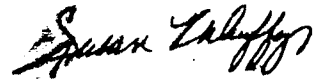


BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

AUG 14 2009



In the Matter of the Application of Atmos)
Energy for Approval of the Commission for)
Gas System Reliability Surcharge per K.S.A.)
66-2201 through 66-2204)

Docket No. 10-ATMG-133-TAR

DIRECT TESTIMONY OF KAREN P. WILKES

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Karen P. Wilkes. My business address is 1555 Blake Street, Suite 400, Denver,
3 Colorado, 80202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Atmos Energy ("Atmos") as a Vice-President in Colorado/Kansas Division.

6 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND, PROFESSIONAL
7 EXPERIENCE AND CURRENT RESPONSIBILITIES.**

8 A. I attended the University of Northern Colorado in the 1970's and have worked in a variety of
9 positions. In 1984, I joined Greeley Gas Company ("Greeley Gas") sales and marketing team.
10 Greeley Gas was purchased by Atmos in 1993.

11 Since that time I have been in a variety of positions with increasing responsibility. I
12 was named Manager of Public Affairs for Atmos' Colorado operations in 1997. In this
13 position I was responsible for community, legislative, and regulatory relationships at the local
14 and state level within Colorado. In 2005, I was named Director of Public Affairs and my
15 responsibility increased to also include community and legislative relationships in Kansas. I
16 was named to my current position, Vice President of Regulatory and Public Affairs, on

1 September 30, 2007. I am also the former Chairwoman for Colorado State Low Income
2 Energy Assistance Commission and have served on a wide variety of boards and committees
3 that work directly with low income assistance, energy efficiency and legislative issues.

4 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

5 A. Yes. I have previously filed testimony before this Commission.

6 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

7 A. The purpose of my testimony is to support the calculation of the revenue requirement by
8 customer class for Atmos' proposed Gas System Reliability Surcharge ("GSRS").

9 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

10 A. Yes, I am sponsoring five exhibits. Exhibit KPW-1 shows the calculation of the proposed
11 GSRS revenue. Exhibit KPW-2 details the specific projects and performs the calculation of
12 depreciation, accumulated reserve and accumulated deferred income taxes. The specific
13 projects are sponsored by Barton Armstrong. Exhibit KPW-3 details the functional projects
14 and performs the calculation of depreciation, accumulated reserve and accumulated deferred
15 income taxes. The functional projects are also sponsored by Barton Armstrong. Exhibit
16 KPW-4 shows the class allocation of the GSRS surcharge, and Exhibit KPW-5 is the tariff
17 sheet.

18 **Q. PLEASE EXPLAIN EXHIBIT KPW-1.**

19 A. Pursuant to the provisions of K.S.A. 66-2204, Exhibit KPW-1 shows the increase to rate base
20 and the calculation of the GSRS revenue requirement. The rate base increase as a result of
21 these projects is \$9.1 million and the proposed revenue increase is \$871,000.

22 **Q. DOES THE REVENUE REQUIREMENT EXCEED THE MINIMUM REVENUE**

1 **REQUIREMENTS SET FORTH IN SENATE BILL 414?**

2 A. Yes. K.S.A. 66-2203 states that "the commission may not approve a GSRS to the extent it
3 would produce total annualized GSRS revenues below the lesser of \$1,000,000 or 1/2 % of
4 the natural gas public utility's base revenue level approved by the commission in the natural
5 gas public utility's most recent general rate proceeding." Based on Atmos' most recent general
6 rate proceeding, that amount would total \$208,000.

7 **Q. DOES THE REVENUE REQUIREMENT EXCEED THE MINIMUM ALLOWABLE**
8 **RECOVERY UNDER K.S.A. 66-2203?**

9 A. Yes. K.S.A. 66-2203 includes a limit of \$.40/customer/month. KPW-4 includes an
10 adjustment to reduce the Company's request so it does not exceed the statutorily required cap.

11 **Q. PLEASE EXPLAIN THE COMPONENTS OF THE FILED RATE BASE.**

12 A. Components of the rate base calculation include Gross Plant, which is the original cost of all
13 eligible projects, less any related cost of removal and abandonment of the existing system;
14 Accumulated Depreciation, which has been calculated by project based on the approved
15 depreciation rate for that type of plant; Working Capital, which reflects the impact of accrued
16 taxes and accrued interest; and Accumulated Deferred Income Taxes, which has been
17 calculated by project based on the type of plant. Exhibit KPW-2 details the GSRS net plant
18 calculation and the deferred taxes calculation for the specific projects. Exhibit KPW-3 details
19 the GSRS net plant and the deferred taxes calculation for the functional projects.

20 **Q. WERE ANY OF THE ELIGIBLE PROJECTS BEING CONSIDERED INCLUDED IN**
21 **ATMOS' LAST GENERAL RATE FILING?**

22 A. No. None of the projects included in the GSRS filing were included Atmos' last rate filing.

1 These projects were completed subsequent to the March 31, 2007, test period included in
2 Atmos' last general rate filing.

3 **Q. HOW WAS THE RATE OF RETURN CALCULATED?**

4 A. The Stipulated Settlement Agreement in Atmos' most recent rate case, Docket No.
5 08-ATMG-280-RTS ("280 Docket"), sets for the provisions for the return calculation. It
6 states, "the debt/equity ration shall be 51.90%/48.10%, the cost of debt shall be 6.11% and the
7 cost of equity shall be the average of the cost of equity used or agreed to be used by the
8 commission in calculating the GSRS surcharge for the other Kansas gas utility companies."

9 The cost of equity included in this filing is 10.20%, which is based on the cost of equity for
10 Kansas Gas Service as set forth in Docket No. 06-KGSG-1209-RTS (10.2%) and the cost of
11 equity for Black Hills Energy as set forth in Docket No. 08-AQLG-852-TAR (10.2%). Atmos
12 would note that since the cost of equity information was only agreed to between Atmos and
13 Staff and not CURB, the other party in the 280 Docket, the agreed upon cost of equity may not
14 qualify under K.S.A. 66-2204(d)(9) as "agreed-upon" information due to the lack of a
15 unanimous agreement of all parties. Therefore, unless CURB agrees to use 10.2% as the cost
16 of equity, the Commission may be required to utilize the average of the recommendations
17 contained in the testimony submitted by Atmos and the Staff in the 280 Docket to determine
18 the cost of common equity as provided for under K.S.A. 66-2204(d)(9). In the 280 Docket,
19 Staff's recommended return on equity was 9.6% (Direct Testimony of Adam Gatewood, p. 4,
20 line 6). Atmos' recommended return on equity was 11% (Direct Testimony of Bruce Fairchild,
21 p. 5, lines 7-8). The average of the two recommendations would be 10.3%.

22 **Q. PLEASE EXPLAIN EXHIBIT KPW-4.**

1 A. Exhibit KPW-4 shows the allocation of the GSRS revenue by class. The customer class
2 allocation is pursuant to the collaborate rate design agreed to by Atmos and Staff pursuant to
3 the Stipulated Settlement Agreement in Docket No. 08-AQLG-852-TAR.

4 **Q. DOES THE ALLOCATION OF THE PROPOSED GSRS SURCHARGE FALL**
5 **WITHIN THE PARAMETERS AS SET FORTH IN THE STATUTE?**

6 A. Yes. K.S.A 66-2204 (e) (1) states, "A GSRS shall be charged to customers as a monthly fixed
7 charge and not based on volumetric consumption. The monthly charge shall not increase more
8 than \$.40 per residential customer over the base rates in effect for the initial filing of a GSRS."
9 The proposed GSRS Surcharge yields the maximum \$.40 per month surcharge for a residential
10 customer.

11 **Q. PLEASE EXPLAIN EXHIBIT KPW-5.**

12 A. Exhibit KPW-5 is the tariff sheet for the proposed GSRS surcharge.

13 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

14 A. Yes it does.

VERIFICATION OF KAREN P. WILKES

STATE OF COLORADO)
)ss:
COUNTY OF DENVER)

I, Karen P. Wilkes, being first duly sworn on oath, depose and state that I am the witness identified in the foregoing Direct Testimony of Karen P. Wilkes; that I have read the testimony and am familiar with its contents; and that the facts set forth therein are true and correct.

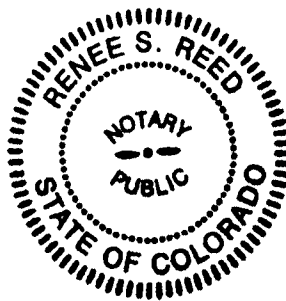
Karen P. Wilkes
Karen P. Wilkes

SUBSCRIBED AND SWORN to before me this 11th day of August, 2009.

Renée S. Reed
Notary Public

Appointment/Commission Expires:

3/28/2012



Atmos Energy Corporation
PROPOSED RATE ADJUSTMENT FOR GSRS

LINE NUMBER	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
1	Gas Plant				\$9,802,566
2	Depreciation & Amortization Reserve				(214,491)
3	Net Gas Plant				<u>9,588,075</u>
4					
5	Accumulated Deferred Income Taxes				(480,067)
6	Total Rate Base				<u>9,108,008</u>
7					
8	Rate of Return [line 22]				<u>8.08%</u>
9	Required Operating Income [line 6 * line 8]				735,927
10	Operating Income At Present Rates [line 28]				(211,492)
11					
12	Deficiency [line 9 + line 16]				524,435
13	Tax Factor [line 36]				<u>60.223%</u>
14	Total Proposed Rate Adjustment				<u><u>\$870,829</u></u>
15					
16					Weighted
17	Rate of Return		Percent	Cost	Cost
18					
19	08-ATMG-280-RTS; Joint Stipulation & Agreement; Paragraph 10				
20	Debt		51.9%	6.11%	3.17%
21	Equity		<u>48.1%</u>	10.20%	<u>4.91%</u>
22			100.00%		8.08%
23					
24	<u>Operating Income at Present Rates Calculation</u>				
25					
26	Income Taxes on Depreciation Adjustment	(242,863)		39.778%	(96,605)
27	Income Taxes on Adjusted Interest Expense	(288,823)		39.778%	<u>(114,887)</u>
28	Operating Income At Present Rates				(\$211,492)
29	<i>Change in Rate Base</i>				\$9,108,008
30	Cost of Debt				6.11%
31	Capital Percentage				51.9%
32	<i>Adjusted Interest Expense</i>				288,823
33	<u>Tax Factor Calculation</u>				
34	Kansas Tax Rate				7.35%
35	Federal Tax Rate				35.00%
36	Tax Factor				60.223%

Number	In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-reimbursable Amount	Description	Code	Acct	FERC				Book				Tax			
										In-Service Date	File	Month	Year	Annual	Accumulated	Year 1	Year 2	Accumulated	Year 1	Year 2	Accumulated
										Date	Date	In Svc	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
1	1/31/2007	060.14550	Public Improvements	Olathe	132nd & Lakeshore	\$1,722	Replace approximately 2400' of 2" steel main with 2" PE plastic due to leakage.	Public Improvements	376	1/31/2007	8/1/2009	30	2.02%	34.77	88.18	5.00%	9.50%	249.62	(161.44)		
2	4/27/2007	060.15311	Public Improvements	Overland Park	I-435 & US 69	\$5,668	Relocate approximately 250' of 3" steel main with 250' of 4" steel to clear road improvements for KDOT.	Public Improvements	376	4/27/2007	8/1/2009	28	2.02%	112.43	258.28	5.00%	9.50%	807.05	(548.77)		
3	5/9/2007	060.14604	Public Improvements	Bonner Springs	130th & State Avenue	\$8,449	Relocate approximately 200' of 4" PE plastic main and 350' of 4" steel main for KDOT road improvement.	Public Improvements	376	5/9/2007	8/1/2009	27	2.02%	170.87	386.38	5.00%	9.50%	1,225.11	(838.73)		
4	5/10/2007	060.15173	Safety Upgrade (Odorizer, Reg Stations...)	Overland Park	159th & Quivira	\$3,158	Replace regulator at district regulator station due to existing regulator being obsolete.	192.625	378	5/10/2007	8/1/2009	27	2.02%	63.80	144.26	5.00%	9.50%	457.97	(313.71)		
5	6/8/2007	060.15207	Above Ground Piping	Strong City	5th & Cottonwood	\$19,689	Replace approximately 500' of 3" & 2" steel main with 2" PE plastic due to leakage.	192.317	376	6/8/2007	8/1/2009	26	2.02%	397.72	867.25	5.00%	9.50%	2,854.95	(1,987.70)		
6	6/12/2007	060.15168	Leakage	Elmore	5th & Main	\$2,024	Replace 382' of 1" steel main with 2" PE plastic due to leakage.	192.703	376	6/12/2007	8/1/2009	26	2.02%	40.88	88.69	5.00%	9.50%	293.43	(204.74)		
7	7/9/2007	060.14505	Leakage	Olathe	Church & Popular	\$5,487	Replaced old steel main at Westfield Apartments with 7531' of 2" PE plastic due to leakage.	192.703	376	7/9/2007	8/1/2009	25	2.02%	111.04	232.57	5.00%	9.50%	797.04	(564.47)		
8	7/9/2007	060.14531	Non-Standard Pipe	Coffeyville	4th - Central to Willow	\$6,828	Replace approximately 3883' of 4" cast iron & 550' of steel main with 2" PE plastic, along with 62 service lines.	192.613	376/390	7/9/2007	8/1/2009	25	2.02%	139.95	293.12	5.00%	9.50%	1,004.60	(711.48)		
9	7/9/2007	060.14622	Safety Upgrade (Odorizer, Reg Stations...)	Peabody	9th & Vine	\$29,268	Replace regulator at town border station due to existing regulator, piping and fittings being obsolete.	192.739	379	7/9/2007	8/1/2009	25	2.53%	740.51	1,550.96	5.00%	9.50%	4,244.05	(2,693.09)		
10	7/30/2007	060.15287	Leakage	LaFountaine	Harper Rd & CR300	\$5,292	Replace approximately 850' of 2" steel main with 2" PE plastic due to leakage.	192.703	376	7/30/2007	8/1/2009	24	2.02%	106.90	217.66	5.00%	9.50%	767.36	(549.70)		
11	8/6/2007	060.15368	Public Improvements	Overland Park	119th Street	\$14,377	Replace approximately 100' of 4" p.e. And 25' of 2" p.e. and a 2" valve to clear an edge drain for road improvements for the City of Overland Park, Kansas.	Public Improvements	376	8/6/2007	8/1/2009	24	2.02%	290.41	585.66	5.00%	9.50%	2,084.62	(1,496.96)		
12	8/16/2007	060.15254	Leakage	Kansas City, Ks	82nd & State	\$17,233	Replace approximately 500' of 4" steel main with 4" PE plastic due to leakage.	192.703	376	8/16/2007	8/1/2009	24	2.02%	348.10	692.33	5.00%	9.50%	2,486.71	(1,806.38)		
13	8/21/2007	060.15380	Public Improvements	Olathe	146th & Locust	\$15,107	Relocate approximately 800' of 2" PE plastic main due to conflicts with new sewer line replacement.	Public Improvements	376	8/21/2007	8/1/2009	24	2.02%	305.17	602.71	5.00%	9.50%	2,190.54	(1,587.83)		
14	8/22/2007	060.14531	Abnormal Operating Condition	Council Grove	Jefferson & Hays	\$10,571	Replace the Council Grove district regulator station to remove obsolete regulators and fittings.	192.739	378	8/22/2007	8/1/2009	24	4.74%	501.08	988.24	5.00%	9.50%	1,532.83	(544.59)		
15	8/22/2007	060.15298	Above Ground Piping	Savonburg	Forest & Walnut	\$5,279	Replace approximately 400' of 2" steel main with 2" PE plastic due to main being above ground.	192.317	376	8/22/2007	8/1/2009	24	2.02%	106.64	210.32	5.00%	9.50%	765.45	(555.13)		
16	8/28/2007	060.15441	Public Improvements	Herington	Trapp Street	\$16,565	Main replacement mandated by the City of Herington. Existing 2 inch and 3 inch steel was in conflict with City road and storm	Public Improvements	376	8/28/2007	8/1/2009	23	2.02%	334.80	654.33	5.00%	9.50%	2,401.86	(1,747.53)		

Number	In-Service Date	Project Number	Proj. Category	City	Location (Address)	Non-reimbursable Amount	Description	Code	Acct	Date	In Svc	Rate	Depreciation Rate	Rate	Depreciation	Tax > Book		
17	8/4/2007	060.15176	Public Improvements	Lenexa	Monticello & Prairie Star Parkway	\$4,380	Relocate approximately 133' of 2" PE plastic main to clear City of Lenexa road improvement project. water replacement construction and was replaced with 2 inch PE plastic to clear construction. Total main replaced = 930 feet	Public Improvements	376	9/4/2007	8/1/2009	23	2.02%	171.29	5.00%	9.50%	635.03	(463.74)
18	9/4/2007	060.15158	Leakage	Olathe	Popular & Mardie	\$16,559	Replace approximately 1220' of 2" steel main with 2" PE plastic due to leakage.	192.703	376	9/4/2007	8/1/2009	23	2.02%	647.61	5.00%	9.50%	2,401.04	(1,753.43)
19	9/4/2007	060.15097	Leakage	Olathe	Keeler between Poplar & Prairie	\$1,800	Replace approximately 700' of 2" steel main with 2" PE plastic due to leakage.	192.703	376	9/4/2007	8/1/2009	23	2.02%	70.40	5.00%	9.50%	261.01	(190.61)
20	9/6/2007	060.15146	Safety Upgrade (Odorizer, Reg Stations...)	Olathe	151st & Pflumm	\$10,784	Replace regulator at district regulator station due to existing regulator being obsolete.	192.739	378	9/6/2007	8/1/2009	23	4.74%	986.60	5.00%	9.50%	1,563.65	(576.85)
21	9/6/2007	060.15306	Leakage	Olathe	Dennis & Parker	\$3,202	Replace approximately 500' of 2" steel main with 2" PE plastic due to leakage.	192.703	376	9/6/2007	8/1/2009	23	2.02%	124.87	5.00%	9.50%	464.26	(339.99)
22	9/6/2007	060.15171	Safety Upgrade (Odorizer, Reg Stations...)	Olathe	158th & Cottonwood	\$7,252	Replace regulator at district regulator station due to existing regulator being obsolete.	192.739	378	9/6/2007	8/1/2009	23	4.74%	664.27	5.00%	9.50%	1,052.57	(388.30)
23	9/6/2007	060.15172	Safety Upgrade (Odorizer, Reg Stations...)	Olathe	159th & Ridgeview	\$6,192	Replace regulator at district regulator station due to existing regulator being obsolete.	192.739	378	9/6/2007	8/1/2009	23	4.74%	566.62	5.00%	9.50%	897.83	(331.21)
24	9/6/2007	060.15294	Leakage	Olathe	Chestnut - South to Grace	\$5,438	Replace approximately 680' of 2" bare steel main with 2" PE plastic main due to leakage.	192.703	376	9/6/2007	8/1/2009	23	2.02%	211.99	5.00%	9.50%	788.25	(576.26)
25	9/9/2007	060.15207	Leakage	Fredonia	3rd & Harrison	\$12,312	Replace approximately 1250' of 2" steel main with 2" PE plastic due to leakage along with relocating a district regulator station.	192.703	376	9/9/2007	8/1/2009	23	2.02%	478.08	5.00%	9.50%	1,785.27	(1,307.19)
26	8/10/2007	060.15275	Public Improvements	Pleasanton	Hwy. 69	\$25,522	Reloc approximately 14,500' of 6" steel to clear the highway improvements for the Kansas Department of Transportation	Public Improvements	376	9/10/2007	8/1/2009	23	2.02%	989.57	5.00%	9.50%	3,700.72	(2,711.15)
27	9/19/2007	060.15284	Public Improvements	Olathe	Iowa Street	\$14,807	Replace 3-1" road crossings and approximately 25' of 2" p.e. to clear the road improvements for the City of Olathe.	Public Improvements	376	9/19/2007	8/1/2009	23	2.02%	566.63	5.00%	9.50%	2,146.98	(1,580.35)
28	9/19/2007	060.15128	Public Improvements	Lenexa	Lackman Rd - 105th to 107th	\$157,633	Relocate approximately 2500' of 8" steel, 1400' of 4" steel & 100' of 2" steel with 2500' of 8" PE plastic, 360' of 2" PE plastic and 110' of 1 1/4" PE plastic due to the City of Lenexa road improvement project.	Public Improvements	376	9/19/2007	8/1/2009	23	2.02%	6,037.25	5.00%	9.50%	22,875.66	(16,838.43)
29	9/20/2007	060.15410	Leakage	Spring Hill	Jackson St - Nichols to Spring	\$8,904	Replace approximately 2050' of 2" steel main with 2" PE plastic due to leakage.	192.703	376	9/20/2007	8/1/2009	23	2.02%	340.25	5.00%	9.50%	1,281.12	(950.87)
30	9/24/2007	060.15547	Public Improvements	Herington	McClaren Street	\$7,613	Warehouse fence relocation was required by the City of Herington due to a conflict with new road construction and installation of railroad overpass.	Public Improvements	375	9/24/2007	8/1/2009	23	3.10%	443.79	5.00%	9.50%	1,103.85	(660.06)
31	9/25/2007	060.14507	Leakage	Olathe	Church & Poplar	\$82,106	Replace services to the Westerfield Apartments, total of 259 units, due to leakage.	192.703	380	9/25/2007	8/1/2009	23	2.02%	3,114.37	5.00%	9.50%	11,905.35	(8,790.98)
32	9/26/2007	060.15308	Public Improvements	Basehor	147th & Parallel	\$23,417	Relocate approximately 1400' of 6" steel with 6" steel to clear the road improvements for the City of Basehor, Kansas.	Public Improvements	376	9/26/2007	8/1/2009	23	2.02%	886.91	5.00%	9.50%	3,395.44	(2,608.53)

Number	In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-reimbursable Amount	Description	Acct	Code	Date	In Svc	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Tax > Book	
33	9/27/2007	060.15481	Public Improvements	Syracuse	CR10 from CRJ to K	\$3,320	Relocate approximately 2460' of 2" PVC with 2" PE plastic due to County of Stanton rebuilding the road.	376	Public Improvements	9/27/2007	8/1/2009	22	2.02%	67.06	125.55	5.00%	9.50%	481.37	(355.82)
34	9/27/2007	060.15356	Public Improvements	Ulysses	Michigan & Carter	\$11,261	Relocate approximately 850' of 2" steel main with 2" PE plastic due to the request of City of Ulysses for a road improvement project	376	Public Improvements	9/27/2007	8/1/2009	22	2.02%	227.48	425.89	5.00%	9.50%	1,632.89	(1,207.00)
35	9/28/2007	060.15420	Public Improvements	Syracuse	CR10 & CRJ		Relocate approximately 2640' of 2" PVC main with 2" PE plastic due to request of County of Stanton for a road improvement project	376	Public Improvements	9/28/2007	8/1/2009	22	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00

Number	In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-reimbursable Amount	Description	Code	Acct	Date	In Svc	Rate	Depreciation	Rate	Depreciation	Tax > Book		
36	9/28/2007	060.15450	Non-Standard Pipe	Ulysses	Hwy 160 & CRH	\$59,892	Relocate approximately 9550' of 2" PVC main with 2" PE plastic, along with 60 PVC services, due to non-standard pipe and CP issues.	192.613	376/380	9/28/2007	8/1/2009	22	2.02%	1,209.81	2,261.67	5.00%	8,684.31	(6,422.64)
37	9/28/2007	060.15422	Above Ground Piping	Syracuse	Hwy 270 & Arkansas River	\$49,545	Replace existing 400' river crossing that is 4" steel and has obsolete welds/fittings	192.317	376	9/28/2007	8/1/2009	22	2.02%	1,000.81	1,870.96	5.00%	7,184.06	(5,313.10)
38	9/29/2007	060.15449	Non-Standard Pipe	Ulysses	Eddie Rd & Walnut	\$38,136	Replace approximately 2480' of 2" PVC main with 2" PE plastic due to request of County of Stanton for a road improvement project. Replacement of 5 PVC services to also be replaced.	192.613	376/380	9/29/2007	8/1/2009	22	2.02%	770.35	1,437.99	5.00%	5,529.73	(4,091.74)
39	9/30/2007	060.15448	Non-Standard Pipe	Ulysses	Rose Ln & CRI	\$17,840	Replace approximately 1400' of 2" PVC main and 5 PVC services due to non-standard pipe.	192.613	376/380	9/30/2007	8/1/2009	22	2.02%	360.36	671.67	5.00%	2,586.77	(1,915.10)
40	10/2/2007	060.15364	CP Code Required	Ness City	Main & Topoka	\$8,181	Add additional anodes to the existing rectifier grounded due to low amperage output Unable to maintain constant CP protection.	192.463	376	10/2/2007	8/1/2009	22	2.02%	185.46	344.65	5.00%	1,331.28	(986.63)
41	10/2/2007	060.15366	CP Code Required	Council Grove	U Ave & 975 Rd	\$13,218	Relocated and replaced existing rectifier grounded due to anode inefficiency due to buildup of chlorine gas.	192.463	376	10/2/2007	8/1/2009	22	2.02%	267.00	496.18	5.00%	1,916.61	(1,420.43)
42	10/2/2007	060.15367	CP Code Required	Hillsboro	Lincoln & F St	\$14,205	Installation of new rectifier and grounded to provide additional CP to the City of Hillsboro that had been experiencing low reads.	192.463	376	10/2/2007	8/1/2009	22	2.02%	286.94	533.23	5.00%	2,059.70	(1,526.47)
43	10/2/2007	060.15365	CP Code Required	Ness City	Iowa & Magnolia	\$11,263	Relocate and increase the size of a rectifier grounded which provides CP protection to the City of Ness City.	192.463	376	10/2/2007	8/1/2009	22	2.02%	227.51	422.79	5.00%	1,633.15	(1,210.36)
44	10/2/2007	060.15036	Public Improvements	Kansas City, Ks	84th - Parallel to State	\$152,476	Relocate approximately 2650' of 3" steel & 2100' of 2" steel main with 4700' of 4" PE plastic due to a City of Kansas City, Kansas road improvement project.	Public Improvements	376	10/2/2007	8/1/2009	22	2.02%	3,080.02	5,723.70	5.00%	22,109.04	(16,386.34)
45	10/2/2007	060.15153	Leakage	Olathe	Cedar - Willie to Water	\$87,634	Replace approximately 1500' of 3" steel main with 4" PE plastic due to leakage.	192.703	376	10/2/2007	8/1/2009	22	2.02%	1,770.22	3,289.66	5.00%	12,706.99	(9,417.33)
46	10/23/2007	060.15415	Flood	Yates Center	various locations	\$1,698	Repair unsafe piping and equipment caused by flooding.	192.613	376/378	10/23/2007	8/1/2009	22	2.02%	34.30	61.74	5.00%	246.20	(184.46)
47	10/30/2007	060.15273	Leakage	Luncheon	24A & Evergreen	\$5,823	Replace approximately 1100' of 4" steel main with 4" PE plastic due to leakage.	192.703	376	10/30/2007	8/1/2009	21	2.02%	117.63	209.46	5.00%	844.36	(634.91)
48	11/15/2007	060.15888	Public Improvements	Olathe	Dennis Avenue	\$43,642	Install approximately 900' of 4" p.e. and 200' of 2" p.e. so that the line on Dennis Ave can be abandoned so the bridge can be removed. This is a City of Olathe, Kansas roadway improvement project.	Public Improvements	376	11/15/2007	8/1/2009	21	2.02%	861.57	1,530.50	5.00%	6,328.13	(4,797.63)
49	11/26/2007	060.15884	Public Improvements	Olathe	Dennis Avenue	\$22,439	Relocate approximately 700' of 4" p.e. and retire approximately 1355' of 4" p.e. and steel to clear roadway improvements for the City of Olathe, Kansas.	Public Improvements	376	11/26/2007	8/1/2009	20	2.02%	453.26	773.06	5.00%	3,253.80	(2,480.54)
50	12/3/2007	060.15465	Public Improvements	Fredonia	15th & Madison	\$6,136	Relocate approximately 450' of 2" steel main due to conflict with the new Hospital parking lot.	Public Improvements	376	12/3/2007	8/1/2009	20	2.02%	123.94	208.96	5.00%	889.67	(680.69)
51	12/3/2007	060.15882	Above Ground Piping	Cottonwood Falls	Union & Walnut	\$7,537	Relocate and replace approximately 1370' of 2" steel main which was above ground and in proximity of dirt work for new building.	192.317	376	12/3/2007	8/1/2009	20	2.02%	152.24	256.89	5.00%	1,092.83	(836.14)
52	12/12/2007	060.15626	Above Ground Piping	Neodesha	Hwy 75 & CR410	\$5,877	Replace approximately 500' of 1 1/2" steel main with 2" PE plastic due to being above ground and leaking.	192.317	376	12/12/2007	8/1/2009	20	2.02%	118.72	197.21	5.00%	852.18	(654.97)

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53	12/21/2007	060.15943	Public Improvements	Kansas City	123rd Street	\$29,990	Relocate approximately 1100' of 2" p.e. with 4" p.e. and 150' of 2" p.e. (2 road crossings) to clear road improvements for the Unified Government of Kansas City, Kansas.	Public Improvements	376	12/21/2007	8/1/2009	20	2.02%	\$24,325	605.60	991.16	\$5.00%	\$166.155	(3,357.39) (\$120,160)

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\$1,145,894																		
54	1/9/2008	060.15953	Flood	Coffeyville	Davis - between 10th & 11th	\$5,041	Description - Will need to be expanded prior to filing. Replace approximately 500' of 4" steel main with 2" PE plastic to serve customers affected by the flood.	192.613	376	1/9/2008	8/1/2009	19	2.02%	101.82	161.22	5.00%	730.88	(569.66)
55	1/9/2008	060.15903	Flood	Coffeyville	Hwy 166 & 6th St	\$20,268	Replace approximately 1300' of 6" steel main with 2" PE plastic to serve customers affected by the flood.	182.613	376	1/9/2008	8/1/2009	19	2.02%	409.41	648.23	5.00%	2,938.86	(2,290.63)
56	1/14/2008	060.15437	Abnormal Operating Conditions	Overland Park	124th & Nieman	\$3,739	Relocate approximately 215' of 2" PE plastic main with 2" PE plastic due to conflict with a pool.	192.613	376	1/14/2008	8/1/2009	19	2.02%	75.53	118.54	5.00%	542.14	(423.60)
57	1/29/2008	060.15952	Flood	Coffeyville	3rd & Sunflower	\$22,748	Replace approximately 1400' of 3" steel & 2" steel main with 2" PE plastic to serve customers affected by the flood.	182.613	376	1/29/2008	8/1/2009	18	2.02%	459.52	702.04	5.00%	3,298.52	(2,596.48)
58	2/29/2008	060.15940	Public Improvements	Bonner Springs	K-7 & State Ave	\$666,741	Relocate approximately 6250' of 6" steel and 2400' of 4" p.e. to clear road improvements and a new interchange for KDOT.	Public Improvements	376	2/29/2008	8/1/2009	17	2.02%	13,468.16	19,416.60	5.00%	96,677.42	(77,260.82)
59	3/27/2008	060.16098	Public Improvements	Olathe	Ridgeview Road	\$24,821	Relocate approximately 350' of 3" steel with approximately 350' of 4" steel to clear the improvement for the new RR tracks for the City of Olathe, Kansas.	Public Improvements	376	3/27/2008	8/1/2009	16	2.02%	501.37	685.21	5.00%	3,568.98	(2,913.77)
60	4/14/2008	060.15555	Public Improvements	Olathe	Downtown	\$27,850	City is renovating downtown Olathe and main replacements are necessary to avoid road as these bare steel mains are shallow and under the street pavement. Replaced bare steel pipe with 2 inch PE plastic pipe. Total main replaced = 1,084 feet	Public Improvements	376	4/14/2008	8/1/2009	16	2.02%	562.57	740.72	5.00%	4,038.23	(3,297.51)
61	4/14/2008	060.15543	Above Ground Piping	Peru	Redribbon & CR 25	\$23,475	Replaced 1261' of 3" steel main creek crossing that was aerial and had experienced support failure. New 2" PE plastic main was bored under the creek.	192.317	376	4/14/2008	8/1/2009	16	2.02%	474.19	624.35	5.00%	3,403.83	(2,779.48)
62	4/14/2008	060.16009	Flood	Coffeyville	8th & Forest	\$30,095	Replace approximately 2650' of 2" steel main with 2" PE plastic to serve customers affected by the flood.	192.613	376	4/14/2008	8/1/2009	16	2.02%	607.91	800.41	5.00%	4,363.72	(3,663.31)
63	4/14/2008	060.15954	Flood	Coffeyville	5th & Park	\$22,877	Replace approximately 750' of 3" & 2" steel main with 2" PE plastic to serve customers affected by the flood.	192.613	376	4/14/2008	8/1/2009	16	2.02%	462.11	608.44	5.00%	3,317.15	(2,708.71)
64	4/17/2008	060.15877	Abnormal Operating Condition	Overland Park	112th & Quivira	\$31,087	Replacement of town border regulator due to being obsolete and unable to function at required capacity.	192.613	379	4/17/2008	8/1/2009	16	2.02%	627.96	821.58	5.00%	4,507.63	(3,686.05)
65	4/22/2008	060.15955	Flood	Coffeyville	8th & Sunflower	\$43,920	Replace, by insertion, approximately 2600' of 3" steel main with 2" PE plastic to serve customers affected by the flood.	192.613	376	4/22/2008	8/1/2009	16	2.02%	887.18	1,148.41	5.00%	6,368.34	(5,219.93)
66	4/24/2008	060.16182	Public Improvements	Olathe	Elm Street	\$3,570	City is renovating downtown Olathe and main replacements are necessary to avoid road as these bare steel mains are shallow and under the street pavement. Additionally, this new 2 inch is being switched to the intermediate pressure from low pressure. Total main replaced = 565 feet	Public Improvements	376	4/24/2008	8/1/2009	15	2.02%	72.11	92.94	5.00%	517.63	(424.69)
67	4/28/2008	060.16013	Leakage	Olathe	Church & Poplar	\$15,585	Bare steel service lines were replaced due to leakage found within the Westfield Apartment in Olathe, Ks. at Church and Poplar. This was the second phase of replacement in the complex and consisted of replacing the steel with PE plastic. Total services replaced = 135.	182.703	380	4/28/2008	8/1/2009	15	3.49%	543.91	695.00	5.00%	2,259.76	(1,564.78)

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68	5/5/2008	060.16100	Public Improvements	Olathe	153rd Street	\$37,456	Relocate approximately 1200' of 2" p.e. with 1200' of 2" p.e and lower approximately 250' of 2" p.e. in place to clear road way improvements for the City of Olathe, Kansas.	Public Improvements	376	5/5/2008	8/1/2009	15	2.02%	756.62	962.08	5.00%	5,431.16	(4,479.08)
69	5/15/2008	060.16005	Leakage	Olathe	120 S. Keeler	\$31,200	Replacement of 3 inch bare steel pipe with 4 inch PE plastic pipe, under driveway, at 120 Keeler Street, Olathe, Ks. due to known leakage. Total main replaced = 487 feet	192.703	376	5/15/2008	8/1/2009	15	2.02%	630.24	775.65	5.00%	4,524.01	(3,748.46)
70	5/16/2008	060.15983	Public Improvements	Olathe	1-35 & Lone Elm	\$142,756	Abandon approximately 5000' of above ground 2" bare steel with 4" p.e. to clear road improvements for the City of Olathe, Kansas and KDOT.	Public Improvements	376	5/16/2008	8/1/2009	15	2.02%	2,883.67	3,540.51	5.00%	20,689.62	(17,159.11)
71	5/19/2008	060.16341	Public Improvements	Bonner Springs	Woodland Road	\$58,132	Install approximately 1875' of 4" p.e. and 250' of 2" p.e. and abandon approximately 400' of 2" steel pipe to clear road improvements by the City of Bonner Springs Kansas.	Public Improvements	376	5/19/2008	8/1/2009	15	2.02%	1,174.26	1,431.94	5.00%	8,429.09	(6,987.15)
72	5/30/2008	060.16110	Public Improvements	Burlington	3rd Street	\$17,635	Relocation of 2 inch and 4 inch steel main was required by the City of Burlington due to conflict with the 3rd Street bridge replacement project. To clear construction of the bridge Atmos had to install a new low pressure district regulator station and 242 feet of 2 inch PE plastic pipe. Total main replaced = 242 feet	Public Improvements	376/378	5/30/2008	8/1/2009	14	2.02%	356.24	423.63	5.00%	2,567.13	(2,133.60)
73	6/12/2008	060.16107	Leakage	Olathe	Kansas - Elm to Grace	\$13,134	Replace approximately 640' of 4" steel main with 2" PE plastic main due to leakage.	192.703	376	6/12/2008	8/1/2009	14	2.02%	265.32	305.86	5.00%	1,904.50	(1,598.64)
74	6/13/2008	060.15405	Public Improvements	Olathe	143rd & St. Andrews	\$23,732	Install approximately 2200' of 4" PE plastic main to replace the main that was removed from service along Dennis Avenue due to a City of Olathe road improvement project.	Public Improvements	376	6/13/2008	8/1/2009	14	2.02%	479.38	551.29	5.00%	3,441.10	(2,869.81)
75	6/23/2008	060.16111	Leakage	Fredonia	Madison & W. Mound	\$3,971	Replace approximately 320' of 1" steel main with 2" PE plastic due to leakage.	192.703	376	6/23/2008	8/1/2009	13	2.02%	80.21	90.01	5.00%	575.73	(465.72)
76	7/8/2008	060.16175	Public Improvements	Olathe	Ridgeview Road	\$23,320	Replace 3 Crossings and abandon 1- 6" nordstrom and relocate approximately 250' of 6" p.e. to clear road improvements for the City of Olathe, Kansas.	Public Improvements	376	7/8/2008	8/1/2009	13	2.02%	471.05	509.00	5.00%	3,361.33	(2,872.33)
77	7/22/2008	060.16188	Leakage	DeSoto	Lexington & Lake	\$8,498	Replace approximately 500' of 2" steel main with 2" PE plastic due to leakage.	192.703	376	7/22/2008	8/1/2009	13	2.02%	171.68	178.83	5.00%	1,232.33	(1,063.50)
78	8/1/2008	060.16349	Above Ground Piping	Pleasanton	County Rd. 400	\$74,860	Bare 6" steel main was replaced due to being washed out along a creek bed along 400 Road in Linn County, Ks. Bare steel pipe was replaced with coated steel pipe. Total main replaced = 500 feet.	192.317	376	8/1/2008	8/1/2009	12	2.02%	1,512.58	1,533.59	5.00%	10,857.64	(9,324.05)
79	8/4/2008	060.16198	Public Improvements	Spring Hill	Main & Nichols	\$10,230	Relocation of 3 inch bare steel pipe due to a City storm sewer project in Spring Hill, Ks. Various conflicts due to the depth and installation of the storm sewer required gas line relocation. Replaced the 3 inch bare steel with 2 inch PE plastic pipe. Total replaced main = 500 feet	Public Improvements	376	8/4/2008	8/1/2009	12	2.02%	205.64	207.79	5.00%	1,483.94	(1,275.55)
80	8/26/2008	060.16218	Public Improvements	Council Grove	Washington Street	\$51,819	Relocation of gas main along Washington Street was mandated by the City of Council Grove due to a road improvement project. The existing 2 inch steel main was in conflict with the proposed road and storm sewer replacements. To clear construction 1,650 feet of 2 inch PE plastic main was installed. Total main replaced = 1,650 feet	Public Improvements	376	8/26/2008	8/1/2009	11	2.02%	1,046.74	988.59	5.00%	7,513.71	(6,525.12)
81	8/27/2008	060.16141	Leakage	Coffeyville	5th & Inglewood	\$38,470	Replace approximately 2800' of 12" steel main with 4" PE plastic due to leakage.	192.703	376	8/27/2008	8/1/2009	11	2.02%	777.09	731.76	5.00%	5,578.11	(4,846.35)
82	8/29/2008	060.16046	Public Improvements	Ulysses	Hwy 160 & Stubbs	\$44,757	Relocate approximately 120' of 2" steel main due to a KDOT road improvement project	Public Improvements	376	8/29/2008	8/1/2009	11	2.02%	904.09	846.33	5.00%	6,489.72	(5,643.99)

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83	8/29/2008	060.16173	Public Improvements	Ulysses	Kansas & Miss.	\$148,429	Relocate approximately 1300' of 4" & 2" steel main with 4" & 2" PE plastic to clear conflicts with the City of Ulysses installation of a storm water drainage system project. Additionally, replaced services that are also in conflict.	Public Improvements	376	8/29/2008	11	2.02%	2,998.27	5.00%	21,522.25	(18,715.54)
84	8/29/2008	060.16237	Leakage	Kansas City, Ks	Hwy 32 & 68th St	\$11,772	Replace approximately 900' of 2" steel main and relocate a district regulator station due to leakage.	192.703	376	8/29/2008	11	2.02%	237.79	5.00%	1,706.93	(1,484.33)
85	9/5/2008	060.16260	Abnormal Operating Condition	Coffeyville		\$31,442	Replace the regulators at the Coffeyville DRS due to being obsolete.	192.738	378	9/5/2008	11	4.74%	1,490.37	5.00%	4,559.15	(3,192.98)
86	9/16/2008	060.16156	Above Ground Piping	Stark	Victory Road	\$6,364	Replace approximately 315' of 2" steel main with 2" PE plastic due to it being above ground at a customer driveway.	192.317	376	9/16/2008	11	2.02%	128.55	5.00%	922.76	(808.85)
87	9/17/2008	060.16226	Leakage	Elk Falls	19th & Dove	\$6,594	Replace approximately 400' of 4" PE plastic main that is inserted inside 6" steel with 4" PE plastic due to cold fusion joints leaking.	192.703	376	9/17/2008	11	2.02%	131.99	5.00%	947.43	(830.84)
88	9/17/2008	060.16235	Safety Upgrade (Odorizer, Reg Stations...)	Independence	13th & Magnolia	\$3,748	Replace district regulator station due to obsolete equipment	192.625	378	9/17/2008	11	4.74%	177.66	5.00%	543.46	(386.53)
89	9/18/2008	080.16105	CP Code Required	Pleasanton	Hwy 69 & Hwy K52	\$6,433	Replace groundbed for recifier which protects the 6" steel main and which has depleted.	192.463	378	9/18/2008	11	2.02%	129.85	5.00%	932.82	(818.39)
90	9/25/2008	060.16421	Public Improvements	Olathe	Santa Fe	\$15,983	Replace approximately 335' of 3" steel with 4" steel to clear road improvements for the City of Olathe, Kansas.	Public Improvements	376	9/25/2008	10	2.02%	322.86	5.00%	2,317.58	(2,039.56)
91	9/29/2008	060.16209	Leakage	Burlington	3rd & Miami	\$11,425	Relocate approximately 500' of 4" & 2" steel main with 4" & 2" PE plastic due to leakage.	192.703	376	9/29/2008	10	2.02%	230.79	5.00%	1,656.69	(1,460.52)
92	9/29/2008	060.16252	Safety Upgrade (Odorizer, Reg Stations...)	Independence	CR 3575	\$5,676	Replace district regulator station due to obsolete equipment.	192.625	378	9/29/2008	10	4.74%	269.05	5.00%	823.04	(594.35)
93	9/29/2008	060.16308	Leakage	Johnson	Elm & Grant	\$5,528	Replace approximately 1530' of 2" PVC plastic main with 2" PE plastic due to leakage. Isolated risers will also be replaced.	192.703	376	9/29/2008	10	2.02%	111.66	5.00%	801.50	(706.59)
94	9/29/2008	060.16194	Safety Upgrade (Odorizer, Reg Stations...)	Gardner	145th & Moonlight	\$4,540	Relocate town border station & equipment from the N. Olathe DRS to eliminate the low pressure areas in the W. Olathe system.	192.613	379	9/29/2008	10	2.53%	114.86	5.00%	658.27	(560.64)
95	10/16/2008	060.16227	Leakage	Independence	8th & Main	\$12,014	Replace approximately 380' of 4" & 3" steel main, by insertion, with 2" PE plastic due to leakage.	192.703	376	10/16/2008	10	2.02%	242.68	5.00%	1,742.00	(1,547.18)
96	10/22/2008	060.16253	Above Ground Piping	Neodesha	4th & Bethel	\$11,368	Replace approximately 800' of 2" steel main with 2" PE plastic due to leakage on above ground piping.	192.317	376	10/22/2008	9	2.02%	230.04	5.00%	1,651.30	(1,470.46)
97	10/29/2008	060.16348	Above Ground Piping	Hillsdale	Old KC Road	\$1,575	Relocation of a 3 inch coated steel pipe across a creek along Old Kansas City Road south of Hillsdale.	192.317	376	10/29/2008	9	2.02%	31.82	5.00%	228.40	(204.00)
98	10/31/2008	060.16288	Leakage	Independence	5th & Morningside	\$33,672	Ms. Main was exposed and was susceptible to possible washout. The 3 inch coated steel pipe was replaced with 4 inch PE plastic pipe. Total main replaced = 236 feet. Replace approximately 2800' of 2" Marflex plastic main with 2" PE plastic due to leakage from cracking.	192.703	376	10/31/2008	9	2.02%	660.17	5.00%	4,882.38	(4,364.70)
99	10/31/2008	060.16305	Leakage	Manier	5th & Jackson	\$53,098	Replace approximately 4015' of 2" PVC plastic main with 2" PE plastic due to leakage.	192.703	376	10/31/2008	9	2.02%	1,072.60	5.00%	7,699.39	(6,683.02)
100	10/31/2008	060.16264	Abnormal Operating	Independence	CR 4400 & CR 4300	\$20,570	Replace approximately 1100' of 2" steel main with 2" PE plastic by relocation due to existing main being under a building	192.613	376	10/31/2008	9	2.02%	415.51	5.00%	2,982.65	(2,666.40)

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11/16/2008	060.16676	Public Improvements	Bonner Springs	Park & Kump	\$89,004	Relocate approximately 1440' of 4" & 2" plastic & steel main to clear KDOT and City of Bonner Springs road improvement project.	Public Improvements	376380	11/16/2008	8/1/2009	9	2.02%	1,797.88	1,338.42	5.00%	9.50%	12,905.56	(11,567.14)		
11/11/2008	060.16685	Public Improvements	Spring Hill	Nichols Street	\$8,022	Replacement was due to a conflict with the City drainage ditch improvements along Nichols Street and Washington Street in Spring Hill, Ks. Main was exposed numerous times during construction which required the permanent replacement of the 2 inch bare steel with 2 inch PE plastic. Total main = 672 feet	Public Improvements	376	11/11/2008	8/1/2009	9	2.02%	162.04	118.38	5.00%	9.50%	1,163.17	(1,044.79)		
11/13/2008	060.16200	Public Improvements	Edwardsville	Woodend Road	\$5,973	Lower approximately 100' of 6" p.e. and 100' of 2" p.e. To clear road improvements for the City of Edwardsville, Kansas and KDOT.	Public Improvements	376	11/13/2008	8/1/2009	9	2.02%	120.66	87.48	5.00%	9.50%	866.09	(778.61)		
11/25/2008	060.16720	Abnormal Operating Conditions	Linwood	170th & Cantrell	\$6,722	Install district regulator station to provide additional feed into City of Linwood which has been experiencing outages due to liquids coming from local gas supplier	192.613	378	11/25/2008	8/1/2009	8	4.74%	318.61	220.37	5.00%	9.50%	974.66	(754.28)		
12/9/2008	060.16681	CP Code Required	Herington	8th & Broadway	\$5,805	Replace a depleted recifier groundbed.	192.463	376	12/9/2008	8/1/2009	8	2.02%	117.26	76.54	5.00%	9.50%	841.70	(765.16)		
12/16/2008	060.16205	Public Improvements	Olathe	Chestnut Street	\$30,481	Relocate approximately 1800' of 2" bare steel with 2" p.e. and services to clear road way improvements for the City of Olathe, Kansas.	Public Improvements	376	12/16/2008	8/1/2009	8	2.02%	615.71	389.95	5.00%	9.50%	4,419.70	(4,029.75)		
12/17/2008	060.16752	Leakage	Olathe	Cherry & Elm	\$2,599	Install district regulator station to provide gas supply to area experiencing water in main due to leakage.	192.703	378	12/17/2008	8/1/2009	8	4.74%	121.28	76.47	5.00%	9.50%	371.00	(294.53)		
12/20/2008	060.16750	Public Improvements	Kansas City	Parallel Parkway	\$32,224	Lower approximately 1200' of 6" steel to clear road way improvements for Wal-Mart and the Unified Government of Kansas City, Kansas.	Public Improvements	376	12/20/2008	8/1/2009	7	2.02%	650.93	405.02	5.00%	9.50%	4,672.49	(4,267.47)		
					\$2,092,788												\$43,891	\$50,889	\$303,454	(\$252,568)

In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-reimbursable Amount	Description	Code	Acct	Month		Accumulated		Tax > Book					
									In Svc	File	Annual	Depreciation	Rate	Depreciation	Rate	Depreciation	Tax > Book	
1/12/2009	060.16357	Public Improvements	Lawrence	Hwy 59 & CR 1100	\$39,236	Replace approximately 4120' of 3" steel main with 4" PE plastic & 4" steel to clear conflicts with KDOT road improvement project.	Public Improvements	376	1/12/2009	8/1/2009	7	2.02%	792.56	442.51	5.00%	9.50%	5,689.20	(5,246.69)
1/27/2009	060.16662	Public Improvements	Basehor	166th & Evans	\$15,248	Relocate approximately 1000' of 2" PE plastic main with 4" PE plastic to clear County of Leavenworth road improvement project.	Public Improvements	376	1/27/2009	8/1/2009	6	2.02%	308.01	159.14	5.00%	9.50%	2,210.87	(2,051.83)
2/17/2009	060.16890	Non-Standard Pipe	Kansas City, Ks	98th & Hutton	\$6,907	Replace approximately 350' of 1" Mariex plastic main with 2" PE plastic due to non-standard pipe.	192.613	376	2/17/2009	8/1/2009	6	2.02%	139.52	69.95	5.00%	9.50%	1,001.51	(937.56)
2/27/2009	060.16677	Public Improvements	Bonner Springs	138th & Kump	\$140,450	Relocate approximately 2800' of 6" steel, 4" steel, 4" PE plastic, 2" steel & 2" PE plastic main with 4" steel, 4" PE plastic & 2" PE plastic to clear KDOT & City of Bonner Springs road improvement project.	Public Improvements	376380	2/27/2009	8/1/2009	5	2.02%	2,637.08	1,221.52	5.00%	9.50%	20,365.20	(19,143.68)
3/11/2009	060.16912	Above Ground Piping	Easton	Easton Rd.	\$10,476	Replace approximately 1500' of 2" steel main with 2" PE plastic due to being above ground piping.	192.317	376	3/11/2009	8/1/2009	5	2.02%	211.62	84.06	5.00%	9.50%	1,519.05	(1,434.99)

Number	In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-reimbursable Amount	Description	Code	Acct	Date	In Svc	Rate	Depreciation	Rate	Depreciation	Tax > Book		
114	3/16/2009	060.16763	Abnormal Operating Conditions	Anthony	Penn & Hayes	\$6,416	Relocate approximately 415' of 2" steel main with 2" PE plastic to clear from being under a building.	192.613	376	3/16/2009	8/1/2009	5	2.02%	129.60	49.68	5.00%	930.29	(880.61)
115	3/20/2009	060.16903	Leakage	Edwardsville	4th & Hwy K32	\$3,685	Replace approximately 380' of 4" steel main with 4" PE plastic due to leakage.	192.703	376	3/20/2009	8/1/2009	4	2.02%	74.44	27.71	5.00%	534.33	(506.62)
116	3/27/2009	060.16758	Leakage	Coffeyville	7th & Elm	\$33,433	Replace approximately 1300' of 6" & 4" steel main with 2" PE plastic due to leakage.	192.703	376	3/27/2009	8/1/2009	4	2.02%	675.35	238.25	5.00%	4,847.78	(4,609.53)
117	3/29/2009	060.16711	Leakage	Coffeyville	4th & Poplar	\$16,895	Replace approximately 1500' of 4" steel main with 2" PE plastic due to leakage.	192.703	376	3/29/2009	8/1/2009	4	2.02%	381.68	132.53	5.00%	2,739.79	(2,807.26)
118	4/15/2009	060.16775	Public Improvements	Overland Park	College Blvd. - US69 to Plnum	\$49,755	Relocate approximately 160' of 4" & 2" PE plastic main to clear City of Overland Park road improvement project.	Public Improvements	376	4/15/2009	8/1/2009	4	2.02%	1,005.06	301.52	5.00%	7,214.55	(6,913.03)
119	4/2/2009	060.16902	Leakage	Olathe	Cherry & Poplar	\$14,274	Relocate district regulator station due to leakage at existing site.	192.703	378	4/2/2009	8/1/2009	4	2.02%	286.33	96.91	5.00%	2,069.66	(1,972.75)
120	4/21/2009	060.16901	Above Ground Piping	Olathe	Dennis & Dianne	\$44,724	Replace approximately 1200' of 4" steel main with 4" PE plastic due to being above ground piping.	192.317	376	4/21/2009	8/1/2009	3	2.02%	903.43	255.97	5.00%	6,485.04	(6,229.07)
121	4/30/2009	060.16932	Above Ground Piping	Lowmont	Lowmont Rd. & Miller Creek Rd.	\$9,855	Replace approximately 1500' of 2" steel main with 2" PE plastic due to being above ground piping. Replace 4 service lines attached to above ground main.	192.317	376	4/30/2009	8/1/2009	3	2.02%	199.06	51.42	5.00%	1,428.93	(1,377.51)
122	5/1/2009	060.16935	Flood	Independence	Myrtle & Park	\$22,635	Relocate approximately 450' of 4" steel & 3" PE plastic main with 4" PE plastic due to piping being outside public right-of-way and imbedded in roadway concrete.	192.613	376	5/1/2009	8/1/2009	3	2.02%	457.22	116.65	5.00%	3,282.05	(3,165.20)
123	5/18/2009	060.16909	Public Improvements	Olathe	Cherry & Chestnut	\$42,826	Relocate approximately 1250' of 2" steel main with 2" PE plastic to clear City of Olathe road improvement project. Also replace 16 service lines to clear construction.	Public Improvements	376/380	5/18/2009	8/1/2009	3	2.02%	865.09	180.23	5.00%	6,209.82	(6,029.59)
124	5/27/2009	060.16986	Public Improvements	Olathe	Alta Lane - Dennis to Valley	\$16,832	Relocate approximately 120' of 2" steel main with 2" PE plastic to clear City of Olathe road improvement project	Public Improvements	376	5/27/2009	8/1/2009	2	2.02%	340.00	62.33	5.00%	2,440.60	(2,378.27)
125	6/1/2009	060.16939	Above Ground Piping	Kansas City, Ks	81st Terr & Ohio	\$16,803	Relocate approximately 700' of 2" steel main with 2" PE plastic due to being above ground piping.	192.317	376	6/1/2009	8/1/2009	2	2.02%	339.42	57.51	5.00%	2,436.40	(2,378.89)
126	6/19/2009	060.16954	CP Code Required	Lost Springs	Washington & Broadway	\$9,863	Replace depleted recifier groundbed	192.463	376	6/19/2009	8/1/2009	1	2.02%	199.24	23.80	5.00%	1,430.19	(1,406.39)
127	6/23/2009	060.16916	Above Ground Piping	Havana	Moore & Cemetery	\$14,655	Replace approximately 1400' of 1 1/4" steel main with 2" PE plastic due to being above ground piping	192.317	376	6/23/2009	8/1/2009	1	2.02%	296.02	32.07	5.00%	2,124.92	(2,092.85)
128	6/30/2009	060.17000	Non-Standard Pipe	Kansas City, Ks	88th & Parallel	\$16,676	Replace approximately 1345' of 2" Mantex plastic main with 2" PE plastic due to non-standard pipe. Also replace 9 services lines that are served from this main section.	192.613	376/380	6/30/2009	8/1/2009	1	2.02%	336.85	29.94	5.00%	2,418.00	(2,388.06)
129	7/7/2009	060.16985	Above Ground Piping	Neodesha	4th & Granby	\$14,168	Replace approximately 1020' of 2" steel main with 2" PE plastic due to being above ground piping.	192.317	376	7/7/2009	8/1/2009	1	2.02%	286.20	19.88	5.00%	2,054.36	(2,034.50)
130	7/6/2009	060.16991	Public Improvements	Council Grove	Hail & Wood	\$14,613	Relocate approximately 300' of 2" steel main with 2" PE plastic to clear construction of addition to the Council Grove School and the road vacated by the City of Council Grove.	Public Improvements	376	7/6/2009	8/1/2009	1	2.02%	295.18	18.86	5.00%	2,118.89	(2,100.03)

Number	In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-reimbursable Amount	Description	Code	Acct	Date	In Svc	Rate	Depreciation	Rate	Depreciation	Tax > Book		
131	7/23/2009	060.16155	Public Improvements	Lenexa	83rd & Clare	\$36,502	Relocate approximately 4120' of 4" steel, 2" steel & 2" PE plastic with 6" PE plastic to clear conflicts with the City of Lenexa road improvement project. Services were also replaced to clear construction.	Public Improvements	376/380	7/23/2009	8/1/2009	0	2.02%	737.34	18.43	5.00%	5,292.75	(5,274.32)
132	8/3/2009	060.16859	Public Improvements	Olathe	Santa Fe & Chestnut	\$26,312	Relocate approximately 185' of 6" steel main to clear road improvement by the City of Olathe.	Public Improvements	376	8/3/2009	8/1/2009	(0)	2.02%	531.50	(2.95)	5.00%	3,815.20	(3,818.15)
133	2/11/2009	060.16717	Public Improvements	Overland Park	Switzer Road - 143rd to 151st	\$175,506	Relocate approximately 3800' of 4" & 2" PE plastic main to clear City of Overland Park road improvement project.	Public Improvements	376/380	2/11/2009	8/1/2009	6	2.02%	3,545.22	1,663.98	5.00%	25,448.34	(23,764.36)
134	7/21/2009	060.16980	Above Ground Piping	Strong City	Chase & Central	\$10,927	Replace approximately 600' of 3" steel main with 2" PE plastic due to being above ground piping.	192.317	376	7/21/2009	8/1/2009	0	2.02%	220.72	6.74	5.00%	1,584.40	(1,577.66)
135	5/29/2009	060.16957	Above Ground Piping	Neodesha	Newton & Granby	\$10,572	Replace approximately 2000' of 2" steel main with 2" PE plastic due to being above ground piping.	192.317	376	5/29/2009	8/1/2009	2	2.02%	213.56	37.97	5.00%	1,532.99	(1,465.02)
136	4/21/2009	060.16915	Above Ground Piping	Havana	Main & Mary	\$7,355	Replace approximately 450' of 2" steel main with 2" PE plastic due to being above ground piping.	192.317	376	4/21/2009	8/1/2009	3	2.02%	148.57	42.09	5.00%	1,066.46	(1,024.37)
137	7/13/2009	060.16928	Leakage	Olathe	Cedar & Cherry	\$13,842	Replace approximately 1500' of 4" & 2" steel main with 2" PE plastic due to leakage.	192.703	376	7/13/2009	8/1/2009	1	2.02%	279.61	14.76	5.00%	2,007.13	(1,992.37)
138	5/29/2009	060.16981	Above Ground Piping	Strong City	270th & Trail Road	\$16,979	Replace approximately 700' of 4" steel main with 4" PE plastic due to being above ground piping.	192.317	376	5/29/2009	8/1/2009	2	2.02%	342.97	60.97	5.00%	2,461.91	(2,400.94)
139	7/29/2009	060.17046	Leakage	Olathe	Fredrickson west of Ridgeview	\$11,448	Replace approximately 825' of 4" steel main with 2" PE plastic due to leakage. Attached services were also replaced.	192.703	376/380	7/29/2009	8/1/2009	0	2.02%	231.26	1.93	5.00%	1,660.03	(1,656.10)
140	5/27/2009	060.17043	Above Ground Piping	Strong City	Cottonwood & Washington	\$2,884	Replaced approximately 340' of 2" PE plastic due to being above ground piping.	192.317	376	5/27/2009	8/1/2009	2	2.02%	58.47	10.72	5.00%	419.70	(408.98)
										\$17,670	\$5,544	\$126,840	\$121,293					
										\$85,898	\$102,422	\$596,449	\$494,027					
										\$4,113,442								

ATMOS ENERGY
(Name of Issuing Utility)

Schedule GSRs Rider

KANSAS GAS OPERATIONS
(Territory to which schedule is applicable)

New Schedule

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1

GAS SYSTEM RELIABILITY SURCHARGE RIDER

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Gas System Reliability Surcharge (GSRs) shall be applied to each monthly bill. The surcharge shall be as follows:

- Residential: \$0.40 per meter per month
- Commercial and Public Authority: \$1.29 per meter per month
- Schools: \$1.29 per meter per month
- Industrial Firm: \$5.78 per meter per month
- Small Generator Service: \$5.78 per meter per month
- Irrigation Engine: \$3.64 per meter per month
- Industrial Interruptible: \$5.78 per meter per month
- Transportation: \$17.15 per meter per month

DEFINITIONS AND CONDITIONS

1. The GSRs is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.
2. The monthly GSRs charge shall be allocated among customers in the same manner as approved in Docket No. 08-ATMG-280-RTS.
3. The GSRs shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not increase more than \$0.40 per residential customer over the base rates in effect for the initial filing of a GSRs. Thereafter, each filing shall not increase the monthly charge for more than \$0.40 per residential customer over the most recent filing of a GSRs.
4. At the end of each twelve-month calendar period the GSRs is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRs and the appropriate pretax revenues as found by the Commission for that period and shall submit the reconciliation and a proposed GSRs adjustment to the Commission for approval to recover or refund the difference through adjustments of the GSRs charge.
5. All provisions of this rider are subject to changes made by order of the Commission.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Karen P. Wilkes
Division Vice Pres. of Regulatory and Public Affairs