transport School Firm	Transport Schools Int.
1	Peak Month (February 2007) Ccf											
2	As adjusted	33,409,987	22,462,847	6,969,505	272,592	206,898	75,001	1,997,326	1,266,812	112,456	46,450	
3												
4	Annual Delivery or Thru-put Ccf											
5	As adjusted	162,296,662	97,197,502	32,072,713	1,655,778	818,332	6,800,644	11,477,476	11,533,069	526,879	414,300	
6												
7	Winter Volume Ccf excl. Transp. [1]											
8	As adjusted	113,460,722	84,063,520	28,322,677	848,889	749,210	1,478,428	-	-	-	-	

[1] November through April
 [2] Data from Section 17 and File "Adjusted TY volume by month workshop.xls"

Atmos Energy Corporation
Kansas Distribution System
Summary of Other Rate Base Components
Test Year Twelve Months Ended September 30, 2009

Line No.	Description	Source	<u>Total Kansas Juris.</u>	
			Direct & Alloc Amount	Adjusted Amount
	(a)	(b)	(c)	(d)
1	Construction Work in Progress	WP 14-1	\$ 2,804,706	\$ 2,615,188
2				
3	Rate Base Deductions:			
4	Customer Advances for Construction [1]	WP 14-2	(1,065,438)	(1,065,438)
5	Customer Deposits [1]	WP 14-3	(3,051,129)	(3,051,129)
6	Accumulated Deferred Income Tax	WP 14-4	(\$29,826,670)	(29,939,029)
7				
8	Total		<u>\$ (31,138,532)</u>	<u>\$ (31,440,409)</u>

[1] 13 month average.

**Atmos Energy Corporation
 Kansas Distribution System
 Computation of Work In Progress
 As of September 30, 2009**

Line No.	Description (a)	Source (b)	Total KS Juris (c)
1	CWIP	WP 14-1-1	\$ 2,804,706
2			
3	Adjustments:		
4	Additional Projects	WP 14-1-2	-
5	Long-term Projects	WP 14-1-2	(189,518)
6			
7	Total Adjusted CWIP		<u>\$ 2,615,188</u>

**Atmos Energy Corporation
 Kansas Distribution Systems
 Construction Work in Progress Acct 107
 As of September 30, 2009**

Line No.	Description (a)	Book Amounts (b)	alloc % (c)	Kansas Juris (d)
	Direct			
1	Liberty Div 79	\$23,511		\$23,511
2	Kansas Div 81	2,007,252		\$2,007,252
3	Southwest Div 86	28,612		\$28,612
4	Kansas Admin Div 80	20,408	100.00%	20,408
5				
6	Allocated			
7	Shared Services Div 02	14,756,090	3.68%	543,024
8	Customer Support Div 12	2,459,169	4.07%	100,088
9	CO/KS General Office Div	150,440	54.38%	81,810
10				
11	Total	<u>\$19,445,483</u>		<u>\$2,804,706</u>

Source: See Relied files 1a through 1g - (Provided in response to DR 1)

Atmos Energy Corporation
Kansas Distribution Systems
CWIP Adjustment Acct 107
For the test year ended September 30, 2009

WP 14-1-2
RB-1

Line No.	Description	Kansas Div 79 & 81	Shared Srvc Divs.	Alloc. Rate	Kansas Jurisdictional
	(a)	(b)	(c)	(d)	(e)
1	Add New Short Term Projects	-	-		-
2					
3	Remove Long Term Projects - Kansas				
4					
5					
6	Remove Long Term Projects - Shared Services				
7	010.1137-e-malle-discovery HR/L&D	-	(638,802)	3.68%	(23,508)
8	010.1134_BannerUplift Tech	-	(1,832,335)	3.68%	(67,430)
9	010.1146-GTM for Gas Supply GS/CB/P	-	(2,300,182)	3.68%	(84,647)
10	Budgeting Software - MCR	-	(197,430)	3.68%	(7,265)
11	010.1146-AdvantageArchMgr CSO	-	(163,832)	4.07%	(6,668)
12					
13					
14					
15					
16					
17					
18					
					<u>\$ (189,518)</u> RB-1

Source: See Rellied file 14-1 - (Provided in response to DR 1)

Atmos Energy Corporation
Kansas Distribution System
Customer Advance for Construction 252
Thirteen Month Average Balance Ended September 30, 2009

WP 14-2

Line No.	Month	Kansas Div DIV 81	SW KS Div DIV 86	Total
	(a)	(b)	(c)	(d)
1	Sep-08	(1,024,315)	\$ (40,501)	\$ (1,064,816)
2	Oct-08	(1,024,315)	(40,501)	(1,064,815)
3	Nov-08	(1,024,315)	(41,803)	(1,066,117)
4	Dec-08	(1,024,315)	(41,803)	(1,066,117)
5	Jan-09	(1,024,315)	(41,803)	(1,066,117)
6	Feb-09	(1,024,315)	(41,803)	(1,066,117)
7	Mar-09	(1,024,315)	(40,914)	(1,065,228)
8	Apr-09	(1,024,315)	(40,914)	(1,065,228)
9	May-09	(1,024,315)	(40,914)	(1,065,228)
10	Jun-09	(1,024,315)	(40,914)	(1,065,228)
11	Jul-09	(1,024,315)	(40,914)	(1,065,228)
12	Aug-09	(1,024,315)	(40,914)	(1,065,228)
13	Sep-09	(1,024,315)	(40,914)	(1,065,228)
14				
15	13 Month Average	\$ (1,024,315)	\$ (41,124)	\$ (1,065,438)

Source: See Rellied files 1b and 1c (Provided in response to DR 1)

Atmos Energy Corporation
Kansas Distribution System
Customer Deposits 235
Thirteen Month Average Balance Ended September 30, 2009

Line No.	Month	CoKs GO DIV 30	Kansas Div DIV 81	SW KS Div DIV 86	Total
	(a)	(b)	(c)	(d)	(e)
1	Sep-08	\$ (17,804)	\$ (2,807,779)	\$ (165,176)	\$ (2,990,759)
2	Oct-08	(17,804)	(2,894,756)	(167,492)	(3,080,051)
3	Nov-08	(17,804)	(3,000,761)	(171,903)	(3,190,467)
4	Dec-08	(17,804)	(3,023,029)	(170,685)	(3,211,517)
5	Jan-09	(17,804)	(2,995,385)	(168,282)	(3,181,470)
6	Feb-09	(17,804)	(2,976,915)	(167,750)	(3,162,468)
7	Mar-09	(17,804)	(2,956,527)	(165,262)	(3,139,593)
8	Apr-09	(17,804)	(2,914,579)	(160,892)	(3,093,274)
9	May-09	(17,804)	(2,863,483)	(156,214)	(3,037,500)
10	Jun-09	(17,804)	(2,785,766)	(154,773)	(2,958,342)
11	Jul-09	(17,804)	(2,757,280)	(152,212)	(2,927,296)
12	Aug-09	(17,804)	(2,733,776)	(148,461)	(2,900,040)
13	Sep-09	(17,804)	(2,731,943)	(147,744)	(2,897,490)
14					
15	13 Month Avera	\$ (17,804)	\$ (2,880,152)	\$ (161,295)	\$ (3,059,251)
16					
17	Allocation Rate	<u>54.38%</u>			
18	Total KS	<u>(9,681.69)</u>	\$ (2,880,152)	(\$161,295)	\$ (3,051,129)

Source: See Relied files 1b, 1c, 1f, and 1o (Provided in response to DR 1)

Atmos Energy Corporation
Kansas Distribution Systems
ADIT accts 1900, 2550, 2820, 2830
Balance as of September 30, 2009

Line No.	description	Account #				Per Bk Total	alloc %	Kansas Juris
		1900	2550	2820	2830			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Direct								
1	Liberty Div 79	\$0	\$0	\$0	\$0	\$0		\$0
2	Kansas Div 81	(26,862)	0	(29,195,195)	(2,187,806)	(31,409,863)		(\$31,409,863)
3	Southwest Div 86	0	0	0	0	0		0
4								
5 Allocated								
6	Shared Services Div 02	68,289,139	0	(27,466,122)	(35,499,377)	5,323,640	3.68%	195,910
7	Customer Support Div 12	(959,848)		(17,719,329)	(127,962)	(18,807,138)	4.07%	(765,451)
8	CO/KS General Office Div 30	5,927,576	(30,262)	(1,335,763)	(602,864)	3,958,687	54.38%	2,152,734
9								
10	Total Unadjusted							<u>(\$29,826,670)</u>
11								
12	Adjustments from WP 14-1-1					Net Per Book + Adj.		
13	Liberty Div 79					0		WP 14-4-1 ADIT AD.
14	Kansas Div 81					(285,722)		WP 14-4-1 ADIT AD.
15	Southwest Div 86					0		WP 14-4-1 ADIT AD.
16								
17 Allocated								
18	Shared Services Div 02					10,817,426		WP 14-4-1 ADIT AD.
19	Customer Support Div 12					0		
20	CO/KS General Office Div 30					0		WP 14-4-1 ADIT AD.
21								
22 Direct with Adjustments								
23	Liberty Div 79					0		\$0
24	Kansas Div 81					(31,124,141)		(\$31,124,141)
25	Southwest Div 86					0		\$0
26								
27 Allocated with Adjustments								
28	Shared Services Div 02					(5,493,786)	3.68%	(202,171)
29	Customer Support Div 12					(18,807,138)	4.07%	(765,451)
30	CO/KS General Office Div 30					3,958,687	54.38%	2,152,734
31								
32	Total Adjusted							<u>\$ (29,939,029)</u>

Source: Sect. 12 Allocations

Atmos Energy Corporation
Kansas Distribution Systems
ADIT
Adjustments as of September 30, 2009

Line No.	description	SSU Div. 002	SSU Div. 012	CO/KS Regional	Kansas Div 81	Southwest Div 86
	(a)	(b)	(c)	(d)	(e)	(f)
1	Section 481(a) Cushion Gas	783,136				
2	Section 481(a) Line Pack Gas	182,587				
3	Regulatory Liability - Atmos 109	190,514				
4	Deferred Gas Costs	(2,122,928)			5,139,683	
5	Over Recoveries of PGA				(5,911,905)	
6	PGA - Amended Item	<u>30,202,977</u>				
7						
8	Total	29,236,286	0	0	(772,222)	0
9						
10	ADIT Computation Rate	<u>37%</u>	<u>37%</u>	<u>37%</u>	<u>37%</u>	<u>37%</u>
11						
12	Adjustment	<u>10,817,426</u>	<u>0</u>	<u>0</u>	<u>(285,722)</u>	<u>0</u>

Source: See Relied File 14-4 (provided in response to DR 1)

**Section 14C
IS-13**

**Atmos Energy Corporation
Kansas Distribution System
Computation of Interest on Customer Deposits
For the test year ended September 30, 2009**

Line No.	Description (a)	Reference (b)	Total Kansas (e)
1	Thirteen Month Average Customer Deposits	Section 14A	\$ 3,051,129
2	KCC Approved Interest Rate Cal Yr 2009		<u>0.50%</u>
3	Interest on Customer Deposits		15,256
	Test Year Interest on Customer Deposits		<u>44,137</u>
			<u><u>(\$28,881) IS-13</u></u>

Source: See Relied File 14-c (provided in response to DR 1)

Depreciation Study

The current depreciation rates booked for the assets in the Colorado/Kansas Business Unit office, which is located in Denver, CO, were approved in the Company's recent Colorado Rate Case Docket No. 09AL-507G. The depreciation study that supports the business unit depreciation rates can be found in Attachment 1 in response to Staff data request 1-08.

Not Applicable

Audited Financial Statements

See Section 13

Amco Energy Corporation
Kansas Distribution Systems
Summary of Revenue at Present and Proposed Rates
Twelve Months Ended September 30, 2008

Line No.	Description	Current Tariffs	Average Bills of Bills	Number of Bills	Volumes	Adjustments to Bills to Volumes	Total # of Bills	Total Volumes	Existing WNA Usage	Declining Usage	Total Adjusted Volumes	Present Facilities Charge	Present Commodity Rates	Present Revenue
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Kansas-06L.Dlx													
2	Residential Sales Service (910)	910	113,370	1,300,438	97,047,347		1,300,438	97,047,347	(3,192,486)		93,854,861	\$12.05	0.13573	\$20,946,481
3	Commercial Sales Service (915)	915	8,771	106,283	27,681,738		106,283	27,681,738	(769,643)		26,912,095	\$31.29	0.13573	\$3,642,480
4	Public Authority Sales Service (915)	915	361	4,208	1,415,182		4,208	1,415,182	11,928		1,427,110	\$31.29	0.13573	\$25,369
5	Industrial Sales Service (920)	920	19	228	1,188,706	(7)	(10,240)	1,178,466			1,067,466	\$55.78	0.13573	\$156,929
6	School Sales Service (920)	920	70	839	622,225		839	622,225			622,225	\$31.29	0.13573	\$110,707
7	School Sales Service (920)	920	22	260	186,108		260	186,108			186,108	\$31.29	0.13573	\$36,763
8	Small Generator Sales Service (940)	940	53	764	868		764	868			868	\$36.03	0.11000	\$28,747
9	Large Industrial Sales Serv - Intermittible (965)	965	2	25	259,247		25	259,247			259,247	\$255.78	0.07000	\$24,549
10	>20,000				308,310			308,310			308,310	0.06200		\$18,115
11	Subtotal		1,472,005	128,719,583		(7)	(10,240)	1,471,998	128,618,343	(3,977,203)	0			\$37,894,107
12	Intermittible Transportation Serv - Industrial (IT900)	IT 900	38	482	6,414,085	79,130	452	5,464,085			5,464,085	\$267.15	0.07000	\$55,338
13	Intermittible Transportation Serv - School (IT900)	IT 900			6,022,449	16,626		6,039,074			6,039,074	0.05200		\$74,416
14	Intermittible Transportation Serv - School (IT900)	IT900	1	12	240,000		12	240,000			240,000	\$267.15	0.07000	\$20,006
15	Intermittible Transportation Serv - School (IT900)	IT900	225	2,700	10,737,762		2,700	10,737,762			10,737,762	\$67.15	0.13573	\$1,638,740
16	Firm Transportation Serv Commercial (FT-900)				174,300			174,300			174,300	0.05200		\$10,907
17	Special Contract 2 - Intermittible Transportation		1	12	831,600		12	831,600			831,600	\$16.00	0.02000	\$16,822
18	Special Contract 3 - Intermittible Transportation		1	12	256,115		12	256,115			256,115	\$30.00	0.05000	\$13,166
19	School Transportation Service (925)	920	38	452	528,879		452	528,879			528,879	\$67.15	0.13573	\$101,865
20	Intermittible Ind Trans Serv - Special Contract (IT900)	IT900	8	96	28,548,077		96	28,548,077			28,548,077	\$200.00	0.0125	\$76,051
21	Subtotal		3,736	52,782,037		0	95,655	3,736	52,877,692	0	52,847,692			\$3,957,211
22	Kansas Other Revenues Adjusted													\$1,515,702
23	Kansas (981) Total Revenue													\$42,167,020
24	Southwest-06S.Dlx													
25	Residential Sales Service (910)	910	3,690	47,765	3,197,732		47,765	3,197,732	129,248		3,326,980	\$12.05	0.13573	\$1,056,798.28
26	Commercial Sales Service (915)	915	483	5,910	1,248,804		5,910	1,248,804	54,866		1,303,670	\$31.29	0.13573	\$81,561
27	Public Authority Sales Service (915)	915	137	1,641	870,845		1,641	870,845	33,415		904,260	\$31.29	0.13573	\$174,092
28	School Sales Service (920)	920	2	24	15,663		24	15,663			15,663	\$31.29	0.13573	\$3,654
29	Special Resident (SW)	905	288	3,453	6,800,644		3,453	6,800,644			6,800,644	\$48.84	0.08045	\$68,878
30	Injection Engine Sales Service (965)	916	18	216	1,554,894		216	1,554,894			1,554,894	\$31.29	0.13573	\$217,904
31	Commercial Agricultural Sales Service (916)		59,009	13,488,892		0	59,009	13,488,892	217,249		13,706,141			\$2,512,076
32	Subtotal		1	12	1,895,050		12	1,895,050			1,895,050	\$94.00	0.0420	\$79,100
33	Special Contract 1 - Transportation		6	72	739,724		72	739,724			739,724	\$67.15	0.13573	\$105,238
34	Firm Transportation Serv - Industrial (FT900)	FT900	84	2,804,774		0	84	2,804,774	0		2,804,774			\$194,338
35	Subtotal													\$36,872
36	Southwest Other Revenue Adjusted													\$2,763,285
37	Total Southwest (986) Kansas Margin													40,106,182
38	Total Sales Margin						1,851,007							3,241,549
39	Total Transportation Margin						3,820							1,612,574
40	Total Other Revenue Adjusted													\$ 44,280,325
41	Total Kansas Margin													

**Atmos Energy Corporation
Kansas Operations
Other Revenues Adjusted**

Line No.	Description (a)	Div 81 (b)	Div 86 (c)	Total (d)	
1		4870	\$467,548	\$14,085	\$481,633
2		4880	150,089	3,255	153,344
3		4950	898,065	79,532	977,597
4					
5	Total Other Revenues	1,515,702	96,872	1,612,574	Section 17
6					
7	Less: FY 2009 Ad Valorem Surcharge	906,963	79,532	986,495	
8	Plus: 2110 Ad Valorem Surcharge	360,192	31,586	391,777	Note 1
9					
10	Other Revenues with New Surcharge	<u>\$968,931</u>	<u>\$48,926</u>	<u>\$1,017,857</u>	
11					
12	FY 09 Other Revenues w/o Surcharge	608,739	17,340	626,079	Section 17
13					
14	Per Book Ad valorem removed in RD	<u>(\$906,963)</u>	<u>(\$79,532)</u>	<u>(\$986,495)</u>	Note 2
15					
16					
17	2009 Ad Valorem Surcharge Detail by Month				
18					
19		Div 81	Div 86		
20	October	\$ 35,530	\$ 6,005		
21	November	\$ 83,457	\$ 7,441		
22	December	\$ 200,432	\$ 9,683		
23	January	\$ 290,835	\$ 12,602		
24	February	\$ 100,936	\$ 5,253		
25	March	\$ 78,120	\$ 6,342		
26	April	\$ 53,716	\$ 5,061		
27	May	\$ 24,912	\$ 4,691		
28	June	\$ 9,148	\$ 5,055		
29	July	\$ 11,688	\$ 7,065		
30	August	\$ 9,876	\$ 7,230		
31	September	\$ 8,313	\$ 3,104		
32	12 mo ending Sep	\$ 906,963	\$ 79,532		

34 Note 1: 2010 Ad Valorem Surcharge is not reflected in other revenues because it is a
35 non-permanent rate, subject to annual reconciliation. The Company's base rates
36 are designed to recover the of cost of service reflected in Section 3 independent
37 of what the ad valorem surcharge rate is established at in the future.

38 Note 2: The removal of per books Ad Valorem Surcharge is reflected in rate design only
39 to allow the deficiency to reflect the amount of additional revenue required
40 in base rates going forward.

