

Atmos Energy Corporation
Kansas Distribution Systems
Test Year and Pro-forma Income Statements
Twelve Months Ended September 30, 2009, As Adjusted

Line No.	Description	Pro-forma Adjusted with Jurisdictional Allocations	
		Total (b)	Total Source (c)
1	Net Margin	\$ 44,724,410	\$ 44,960,305 Section 17
2			
3	O&M Expense	17,469,335	17,743,257 WP 9-1
4	Depreciation Expense	8,906,852	8,790,578 Section 10
5	Taxes, Other than Income Taxes	6,334,438	5,905,468 Section 11
6	Interest on Customer Deposits	44,137	15,256 Section 14C
7	Income Taxes	1,844,642	5,342,421 Section 11B
8	Total Expense	34,599,404	37,796,979
9			
10	Net Operating Income	10,125,006	7,163,326
11			
12	Other Income (Expenses)		
13	Other Income (Expenses)	(347,730)	(347,730) WP 9-9
14	Interest Expense (other than Cust Def	5,315,669	5,019,673 WP 9-8
15			
16	Net Income	\$5,157,068	\$2,491,384

Almos Energy Corporation
 Kansas Distribution Systems
 Operation and Maintenance Expenses
 Twelve Months Ended September 30, 2009, As Adjusted

WP 9-1
 IS-1 through IS-6

Line No.	Acct. No.	Description	Source	Div 79	Div 81	Div 86	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	1	Production Expenses					
2							
3		B. Natural Gas Production Expenses					
4							
5		B.1 Natural Gas Production & Gathering					
6		<u>Operation</u>					
7	752	Gas Wells Expenses		\$ 3,533	\$ -		\$ 3,533
8	759	Other Expense			-		-
9		Total Operation		3,533	-	0	3,533
10							
11		<u>Maintenance</u>					
12	764	Maintenance of Field Lines		3,093	-		3,093
13	767	Maintenance of Purification equipment		1,017	-		1,017
14		Total Maintenance		4,110	-	0	4,110
15							
16		B.2 Products Extraction					
17		<u>Maintenance</u>					
18	784	Maintenance Supervision and Engineering			-		-
19		Total Maintenance		0	-	0	0
20							
21		1 Total Production Expenses		7,643	0	0	7,643
22							
23		2 Natural Gas Storage, Terminating and Processing Expenses					
24							
25		A. Underground Storage Expense					
26	814	Operations Supervision and Engineering		-	-		-
27	815	Maps and Records			(203)		(203)
28	816	Wells Expense		79,486	3,310		82,795
29	818	Compressor Station Expense		-	-		-
30	819	Compressor Station Fuel and Power		206,863	-		206,863
31	824	Other Expenses		16,760	-		16,760
32	825	Storage Well Royalties		55,851	-		55,851
33		Total Underground Storage Expense		358,960	3,106	0	362,066
34							
35		<u>Maintenance</u>					
36	832	Maintenance of reservoirs and wells		1,110	362		1,472
37	834	Maintenance of compressor station equipment		15,766	1,296		17,062
38		Total Maintenance		16,876	1,658	0	18,534
39							
40		B. Other Storage Expense					
41		<u>Operation</u>					
42	841	Operation Labor and Expense		2,546	1,017		3,563
43	842	Rents		0	-	0	-
44		Total Operation		2,546	1,017	0	3,563
45							
46		2 Total Natural Gas Storage, Terminating and Processing Expenses		378,382	5,781	0	384,163
47							

Atmos Energy Corporation
 Kansas Distribution Systems
 Operation and Maintenance Expenses
 Twelve Months Ended September 30, 2009, As Adjusted

WP 9-1
 IS-1 through IS-6

Line No.	Acct. No.	Description	Source	Div 79	Div 81	Div 86	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
48		3 Transmission Expense					
49							
50		<u>Operation</u>					
51	850	Operation supervision and engineering			467	0	467
52	853	Compressor station labor and expenses				16	16
53	854	Gas for Compressor Station fuel				26	26
54	856	Mains Expense			357	0	357
55	857	Measuring & Regulating Station Equipment			3,300	0	3,300
56	860	Rents			794	0	794
57		Total Operation		0	4,918	42	4,960
58							
59		3 Total Transmission Expenses		0	4,918	42	4,960
60							
61		4 Distribution Expenses					
62							
63		<u>Operation</u>					
64	870	Supervision & Engineering		(1,978)	607,765	12,582	618,369
65	871	Load Dispatching & Odorization			22,945	0	22,945
66	874	Mains & Service Expenses		9,975	2,935,932	134,315	3,080,222
67	875	Meas. & Reg. Sta. Expenses - General			73,315	1,096	74,411
68	877	Meas. & Reg. Sta. Expenses - City Gate		8,850	14,457	6,723	30,030
69	878	Meter & House Reg. Expenses			431,435	26,145	457,580
70	879	Customer Installations Expenses			140,452	4,147	144,599
71	880	Other Expenses			329,366	20,170	349,536
72	881	Rents			126,836	15,178	142,014
73		Total Operation		16,848	4,682,503	220,356	4,919,707
74							
75		<u>Maintenance</u>					
76	885	Supervision & Engineering			201,886	3,661	205,547
77	886	Structures - Improvements			-	3,889	3,889
78	887	Mains			153,065	15,988	169,054
79	888	Maintenance of Compressor Station Equipment				1,039	1,039
80	889	Meas. & Reg. Sta. Equip. - General			86,316	10,918	97,234
81	890	Maintenance of Meas. & Reg. Sta Equip - Industrial			3,275	0	3,275
82	892	Services			15,680	572	16,253
83	893	Meter & House Regulators			30,785	1,913	32,698
84	894	Other Equipment			-	0	-
85		Total Maintenance		0	491,007	37,981	528,988
86							
87		4 Total Distribution Expenses		16,848	5,173,510	258,337	5,448,695
88							
89		5 Customer Accounts Expenses					
90							
91		<u>Operation</u>					
92	901	Supervision			48,262	1,751	50,013
93	902	Meter Reading Expenses			741,282	40,987	782,270
94	903	Customer Records & Collection Expenses		285	168,703	7,440	176,428
95	904	Uncollectible Accounts			(67,572)	(15,454)	(83,027)
96	905	Misc. Customer Accounts Expenses			4,211	3,006	7,217
97		Total Operation		285	894,886	37,730	932,900
98							
99		5 Total Customer Accounts Expenses		285	894,886	37,730	932,900
100							

Atmos Energy Corporation
 Kansas Distribution Systems
 Operation and Maintenance Expenses
 Twelve Months Ended September 30, 2009, As Adjusted

WP 9-1
 IS-1 through IS-6

Line No.	Acct. No.	Description	Source	Div 79	Div 81	Div 86	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
101		6 Customer Service and Information Expenses					
102							
103		<u>Operation</u>					
104	907	Supervision			1,021		1,021
105	908	Customer Assistance Expenses			1,841		1,841
106	909	Informational Advertising			5,605		5,605
107	910	Miscellaneous Customer Service Expenses			551	95	646
108		Total Operation		0	9,018	95	9,113
109							
110		6 Total Customer Service and Information Expenses		0	9,018	95	9,113
111							
112		7 Sales Expense					
113							
114		<u>Sales Expense</u>					
115	911	Supervision			257		257
116	912	Demonstrating and Selling			3,338		3,338
117	913	Promotional Advertising Expenses			-		-
118	916	Miscellaneous Sales Expenses			-		-
119		Total Sales Expense		0	3,594	0	3,594
120							
121		7 Total Sales Expense		0	3,594	0	3,594
122							
123		8 Administrative and General Expenses					
124							
125		<u>Operation</u>					
126	921	Office Supplies & Expense			\$ 7,195	\$ -	\$ 7,195
127	922	Administrative Expense Transfer - Credit			8,507,140	497,983	9,005,124
128	923	Outside Services			-	0	-
129	924	Property Insurance	30,895	187,824	12,603		231,321
130	925	Injuries and Damages			55,054	0	55,054
131	926	Employee Welfare and Pensions	4,172	1,285,867	74,649		1,364,688
132	928	Regulatory Commission Expense			-	0	-
133	930.2	Miscellaneous General Expense			14,098	0	14,098
134	931	Rents			787	0	787
135		Total Operation		35,067	10,057,964	585,235	10,678,266
136							
137		8 Total Administrative and General Expenses		35,067	10,057,964	585,235	10,678,266
138							
139		Total Operation and Maintenance Expense		\$ 438,225	\$ 16,149,671	\$ 881,439	\$ 17,469,335
140							
141		Allocation of Division 80	Wp 9-9				-
142							
143		<u>Adjustments to Operation & Maintenance Expenses</u>					
144		Labor	Wp 9-2				202,491 IS-1
145		Benefits	Wp 9-3				69,955 IS-2
146		AGA Dues	Wp 9-4				(5,863) IS-3
147		50% of Charitable Contributions	Wp 9-5				50,727 IS-4
148		Rate Case Expense	Wp 9-6				90,000 IS-5
149		Expense Report Adjustment	Wp 9-7				(133,389) IS-6
150		Total Adjustments					273,922
151							
152		Total Adjusted Operation and Maintenance Expenses Section 3					\$17,743,257

Source: See Relied File 6 (Provided in response to DR 1)

Atmos Energy Corporation
Detail Trial Balance - Income & Exp Acct per book activity
For the last year 12 Months ended 9/30/09

WP 9-1-1

Line No.	Acct No.	Acct Desc	Div 002	Div 012	Div 030	Div 080	Div 079	Div 061	Div 086	Grand Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	4030	Depreciation Expense	\$ 3,078	\$ (3,078)	\$ (1)	\$ 0	\$ 218,975	\$ 7,765,977	\$ 548,483	\$ 8,533,434
2	4080	Amortization of Gas Plant Acquisition	-	-	-	-	373,418	-	-	373,418
3	4074	Regulatory Credits	-	-	-	-	-	(7,821)	(458)	(8,279)
4	4061	Taxes other than Income Taxes	(0)	(0)	(0)	(0)	418,845	5,565,322	350,271	6,334,437
5	4091	Income taxes, utility operations	(1,770,174)	962,537	70,625	0	3,756,925	(6,510,497)	205,087	(3,286,498)
6	4101	Provision for deferred income taxes	1,449,688	(962,537)	(70,624)	-	(4,148,688)	8,615,374	(25,208)	4,858,004
7	4114	Investment tax credit adjustment	-	-	(88,912)	-	-	-	-	(88,912)
8	4150	Revenues from Merchandising, Jobbing	-	-	-	-	-	27	-	27
9	4160	Costs and expenses of merchandising	(0)	-	-	-	-	291	17	308
10	4170	Revenue from Nonutility Operations	-	-	0	-	-	(6,968)	(407)	(7,375)
11	4190	Interest and Dividend Income	0	-	-	-	-	(367,006)	(21,195)	(388,201)
12	4210	Misc. Nonoperating Income	0	-	-	-	-	(107,924)	(44)	(107,968)
13	4261	Donations	(7,062)	7,082	(0)	(0)	-	99,374	6,707	106,061
14	4263	Penalties	(0)	-	-	-	-	254	15	269
15	4264	Civic, Political and Related	(0)	-	-	(0)	-	35,065	2,049	37,113
16	4265	Other Deductions	(9,989)	9,989	-	0	-	19,482	832	20,294
17	4270	Interest on long-term debt	0	-	-	-	-	4,464,838	257,848	4,722,686
18	4280	Amortization of debt discount and expense	(0)	-	-	-	-	89,531	-	89,531
19	4281	Amortization of loss on reacquired debt	0	-	-	-	-	86,662	5,005	91,667
20	4300	Interest on debt to associated companies	0	-	-	-	-	9,926	573	10,499
21	4310	Other Interest expense	(0)	-	-	-	-	497,396	29,107	526,503
22	4320	Allowance for borrowed funds used during	-	-	-	-	(428)	(84,475)	(1,348)	(86,251)
23	4800	Residential sales	-	-	-	-	-	(101,255,620)	(2,358,010)	(103,613,631)
24	4805	Unbilled Residential Revenue	-	-	-	-	-	(85,839)	-	(85,839)
25	4811	Commercial Revenue-Banner	-	-	-	-	-	(27,106,868)	(1,889,764)	(28,996,632)
26	4812	Industrial Revenue-Banner	-	-	-	-	-	(1,667,027)	-	(1,667,027)
27	4813	Irrigation Revenue-Banner	-	-	-	-	-	-	(2,177,287)	(2,177,287)
28	4815	Unbilled Comm Revenue	-	-	-	-	-	(1,018)	22,312	21,294
29	4820	Other Sales to Public Authority	-	-	-	-	-	(2,132,178)	(531,589)	(2,663,767)
30	4825	Unbilled Public Authority Revenue	-	-	-	-	-	9,338	5,424	14,762
31	4870	Forfeited discounts	-	-	-	-	-	(467,548)	(14,085)	(481,633)
32	4880	Miscellaneous service revenues	-	-	-	-	-	(150,089)	(3,255)	(153,344)
33	4895	Revenue-Transportation Commercial	-	-	-	-	-	(19,764)	-	(19,764)
34	4896	Revenue-Transportation Industrial	-	-	-	-	-	(3,100,195)	(199,832)	(3,300,027)
35	4950	Other gas revenues	-	-	-	-	-	(898,065)	(79,532)	(977,596)
36	7520	Production - Gas well expenses	-	-	5,200	-	3,533	-	-	8,733
37	7640	Production - Maintenance of field lines	-	-	-	-	3,093	-	-	3,093
38	7670	Production - Maintenance of purification equipment	-	-	15,863	-	1,017	-	-	16,880
39	8001	Intercompany Gas Well-Head Purchase	-	-	-	-	-	7,018,162	784,798	7,797,960
40	8010	Natural gas field line purchases	-	-	-	-	-	1,388,780	102,275	1,471,036
41	8040	Natural Gas City Gate Purchase	-	-	-	-	-	43,522,330	4,134,953	47,657,283
42	8045	Transportation to City Gate	-	-	-	-	-	15,459,522	418,557	15,878,079
43	8050	Other Purchases	-	-	-	-	-	(12,078)	-	(12,078)
44	8051	PGA for Residential	-	-	-	-	-	72,211,389	1,331,722	73,543,091
45	8052	PGA for Commercial	-	-	-	-	-	20,391,390	1,146,890	21,538,280
46	8053	PGA for Industrial	-	-	-	-	-	1,340,445	-	1,340,445
47	8054	PGA for Public Authority	-	-	-	-	-	1,664,398	359,033	2,023,431
48	8055	PGA for Irrigation Sales	-	-	-	-	-	-	1,490,928	1,490,928
49	8057	PGA for Transportation Sales	-	-	-	-	-	-	26,597	26,597
50	8058	Unbilled PGA Cost	-	-	-	-	-	6,394	(79,334)	(824,784)
51	8059	PGA Offset to Unrecovered Gas	-	-	-	-	-	(745,450)	(79,334)	(824,784)
52	8060	Exchange Gas - Imbalances	-	-	-	-	-	(92,511,464)	(5,439,076)	(97,950,540)
53	8081	Gas Withdrawn from Storage - Debit	-	-	-	-	-	(170,981)	1,083	(169,798)
54	8082	Gas Withdrawn from Storage - Credit	-	-	-	-	-	39,187,372	-	39,187,372
55	8120	Gas Used for Other Utility Operations	-	-	-	-	-	(13,619,283)	-	(13,619,283)
56	8130	Other Gas Supply Expenses	-	-	-	-	-	(237,439)	(2,591)	(240,030)
57	8150	Natural Gas Storage - Maps and records	-	-	613	-	-	(8,802)	-	(8,802)
58	8160	Natural gas storage - Wells expense	-	-	437,362	-	79,486	3,310	-	520,157
59	8190	Natural gas storage - Compressor station fuel and p	-	-	-	-	206,863	-	-	206,863
60	8210	Natural gas storage - Purification expenses	78	-	-	-	-	-	-	78
61	8240	Natural gas storage - Other expenses	-	-	-	-	16,760	-	-	16,760
62	8250	Natural gas storage - Storage wells royalties	-	-	-	-	55,851	-	-	55,851
63	8320	Natural gas storage - Maintenance of reservoirs and	-	-	2,547	-	1,110	362	-	4,020
64	8340	Natural gas storage - Maintenance of compressor st	-	-	28,991	-	15,796	1,296	-	46,053
65	8410	Natural gas storage - Operation labor and expenses	-	-	3,305	-	2,546	1,017	-	6,868
66	8500	Transmission - Operation supervision and engineeri	-	-	-	-	-	467	-	467
67	8510	Transmission - System control and load dispatching	(6)	-	-	-	-	-	-	(6)
68	8520	Transmission - Communication system expenses	-	-	144	-	-	-	-	144
69	8530	Transmission - Compressor station labor and expen	-	-	-	-	-	-	16	16
70	8540	Transmission - Gas for compressor station fuel	-	-	-	-	-	-	26	26
71	8560	Transmission - Maine expenses	1,146	-	-	-	-	357	-	1,504
72	8570	Transmission - Measuring and regulating station exp	-	-	-	-	-	3,300	-	3,300
73	8600	Transmission - Rents	-	-	-	-	-	794	-	794
74	8700	Distribution - Operation Supervision and Engineerin	281,283	464,930	2,321,446	284,098	(1,978)	607,765	12,582	3,970,125
75	8710	Distribution - Distribution Load Dispatching	-	-	508	-	-	22,557	-	23,065
76	8711	Distribution - Odeurization	-	-	-	-	-	388	-	388
77	8740	Distribution - Mains and Services Expenses	(92,948)	11,512	97,088	29,806	9,975	2,935,932	134,315	3,125,686
78	8750	Distribution - Measuring and Regulating Station Exp	195	-	-	-	-	78,315	1,096	74,606
79	8770	Distribution - Measuring and Regulating Station Exp	-	-	-	-	8,850	14,467	6,723	30,030
80	8780	Distribution - Motor and House Regulator Expenses	-	-	203	-	-	431,435	26,145	457,784
81	8790	Distribution - Customer Installations Expenses	-	119,732	-	-	-	140,452	4,147	264,332
82	8800	Distribution - Other Expenses	876	77	4,177	-	-	329,366	20,170	354,666
83	8810	Distribution - Rents	15,407	-	63	(838)	-	126,636	15,178	156,646
84	8850	Distribution - Maintenance Supervision and Engin	-	-	18,590	10,051	-	201,886	3,661	234,188
85	8860	Distribution - Maintenance of Structures and Improv	-	-	-	-	-	-	3,889	3,889
86	8870	Distribution - Maintenance of Mains	-	-	(947)	3,364	-	153,065	15,988	171,471
87	8880	Distribution - Maintenance of Compressor Station E	-	-	-	-	-	-	1,039	1,039
88	8890	Distribution - Maint. of Measuring and Regulating St	-	-	-	-	-	86,316	10,918	97,234
89	8900	Distribution - Maint. of Measuring and Regulating St	-	-	-	-	-	3,275	-	3,275
90	8920	Distribution - Maintenance of Services	-	-	-	-	-	15,680	572	16,253
91	8930	Distribution - Maintenance of Meters and House Re	2,620	-	-	-	-	30,785	1,913	35,318

Atmos Energy Corporation
Detail Trial Balance - Income & Exp Acct per book activity
For the test year 12 Months ended 9/30/09

WP 9-1-1

Line No.	Acct No.	Acct Desc	Div 002	Div 012	Div 030	Div 060	Div 079	Div 081	Div 086	Grand Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
92	8940	Distribution - Maintenance of Other Equipment	-	-	327	-	-	-	-	327
93	9010	Customer Accounts - Supervision	277	40,955	7,396	4,471	-	48,262	1,751	103,111
94	9020	Customer Accounts - Meter Reading Expense	106	-	2,762	3,066	-	741,282	40,987	788,193
95	9030	Customer Accounts - Customer Records and Collec	759,557	12,285,720	2,133,061	-	285	168,703	7,440	15,354,766
96	9040	Customer Accounts - Uncollectible Accounts	-	-	-	-	-	(67,572)	(15,454)	(83,027)
97	9050	Customer Accounts - Miscellaneous Customer Acct	-	-	-	-	-	4,211	3,006	7,217
98	9070	Customer Service and Informational - Supervision	-	-	5,050	-	-	1,021	-	6,071
99	9080	Customer Service and Informational - Customer Ac	-	550	3,885	42,670	-	1,841	-	48,946
100	9090	Customer Service and Informational - Informational	-	7,431	12,408	588	-	5,606	-	26,032
101	9100	Customer Service and Informational - Miscellaneous	277	5,774	689	10,252	-	551	95	17,537
102	9110	Sales - Supervision	83	-	2,811	218,039	-	257	-	221,200
103	9120	Sales - Demonstrating and Selling Expenses	-	-	14,400	11,248	-	3,338	-	28,986
104	9130	Sales - Advertising Expenses	-	-	5,307	-	-	-	-	5,307
105	9160	Sales - Miscellaneous Sales Expenses	-	-	-	60	-	-	-	60
106	9200	A&G - Administrative and General Salaries	(637,789)	5,248,458	-	-	-	-	-	4,610,670
107	9210	A&G - Office Supplies and Expenses	9,018,771	7,830,367	(71,428)	520	-	7,195	-	16,785,424
108	9220	A&G - Administrative Expenses Transferred - Credit	(79,630,392)	(35,701,291)	(6,347,427)	(1,076,706)	-	8,507,140	497,983	(113,750,892)
109	9230	A&G - Outside Services Employed	6,962,832	1,186,671	243,710	193,845	-	-	-	8,687,157
110	9240	A&G - Property Insurance	228,409	129,796	(149,186)	268	30,895	187,824	12,603	440,599
111	9250	A&G - Injuries and Damages	7,351,115	(729)	308,251	49,338	-	55,054	-	7,763,029
112	9260	A&G - Employee Pensions and Benefits	39,278,475	6,630,745	708,773	155,481	4,172	1,286,867	74,649	47,338,162
113	9270	A&G - Franchise Requirements	-	-	-	1,217	-	-	-	1,217
114	9280	A&G - Regulatory Commission Expenses	265	-	128,583	26,063	-	-	-	154,931
115	9301	A&G - General Advertising Expense	142	-	-	-	-	-	-	142
116	9302	A&G - Miscellaneous General Expense	4,307,202	145	46,342	33,063	-	14,098	-	4,400,670
117	9310	A&G - Rents	5,076,488	1,475,947	9,045	-	-	787	-	6,562,267
118	9320	A&G - Maintenance of General Plant	7,088,464	1,072,166	-	-	-	-	-	8,138,630
119										
120	Total		\$ (343,439)	\$ 22,952	\$ (88,913)	\$ (0)	\$ 1,057,271	\$ (5,680,540)	\$ (485,448)	\$ (5,618,117)

Source: See Halted File 1k (Provided in Response to DR 1)

Atmos Energy Corporation
 Analysis of Acct 9220 activity
 For the test year 12 Months ended 9/30/09

Line No.	Account	Sub Account	Sub Acct Descrip	Div 2	Div 12	Div 30	Div 80	Div 81	Div 86	Grand Total
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	9220	9341	Admin & General Expenses	\$	\$	\$	\$	\$	\$	\$
2	9220	40001	Billed to West Tex Div	(6,389,321)	(3,366,693)		2,934,309	416,851	24,401	(2,971,865)
3	9220	40002	Billed to CO/KS Div	(5,831,787)	(2,740,888)					(9,766,214)
4	9220	40003	Billed to LA Div	(7,621,521)	(3,864,089)					(8,572,676)
5	9220	40004	Billed to Mid St Div	(12,254,880)	(5,316,275)					(11,485,610)
6	9220	40005	Billed to KY Div							(17,571,155)
7	9220	40007	Billed to NonUtilities	(1,252,084)		(644)				(1,252,728)
8	9220	40008	Billed to Mid-Tex Div	(31,120,317)	(17,541,523)					(48,661,840)
9	9220	40009	Billed to MS Div	(6,376,591)	(2,846,525)					(9,222,116)
10	9220	40010	Billed to Atmos Pipeline Div	(8,773,890)	(26,087)					(8,799,987)
11	9220	41101	Billed from Accounting			917,682				917,682
12	9220	41103	Billed from Cust Service Center			2,427,758				2,427,758
13	9220	41105	Billed from Gas Control			758,449				758,449
14	9220	41106	Billed from Govt Affairs			246,365				246,365
15	9220	41107	Billed from HR			590,071				590,071
16	9220	41108	Billed from HR Other			1,368,341				1,368,341
17	9220	41109	Billed from IT			1,608,473				1,608,473
18	9220	41111	Billed from Pipeline Gas Control							
19	9220	41112	Billed from Investor Relations			233,697				233,697
20	9220	41113	Billed from Legal			278,749				278,749
21	9220	41114	Billed from Corp Secretary			261,049				261,049
22	9220	41115	Billed from Planning & Budget			57,002				57,002
23	9220	41116	Billed from Rates			183,321				183,321
24	9220	41117	Billed from Purchasing			131,216				131,216
25	9220	41119	Billed from Treasury			244,815				244,815
26	9220	41120	Billed from Risk Mgmt			569,014				569,014
27	9220	41121	Billed from Management Committee			1,041,735				1,041,735
28	9220	41122	Billed from Allocations & Other							
29	9220	41123	Billing for Overhead Capitalized							
30	9220	41125	Billed from Customer Service Initiative							
31	9220	41127	Billed from Utility Marketing Council							
32	9220	41131	Billing for CSC O&M							
33	9220	41132	Billing for SS O&M							
34	9220	41133	Billed from Non Call Center Customer Service							
35						480,601				480,601
36	Total			\$ (79,630,392)	\$ (35,701,291)	\$ (6,347,427)	\$ (1,076,706)	\$ 8,507,140	\$ 497,983	\$ (113,750,692)

Sources: See Refined File 1h - (Provided in Response to DR 1)

Atmos Energy Corporation
G/L Labor Analysis - Sub Accts 01000, 01001, 01003, 01006, 01008, 01009
For the test period 12 months ended September 30, 2009

line	Acct Desc	DIV 79	DIV 81	DIV 86	DIV 2	DIV 12	DIV 30	DIV 80	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	SUMMARY								
2	Capitalized Labor: CWIP and subs 01001, 03, 09 \$	-	\$ 3,448,515	\$ 84,996	\$ 9,572,462	\$ 2,875,335	\$ 1,008,631	\$ 298,389	\$ 17,288,327
3	Undistributed Stores 1630	-	-	-	164,851	-	-	68,764	233,615
4	Below the Line 4264, 4265	-	-	-	158,754	-	(863)	-	157,901
5	O&M Labor Expense 01000, 06, 08	12,417	3,736,618	210,443	30,806,230	15,462,504	1,253,388	423,879	51,905,479
6	Total Gross Labor - 01000, 01, 03, 06, 08, 09	12,417	7,185,133	295,439	40,702,297	18,337,839	2,261,165	791,032	69,585,323

7 Above arnits includes the following reclassification:

8 SSSU labor expense to capital \$ 8,082,138 \$ 2,703,657

line	Acct Desc	DIV 79	DIV 81	DIV 86	DIV 2	DIV 12	DIV 30	DIV 80	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
16	Detail								
17	CWIP 1070 1009	-	36,061	1,564	27,898	241	11,830	9,116	86,709
18	Undistributed Stores 1630 1000	-	-	-	164,402	-	-	67,577	231,979
19	Undistributed Stores 1630 1008	-	-	-	450	-	-	1,187	1,636
20	Below the Line 4264 1000	-	-	-	158,062	-	-	-	158,062
21	Below the Line 4264 1008	-	-	-	692	-	-	-	692
22	Below the Line 4265 1000	-	-	-	-	-	(783)	-	(783)
23	Below the Line 4265 1008	-	-	-	-	-	(70)	-	(70)
24	O&M expense 7010-9320 1000	10,699	3,191,431	211,831	38,646,619	18,069,854	1,240,189	424,144	61,794,767
25	O&M expense 7010-9320 1001	-	3,412,454	83,432	1,462,426	171,437	996,801	289,273	6,415,823
26	O&M expense 7010-9320 1003	-	-	-	-	-	-	-	-
27	O&M expense 7010-9320 1006	-	-	-	379	0	17,094	(1,114)	560,286
28	O&M expense 7010-9320 1008	1,718	1,259	(1,388)	241,371	96,307	(3,894)	849	336,221
29	O&M expense 7010-9320 1009	-	-	-	-	-	-	-	-
30	Total Gross Labor - 01000, 01, 03, 06, 08, 09	\$ 12,417	\$ 7,185,133	\$ 295,439	\$ 40,702,297	\$ 18,337,839	\$ 2,261,165	\$ 791,032	\$ 69,585,323

32 Source: See Rellied File 1h - (Provided in Response to DR 1)

Atmos Energy Corporation
Three year average labor expense rate - Kansas Jurisdictional:
Labor sub accts 01000, 01001, 01003, 01006, 01008, 01009

line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	Source	
											DIV 79	% Exp
1	12 mths Sep07											
2	O&M Labor Expense	3,428	3,198,255	202,280	22,554,004	14,715,422	1,037,431	249,581			41,980,401	WP 9-3-4, Ln 5
3	Gross Labor	3,428	6,528,601	360,315	30,198,609	16,318,080	1,787,372	716,393			55,910,799	WP 9-3-4, Ln 6
4	FY07 allocation	100.00%	100.00%	100.00%	3.61%	4.04%	62.88%	100.00%				
5												
6	KS Juris exp	3,428	3,198,255	202,280	814,200	595,082	548,594	249,581			5,611,429	54.46%
7	KS Juris gross labor	3,428	6,528,601	360,315	1,080,088	659,903	945,183	716,393			10,303,900	
8												
9	12 mths Sep08											
10	O&M Labor Expense	6,452	3,565,293	229,496	28,873,913	15,122,930	1,224,128	353,575			49,375,787	WP 9-3-3, Ln 4
11	Gross Labor	6,452	6,581,700	324,550	36,766,943	18,231,119	1,824,557	928,542			64,663,863	WP 9-3-3, Ln 5
12	FY08 allocation	100.00%	100.00%	100.00%	3.69%	4.06%	64.52%	100.00%				
13												
14												
15	KS Juris exp	6,452	3,565,293	229,496	1,065,447	613,537	667,419	353,575			6,501,220	59.47%
16	KS Juris gross labor	6,452	6,581,700	324,550	1,356,700	739,636	994,785	928,542			10,832,366	
17												
18	12 mths Sep09											
19	O&M Labor Expense	12,417	3,738,618	210,443	30,806,230	15,462,604	1,253,388	423,879			51,905,479	WP 9-3-1, Ln 5
20	Gross Labor	12,417	7,185,133	295,439	40,702,297	18,337,839	2,261,165	791,032			68,586,323	WP 9-3-1, Ln 6
21	FY09 allocation (Sect 12)	100.00%	100.00%	100.00%	3.68%	4.07%	54.38%	100.00%				
22												
23												
24	KS Juris exp	12,417	3,738,618	210,443	1,133,689	629,324	681,592	423,879			6,827,942	58.07%
25	KS Juris gross labor	12,417	7,185,133	295,439	1,497,845	746,350	1,229,622	791,032			11,757,837	
26												
27	3 Yr Average Kansas Jurisdictional Expense rate											
28	O&M Labor Expense	7,432	3,500,055	214,073	1,004,439	612,651	632,535	342,345			6,313,530	57.41%
29	Gross Labor	7,432	6,765,145	326,768	1,314,881	715,297	1,056,523	811,989			10,988,034	
30	100%		51.74%	65.51%	76.39%	85.65%	59.87%	42.16%				

Section 12 Allocations (FY10 Factors)

Atmos Energy Corporation
G/L Labor Analysis - Sub Accts 01000, 01001, 01003, 01006, 01008, 01009
For the test period 12 months ended Sept 30, 2007

line	(e) Acct Desc	(b) Sub/Acct	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) Grand Total
			79	81	86	2	12	30	80	
1	Summary									
2	Capitalized Labor: CWIP and subs	01001, 03, 09	\$ -	\$ 3,330,230	\$ 158,035	\$ 7,271,681	\$ 1,602,658	\$ 723,691	\$ 443,804	\$ 13,530,100
3	Undistributed Stores 1630		-	116	-	218,395	-	18,799	23,008	260,317
4	Below the Line 4264, 4265		-	-	-	152,529	-	7,451	-	159,980
5	O&M Labor Expense	01000, 06, 08	3,428	3,198,255	202,280	22,554,004	14,715,422	1,037,431	249,581	41,960,401
6	Total Gross Labor - 01000, 01, 03, 06, 08, 09		3,428	6,528,601	360,315	30,196,609	16,318,080	1,787,372	716,393	55,910,799

8 Above amts includes the following reclassification:

9 SSU labor expense to capital

\$ 7,105,854 \$ 1,602,658

line	(e) Acct Desc	(b) Sub/Acct	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) Grand Total
			79	81	86	2	12	30	80	
12	Detail									
13	CWIP 1070	1000	-	-	-	-	-	-	-	-
14	CWIP 1070	1009	-	7,257	119	(4,692)	-	(2,305)	2,186	2,566
15	Undistributed Stores 1630	1000	-	501	-	218,727	-	20,009	22,417	261,654
16	Undistributed Stores 1630	1008	-	(385)	-	(332)	-	(1,211)	591	(1,337)
17	Below the Line 4264	1000	-	-	-	152,430	-	-	-	152,430
18	Below the Line 4264	1008	-	-	-	99	-	-	-	99
19	Below the Line 4265	1000	-	-	-	-	-	7,402	-	7,402
20	Below the Line 4265	1008	-	-	-	-	-	49	-	49
21	O&M expense 7010-9320	1000	4,461	3,143,781	200,499	29,601,870	16,296,569	1,028,382	228,037	50,503,600
22	O&M expense 7010-9320	1001	-	3,921,811	157,916	170,519	-	725,996	441,618	4,817,860
23	O&M expense 7010-9320	1003	-	1,162	-	-	-	-	-	1,162
24	O&M expense 7010-9320	1006	-	58,909	4,211	-	-	7,393	22,982	93,495
25	O&M expense 7010-9320	1008	(1,033)	(4,434)	(2,431)	57,987	21,511	1,656	(1,438)	71,818
26	O&M expense 7010-9320	1009	-	-	-	-	-	-	-	-
27	Total Gross Labor - 01000, 01, 03, 06, 08, 09		\$ 3,428	\$ 6,528,601	\$ 360,315	\$ 30,196,609	\$ 16,318,080	\$ 1,787,372	\$ 716,393	\$ 55,910,799

28
29 Source: See Relfed File 1m - (Provided In Response to DR 1)

		Twelve Months Ended 9/30/08							
Line	Div	cc	Tot O&M Exp	O&M Cap	Gross O&M Labor	SSU OH Cap Rate	Exp Adj Add to Cap	Adjusted Expense	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	002	1001	\$ 826,614	\$ -	\$ 826,614	51.47%	\$ (476,928)	\$ 449,686	
2	002	1101	456,642	-	456,642	51.47%	(235,094)	221,548	
3	002	1106	266,062	-	266,062	82.93%	(167,425)	98,637	
4	002	1107	471,167	18,201	489,368	51.47%	(242,508)	226,860	
5	002	1108	355,320	-	355,320	80.07%	(284,256)	71,064	
6	002	1109	653,514	223	653,737	0.00%	-	653,514	
7	002	1110	120,044	-	120,044	61.08%	(73,320)	46,724	
8	002	1111	301,785	6,321	308,106	82.09%	(187,384)	114,421	
9	002	1114	185,650	-	185,650	17.33%	(32,177)	153,473	
10	002	1115	2,698,718	508	2,670,226	0.00%	-	2,698,718	
11	002	1116	172,519	-	172,519	4.06%	(8,988)	163,531	
12	002	1117	138,682	-	138,682	43.80%	(61,188)	77,494	
13	002	1118	207,840	-	207,840	86.21%	(179,173)	28,667	
14	002	1119	453,682	-	453,682	51.47%	(233,484)	220,198	
15	002	1120	532,745	-	532,745	13.34%	(71,043)	461,702	
16	002	1121	411,174	-	411,174	90.00%	(370,057)	41,117	
17	002	1123	337,847	2,696	340,543	0.00%	-	337,847	
18	002	1125	699,867	1,707	701,574	0.00%	-	699,867	
19	002	1128	467,523	-	467,523	51.47%	(240,634)	226,889	
20	002	1128	952,135	-	952,135	5.00%	(47,638)	904,497	
21	002	1129	386,804	-	386,804	2.00%	(7,726)	379,078	
22	002	1130	476,500	734	478,234	32.61%	(165,057)	320,451	
23	002	1132	336,382	-	336,382	0.00%	-	336,382	
24	002	1133	550,228	-	550,228	0.00%	-	550,228	
25	002	1134	353,630	-	353,630	19.00%	(67,190)	286,440	
26	002	1135	2,050,871	627,951	2,688,822	12.81%	(259,942)	1,801,229	
27	002	1137	1,307,365	25,324	1,332,689	31.88%	(414,179)	883,186	
28	002	1139	164,984	4,216	169,200	41.18%	(57,834)	97,049	
29	002	1141	372,696	-	372,696	0.00%	-	372,696	
30	002	1144	681,652	379	682,031	0.00%	-	681,652	
31	002	1146	315,798	1,281	317,079	0.00%	-	315,798	
32	002	1146	683,012	373,229	1,056,241	67.89%	(442,039)	210,973	
33	002	1148	776,768	-	776,768	0.00%	-	776,768	
34	002	1150	324,659	-	324,659	25.63%	(83,245)	241,354	
35	002	1153	514,080	922	515,002	0.00%	-	514,080	
36	002	1154	1,544,616	-	1,544,616	63.30%	(823,280)	721,336	
37	002	1155	433,300	5,900	439,200	0.00%	-	433,300	
38	012	1168	585,261	4,479	589,740	5.29%	(30,951)	554,310	
39	002	1169	171,049	-	171,049	0.00%	-	171,049	
40	002	1161	223,816	-	223,816	51.47%	(115,198)	108,618	
41	002	1165	231,128	88,567	320,695	30.00%	(69,339)	161,790	
42	002	1166	1,118,148	167,984	1,286,142	36.02%	(482,745)	715,405	
43	002	1167	147,327	-	147,327	12.50%	(18,416)	128,911	
44	002	1168	137,891	-	137,891	55.82%	(76,878)	60,921	
45	002	1171	258,210	-	258,210	53.30%	(137,626)	120,584	
46	002	1200	758,698	-	758,698	0.00%	-	758,698	
47	002	1201	776,242	-	776,242	51.47%	(389,532)	376,710	
48	012	1203	6,766,698	1,719	6,768,388	14.36%	(873,724)	5,792,845	
49	002	1209	162,984	-	162,984	0.00%	-	162,984	
50	012	1210	8,406,069	207	8,406,266	13.52%	(1,136,469)	7,269,620	
51	012	1212	1,543	-	1,543	13.50%	(208)	1,334	
52	002	1215	2,029,807	3,624	2,033,431	13.52%	(274,403)	1,755,204	
53	012	1225	145,981	-	145,981	59.86%	(87,091)	58,890	
54	012	1226	772,235	-	772,235	0.00%	-	772,235	
55	012	1227	1,318,357	165,032	1,473,389	38.18%	(475,184)	838,172	
56	012	1228	166,168	-	166,168	0.00%	-	166,168	
57	002	1350	74,702	-	74,702	51.47%	(38,449)	36,253	
58	002	1401	477,745	-	477,745	53.30%	(254,636)	223,107	
59	002	1403	424,003	-	424,003	51.47%	(218,234)	205,769	
60	002	1405	691,807	146	691,953	53.30%	(316,433)	276,374	
61	002	1407	227,224	-	227,224	37.88%	(85,821)	141,503	
62	002	1408	286,902	-	286,902	0.00%	-	286,902	
63	002	1411	473,250	3,845	483,095	0.00%	-	473,250	
64	002	1412	149,844	-	149,844	0.00%	-	149,844	
65	002	1414	550,012	3,050	553,072	0.00%	-	550,012	
66	002	1415	116,824	-	116,824	0.00%	-	116,824	
67	002	1501	1,693,620	-	1,693,620	19.09%	(322,332)	1,371,288	
68	002	1502	115,579	-	115,579	0.00%	-	115,579	
69	002	1503	299,851	-	299,851	0.00%	-	299,851	
70	002	1504	82,629	-	82,629	0.00%	-	82,629	
71	002	1505	161,246	405	161,651	0.00%	-	161,246	
72	002	1821	295,955	-	295,955	0.00%	-	295,955	
73	002	1822	166,816	-	166,816	0.00%	-	166,816	
74	002	1823	228,019	-	228,019	0.00%	-	228,019	
75	002	1825	213,389	-	213,389	0.00%	-	213,389	
76	002	1826	268,218	-	268,218	0.00%	-	268,218	
77	002	1827	166,716	-	166,716	0.00%	-	166,716	
78	002	1828	395,959	-	395,959	0.00%	-	395,959	
79	002	1829	303,628	633	304,262	0.00%	-	303,628	
80	002	1831	571,555	-	571,555	0.00%	-	571,555	
81	002	1832	166,031	-	166,031	0.00%	-	166,031	
82	002	1833	49,243	-	49,243	0.00%	-	49,243	
83	002	1836	613,156	-	613,156	0.00%	-	613,156	
84	002	1836	239,395	1,360	240,755	0.00%	-	239,395	
85	002	1837	449,988	77,760	527,749	0.00%	-	449,988	
86	002	1838	354,654	38,448	393,102	0.00%	-	354,654	
87	002	1839	130,228	-	130,228	0.00%	-	130,228	
88	002	1901	247,053	-	247,053	0.00%	-	247,053	
89	002	1913	284,183	-	284,183	43.43%	(123,412)	160,771	
90			\$ 57,054,530	\$ 1,633,863	\$ 69,688,393		\$ (10,785,795)	\$ 46,268,735	
91									
92									
93	Div 12		18,157,271		18,328,708		(2,703,657)	15,453,614	
94							-14.89% Div 12 % Capitalized Overhead		
95									
96	Div 02		38,897,258		40,359,684		(8,062,138)	30,815,121	
97							-20.78% Div 02 % Capitalized Overhead		

No	cc	Tot O&M Exp	O&M Cap	Twelve Months Ended 9/30/08		Exp Adj Add to Cap	Adjusted Expense
				Gross O&M Labor	SSU OHI Cap Rate		
90	002 1001	\$ 898,736	\$ -	\$ 898,736	49.70%	\$ (446,682)	\$ 452,055
90	002 1101	480,503	-	480,503	49.70%	(238,831)	241,673
100	002 1106	268,030	-	268,030	38.71%	(103,754)	164,277
101	002 1107	471,971	-	471,971	49.70%	(234,659)	237,412
102	002 1108	346,032	-	346,032	80.00%	(276,826)	69,206
103	002 1109	745,949	-	745,949	0.00%	-	745,949
104	002 1110	112,328	-	112,328	69.89%	(67,272)	45,056
105	002 1111	270,572	-	270,572	88.00%	(183,989)	86,583
106	002 1114	261,247	-	261,247	18.86%	(49,513)	211,734
107	002 1115	2,478,707	-	2,478,707	0.00%	-	2,478,707
108	002 1116	167,440	-	167,440	2.72%	(4,500)	162,940
109	002 1117	347,656	-	347,656	11.29%	(39,265)	308,392
110	002 1118	143,407	-	143,407	96.10%	(123,471)	19,936
111	002 1119	417,764	-	417,764	49.70%	(207,626)	210,139
112	002 1120	600,225	-	600,225	18.89%	(94,438)	405,786
113	002 1121	374,829	-	374,829	90.00%	(337,246)	37,583
114	002 1123	326,733	4,764	331,497	0.00%	-	326,733
115	002 1125	713,186	-	713,186	0.00%	-	713,186
116	002 1126	483,911	-	483,911	49.70%	(240,500)	243,411
117	002 1128	854,794	-	854,794	5.00%	(42,749)	812,045
118	002 1129	413,152	-	413,152	1.00%	(4,365)	408,787
119	002 1130	516,161	-	516,161	32.33%	(166,862)	349,299
120	002 1132	254,834	-	254,834	0.00%	-	254,834
121	002 1133	906,363	-	906,363	0.00%	-	906,363
122	002 1134	348,245	-	348,245	49.70%	(173,085)	175,160
123	002 1135	1,801,664	737,467	2,669,011	13.68%	(982,273)	1,686,738
124	002 1137	2,640,047	70,108	2,710,155	49.70%	(1,312,103)	1,327,944
125	002 1139	27,899	20,446	48,444	0.00%	-	27,899
126	002 1141	360,880	297	361,187	0.00%	-	360,880
127	002 1142	284,816	-	284,816	0.00%	-	284,816
128	002 1144	643,488	864	644,132	0.00%	-	643,488
129	002 1146	320,166	2,261	322,417	0.00%	-	320,166
130	002 1146	233,351	165,471	398,822	0.00%	-	233,351
131	002 1148	776,830	-	776,830	0.00%	-	776,830
132	002 1150	297,547	-	297,547	26.69%	(79,401)	218,146
133	002 1153	626,542	2,643	629,185	0.00%	-	626,542
134	002 1154	979,217	-	979,217	0.00%	-	979,217
135	002 1155	371,050	-	371,050	0.00%	-	371,050
136	012 1158	488,861	16,635	505,496	0.00%	-	488,861
137	002 1159	135,983	-	135,983	0.00%	-	135,983
138	002 1161	118,337	-	118,337	49.68%	(66,791)	51,546
139	002 1162	33,033	-	33,033	49.68%	(16,411)	16,622
140	002 1165	43,739	-	43,739	0.00%	-	43,739
141	002 1166	130,640	162,272	292,912	0.00%	-	130,640
142	002 1167	69,127	136	69,263	0.00%	-	69,127
143	002 1168	34,788	-	34,788	0.00%	-	34,788
144	002 1171	21,822	-	21,822	0.00%	-	21,822
145	002 1200	579,894	-	579,894	0.00%	-	579,894
146	002 1201	424,944	-	424,944	49.70%	(211,188)	213,756
147	012 1203	7,811,916	-	7,811,916	16.80%	(1,283,913)	6,528,003
148	002 1209	184,323	-	184,323	0.00%	-	184,323
149	012 1210	8,121,698	21,688	8,143,386	16.10%	(1,307,984)	6,813,714
150	002 1215	1,760,685	-	1,760,685	16.10%	(283,454)	1,477,131
151	012 1225	126,972	-	126,972	49.70%	(63,105)	63,867
152	012 1226	510,204	-	510,204	16.50%	(84,184)	426,020
153	012 1227	1,028,627	156,600	1,185,128	16.50%	(168,724)	950,304
154	012 1228	148,218	-	148,218	16.50%	(24,456)	123,762
155	002 1390	70,665	-	70,665	49.72%	(35,086)	35,478
156	002 1401	394,351	-	394,351	0.00%	-	394,351
157	002 1403	412,046	-	412,046	49.69%	(204,750)	207,296
158	002 1405	627,715	-	627,715	0.00%	-	627,715
159	002 1407	203,625	-	203,625	76.00%	(162,644)	50,981
160	002 1408	391,056	-	391,056	49.70%	(194,355)	196,701
161	002 1501	1,662,939	-	1,662,939	20.37%	(318,374)	1,244,565
162	002 1502	112,102	-	112,102	0.00%	-	112,102
163	002 1503	300,482	-	300,482	0.00%	-	300,482
164	002 1504	94,422	-	94,422	0.00%	-	94,422
165	002 1505	166,708	-	166,708	1.46%	(2,271)	164,437
166	002 1821	258,213	-	258,213	0.00%	-	258,213
167	002 1822	121,114	-	121,114	0.00%	-	121,114
168	002 1823	192,946	-	192,946	0.00%	-	192,946
169	002 1825	145,746	-	145,746	0.00%	-	145,746
170	002 1826	232,852	-	232,852	0.00%	-	232,852
171	002 1827	161,828	-	161,828	0.00%	-	161,828
172	002 1828	378,530	-	378,530	0.00%	-	378,530
173	002 1829	288,747	-	288,747	0.00%	-	288,747
174	002 1831	620,334	-	620,334	0.00%	-	620,334
175	002 1832	160,887	-	160,887	0.00%	-	160,887
176	002 1833	82,883	-	82,883	0.00%	-	82,883
177	002 1835	547,191	-	547,191	0.00%	-	547,191
178	002 1836	233,210	484	233,705	0.00%	-	233,210
179	002 1837	372,743	44,639	417,382	0.00%	-	372,743
180	002 1838	344,120	8,586	352,716	0.00%	-	344,120
181	002 1839	99,419	-	99,419	0.00%	-	99,419
182	002 1901	387,569	-	387,569	0.00%	-	387,569
183	002 1913	306,205	-	306,205	43.43%	(132,871)	173,234
184		63,209,984	1,415,069	64,625,042		(9,213,141)	43,996,843
185							
186		breakout for Div 12 & Div 2:					
187	Div 12	18,036,296		18,231,119		(2,913,366)	15,122,930
188						-16.15% Div 12 % Capitalized Overhead	
189							
190	Div 02	35,173,689		36,393,923		(6,289,776)	28,873,913
191						-17.91% Div 02 % Capitalized Overhead	

Line	cc	Tot O&M Exp	O&M Cap	Twelve Months Ended 9/30/07			Adjusted Expenses
				Gross O&M Labor	SSU O&M Cap Rate	Exp Adj Add to Cap	
192	002 1001	\$ 858,488	\$ -	\$ 858,488	49.80%	\$ (428,025)	\$ 431,463
193	002 1101	410,165	-	410,165	49.80%	(204,257)	205,908
194	002 1106	253,805	-	253,805	49.80%	(126,366)	127,410
195	002 1107	397,412	-	397,412	49.80%	(197,811)	199,601
196	002 1108	277,784	-	277,784	80.00%	(222,227)	55,557
197	002 1109	791,487	-	791,487	0.00%	-	791,487
198	002 1110	104,946	-	104,946	80.00%	(83,957)	20,989
199	002 1111	298,995	-	298,995	80.00%	(237,188)	61,797
200	002 1114	249,624	-	249,624	49.80%	(124,318)	125,311
201	002 1115	1,794,734	-	1,794,734	0.00%	-	1,794,734
202	002 1116	174,606	-	174,606	0.00%	-	174,606
203	002 1117	296,804	-	296,804	49.80%	(147,808)	148,996
204	002 1118	144,276	-	144,276	80.00%	(115,429)	28,855
205	002 1119	441,024	-	441,024	49.80%	(219,630)	221,394
206	002 1120	496,824	-	496,824	49.80%	(247,418)	249,406
207	002 1121	364,587	-	364,587	90.00%	(328,128)	36,459
208	002 1123	320,259	-	320,259	0.00%	-	320,259
209	002 1125	708,341	-	708,341	0.00%	-	708,341
210	002 1126	498,077	-	498,077	49.80%	(243,062)	245,015
211	002 1128	717,894	-	717,894	10.00%	(71,786)	646,078
212	002 1129	340,263	-	340,263	0.00%	-	340,263
213	002 1130	494,899	-	494,899	49.80%	(246,480)	248,438
214	002 1132	256,054	-	256,054	0.00%	-	256,054
215	002 1133	742,176	-	742,176	0.00%	-	742,176
216	002 1134	594,619	-	594,619	49.80%	(296,120)	298,498
217	002 1135	2,253,392	159,146	2,412,538	0.00%	-	2,253,392
218	002 1137	2,797,312	723	2,798,035	49.80%	(1,393,061)	1,404,261
219	002 1141	345,111	-	345,111	0.00%	-	345,111
220	002 1142	765,927	-	765,927	0.00%	-	765,927
221	002 1144	541,511	-	541,511	0.00%	-	541,511
222	002 1145	275,411	-	275,411	0.00%	-	275,411
223	002 1148	1,024,303	9,181	1,033,484	0.00%	-	1,024,303
224	002 1160	298,482	-	298,482	49.80%	(148,644)	149,838
225	002 1153	572,052	-	572,052	0.00%	-	572,052
226	002 1154	251,193	-	251,193	0.00%	-	251,193
227	002 1161	96,320	-	96,320	49.80%	(42,987)	43,333
228	002 1182	66,395	-	66,395	49.80%	(33,080)	33,315
229	002 1200	550,089	-	550,089	0.00%	-	550,089
230	002 1201	571,150	-	571,150	49.80%	(284,432)	286,717
231	012 1203	7,829,848	-	7,829,848	10.00%	(782,985)	7,046,863
232	002 1209	58,627	-	58,627	49.80%	(29,198)	29,431
233	012 1210	8,196,733	-	8,196,733	10.00%	(819,679)	7,377,054
234	002 1215	13,722	-	13,722	0.00%	-	13,722
235	012 1225	64,907	-	64,907	0.00%	-	64,907
236	012 1226	61,702	-	61,702	0.00%	-	61,702
237	012 1227	110,863	-	110,863	0.00%	-	110,863
238	012 1228	54,027	-	54,027	0.00%	-	54,027
239	002 1350	235,678	-	235,678	49.80%	(117,368)	118,311
240	002 1401	400,591	-	400,591	49.80%	(199,494)	201,097
241	002 1403	299,830	-	299,830	49.80%	(149,315)	150,515
242	002 1405	546,844	-	546,844	49.80%	(272,328)	274,516
243	002 1407	189,343	-	189,343	25.00%	(47,336)	142,007
244	002 1408	352,263	-	352,263	49.80%	(175,427)	176,836
245	002 1501	1,380,021	-	1,380,021	25.00%	(345,005)	1,035,015
246	002 1502	107,492	-	107,492	0.00%	-	107,492
247	002 1503	233,036	-	233,036	0.00%	-	233,036
248	002 1504	90,432	-	90,432	49.80%	(45,085)	45,347
249	002 1506	149,842	-	149,842	10.00%	(14,884)	133,958
250	002 1821	161,582	-	161,582	0.00%	-	161,582
251	002 1822	123,629	-	123,629	0.00%	-	123,629
252	002 1823	164,605	-	164,605	0.00%	-	164,605
253	002 1824	42,404	-	42,404	0.00%	-	42,404
254	002 1825	110,749	-	110,749	0.00%	-	110,749
255	002 1826	145,050	-	145,050	0.00%	-	145,050
256	002 1827	113,209	-	113,209	0.00%	-	113,209
257	002 1828	254,476	-	254,476	0.00%	-	254,476
258	002 1829	205,786	-	205,786	0.00%	-	205,786
259	002 1831	498,113	-	498,113	0.00%	-	498,113
260	002 1832	113,877	-	113,877	0.00%	-	113,877
261	002 1833	60,000	-	60,000	0.00%	-	60,000
262	002 1836	458,334	-	458,334	0.00%	-	458,334
263	002 1836	51,427	-	51,427	0.00%	-	51,427
264	002 1837	50,546	-	50,546	0.00%	-	50,546
265	002 1838	58,313	-	58,313	0.00%	-	58,313
266	002 1839	16,659	-	16,659	0.00%	-	16,659
267	002 1801	307,008	-	307,008	49.80%	(152,880)	154,118
268	002 1913	291,733	1,469	293,202	49.80%	(145,283)	147,919
269		\$ 45,977,836	\$ 170,519	\$ 46,148,355		\$ (8,708,512)	\$ 37,439,843
270							
271	breakout for Div 12 & Div 2						
272	Div12	16,318,080		16,318,080		(1,602,658)	14,715,422
273						-0.82% Div 12 % Capitalized Overhead	
274							
275	Div02	29,659,858		29,830,377		(7,105,854)	22,724,523
276						-23.86% Div 02 % Capitalized Overhead	

Source: See Rolloff File Tn - (Provided in Response to DR 1)
 FY07 - FY09 SSU Capitalized Overhead Study

Atmos Energy Corporation
Kansas Jurisdiction
Benefits Adjustment - Pensions & Insurance
Twelve Months Ended September 30, 2009

Line No.	Description (a)	Liberty Div 79 (b)				Kansas Div 81 (c)		Southwest Div 86 (d)		Admin & General Offices					Total (e thru i)	source (k)			
		Div 79				Div 81		Div 86		Shared Svc Gen Office Div 02 (f)	Shared Svc Cust Support Div 12 (g)	COKS Gen Office Div 30 (h)	Kansas Admin Div 80 (i)	Total					
1	KS Juris Labor Expense Adj	\$	214	\$	123,741	\$	5,088			\$	25,796	\$	12,853	\$	21,176	\$	13,623		WP 9-2
2	Fiscal 2010 budget Benefits %		35.32%		35.32%		35.32%				31.26%		31.26%		35.32%		35.32%		FY10 Budget
3	Benefits Adjustment	\$	76	\$	43,710	\$	1,797			\$	8,063	\$	4,018	\$	7,480	\$	4,812		
4	Allocations:										(8,063)		(4,018)		(7,480)		(4,812)		
5	Atmos Shared Services - General Office Div 02 (a)																		
6	Atmos Shared Services - Customer Support Div 12 (b)																		
7	COKS Business Unit General Office Div 30 (a)																		
8	Kansas Admin Div 80 (a)																		
9	Total KS jurisdictional Benefit Expense Adjustment	\$								\$									
10	(e)	\$								\$									
11	(f)																		
12	(g)																		
13	(h)																		
14	(i)																		
15	(j)																		
16	(k)																		
17																			
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26																			
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28																			

	Co. 60 CO/KS BU	Co. 10 SSU BU
* FY10 budgeted Benefits Percent Calc:		
budgeted Medical, Dental, Pension benefits	\$ 6,035,631	\$ 20,065,649
budgeted Workers Comp benefits	\$ 329,358	\$ 123,997
Total actuarial benefits - FY10 budget	\$ 6,364,989	\$ 20,189,646
Gross Labor - FY10 budget	\$ 18,018,997	\$ 64,593,546
budgeted Benefits as a percent of labor	35.32%	31.26%

Atmos Energy Corporation
Kansas Jurisdiction
American Gas Association Dues Adjustment
For the twelve months ended September 30, 2009
Div 30, Account 9302, Sub Account 07510

Line	Period	Line Description	FERC	Reference	Source
	(a)	(b)	(c)	(d)	(e) (f)
1	Oct-08	Amort AGA Dues	9302-07510		\$ 3,405 See Relied File 1h (Tab - 030DIV)
2	Nov-08	Amort AGA Dues	9302-07510		3,405 See Relied File 1h (Tab - 030DIV)
3	Dec-08	Amort AGA Dues	9302-07510		3,405 See Relied File 1h (Tab - 030DIV)
4	Jan-09	Amort AGA Dues	9302-07510		3,691 See Relied File 1h (Tab - 030DIV)
5	Feb-09	Amort AGA Dues	9302-07510		3,691 See Relied File 1h (Tab - 030DIV)
6	Mar-09	Amort AGA Dues	9302-07510		3,691 See Relied File 1h (Tab - 030DIV)
7	Apr-09	Amort AGA Dues	9302-07510		3,691 See Relied File 1h (Tab - 030DIV)
8	May-09	Amort AGA Dues	9302-07510		3,691 See Relied File 1h (Tab - 030DIV)
9	Jun-09	Amort AGA Dues	9302-07510		3,691 See Relied File 1h (Tab - 030DIV)
10	Jul-09	Amort AGA Dues	9302-07510		3,691 See Relied File 1h (Tab - 030DIV)
11	Aug-09	Amort AGA Dues	9302-07510		3,691 See Relied File 1h (Tab - 030DIV)
12	Sep-09	Amort AGA Dues	9302-07510		3,691 See Relied File 1h (Tab - 030DIV)
13					
14		AGA Dues Tot Div 30			<u>\$ 43,431</u>
15					
16		AGA Dues Oct08-Dec08	9302-07510		10,214 See Relied File 1h (Tab - 030DIV)
17		AGA Dues Jan09-Sep09	9302-07510		33,217 See Relied File 1h (Tab - 030DIV)
18					<u>\$ 43,431</u>
19					
20		2008 Percent Advertising & Public Affairs		source: AGA 2008 Budge	25.62% WP 9-4-1
21		2009 Percent Advertising & Public Affairs		source: AGA 2009 Budge	24.58% WP 9-4-1
22					
23		Remove AGA Dues for Advertising and Public Affairs			
24		2008 AGA dues for Advertising & Public Affairs		AGA Dues Oct08-Dec08	\$ (2,617)
25		2009 AGA dues for Advertising & Public Affairs		AGA Dues Jan09-Sep09	\$ (8,165)
26					\$ (10,781)
27		Kansas Div 30 General Office Allocation		source: Sect. 12 Alloc	54.38%
28		Kansas Jurisdictional Adjustment to remove AGA Advertising and Public Affairs Dues			<u>\$ (5,863) IS-3</u>

Source: See Relied File 1h - (Provided in Response to DR 1)

AMERICAN GAS ASSOCIATION
2009 BUDGET

Line No.	Description	Amount	Percentage
	(a)	(b)	(c)
1	Advertising	\$250,000	0.90%
2	Corporate Affairs	\$2,979,000	10.77%
3	General & Administrative	\$5,267,000	19.05%
4	General Counsel	\$1,148,000	4.15%
5	Industry Finance & Administrative Prog.	\$1,204,000	4.35%
6	Operations & Engineering Management	\$5,929,000	21.44%
7	Policy, Planning & Regulatory Affairs	\$4,329,000	15.65%
8	Public Affairs	\$6,547,000	23.68%
9			
10	Total Budget	\$27,653,000	100.00%
11			
12	2009 Percent Advertising & Public Affairs		24.58%
13	2009 Percent AGA Recoverable Dues		75.42%
14			
15			
16	AMERICAN GAS ASSOCIATION		
17	2008 BUDGET		
18			
19	Advertising	\$300,000	1.18%
20	Corporate Affairs	\$2,317,000	9.14%
21	General & Administrative	\$5,127,000	20.22%
22	General Counsel	\$1,056,000	4.17%
23	Industry Finance & Administrative Programs	\$852,000	3.36%
24	Operations & Engineering Management	\$5,505,000	21.71%
25	Policy, Planning & Regulatory Affairs	\$4,000,000	15.78%
26	Public Affairs	\$6,195,000	24.44%
27			
28	Total Budget	\$25,352,000	100.00%
29			
30	2008 Percent Advertising & Public Affairs		25.62%
31	2008 Percent AGA Recoverable Dues		74.38%

Source: AGA

Atmos Energy Corporation
Kansas Jurisdiction
Charitable Donations Adjustment
For the twelve months ended September 30, 2009

Line No.	Description	Total Kansas							
	(a)	(b)							
1	Test Year Charitable Donations (Adjusted 50%)	<u>\$ 50,727</u>							
2									
3									
4	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
5	FERC Account 4261 Charitable Donations - below the line		KS Div	SW Div	SSU	CSC	CoKs GO	KS Admin	
6	sub acct description	sub acct	81	86	2	12	30	80	Grand Total
7	Education	30702	\$ -	\$ -	\$ 36,178	\$ -	\$ 96	\$ 350	\$ 36,624
8	United Way Agencies	30703	-	-	151,366	322	165	10,301	162,154
9	Health	30705	100	250	68,513	2,500	3,438	-	74,801
10	Museums & Arts	30706	-	86	58,000	-	-	-	58,086
11	Youth Clubs & Centers	30710	-	-	-	-	-	20,000	20,000
12	Heat Help Assist. Program	30711	-	100	7,492	2,500	-	-	10,092
13	Community Welfare	30736	-	477	181,089	1,760	84,119	3,250	270,695
14	Per book Charitable Donations acct 4261		\$ 100	\$ 913	\$ 502,638	\$ 7,082	\$ 87,818	\$ 33,901	\$ 632,452
15	KS Allocation Rate (Sched 12)		100%	100%	3.68%	4.07%	54.38%	100%	
16	KS Jurisdictional Charitable Donations		\$ 100	\$ 913	\$ 18,497	\$ 288	\$ 47,755	\$ 33,901	\$ 101,455
17									
18	50% Donations recoverable in cost of service	50%	\$ 50	\$ 457	\$ 9,249	\$ 144	\$ 23,878	\$ 16,951	\$ 50,727 IS-4

Source: See Relied File 1h - (Provided in Response to DR 1)

Atmos Energy Corporation
Kansas Distribution System
Per Book Analysis of Donation Sub Accts
Twelve Months Ended 9/30/09

WP 9-5-1

Line	FERC Acct	Sub Account	81	86	2	12	30	80	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	4261	30702	\$ -	\$ -	\$ 36,178	\$ -	\$ 96	\$ 350	\$ 36,624
2	4261	30703	-	-	151,366	322	165	10,301	162,154
3	4261	30705	100	250	68,513	2,500	3,438	-	74,801
4	4261	30706	-	86	58,000	-	-	-	58,086
5	4261	30709	-	-	-	-	-	20,000	20,000
6	4261	30710	-	100	7,492	2,500	-	-	10,092
8	4261	30736	-	477	181,089	1,780	84,119	3,250	270,695
9	4264	30736	-	-	2,500	-	-	-	2,500 exclude
10	4264	30737	-	-	151,544	-	-	31,966	183,510 exclude Political
11	4265	30736	-	-	-	2,500	-	-	2,500 exclude
12	4265	30743	341	-	15,281	178	51,708	8,188	75,696 exclude Sporting
13	Grand Total per bk		441	913	671,963	9,760	139,526	74,055	896,658
14									
15	Excluded exp		(341)	-	(169,325)	(2,678)	(51,708)	(40,154)	(264,206)
16	Total Acct 4261 Donations		\$ 100	\$ 913	\$ 502,638	\$ 7,082	\$ 87,818	\$ 33,901	\$ 632,452 per book

19 List of Charitable Donation Sub Accounts:

21	Sub	Sub Description
22	30702	Education
23	30703	United Way Agencies
24	30705	Health
25	30706	Museums & Arts
26	30709	Salvation Army
27	30710	Youth Clubs & Centers
28	30711	Heat Help Assist. Program
29	30713	American Red Cross
30	30736	Community Welfare
31	30737	Political Activities
32	30742	Membership/Club Dues
33	30743	Sports Events

Source: See Relied File 1h - (Provided in Response to DR 1)

Atmos Energy Corporation
Kansas Distribution System
Estimated Rate Case Expense Amortization
Twelve Months Ended September 30, 2009

Wp 9-6
IS-5

Line No.	Category (a)	Description (b)	Amount (c)
1	Estimated Rate Case Expenses:		
2	Consulting Fees	William E. Avera (ROE Witness)	\$50,000
3	Legal Fees	James G. Flaherty (Anderson & Byrd LLP)	\$150,000
4	Employee Expenses	airfare, lodging, meals, etc.	\$40,000
5	Miscellaneous Expenses	printing, postage, advertising, etc.	\$30,000
6			
7	Total Estimated Rate Case Expenses		<u>\$270,000</u>
8			
9	3 year amortization		<u>\$90,000</u> IS-5

Adjustment amortizes estimated Rate Case Expense over three years.

Atmos Energy Corporation
Kansas Distribution System
Adjustment for Expense Reports and Other Misc Employee Expenses
Twelve Months Ended 9/30/09

Line No.	Description (a)	Expense Reports (b)	Other Misc Employee Exp (c)	Total Before Alloc (d)	Allocation % (e)	Total KS (f)
1	All Kansas	\$ 52,013	\$21,358	\$73,371	100%	\$73,371
2	Denver General Office	81,905	6,675	88,581	54.38%	48,170
3	Shared Services	220,566	\$ 101,380	321,946	3.68%	11,848
4						
5	Total	\$ 354,484	\$ 129,414	\$ 483,897		\$ 133,389

To remove expense report items and other misc employee expenses that Staff or CURB might determine are inappropriate to recover from ratepayers.

Source: See Railed File 7a - (Provided in Response to DR 1) (Other Misc Employee Exp for "All KS" and "Denver General Office")
 See Railed File 7b - (Provided in Response to DR 1) (Expense Reports for "All KS" and "Denver General Office")
 See Railed File 7c - (Provided in Response to DR 1) (Expense Report for "Shared Services")
 See Railed File 7d - (Provided in Response to DR 1) (Other Misc Employee Exp for "Shared Services")
 Section 12, Allocations

**Atmos Energy Corporation
Kansas Distribution System
Computation of Per Books, Allocated, Income Statement Items
Twelve Months Ended September 30, 2009**

Line No.	Description (a)	30 CO/KS GO (b)	80 KS Admin (c)	Allocated Total KS (d)	Direct Total KS (e)	Direct & Allocated Total KS (f)
1	Revenues	\$ -	\$ -	\$ -	\$ 143,859,990	\$ 143,859,990
2	Gas Cost	0	0	0	99,135,580	99,135,580
3	Margin			-	44,724,410	44,724,410
4	O&M	(0)	0	0	17,469,335	17,469,335
5	Depreciation	(1)	-	0	8,906,852	8,906,852
6	Taxes, Other	0	0	0	6,334,438	6,334,438
7	Income Taxes - Current	(88,912)	(0)	(48,350)	1,892,993	1,844,642
8	Interest on Customer Deposits			0	44,137	44,137
9	Other Income and Deductions	(0)	0	0	(347,730)	(347,730)
10	Interest	-	-	0	5,315,669	5,315,669
11						
12	Net Income	\$ 88,913	\$ (0)	\$ 48,350	\$ 5,108,717	\$ 5,157,068

**Atmos Energy Corporation
 Kansas Distribution System
 Depreciation and Amortization Expense
 Twelve Months Ended September 30, 2009**

**Section 10
 IS-7**

Line No.	Description (a)	Reference (b)	Total (c)	FERC (d)
1	Depreciation and Amortization Expense	WP 9-8	\$8,906,852	4030, 4060
2				
3			<u>(116,275)</u>	4030
4	Total Depreciation and Amortization Expense, As Adjusted	WP 10-1 thru 10-7	<u>\$8,790,578</u>	IS-7

Adjustment reflects the pro-forma depreciation expense associated with the adjusted test-year end plant in service balances and includes the Company's recommended depreciation rates for the Colorado-Kansas Division operating division general office (Service Area 30).

**Kansas Distribution System
Depreciation Adjustment
As of test period end September 30, 2009
Kansas Div 81**

Line No.	Description	Property Type	Balance at 9/30/09	Fully & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates			Recommended Depreciation Rates		
						Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp (1)	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp (1)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Franchises & Consents	302	37,160	37,160	0	0.00%	-	-	0.00%	-	-
2	Misc. Intangible Plant	303	3,918	3,918	0	0.00%	-	-	0.00%	-	-
3	Land and Land Rights	365	4,761	4,761	0	0.00%	-	-	0.00%	-	-
4	Transmission Mains	367	1,612,824		1,612,824	1.64%	26,450	-	1.64%	26,450	-
5	Meas. & Reg. Sta. Equipment	369	139,374		139,374	2.09%	2,913	-	2.09%	2,913	-
6	Land & Land Rights	374	638,597	638,597	0	0.00%	-	-	0.00%	-	-
7	Land Rights	374.2	286,608		286,608	2.92%	8,369	-	2.92%	8,369	-
8	Structures & Improvements	375	119,134		119,134	3.10%	3,693	-	3.10%	3,693	-
9	Distribution Mains	376	107,869,911		107,869,911	2.02%	2,178,972	-	2.02%	2,178,972	-
10	Meas. & Reg. Sta. Eq-General	378	2,738,819		2,738,819	4.74%	129,820	-	4.74%	129,820	-
11	Meas. & Reg. City Gate	379	2,139,431		2,139,431	2.53%	54,128	-	2.53%	54,128	-
12	Services	380	50,341,097		50,341,097	3.49%	1,756,904	-	3.49%	1,756,904	-
13	Meters	381	13,273,988		13,273,988	5.12%	679,628	-	5.12%	679,628	-
14	Meter Installations	382	19,605,932		19,605,932	6.86%	1,344,967	-	6.86%	1,344,967	-
15	House Regulators	383	2,100,922		2,100,922	2.66%	55,885	-	2.66%	55,885	-
16	House Reg. Installations	384	203,477		203,477	1.65%	3,357	-	1.65%	3,357	-
17	Ind. Meas. & Reg. Sta. Equip	385	576,852		576,852	3.78%	21,805	-	3.78%	21,805	-
18	Other Equipment	387	5,567		5,567	15.08%	840	-	15.08%	840	-
19	Land & Land Rights	389	52,332	52,332	0	0.00%	-	-	0.00%	-	-
20	Structures & Improvements	390	1,025,053		1,025,053	3.31%	33,929	-	3.31%	33,929	-
21	Improvements	390.3	1,513		1,513	3.31%	50	-	3.31%	50	-
22	Improv. to Leased Premises	390.9	39,013		39,013	3.31%	1,291	-	3.31%	1,291	-
23	Office Furniture & Equipment	391	306,529		306,529	12.20%	37,397	-	12.20%	37,397	-
24	Office Furn. Copiers & Type	391.3	433		433	12.20%	53	-	12.20%	53	-
25	Transportation Equipment	392	66,073		66,073	25.98%	6,177	10,989	25.98%	6,177	10,989
26	Stores Equipment	393	4,393		4,393	7.85%	198	147	7.85%	198	147
27	Tools, Shop, & Garage Equip.	394	1,516,698		1,516,698	8.03%	70,093	51,698	8.03%	70,093	51,698
28	Laboratory Equipment	395	7,033		7,033	5.13%	210	150	5.13%	210	150
29	Power Operated Equipment	396	211,566		211,566	16.62%	7,836	27,327	16.62%	7,836	27,327
30	Ditchers	396.3	72,674		72,674	16.62%	2,692	9,387	16.62%	2,692	9,387
31	Backhoes	396.4	215,639		215,639	16.62%	7,986	27,853	16.62%	7,986	27,853
32	Welders	396.5	22,336		22,336	16.62%	827	2,885	16.62%	827	2,885
33	Communication Equipment	397	231,658		231,658	11.96%	27,706	-	11.96%	27,706	-
34	Comm. Equip. Mobile Radios	397.1	0		0	11.96%	-	-	11.96%	-	-
35	Miscellaneous Equipment	398	1,266,610		1,266,610	6.59%	83,470	-	6.59%	83,470	-
36	Other Tangible Property	399	27,091		27,091	7.21%	1,953	-	7.21%	1,953	-
37	Oth Tang Prop - Servers - S/W	399.2	63,702		63,702	7.21%	4,593	-	7.21%	4,593	-
38	Oth Tang Prop Network H/W	399.3	141,083		141,083	7.21%	10,172	-	7.21%	10,172	-
39	Oth Tang Prop PC Hardware	399.6	739,688		739,688	7.21%	53,331	-	7.21%	53,331	-
40	Oth Tang Prop PC Software	399.7	51,195		51,195	7.21%	3,691	-	7.21%	3,691	-
41	Oth Tang Prop Appl Software	399.8	196,292		196,292	7.21%	14,153	-	7.21%	14,153	-
42											
43			<u>\$207,956,973</u>	<u>\$736,789</u>	<u>\$207,220,203</u>	<u>3.20%</u>	<u>6,635,540</u>	<u>\$130,435</u>	<u>3.20%</u>	<u>6,635,540</u>	<u>\$130,435</u>
44											
45	Summary for Total KS Jurisdiction										
46	Division 79 (WP 10-2)						215,619			215,619	
47	Division 86 (WP 10-3)						486,195			486,195	
48	Allocation of Shared Services - General office (WP 10-4)						413,465			413,465	
49	Allocation of Shared Services - Customer Support (WP 10-5)						713,395			713,395	
50	Allocation of Operating Company General Office (WP 10-6)						<u>326,364</u>			<u>326,364</u>	
51											
52	Total Kansas Jurisdiction						<u>8,790,578</u>			<u>\$8,790,578</u>	

[1] For vehicle & POE depreciation expense, a portion of it is capitalized & some or all of the remaining balance is moved to account 8740. what determines whether or not the non-capitalized portion moves to 8740 or stays in 4030 is whether or not the expense hits the default cost center (0000) or a cost center. If it hits the default cost center (0000), the non-capitalized portion stays in 4030. For vehicles the rate of capitalization is determined by which cost center the expense hits. If it hits the default cost center (0000), the rate is the overall company rate. If it hits a cost center, the rate is the individual cost center rate. The rate of capitalization for POE for FY 2009 is a fixed 85% regardless of the cost center it hits.

For the other capitalized depreciation categories: 39300, 39400 & 39500 the capitalization rate is based on the same as above. The only difference is that the balance (non-capitalized portion) stays in 4030.

Source: See tab "Section 4 Plant"

**Kansas Distribution System
Depreciation Adjustment
As of test period end September 30, 2009
Kansas Div 79**

Line No.	Description	Property Type	Balance at 9/30/09	Fully & Depreciable		Current Depreciation Rates			Recommended Depreciation Rates		
				Non-Depreciable Plant	Plant	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Land	350.1	\$ 49,184	\$ 49,184	\$ 0	0.00%	-		0.00%	-	
2	Rights-of-way	350.2	568,935		568,935	3.05%	17,353		3.05%	17,353	
3	Well Structures	351	102,923		102,923	2.18%	2,244		2.18%	2,244	
4	Wells	352	1,130,321		1,130,321	4.62%	52,221		4.62%	52,221	
5	Reservoirs	352.02	36,515		36,515	3.09%	1,128		3.09%	1,128	
6	Pipelines	353	1,090,230		1,090,230	2.32%	25,293		2.32%	25,293	
7	Compressor Station Equipment	354	2,259,430		2,259,430	4.02%	90,829		4.02%	90,829	
8	Meas. & Reg. Equipment	355	203,329		203,329	4.69%	9,536		4.69%	9,536	
9	Purification Equipment	356	288,382		288,382	4.37%	12,602		4.37%	12,602	
10	Other Equip	357	125,321		125,321	3.07%	3,847		3.07%	3,847	
11	Tools & Work Equipment	394	7,047		7,047	8.03%	586		8.03%	586	
12											
13			<u>\$5,861,597</u>	<u>\$49,184</u>	<u>\$5,812,433</u>	<u>3.71%</u>	<u>215,619</u>	<u>\$0</u>	<u>3.71%</u>	<u>215,619</u>	<u>\$0</u>

Source: See tab "Section 4 Plant"

**Kansas Distribution System
Depreciation Adjustment
As of last period end September 30, 2009
Kansas Div 86**

Line No.	Description	Property Type	Balance at 9/30/09	Fully & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates			Recommended Depreciation Rates		
						Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp (1)	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp (1)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Land and Land Rights	365	\$ 11,808	\$ 11,808	\$ -	0.00%	-	-	0.00%	-	-
2	Rights-Of-Way	365.2	7,169		7,169	1.95%	140		1.95%	140	
3	Structures & Improvements	366	33,191	33,191	0	1.89%	-	-	1.89%	-	-
4	Mains	367	1,864,980		1,864,980	1.64%	30,586		1.64%	30,586	
5	Compressor Station Equipment	368	31,496	31,496	0	5.47%	-	-	5.47%	-	-
6	Meas. & Reg. Sta. Equipment	369	377,522		377,522	2.09%	7,890		2.09%	7,890	
7	Land & Land Rights	374	20,107	20,107	0	0.00%	-	-	0.00%	-	-
8	Land Rights	374.2	2,624		2,624	2.92%	77		2.92%	77	
9	Structures & Improvements	375	360		360	3.10%	11		3.10%	11	
10	Mains	376	6,251,733		6,251,733	2.02%	126,285		2.02%	126,285	
11	Meas. & Reg. Sta. Eq-General	378	218,169		218,169	4.74%	10,341		4.74%	10,341	
12	Meas. & Reg. City Gate	379	1,494		1,494	2.53%	38		2.53%	38	
13	Meas. & Reg. Sta. Equipment-	379.8	14,851		14,851	2.53%	376		2.53%	376	
14	Services	380	3,704,022		3,704,022	3.50%	129,641		3.50%	129,641	
15	Meters	381	724,574		724,574	5.12%	37,098		5.12%	37,098	
16	Meter Installations	382	1,823,737		1,823,737	6.86%	125,108		6.86%	125,108	
17	House Regulators	383	56,051		56,051	2.66%	1,491		2.66%	1,491	
18	House Reg. Installations	384	5,985		5,985	1.65%	99		1.65%	99	
19	Ind. Meas. & Reg. Sta. Equip	385	60,014		60,014	3.78%	2,269		3.78%	2,269	
20	Other Equipment	387	8,202		8,202	15.08%	1,237		15.08%	1,237	
21	Structures & Improvements	390	66,567		66,567	3.31%	2,203		3.31%	2,203	
22	Air Conditioning Equipment	390.4	8,782		8,782	3.31%	291		3.31%	291	
23		391.3	5,220		5,220	12.20%	637		12.20%	637	
24	Transportation Equipment	392	7,815		7,815	25.98%	982	1,049	25.98%	982	1,049
25	Tools, Shop, & Garage Equip.	394	95,476		95,476	8.03%	4,437	3,229	8.03%	4,437	3,229
26	Laboratory Equipment	395	3,056	3,056	0	16.62%	-	-	16.62%	-	-
27	Power Operated Equipment	396	20,156		20,156	16.62%	740	2,610	16.62%	740	2,610
28	Ditchers	396.3	33,393		33,393	16.62%	1,226	4,324	16.62%	1,226	4,324
29	Communication Equipment	397	25,032		25,032	11.96%	2,994		11.96%	2,994	
30	Oth Tang Prop PC Hardware	399.6	15,269	15,269	0	7.21%	-	-	7.21%	-	-
31											
32			<u>\$15,498,654</u>	<u>\$114,728</u>	<u>\$15,383,926</u>	<u>3.16%</u>	<u>486,195</u>	<u>\$11,212</u>	<u>3.16%</u>	<u>486,195</u>	<u>\$11,212</u>

[1] For vehicle & POE depreciation expense, a portion of it is capitalized & some or all of the remaining balance is moved to account 8740. what determines whether or not the non- capitalized portion moves to 8740 or stays in 4030 is whether or not the expense hits the default cost center (0000) or a cost center. If it hits the default cost center (0000), the non- capitalized portion stays in 4030. For vehicles the rate of capitalization is determined by which cost center the expense hits. If it hits the default cost center (0000), the rate is the overall company rate. If it hits a cost center, the rate is the individual cost center rate. The rate of capitalization for POE for FY 2009 is a fixed 85% regardless of the cost center it hits.
For the other capitalized depreciation categories: 39300, 39400 & 39500 the capitalization rate is based on the same as above. The only difference is that the balance (non-capitalized portion) stays in 4030.

Source: See tab "Section 4 Plant"

**Kansas Distribution System
Depreciation Adjustment
As of test period end September 30, 2009
SSU Div 2**

Line No.	Description (a)	Property Type (b)	Balance at 9/30/09 (c)	Fully & Non-Depreciable Plant (d)	Depreciable Plant (e)	Current Depreciation Rates			Recommended Depreciation Rates		
						Depreciation Rates (f)	Pro-Forma Depreciation Expense (g)	Pro-Forma Capitalized Depr Exp (h)	Depreciation Rates (i)	Pro-Forma Depreciation Expense (j)	Pro-Forma Capitalized Depr Exp (k)
1	Structures & Improvements	390	\$ -		\$ -	7.43%	\$ -		7.43%	\$ -	
2	Improv. to Leased Premises	390.9	9,273,735		9,273,735	9.10%	843,910		9.10%	843,910	
3	Office Furniture & Equipment	391	11,384,423		11,384,423	2.13%	242,488		2.13%	242,488	
4	Remittance Processing Equipme	391.2	25,380	25,380	0	2.13%	-		2.13%	-	
5	Office Furn. Copiers & Type	391.3	48,493		48,493	2.13%	1,033		2.13%	1,033	
6	Transportation Equipment	392	0	0	0	10.32%	-		10.32%	-	
7	Tools, Shop, & Garage Equip.	394	6,277		6,277	10.32%	648		10.32%	648	
8	Communication Equipment	397	1,595,140		1,595,140	8.45%	134,789		8.45%	134,789	
9	Miscellaneous Equipment	398	212,276		212,276	8.15%	17,300		8.15%	17,300	
10	Other Tangible Property	399	180,434		180,434	4.66%	8,408		4.66%	8,408	
11	Oth Tang Prop Servers H/W	399.1	14,896,125		14,896,125	6.95%	1,035,281		6.95%	1,035,281	
12	Oth Tang Prop Servers S/W	399.2	8,456,571		8,456,571	4.00%	338,263		4.00%	338,263	
13	Oth Tang Prop Network H/W	399.3	2,165,613		2,165,613	9.30%	201,402		9.30%	201,402	
14	Oth Tang Prop CPU	399.4	1,095,465	1,095,465	0	10.32%	-		10.32%	-	
15	Oth Tang Prop MF Hardware	399.5	1,159,964	1,159,964	0	10.32%	-		10.32%	-	
16	Oth Tang Prop PC Hardware	399.6	5,319,081		5,319,081	14.86%	790,415		14.86%	790,415	
17	Oth Tang Prop PC Software	399.7	1,535,838		1,535,838	9.02%	138,533		9.02%	138,533	
18	Oth Tang Prop Appl Software	399.8	67,353,554		67,353,554	11.11%	7,482,980		11.11%	7,482,980	
19	Oth Tang Prop Mainframe S/W	399.9	2,575,367	2,575,367	0	10.32%	-		10.32%	-	
20											
21			<u>\$127,283,737</u>	<u>\$4,856,177</u>	<u>\$122,427,560</u>	9.18%	<u>11,235,450</u>	<u>\$0</u>	9.18%	<u>11,235,450</u>	<u>\$0</u>

Source: See tab "Section 4 Plant"

**Kansas Distribution System
Depreciation Adjustment
As of test period end September 30, 2009
SSU Div 12**

Line No.	Description	Property Type	Balance at 9/30/09	Fully & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates			Recommended Depreciation Rates		
						Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Improv. to Leased Premises	390.9	\$ 3,373,622		\$ 3,373,622	9.10%	\$ 307,000		9.10%	\$ 307,000	
2	Office Furniture & Equipment	391	266,276		266,276	2.13%	5,672		2.13%	5,672	
3	Communication Equipment	397	24,204,191		24,204,191	8.45%	2,045,254		8.45%	2,045,254	
4	Miscellaneous Equipment	398	2,007		2,007	8.15%	164		8.15%	164	
5	Other Tangible Property	399	0		0	4.66%	-		4.66%	-	
6	Oth Tang Prop Servers H/W	399.1	10,979,412		10,979,412	6.95%	763,069		6.95%	763,069	
7	Oth Tang Prop Servers S/W	399.2	7,312,744		7,312,744	4.00%	292,510		4.00%	292,510	
8	Oth Tang Prop Network H/W	399.3	633,322		633,322	9.30%	58,899		9.30%	58,899	
9	Oth Tang Prop PC Hardware	399.6	3,949,165		3,949,165	14.86%	586,846		14.86%	586,846	
10	Oth Tang Prop PC Software	399.7	3,227,094		3,227,094	9.02%	291,084		9.02%	291,084	
11	Oth Tang Prop Appl Software	399.8	85,468,473		85,468,473	11.11%	9,495,547		11.11%	9,495,547	
12	Oth Tang Prop Gen. Starup C	399.24	23,172,326		23,172,326	15.89%	3,682,083		15.89%	3,682,083	
13											
14			<u>\$162,588,630</u>	<u>\$0</u>	<u>\$162,588,630</u>	10.78%	<u>\$ 17,528,126</u>	<u>\$0</u>	10.78%	<u>\$17,528,126</u>	<u>\$0</u>

Source: See tab "Section 4 Plant"

**Kansas Distribution System
Depreciation Adjustment
As of test period end September 30, 2009
Kansas Div 30**

Line No.	Description	Property Type	Balance at 9/30/09	[2] Adjustment to Per Books	Depreciable Plant	Current Depreciation Rates			Recommended Depreciation Rates		
						Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp (1)	Depreciation Rates*	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depr Exp (1)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Improv. to Leased Premises	390.9	\$ 674,007	\$ (484,290)	\$ 189,717	10.00%	\$ 18,972		10.00%	\$ 18,972	
2	Office Furniture & Equipment	391	(192,401)	484,290	291,889	8.44%	24,635		8.44%	24,635	
3	Tools, Shop, & Garage Equip.	394	276,149		276,149	16.57%	26,260	19,498	16.57%	26,260	19,498
4	Communication Equipment	397	214,018		214,018	8.45%	18,085		8.45%	18,085	
5	Miscellaneous Equipment	398	450,667		450,667	15.46%	69,673		15.46%	69,673	
6	Oth Tang Prop Servers H/W	399.1	62,392		62,392	21.81%	13,608		21.81%	13,608	
7	Oth Tang Prop Network H/W	399.3	397,182		397,182	15.55%	61,762		15.55%	61,762	
8	Oth Tang Prop PC Hardware	399.6	1,401,140		1,401,140	25.25%	353,788		25.25%	353,788	
9	Oth Tang Prop PC Software	399.7	52,034		52,034	25.70%	13,373		25.70%	13,373	
10											
11			<u>\$3,335,187</u>	-	<u>\$3,335,187</u>	17.99%	<u>600,155</u>	<u>\$19,498</u>	17.99%	<u>\$600,155</u>	<u>\$19,498</u>

* Depreciation Rates approved in Colorado Rate Case Docket No. 09AL-507G.

[1] For vehicle & POE depreciation expense, a portion of it is capitalized & some or all of the remaining balance is moved to account 8740. what determines whether or not the non- capitalized portion moves to 8740 or stays in 4030 is whether or not the expense hits the default cost center (0000) or a cost center. If it hits the default cost center (0000), the non- capitalized portion stays in 4030. For vehicles the rate of capitalization is determined by which cost center the expense hits. If it hits the default cost center (0000), the rate is the overall company rate. If it hits a cost center, the rate is the individual cost center rate. The rate of capitalization for POE for FY 2009 is a fixed 85% regardless of the cost center it hits.

For the other capitalized depreciation categories: 39300, 39400 & 39500 the capitalization rate is based on the same as above. The only difference is that the balance (non-capitalized portion) stays in 4030.

[2] Adjustment to reclassify reimbursement from plant account 391 to plant account 390.9. Adjustment processed in January, 2010 books.

Source: See tab "Section 4 Plant"

Atmos Energy Corp - Kansas Distrib System
Depreciation Exp Sub Acct Analysis
for the 12 mths ended 9/30/09

FERC Account 4030 Deprec Expense

Line No.	(a) Sub Account	(b) Sub Acct Descrip	(c) Div						(h) 30	(i) 80	(j) Grand Total	(k) Percent Capitalized	(l) Percent Capitalized	(m) Percent Capitalized
			79	81	86	2	12	30						
1	9344	Depr & Taxes Other Expense		\$ 837,581	\$ 49,030				\$ (498,020)	\$ (622,098)	\$ (233,508)			
2	30003	Depr Exp-Underground Storage	210,827								210,827			
3	30004	Depr Exp-Transmission Plant		28,438	39,011						67,449			
4	30005	Depr Exp-Distribution Plant		6,095,371	421,056						6,517,027			
5	30007	Depr Exp-General Plant	8,148	282,961	5,451	10,875,348	16,294,626	484,151			27,930,684			
6	30031	Vehicle Depreciation (392)		12,174	1,139						13,313	Div81	Div86	
7	30032	Vehicle Depreciation Capitalized (392)		(7,794)	(588)						(8,382)	-64.02%	-51.65%	
8	30041	Heavy Equipment Depreciation (396)		89,324	8,900						98,224	Div81	Div86	
9	30042	Heavy Equipment Depreciation Capitalized (396)		(69,419)	(6,934)						(76,353)	-77.72%	-77.92%	
10	30051	Stores Depreciation (393)		345							345	Div81		
11	30052	Stores Depreciation Capitalized (393)		(147)							(147)	-42.53%		
12	30061	Tools & Shop Depreciation (394)		121,195		315			24,166		153,686	Div81	Div86	Div90
13	30062	Tools & Shop Depreciation Capitalized (394)		(51,444)	(3,374)				(10,297)		(65,116)	-42.45%	-42.12%	-42.61%
14	30071	Lab Depreciation (395)		404	7						411	Div81		
15	30072	Lab Depreciation Capitalized (395)		(169)							(169)	-41.67%		
16	40001	Billed to West Tex Div				(997,447)	(1,405,057)				(2,402,504)			
17	40002	Billed to CO/KS Div				(747,482)	(1,169,096)				(1,916,578)			
18	40003	Billed to LA Div				(1,000,412)	(1,708,030)				(2,708,442)			
19	40004	Billed to Mid St Div				(1,559,527)	(2,347,724)				(3,907,251)			
20	40008	Billed to Mid-Tex Div				(4,121,022)	(8,326,836)				(12,447,858)			
21	40009	Billed to MS Div				(825,031)	(1,340,961)				(2,165,992)			
22	40010	Billed to Atmos Pipeline Div				(1,236,788)					(1,236,788)			
23	41124	Billing for Taxes Other and Depr				(384,876)			(1)	1,095,430	710,554			
24	41130	Billing for SS Depr & Taxes Other		447,157	26,175					(473,332)	-			
25	Grand Total		\$ 218,975	\$ 7,765,977	\$ 548,483	\$ 3,078	\$ (3,078)	\$ (1)	\$ -	\$ 8,533,434				

[1] For vehicle & POE depreciation expense, a portion of it is capitalized & some or all of the remaining balance is moved to account 8740. What determines whether or not the non-capitalized portion moves to 8740 or stays in 4030 is whether or not the expense hits the default cost center (0000) or a cost center. If it hits the default cost center (0000), the non-capitalized portion stays in 4030. For vehicles the rate of capitalization is determined by which cost center the expense hits. If it hits the default cost center (0000), the rate is the overall company rate. If it hits a cost center, the rate is the individual cost center rate. The rate of capitalization for POE for FY2009 is a fixed 85% regardless of the cost center it hits.

For the other capitalized depreciation categories: 39300, 39400 & 39500 the capitalization rate is based on the same as above. The only difference is that the balance (non-capitalized portion) stays in 4030.

Source: See Related File 1h - (Provided in Response to DR 1)

Atmos Energy Corporation - Kansas Distribution System
Taxes Other Than Income Taxes
Twelve Months Ended September 30, 2009 As Adjusted

Line No.	Description	Liberty Div 79	Kansas Div 81	Southwest Div Div 86	Total Direct KS (b+c+d)	100.00% KS Admin 080DIV (f)	Kansas Total (g)	
(a)	source	(b)	(c)	(d)	(e)	(f)	(g)	
<u>Taxes Other Than Income Taxes, acct 4081 per book</u>								
1	FICA (01210)	WP 11-1	\$ 750	\$ 229,297	\$ 15,256	\$ 245,302	\$ 30,358	\$ 275,660
2	Federal Unemployment (01211)	WP 11-1	4	3,447	217	3,668	449	4,117
3	State Unemployment (01212)	WP 11-1	4	3,087	195	3,286	404	3,690
4	FICA Accrual (01213)	WP 11-1	115	402	(68)	448	99	548
5	FUTA Accrual (01214)	WP 11-1	0	(3)	(0)	(4)	(0)	(4)
6	SUTA Accrual (01215)	WP 11-1	0	2	0	2	0	3
7	Denver City Head Tax (01220)	WP 11-1	0	101	7	109	13	122
8	Benefit Load Projects(01290)	WP 11-1	-	42,729	-	42,729	-	42,729
9	Taxes Other Allocated (09344-5, 41124,29-30)	WP 11-1	-	4,378,995	255,134	4,634,129	(4,319,035)	315,093
10	Ad Valorem accrual (30101)	WP 11-1	417,972	906,963	79,532	1,404,467	4,004,679	5,409,146
11	Occupational License (30103)	WP 11-1	-	302	-	302	-	302
12	Corp/State Franchise Tax (30105)	WP 11-1	-	-	-	-	20,000	20,000
13	US DOT Pipe Safety funding (30108)	WP 11-1	-	-	-	-	-	-
14	Public Srvc Comm Assessment (30112)	WP 11-1	-	-	-	-	263,032	263,032
15								
16	Total Kansas Taxes Other per books		\$ 418,845	\$ 5,565,322	\$ 350,271	\$ 6,334,438	\$ (0)	\$ 6,334,438
17								
18								
19	<u>Adjustments</u>							
20	KS Advalorem Adjustment - current	WP 11-2						(547,018)
21	KS Advalorem Adjustment - CWIP	WP 11-4						44,097
22	Kansas Payroll Tax Adjustment	WP 11-5						64,991
23	Public Srvc Comm Assessment Adj.	WP 11-6						8,960
24	Total Adjustments to Taxes Other than Inc Taxes							(428,970)
25								
26	Total Taxes Other for KS Jurisdiction, Adjusted							\$ 5,905,468

Atmos Energy Corp. - Kansas
Taxes Other Than Income Taxes, Acct. 4081, per books
Twelve Months Ended September 30, 2009

Line No.	(a) Sub Account	(b) Sub Acct Descrip	(c) DIV 79	(d) DIV 81	(e) DIV 86	(f) DIV 2	(g) DIV 12	(h) DIV 30	(i) DIV 80	(j) Grand Total	
1	1200	Benefits Load	-	-	-	-	-	-	-	-	
2	1210	Fica Load	750	229,297	15,256	3,107,243	1,359,737	62,622	30,358	4,805,262	
3	1211	Futa Load	4	3,447	217	42,819	18,979	941	449	66,856	
4	1212	Suta Load	4	3,087	195	66,791	20,475	(8,930)	404	82,025	
5	1213	Fica Load Accrual	115	402	(68)	17,258	6,480	(69)	99	24,216	
6	1214	Futa Load Accrual	0	(3)	(0)	71	31	(2)	(0)	96	
7	1215	Suta Load Accrual	0	2	0	245	117	1	0	365	
8	1220	Denver City Tax Load	0	101	7	24	11	39	13	196	
9	1290	Benefit Load Projects	-	42,729	-	(6)	30	1,773	-	44,527	
10	9344	Taxes other	-	-	-	-	-	-	-	-	
11	9345	Taxes other than inc tax	-	4,314,124	252,536	-	-	(214,645)	(4,452,512)	(100,497)	
12	30101	Ad Valorem - Accrual	417,972	906,963	79,532	319,000	254,500	32,400	4,004,679	6,015,046	
13	30103	Occupational Licenses	-	302	-	37,265	-	125,870	-	163,436	
14	30105	Corp/State Franchise Tax	-	-	-	-	-	-	20,000	20,000	
15	30108	Dot Transmission User Tax	-	-	-	-	-	-	-	-	
16	30112	Public Service Comm	-	-	-	-	-	-	263,032	263,032	
17	40001	Billed to Tex Div	-	-	-	(275,767)	(156,738)	-	-	(432,504)	
18	40002	Billed to CO/KS Div	-	-	-	(250,991)	(127,516)	-	-	(378,506)	
19	40003	Billed to LA Div	-	-	-	(340,040)	(179,817)	-	-	(519,857)	
20	40004	Billed to Mid St Div	-	-	-	(523,885)	(247,227)	-	-	(771,112)	
21	40005	Billed to KY Div	-	-	-	-	-	-	-	-	
22	40007	Billed to Nonutilities	-	-	-	(120,623)	-	-	-	(120,623)	
23	40008	Billed to Mid-Tex Div	-	-	-	(1,400,761)	(816,731)	-	-	(2,217,492)	
24	40009	Billed to MS Div	-	-	-	(276,844)	(132,331)	-	-	(409,174)	
25	40010	Billed to Atmos Pipeline Div	-	-	-	(401,800)	-	-	-	(401,800)	
26	41124	Billing for taxes other	-	-	-	-	-	250,991	-	250,991	
27	41129	Billing for CSC Depr & Taxes Other	-	64,871	2,598	-	-	0	(0)	67,469	
28	41130	Billing for SS Depr & Taxes Other	-	-	-	-	-	(250,991)	133,477	(117,514)	
29	Grand Total 4081 Per Book		\$ 418,845	\$ 5,565,322	\$ 350,271	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ 6,334,438	
30											
31											
32	Summary components of per bk Taxes Other than Income Taxes:										
33		Direct Tax	418,845	1,186,327	95,137	3,590,710	1,660,359	214,645	4,319,035		
34		Taxes allocated in	-	4,378,995	255,134	-	-	250,991	133,477		
35		Taxes allocated out	-	-	-	(3,590,710)	(1,660,359)	(465,636)	(4,452,512)		
36	Grand Total 4081 Per Book		\$ 418,845	\$ 5,565,322	\$ 350,271	\$ (0)	\$ 0	\$ 0	\$ -	\$ 6,334,438	

Source: See Relled File 1h - (Provided in Response to DR 1)

Atmos Energy Corp
Kansas AdValorem Tax Adjustment
Adjust Tax Expense to most Current Tax Assessed

Line No.	(a)	(b)	(c) Proforma KS direct AdValorem Tax Exp and Adjustment actual tax assessment CY09	(d) less annual capitalized	(e) Net Assessment
1		Div 79 Liberty	\$468,733	-	\$468,733
2		Div 80 Admin	4,485,567	(92,172)	4,393,395
3			<u>\$4,954,300</u>	(92,172)	4,862,128
4					
5		Test Year Ad-Valorem exp per book 4081.30101: Only Div 79 & 80		WP 11-3	<u>5,409,146</u>
6					
7		Difference to adjust per bk AdValorem Exp to CY09 Assessment			<u>(\$547,018) IS-8</u>

Source: See Relied file 9 - (Provided in response to DR 1)

Atmos Energy Corp
Total Kansas Direct AdValorem Summary, 4081.30101 per bk
For the 12 months ended 9/30/09

(a)	(b)	(c)	(d)	(e)	(f)	
Kansas Direct AdValorem Tax Exp, Div 79, 80, 81, 86						
	4081 DR	4081 CR	4081 CR	4081 DR	Total	
	gross exp	less capitalized	less reg asset	plus Surcharge	4081.30101	
line	accrual	Power Plant	1823 DR	Banner	net expense	
1	Div 79 Liberty	\$467,000	\$0	(49,028)	\$0	\$417,972
2	Div 80 Admin	4,427,000	(92,172)	(330,149)	0	4,004,679
3	Div 81 KS	0	0	0	906,963	906,963
4	Div 86 SW	0	0	0	79,532	79,532
5	Test Year	\$4,894,000	(\$92,172)	(\$379,177)	\$986,495	\$5,409,146

Kansas Direct AdValorem tax by division:

KS Liberty Div 79 AdValorem Summary						
	4081 DR	4081 CR	4081 CR	4081 DR	Total	
	gross exp	less capitalized	less reg asset	plus Surcharge	4081.30101	
line	accrual	Power Plant	1823 DR	Banner	net expense	
13	Oct-08	40,000	-	-	-	40,000
14	Nov-08	40,000	-	-	-	40,000
15	Dec-08	40,000	-	-	-	40,000
16	Jan-09	35,500	-	(2,392)	-	33,108
17	Feb-09	35,500	-	(2,392)	-	33,108
18	Mar-09	35,500	-	(2,392)	-	33,108
19	Apr-09	35,500	-	(2,392)	-	33,108
20	May-09	41,000	-	(7,892)	-	33,108
21	Jun-09	41,000	-	(7,892)	-	33,108
22	Jul-09	41,000	-	(7,892)	-	33,108
23	Aug-09	41,000	-	(7,892)	-	33,108
24	Sep-09	41,000	-	(7,892)	-	33,108
25	Test Year	\$ 467,000	\$ -	\$ (49,028)	\$ -	\$ 417,972

Admin Div 80 AdValorem Summary						
	4081 DR	4081 CR	4081 CR	4081 DR	Total	
	gross exp	less capitalized	less reg asset	plus Surcharge	4081.30101	
line	accrual	Power Plant	1823 DR	Banner	net expense	
31	Oct-08	350,000	(7,681)	-	-	342,319
32	Nov-08	350,000	(7,681)	-	-	342,319
33	Dec-08	350,000	(7,681)	-	-	342,319
34	Jan-09	363,000	(7,681)	(24,461)	-	330,858
35	Feb-09	363,000	(7,681)	(24,461)	-	330,858
36	Mar-09	363,000	(7,681)	(24,461)	-	330,858
37	Apr-09	363,000	(7,681)	(24,461)	-	330,858
38	May-09	385,000	(7,681)	(46,461)	-	330,858
39	Jun-09	385,000	(7,681)	(46,461)	-	330,858
40	Jul-09	385,000	(7,681)	(46,461)	-	330,858
41	Aug-09	385,000	(7,681)	(46,461)	-	330,858
42	Sep-09	385,000	(7,681)	(46,461)	-	330,858
43	Test Year	#####	\$ (92,172)	\$ (330,149)	\$ -	\$ 4,004,679

Div 81 AdValorem Summary						
	4081 DR	4081 CR	4081 CR	4081 DR	Total	
	gross exp	less capitalized	less reg asset	plus Surcharge	4081.30101	
line	accrual	Power Plant	1823 DR	Banner	net expense	
50	Oct-08	-	-	-	35,530	35,530
51	Nov-08	-	-	-	83,457	83,457
52	Dec-08	-	-	-	200,432	200,432
53	Jan-09	-	-	-	290,835	290,835
54	Feb-09	-	-	-	100,936	100,936
55	Mar-09	-	-	-	76,120	76,120
56	Apr-09	-	-	-	53,716	53,716
57	May-09	-	-	-	24,912	24,912
58	Jun-09	-	-	-	9,148	9,148
59	Jul-09	-	-	-	11,688	11,688
60	Aug-09	-	-	-	9,876	9,876
61	Sep-09	-	-	-	8,313	8,313
62	Test Year	\$ -	\$ -	\$ -	\$ 906,963	\$ 906,963

Div 86 AdValorem Summary						
	4081 DR	4081 CR	4081 CR	4081 DR	Total	
	gross exp	less capitalized	less reg asset	plus Surcharge	4081.30101	
line	accrual	Power Plant	1823 DR	Banner	net expense	
68	Oct-08	-	-	-	6,005	6,005
69	Nov-08	-	-	-	7,441	7,441
70	Dec-08	-	-	-	9,683	9,683
71	Jan-09	-	-	-	12,602	12,602
72	Feb-09	-	-	-	5,253	5,253
73	Mar-09	-	-	-	6,342	6,342
74	Apr-09	-	-	-	5,061	5,061
75	May-09	-	-	-	4,691	4,691
76	Jun-09	-	-	-	5,055	5,055
77	Jul-09	-	-	-	7,065	7,065
78	Aug-09	-	-	-	7,230	7,230
79	Sep-09	-	-	-	3,104	3,104
80	Test Year	\$ -	\$ -	\$ -	\$ 79,532	\$ 79,532

Source: See ReliEd file 11a - (Provided in response to DR 1)

Atmos Energy Corp
Kansas AdValorem Tax Adjustment
Adjust Proforma Advalorem Tax Expense for Construction Work in Progress
For Kansas Direct Divs 79, 80, 81, 86

<u>line</u>	(a)	(b)	(c)
		<u>Tot KS Direct</u>	source
1	Per Book Direct Kansas CWIP	2,079,784	Wp 14-1-1
2	Adjustment to CWIP	-	Wp 14-1-2
3	Adjusted Direct CWIP 9/30/09	\$ 2,079,784	
4	KS AdValorem Exp as % of Plant	2.12%	line 12
5			
6	Adj AdValorem Exp for CWIP	<u>\$ 44,097</u>	IS-9
7			
8		<u>Tot KS Direct</u>	
9	Annual Kansas AdValorem Tax Exp Assessed	<u>\$ 4,862,128</u>	WP 11-2
10	Test Year KS Direct Gross Plant	\$ 229,317,223	Section 4
11			
12	Advalorem Tax Exp as % of Gross Plant	2.12%	

Atmos Energy Corp - Kansas Distribution System
Kansas Payroll Tax Adjustment
for the test year ended September 30, 2009

WP 11-5
IS-10

Adjust Payroll Tax Expense to synchronize with Labor Adjustment

Line No.	Description	source	Liberty Div 79 (b)	Kansas Div 81 (c)	Southwest Div Div 86 (d)	Total Direct KS (b+c+d) (e)	100.00% KS Admin 080DIV (f)	Kansas Total (g)
<u>Payroll Tax Adj Calculation (excl general office):</u>								
1	Gross Direct Labor w/ Annualized merit increase	WP 9-3	\$ 12,789	\$ 7,400,687	\$ 304,302	\$ 7,717,778	\$ 814,763	\$ 8,532,541
2	3 yr average Expense Rate	WP 9-3-2	57.41%	57.41%	57.41%		57.41%	
3								
4	Kansas Direct Proforma Labor exp		<u>\$7,342</u>	<u>\$4,248,437</u>	<u>\$174,687</u>	<u>\$4,430,467</u>	<u>\$467,723</u>	<u>4,898,190</u>
5	Normalized Payroll Tax Rate - FY10 Budget	8.00%	587	339,875	13,975	354,437	37,418	391,855
6	less per book Kansas direct Payroll Tax (lines 1-8)	Section 11	(873)	(279,063)	(15,605)	(295,541)	(31,324)	(326,865)
7								
8	Adjustment		<u>(\$286)</u>	<u>\$60,812</u>	<u>(\$1,630)</u>	<u>\$58,897</u>	<u>\$6,094</u>	<u>\$64,991 IS-10</u>

**Atmos Energy Corp - Kansas Distribution System
 Kansas CC Assessment Adjustment - 4081.30112**

**WP 11-6
 IS-11**

Adjust Tax Exp to current KCC fees paid, proforma 12 mths September 30, 2009

Line No.	(a) month	(b) Div 80 KCC fee paid & exp
1	Oct-08	\$ 60,659
2	Nov-08	2,901
3	Dec-08	-
4	Jan-09	59,145
5	Feb-09	6,549
6	Mar-09	-
7	Apr-09	60,372
8	May-09	5,445
9	Jun-09	-
10	Jul-09	61,904
11	Aug-09	6,056
12	Sep-09	-
13	Test Year	<u>\$ 263,032</u>
14		
15	Oct-09	66,747
16	Nov-09	-
17	Dec-09	5,774
18	12 mths Dec09	<u>\$ 271,993</u>
19		
20	Adjustment	<u>\$ 8,960</u> IS-11

Source: See Relied file 10 - (Provided in response to DR 1)

Section 11 B
IS-12

Kansas Distribution System
Computation of Income Taxes
Twelve Months Ended September 30, 2009, As Adjusted

Line No.	Description (a)	Total (b)
	Per Books:	
	Source	
1	Required Return Section 3A	\$13,205,545
2	Interest Deduction WP 11B	5,030,153
3	Equity Portion of Return	8,175,392
4	Application of Composite Tax Rate to NIB	3,236,025
5	Allowance for Step Rate	(1,525)
6	Sub-Total	3,234,500
7	Tax Expansion Factor	1.6551
8	Total Income Tax Liability	\$5,353,581
	After Adjustments:	
9	Required Return Section 3A	\$13,178,031
10	Interest Deduction WP 11B	5,019,673
11	Equity Portion of Return	8,158,358
12	Application of Composite Tax Rate to NIB	3,229,282
13	Allowance for Step Rate	(1,525)
14	Sub-Total	3,227,757
15	Tax Expansion Factor	1.6551
16	Total Income Tax Liability	\$5,342,421
17		
18	Income Tax Adj.	(\$11,160) IS-12
19	State Tax Rate	7.05%
20	Federal Tax Rate	35%
21	Combined Tax Rate	39.583%

Source: See Relied file 11b - (Provided in response to DR 1)

Atmos Energy Corporation
Kansas Distribution System
Computation of Pro-forma Interest Expense, LT Debt
Test Year Twelve Months Ended September 30, 2009

Line No.	Description (a)	Source (b)	Total KS (c)
1	Rate Base (before Adjustments)	Section 3	\$ 144,885,049
2	Debt Percentage of Capital Structure	Section 7	<u>50.50%</u>
3			
4	Debt portion of Rate Base		73,171,084
5	Long Term Debt rate	Section 7	6.87%
6			
7	Interest Expense, LT Debt		<u>\$ 5,030,153</u>
8			
9	Rate Base Adjusted	Section 3	\$ 144,583,172
10	Debt Percentage of Capital Structure	Section 7	<u>50.50%</u>
11			
12	Debt portion of Rate Base		73,018,627
13	Long Term Debt rate	Section 7	6.87%
14			
15	Interest Expense, LT Debt		<u>\$ 5,019,673</u>

Kansas Distribution System
Computation of Federal Income Taxes
Twelve Months Ended September 30, 2009, As Adjusted

Line No.	Description (a)	Source (b)	Total (c)
1	Income Taxes - Current		\$882,420
2	Income Taxes - Deferred		<u>4,460,001</u>
3	Total Income Tax Expense	Section 11B	<u><u>5,342,421</u></u>
4			
5			
6	ADIT Balances:		
7	9/30/2008	WP 11E-1	(\$25,366,669)
8	9/30/2009	WP 14-4	<u>(\$29,826,670)</u>
9	Change		<u><u>\$4,460,001</u></u>

**Kansas Distribution System
Schedule of Income Tax Credits
Twelve Months Ended September 30, 2009**

Line No.	Description (a)	Beginning Balance (b)	Activity (c)	Ending Balance (d)
1	1997	\$ 811,501	(\$6,654)	\$804,847
2	1998	804,847	(122,383)	682,464
3	1999	682,464	(61,737)	620,727
4	2000	620,727	210,465	831,192
5	2001	831,192	(508,459)	322,733
6	2002	322,733	329,913	652,646
7	2003	652,646	(88,912)	563,734
8	2004	563,734	(88,912)	474,822
9	2005	474,822	(88,912)	385,910
10	2006	385,910	(88,912)	296,998
11	2007	296,998	(88,912)	208,086
12	2008	208,086	(88,912)	119,174
13	2009	119,174	(88,912)	30,262
14				
15	Kansas Total at September 30, 2008			\$ 64,807
16				
17	Kansas Total at September 30, 2009			\$ 16,457
18				
19				
20	[1] Data is presented as of the end of the			
21	Company's fiscal year ending September 30.			

Source: See Relied file 11 d - (Provided in response to DR 1)

**Kansas Distribution System
Schedule of Deferred Income Taxes
Twelve Months Ended September 30, 2009**

Line No.	Description	Beginning Balance	Activity	Ending Balance
	(a)	(b)	(c)	(d)
	Atmos Energy Corporation [1] (in 000's)			
1	1997	\$ 72,073	\$ 15,755	\$ 87,828
2	1998	87,828	(7,092)	80,736
3	1999	80,736	31,939	112,675
4	2000	112,675	18,944	131,619
5	2001	131,619	7,315	138,934
6	2002	138,934	(4,395)	134,540
7	2003	134,540	88,810	223,350
8	2004	223,350	(9,419)	213,931
9	2005	213,931	10,912	224,842
10	2006	224,842	62,387	287,229
11	2007	287,229	78,676	365,905
12	2008	365,905	77,230	443,135
13	2009	443,135	136,859	579,994
14				
15				
16	Kansas Total at September 30, 2008		WP 11E-1	\$25,366,669
17				
18	Kansas Total at September 30, 2009		WP 14-4	\$29,826,670
19				
20				
21	[1] Data is presented as of the end of the			
22	Company's fiscal year ending September 30.			

Source: See Relled file 11 e - (Provided in response to DR 1)

**Kansas Distribution System
Computation of Deferred Income Taxes
Twelve Months Ended September 30, 2008**

Line No.	Description (a)	CO/KS GO (b)	KS Admin (c)	Shared Services (d)	Allocated KS (e)	Direct KS (f)	Total (g)
1	Deferred Income Taxes September 30, 2008						
2	190	\$5,118,518	\$0	\$43,657,604	\$4,390,050	\$74,497	\$4,464,547
3	282	(1,200,194)	0	(35,346,310)	(\$1,953,409)	(25,283,910)	(27,237,319)
4	283	0	0	(22,688,162)	(834,924)	(1,758,973)	(2,593,897)
5							
6	Total	\$3,918,325	\$0	(\$14,376,868)	\$1,601,716	(\$26,968,385)	(\$25,366,669)

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

Atmos Energy Corporation
Development of Allocation Factors
For Fiscal Year 2010

Line No.	Div #	Division Name	Gross Direct PP&E	Percent of PP&E	Direct O&M	Percent of O&M	Avg Number of Customers	Percent of Customers	Average Allocation Percentage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1		Shared Services Div 02 - Utility Only Allocation to Business Units (Div 12 Customer Support uses col h customer factors)							
2		West Texas Division	\$426,551,759	6.83%	\$26,641,791	7.60%	294,038	9.35%	7.93%
3		Colorado-Kansas Division	398,536,092	6.38%	24,737,214	7.05%	242,129	7.70%	7.05%
4		Louisiana Division - Svc Area 007	160,862,477	2.58%	8,362,798	2.38%	73,917	2.35%	2.44%
5		Louisiana Division - Svc Area 077	435,948,867	6.98%	22,618,332	6.45%	267,732	8.52%	7.32%
6		Kentucky/Mid-States Division	1,046,562,528	16.76%	52,036,181	14.84%	463,622	14.75%	15.45%
7		Mississippi Division	359,375,674	5.75%	34,834,626	9.93%	248,969	7.92%	7.87%
8		Mid-Tex Division	2,375,247,521	38.03%	104,416,604	29.77%	1,552,536	49.39%	39.07%
9		Atmos Pipeline - Texas Division	1,042,166,860	16.69%	77,051,743	21.97%	369	0.01%	12.89%
10			\$6,245,251,779	100.00%	\$350,699,291	100.00%	3,143,311	100.00%	100.00%
11									
12		Shared Services - Consolidated Allocation to Business Units (Div 12 Customer Support uses col h customer factors)							
13		West Texas Division	\$426,551,759	6.74%	\$26,641,791	6.81%	294,038	9.35%	7.63%
14		Colorado-Kansas Division	398,536,092	6.30%	24,737,214	6.33%	242,130	7.70%	6.77%
15		Louisiana Division - Svc Area 007	160,862,477	2.54%	8,362,798	2.14%	73,917	2.35%	2.34%
16		Louisiana Division - Svc Area 077	435,948,867	6.89%	22,618,332	5.78%	267,732	8.51%	7.06%
17		Kentucky/Mid-States Division	1,046,562,528	16.53%	52,036,181	13.31%	463,622	14.74%	14.86%
18		Mississippi Division	359,375,674	5.68%	34,834,626	8.91%	248,969	7.92%	7.50%
19		Mid-Tex Division	2,375,247,521	37.52%	104,416,604	26.71%	1,552,536	49.38%	37.87%
20		Atmos Pipeline - Texas Division	1,042,166,860	16.46%	77,051,743	19.71%	369	0.01%	12.06%
21		Non-Regulated Operations	85,560,116	1.35%	40,292,397	10.31%	1,025	0.03%	3.90%
22			\$6,330,811,895	100.00%	\$390,991,688	100.00%	3,144,337	100.00%	100.00%
23									
24		Colorado/Kansas General Office Div 30 Allocation to states Colorado, Kansas, Missouri							
25	29+71	Missouri	\$7,086,483	1.79%	\$427,021	2.64%	4,005	1.65%	2.03%
26	33 - 41	Colorado	158,797,199	40.18%	7,290,991	45.06%	110,221	45.52%	43.59%
27	79+81+86	Kansas	229,317,223	58.03%	8,464,211	52.31%	127,904	52.82%	54.38%
28		Total	\$395,200,905	100.00%	\$16,182,223	100.00%	242,130	100.00%	99.99%
29									
30		Kansas Admin Office Div 80 Allocation to Kansas Divisions							
33		Total	229,317,223	100%	8,464,211	100%	127,904	100%	100%
34									
35		Shared Services Div 02 Allocation to Kansas Divisions (Div 12 Customer Support uses col h customer factors)							
38		Total						4.07%	3.68%
39									

Source: See Related File 12 - (Provided in Response to DR 1)