

**Atmos - Kansas**

**352.02 - Reservoirs**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			60	R3		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	0	60.00	59.51	0	0
2005	1.5	0	60.00	58.52	0	0
2004	2.5	0	60.00	57.54	0	0
2003	3.5	0	60.00	56.56	0	0
2002	4.5	0	60.00	55.59	0	0
2001	5.5	0	60.00	54.61	0	0
2000	6.5	0	60.00	53.64	0	0
1999	7.5	0	60.00	52.68	0	0
1998	8.5	0	60.00	51.71	0	0
1997	9.5	0	60.00	50.75	0	0
1996	10.5	0	60.00	49.80	0	0
1995	11.5	0	60.00	48.84	0	0
1994	12.5	0	60.00	47.90	0	0
1993	13.5	0	60.00	46.95	0	0
1992	14.5	0	60.00	46.02	0	0
1991	15.5	0	60.00	45.08	0	0
1990	16.5	0	60.00	44.16	0	0
1989	17.5	1,256	60.00	43.23	21	905
1988	18.5	0	60.00	42.32	0	0
1987	19.5	0	60.00	41.41	0	0
1986	20.5	0	60.00	40.51	0	0
1985	21.5	0	60.00	39.61	0	0
1984	22.5	0	60.00	38.72	0	0
1983	23.5	0	60.00	37.83	0	0
1982	24.5	0	60.00	36.96	0	0
1981	25.5	234	60.00	36.09	4	141
1980	26.5	1,117	60.00	35.23	19	656
1979	27.5	0	60.00	34.37	0	0
1978	28.5	0	60.00	33.53	0	0
1977	29.5	0	60.00	32.69	0	0
1976	30.5	0	60.00	31.86	0	0
1975	31.5	0	60.00	31.04	0	0
1974	32.5	0	60.00	30.23	0	0
1973	33.5	0	60.00	29.42	0	0
1972	34.5	0	60.00	28.63	0	0

Atmos - Kansas

352.02 - Reservoirs

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:			60	R3		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	838	60.00	27.84	14	389
1970	36.5	0	60.00	27.06	0	0
1969	37.5	0	60.00	26.29	0	0
1968	38.5	295	60.00	25.53	5	126
1967	39.5	828	60.00	24.79	14	342
1966	40.5	1,061	60.00	24.05	18	425
1965	41.5	0	60.00	23.32	0	0
1964	42.5	0	60.00	22.60	0	0
1963	43.5	1,177	60.00	21.89	20	429
1962	44.5	0	60.00	21.20	0	0
1961	45.5	0	60.00	20.51	0	0
1960	46.5	1,249	60.00	19.84	21	413
1959	47.5	58	60.00	19.18	1	19
1958	48.5	1,355	60.00	18.53	23	418
1957	49.5	879	60.00	17.89	15	262
1956	50.5	884	60.00	17.27	15	254
1955	51.5	1,383	60.00	16.67	23	384
1954	52.5	4,053	60.00	16.07	68	1,086
1953	53.5	2,901	60.00	15.49	48	749
1952	54.5	4,028	60.00	14.93	67	1,002
1951	55.5	12,921	60.00	14.38	215	3,097
		36,515			609	11,097
AVERAGE SERVICE LIFE						60.00
AVERAGE REMAINING LIFE						18.23

**Atmos - Kansas**

**353.00 - Pipelines**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			50	S2		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	0	50.00	49.50	0	0
2005	1.5	0	50.00	48.50	0	0
2004	2.5	0	50.00	47.50	0	0
2003	3.5	0	50.00	46.50	0	0
2002	4.5	46,586	50.00	45.50	932	42,393
2001	5.5	69,532	50.00	44.50	1,391	61,886
2000	6.5	0	50.00	43.51	0	0
1999	7.5	0	50.00	42.51	0	0
1998	8.5	0	50.00	41.52	0	0
1997	9.5	8,709	50.00	40.54	174	7,061
1996	10.5	58,256	50.00	39.56	1,165	46,094
1995	11.5	0	50.00	38.59	0	0
1994	12.5	0	50.00	37.63	0	0
1993	13.5	216,861	50.00	36.68	4,337	159,071
1992	14.5	0	50.00	35.73	0	0
1991	15.5	0	50.00	34.80	0	0
1990	16.5	571,206	50.00	33.89	11,424	387,132
1989	17.5	70,460	50.00	32.98	1,409	46,482
1988	18.5	0	50.00	32.10	0	0
1987	19.5	143	50.00	31.22	3	89
1986	20.5	239	50.00	30.37	5	145
1985	21.5	2,091	50.00	29.53	42	1,235
1984	22.5	0	50.00	28.71	0	0
1983	23.5	3	50.00	27.90	0	2
1982	24.5	0	50.00	27.12	0	0
1981	25.5	0	50.00	26.35	0	0
1980	26.5	0	50.00	25.60	0	0
1979	27.5	12,031	50.00	24.87	241	5,984
1978	28.5	0	50.00	24.16	0	0
1977	29.5	0	50.00	23.46	0	0
1976	30.5	0	50.00	22.79	0	0
1975	31.5	0	50.00	22.13	0	0
1974	32.5	0	50.00	21.49	0	0
1973	33.5	0	50.00	20.86	0	0
1972	34.5	0	50.00	20.25	0	0

AVERAGE SERVICE LIFE	50.00
AVERAGE REMAINING LIFE	35.11

**Atmos - Kansas**

**354.00 - Compressor Station Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:		25	S2			
		<u>BG/VG Average</u>				
<u>Year</u>	<u>Age</u>	<u>Surviving Investment</u>	<u>Service Life</u>	<u>Remaining Life</u>	<u>ASL Weights</u>	<u>RL Weights</u>
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
2006	0.5	0	25.00	24.50	0	0
2005	1.5	0	25.00	23.50	0	0
2004	2.5	1,037,437	25.00	22.50	41,497	933,702
2003	3.5	0	25.00	21.50	0	0
2002	4.5	0	25.00	20.52	0	0
2001	5.5	0	25.00	19.54	0	0
2000	6.5	0	25.00	18.58	0	0
1999	7.5	0	25.00	17.63	0	0
1998	8.5	0	25.00	16.72	0	0
1997	9.5	0	25.00	15.83	0	0
1996	10.5	0	25.00	14.97	0	0
1995	11.5	0	25.00	14.15	0	0
1994	12.5	0	25.00	13.37	0	0
1993	13.5	295,502	25.00	12.62	11,820	149,146
1992	14.5	0	25.00	11.91	0	0
1991	15.5	0	25.00	11.23	0	0
1990	16.5	0	25.00	10.59	0	0
1989	17.5	81,761	25.00	9.98	3,270	32,642
1988	18.5	0	25.00	9.41	0	0
1987	19.5	8,771	25.00	8.86	351	3,109
1986	20.5	65,936	25.00	8.35	2,637	22,015
1985	21.5	779,037	25.00	7.86	31,161	244,907
1984	22.5	0	25.00	7.40	0	0
1983	23.5	0	25.00	6.96	0	0
1982	24.5	5,103	25.00	6.54	204	1,335
		2,273,547			90,942	1,386,857
AVERAGE SERVICE LIFE						25.00
AVERAGE REMAINING LIFE						15.25

Atmos - Kansas

355.00 - M&R Equipment

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:			25	S2		
Year	Age	Surviving Investment	BG/VG Average		ASL Weights	RL Weights
			Service Life	Remaining Life		
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
2006	0.5	0	25.00	24.50	0	0
2005	1.5	0	25.00	23.50	0	0
2004	2.5	0	25.00	22.50	0	0
2003	3.5	4,782	25.00	21.50	191	4,114
2002	4.5	0	25.00	20.52	0	0
2001	5.5	707	25.00	19.54	28	553
2000	6.5	54,069	25.00	18.58	2,163	40,175
1999	7.5	1,914	25.00	17.63	77	1,350
1998	8.5	0	25.00	16.72	0	0
1997	9.5	0	25.00	15.83	0	0
1996	10.5	0	25.00	14.97	0	0
1995	11.5	0	25.00	14.15	0	0
1994	12.5	38,421	25.00	13.37	1,537	20,543
1993	13.5	24,475	25.00	12.62	979	12,353
1992	14.5	716	25.00	11.91	29	341
1991	15.5	0	25.00	11.23	0	0
1990	16.5	0	25.00	10.59	0	0
1989	17.5	33,279	25.00	9.98	1,331	13,286
1988	18.5	26,258	25.00	9.41	1,050	9,879
1987	19.5	0	25.00	8.86	0	0
1986	20.5	0	25.00	8.35	0	0
1985	21.5	11,552	25.00	7.86	462	3,632
1984	22.5	0	25.00	7.40	0	0
1983	23.5	8	25.00	6.96	0	2
1982	24.5	0	25.00	6.54	0	0
1981	25.5	0	25.00	6.15	0	0
1980	26.5	0	25.00	5.77	0	0
1979	27.5	60	25.00	5.41	2	13
1978	28.5	69	25.00	5.07	3	14
1977	29.5	0	25.00	4.74	0	0
1976	30.5	0	25.00	4.43	0	0
1975	31.5	0	25.00	4.13	0	0
1974	32.5	0	25.00	3.84	0	0
1973	33.5	55	25.00	3.56	2	8
1972	34.5	0	25.00	3.30	0	0

**Atmos - Kansas**

**355.00 - M&R Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			25	S2		
			BG/VG Average			
<u>Year</u>	<u>Age</u>	<u>Surviving Investment</u>	<u>Service Life</u>	<u>Remaining Life</u>	<u>ASL Weights</u>	<u>RL Weights</u>
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
1971	35.5	0	25.00	3.04	0	0
1970	36.5	0	25.00	2.79	0	0
1969	37.5	471	25.00	2.55	19	48
1968	38.5	0	25.00	2.32	0	0
1967	39.5	0	25.00	2.09	0	0
1966	40.5	0	25.00	1.88	0	0
1965	41.5	0	25.00	1.67	0	0
1964	42.5	0	25.00	1.46	0	0
1963	43.5	0	25.00	1.26	0	0
1962	44.5	0	25.00	1.07	0	0
1961	45.5	0	25.00	0.89	0	0
1960	46.5	132	25.00	0.71	5	4
1959	47.5	0	25.00	0.56	0	0
1958	48.5	0	25.00	0.50	0	0
1957	49.5	0	25.00	0.50	0	0
1956	50.5	0	25.00	0.50	0	0
1955	51.5	1,255	25.00	0.50	50	25
1954	52.5	0	25.00	0.50	0	0
1953	53.5	0	25.00	0.50	0	0
1952	54.5	0	25.00	0.50	0	0
1951	55.5	5,105	25.00	0.50	204	102
203,329					8,133	106,441
AVERAGE SERVICE LIFE						25.00
AVERAGE REMAINING LIFE						13.09

Atmos - Kansas

356.00 - Purification Equipment

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:			30	R4		
Year	Age	Surviving Investment	BG/VG Average		ASL Weights	RL Weights
			Service Life	Remaining Life		
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
2006	0.5	0	30.00	29.50	0	0
2005	1.5	0	30.00	28.50	0	0
2004	2.5	15,019	30.00	27.50	501	13,769
2003	3.5	0	30.00	26.51	0	0
2002	4.5	0	30.00	25.51	0	0
2001	5.5	0	30.00	24.52	0	0
2000	6.5	0	30.00	23.53	0	0
1999	7.5	0	30.00	22.54	0	0
1998	8.5	0	30.00	21.55	0	0
1997	9.5	0	30.00	20.57	0	0
1996	10.5	0	30.00	19.60	0	0
1995	11.5	0	30.00	18.64	0	0
1994	12.5	6,654	30.00	17.69	222	3,923
1993	13.5	63,759	30.00	16.75	2,125	35,590
1992	14.5	0	30.00	15.82	0	0
1991	15.5	0	30.00	14.91	0	0
1990	16.5	0	30.00	14.01	0	0
1989	17.5	74,669	30.00	13.14	2,489	32,707
1988	18.5	1,772	30.00	12.29	59	726
1987	19.5	0	30.00	11.46	0	0
1986	20.5	984	30.00	10.66	33	349
1985	21.5	116,158	30.00	9.88	3,872	38,239
1984	22.5	0	30.00	9.12	0	0
1983	23.5	0	30.00	8.39	0	0
1982	24.5	4,964	30.00	7.69	165	1,272
1981	25.5	0	30.00	7.00	0	0
1980	26.5	0	30.00	6.35	0	0
1979	27.5	0	30.00	5.73	0	0
1978	28.5	0	30.00	5.16	0	0
1977	29.5	0	30.00	4.64	0	0
1976	30.5	0	30.00	4.18	0	0
1975	31.5	0	30.00	3.76	0	0
1974	32.5	0	30.00	3.39	0	0
1973	33.5	0	30.00	3.06	0	0
1972	34.5	0	30.00	2.75	0	0



## Atmos - Kansas

### 356.00 - Purification Equipment

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

### Survivor Curve .. IOWA:

30

R4

Year	Age	Surviving Investment (3)	BG/VG Average		ASL Weights (6)=(3)/(4)	RL Weights (7)=(6)*(5)
			Service Life (4)	Remaining Life (5)		
1971	35.5	0	30.00	2.46	0	0
1970	36.5	0	30.00	2.19	0	0
1969	37.5	111	30.00	1.93	4	7
1968	38.5	0	30.00	1.67	0	0
1967	39.5	0	30.00	1.42	0	0
1966	40.5	0	30.00	1.19	0	0
1965	41.5	0	30.00	0.97	0	0
1964	42.5	0	30.00	0.77	0	0
1963	43.5	0	30.00	0.61	0	0
1962	44.5	0	30.00	0.51	0	0
1961	45.5	0	30.00	0.50	0	0
1960	46.5	731	30.00	0.50	24	12
1959	47.5	1,434	30.00	0.50	48	24
1958	48.5	0	30.00	0.50	0	0
1957	49.5	0	30.00	0.50	0	0
1956	50.5	0	30.00	0.50	0	0
1955	51.5	0	30.00	0.50	0	0
1954	52.5	0	30.00	0.50	0	0
1953	53.5	0	30.00	0.50	0	0
1952	54.5	0	30.00	0.50	0	0
1951	55.5	2,128	30.00	0.50	71	35
		288,382			9,613	126,652
AVERAGE SERVICE LIFE						30.00
AVERAGE REMAINING LIFE						13.18

**Atmos - Kansas**

**357.00 - Other Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			35	R5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	0	35.00	34.50	0	0
2005	1.5	0	35.00	33.50	0	0
2004	2.5	0	35.00	32.50	0	0
2003	3.5	0	35.00	31.50	0	0
2002	4.5	0	35.00	30.50	0	0
2001	5.5	0	35.00	29.50	0	0
2000	6.5	0	35.00	28.50	0	0
1999	7.5	0	35.00	27.50	0	0
1998	8.5	0	35.00	26.50	0	0
1997	9.5	0	35.00	25.50	0	0
1996	10.5	0	35.00	24.50	0	0
1995	11.5	0	35.00	23.50	0	0
1994	12.5	0	35.00	22.50	0	0
1993	13.5	27,730	35.00	21.50	792	17,034
1992	14.5	11,852	35.00	20.50	339	6,942
1991	15.5	0	35.00	19.50	0	0
1990	16.5	65,069	35.00	18.50	1,859	34,400
1989	17.5	10,726	35.00	17.51	306	5,366
1988	18.5	0	35.00	16.52	0	0
1987	19.5	0	35.00	15.54	0	0
1986	20.5	3,860	35.00	14.56	110	1,606
1985	21.5	0	35.00	13.60	0	0
1984	22.5	16	35.00	12.66	0	6
1983	23.5	0	35.00	11.73	0	0
1982	24.5	0	35.00	10.82	0	0
1981	25.5	0	35.00	9.94	0	0
1980	26.5	0	35.00	9.08	0	0
1979	27.5	0	35.00	8.26	0	0
1978	28.5	0	35.00	7.47	0	0
1977	29.5	0	35.00	6.72	0	0
1976	30.5	0	35.00	6.02	0	0
1975	31.5	0	35.00	5.36	0	0
1974	32.5	0	35.00	4.76	0	0
1973	33.5	0	35.00	4.21	0	0
1972	34.5	0	35.00	3.72	0	0

**Atmos - Kansas**

**357.00 - Other Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			35	R5		
			BG/VG Average			
<u>Year</u>	<u>Age</u>	<u>Surviving</u>	<u>Service</u>	<u>Remaining</u>	<u>ASL</u>	<u>RL</u>
<u>(1)</u>	<u>(2)</u>	<u>Investment</u>	<u>Life</u>	<u>Life</u>	<u>Weights</u>	<u>Weights</u>
		<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)=(3)/(4)</u>	<u>(7)=(6)*(5)</u>
1971	35.5	0	35.00	3.27	0	0
1970	36.5	0	35.00	2.88	0	0
1969	37.5	5,113	35.00	2.53	146	369
1968	38.5	0	35.00	2.23	0	0
1967	39.5	0	35.00	1.97	0	0
1966	40.5	0	35.00	1.74	0	0
1965	41.5	0	35.00	1.55	0	0
1964	42.5	25	35.00	1.36	1	1
1963	43.5	0	35.00	1.13	0	0
1962	44.5	0	35.00	0.90	0	0
1961	45.5	18	35.00	0.70	1	0
1960	46.5	35	35.00	0.54	1	1
1959	47.5	7	35.00	0.50	0	0
1958	48.5	0	35.00	0.50	0	0
1957	49.5	0	35.00	0.50	0	0
1956	50.5	171	35.00	0.50	5	2
1955	51.5	224	35.00	0.50	6	3
1954	52.5	0	35.00	0.50	0	0
1953	53.5	0	35.00	0.50	0	0
1952	54.5	0	35.00	0.50	0	0
1951	55.5	474	35.00	0.50	14	7
		125,322			3,581	65,737
AVERAGE SERVICE LIFE						35.00
AVERAGE REMAINING LIFE						18.36

**Atmos - Kansas**

**365.2 - Rights of Way**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			50	R5		
			<u>BG/VG Average</u>		ASL	RL
<u>Year</u>	<u>Age</u>	<u>Surviving</u>	<u>Service</u>	<u>Remaining</u>	<u>Weights</u>	<u>Weights</u>
(1)	(2)	<u>Investment</u>	<u>Life</u>	<u>Life</u>	(6)=(3)/(4)	(7)=(6)*(5)
(3)	(4)	(5)	(6)	(7)		
2006	0.5	0	50.00	49.50	0	0
2005	1.5	0	50.00	48.50	0	0
2004	2.5	0	50.00	47.50	0	0
2003	3.5	0	50.00	46.50	0	0
2002	4.5	7,169	50.00	45.50	143	6,523
		7,169			143	6,523
AVERAGE SERVICE LIFE						50.00
AVERAGE REMAINING LIFE						45.50

Atmos - Kansas

366.00 - Structures & Improvements

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:		40	R2.5			
Year (1)	Age (2)	Surviving Investment (3)	BG/VG Average		ASL Weights (6)=(3)/(4)	RL Weights (7)=(6)*(5)
			Service Life (4)	Remaining Life (5)		
2006	0.5	0	40.00	39.53	0	0
2005	1.5	0	40.00	38.59	0	0
2004	2.5	0	40.00	37.65	0	0
2003	3.5	14,050	40.00	36.72	351	12,897
2002	4.5	0	40.00	35.79	0	0
2001	5.5	0	40.00	34.87	0	0
2000	6.5	0	40.00	33.96	0	0
1999	7.5	0	40.00	33.05	0	0
1998	8.5	0	40.00	32.15	0	0
1997	9.5	0	40.00	31.26	0	0
1996	10.5	273	40.00	30.37	7	208
1995	11.5	0	40.00	29.50	0	0
1994	12.5	0	40.00	28.63	0	0
1993	13.5	0	40.00	27.77	0	0
1992	14.5	0	40.00	26.92	0	0
1991	15.5	0	40.00	26.08	0	0
1990	16.5	0	40.00	25.25	0	0
1989	17.5	0	40.00	24.43	0	0
1988	18.5	0	40.00	23.62	0	0
1987	19.5	0	40.00	22.82	0	0
1986	20.5	0	40.00	22.03	0	0
1985	21.5	0	40.00	21.25	0	0
1984	22.5	0	40.00	20.49	0	0
1983	23.5	0	40.00	19.74	0	0
1982	24.5	0	40.00	19.00	0	0
1981	25.5	0	40.00	18.27	0	0
1980	26.5	0	40.00	17.56	0	0
1979	27.5	0	40.00	16.86	0	0
1978	28.5	0	40.00	16.17	0	0
1977	29.5	0	40.00	15.51	0	0
1976	30.5	0	40.00	14.85	0	0
1975	31.5	0	40.00	14.21	0	0
1974	32.5	0	40.00	13.59	0	0
1973	33.5	0	40.00	12.99	0	0
1972	34.5	0	40.00	12.41	0	0

**Atmos - Kansas**

**366.00 - Structures & Improvements**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:                      40                      R2.5						
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving</u> <u>Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL</u> <u>Weights</u> (6)=(3)/(4)	<u>RL</u> <u>Weights</u> (7)=(6)*(5)
			<u>Service</u> <u>Life</u> (4)	<u>Remaining</u> <u>Life</u> (5)		
1971	35.5	647	40.00	11.84	16	192
1970	36.5	650	40.00	11.30	16	184
1969	37.5	1,476	40.00	10.78	37	398
1968	38.5	135	40.00	10.27	3	35
1967	39.5	275	40.00	9.79	7	67
1966	40.5	90	40.00	9.34	2	21
1965	41.5	9,875	40.00	8.90	247	2,197
1964	42.5	80	40.00	8.48	2	17
1963	43.5	0	40.00	8.09	0	0
1962	44.5	590	40.00	7.72	15	114
1961	45.5	0	40.00	7.36	0	0
1960	46.5	0	40.00	7.03	0	0
1959	47.5	330	40.00	6.71	8	55
1958	48.5	0	40.00	6.41	0	0
1957	49.5	600	40.00	6.13	15	92
1956	50.5	0	40.00	5.85	0	0
1955	51.5	0	40.00	5.59	0	0
1954	52.5	0	40.00	5.33	0	0
1953	53.5	180	40.00	5.09	5	23
1952	54.5	0	40.00	4.85	0	0
1951	55.5	0	40.00	4.61	0	0
1950	56.5	0	40.00	4.38	0	0
1949	57.5	0	40.00	4.15	0	0
1948	58.5	1,780	40.00	3.93	45	175
1947	59.5	0	40.00	3.71	0	0
1946	60.5	0	40.00	3.49	0	0
1945	61.5	0	40.00	3.28	0	0
1944	62.5	0	40.00	3.06	0	0
1943	63.5	0	40.00	2.83	0	0
1942	64.5	0	40.00	2.60	0	0
1941	65.5	0	40.00	2.35	0	0
1940	66.5	0	40.00	2.09	0	0
1939	67.5	0	40.00	1.82	0	0
1938	68.5	0	40.00	1.55	0	0
1937	69.5	0	40.00	1.29	0	0

**Atmos - Kansas**

**366.00 - Structures & Improvements**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:            40            R2.5**

BG/VG Average						
<u>Year</u>	<u>Age</u>	<u>Surviving Investment</u>	<u>Service Life</u>	<u>Remaining Life</u>	<u>ASL Weights</u>	<u>RL Weights</u>
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
1936	70.5	0	40.00	1.04	0	0
1935	71.5	0	40.00	0.80	0	0
1934	72.5	0	40.00	0.60	0	0
1933	73.5	0	40.00	0.50	0	0
1932	74.5	840	40.00	0.50	21	11
1931	75.5	1,320	40.00	0.50	33	17
		33,191			830	16,700
AVERAGE SERVICE LIFE						40.00
AVERAGE REMAINING LIFE						20.13

**Atmos - Kansas**

**367.00 - Mains**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:		50	S2			
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	-	50.00	49.50	0	0
2005	1.5	-	50.00	48.50	0	0
2004	2.5	-	50.00	47.50	0	0
2003	3.5	49,746	50.00	46.50	995	46,262
2002	4.5	-	50.00	45.50	0	0
2001	5.5	36,012	50.00	44.50	720	32,052
2000	6.5	-	50.00	43.51	0	0
1999	7.5	-	50.00	42.51	0	0
1998	8.5	-	50.00	41.52	0	0
1997	9.5	35,305	50.00	40.54	706	28,625
1996	10.5	106,238	50.00	39.56	2,125	84,059
1995	11.5	117,541	50.00	38.59	2,351	90,720
1994	12.5	11,144	50.00	37.63	223	8,387
1993	13.5	132,486	50.00	36.68	2,650	97,180
1992	14.5	247,610	50.00	35.73	4,952	176,962
1991	15.5	228,367	50.00	34.80	4,567	158,962
1990	16.5	846,553	50.00	33.89	16,931	573,747
1989	17.5	22,058	50.00	32.98	441	14,551
1988	18.5	154,174	50.00	32.10	3,083	98,969
1987	19.5	141,021	50.00	31.22	2,820	88,065
1986	20.5	1,032,072	50.00	30.37	20,641	626,846
1985	21.5	14,465	50.00	29.53	289	8,543
1984	22.5	71,284	50.00	28.71	1,426	40,928
1983	23.5	130,867	50.00	27.90	2,617	73,034
1982	24.5	33,329	50.00	27.12	667	18,076
1981	25.5	23,001	50.00	26.35	460	12,122
1980	26.5	23,200	50.00	25.60	464	11,879
1979	27.5	21,303	50.00	24.87	426	10,596
1978	28.5	19,169	50.00	24.16	383	9,262
1977	29.5	10,254	50.00	23.46	205	4,812
1976	30.5	6,776	50.00	22.79	136	3,088
1975	31.5	3,051	50.00	22.13	61	1,350
1974	32.5	930	50.00	21.49	19	400
1973	33.5	3,940	50.00	20.86	79	1,644
1972	34.5	1,623	50.00	20.25	32	657



Atmos - Kansas

367.00 - Mains

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA: 50 S2

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	924	50.00	19.66	18	363
1970	36.5	478	50.00	19.09	10	182
1969	37.5	217	50.00	18.53	4	80
1968	38.5	82	50.00	17.98	2	29
1967	39.5	23	50.00	17.45	0	8
1966	40.5	4	50.00	16.94	0	1
		3,525,247			70,505	2,322,444
AVERAGE SERVICE LIFE						50.00
AVERAGE REMAINING LIFE						32.94

**Atmos - Kansas**

**368.00 - Compressor Station Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			20	SQ		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	31,496	20.00	19.50	1,575	30,709
		31,496			1,575	30,709
AVERAGE SERVICE LIFE						20.00
AVERAGE REMAINING LIFE						19.50

**Atmos - Kansas**

**369.00 - M&R Station Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			30	R5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	-	30.00	29.50	0	0
2005	1.5	-	30.00	28.50	0	0
2004	2.5	-	30.00	27.50	0	0
2003	3.5	-	30.00	26.50	0	0
2002	4.5	10,035	30.00	25.50	335	8,530
2001	5.5	-	30.00	24.50	0	0
2000	6.5	8,290	30.00	23.50	276	6,494
1999	7.5	-	30.00	22.50	0	0
1998	8.5	665	30.00	21.50	22	477
1997	9.5	39,893	30.00	20.50	1,330	27,260
1996	10.5	-	30.00	19.50	0	0
1995	11.5	14,739	30.00	18.50	491	9,089
1994	12.5	-	30.00	17.50	0	0
1993	13.5	-	30.00	16.50	0	0
1992	14.5	5,249	30.00	15.50	175	2,713
1991	15.5	6,157	30.00	14.51	205	2,978
1990	16.5	15,919	30.00	13.53	531	7,177
1989	17.5	10,648	30.00	12.55	355	4,455
1988	18.5	4,139	30.00	11.59	138	1,599
1987	19.5	4,022	30.00	10.65	134	1,427
1986	20.5	257,194	30.00	9.73	8,573	83,385
1985	21.5	-	30.00	8.83	0	0
1984	22.5	500	30.00	7.97	17	133
1983	23.5	-	30.00	7.14	0	0
1982	24.5	1,124	30.00	6.35	37	238
1981	25.5	1,223	30.00	5.61	41	229
1980	26.5	3,178	30.00	4.92	106	521
1979	27.5	5,231	30.00	4.29	174	749
1978	28.5	712	30.00	3.73	24	88
1977	29.5	731	30.00	3.22	24	79
1976	30.5	1,006	30.00	2.78	34	93
1975	31.5	280	30.00	2.39	9	22
1974	32.5	-	30.00	2.06	0	0
1973	33.5	51	30.00	1.78	2	3
1972	34.5	740	30.00	1.55	25	38

Atmos - Kansas

369.00 - M&R Station Equipment

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:			30	R5		
			BG/VG Average			
<u>Year</u>	<u>Age</u>	<u>Surviving</u>	<u>Service</u>	<u>Remaining</u>	<u>ASL</u>	<u>RL</u>
(1)	(2)	Investment	Life	Life	Weights	Weights
(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)		
1971	35.5	651	30.00	1.36	22	29
1970	36.5	570	30.00	1.16	19	22
1969	37.5	497	30.00	0.94	17	16
1968	38.5	431	30.00	0.72	14	10
1967	39.5	371	30.00	0.54	12	7
1966	40.5	318	30.00	0.50	11	5
1965	41.5	271	30.00	0.50	9	5
1964	42.5	229	30.00	0.50	8	4
1963	43.5	191	30.00	0.50	6	3
1962	44.5	159	30.00	0.50	5	3
1961	45.5	130	30.00	0.50	4	2
1960	46.5	105	30.00	0.50	4	2
1959	47.5	84	30.00	0.50	3	1
1958	48.5	65	30.00	0.50	2	1
1957	49.5	49	30.00	0.50	2	1
1956	50.5	36	30.00	0.50	1	1
1955	51.5	24	30.00	0.50	1	0
1954	52.5	15	30.00	0.50	1	0
1953	53.5	6	30.00	0.50	0	0
		395,928			13,198	157,889
AVERAGE SERVICE LIFE						30.00
AVERAGE REMAINING LIFE						11.96

Atmos - Kansas

374.02 - Rights of Way

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:			50	R5		
Year (1)	Age (2)	Surviving Investment (3)	BG/VG Average		ASL Weights (6)=(3)/(4)	RL Weights (7)=(6)*(5)
			Service Life (4)	Remaining Life (5)		
2006	0.5	0	50.00	49.50	0	0
2005	1.5	0	50.00	48.50	0	0
2004	2.5	0	50.00	47.50	0	0
2003	3.5	284,043	50.00	46.50	5,681	264,156
2002	4.5	2,178	50.00	45.50	44	1,982
2001	5.5	357	50.00	44.50	7	318
2000	6.5	0	50.00	43.50	0	0
1999	7.5	114	50.00	42.50	2	97
1998	8.5	470	50.00	41.50	9	390
1997	9.5	2,069	50.00	40.50	41	1,676
1996	10.5	0	50.00	39.50	0	0
1995	11.5	0	50.00	38.50	0	0
1994	12.5	0	50.00	37.50	0	0
1993	13.5	0	50.00	36.50	0	0
1992	14.5	0	50.00	35.50	0	0
1991	15.5	0	50.00	34.50	0	0
1990	16.5	0	50.00	33.50	0	0
1989	17.5	0	50.00	32.50	0	0
1988	18.5	0	50.00	31.50	0	0
1987	19.5	0	50.00	30.50	0	0
1986	20.5	0	50.00	29.50	0	0
1985	21.5	0	50.00	28.50	0	0
1984	22.5	0	50.00	27.50	0	0
1983	23.5	0	50.00	26.50	0	0
1982	24.5	0	50.00	25.51	0	0
1981	25.5	0	50.00	24.52	0	0
1980	26.5	0	50.00	23.53	0	0
1979	27.5	0	50.00	22.54	0	0
1978	28.5	0	50.00	21.57	0	0
1977	29.5	0	50.00	20.59	0	0
1976	30.5	0	50.00	19.63	0	0
1975	31.5	0	50.00	18.68	0	0
1974	32.5	0	50.00	17.74	0	0
1973	33.5	0	50.00	16.82	0	0
1972	34.5	0	50.00	15.91	0	0

Atmos - Kansas

374.02 - Rights of Way

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:			50	R5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	0	50.00	15.01	0	0
1970	36.5	0	50.00	14.13	0	0
1969	37.5	0	50.00	13.27	0	0
1968	38.5	0	50.00	12.44	0	0
1967	39.5	0	50.00	11.62	0	0
1966	40.5	0	50.00	10.83	0	0
1965	41.5	0	50.00	10.07	0	0
1964	42.5	0	50.00	9.34	0	0
1963	43.5	0	50.00	8.64	0	0
1962	44.5	0	50.00	7.98	0	0
1961	45.5	0	50.00	7.35	0	0
1960	46.5	0	50.00	6.76	0	0
1959	47.5	0	50.00	6.20	0	0
1958	48.5	0	50.00	5.68	0	0
1957	49.5	0	50.00	5.20	0	0
1956	50.5	0	50.00	4.75	0	0
1955	51.5	0	50.00	4.34	0	0
1954	52.5	0	50.00	3.96	0	0
1953	53.5	0	50.00	3.62	0	0
		289,231			5,785	268,619
AVERAGE SERVICE LIFE						50.00
AVERAGE REMAINING LIFE						46.44

Atmos - Kansas

375.00 - Structures & Improvements

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:			35	L2		
Year (1)	Age (2)	Surviving Investment (3)	BG/VG Average		ASL Weights (6)=(3)/(4)	RL Weights (7)=(6)*(5)
			Service Life (4)	Remaining Life (5)		
2006	0.5	16,277	35.00	34.49	465	16,042
2005	1.5	-	35.00	33.50	0	0
2004	2.5	11,947	35.00	32.51	341	11,097
2003	3.5	3,098	35.00	31.53	89	2,791
2002	4.5	-	35.00	30.57	0	0
2001	5.5	-	35.00	29.62	0	0
2000	6.5	-	35.00	28.69	0	0
1999	7.5	1,307	35.00	27.78	37	1,037
1998	8.5	-	35.00	26.89	0	0
1997	9.5	1,255	35.00	26.02	36	933
1996	10.5	4,837	35.00	25.16	138	3,477
1995	11.5	-	35.00	24.33	0	0
1994	12.5	-	35.00	23.51	0	0
1993	13.5	-	35.00	22.72	0	0
1992	14.5	159	35.00	21.96	5	100
1991	15.5	4,633	35.00	21.24	132	2,812
1990	16.5	43,964	35.00	20.56	1,256	25,829
1989	17.5	-	35.00	19.92	0	0
1988	18.5	160	35.00	19.33	5	88
1987	19.5	173	35.00	18.77	5	93
1986	20.5	10,269	35.00	18.26	293	5,358
1985	21.5	426	35.00	17.79	12	216
1984	22.5	238	35.00	17.35	7	118
1983	23.5	2,033	35.00	16.94	58	984
1982	24.5	405	35.00	16.56	12	192
1981	25.5	238	35.00	16.21	7	110
1980	26.5	281	35.00	15.88	8	127
1979	27.5	635	35.00	15.57	18	282
1978	28.5	631	35.00	15.28	18	275
1977	29.5	175	35.00	15.00	5	75
1976	30.5	191	35.00	14.73	5	80
1975	31.5	381	35.00	14.48	11	158
1974	32.5	302	35.00	14.23	9	123
1973	33.5	216	35.00	13.98	6	86
1972	34.5	235	35.00	13.74	7	92
1971	35.5	200	35.00	13.50	6	77
1970	36.5	255	35.00	13.26	7	97
1969	37.5	1,052	35.00	13.02	30	391
1968	38.5	134	35.00	12.78	4	49
1967	39.5	356	35.00	12.54	10	128

Atmos - Kansas

375.00 - Structures & Improvements

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:

35

L2

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1966	40.5	408	35.00	12.29	12	143
1965	41.5	109	35.00	12.05	3	38
1964	42.5	187	35.00	11.80	5	63
1963	43.5	373	35.00	11.55	11	123
1962	44.5	71	35.00	11.30	2	23
1961	45.5	174	35.00	11.05	5	55
1960	46.5	312	35.00	10.79	9	96
1959	47.5	102	35.00	10.54	3	31
1958	48.5	165	35.00	10.29	5	49
1957	49.5	171	35.00	10.04	5	49
1956	50.5	99	35.00	9.79	3	28
1955	51.5	93	35.00	9.54	3	25
1954	52.5	54	35.00	9.29	2	14
1953	53.5	88	35.00	9.05	3	23
1952	54.5	71	35.00	8.81	2	18
1951	55.5	58	35.00	8.57	2	14
1950	56.5	47	35.00	8.33	1	11
1949	57.5	34	35.00	8.10	1	8
1948	58.5	27	35.00	7.87	1	6
1947	59.5	22	35.00	7.65	1	5
1946	60.5	17	35.00	7.42	0	4
1945	61.5	13	35.00	7.20	0	3
1944	62.5	10	35.00	6.98	0	2
1943	63.5	7	35.00	6.76	0	1
1942	64.5	5	35.00	6.55	0	1
1941	65.5	4	35.00	6.34	0	1
1940	66.5	2	35.00	6.13	0	0
1939	67.5	2	35.00	5.92	0	0
1938	68.5	1	35.00	5.71	0	0
1937	69.5	1	35.00	5.51	0	0

109,190

3,120

74,152

AVERAGE SERVICE LIFE

35.00

AVERAGE REMAINING LIFE

23.77



**Atmos - Kansas**

**376.00 - Mains**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			50	S2		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	4,525,075	50.00	49.50	90,502	4,479,628
2005	1.5	5,300,309	50.00	48.50	106,006	5,141,070
2004	2.5	4,976,799	50.00	47.50	99,536	4,727,753
2003	3.5	5,726,771	50.00	46.50	114,535	5,325,709
2002	4.5	3,398,892	50.00	45.50	67,978	3,092,955
2001	5.5	3,656,900	50.00	44.50	73,138	3,254,773
2000	6.5	2,424,256	50.00	43.51	48,485	2,109,397
1999	7.5	4,116,145	50.00	42.51	82,323	3,499,807
1998	8.5	1,920,654	50.00	41.52	38,413	1,595,068
1997	9.5	3,689,373	50.00	40.54	73,787	2,991,337
1996	10.5	2,776,375	50.00	39.56	55,528	2,196,766
1995	11.5	3,440,127	50.00	38.59	68,803	2,655,151
1994	12.5	2,615,701	50.00	37.63	52,314	1,968,498
1993	13.5	3,048,269	50.00	36.68	60,965	2,235,951
1992	14.5	2,075,489	50.00	35.73	41,510	1,483,307
1991	15.5	9,149,853	50.00	34.80	182,997	6,369,036
1990	16.5	8,406,567	50.00	33.89	168,131	5,697,507
1989	17.5	2,842,796	50.00	32.98	56,856	1,875,358
1988	18.5	5,762,806	50.00	32.10	115,256	3,699,317
1987	19.5	3,063,812	50.00	31.22	61,276	1,913,304
1986	20.5	4,404,316	50.00	30.37	88,086	2,675,033
1985	21.5	2,839,552	50.00	29.53	56,791	1,677,001
1984	22.5	959,061	50.00	28.71	19,181	550,649
1983	23.5	696,428	50.00	27.90	13,929	388,661
1982	24.5	738,487	50.00	27.12	14,770	400,527
1981	25.5	977,440	50.00	26.35	19,549	515,121
1980	26.5	865,715	50.00	25.60	17,314	443,268
1979	27.5	724,967	50.00	24.87	14,499	360,602
1978	28.5	823,097	50.00	24.16	16,462	397,680
1977	29.5	482,781	50.00	23.46	9,656	226,550
1976	30.5	511,727	50.00	22.79	10,235	233,208
1975	31.5	458,084	50.00	22.13	9,162	202,725
1974	32.5	302,239	50.00	21.49	6,045	129,878
1973	33.5	451,894	50.00	20.86	9,038	188,545
1972	34.5	261,837	50.00	20.25	5,237	106,066

**Atmos - Kansas**

**376.00 - Mains**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			50	S2		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	158,010	50.00	19.66	3,160	62,139
1970	36.5	301,109	50.00	19.09	6,022	114,950
1969	37.5	259,228	50.00	18.53	5,185	96,061
1968	38.5	125,070	50.00	17.98	2,501	44,985
1967	39.5	314,461	50.00	17.45	6,289	109,774
1966	40.5	618,800	50.00	16.94	12,376	209,636
1965	41.5	99,546	50.00	16.44	1,991	32,726
1964	42.5	91,703	50.00	15.95	1,834	29,252
1963	43.5	199,067	50.00	15.47	3,981	61,608
1962	44.5	81,917	50.00	15.01	1,638	24,594
1961	45.5	44,182	50.00	14.56	884	12,867
1960	46.5	45,985	50.00	14.12	920	12,988
1959	47.5	59,957	50.00	13.69	1,199	16,422
1958	48.5	47,214	50.00	13.28	944	12,538
1957	49.5	34,993	50.00	12.87	700	9,009
1956	50.5	59,269	50.00	12.48	1,185	14,789
1955	51.5	27,878	50.00	12.09	558	6,741
1954	52.5	18,102	50.00	11.71	362	4,240
1953	53.5	20,573	50.00	11.34	411	4,668
1952	54.5	9,583	50.00	10.98	192	2,105
1951	55.5	8,023	50.00	10.63	160	1,706
1950	56.5	6,635	50.00	10.29	133	1,366
1949	57.5	5,414	50.00	9.95	108	1,078
1948	58.5	4,352	50.00	9.63	87	838
1947	59.5	3,441	50.00	9.31	69	640
1946	60.5	2,671	50.00	8.99	53	480
1945	61.5	2,029	50.00	8.68	41	352
1944	62.5	1,505	50.00	8.38	30	252
1943	63.5	1,085	50.00	8.09	22	176
1942	64.5	758	50.00	7.80	15	118
1941	65.5	509	50.00	7.51	10	77
1940	66.5	326	50.00	7.24	7	47
1939	67.5	197	50.00	6.96	4	27
1938	68.5	111	50.00	6.70	2	15
1937	69.5	57	50.00	6.43	1	7

**Atmos - Kansas**

**376.00 - Mains**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:            50            S2**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1936	70.5	26	50.00	6.17	1	3
1935	71.5	10	50.00	5.92	0	1
1934	72.5	3	50.00	5.67	0	0
		101,068,393			2,021,368	75,696,484
AVERAGE SERVICE LIFE						50.00
AVERAGE REMAINING LIFE						37.45

**Atmos - Kansas**

**378.00 - M&R Station Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			25	S2		
Year (1)	Age (2)	Surviving Investment (3)	BG/VG Average		ASL Weights (6)=(3)/(4)	RL Weights (7)=(6)*(5)
			Service Life (4)	Remaining Life (5)		
2006	0.5	119,620	25.00	24.50	4,785	117,222
2005	1.5	-	25.00	23.50	0	0
2004	2.5	34,697	25.00	22.50	1,388	31,228
2003	3.5	57,285	25.00	21.50	2,291	49,276
2002	4.5	114,782	25.00	20.52	4,591	94,193
2001	5.5	130,187	25.00	19.54	5,207	101,742
2000	6.5	67,716	25.00	18.58	2,709	50,315
1999	7.5	14,429	25.00	17.63	577	10,178
1998	8.5	54,237	25.00	16.72	2,169	36,268
1997	9.5	130,134	25.00	15.83	5,205	82,399
1996	10.5	47,464	25.00	14.97	1,899	28,429
1995	11.5	73,084	25.00	14.15	2,923	41,373
1994	12.5	191,034	25.00	13.37	7,641	102,143
1993	13.5	159,477	25.00	12.62	6,379	80,492
1992	14.5	99,009	25.00	11.91	3,960	47,150
1991	15.5	231,838	25.00	11.23	9,274	104,135
1990	16.5	205,613	25.00	10.59	8,225	87,082
1989	17.5	182,405	25.00	9.98	7,296	72,822
1988	18.5	169,911	25.00	9.41	6,796	63,927
1987	19.5	222,608	25.00	8.86	8,904	78,910
1986	20.5	255,076	25.00	8.35	10,203	85,165
1985	21.5	27,106	25.00	7.86	1,084	8,521
1984	22.5	10,602	25.00	7.40	424	3,137
1983	23.5	10,192	25.00	6.96	408	2,837
1982	24.5	7,453	25.00	6.54	298	1,950
1981	25.5	3,946	25.00	6.15	158	970
1980	26.5	3,714	25.00	5.77	149	857
1979	27.5	4,973	25.00	5.41	199	1,076
1978	28.5	1,400	25.00	5.07	56	284
1977	29.5	625	25.00	4.74	25	119
1976	30.5	982	25.00	4.43	39	174
1975	31.5	309	25.00	4.13	12	51
1974	32.5	217	25.00	3.84	9	33
1973	33.5	154	25.00	3.56	6	22
1972	34.5	24	25.00	3.30	1	3

**Atmos - Kansas**

**378.00 - M&R Station Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:            25            S2**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	6	25.00	3.04	0	1
1970	36.5	4	25.00	2.79	0	0
1969	37.5	1	25.00	2.55	0	0
		2,632,314			105,293	1,384,485
AVERAGE SERVICE LIFE						25.00
AVERAGE REMAINING LIFE						13.15

**Atmos - Kansas**

**379.00 - City Gate Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			30	R1		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	7,737	30.00	29.63	258	7,641
2005	1.5	134,804	30.00	28.89	4,493	129,831
2004	2.5	27,358	30.00	28.17	912	25,685
2003	3.5	14,834	30.00	27.44	494	13,570
2002	4.5	7,749	30.00	26.73	258	6,904
2001	5.5	77,562	30.00	26.02	2,585	67,277
2000	6.5	6,511	30.00	25.32	217	5,495
1999	7.5	-	30.00	24.62	0	0
1998	8.5	15,971	30.00	23.93	532	12,742
1997	9.5	131,273	30.00	23.25	4,376	101,732
1996	10.5	57,977	30.00	22.57	1,933	43,615
1995	11.5	65,315	30.00	21.89	2,177	47,666
1994	12.5	97,455	30.00	21.22	3,249	68,947
1993	13.5	325,667	30.00	20.56	10,856	223,207
1992	14.5	118,624	30.00	19.91	3,954	78,711
1991	15.5	231,036	30.00	19.26	7,701	148,310
1990	16.5	42,396	30.00	18.62	1,413	26,311
1989	17.5	99,299	30.00	17.99	3,310	59,540
1988	18.5	91,259	30.00	17.37	3,042	52,830
1987	19.5	125,893	30.00	16.76	4,196	70,316
1986	20.5	83,598	30.00	16.16	2,787	45,020
1985	21.5	11,237	30.00	15.57	375	5,831
1984	22.5	-	30.00	14.99	0	0
1983	23.5	15,723	30.00	14.42	524	7,558
1982	24.5	13,807	30.00	13.87	460	6,382
1981	25.5	13,877	30.00	13.32	463	6,163
1980	26.5	12,524	30.00	12.79	417	5,340
1979	27.5	2,300	30.00	12.27	77	941
1978	28.5	1,390	30.00	11.76	46	545
1977	29.5	1,080	30.00	11.26	36	406
1976	30.5	5,326	30.00	10.78	178	1,914
1975	31.5	1,150	30.00	10.30	38	395
1974	32.5	7,326	30.00	9.84	244	2,403
1973	33.5	646	30.00	9.39	22	202
1972	34.5	235	30.00	8.95	8	70

**Atmos - Kansas**

**379.00 - City Gate Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			30	R1		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	1,200	30.00	8.51	40	341
1970	36.5	1,075	30.00	8.09	36	290
1969	37.5	4,442	30.00	7.68	148	1,137
1968	38.5	8,238	30.00	7.28	275	1,998
1967	39.5	2,180	30.00	6.88	73	500
1966	40.5	3,066	30.00	6.50	102	664
1965	41.5	2,795	30.00	6.13	93	571
1964	42.5	2,331	30.00	5.76	78	448
1963	43.5	2,718	30.00	5.40	91	490
1962	44.5	1,018	30.00	5.05	34	172
1961	45.5	13,767	30.00	4.71	459	2,163
1960	46.5	2,479	30.00	4.38	83	362
1959	47.5	969	30.00	4.06	32	131
1958	48.5	1,381	30.00	3.74	46	172
1957	49.5	721	30.00	3.43	24	82
1956	50.5	2,582	30.00	3.12	86	269
1955	51.5	1,105	30.00	2.83	37	104
1954	52.5	279	30.00	2.53	9	24
1953	53.5	1,140	30.00	2.24	38	85
1952	54.5	509	30.00	1.94	17	33
1951	55.5	477	30.00	1.63	16	26
1950	56.5	446	30.00	1.31	15	19
1949	57.5	416	30.00	0.98	14	14
1948	58.5	387	30.00	0.69	13	9
1947	59.5	359	30.00	0.50	12	6
1946	60.5	332	30.00	0.50	11	6
1945	61.5	305	30.00	0.50	10	5
1944	62.5	278	30.00	0.50	9	5
1943	63.5	253	30.00	0.50	8	4
1942	64.5	228	30.00	0.50	8	4
1941	65.5	204	30.00	0.50	7	3
1940	66.5	180	30.00	0.50	6	3
1939	67.5	158	30.00	0.50	5	3
1938	68.5	137	30.00	0.50	5	2
1937	69.5	117	30.00	0.50	4	2

**Atmos - Kansas**

**379.00 - City Gate Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:            30            R1**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1936	70.5	99	30.00	0.50	3	2
1935	71.5	82	30.00	0.50	3	1
1934	72.5	67	30.00	0.50	2	1
1933	73.5	53	30.00	0.50	2	1
1932	74.5	41	30.00	0.50	1	1
1931	75.5	30	30.00	0.50	1	1
1930	76.5	21	30.00	0.50	1	0
1929	77.5	14	30.00	0.50	0	0
1928	78.5	7	30.00	0.50	0	0
1927	79.5	3	30.00	0.50	0	0
		1,907,628			63,588	1,283,652
AVERAGE SERVICE LIFE						30.00
AVERAGE REMAINING LIFE						20.19



**Atmos - Kansas**

**380.00 - Services**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			60	R1.5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	3,445,934	60.00	59.59	57,432	3,422,187
2005	1.5	2,567,590	60.00	58.77	42,793	2,514,748
2004	2.5	1,881,240	60.00	57.95	31,354	1,816,884
2003	3.5	2,000,683	60.00	57.13	33,345	1,905,106
2002	4.5	2,725,049	60.00	56.32	45,417	2,558,086
2001	5.5	3,728,483	60.00	55.52	62,141	3,449,940
2000	6.5	2,516,174	60.00	54.72	41,936	2,294,557
1999	7.5	2,831,153	60.00	53.92	47,186	2,544,128
1998	8.5	2,347,976	60.00	53.12	39,133	2,078,841
1997	9.5	1,492,916	60.00	52.33	24,882	1,302,121
1996	10.5	2,930,569	60.00	51.55	48,843	2,517,624
1995	11.5	2,573,465	60.00	50.76	42,891	2,177,263
1994	12.5	1,925,165	60.00	49.98	32,086	1,603,784
1993	13.5	2,408,930	60.00	49.21	40,149	1,975,688
1992	14.5	888,630	60.00	48.44	14,810	717,392
1991	15.5	4,093,697	60.00	47.67	68,228	3,252,525
1990	16.5	2,346,100	60.00	46.91	39,102	1,834,197
1989	17.5	1,068,720	60.00	46.15	17,812	822,012
1988	18.5	641,937	60.00	45.39	10,699	485,673
1987	19.5	361,138	60.00	44.64	6,019	268,710
1986	20.5	363,623	60.00	43.90	6,060	266,033
1985	21.5	162,405	60.00	43.15	2,707	116,809
1984	22.5	138,703	60.00	42.42	2,312	98,056
1983	23.5	88,756	60.00	41.68	1,479	61,661
1982	24.5	79,595	60.00	40.96	1,327	54,331
1981	25.5	118,513	60.00	40.23	1,975	79,466
1980	26.5	152,034	60.00	39.51	2,534	100,121
1979	27.5	172,350	60.00	38.80	2,872	111,449
1978	28.5	135,501	60.00	38.09	2,258	86,022
1977	29.5	110,443	60.00	37.39	1,841	68,820
1976	30.5	103,767	60.00	36.69	1,729	63,454
1975	31.5	70,419	60.00	36.00	1,174	42,249
1974	32.5	39,203	60.00	35.31	653	23,073
1973	33.5	36,235	60.00	34.63	604	20,916
1972	34.5	94,280	60.00	33.96	1,571	53,362

**Atmos - Kansas**

**380.00 - Services**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			60	R1.5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	75,019	60.00	33.29	1,250	41,626
1970	36.5	73,638	60.00	32.63	1,227	40,049
1969	37.5	85,422	60.00	31.98	1,424	45,527
1968	38.5	67,104	60.00	31.33	1,118	35,040
1967	39.5	53,190	60.00	30.69	886	27,206
1966	40.5	42,304	60.00	30.06	705	21,192
1965	41.5	41,273	60.00	29.43	688	20,245
1964	42.5	36,375	60.00	28.81	606	17,467
1963	43.5	32,687	60.00	28.20	545	15,364
1962	44.5	31,699	60.00	27.60	528	14,580
1961	45.5	24,913	60.00	27.00	415	11,211
1960	46.5	26,099	60.00	26.41	435	11,489
1959	47.5	29,029	60.00	25.83	484	12,498
1958	48.5	27,608	60.00	25.26	460	11,624
1957	49.5	43,443	60.00	24.70	724	17,882
1956	50.5	22,574	60.00	24.14	376	9,083
1955	51.5	9,606	60.00	23.59	160	3,777
1954	52.5	18,262	60.00	23.06	304	7,017
1953	53.5	18,703	60.00	22.52	312	7,021
1952	54.5	9,507	60.00	22.00	158	3,486
1951	55.5	8,767	60.00	21.49	146	3,140
1950	56.5	25,505	60.00	20.99	425	8,920
1949	57.5	4,392	60.00	20.49	73	1,500
1948	58.5	4,282	60.00	20.00	71	1,428
1947	59.5	4,171	60.00	19.52	70	1,357
1946	60.5	4,058	60.00	19.05	68	1,289
1945	61.5	3,943	60.00	18.59	66	1,222
1944	62.5	3,828	60.00	18.14	64	1,157
1943	63.5	3,711	60.00	17.70	62	1,095
1942	64.5	3,593	60.00	17.26	60	1,034
1941	65.5	3,475	60.00	16.84	58	975
1940	66.5	3,356	60.00	16.42	56	918
1939	67.5	3,236	60.00	16.01	54	864
1938	68.5	3,117	60.00	15.61	52	811
1937	69.5	2,997	60.00	15.22	50	760

**Atmos - Kansas**

**380.00 - Services**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:            60            R1.5**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1936	70.5	2,878	60.00	14.83	48	711
1935	71.5	2,759	60.00	14.45	46	665
1934	72.5	2,641	60.00	14.08	44	620
1933	73.5	2,524	60.00	13.72	42	577
1932	74.5	2,408	60.00	13.36	40	536
1931	75.5	2,294	60.00	13.01	38	498
1930	76.5	2,181	60.00	12.67	36	461
1929	77.5	2,070	60.00	12.33	35	426
1928	78.5	1,962	60.00	12.00	33	392
1927	79.5	1,855	60.00	11.68	31	361
1926	80.5	1,754	60.00	11.36	29	332
		47,517,588			791,960	41,192,719
AVERAGE SERVICE LIFE						60.00
AVERAGE REMAINING LIFE						52.01

**Atmos - Kansas**

**381.00 - Meters**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			25	R0.5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	532,007	25.00	24.69	21,280	525,434
2005	1.5	6,442,816	25.00	24.07	257,713	6,203,881
2004	2.5	526,801	25.00	23.46	21,072	494,309
2003	3.5	0	25.00	22.85	0	0
2002	4.5	12,104	25.00	22.24	484	10,766
2001	5.5	0	25.00	21.63	0	0
2000	6.5	74,762	25.00	21.03	2,990	62,891
1999	7.5	0	25.00	20.43	0	0
1998	8.5	40,138	25.00	19.83	1,606	31,843
1997	9.5	228,879	25.00	19.24	9,155	176,133
1996	10.5	322,222	25.00	18.65	12,889	240,343
1995	11.5	430,452	25.00	18.06	17,218	310,954
1994	12.5	308,916	25.00	17.48	12,357	215,953
1993	13.5	350,979	25.00	16.90	14,039	237,245
1992	14.5	304,060	25.00	16.33	12,162	198,572
1991	15.5	386,758	25.00	15.76	15,470	243,830
1990	16.5	362,479	25.00	15.20	14,499	220,426
1989	17.5	346,612	25.00	14.65	13,864	203,140
1988	18.5	192,922	25.00	14.11	7,717	108,879
1987	19.5	192,490	25.00	13.57	7,700	104,521
1986	20.5	240,600	25.00	13.05	9,624	125,588
1985	21.5	168,334	25.00	12.53	6,733	84,389
1984	22.5	117,330	25.00	12.03	4,693	56,440
1983	23.5	52,304	25.00	11.53	2,092	24,118
1982	24.5	82,217	25.00	11.04	3,289	36,305
1981	25.5	62,792	25.00	10.56	2,512	26,524
1980	26.5	74,466	25.00	10.09	2,979	30,054
1979	27.5	60,365	25.00	9.63	2,415	23,250
1978	28.5	74,418	25.00	9.18	2,977	27,315
1977	29.5	28,239	25.00	8.73	1,130	9,864
1976	30.5	21,136	25.00	8.30	845	7,014
1975	31.5	23,608	25.00	7.87	944	7,430
1974	32.5	62,537	25.00	7.45	2,501	18,627
1973	33.5	27,795	25.00	7.03	1,112	7,818
1972	34.5	31,302	25.00	6.62	1,252	8,292

**Atmos - Kansas**

**381.00 - Meters**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:		25	R0.5			
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	24,488	25.00	6.22	980	6,091
1970	36.5	17,462	25.00	5.82	698	4,064
1969	37.5	22,861	25.00	5.42	914	4,958
1968	38.5	19,251	25.00	5.03	770	3,871
1967	39.5	11,790	25.00	4.63	472	2,184
1966	40.5	16,519	25.00	4.24	661	2,799
1965	41.5	12,335	25.00	3.84	493	1,893
1964	42.5	12,619	25.00	3.43	505	1,732
1963	43.5	9,603	25.00	3.02	384	1,160
1962	44.5	5,920	25.00	2.60	237	615
1961	45.5	3,457	25.00	2.16	138	299
1960	46.5	2,660	25.00	1.72	106	183
1959	47.5	2,652	25.00	1.26	106	134
1958	48.5	1,231	25.00	0.82	49	40
1957	49.5	388	25.00	0.50	16	8
1956	50.5	0	25.00	0.50	0	0
1955	51.5	0	25.00	0.50	0	0
1954	52.5	0	25.00	0.50	0	0
1953	53.5	0	25.00	0.50	0	0
1952	54.5	0	25.00	0.50	0	0
1951	55.5	0	25.00	0.50	0	0
1950	56.5	0	25.00	0.50	0	0
1949	57.5	0	25.00	0.50	0	0
1948	58.5	0	25.00	0.50	0	0
1947	59.5	0	25.00	0.50	0	0
1946	60.5	0	25.00	0.50	0	0
1945	61.5	0	25.00	0.50	0	0
1944	62.5	0	25.00	0.50	0	0
1943	63.5	0	25.00	0.50	0	0
1942	64.5	0	25.00	0.50	0	0
1941	65.5	0	25.00	0.50	0	0
1940	66.5	0	25.00	0.50	0	0
1939	67.5	0	25.00	0.50	0	0
1938	68.5	0	25.00	0.50	0	0
1937	69.5	0	25.00	0.50	0	0

**Atmos - Kansas**

**381.00 - Meters**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:            25            R0.5**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1936	70.5	0	25.00	0.50	0	0
1935	71.5	0	25.00	0.50	0	0
1934	72.5	0	25.00	0.50	0	0
1933	73.5	0	25.00	0.50	0	0
1932	74.5	0	25.00	0.50	0	0
1931	75.5	0	25.00	0.50	0	0
1930	76.5	0	25.00	0.50	0	0
1929	77.5	0	25.00	0.50	0	0
1928	78.5	0	25.00	0.50	0	0
1927	79.5	0	25.00	0.50	0	0
1926	80.5	0	25.00	0.50	0	0
		12,346,072			493,843	10,112,177
		AVERAGE SERVICE LIFE				25.00
		AVERAGE REMAINING LIFE				20.48

**Atmos - Kansas**

**382.00 - Meter Installations**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:		25	R0.5			
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	740,132	25.00	24.69	29,605	730,987
2005	1.5	2,329,401	25.00	24.07	93,176	2,243,014
2004	2.5	1,396,764	25.00	23.46	55,871	1,310,614
2003	3.5	1,579,797	25.00	22.85	63,192	1,443,717
2002	4.5	1,649,992	25.00	22.24	66,000	1,467,718
2001	5.5	3,642,709	25.00	21.63	145,708	3,152,103
2000	6.5	1,579,776	25.00	21.03	63,191	1,328,939
1999	7.5	964,481	25.00	20.43	38,579	788,198
1998	8.5	517,452	25.00	19.83	20,698	410,511
1997	9.5	1,204,277	25.00	19.24	48,171	926,748
1996	10.5	916,770	25.00	18.65	36,671	683,811
1995	11.5	527,205	25.00	18.06	21,088	380,847
1994	12.5	305,437	25.00	17.48	12,217	213,521
1993	13.5	191,316	25.00	16.90	7,653	129,320
1992	14.5	27,071	25.00	16.33	1,083	17,679
1991	15.5	269,238	25.00	15.76	10,770	169,740
1990	16.5	65,765	25.00	15.20	2,631	39,992
1989	17.5	41,106	25.00	14.65	1,644	24,091
1988	18.5	96,483	25.00	14.11	3,859	54,451
1987	19.5	65,929	25.00	13.57	2,637	35,799
1986	20.5	111,901	25.00	13.05	4,476	58,410
1985	21.5	46,309	25.00	12.53	1,852	23,215
1984	22.5	29,825	25.00	12.03	1,193	14,347
1983	23.5	37,615	25.00	11.53	1,505	17,345
1982	24.5	37,029	25.00	11.04	1,481	16,351
1981	25.5	20,747	25.00	10.56	830	8,763
1980	26.5	20,911	25.00	10.09	836	8,439
1979	27.5	18,599	25.00	9.63	744	7,164
1978	28.5	13,618	25.00	9.18	545	4,998
1977	29.5	6,213	25.00	8.73	249	2,170
1976	30.5	4,284	25.00	8.30	171	1,422
1975	31.5	7,943	25.00	7.87	318	2,500
1974	32.5	11,486	25.00	7.45	459	3,421
1973	33.5	7,244	25.00	7.03	290	2,037
1972	34.5	10,384	25.00	6.62	415	2,751

**Atmos - Kansas**

**382.00 - Meter Installations**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			25	R0.5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	3,894	25.00	6.22	156	969
1970	36.5	5,218	25.00	5.82	209	1,214
1969	37.5	3,374	25.00	5.42	135	732
1968	38.5	2,394	25.00	5.03	96	481
1967	39.5	2,508	25.00	4.63	100	465
1966	40.5	1,932	25.00	4.24	77	327
1965	41.5	1,150	25.00	3.84	46	176
1964	42.5	757	25.00	3.43	30	104
1963	43.5	708	25.00	3.02	28	85
1962	44.5	498	25.00	2.60	20	52
1961	45.5	420	25.00	2.16	17	36
1960	46.5	374	25.00	1.72	15	26
1959	47.5	241	25.00	1.26	10	12
1958	48.5	127	25.00	0.82	5	4
1957	49.5	12	25.00	0.50	0	0
1956	50.5	0	25.00	0.50	0	0
1955	51.5	0	25.00	0.50	0	0
1954	52.5	0	25.00	0.50	0	0
1953	53.5	0	25.00	0.50	0	0
1952	54.5	0	25.00	0.50	0	0
1951	55.5	0	25.00	0.50	0	0
1950	56.5	0	25.00	0.50	0	0
1949	57.5	0	25.00	0.50	0	0
1948	58.5	0	25.00	0.50	0	0
1947	59.5	0	25.00	0.50	0	0
1946	60.5	0	25.00	0.50	0	0
1945	61.5	0	25.00	0.50	0	0
1944	62.5	0	25.00	0.50	0	0
1943	63.5	0	25.00	0.50	0	0
1942	64.5	0	25.00	0.50	0	0
1941	65.5	0	25.00	0.50	0	0
1940	66.5	0	25.00	0.50	0	0
1939	67.5	0	25.00	0.50	0	0
1938	68.5	0	25.00	0.50	0	0
1937	69.5	0	25.00	0.50	0	0



**Atmos - Kansas**

**382.00 - Meter Installations**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:            25            R0.5**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1936	70.5	0	25.00	0.50	0	0
1935	71.5	0	25.00	0.50	0	0
1934	72.5	0	25.00	0.50	0	0
1933	73.5	0	25.00	0.50	0	0
1932	74.5	0	25.00	0.50	0	0
1931	75.5	0	25.00	0.50	0	0
1930	76.5	0	25.00	0.50	0	0
1929	77.5	0	25.00	0.50	0	0
1928	78.5	0	25.00	0.50	0	0
1927	79.5	0	25.00	0.50	0	0
1926	80.5	0	25.00	0.50	0	0
		18,518,816			740,753	15,729,821
		AVERAGE SERVICE LIFE				25.00
		AVERAGE REMAINING LIFE				21.23

**Atmos - Kansas**

**383.00 - House Regulators**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:		30	R0.5			
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	-	30.00	29.69	0	0
2005	1.5	137,650	30.00	29.07	4,588	133,392
2004	2.5	-	30.00	28.46	0	0
2003	3.5	-	30.00	27.84	0	0
2002	4.5	255	30.00	27.23	9	231
2001	5.5	-	30.00	26.62	0	0
2000	6.5	1,785	30.00	26.02	60	1,548
1999	7.5	19,645	30.00	25.42	655	16,643
1998	8.5	30,344	30.00	24.82	1,011	25,100
1997	9.5	217,339	30.00	24.22	7,245	175,444
1996	10.5	219,380	30.00	23.62	7,313	172,729
1995	11.5	56,771	30.00	23.03	1,892	43,574
1994	12.5	72,205	30.00	22.43	2,407	53,997
1993	13.5	55,459	30.00	21.85	1,849	40,386
1992	14.5	108,535	30.00	21.26	3,618	76,923
1991	15.5	135,896	30.00	20.68	4,530	93,684
1990	16.5	115,931	30.00	20.11	3,864	77,694
1989	17.5	179,397	30.00	19.53	5,980	116,813
1988	18.5	198,041	30.00	18.97	6,601	125,219
1987	19.5	161,407	30.00	18.41	5,380	99,044
1986	20.5	63,107	30.00	17.86	2,104	37,560
1985	21.5	57,370	30.00	17.31	1,912	33,100
1984	22.5	44,229	30.00	16.77	1,474	24,722
1983	23.5	27,968	30.00	16.24	932	15,136
1982	24.5	23,539	30.00	15.71	785	12,327
1981	25.5	19,595	30.00	15.19	653	9,923
1980	26.5	28,188	30.00	14.68	940	13,795
1979	27.5	22,102	30.00	14.18	737	10,446
1978	28.5	17,657	30.00	13.68	589	8,054
1977	29.5	17,355	30.00	13.20	579	7,635
1976	30.5	14,430	30.00	12.72	481	6,117
1975	31.5	4,884	30.00	12.25	163	1,994
1974	32.5	7,399	30.00	11.78	247	2,906
1973	33.5	11,218	30.00	11.33	374	4,235
1972	34.5	4,522	30.00	10.88	151	1,639

Atmos - Kansas

383.00 - House Regulators

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA: 30 R0.5

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving</u> <u>Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL</u> <u>Weights</u> (6)=(3)/(4)	<u>RL</u> <u>Weights</u> (7)=(6)*(5)
			<u>Service</u> <u>Life</u> (4)	<u>Remaining</u> <u>Life</u> (5)		
1971	35.5	5,385	30.00	10.43	180	1,873
1970	36.5	2,498	30.00	10.00	83	832
1969	37.5	4,183	30.00	9.57	139	1,334
1968	38.5	3,627	30.00	9.14	121	1,105
1967	39.5	2,049	30.00	8.72	68	596
1966	40.5	4,035	30.00	8.31	135	1,118
1965	41.5	1,764	30.00	7.90	59	465
1964	42.5	1,756	30.00	7.50	59	439
1963	43.5	1,626	30.00	7.10	54	385
1962	44.5	957	30.00	6.70	32	214
1961	45.5	1,082	30.00	6.30	36	227
1960	46.5	1,051	30.00	5.91	35	207
1959	47.5	839	30.00	5.51	28	154
1958	48.5	570	30.00	5.12	19	97
1957	49.5	430	30.00	4.72	14	68
1956	50.5	389	30.00	4.32	13	56
1955	51.5	223	30.00	3.91	7	29
1954	52.5	229	30.00	3.49	8	27
1953	53.5	117	30.00	3.07	4	12
1952	54.5	17	30.00	2.63	1	1
1951	55.5	4	30.00	2.18	0	0
		2,106,434			70,214	1,451,252
		AVERAGE SERVICE LIFE				30.00
		AVERAGE REMAINING LIFE				20.67

**Atmos - Kansas**

**384.00 - House Regulator Installations**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			30	S5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	0	30.00	29.50	0	0
2005	1.5	0	30.00	28.50	0	0
2004	2.5	0	30.00	27.50	0	0
2003	3.5	0	30.00	26.50	0	0
2002	4.5	0	30.00	25.50	0	0
2001	5.5	0	30.00	24.50	0	0
2000	6.5	0	30.00	23.50	0	0
1999	7.5	0	30.00	22.50	0	0
1998	8.5	0	30.00	21.50	0	0
1997	9.5	0	30.00	20.50	0	0
1996	10.5	0	30.00	19.50	0	0
1995	11.5	0	30.00	18.50	0	0
1994	12.5	0	30.00	17.50	0	0
1993	13.5	24,088	30.00	16.50	803	13,248
1992	14.5	32,706	30.00	15.50	1,090	16,898
1991	15.5	48,652	30.00	14.50	1,622	23,515
1990	16.5	0	30.00	13.50	0	0
1989	17.5	20,690	30.00	12.50	690	8,621
1988	18.5	38,565	30.00	11.50	1,286	14,788
1987	19.5	26,345	30.00	10.51	878	9,231
1986	20.5	0	30.00	9.53	0	0
1985	21.5	0	30.00	8.57	0	0
1984	22.5	11,656	30.00	7.64	389	2,970
1983	23.5	218	30.00	6.77	7	49
1982	24.5	243	30.00	5.96	8	48
1981	25.5	515	30.00	5.22	17	89
1980	26.5	996	30.00	4.56	33	151
1979	27.5	498	30.00	3.98	17	66
1978	28.5	489	30.00	3.48	16	57
1977	29.5	569	30.00	3.05	19	58
1976	30.5	1,451	30.00	2.69	48	130
1975	31.5	1,225	30.00	2.37	41	97
1974	32.5	161	30.00	2.10	5	11
1973	33.5	396	30.00	1.87	13	25
1972	34.5	0	30.00	1.68	0	0

**Atmos - Kansas**

**384.00 - House Regulator Installations**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:		30	S5			
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	0	30.00	1.50	0	0
1970	36.5	0	30.00	1.35	0	0
1969	37.5	0	30.00	1.22	0	0
1968	38.5	0	30.00	1.10	0	0
1967	39.5	0	30.00	0.99	0	0
1966	40.5	0	30.00	0.90	0	0
1965	41.5	0	30.00	0.79	0	0
1964	42.5	0	30.00	0.67	0	0
1963	43.5	0	30.00	0.58	0	0
1962	44.5	0	30.00	0.50	0	0
1961	45.5	0	30.00	0.50	0	0
1960	46.5	0	30.00	0.50	0	0
1959	47.5	0	30.00	0.50	0	0
1958	48.5	0	30.00	0.50	0	0
1957	49.5	0	30.00	0.50	0	0
1956	50.5	0	30.00	0.50	0	0
1955	51.5	0	30.00	0.50	0	0
1954	52.5	0	30.00	0.50	0	0
1953	53.5	0	30.00	0.50	0	0
1952	54.5	0	30.00	0.50	0	0
1951	55.5	0	30.00	0.50	0	0
1950	56.5	0	30.00	0.50	0	0
1949	57.5	0	30.00	0.50	0	0
1948	58.5	0	30.00	0.50	0	0
1947	59.5	0	30.00	0.50	0	0
1946	60.5	0	30.00	0.50	0	0
1945	61.5	0	30.00	0.50	0	0
1944	62.5	0	30.00	0.50	0	0
1943	63.5	0	30.00	0.50	0	0
1942	64.5	0	30.00	0.50	0	0
1941	65.5	0	30.00	0.50	0	0
1940	66.5	0	30.00	0.50	0	0
1939	67.5	0	30.00	0.50	0	0
1938	68.5	0	30.00	0.50	0	0
1937	69.5	0	30.00	0.50	0	0

Atmos - Kansas

384.00 - House Regulator Installations

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:			30	S5		
			BG/VG Average			
<u>Year</u>	<u>Age</u>	<u>Surviving Investment</u>	<u>Service Life</u>	<u>Remaining Life</u>	<u>ASL Weights</u>	<u>RL Weights</u>
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
1936	70.5	0	30.00	0.50	0	0
1935	71.5	0	30.00	0.50	0	0
1934	72.5	0	30.00	0.50	0	0
1933	73.5	0	30.00	0.50	0	0
1932	74.5	0	30.00	0.50	0	0
1931	75.5	0	30.00	0.50	0	0
		209,462			6,982	90,053
AVERAGE SERVICE LIFE					30.00	
AVERAGE REMAINING LIFE					12.90	

**Atmos - Kansas**

**385.00 - Industrial M&R Station Equip.**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			25	R0.5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	373	25.00	24.69	15	368
2005	1.5	139,692	25.00	24.07	5,588	134,511
2004	2.5	87,488	25.00	23.46	3,500	82,092
2003	3.5	-	25.00	22.85	0	0
2002	4.5	-	25.00	22.24	0	0
2001	5.5	18,841	25.00	21.63	754	16,303
2000	6.5	-	25.00	21.03	0	0
1999	7.5	16,451	25.00	20.43	658	13,444
1998	8.5	34,234	25.00	19.83	1,369	27,159
1997	9.5	40,575	25.00	19.24	1,623	31,224
1996	10.5	70,185	25.00	18.65	2,807	52,350
1995	11.5	43,012	25.00	18.06	1,720	31,071
1994	12.5	47,003	25.00	17.48	1,880	32,858
1993	13.5	36,977	25.00	16.90	1,479	24,995
1992	14.5	6,544	25.00	16.33	262	4,274
1991	15.5	43,331	25.00	15.76	1,733	27,318
1990	16.5	2,612	25.00	15.20	104	1,588
1989	17.5	7,951	25.00	14.65	318	4,660
1988	18.5	-	25.00	14.11	0	0
1987	19.5	1,067	25.00	13.57	43	579
1986	20.5	16,325	25.00	13.05	653	8,521
1985	21.5	-	25.00	12.53	0	0
1984	22.5	570	25.00	12.03	23	274
1983	23.5	2,233	25.00	11.53	89	1,030
1982	24.5	198	25.00	11.04	8	87
1981	25.5	169	25.00	10.56	7	71
1980	26.5	288	25.00	10.09	12	116
1979	27.5	3,769	25.00	9.63	151	1,452
1978	28.5	1,761	25.00	9.18	70	646
1977	29.5	22	25.00	8.73	1	8
1976	30.5	-	25.00	8.30	0	0
1975	31.5	681	25.00	7.87	27	214
1974	32.5	150	25.00	7.45	6	45
1973	33.5	340	25.00	7.03	14	96
1972	34.5	-	25.00	6.62	0	0

**Atmos - Kansas**

**385.00 - Industrial M&R Station Equip.**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:            25            R0.5**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	-	25.00	6.22	0	0
1970	36.5	19	25.00	5.82	1	4
1969	37.5	127	25.00	5.42	5	28
1968	38.5	-	25.00	5.03	0	0
1967	39.5	156	25.00	4.63	6	29
1966	40.5	18	25.00	4.24	1	3
1965	41.5	2	25.00	3.84	0	0
623,164					24,927	497,421
AVERAGE SERVICE LIFE						25.00
AVERAGE REMAINING LIFE						19.96



**Atmos - Kansas**

**387.00 - Other Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			20	L3		
			BG/VG Average			
<u>Year</u>	<u>Age</u>	<u>Surviving Investment</u>	<u>Service Life</u>	<u>Remaining Life</u>	<u>ASL Weights</u>	<u>RL Weights</u>
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
2006	0.5	-	20.00	19.50	0	0
2005	1.5	-	20.00	18.50	0	0
2004	2.5	-	20.00	17.50	0	0
2003	3.5	-	20.00	16.50	0	0
2002	4.5	-	20.00	15.52	0	0
2001	5.5	-	20.00	14.56	0	0
2000	6.5	-	20.00	13.61	0	0
1999	7.5	-	20.00	12.69	0	0
1998	8.5	-	20.00	11.80	0	0
1997	9.5	9,087	20.00	10.94	454	4,970
1996	10.5	3,410	20.00	10.12	171	1,725
1995	11.5	-	20.00	9.36	0	0
1994	12.5	-	20.00	8.67	0	0
1993	13.5	-	20.00	8.06	0	0
1992	14.5	702	20.00	7.54	35	265
1991	15.5	-	20.00	7.12	0	0
1990	16.5	288	20.00	6.78	14	98
1989	17.5	281	20.00	6.50	14	91
		13,768			688	7,149
AVERAGE SERVICE LIFE						20.00
AVERAGE REMAINING LIFE						10.38

**Atmos - Kansas**

**390.00 - Structures & Improvements**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			30	R2		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	146	30.00	29.55	5	144
2005	1.5	68,918	30.00	28.65	2,297	65,813
2004	2.5	11,935	30.00	27.76	398	11,043
2003	3.5	138,845	30.00	26.88	4,628	124,397
2002	4.5	542,373	30.00	26.01	18,079	470,186
2001	5.5	28,873	30.00	25.15	962	24,201
2000	6.5	19,142	30.00	24.30	638	15,502
1999	7.5	5,737	30.00	23.46	191	4,485
1998	8.5	1,151	30.00	22.63	38	868
1997	9.5	4,371	30.00	21.81	146	3,178
1996	10.5	3,312	30.00	21.00	110	2,319
1995	11.5	215	30.00	20.21	7	145
		825,018			27,501	722,282
AVERAGE SERVICE LIFE						30.00
AVERAGE REMAINING LIFE						26.26

**Atmos - Kansas**

**391.00 - Office Furniture & Equip.**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			15	R5		
			<u>BG/VG Average</u>		ASL	RL
<u>Year</u>	<u>Age</u>	<u>Surviving</u>	<u>Service</u>	<u>Remaining</u>	<u>Weights</u>	<u>Weights</u>
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
2006	0.5	223,832	15.00	14.50	14,922	216,368
2005	1.5	-	15.00	13.50	0	0
2004	2.5	169,951	15.00	12.50	11,330	141,624
2003	3.5	3,787	15.00	11.50	252	2,903
2002	4.5	47,286	15.00	10.50	3,152	33,100
2001	5.5	6,041	15.00	9.50	403	3,826
2000	6.5	272	15.00	8.50	18	154
1999	7.5	-	15.00	7.50	0	0
1998	8.5	-	15.00	6.52	0	0
1997	9.5	12,257	15.00	5.56	817	4,542
1996	10.5	314	15.00	4.64	21	97
463,740					30,916	402,614
AVERAGE SERVICE LIFE					15.00	
AVERAGE REMAINING LIFE					13.02	

Atmos - Kansas

392.00 - Transportation Equipment

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA: 6 L3

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	5,946	6.00	5.50	991	5,450
2005	1.5	1,804	6.00	4.51	301	1,356
2004	2.5	-	6.00	3.59	0	0
2003	3.5	23,751	6.00	2.78	3,959	10,998
2002	4.5	29,447	6.00	2.22	4,908	10,876
2001	5.5	24,131	6.00	1.93	4,022	7,750
2000	6.5	3,340	6.00	1.76	557	978
1999	7.5	1,563	6.00	1.55	261	404
1998	8.5	8,019	6.00	1.30	1,337	1,741
1997	9.5	75,684	6.00	1.06	12,614	13,409
1996	10.5	24,005	6.00	0.85	4,001	3,402
1995	11.5	60,773	6.00	0.67	10,129	6,771
1994	12.5	-	6.00	0.53	0	0
1993	13.5	19	6.00	0.50	3	2
		258,482			43,080	63,137
AVERAGE SERVICE LIFE						6.00
AVERAGE REMAINING LIFE						1.47

**Atmos - Kansas**

**393.00 - Stores Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			28	R0.5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	0	28.00	27.69	0	0
2005	1.5	0	28.00	27.07	0	0
2004	2.5	0	28.00	26.46	0	0
2003	3.5	0	28.00	25.84	0	0
2002	4.5	0	28.00	25.23	0	0
2001	5.5	0	28.00	24.63	0	0
2000	6.5	0	28.00	24.02	0	0
1999	7.5	0	28.00	23.42	0	0
1998	8.5	0	28.00	22.82	0	0
1997	9.5	4,521	28.00	22.22	161	3,589
1996	10.5	0	28.00	21.63	0	0
1995	11.5	0	28.00	21.04	0	0
1994	12.5	639	28.00	20.45	23	467
1993	13.5	0	28.00	19.86	0	0
1992	14.5	0	28.00	19.28	0	0
1991	15.5	0	28.00	18.71	0	0
1990	16.5	0	28.00	18.14	0	0
1989	17.5	0	28.00	17.57	0	0
1988	18.5	0	28.00	17.02	0	0
1987	19.5	0	28.00	16.46	0	0
1986	20.5	0	28.00	15.92	0	0
1985	21.5	0	28.00	15.38	0	0
1984	22.5	0	28.00	14.86	0	0
1983	23.5	0	28.00	14.33	0	0
1982	24.5	0	28.00	13.82	0	0
1981	25.5	0	28.00	13.32	0	0
1980	26.5	0	28.00	12.82	0	0
1979	27.5	0	28.00	12.33	0	0
1978	28.5	0	28.00	11.85	0	0
1977	29.5	0	28.00	11.38	0	0
1976	30.5	0	28.00	10.92	0	0
1975	31.5	0	28.00	10.47	0	0
1974	32.5	0	28.00	10.02	0	0
1973	33.5	0	28.00	9.58	0	0
1972	34.5	0	28.00	9.14	0	0

**Atmos - Kansas**

**393.00 - Stores Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:            28            R0.5

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	0	28.00	8.72	0	0
1970	36.5	0	28.00	8.30	0	0
1969	37.5	0	28.00	7.88	0	0
1968	38.5	0	28.00	7.47	0	0
1967	39.5	0	28.00	7.07	0	0
1966	40.5	0	28.00	6.67	0	0
1965	41.5	0	28.00	6.27	0	0
1964	42.5	0	28.00	5.87	0	0
1963	43.5	0	28.00	5.48	0	0
1962	44.5	0	28.00	5.08	0	0
1961	45.5	0	28.00	4.69	0	0
1960	46.5	0	28.00	4.29	0	0
1959	47.5	0	28.00	3.88	0	0
1958	48.5	0	28.00	3.47	0	0
1957	49.5	0	28.00	3.05	0	0
1956	50.5	0	28.00	2.62	0	0
1955	51.5	0	28.00	2.18	0	0
1954	52.5	0	28.00	1.72	0	0
1953	53.5	0	28.00	1.27	0	0
1952	54.5	0	28.00	0.82	0	0
		5,160			184	4,055
		AVERAGE SERVICE LIFE				28.00
		AVERAGE REMAINING LIFE				22.00

Atmos - Kansas

394.00 - Tools, Shop & Garage Equip.

Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006

Survivor Curve .. IOWA:

15

L5

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving</u> <u>Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL</u> <u>Weights</u> (6)=(3)/(4)	<u>RL</u> <u>Weights</u> (7)=(6)*(5)
			<u>Service</u> <u>Life</u> (4)	<u>Remaining</u> <u>Life</u> (5)		
2006	0.5	137,772	15.00	14.50	9,185	133,175
2005	1.5	76,453	15.00	13.50	5,097	68,805
2004	2.5	143,787	15.00	12.50	9,586	119,818
2003	3.5	103,609	15.00	11.50	6,907	79,430
2002	4.5	78,179	15.00	10.50	5,212	54,723
2001	5.5	94,663	15.00	9.50	6,311	59,950
2000	6.5	45,608	15.00	8.50	3,041	25,843
1999	7.5	2,685	15.00	7.50	179	1,343
1998	8.5	27,714	15.00	6.51	1,848	12,029
1997	9.5	51,372	15.00	5.55	3,425	19,023
1996	10.5	58,637	15.00	4.66	3,909	18,204
1995	11.5	77,183	15.00	3.83	5,146	19,701
1994	12.5	68,170	15.00	3.09	4,545	14,051
1993	13.5	17,868	15.00	2.51	1,191	2,992
1992	14.5	42,617	15.00	2.14	2,841	6,089
1991	15.5	61,634	15.00	1.96	4,109	8,065
1990	16.5	8,342	15.00	1.88	556	1,044
1989	17.5	17,185	15.00	1.77	1,146	2,022
1988	18.5	5,246	15.00	1.60	350	560
1987	19.5	1,985	15.00	1.43	132	189
1986	20.5	1,017	15.00	1.27	68	86
1985	21.5	188	15.00	1.12	13	14
1984	22.5	57	15.00	0.99	4	4
1983	23.5	7	15.00	0.86	0	0
1982	24.5	2	15.00	0.74	0	0

1,121,980

74,799

647,159

AVERAGE SERVICE LIFE

15.00

AVERAGE REMAINING LIFE

8.65

**Atmos - Kansas**

**395.00 - Laboratory Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:			20	S6		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	-	20.00	19.50	0	0
2005	1.5	-	20.00	18.50	0	0
2004	2.5	-	20.00	17.50	0	0
2003	3.5	667	20.00	16.50	33	550
2002	4.5	-	20.00	15.50	0	0
2001	5.5	-	20.00	14.50	0	0
2000	6.5	-	20.00	13.50	0	0
1999	7.5	-	20.00	12.50	0	0
1998	8.5	820	20.00	11.50	41	471
1997	9.5	885	20.00	10.50	44	465
1996	10.5	3,717	20.00	9.50	186	1,766
1995	11.5	1,685	20.00	8.50	84	716
1994	12.5	2,179	20.00	7.50	109	817
1993	13.5	2,569	20.00	6.50	128	835
1992	14.5	223	20.00	5.50	11	61
1991	15.5	3	20.00	4.51	0	1
12,748					637	5,682
AVERAGE SERVICE LIFE						20.00
AVERAGE REMAINING LIFE						8.91



**Atmos - Kansas**

**396.00 - Power Operated Equip.**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:**

**10**

**L4**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	-	10.00	9.50	0	0
2005	1.5	33,509	10.00	8.50	3,351	28,481
2004	2.5	66,470	10.00	7.50	6,647	49,848
2003	3.5	43,403	10.00	6.50	4,340	28,223
2002	4.5	-	10.00	5.53	0	0
2001	5.5	52,695	10.00	4.61	5,270	24,316
2000	6.5	77,102	10.00	3.77	7,710	29,090
1999	7.5	40,725	10.00	3.02	4,073	12,302
1998	8.5	9,028	10.00	2.43	903	2,198
1997	9.5	88,502	10.00	2.10	8,850	18,570
1996	10.5	16,752	10.00	1.93	1,675	3,236
1995	11.5	37,310	10.00	1.79	3,731	6,661
1994	12.5	21,276	10.00	1.59	2,128	3,374
1993	13.5	9,938	10.00	1.37	994	1,364
1992	14.5	6,699	10.00	1.18	670	790
1991	15.5	3,101	10.00	1.01	310	313
1990	16.5	681	10.00	0.86	68	59
1989	17.5	93	10.00	0.73	9	7
1988	18.5	15	10.00	0.61	2	1
1987	19.5	1	10.00	0.52	0	0
		507,300			50,730	208,833
						10.00
						4.12

AVERAGE SERVICE LIFE

10.00

AVERAGE REMAINING LIFE

4.12

**Atmos - Kansas**

**397.00 - Communication Equipment**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA: 12 S6**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	1,584	12.00	11.50	132	1,518
2005	1.5	-	12.00	10.50	0	0
2004	2.5	38,712	12.00	9.50	3,226	30,647
2003	3.5	-	12.00	8.50	0	0
2002	4.5	48,377	12.00	7.50	4,031	30,235
2001	5.5	-	12.00	6.50	0	0
2000	6.5	-	12.00	5.50	0	0
1999	7.5	7,580	12.00	4.50	632	2,842
1998	8.5	-	12.00	3.50	0	0
1997	9.5	23,665	12.00	2.51	1,972	4,945
1996	10.5	158,245	12.00	1.61	13,187	21,177
1995	11.5	34,279	12.00	0.99	2,857	2,814
1994	12.5	23,605	12.00	0.68	1,967	1,332
1993	13.5	7,612	12.00	0.55	634	350
1992	14.5	4,030	12.00	0.51	336	171
1991	15.5	343	12.00	0.50	29	14
1990	16.5	7	12.00	0.50	1	0
		348,039			29,003	96,046
		AVERAGE SERVICE LIFE				12.00
		AVERAGE REMAINING LIFE				3.31

**Atmos - Kansas**

**398.00 - Miscellaneous Equip.**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

Survivor Curve .. IOWA:		15	R1			
Year	Age	Surviving Investment	BG/VG Average		ASL Weights	RL Weights
			Service Life	Remaining Life		
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
2006	0.5	18,159	15.00	14.63	1,211	17,713
2005	1.5	82,198	15.00	13.90	5,480	76,187
2004	2.5	121,640	15.00	13.19	8,109	106,953
2003	3.5	339,573	15.00	12.49	22,638	282,694
2002	4.5	406,613	15.00	11.80	27,108	319,792
2001	5.5	18,178	15.00	11.12	1,212	13,472
2000	6.5	2,318	15.00	10.45	155	1,615
1999	7.5	-	15.00	9.79	0	0
1998	8.5	-	15.00	9.15	0	0
1997	9.5	-	15.00	8.53	0	0
1996	10.5	-	15.00	7.93	0	0
1995	11.5	5,283	15.00	7.36	352	2,591
1994	12.5	868	15.00	6.80	58	394
1993	13.5	3,331	15.00	6.27	222	1,392
1992	14.5	7,718	15.00	5.76	515	2,964
1991	15.5	3,653	15.00	5.28	244	1,285
1990	16.5	7,218	15.00	4.81	481	2,316
1989	17.5	5,400	15.00	4.37	360	1,574
1988	18.5	8,057	15.00	3.95	537	2,123
1987	19.5	6,124	15.00	3.55	408	1,450
1986	20.5	2,459	15.00	3.17	164	519
1985	21.5	1,436	15.00	2.80	96	269
1984	22.5	573	15.00	2.46	38	94
1983	23.5	1,142	15.00	2.13	76	162
1982	24.5	-	15.00	1.82	0	0
1981	25.5	-	15.00	1.52	0	0
1980	26.5	756	15.00	1.23	50	62
1979	27.5	72	15.00	0.94	5	5
1978	28.5	936	15.00	0.65	62	41
1977	29.5	123	15.00	0.50	8	4
1976	30.5	207	15.00	0.50	14	7
1975	31.5	24	15.00	0.50	2	1
1974	32.5	23	15.00	0.50	2	1
1973	33.5	103	15.00	0.50	7	3
1972	34.5	145	15.00	0.50	10	5

**Atmos - Kansas**

**398.00 - Miscellaneous Equip.**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:            15            R1**

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	100	15.00	0.50	7	3
1970	36.5	68	15.00	0.50	5	2
1969	37.5	53	15.00	0.50	4	2
1968	38.5	25	15.00	0.50	2	1
1967	39.5	17	15.00	0.50	1	1
1966	40.5	22	15.00	0.50	1	1
1965	41.5	2	15.00	0.50	0	0
		1,044,617			69,641	835,695
						AVERAGE SERVICE LIFE            15.00
						AVERAGE REMAINING LIFE        12.00

**Atmos - Kansas**

**399.00 - Other Tangible Property**

**Calculation of Remaining Life  
Based Upon Broad Group/Vintage Group Procedures  
Related to Original Cost as of September 30, 2006**

**Survivor Curve .. IOWA:                      8                      S5**

Year (1)	Age (2)	Surviving Investment (3)	BG/VG Average		ASL Weights (6)=(3)/(4)	RL Weights (7)=(6)*(5)
			Service Life (4)	Remaining Life (5)		
2006	0.5	321,914	8.00	7.50	40,239	301,790
2005	1.5	217,598	8.00	6.50	27,200	176,795
2004	2.5	346,240	8.00	5.50	43,280	238,035
2003	3.5	103,680	8.00	4.50	12,960	58,319
2002	4.5	-	8.00	3.50	0	0
2001	5.5	6,888	8.00	2.51	861	2,161
2000	6.5	-	8.00	1.62	0	0
1999	7.5	347,937	8.00	1.02	43,492	44,235
1998	8.5	1,761	8.00	0.70	220	154
1997	9.5	355	8.00	0.56	44	25
		1,346,373			168,297	821,514
AVERAGE SERVICE LIFE						8.00
AVERAGE REMAINING LIFE						4.88

DEPRECIATION SYSTEM - DSAIG04 RELEASE 7.0

DELOITTE & TOUCHE LLP

STUDY AS OF SEPTEMBER 30, 2006

PAGE 1

ATMOS ENERGY CORPORATION - SHARED SERVICES

12- 4-2006

AVERAGE LIFE GROUP METHOD REMAINING LIFE RATE

ACCOUNT NUMBER	SURVIVING BALANCE SEPTEMBER 30 2006	ASL & CURVE	% NET SLVG RATE	WHOLE LIFE RATE	THEORETICAL RESERVE W/SALVAGE	BOOK RESERVE BY GROUP	AVERAGE REMAINING LIFE	REMAINING TO ACCRUE	ANNUAL ACCRUAL	REMAINING LIFE ACCRUAL RATE
39009000	9949143.	12.0S4.0	0.0	8.33	6527799.	6328771.	4.13	3620372.	877326.	8.82
39100000	9074352.	25.0R4.0	0.0	4.00	2831618.	5979839.	17.20	3094513.	179926.	1.98
39700000	25311861.	12.0S5.0	0.0	8.33	7280259.	7403647.	8.55	17908214.	2094888.	8.28
39800000	633466.	15.0S3.0	5.0	6.33	423226.	382453.	4.45	219340.	49280.	7.78
39900000	224866.	7.0R5.0	0.0	14.29	193113.	214729.	0.99	10137.	10137.	4.51
39901000	14567322.	10.0SQ	0.0	10.00	6282887.	8806463.	5.69	5760859.	1012987.	6.95
39902000	8647580.	10.0SQ	0.0	10.00	3202109.	6468490.	6.30	2179090.	346046.	4.00
39903000	2377029.	10.0SQ	0.0	10.00	375801.	515277.	8.42	1861752.	221136.	9.30
39906000	6691156.	7.0S1.0	0.0	14.29	2423176.	2805820.	4.46	3885336.	870180.	13.00
39907000	3928199.	8.5R5.0	0.0	11.76	1430609.	2043132.	5.40	1885067.	348803.	8.88
39908000	111323312.	10.0S3.0	0.0	10.00	52869048.	49761208.	5.25	61562104.	11724205.	10.53
39924000	23172326.	10.0SQ	0.0	10.00	17379244.	13969919.	2.50	9202407.	3680963.	15.89
	215900613.				101218890.	104679748.		111189192.	21415878.	9.92

## Experience

### **Snavely King Majoros O'Connor & Lee, Inc.**

***Vice President and Treasurer (1988 to Present)***  
***Senior Consultant (1981-1987)***

Mr. Majoros provides consultation specializing in accounting, financial, and management issues. He has testified as an expert witness or negotiated on behalf of clients in more than one hundred thirty regulatory federal and state regulatory proceedings involving telephone, electric, gas, water, and sewerage companies. His testimony has encompassed a wide array of complex issues including taxation, divestiture accounting, revenue requirements, rate base, nuclear decommissioning, plant lives, and capital recovery. Mr. Majoros has also provided consultation to the U.S. Department of Justice and appeared before the U.S. EPA and the Maryland State Legislature on matters regarding the accounting and plant life effects of electric plant modifications and the financial capacity of public utilities to finance environmental controls. He has estimated economic damages suffered by black farmers in discrimination suits.

### **Van Scoyoc & Wiskup, Inc., Consultant (1978-1981)**

Mr. Majoros conducted and assisted in various management and regulatory consulting projects in the public utility field, including preparation of electric system load projections for a group of municipally and cooperatively owned electric systems; preparation of a system of accounts and reporting of gas and oil pipelines to be used by a state regulatory commission; accounting system analysis and design for rate proceedings involving electric, gas, and telephone utilities. Mr. Majoros provided onsite management accounting and controllership assistance to a municipal electric and water utility. Mr. Majoros also assisted in an antitrust proceeding involving a major electric utility. He submitted expert testimony in FERC Docket No. RP79-12 (El Paso Natural Gas Company), and he co-authored a study entitled Analysis of Staff Study on Comprehensive Tax Normalization that was submitted to FERC in Docket No. RM 80-42.

### **Handling Equipment Sales Company, Inc.** ***Controller/Treasurer (1976-1978)***

Mr. Majoros' responsibilities included financial management, general accounting and reporting, and income taxes.

### **Ernst & Ernst, Auditor (1973-1976)**

Mr. Majoros was a member of the audit staff where his responsibilities included auditing, supervision, business systems analysis, report preparation, and corporate income taxes.

### **University of Baltimore - (1971-1973)**

Mr. Majoros was a full-time student in the School of Business.

During this period Mr. Majoros worked consistently on a part-time basis in the following positions: Assistant Legislative Auditor – State of Maryland, Staff Accountant – Robert M. Carney & Co., CPA's, Staff Accountant – Naron & Wegad, CPA's, Credit Clerk – Montgomery Wards.

### **Central Savings Bank, (1969-1971)**

Mr. Majoros was an Assistant Branch Manager at the time he left the bank to attend college as a full-time student. During his tenure at the bank, Mr. Majoros gained experience in each department of the bank. In addition, he attended night school at the University of Baltimore.

## Education

University of Baltimore, School of Business, B.S. –  
Concentration in Accounting

## Professional Affiliations

American Institute of Certified Public Accountants  
Maryland Association of C.P.A.s  
Society of Depreciation Professionals

## Publications, Papers, and Panels

*"Analysis of Staff Study on Comprehensive Tax Normalization," FERC Docket No. RM 80-42, 1980.*

*"Telephone Company Deferred Taxes and Investment Tax Credits – A Capital Loss for Ratepayers," Public Utility Fortnightly, September 27, 1984.*

*"The Use of Customer Discount Rates in Revenue Requirement Comparisons," Proceedings of the 25th Annual Iowa State Regulatory Conference, 1986*

*"The Regulatory Dilemma Created By Emerging Revenue Streams of Independent Telephone Companies," Proceedings of NARUC 101st Annual Convention and Regulatory Symposium, 1989.*

*"BOC Depreciation Issues in the States," National Association of State Utility Consumer Advocates, 1990 Mid-Year Meeting, 1990.*

*"Current Issues in Capital Recovery" 30<sup>th</sup> Annual Iowa State Regulatory Conference, 1991.*

*"Impaired Assets Under SFAS No. 121," National Association of State Utility consumer Advocates, 1996 Mid-Year Meeting, 1996.*

*"What's 'Sunk' Ain't Stranded: Why Excessive Utility Depreciation is Avoidable," with James Campbell, Public Utilities Fortnightly, April 1, 1999.*

*"Local Exchange Carrier Depreciation Reserve Percents," with Richard B. Lee, Journal of the Society of Depreciation Professionals, Volume 10, Number 1, 2000-2001*

*"Rolling Over Ratepayers," Public Utilities Fortnightly, Volume 143, Number 11, November, 2005.*

**Michael J. Majoros, Jr.**

<u>Date</u>	<u>Jurisdiction / Agency</u>	<u>Docket</u>	<u>Utility</u>
<b><u>Federal Courts</u></b>			
2005	US District Court, Northern District of AL, Northwestern Division 55/56/57/	CV 01-B-403-NW	Tennessee Valley Authority

<b><u>State Legislatures</u></b>			
2006	Maryland General Assembly 61/	SB154	Maryland Healthy Air Act
2006	Maryland House of Delegates 62/	HB189	Maryland Healthy Air Act

<b><u>Federal Regulatory Agencies</u></b>			
1979	FERC-US 19/	RP79-12	El Paso Natural Gas Co.
1980	FERC-US 19/	RM80-42	Generic Tax Normalization
1996	CRTC-Canada 30/	97-9	All Canadian Telecoms
1997	CRTC-Canada 31/	97-11	All Canadian Telecoms
1999	FCC 32/	98-137 (Ex Parte)	All LECs
1999	FCC 32/	98-91 (Ex Parte)	All LECs
1999	FCC 32/	98-177 (Ex Parte)	All LECs
1999	FCC 32/	98-45 (Ex Parte)	All LECs
2000	EPA 35/	CAA-00-6	Tennessee Valley Authority
2003	FERC 48/	RM02-7	All Utilities
2003	FCC 52/	03-173	All LECs
2003	FERC 53/	ER03-409-000, ER03-666-000	Pacific Gas and Electric Co.

<b><u>State Regulatory Agencies</u></b>			
1982	Massachusetts 17/	DPU 557/558	Western Mass Elec. Co.
1982	Illinois 16/	ICC81-8115	Illinois Bell Telephone Co.
1983	Maryland 8/	7574-Direct	Baltimore Gas & Electric Co.
1983	Maryland 8/	7574-Surrebuttal	Baltimore Gas & Electric Co.
1983	Connecticut 15/	810911	Woodlake Water Co.
1983	New Jersey 1/	815-458	New Jersey Bell Tel. Co.
1983	New Jersey 14/	8011-827	Atlantic City Sewerage Co.
1984	Dist. Of Columbia 7/	785	Potomac Electric Power Co.
1984	Maryland 8/	7689	Washington Gas Light Co.
1984	Dist. Of Columbia 7/	798	C&P Tel. Co.
1984	Pennsylvania 13/	R-832316	Bell Telephone Co. of PA
1984	New Mexico 12/	1032	Mt. States Tel. & Telegraph
1984	Idaho 18/	U-1000-70	Mt. States Tel. & Telegraph
1984	Colorado 11/	1655	Mt. States Tel. & Telegraph



**Michael J. Majoros, Jr.**

1984	Dist. Of Columbia <u>7/</u>	813	Potomac Electric Power Co.
1984	Pennsylvania <u>3/</u>	R842621-R842625	Western Pa. Water Co.
1985	Maryland <u>8/</u>	7743	Potomac Edison Co.
1985	New Jersey <u>1/</u>	848-856	New Jersey Bell Tel. Co.
1985	Maryland <u>8/</u>	7851	C&P Tel. Co.
1985	California <u>10/</u>	I-85-03-78	Pacific Bell Telephone Co.
1985	Pennsylvania <u>3/</u>	R-850174	Phila. Suburban Water Co.
1985	Pennsylvania <u>3/</u>	R850178	Pennsylvania Gas & Water Co.
1985	Pennsylvania <u>3/</u>	R-850299	General Tel. Co. of PA
1986	Maryland <u>8/</u>	7899	Delmarva Power & Light Co.
1986	Maryland <u>8/</u>	7754	Chesapeake Utilities Corp.
1986	Pennsylvania <u>3/</u>	R-850268	York Water Co.
1986	Maryland <u>8/</u>	7953	Southern Md. Electric Corp.
1986	Idaho <u>9/</u>	U-1002-59	General Tel. Of the Northwest
1986	Maryland <u>8/</u>	7973	Baltimore Gas & Electric Co.
1987	Pennsylvania <u>3/</u>	R-860350	Dauphin Cons. Water Supply
1987	Pennsylvania <u>3/</u>	C-860923	Bell Telephone Co. of PA
1987	Iowa <u>6/</u>	DPU-86-2	Northwestern Bell Tel. Co.
1987	Dist. Of Columbia <u>7/</u>	842	Washington Gas Light Co.
1988	Florida <u>4/</u>	880069-TL	Southern Bell Telephone
1988	Iowa <u>6/</u>	RPU-87-3	Iowa Public Service Company
1988	Iowa <u>6/</u>	RPU-87-6	Northwestern Bell Tel. Co.
1988	Dist. Of Columbia <u>7/</u>	869	Potomac Electric Power Co.
1989	Iowa <u>6/</u>	RPU-88-6	Northwestern Bell Tel. Co.
1990	New Jersey <u>1/</u>	1487-88	Morris City Transfer Station
1990	New Jersey <u>5/</u>	WR 88-80967	Toms River Water Company
1990	Florida <u>4/</u>	890256-TL	Southern Bell Company
1990	New Jersey <u>1/</u>	ER89110912J	Jersey Central Power & Light
1990	New Jersey <u>1/</u>	WR90050497J	Elizabethtown Water Co.
1991	Pennsylvania <u>3/</u>	P900465	United Tel. Co. of Pa.
1991	West Virginia <u>2/</u>	90-564-T-D	C&P Telephone Co.
1991	New Jersey <u>1/</u>	90080792J	Hackensack Water Co.
1991	New Jersey <u>1/</u>	WR90080884J	Middlesex Water Co.
1991	Pennsylvania <u>3/</u>	R-911892	Phil. Suburban Water Co.
1991	Kansas <u>20/</u>	176, 716-U	Kansas Power & Light Co.
1991	Indiana <u>29/</u>	39017	Indiana Bell Telephone
1991	Nevada <u>21/</u>	91-5054	Central Tele. Co. – Nevada
1992	New Jersey <u>1/</u>	EE91081428	Public Service Electric & Gas
1992	Maryland <u>8/</u>	8462	C&P Telephone Co.
1992	West Virginia <u>2/</u>	91-1037-E-D	Appalachian Power Co.
1993	Maryland <u>8/</u>	8464	Potomac Electric Power Co.
1993	South Carolina <u>22/</u>	92-227-C	Southern Bell Telephone
1993	Maryland <u>8/</u>	8485	Baltimore Gas & Electric Co.
1993	Georgia <u>23/</u>	4451-U	Atlanta Gas Light Co.
1993	New Jersey <u>1/</u>	GR93040114	New Jersey Natural Gas. Co.

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1994	Iowa <u>6/</u>	RPU-93-9	U.S. West – Iowa
1994	Iowa <u>6/</u>	RPU-94-3	Midwest Gas
1995	Delaware <u>24/</u>	94-149	Wilm. Suburban Water Corp.
1995	Connecticut <u>25/</u>	94-10-03	So. New England Telephone
1995	Connecticut <u>25/</u>	95-03-01	So. New England Telephone
1995	Pennsylvania <u>3/</u>	R-00953300	Citizens Utilities Company
1995	Georgia <u>23/</u>	5503-0	Southern Bell
1996	Maryland <u>8/</u>	8715	Bell Atlantic
1996	Arizona <u>26/</u>	E-1032-95-417	Citizens Utilities Company
1996	New Hampshire <u>27/</u>	DE 96-252	New England Telephone
1997	Iowa <u>6/</u>	DPU-96-1	U S West – Iowa
1997	Ohio <u>28/</u>	96-922-TP-UNC	Ameritech – Ohio
1997	Michigan <u>28/</u>	U-11280	Ameritech – Michigan
1997	Michigan <u>28/</u>	U-112 81	GTE North
1997	Wyoming <u>27/</u>	7000-ztr-96-323	US West – Wyoming
1997	Iowa <u>6/</u>	RPU-96-9	US West – Iowa
1997	Illinois <u>28/</u>	96-0486-0569	Ameritech – Illinois
1997	Indiana <u>28/</u>	40611	Ameritech – Indiana
1997	Indiana <u>27/</u>	40734	GTE North
1997	Utah <u>27/</u>	97-049-08	US West – Utah
1997	Georgia <u>28/</u>	7061-U	BellSouth – Georgia
1997	Connecticut <u>25/</u>	96-04-07	So. New England Telephone
1998	Florida <u>28/</u>	960833-TP et. al.	BellSouth – Florida
1998	Illinois <u>27/</u>	97-0355	GTE North/South
1998	Michigan <u>33/</u>	U-11726	Detroit Edison
1999	Maryland <u>8/</u>	8794	Baltimore Gas & Electric Co.
1999	Maryland <u>8/</u>	8795	Delmarva Power & Light Co.
1999	Maryland <u>8/</u>	8797	Potomac Edison Company
1999	West Virginia <u>2/</u>	98-0452-E-GI	Electric Restructuring
1999	Delaware <u>24/</u>	98-98	United Water Company
1999	Pennsylvania <u>3/</u>	R-00994638	Pennsylvania American Water
1999	West Virginia <u>2/</u>	98-0985-W-D	West Virginia American Water
1999	Michigan <u>33/</u>	U-11495	Detroit Edison
2000	Delaware <u>24/</u>	99-466	Tidewater Utilities
2000	New Mexico <u>34/</u>	3008	US WEST Communications, Inc.
2000	Florida <u>28/</u>	990649-TP	BellSouth -Florida
2000	New Jersey <u>1/</u>	WR30174	Consumer New Jersey Water
2000	Pennsylvania <u>3/</u>	R-00994868	Philadelphia Suburban Water
2000	Pennsylvania <u>3/</u>	R-0005212	Pennsylvania American Sewerage
2000	Connecticut <u>25/</u>	00-07-17	Southern New England Telephone
2001	Kentucky <u>36/</u>	2000-373	Jackson Energy Cooperative
2001	Kansas <u>38/39/40/</u>	01-WSRE-436-RTS	Western Resources
2001	South Carolina <u>22/</u>	2001-93-E	Carolina Power & Light Co.
2001	North Dakota <u>37/</u>	PU-400-00-521	Northern States Power/Xcel Energy
2001	Indiana <u>29/41/</u>	41746	Northern Indiana Power Company

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2001	New Jersey 1/	GR01050328	Public Service Electric and Gas
2001	Pennsylvania 3/	R-00016236	York Water Company
2001	Pennsylvania 3/	R-00016339	Pennsylvania America Water
2001	Pennsylvania 3/	R-00016356	Wellsboro Electric Coop.
2001	Florida 4/	010949-EL	Gulf Power Company
2001	Hawaii 42/	00-309	The Gas Company
2002	Pennsylvania 3/	R-00016750	Philadelphia Suburban
2002	Nevada 43/	01-10001 & 10002	Nevada Power Company
2002	Kentucky 36/	2001-244	Fleming Mason Electric Coop.
2002	Nevada 43/	01-11031	Sierra Pacific Power Company
2002	Georgia 27/	14361-U	BellSouth-Georgia
2002	Alaska 44/	U-01-34,82-87,66	Alaska Communications Systems
2002	Wisconsin 45/	2055-TR-102	CenturyTel
2002	Wisconsin 45/	5846-TR-102	TelUSA
2002	Vermont 46/	6596	Citizen's Energy Services
2002	North Dakota 37/	PU-399-02-183	Montana Dakota Utilities
2002	Kansas 40/	02-MDWG-922-RTS	Midwest Energy
2002	Kentucky 36/	2002-00145	Columbia Gas
2002	Oklahoma 47/	200200166	Reliant Energy ARKLA
2002	New Jersey 1/	GR02040245	Elizabethtown Gas Company
2003	New Jersey 1/	ER02050303	Public Service Electric and Gas Co.
2003	Hawaii 42/	01-0255	Young Brothers Tug & Barge
2003	New Jersey 1/	ER02080506	Jersey Central Power & Light
2003	New Jersey 1/	ER02100724	Rockland Electric Co.
2003	Pennsylvania 3/	R-00027975	The York Water Co.
2003	Pennsylvania /3	R-00038304	Pennsylvania-American Water Co.
2003	Kansas 20/ 40/	03-KGSG-602-RTS	Kansas Gas Service
2003	Nova Scotia, CN 49/	EMO NSPI	Nova Scotia Power, Inc.
2003	Kentucky 36/	2003-00252	Union Light Heat & Power
2003	Alaska 44/	U-96-89	ACS Communications, Inc.
2003	Indiana 29/	42359	PSI Energy, Inc.
2003	Kansas 20/ 40/	03-ATMG-1036-RTS	Atmos Energy
2003	Florida 50/	030001-E1	Tampa Electric Company
2003	Maryland 51/	8960	Washington Gas Light
2003	Hawaii 42/	02-0391	Hawaiian Electric Company
2003	Illinois 28/	02-0864	SBC Illinois
2003	Indiana 28/	42393	SBC Indiana
2004	New Jersey 1/	ER03020110	Atlantic City Electric Co.
2004	Arizona 26/	E-01345A-03-0437	Arizona Public Service Company
2004	Michigan 27/	U-13531	SBC Michigan
2004	New Jersey 1/	GR03080683	South Jersey Gas Company
2004	Kentucky 36/	2003-00434,00433	Kentucky Utilities, Louisville Gas & Electric
2004	Florida 50/ 54/	031033-EI	Tampa Electric Company
2004	Kentucky 36/	2004-00067	Delta Natural Gas Company

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2004	Georgia 23/	18300, 15392, 15393	Georgia Power Company
2004	Vermont 46/	6946, 6988	Central Vermont Public Service Corporation
2004	Delaware 24/	04-288	Delaware Electric Cooperative
2004	Missouri 58/	ER-2004-0570	Empire District Electric Company
2005	Florida 50/	041272-EI	Progress Energy Florida, Inc.
2005	Florida 50/	041291-EI	Florida Power & Light Company
2005	California 59/	A.04-12-014	Southern California Edison Co.
2005	Kentucky 36/	2005-00042	Union Light Heat & Power
2005	Florida 50/	050045 & 050188-EI	Florida Power & Light Co.
2005	Florida 50/ 54/	030157-EI	Progress Energy Florida
2005	Kansas 38/ 40/	05-WSEE-981-RTS	Westar Energy, Inc.
2006	Delaware 24/	05-304	Delmarva Power & Light Company
2006	California 59/	A.05-12-002	Pacific Gas & Electric Co.
2006	New Jersey 1/	GR05100845	Public Service Electric and Gas Co.
2006	Colorado 60/	06S-234EG	Public Service Co. of Colorado
2006	Kentucky 36/	2006-00172	Union Light, Heat & Power
2006	Kansas 40/	06-KGSG-1209-RTS	Kansas Gas Service
2006	West Virginia 2/	06-0960-E-42T, 06-1426-E-D	Allegheny Power
2006	West Virginia 2/	05-1120-G-30C, 06-0441-G-PC, et al.	Hope Gas, Inc. and Equitable Resources, Inc.
2007	Delaware 24/	06-284	Delmarva Power & Light Company
2007	Kentucky 36/	2006-00464	Atmos Energy Corporation
2007	Colorado 60/	06S-656G	Public Service Co. of Colorado
2007	California 59/	A.06-12-009, A.06-12-010	San Diego Gas & Electric Co., and Southern California Gas Co.
2007	Kentucky 36/	2007-00143	Kentucky-American Water Co.
2007	Kentucky 36/	2007-00089	Delta Natural Gas Co.

**Michael J. Majoros, Jr.**

**PARTICIPATION AS NEGOTIATOR IN FCC TELEPHONE DEPRECIATION  
RATE REPRESRIPTION CONFERENCES**

<u>COMPANY</u>	<u>YEARS</u>	<u>CLIENT</u>
Diamond State Telephone Co. <u>24/</u>	1985 + 1988	Delaware Public Service Comm
Bell Telephone of Pennsylvania <u>3/</u>	1986 + 1989	PA Consumer Advocate
Chesapeake & Potomac Telephone Co. - Md. <u>8/</u>	1986	Maryland People's Counsel
Southwestern Bell Telephone – Kansas <u>20/</u>	1986	Kansas Corp. Commission
Southern Bell – Florida <u>4/</u>	1986	Florida Consumer Advocate
Chesapeake & Potomac Telephone Co.-W.Va. <u>2/</u>	1987 + 1990	West VA Consumer Advocate
New Jersey Bell Telephone Co. <u>1/</u>	1985 + 1988	New Jersey Rate Counsel
Southern Bell - South Carolina <u>22/</u>	1986 + 1989 + 1992	S. Carolina Consumer Advocate
GTE-North – Pennsylvania <u>3/</u>	1989	PA Consumer Advocate

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**PARTICIPATION IN PROCEEDINGS WHICH WERE  
SETTLED BEFORE TESTIMONY WAS SUBMITTED**

<u>STATE</u>	<u>DOCKET NO.</u>	<u>UTILITY</u>
Maryland <u>8/</u>	7878	Potomac Edison
Nevada <u>21/</u>	88-728	Southwest Gas
New Jersey <u>1/</u>	WR90090950J	New Jersey American Water
New Jersey <u>1/</u>	WR900050497J	Elizabethtown Water
New Jersey <u>1/</u>	WR91091483	Garden State Water
West Virginia <u>2/</u>	91-1037-E	Appalachian Power Co.
Nevada <u>21/</u>	92-7002	Central Telephone - Nevada
Pennsylvania <u>3/</u>	R-00932873	Blue Mountain Water
West Virginia <u>2/</u>	93-1165-E-D	Potomac Edison
West Virginia <u>2/</u>	94-0013-E-D	Monongahela Power
New Jersey <u>1/</u>	WR94030059	New Jersey American Water
New Jersey <u>1/</u>	WR95080346	Elizabethtown Water
New Jersey <u>1/</u>	WR95050219	Toms River Water Co.
Maryland <u>8/</u>	8796	Potomac Electric Power Co.
South Carolina <u>22/</u>	1999-077-E	Carolina Power & Light Co.
South Carolina <u>22/</u>	1999-072-E	Carolina Power & Light Co.
Kentucky <u>36/</u>	2001-104 & 141	Kentucky Utilities, Louisville Gas and Electric
Kentucky <u>36/</u>	2002-485	Jackson Purchase Energy Corporation

## Michael J. Majoros, Jr.

### Clients

<u>1/</u> New Jersey Rate Counsel/Advocate	<u>33/</u> Michigan Attorney General
<u>2/</u> West Virginia Consumer Advocate	<u>34/</u> New Mexico Attorney General
<u>3/</u> Pennsylvania OCA	<u>35/</u> Environmental Protection Agency Enforcement Staff
<u>4/</u> Florida Office of Public Advocate	<u>36/</u> Kentucky Attorney General
<u>5/</u> Toms River Fire Commissioner's	<u>37/</u> North Dakota Public Service Commission
<u>6/</u> Iowa Office of Consumer Advocate	<u>38/</u> Kansas Industrial Group
<u>7/</u> D.C. People's Counsel	<u>39/</u> City of Wichita
<u>8/</u> Maryland's People's Counsel	<u>40/</u> Kansas Citizens' Utility Rate Board
<u>9/</u> Idaho Public Service Commission	<u>41/</u> NIPSCO Industrial Group
<u>10/</u> Western Burglar and Fire Alarm	<u>42/</u> Hawaii Division of Consumer Advocacy
<u>11/</u> U.S. Dept. of Defense	<u>43/</u> Nevada Bureau of Consumer Protection
<u>12/</u> N.M. State Corporation Comm.	<u>44/</u> GCI
<u>13/</u> City of Philadelphia	<u>45/</u> Wisc. Citizens' Utility Rate Board
<u>14/</u> Resorts International	<u>46/</u> Vermont Department of Public Service
<u>15/</u> Woodlake Condominium Association	<u>47/</u> Oklahoma Corporation Commission
<u>16/</u> Illinois Attorney General	<u>48/</u> National Assn. of State Utility Consumer Advocates
<u>17/</u> Mass Coalition of Municipalities	<u>49/</u> Nova Scotia Utility and Review Board
<u>18/</u> U.S. Department of Energy	<u>50/</u> Florida Office of Public Counsel
<u>19/</u> Arizona Electric Power Corp.	<u>51/</u> Maryland Public Service Commission
<u>20/</u> Kansas Corporation Commission	<u>52/</u> MCI
<u>21/</u> Public Service Comm. – Nevada	<u>53/</u> Transmission Agency of Northern California
<u>22/</u> SC Dept. of Consumer Affairs	<u>54/</u> Florida Industrial Power Users Group
<u>23/</u> Georgia Public Service Comm.	<u>55/</u> Sierra Club
<u>24/</u> Delaware Public Service Comm.	<u>56/</u> Our Children's Earth Foundation
<u>25/</u> Conn. Ofc. Of Consumer Counsel	<u>57/</u> National Parks Conservation Association, Inc.
<u>26/</u> Arizona Corp. Commission	<u>58/</u> Missouri Office of the Public Counsel
<u>27/</u> AT&T	<u>59/</u> The Utility Reform Network
<u>28/</u> AT&T/MCI	<u>60/</u> Colorado Office of Consumer Counsel
<u>29/</u> IN Office of Utility Consumer Counselor	<u>61/</u> MD State Senator Paul G. Pinsky
<u>30/</u> Unitel (AT&T – Canada)	<u>62/</u> MD Speaker of the House Michael Busch
<u>31/</u> Public Interest Advocacy Centre	
<u>32/</u> U.S. General Services Administration	

**CERTIFICATE OF SERVICE**

08-ATMG-280-RTS

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

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Shonda Titsworth

\* Denotes those receiving the Confidential version