

Exhibit B

GUD No. 9869 Schedules

Decision Summary - GUD No. 9869

Proposed Impact: Revenue Requirement Requested: \$432,206,870 Increase Requested: \$42,509,227	Potential Impact: Revenue Requirement: \$ 409,361,777 Change from Request**: (\$22,845,093) Increase: \$ 14,833,097
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Rate Calculator - recalculates with each decision below		Residential		Commercial		Industrial/Transportation	
		Proposed	Approved	Proposed	Approved	Proposed	Approved
		Atmos Proposed Customer Charge	\$16		\$30		\$550
Approved	\$16	\$16	\$30	\$30	\$550	\$550	
Dallas Proposed - Decision No. 1	\$14		\$25		\$450		
State Proposed - Decision No. 1	\$16		\$25		\$50		
	Per Mcf	Per Mcf	Per Mcf	Per Mcf	Per MMBtu	Per MMBtu	
H2S Proposed Usage Charge	0.6759		0.6740		0.1924		
					0.1399		
					0.0223		
Approved Usage Charge		0.4315		0.5748		0.1373	
						0.0999	
						0.0159	
Dallas Results Decision No. 1							
State Results Decision No. 1							

Decision No.	FOF	Recommendation Adopt = 1, Deny = 0	Schedule Impacted	Cell Impacted	Revenue Requirement	Revenue Req Impact**	Overall Increase/Decrease	Recommending Party
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Adopt means accepting Examiners or Interveners recommendations
 Deny means accepting Atmos' proposed methodology or procedure & rejecting the Interveners proposal

* All decisions are mutually exclusive
 ** Approximation due to flow-through tax effects and rounding

Rate Design & Rate Items

1	Customer Charges Enter "0" for Atmos, "1" for Examiners, "2" for Dallas, "3" for State	1	RD-CCS1 WP_J-4	H14 C11				The impact of this decision will be on the Commodity Rates based on final determination of the Revenue Requirement once the Customer Charge and the decisions below are made. Examiners, Dallas, State of Texas
2	Billing Determinants December 31 Levels, 10 Year vs. 30 Year	1	Multiple	C28	\$432,116,884	(\$89,986)	\$39,911,303	Dallas & State of Texas

GRIP Related Items

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Proposed Impact:		Potential Impact:		
Revenue Requirement Requested:	\$432,206,870	Revenue Requirement:	\$ 409,361,777	
		Change from Request**:	(\$22,845,093)	
Increase Requested:	\$42,509,227	Increase:	\$ 14,833,097	

3	Remove Projects removed from GUD No. 9802 GRIP	1	C 03_09 or C 12_31 F-3	F91 H79	\$432,073,251	(\$133,619)	\$42,367,665	Dallas & Examiners
4	Remove Project Nos. 010.11352 & 010.11353	1	C 03_09 or C 12_31 F-3	F93 H81	\$432,197,966	(\$8,904)	\$42,499,793	Dallas & Examiners
Rate Base Adjustments								
General Items:								
5	Remove Poly 1 replacement & Repair Projects	1	C 03_09 or C 12_31 F-3	F92 H80	\$432,199,462	(\$7,408)	\$42,501,378	Dallas & Examiners
6	Test Year Adjustments - Enter "0" for March 31, 2009 Plant Balances or "1" for December 31, 2008 Plant Balances	1	C 03_09 or C 12_31 F-3	F96 H82	\$430,841,678	(\$1,365,192)	\$41,062,890	Examiners, Dallas & State
	Depreciation	1	B-1	E35				
	Remove Employee Expense Adjustments	1						
	ADIT - Enter "0" for Atmos Proposed March 31 Calculation, "1" for Atmos Alternative Dec 31 Calculation, or "2" for Dallas Dec 31 Recommendation	1	B B-3	F25 F63	\$428,353,335	(\$3,853,535)	\$38,426,644	Dallas & State Atmos Dec 31 Alternative
	Note: Default to "1" if Dec 31 is chosen. Results included on line 61.							
7	Remove all Post Test Year Adjustments	0	C 03_09 or C 12_31	F95	\$421,630,916	(\$10,575,954)	\$31,304,656	Dallas
Cash Working Capital Items:								
8	Change Collection Lag to 16.65 <i>See</i> , CWC Billing Lag Adjustments	0	E1 THP-CWC2	Col F G26	\$431,576,262	(\$630,608)	\$41,841,136	Dallas
9	Bank Lag <i>See</i> , CWC Billing Lag Adjustments	0	E1 THP-CWC2	Col F G29	\$431,977,098	(\$229,772)	\$42,265,797	Dallas
10	Gas Cost Payment Lag Day	0	E-1	G11	\$432,580,986	\$374,116	\$42,905,579	Dallas
11	Gas Cost Transportation Lag	0	E-1	G12	\$432,175,006	(\$31,864)	\$42,475,469	Dallas
12	Other O&M Labor PTO Lead to 108.39 days	0	E1	G16	\$432,161,443	(\$45,427)	\$42,461,099	Dallas

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	Increase Requested:	\$42,509,227		Change from Request**:	(\$22,845,093)			
				Increase:	\$ 14,833,097			
13	O&M Non Labor	0	E1	G17	\$432,025,234	(\$181,636)	\$42,316,794	Dallas
14	Municipal Franchise Fees Lead Days	0	E1	C23	\$431,417,312	(\$789,558)	\$41,672,738	Dallas
15	Prepayment of State Gross Receipts Tax Include 13 month avg expense in rate base	0	E-3 B	F48 F18	\$431,603,220	(\$603,650)	\$41,869,696	Dallas
16	Capitalization Ratio:	0			\$431,396,842	(\$810,028)	\$41,651,051	Dallas JP-7
	Cost Center 1502 - Corporate Secretary		WP_F-2.7	E76				
	Cost Center 1162 - Benefits Accounting		WP_F-2.7	E52				
	Cost Center 1226 - Customer Service		WP_F-2.7	E62				
	Cost Center 1228 - Customer Revenue Management		WP_F-2.7	E64				
	Cost Center 1408 - Employee Development		WP_F-2.7	E72				
17	SSU Rate 2 (Change from 49.18 to 45.12)	0			\$431,707,012	(\$499,858)	\$41,979,658	Dallas JP-8
	Cost Center 1109 SS Dallas Payment Applications		WP_F-2.7	F16				
	Cost Center 1115 SS Dallas Billing Services		WP_F-2.7	F21				
	Cost Center 1148 SS Dallas Revenue System Support		WP_F-2.7	F44				
	Cost Center 1200 SS Customer Revenue Collections		WP_F-2.7	F55				
	Cost Center 1215 SS Dispatch Operations		WP_F-2.7	F60				
	Cost Center 1226 SS Dallas Customer Service		WP_F-2.7	F62				
	Cost Center 1227 SS Dallas Customer Program Man		WP_F-2.7	F63				
	Cost Center 1228 SS Dallas Customer Revenue Man		WP_F-2.7	F64				
18	SSU Call Center - Amarillo/Waco Alloc Exam Rec Enter "0" for Atmos, "1" for Examiners, and "2" for Dallas Include CC 1158	1	WP 2.7 WP 2.7	F57 F57	\$432,396,677 \$429,498,730	\$189,807 (\$2,708,140)	\$42,710,316 \$39,640,120	Examiners Dallas
19	SSU Incentive Compensation (CC 1904 & 1908)	1	WP 2.7	D101	\$429,073,501	(\$3,133,369)	\$39,189,616	Dallas
20	Employee Benefits	0	WP 2.2	C9	\$429,887,998	(\$2,318,872)	\$40,052,525	Dallas
21	Merit Increases	0	WP 2.1	D12	\$430,331,236	(\$1,875,634)	\$40,522,108	Dallas
B159	Gasoline				See Decision No. 28 under Expenses			Dallas
B61	ADIT Adjustments Pension Accruals Insurance Accruals Allowance for Doubtful Accounts				See Decision No. 6 under Rate Base Adjustment			State State State State
22	UNICAP Section 263A	1	B-3	F20	\$432,024,531	(\$182,339)	\$42,316,050	Examiners & State
23	Gas Storage Change from WACOG to FIFO	1	B-3	F24	\$431,451,458	(\$755,412)	\$41,708,915	Examiners & State

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Revenue Requirement Requested:	\$432,206,870	Revenue Requirement:	\$ 409,361,777		
		Change from Request**:	(\$22,845,093)		
Increase Requested:	\$42,509,227	Increase:	\$ 14,833,097		

Revenue Items

B61	Matching Principal - June 30, December 30 or March 31					See Decision No. 6 under Rate Base Adjustment	Dallas	
24	Attrition Adjustment (Also impacts Rate Design)	1	BSD 1-1	C25	\$432,190,541	(\$16,329)	\$41,883,420	Dallas & Examiners
25	Weather Adjustment	1	BSD 1-1	C26	\$432,191,229	(\$15,641)	\$41,861,880	Examiners, Dallas & State of

Expenses Items

B120	Payroll Incentive Compensation					See Decision No. 19 under Rate Base Adjustment	Dallas	
B124	Payroll Merit Increases					See Decision No. 21 under Rate Base Adjustment	Dallas	
26	Overtime	0	F-2	D58	\$431,750,308	(\$456,562)	\$42,025,527	Dallas
B122	Benefits					See Decision No. 20 under Rate Base Adjustment	Dallas	
27	Uncollectible Expense - 3 year Avg. Normalized	0	WP_F2.10	C27	\$431,425,552	(\$781,318)	\$41,681,468	Dallas
28	Outside Services Employed - Acct. 923 Normalized	0	F-2	K59	\$431,421,679	(\$785,191)	\$41,677,365	Dallas
29	Distribution Load Dispatch Normalized	0	F-1	D10	\$431,477,995	(\$728,875)	\$41,737,028	Dallas
30	Gasoline Adjusted	1	F-1	E60	\$431,733,683	(\$473,187)	\$42,007,914	Dallas
31	Pipeline Integrity Adjusted	0	F-1	E57	\$431,805,284	(\$401,586)	\$42,083,770	Dallas
32	Transferred Pipeline Employee Expense	0	F-1	E58	\$431,874,386	(\$332,484)	\$42,156,980	Dallas
33	Relocation Expense - Mid-Tex Direct & SSU Allocate	0	F-1 F-2.7	E61 D99	\$431,912,708	(\$294,162)	\$42,197,580	Dallas
34	Office Supply Expense Normalized	0	F-1	E59	\$431,992,012	(\$214,858)	\$42,281,597	Dallas
35	Property Taxes - Storage	1	WP_F-5.1	C20	\$429,046,940	(\$3,159,930)	\$39,161,475	Dallas

SSU Depreciation

36	Acct. 399.01 Servers - Hardware	1	F-4	F36	\$431,556,920	(\$649,950)	\$41,820,644	Dallas & Examiners
37	Acct. 399.02 Servers - Software	1	F-4	F37	\$431,954,954	(\$251,916)	\$42,242,337	Dallas & Examiners

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38	Acct. 399.24 General Startup Costs	1	F-4	F45	\$430,363,838	(\$1,843,032)	\$40,556,648	Dallas & Examiners
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Adjustment to the SSU Allocation Formula

B116	Amarillo/Waco Call Center Allocation		WP_F-2.7	F57				Dallas
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B99	Capitalization Ratio:		WP_F-2.7					Dallas
	Cost Center 1502 - Corporate Secretary			E76				
	Cost Center 1162 - Benefits Accounting			E52				
	Cost Center 1226 - Customer Service			E62				
	Cost Center 1228 - Customer Revenue Management			E64				
	Cost Center 1408 - Employee Development			E72				

B106	Allocation Factor Rate: Change from 49.18 to 45.12							Dallas
	Cost Center 1109 SS Dallas Payment Applications		WP F2-7	F16				
	Cost Center 1115 SS Dallas Billing Services		WP F2-7	F21				
	Cost Center 1148 SS Dallas Revenue System Support		WP F2-7	F44				
	Cost Center 1200 SS Customer Revenue Collections		WP F2-7	F55				
	Cost Center 1215 SS Dispatch Operations		WP F2-7	F60				
	Cost Center 1226 SS Dallas Customer Service		WP F2-7	F62				
	Cost Center 1227 SS Dallas Customer Program Man		WP F2-7	F63				
	Cost Center 1228 SS Dallas Customer Revenue Man		WP F2-7	F64				

Return on Rate Base

	Capital Structure							
39	Long Term Debt:	51.09%		Sch. G	C21			51.09%
	Atmos: 51.09%							
	Dallas: 51.73%							
	Examiner's Recommendation- 51.09%							
40	Common Equity:	48.91%		Sch. G	C22			48.91%
	Atmos: 48.91%							
	Dallas: 48.27%					\$431,290,225	(\$916,645)	\$41,538,097
	Examiner's Recommendation- 48.91%							
41	Cost of Debt:	6.88%		Sch. G	C13			6.88%
	Atmos: 6.88%							
	Dallas: 6.10%					\$426,999,720	(\$5,207,150)	\$36,992,573
	Examiner's Recommendation- 6.88%							
42	Cost of Equity:	10.40%		Sch. G	C15			

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		Increase:	\$ 14,833,097

Atmos: 11.50%			
Dallas: 10.0 %	\$417,409,386	(\$14,797,484)	\$26,832,206
State: 9.25%	\$410,010,226	(\$22,196,644)	\$18,993,252
Staff: 10.4%	\$421,360,867	(\$10,846,003)	\$31,018,556
Examiner's Recommendation- 10.0%			

DECISION ISSUES THAT DO NOT IMPACT THE REVENUE REQUIREMENT

Rate Design & Rate Items

Hedging Costs in Rider GCR

43	Approve or Deny If Approved - Reporting Requirements	Denied	
			Dallas & Examiners RRC Staff
44	Rider GCR Change - Interest Rate Approve or Deny	Approved	
			Examiners
45	CEE Change Approve or Deny	Approved	
			Examiners

GRIP Related Items

	<u>Refund Due:</u>		
46	Project No. 080.23983	Approved	
	Project No. 080.23337	Approved	Dallas
			Dallas

**ATMOS ENERGY CORP., MID-TEX DIVISION
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**ATMOS ENERGY CORP., MID-TEX DIVISION
REVENUE REQUIREMENTS BY SERVICE CLASS - SYSTEM-WIDE
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Final Order			
		Current Revenues	Approved Revenues ¹	Approved Change	Percent Change
	(a)	(b)	(c)	(d)	(e)
1					
2	Residential (Base Revenue)	\$ 300,264,775	\$ 311,426,854	\$ 11,162,078	3.72%
3	Residential (Rider GCR)	749,745,390	749,745,390	-	0.00%
4	Residential (Rider FF & Rider TAX)	62,410,767	63,074,327	663,561	1.06%
5	Total Residential	<u>\$ 1,112,420,932</u>	<u>\$ 1,124,246,571</u>	<u>\$ 11,825,639</u>	1.06%
6					
7	Commercial (Base Revenue)	\$ 70,145,741	\$ 73,730,285	\$ 3,584,544	5.11%
8	Commercial (Rider GCR)	472,761,337	472,761,337	-	0.00%
9	Commercial (Rider FF & Rider TAX)	32,269,447	32,482,560	213,114	0.66%
10	Total Commercial	<u>\$ 575,176,526</u>	<u>\$ 578,974,183</u>	<u>\$ 3,797,657</u>	0.66%
11					
12	Industrial/Transportation (Base Revenue)	\$ 9,833,763	\$ 9,085,284	\$ (748,479)	-7.61%
13	Industrial/Transportation (Rider GCR)	26,376,189	26,376,189	-	0.00%
14	Industrial/Transportation (Rider FF & Rider TAX)	2,152,256	2,107,771	(44,485)	-2.07%
15	Total Industrial/Transportation	<u>\$ 38,362,209</u>	<u>\$ 37,569,245</u>	<u>\$ (792,964)</u>	-2.07%
16					
17	Other Revenue (Base Revenue)	\$ 15,116,590	\$ 15,116,590	\$ -	0.00%
18	Other Revenue (Rider GCR)	-	-	-	0.00%
19	Other Revenue (Rider FF & Rider TAX)	898,504	898,504	-	0.00%
20	Total Other Revenue	<u>\$ 16,015,093</u>	<u>\$ 16,015,093</u>	<u>\$ -</u>	0.00%
21					
22	Base Revenue	\$ 395,360,869	\$ 409,359,012	\$ 13,998,143	3.54%
23	Rider GCR	1,248,882,916	1,248,882,916	-	0.00%
24	Rider FF & Rider TAX	97,730,973	98,563,163	832,189	0.85%
25	Total Operating Revenues	<u>\$ 1,741,974,759</u>	<u>\$ 1,756,805,091</u>	<u>\$ 14,830,332</u>	0.85%
26					
27	Note:				
28	¹ Proposed Revenues are the result of the application of the proposed rates to billing determinants.				

**ATMOS ENERGY CORP., MID-TEX DIVISION
REVENUE REQUIREMENTS - SYSTEM-WIDE
TEST YEAR ENDING JUNE 30, 2008**

Final Order

Line No.	Description	Ref	Base Revenue	Rider GCR	Rider FF & Rider TAX	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2	Rider GCR Part A	Schedule H	\$ -	\$ 1,162,697,924	\$ -	\$ 1,162,697,924	
3	Rider GCR Part B	Schedule I		86,184,992		86,184,992	
4	Total Rider GCR			\$ 1,248,882,916		\$ 1,248,882,916	
5							
6	Operation and Maintenance Expenses	Schedule F-1	\$ 157,003,333			\$ 157,003,333	
7							
8	Taxes Other than Income Taxes	Schedule F-5	16,951,794		\$ 98,563,163	115,514,957	
9							
10	Depreciation and Amortization Expense	Schedule F-3	85,655,946			85,655,946	
11							
12	Interest on Customer Deposits	Schedule F-7	597,471			597,471	
13							
14	Rate Base	Schedule B	\$ 1,279,647,241				
15	Rate of Return	Schedule G	8.600%				
16				110,049,663		110,049,663	
17							
18	Income Taxes	Schedule F-6	39,103,570			39,103,570	
19							
20	Revenue Requirements		\$ 409,361,777	\$ 1,248,882,916	\$ 98,563,163	\$ 1,756,807,856	
21							
22	Current Revenues	Schedule A				\$ 1,741,974,759	
23							
24	Proposed Change					<u>\$ 14,833,097</u>	

**ATMOS ENERGY CORP., MID-TEX DIVISION
RATE BASE ADJUSTMENTS SUMMARY
AS OF JUNE 30, 2008**

Line No.	Description (a)	Balance As Of June 30, 2008 (b)
1	Balance Remaining from GUD 9762 (1)	\$ 10,016,709
2	Employee Expense Adjustment, Test Year Ended March 31, 2009 (2) (3)	286,001
3		
4	Total (Ln. 1 plus Ln. 2)	<u>\$ 10,302,710</u>
5		
6		
7	Notes:	
8	1. Includes the remaining balances carried over from GUD 9672 for both GUD 9670 and the Employee Expense	
9	balance.	
10	2. See Page 2, Col (e), Ln. 25.	
11	3. Employee Expenses updated for the period July 1, 2008 through March 31, 2009.	

**ATMOS ENERGY CORP., MID-TEX DIVISION
EMPLOYEE EXPENSE ADJUSTMENT TO CAPITAL
AS OF JUNE 30, 2008**

Line No.	Description (a)	Shared Services - Customer Support (b)	Shared Services - General Office (c)	Mid-Tex Direct (d)	Total Adjustment (e)
1	<u>Test Year Ended June 30, 2008: Updated to March 31, 2009</u>				
2	Allocated Employee Expense Totals (WP_F-2.6, Ln. 15)	\$ 34,441	\$ 154,380	\$ 339,034	
3	Less: O&M Amounts (WP_F-2.6, Ln. 18)	29,795	118,805	339,034	
4	Allocated SSU Expense Totals: July 1, 2008 to December 31, 2008 (3)	21,333	68,665	-	
5	Allocated SSU Expense Totals: January 2009 to March 31, 2009 (3)	0	0	-	
6	Subtotal (Ln. 2 minus Ln. 3 plus Ln. 4 plus Ln. 5)	<u>\$ 25,979</u>	<u>\$ 104,240</u>	<u>\$ -</u>	
7					
8	Add Charges Direct to Capital:				
9	Management Committee Expenses:				
10	KPMG Audit Results	\$ -	\$ -	\$ -	
11	Atmos Follow-up Items Removed	-	-	-	
12	Voluntary Removal of Remaining Management Committee Expenses	-	-	-	
13	Management Committee Expenses - Total (Sum Ln. 10 through Ln. 12)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
14					
15	Add Charges Direct to Capital: July 1, 2008 to December 31, 2008 (3)	<u>\$ 172,518</u>	<u>\$ 18,253</u>	<u>\$ 30,807</u>	
16					
17	Add Charges Direct to Capital: January 2009 to March 31, 2009 (3)	<u>0</u>	<u>\$ -</u>	<u>0</u>	
18					
19	Other Employees' Expenses:				
20	KPMG Audit Results	\$ 1,765	\$ 8,711	\$ 20,843	
21	Atmos Follow-up Items Removed	558	1,010	5,671	
22	Other Employees' Expenses - Total (Ln. 20 plus Ln. 21)	<u>\$ 2,323</u>	<u>\$ 9,720</u>	<u>\$ 26,514</u>	
23					
24	Subtotal (Ln. 13 plus Ln. 15 plus Ln. 17 plus Ln. 22)	<u>\$ 174,841</u>	<u>\$ 27,974</u>	<u>\$ 57,322</u>	
25	Mid-Tex Allocation Factor (2)	<u>50.40%</u>	<u>36.98%</u>	<u>100.00%</u>	
26					
27	Allocated Employee Expense Charged Direct to Capital (Ln. 24 times Ln. 25)	<u>\$ 88,115</u>	<u>\$ 10,345</u>	<u>\$ 57,322</u>	
28					
29	Total Test Year Allocated Employee Expense (Ln. 6 plus Ln. 27)	<u>\$ 114,094</u>	<u>\$ 114,585</u>	<u>\$ 57,322</u>	<u>\$ 286,001</u>
30					
31	Notes:				
32	1. The above amounts for the test year ended June 30, 2008 were identified as the result of an audit conducted by KPMG.				
33	These expenses are being voluntarily removed by the Company, and include items such as alcohol and first class travel.				
34	For periods subsequent to the test year the expenses have been removed based upon expenditure type and subaccount				
35	2. Allocation Factors are from WP_F-2.1.				
36	3. Employee Expense Totals added for the periods as shown.				

**ATMOS ENERGY CORP., MID-TEX DIVISION
INJURIES AND DAMAGES RESERVE
AS OF JUNE 30, 2008**

Line No.	Description (a)	Per Book Amounts (b)	Adjustments (c)	Adjusted Balance (d)
1	<u>Mid-Tex:</u>			
2	Injuries and Damages Reserve - Acct 228.2 (1)	\$ 4,461,352	\$ (2,000,000)	\$ 2,461,352
3				
4	<u>SSU - General Office:</u>			
5	Injuries and Damages Reserve - Acct 228.2 (2)	\$ 6,067,637	\$ (5,727,453)	\$ 340,183
6	Allocation to Mid-Tex	38.40%	38.40%	38.40%
	General Office Allocated to Mid-Tex			
7	(Ln. 5 times Ln. 6)	\$ 2,329,972	\$ (2,199,342)	\$ 130,630
8				
9	Total Mid-Tex Injuries and Damages Reserve (Ln. 2 plus Ln. 7)	\$ 6,791,324	\$ (4,199,342)	\$ 2,591,982
10				
11				
12	Notes:			
13	1. Adjustment applies expenses paid towards the Cleburne and Wylie reserve accruals.			
14	2. Adjustment removes reserves not allocated. See note, per WP_F-2.7, Cost Center 1903, SS Dallas			
15	Controller - Miscellaneous.			

ATMOS ENERGY CORP., MID-TEX DIVISION
ACCUMULATED DEFERRED INCOME TAXES - ACCOUNTS 190/282/283
AS OF JUNE 30, 2008

Line No.	Description	Per Book Amounts June 30, 2008	Adjustments	Adjusted Per Book Amounts March 31, 2009	Approved Amounts Dec 31, 2008	Dallas Recommendation
	(a)	(b)	(c)	(d)		
1	<u>Mid-Tex:</u>					
2	Gas Plant in Service	\$ (63,672,540)	\$ (36,712,131)	\$ (100,384,671)	\$ (81,361,075)	\$ (100,384,671)
3	CWIP	41,371	(41,371)	-	-	
4	Insurance Accruals	1,679,612	(290,057)	1,389,555	1,427,110	1,389,555
5	Benefit Accruals	17,030,199	(4,440,767)	12,589,432	17,483,512	
6	Deferred Expense Projects	(2,975,721)	2,461,735	(513,986)	(524,148)	(513,986)
7	Deferred Expense Projects - TXU Acquisition	(34,980)	34,980	-	-	
8	Rate Case Accrual	(266,671)	266,671	-	-	
9	Gas Cost Adjustments	1,148,874	(1,148,874)	-	-	
10	Allowance for Doubtful Accounts	3,655,644	(610,967)	3,044,677	2,459,265	
11	Goodwill Amortization	(32,880,700)	32,880,700	-	-	
12	UNICAP Section 263A Costs	2,277,558	(843,563)	1,433,995	-	
13	Charitable Contributions Carryover	1,408	(1,408)	-	-	
14	Regulatory Asset - Mid Tex	(704,328)	430,011	(274,317)	(281,731)	(274,317)
15	Regulatory Liability - Mid-Tex	(1)	0	(1)	(1)	(1)
16	Gas Storage WACOG to FIFO Adjustment	10,292,352	(6,025,816)	4,266,536	-	
17	Other	(595,360)	(1,246,784)	(1,842,144)	(1,891,932)	
18	Prepayments	-	359,602	359,602	184,640	359,602
19						
	Total Mid-Tex Direct					
20	(Sum Ln. 2 through Ln. 18)	\$ (65,003,283)	\$ (14,928,039)	\$ (79,931,322)	\$ (62,504,359)	\$ (99,423,818)
21						
22						
23	<u>SSU - Customer Support:</u>					
24	Gas Plant in Service	\$ (20,345,800)	\$ 2,032,854	\$ (18,312,946)	(18,807,891)	\$ (18,312,946)
25	Allocation to Mid-Tex	49.18%	49.18%	49.18%	49.18%	49.18%
	Customer Support Allocated to Mid-Tex					
26	(Ln. 24 times Ln. 25)	\$ (10,006,064)	\$ 999,757	\$ (9,006,307)	(9,249,721)	\$ (9,006,307)
27						
28						

ATMOS ENERGY CORP., MID-TEX DIVISION
ACCUMULATED DEFERRED INCOME TAXES - ACCOUNTS 190/282/283
AS OF JUNE 30, 2008

Line No.	Description	Per Book Amounts June 30, 2008	Adjustments	Adjusted Per Book Amounts March 31, 2009	Approved Amounts Dec 31, 2008	Dallas Recommendation
	(a)	(b)	(c)	(d)		
29	<u>SSU - General Office:</u>					
30	Gas Plant in Service	\$ (17,254,562)	\$ 8,752,674	\$ (8,501,888)	(8,730,003)	\$ (8,501,888)
31	CWIP	(7,725,344)	7,725,344	-	-	
32	Line Pack Gas	69,383	(69,383)	-	-	
33	Cushion Gas	297,592	(297,592)	-	-	
34	Insurance Accruals	2,119,711	(2,103,195)	16,516	55,244	
35	Benefits Accruals	1,136,084	21,256,132	22,392,216	16,775,525	
36	Deferred Expense Projects - Utility related	1,788,806	(1,776,333)	12,473	12,810	12,473
37	Prepaid Expenses	(2,600,379)	1,288,124	(1,312,255)	(1,347,721)	(1,312,255)
38	Amortization - LGS Acquisition	(253,202)	253,202	-	-	
39	UNICAP Section 263A Costs	(513,032)	513,032	-	-	
40	Regulatory Liability - Atmos 109	72,395	(1,905)	70,490	72,395	70,490
41	FAS 115 Adjustment	(1,059,596)	3,973,392	2,913,796	2,501,849	
42	Treasury Lock Adjustment	7,288,210	(2,317,475)	4,970,735	6,323,674	
43	Tax Net Operating Loss Credit Carryforwards	2,264,986	(2,264,986)	-	-	
44	State Bonus Depreciation	1,200,570	(1,200,570)	-	-	
45	Other - Utility related	2,048,277	(2,048,275)	2	2	
46	Other - RAR Items	(4,101)	1,492,104	1,488,003	1,528,220	1,488,003
47	Allowance for Doubtful Accounts	-	-	-	-	
48						
49	Total (Sum Ln. 30 through Ln. 47)	\$ (11,124,201)	\$ 33,174,289	\$ 22,050,088	\$ 17,191,995	\$ (8,243,177)
50	Allocation to Mid-Tex	38.40%	38.40%	38.40%	38.40%	38.40%
	General Office Allocated to Mid-Tex					
51	(Ln. 49 times Ln. 50)	\$ (4,271,693)	\$ 12,738,927	\$ 8,467,234	\$ 6,601,726	\$ (3,165,380)
52						
	Total SSU ADIT Allocated to Mid-Tex					
53	(Ln. 26 plus Ln. 51)	\$ (14,277,757)	\$ 13,738,684	\$ (539,073)	\$ (2,647,995)	\$ (12,171,687)
54						
55	Total Mid-Tex ADIT (Ln. 20 plus Ln. 53)	\$ (79,281,040)	\$ (1,189,355)	\$ (80,470,395)	\$ (65,152,354)	\$ (111,595,505)
56	() Denotes credit.					

**ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF JUNE 30, 2008**

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Mid-Tex:</u>					
2	<u>Distribution Plant</u>					
3	374	Land		\$ 364,063	\$ 411,035	\$ 775,098
4	374	Land Rights		2,949,903	137,861	3,087,764
5	375	Structures & Improvements		1,267,082	2,109	1,269,191
6	376	Mains		1,282,873,925	6,875,490	1,289,749,415
7	378	M&R Station Equipment - General		20,647,593	2,024,981	22,672,574
8	379	M&R Station Equipment - City Gate		5,525,659	(11,760)	5,513,898
9	380	Services		586,534,353	(12,924,528)	573,609,825
10	381	Meters		129,479,557	5,534,949	135,014,505
11	382	Meter Installations		65,793,007	10,297,596	76,090,602
12	383	House Regulators		35,415,497	895,191	36,310,687
13	385	Industrial M&R Station Equipment		472,594	315,605	788,199
14		Total (Sum of Ln. 3 through Ln. 13)		\$ 2,131,323,231	\$ 13,558,527	\$ 2,144,881,758
15						
16	<u>General Plant</u>					
17	302	Franchises & Consents		\$ 18,896	\$ -	\$ 18,896
18	303	Computer Software		3,598,424	(212,092.75)	3,386,331
19	389	Land		1,691,154	1,056,985.94	2,748,140
20	390	Structures & Improvements		19,322,927	1,285,329.10	20,608,256
21	391	Office Furniture & Equipment		6,521,249	(27,387.84)	6,493,861
22	392	Transportation Equipment		1,702,923	-	1,702,923
23	393	Stores Equipment		7,836	-	7,836
24	394	Tools, Shop, and Garage Equipment		3,401,017	805,602.80	4,206,620
25	395	Laboratory Equipment		285,683	-	285,683
26	396	Power Oper. Tool & Work Equipment		651,974	-	651,974
27	397	Radio Communication Equipment		8,835,014	580,616.25	9,415,630
28	398	Miscellaneous Equipment		17,811,100	242,100.62	18,053,201
29	399	Non-Mainframe Computer Equipment		13,336,754	537,627.77	13,874,382
30		Total (Sum of Ln. 17 through Ln. 29)		\$ 77,184,953	\$ 4,268,782	\$ 81,453,735
31						
32						
33		Total Mid-Tex Direct (Ln. 14 plus Ln. 30)		\$ 2,208,508,184	\$ 17,827,309	\$ 2,226,335,494
34						
35						

**ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF JUNE 30, 2008**

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)
36	<u>SSU - Customer Support:</u>					
37	<u>General Plant</u>					
38	390	Improvements to Leased Premises		\$ 3,373,622	\$ -	\$ 3,373,622
39	391	Office Furniture & Equipment		266,276	140,783	407,059
40	397	Communication Equipment - Telephone		24,204,191	-	24,204,191
41	398	Miscellaneous Equipment		2,007	-	2,007
42	399	Other Tangible Property		-	-	-
43	399.01	Other Tangible Property-Servers Hardware		10,166,809	429,618	10,596,427
44	399.02	Other Tangible Property-Servers Software		6,893,582	364,894	7,258,477
45	399.03	Other Tangible Property-Network-Hardware		459,785	-	459,785
46	399.06	Other Tangible Property-PC Hardware		3,685,516	263,649	3,949,165
47	399.07	Other Tangible Property-PC Software		3,224,587	2,507	3,227,094
48	399.08	Other Tangible Property-Application Software		76,694,603	7,639,619	84,334,222
49	399.24	Other Tangible Property-GenStartupCost		23,172,326	-	23,172,326
50		Total (Sum of Ln. 38 through Ln. 49)		\$ 152,143,302	\$ 8,841,071	\$ 160,984,373
51		Allocation to Mid-Tex		49.18%	49.18%	49.18%
52		Customer Support Allocated to Mid-Tex (Ln. 50 times Ln. 51)		\$ 74,824,076	\$ 4,348,039	\$ 79,172,115
53						
54						

**ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF JUNE 30, 2008**

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)
55	<u>SSU - General Office:</u>					
56	<u>General Plant</u>					
57	390	Improvements to Leased Premises		\$ 7,971,395	\$ -	\$ 7,971,395
58	391	Office Furniture & Equipment		11,477,802	284,939	11,762,741
59	391.02	Remittance Processing Equipment		25,380	126,180	151,560
60	391.03	Office Furniture & Equipment		48,493	-	48,493
61	392	Transportation Equipment		-	-	-
62	393	Stores Equipment		-	-	-
63	394	Tools & Work Equipment		-	-	-
64	397	Communication Equipment - Telephone		1,482,883	-	1,482,883
65	398	Miscellaneous Equipment		212,276	62,589	274,865
66	399	Other Tangible Property		-	-	-
67	399.01	Other Tangible Property-Servers Hardware		10,338,969	18,263	10,357,232
68	399.02	Other Tangible Property-Servers Software		2,952,355	3,865,955	6,818,310
69	399.03	Other Tangible Property-Network-Hardware		2,009,352	4,674,595	6,683,947
70	399.04	Other Tangible Property-CPU		1,095,465	156,993	1,252,458
71	399.05	Other Tangible Property-MF Hardware		1,159,964	-	1,159,964
72	399.06	Other Tangible Property-PC Hardware		3,641,260	-	3,641,260
73	399.07	Other Tangible Property-PC Software		1,499,629	992,335	2,491,965
74	399.08	Other Tangible Property-Application Software		57,945,655	18,197	57,963,852
75	399.09	Other Tangible Property-System Software		2,575,367	3,033,726	5,609,093
76	399.24	Other Tangible Property-GenStartupCost		-	-	-
77		Total (Sum of Ln. 57 through Ln. 76)		\$ 104,436,247	\$ 13,233,771	\$ 117,670,018
78		Allocation to Mid-Tex		38.40%	38.40%	38.40%
79		General Office Allocated to Mid-Tex (Ln. 77 times Ln. 78)		\$ 40,103,519	\$ 5,081,768	\$ 45,185,287
80						
81		Total SSU Plant Allocated to Mid-Tex (Ln. 52 plus Ln. 79)		\$ 114,927,595	\$ 9,429,807	\$ 124,357,402
82						
82A		Examiner's Recommended removal of Amounts removed in GUD No. 9802			\$ (1,079,253)	(1,079,253)
82B		Examiner's Recommended removal of Projects related to Poly 1 pipe			\$ (59,838)	(59,838)
83C		Dallas Recommended removal of Projects 010.11352 & 010.11353			\$ (71,923)	(71,923)
83D						-
83E		Dallas Recommendation to Remove all Test Year Adjustments			\$ -	-
83		Total Mid-Tex Gross Plant (Ln. 33 plus Ln. 81)		\$ 2,323,435,779	\$ 26,046,102	\$ 2,349,481,881
84						
85		Note 1. Adjustment for the change in plant to March 2009 Actuals and the Poly Pipe adjustment.				

**ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF JUNE 30, 2008**

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Mid-Tex:</u>					
2	<u>Distribution Plant</u>					
3	374	Land		\$ 364,063	\$ 410,503	\$ 774,566
4	374	Land Rights		2,949,903	129,342	3,079,245
5	375	Structures & Improvements		1,267,082	1,642	1,268,725
6	376	Mains		1,282,873,925	(11,496,891)	1,271,377,034
7	378	M&R Station Equipment - General		20,647,593	1,741,912	22,389,505
8	379	M&R Station Equipment - City Gate		5,525,659	(11,369)	5,514,290
9	380	Services		586,534,353	(21,101,552)	565,432,801
10	381	Meters		129,479,557	3,081,800	132,561,357
11	382	Meter Installations		65,793,007	7,190,399	72,983,406
12	383	House Regulators		35,415,497	545,850	35,961,347
13	385	Industrial M&R Station Equipment		472,594	206,946	679,540
14		Total (Sum of Ln. 3 through Ln. 13)		\$ 2,131,323,231	\$ (19,301,417)	\$ 2,112,021,814
15						
16	<u>General Plant</u>					
17	302	Franchises & Consents		\$ 18,896	\$ -	\$ 18,896
18	303	Computer Software		3,598,424	(212,092.75)	3,386,331
19	389	Land		1,691,154	838,022.86	2,529,177
20	390	Structures & Improvements		19,322,927	1,020,982.09	20,343,909
21	391	Office Furniture & Equipment		6,521,249	(27,387.84)	6,493,861
22	392	Transportation Equipment		1,702,923	-	1,702,923
23	393	Stores Equipment		7,836	-	7,836
24	394	Tools, Shop, and Garage Equipment		3,401,017	794,015.26	4,195,033
25	395	Laboratory Equipment		285,683	-	285,683
26	396	Power Oper. Tool & Work Equipment		651,974	-	651,974
27	397	Radio Communication Equipment		8,835,014	580,287.77	9,415,302
28	398	Miscellaneous Equipment		17,811,100	130,935.01	17,942,035
29	399	Non-Mainframe Computer Equipment		13,336,754	1,211,935.77	14,548,690
30		Total (Sum of Ln. 17 through Ln. 29)		\$ 77,184,953	\$ 4,336,698	\$ 81,521,652
31						
32						
33		Total Mid-Tex Direct (Ln. 14 plus Ln. 30)		\$ 2,208,508,184	\$ (14,964,719)	\$ 2,193,543,465
34						
35						

**ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF JUNE 30, 2008**

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)
36	<u>SSU - Customer Support:</u>					
37	<u>General Plant</u>					
38	390	Improvements to Leased Premises		\$ 3,373,622	\$ -	\$ 3,373,622
39	391	Office Furniture & Equipment		266,276	-	266,276
40	397	Communication Equipment - Telephone		24,204,191	-	24,204,191
41	398	Miscellaneous Equipment		2,007	-	2,007
42	399	Other Tangible Property		-	8,330	8,330
43	399.01	Other Tangible Property-Servers Hardware		10,166,809	-	10,166,809
44	399.02	Other Tangible Property-Servers Software		6,893,582	-	6,893,582
45	399.03	Other Tangible Property-Network-Hardware		459,785	-	459,785
46	399.06	Other Tangible Property-PC Hardware		3,685,516	-	3,685,516
47	399.07	Other Tangible Property-PC Software		3,224,587	-	3,224,587
48	399.08	Other Tangible Property-Application Software		76,694,603	-	76,694,603
49	399.24	Other Tangible Property-GenStartupCost		23,172,326	-	23,172,326
50		Total (Sum of Ln. 38 through Ln. 49)		\$ 152,143,302	\$ 8,330	\$ 152,151,632
51		Allocation to Mid-Tex		49.18%	49.18%	49.18%
52		Customer Support Allocated to Mid-Tex (Ln. 50 times Ln. 51)		\$ 74,824,076	\$ 4,097	\$ 74,828,173
53						
54						

**ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF JUNE 30, 2008**

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)
55	<u>SSU - General Office:</u>					
56	<u>General Plant</u>					
57	390	Improvements to Leased Premises		\$ 7,971,395	\$ 263,751	\$ 8,235,145
58	391	Office Furniture & Equipment		11,477,802	127,323	11,605,125
59	391.02	Remittance Processing Equipment		25,380	-	25,380
60	391.03	Office Furniture & Equipment		48,493	-	48,493
61	392	Transportation Equipment		-	-	-
62	393	Stores Equipment		-	-	-
63	394	Tools & Work Equipment		-	-	-
64	397	Communication Equipment - Telephone		1,482,883	61,418	1,544,300
65	398	Miscellaneous Equipment		212,276	-	212,276
66	399	Other Tangible Property		-	18,263	18,263
67	399.01	Other Tangible Property-Servers Hardware		10,338,969	4,351,193	14,690,162
68	399.02	Other Tangible Property-Servers Software		2,952,355	5,033,338	7,985,693
69	399.03	Other Tangible Property-Network-Hardware		2,009,352	152,876	2,162,229
70	399.04	Other Tangible Property-CPU		1,095,465	-	1,095,465
71	399.05	Other Tangible Property-MF Hardware		1,159,964	-	1,159,964
72	399.06	Other Tangible Property-PC Hardware		3,641,260	1,255,985	4,897,245
73	399.07	Other Tangible Property-PC Software		1,499,629	20,704	1,520,333
74	399.08	Other Tangible Property-Application Software		57,945,655	10,513,052	68,458,707
75	399.09	Other Tangible Property-System Software		2,575,367	-	2,575,367
76	399.24	Other Tangible Property-GenStartupCost		-	-	-
77		Total (Sum of Ln. 57 through Ln. 76)		\$ 104,436,247	\$ 21,797,903	\$ 126,234,149
78		Allocation to Mid-Tex		38.40%	38.40%	38.40%
79		General Office Allocated to Mid-Tex (Ln. 77 times Ln. 78)		\$ 40,103,519	\$ 8,370,395	\$ 48,473,913
80						
81		Total SSU Plant Allocated to Mid-Tex (Ln. 52 plus Ln. 79)		\$ 114,927,595	\$ 8,374,491	\$ 123,302,086
82						
82A		Examiner's Recommended removal of Amounts removed in GUD No. 9802			(1,079,253)	(1,079,253)
82B		Examiner's Recommended removal of Projects related to Poly 1 pipe			(59,838)	(59,838)
83C		Dallas Recommended removal of Projects 010.11352 & 010.11353			(71,923)	(71,923)
83D					-	-
83E		Dallas Recommendation to Remove all Test Year Adjustments			0	-
83		Total Mid-Tex Gross Plant (Ln. 33 plus Ln. 81)		\$ 2,323,435,779	\$ (7,801,242)	\$ 2,315,634,537
84						
85		Note 1. Adjustment for the change in plant to December 31 Actuals and the Poly Pipe adjustment.				

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2008

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Mid-Tex:</u>					
2	<u>Distribution Plant</u>					
3	374	Land		\$ -	\$ -	\$ -
4	374	Land Rights		1,382,387	68,022	1,450,409
5	375	Structures & Improvements		1,111,519	32,468	1,143,987
6	376	Mains		370,240,351	(29,190,443)	341,049,908
7	378	M&R Station Equipment - General		11,993,133	647,297	12,640,429
8	379	M&R Station Equipment - City Gate		2,460,614	104,148	2,564,762
9	380	Services		387,475,118	(38,060,591)	349,414,527
10	381	Meters		53,885,606	2,312,921	56,198,527
11	382	Meter Installations		20,908,216	1,868,218	22,776,433
12	383	House Regulators		12,894,226	906,640	13,800,866
13	385	Industrial M&R Station Equipment		3,570	19,499	23,069
14		Total (Sum of Ln. 3 through Ln. 13)		<u>\$ 862,354,738</u>	<u>\$ (61,291,822)</u>	<u>\$ 801,062,916</u>
15						
16	<u>General Plant</u>					
17	302	Franchises & Consents		\$ 7,231	\$ -	\$ 7,231
18	303	Computer Software		3,598,424	(123,721)	3,474,703
19	389	Land		-	219,843	219,843
20	390	Structures & Improvements		14,011,398	180,079	14,191,477
21	391	Office Furniture & Equipment		2,249,931	55,231	2,305,161
22	392	Transportation Equipment		(610,715)	29,215	(581,500)
23	393	Stores Equipment		1,409	198	1,607
24	394	Tools, Shop, and Garage Equipment		160,458	105,554	266,012
25	395	Laboratory Equipment		(7,204)	7,156	(48)
26	396	Power Oper. Tool & Work Equipment		(1,526,296)	-	(1,526,296)
27	397	Radio Communication Equipment		3,085,604	120,087	3,205,691
28	398	Miscellaneous Equipment		14,021,641	210,876	14,232,517
29	399	Non-Mainframe Computer Equipment		6,459,792	(131,334)	6,328,458
30						
31		Total (Sum of Ln. 17 through Ln. 30)		<u>\$ 41,451,674</u>	<u>\$ 673,184</u>	<u>\$ 42,124,858</u>
32						
33		Total Mid-Tex Direct (Ln. 14 plus Ln. 31)		<u>\$ 903,806,413</u>	<u>\$ (60,618,638)</u>	<u>\$ 843,187,775</u>
34						
35						

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2008

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)
36	<u>SSU - Customer Support:</u>					
37	<u>General Plant</u>					
38	390	Improvements to Leased Premises		\$ 1,624,113	\$ 226,047	\$ 1,850,160
39	391	Office Furniture & Equipment		27,980	5,641	33,621
40	397	Communication Equipment - Telephone		9,858,612	1,519,035	11,377,646
41	398	Miscellaneous Equipment		492	121	613
42	399	Other Tangible Property		(1,031)	(0)	(1,031)
43	399.01	Other Tangible Property-Servers Hardware		9,531,969	544,678	10,076,647
44	399.02	Other Tangible Property-Servers Software		6,858,719	132,749	6,991,469
45	399.03	Other Tangible Property-Network-Hardware		302,725	33,800	336,524
46	399.06	Other Tangible Property-PC Hardware		2,004,951	449,719	2,454,669
47	399.07	Other Tangible Property-PC Software		1,992,573	251,946	2,244,520
48	399.08	Other Tangible Property-Application Software		46,371,579	6,538,755	52,910,334
49	399.24	Other Tangible Property-GenStartupCost		18,167,077	2,498,633	20,665,711
50		Total (Sum of Ln. 38 through Ln. 49)		\$ 96,739,759	\$ 12,201,124	\$ 108,940,884
51		Allocation to Mid-Tex		49.18%	49.18%	49.18%
52		Customer Support Allocated to Mid-Tex (Ln. 50 times Ln. 51)		\$ 47,576,614	\$ 6,000,513	\$ 53,577,127
53						
54						

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2008

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)
55	<u>SSU - General Office:</u>					
56	<u>General Plant</u>					
57	390	Improvements to Leased Premises		\$ 5,927,414	\$ 517,631	\$ 6,445,045
58	391	Office Furniture & Equipment		6,622,239	277,072	6,899,312
59	391.02	Remittance Processing Equipment		31,167	73	31,240
60	391.03	Office Furniture & Equipment		51,345	28	51,372
61	392	Transportation Equipment		7,675	0	7,675
62	393	Stores Equipment		758	(0)	758
63	394	Tools & Work Equipment		1,854	0	1,854
64	397	Communication Equipment - Telephone		323,876	94,118	417,995
65	398	Miscellaneous Equipment		21,406	11,807	33,214
66	399	Other Tangible Property		(44)	1,519	1,474
67	399.01	Other Tangible Property-Servers Hardware		3,363,872	1,030,937	4,394,809
68	399.02	Other Tangible Property-Servers Software		1,132,756	515,247	1,648,003
69	399.03	Other Tangible Property-Network-Hardware		792,214	180,149	972,363
70	399.04	Other Tangible Property-CPU		1,103,098	7,249	1,110,347
71	399.05	Other Tangible Property-MF Hardware		1,169,324	4,607	1,173,931
72	399.06	Other Tangible Property-PC Hardware		2,884,509	573,235	3,457,744
73	399.07	Other Tangible Property-PC Software		1,217,058	127,997	1,345,055
74	399.08	Other Tangible Property-Application Software		25,245,846	4,388,732	29,634,578
75	399.09	Other Tangible Property-System Software		2,690,046	17,422	2,707,467
76	399.24	Other Tangible Property-GenStartupCost		0	(0)	0
77		Retirement Work in Progress		8,098	(17,283)	(9,185)
78		Total (Sum of Ln. 57 through Ln. 77)		\$ 52,594,512	\$ 7,730,539	\$ 60,325,051
79		Allocation to Mid-Tex		38.40%	38.40%	38.40%
80		General Office Allocated to Mid-Tex (Ln. 78 times Ln. 79)		\$ 20,196,292	\$ 2,968,527	\$ 23,164,819
81						
82		Total SSU Accumulated Depreciation Allocated to Mid-Tex (Ln. 52 plus Ln. 80)		\$ 67,772,906	\$ 8,969,040	\$ 76,741,946
83						
84		Total Mid-Tex Accumulated Depreciation (Ln. 33 plus Ln. 82)		\$ 971,579,319	\$ (51,649,598)	\$ 919,929,721
85						
86		Note 1. Adjustment for the change in plant to March 2009 Actuals and the Poly Pipe adjustment.				

Line No.	Account	Account Description	Reference	Amount Per Books
	(a)	(b)	(c)	(d)
1	<u>Mid-Tex:</u>			
2	<u>Distribution Plant</u>			
3	374	Land	\$	-
4	374	Land Rights		1,382,387
5	375	Structures & Improvements		1,111,519
6	376	Mains		370,240,351
7	378	M&R Station Equipment - General		11,993,133
8	379	M&R Station Equipment - City Gate		2,460,614
9	380	Services		387,475,118
10	381	Meters		53,885,606
11	382	Meter Installations		20,908,216
12	383	House Regulators		12,894,226
13	385	Industrial M&R Station Equipment		3,570
14		Total (Sum of Ln. 3 through Ln. 13)	\$	862,354,738
15				
16	<u>General Plant</u>			
17	302	Franchises & Consents	\$	7,231
18	303	Computer Software		3,598,424
19	389	Land		-
20	390	Structures & Improvements		14,011,398
21	391	Office Furniture & Equipment		2,249,931
22	392	Transportation Equipment		(610,715)
23	393	Stores Equipment		1,409
24	394	Tools, Shop, and Garage Equipment		160,458
25	395	Laboratory Equipment		(7,204)
26	396	Power Oper. Tool & Work Equipment		(1,526,296)
27	397	Radio Communication Equipment		3,085,604
28	398	Miscellaneous Equipment		14,021,641
29	399	Non-Mainframe Computer Equipment		6,459,792
30				
31		Total (Sum of Ln. 17 through Ln. 30)	\$	41,451,674
32				
33		Total Mid-Tex Direct (Ln. 14 plus Ln. 31)	\$	903,806,413
34				
35				
36	<u>SSU - Customer Support:</u>			
37	<u>General Plant</u>			
38	390	Improvements to Leased Premises	\$	1,624,113
39	391	Office Furniture & Equipment		27,980
40	397	Communication Equipment - Telephone		9,858,612
41	398	Miscellaneous Equipment		492
42	399	Other Tangible Property		(1,031)
43	399.01	Other Tangible Property-Servers Hardware		9,531,969

44	399.02	Other Tangible Property-Servers Software	6,858,719
45	399.03	Other Tangible Property-Network-Hardware	302,725
46	399.06	Other Tangible Property-PC Hardware	2,004,951
47	399.07	Other Tangible Property-PC Software	1,992,573
48	399.08	Other Tangible Property-Application Software	46,371,579
49	399.24	Other Tangible Property-GenStartupCost	18,167,077
50		Total (Sum of Ln. 38 through Ln. 49)	<u>\$ 96,739,759</u>
51		Allocation to Mid-Tex	49.18%
52		Customer Support Allocated to Mid-Tex	<u>\$ 47,576,614</u>
53			
54			
55	<u>SSU - General Office:</u>		
56	<u>General Plant</u>		
57	390	Improvements to Leased Premises	\$ 5,927,414
58	391	Office Furniture & Equipment	6,622,239
59	391.02	Remittance Processing Equipment	31,167
60	391.03	Office Furniture & Equipment	51,345
61	392	Transportation Equipment	7,675
62	393	Stores Equipment	758
63	394	Tools & Work Equipment	1,854
64	397	Communication Equipment - Telephone	323,876
65	398	Miscellaneous Equipment	21,406
66	399	Other Tangible Property	(44)
67	399.01	Other Tangible Property-Servers Hardware	3,363,872
68	399.02	Other Tangible Property-Servers Software	1,132,756
69	399.03	Other Tangible Property-Network-Hardware	792,214
70	399.04	Other Tangible Property-CPU	1,103,098
71	399.05	Other Tangible Property-MF Hardware	1,169,324
72	399.06	Other Tangible Property-PC Hardware	2,884,509
73	399.07	Other Tangible Property-PC Software	1,217,058
74	399.08	Other Tangible Property-Application Software	25,245,846
75	399.09	Other Tangible Property-System Software	2,690,046
76	399.24	Other Tangible Property-GenStartupCost	0
77		Retirement Work in Progress	8,098
78		Total (Sum of Ln. 57 through Ln. 77)	<u>\$ 52,594,512</u>
79		Allocation to Mid-Tex	38.40%
80		General Office Allocated to Mid-Tex	<u>\$ 20,196,292</u>
81			
82		Total SSU Accumulated Depreciation Allocated to	<u>\$ 67,772,906</u>
83			
84		Total Mid-Tex Accumulated Depreciation	<u><u>\$ 971,579,319</u></u>
85			

86 Note 1. Adjustment for the change in plant to December 2008 Actuals and the Poly Pipe adjustment.

Adjustments (1) Adjusted Balance

(e)	(f)
\$ (4)	\$ (4)
35,032	1,417,419
21,943	1,133,461
(33,691,465)	336,548,886
431,384	12,424,516
69,866	2,530,480
(39,293,963)	348,181,155
1,114,037	54,999,643
1,201,104	22,109,320
602,926	13,497,152
12,519	16,089
<u>\$ (69,496,621)</u>	<u>\$ 792,858,118</u>

\$ -	\$ 7,231
(123,721)	3,474,703
219,843	219,843
107,374	14,118,773
39,321	2,289,252
29,215	(581,500)
132	1,541
71,763	232,221
4,771	(2,433)
-	(1,526,296)
80,976	3,166,580
141,159	14,162,800
636,539	7,096,331
<u>\$ 1,207,372</u>	<u>\$ 42,659,046</u>
<u>\$ (68,289,249)</u>	<u>\$ 835,517,163</u>

\$ 150,725	\$ 1,774,838
3,938	31,918
1,013,939	10,872,550
81	573
6,575,467	6,574,436
-	9,531,969

-	6,858,719
-	302,725
-	2,004,951
-	1,992,573
-	46,371,579
-	18,167,077
<u>\$ 7,744,150</u>	<u>\$ 104,483,910</u>
49.18%	49.18%
<u>\$ 3,808,573</u>	<u>\$ 51,385,187</u>

\$ 341,018	\$ 6,268,432
192,531	6,814,770
56	31,223
21	51,365
-	7,675
-	758
-	1,854
62,771	386,648
7,928	29,334
1,152	1,108
742,181	4,106,052
401,348	1,534,104
121,391	913,605
5,554	1,108,652
3,529	1,172,854
428,662	3,313,171
85,473	1,302,531
3,043,157	28,289,002
11,802	2,701,848
-	0
(13,380)	(5,281)
<u>\$ 5,435,194</u>	<u>\$ 58,029,705</u>
38.40%	38.40%
<u>\$ 2,087,114</u>	<u>\$ 22,283,407</u>
<u>\$ 5,895,687</u>	<u>\$ 73,668,593</u>
<u>\$ (62,393,562)</u>	<u>\$ 909,185,757</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
CASH WORKING CAPITAL
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Test Year Expenses	Ref	Avg. Daily Expense	Revenue Lag	Expense Lag	Net Lag	Working Capital Requirement
	(a)	(b)	(c)	(d)=(b)/365	(e)	(f)	(g)=(e)-(f)	(h)=(d)x(g)
1	Gas Supply Expense							
2	Rider GCR Part A	\$ 1,162,697,924	Schedule H	3,185,474	35.15	42.02	(6.87)	\$ (21,884,205)
3	Rider GCR Part B	86,184,992	Schedule I	236,123	35.15	39.94	(4.79)	(1,131,030)
4	Total Gas Supply Expense	<u>\$ 1,248,882,916</u>						<u>\$ (23,015,235)</u>
5								
6	Operation & Maintenance							
7	Other O&M - Labor	\$ 57,726,744	WP_F-5.1, Col. (b), Ln. 3 + Ln. 31	158,155	35.15	24.64	10.51	\$ 1,662,214
8	Other O&M - Non-Labor	99,276,589	Ln. 9 minus Ln. 7	271,991	35.15	29.41	5.74	1,561,226
9	Total Operation & Maintenance	<u>\$ 157,003,333</u>	Schedule F-1					<u>\$ 3,223,440</u>
10								
11	Taxes Other Than Income							
12	Ad Valorem	\$ 12,294,966	Schedule F-5	33,685	35.15	213.50	(178.35)	\$ (6,007,691)
13	Payroll Taxes	2,842,517	Schedule F-5	7,788	35.15	28.45	6.70	52,178
14	Local Gross Receipts Tax	32,443,351	CWC	88,886	35.15	95.87	(60.72)	(5,397,151)
15	Railroad Commission Fee	490,714	Schedule F-5	1,344	35.15	95.69	(60.54)	(81,391)
16								
17	Allocated Taxes-Shared Services							
18	Ad Valorem	158,082	WP_F-5.1, Col. (b), Ln. 48	433	35.15	213.50	(178.35)	(77,244)
19	Payroll Taxes	1,599,606	WP_F-5.1, Col. (b), Ln. 35	4,382	35.15	28.45	6.70	29,363
20								
21	Total Taxes Other Than Income Taxes	<u>\$ 49,829,235</u>						<u>\$ (11,481,937)</u>
22								
23	State Income Tax ("Gross Margin")	\$ 4,050,610	Schedule F-6	11,098	35.15	77.00	(41.85)	\$ (464,433)
24								
25	Current Federal Income Tax (1)	\$ 18,613,648	CWC	50,996	35.15	37.50	(2.35)	\$ (119,841)
26								
27	Interest on Customer Deposits	\$ 597,471	Schedule F-7	1,637	35.15	320.34	(285.19)	\$ (466,834)
28								
29	Total Cash Working Capital Requirement							<u>\$ (32,324,840)</u>

31 Note:

32 1. Total requested FIT less the change in ADIT from GUD 9762 (\$28,464,207) to the June 30, 2008 balance as adjusted.

**ATMOS ENERGY CORP., MID-TEX DIVISION
MATERIALS & SUPPLIES - ACCOUNTS 154 & 163
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Account Balance As of Date	Materials & Supplies (154)	Stores Expense Undistributed (163)	Total Materials & Supplies
	(a)	(b)	(c)	(d)
1	<u>Mid-Tex:</u>			
2	Beginning Balance	\$ 1,056,221	\$ 300,824	\$ 1,357,045
3	July 31, 2007	1,027,474	322,615	1,350,088
4	August 31, 2007	1,002,751	308,990	1,311,742
5	September 30, 2007	992,042	234,079	1,226,121
6	October 31, 2007	1,018,127	195,821	1,213,948
7	November 30, 2007	992,255	169,618	1,161,874
8	December 31, 2007	1,004,762	142,250	1,147,013
9	January 31, 2008	960,610	86,077	1,046,687
10	February 28, 2008	939,796	32,055	971,852
11	March 31, 2008	929,933	(22,672)	907,262
12	April 30, 2008	906,474	76,517	982,992
13	May 31, 2008	882,962	126,131	1,009,092
14	June 30, 2008	856,998	226,457	1,083,455
15				
16	13 Month Average			<u>\$ 1,136,090</u>
17				
18	<u>SSU - General Office:</u>			
19	Beginning Balance	\$ -	\$ -	\$ -
20	July 31, 2007	-	-	-
21	August 31, 2007	-	-	-
22	September 30, 2007	-	-	-
23	October 31, 2007	-	-	-
24	November 30, 2007	-	-	-
25	December 31, 2007	-	-	-
26	January 31, 2008	-	-	-
27	February 28, 2008	-	-	-
28	March 31, 2008	-	-	-
29	April 30, 2008	-	-	-
30	May 31, 2008	-	-	-
31	June 30, 2008	-	-	-
32				
33	13 Month Average			\$ -
34				
35	Allocation Factor			<u>38.40%</u>
36				
37	Allocated to Mid-Tex (Ln. 33 times Ln. 35)			\$ -
38				
39	Adjust Materials and Supplies			<u>-</u>
40				
41	Adjusted 13 month Balances (Ln. 37 plus Ln. 39)			<u>\$ -</u>
42				
43	Total Mid-Tex Materials & Supplies (Ln. 16 plus Ln. 41)			<u><u>\$ 1,136,090</u></u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
PREPAYMENTS - ACCOUNT 165
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Account Balance As of Date (a)	Per Book (b)	Adjustments (c)	Adjusted Total (d)
1	<u>Mid-Tex:</u>			
2	Beginning Balance	\$ 5,079,369	\$ (347,984)	\$ 4,731,385
3	July 31, 2007	10,018,762	(1,329,882)	8,688,880
4	August 31, 2007	7,347,420	(808,325)	6,539,095
5	September 30, 2007	3,878,233	(243,501)	3,634,731
6	October 31, 2007	7,010,769	(973,082)	6,037,687
7	November 30, 2007	4,446,474	(516,224)	3,930,250
8	December 31, 2007	233,079	695	233,774
9	January 31, 2008	11,578,294	(1,850,557)	9,727,737
10	February 28, 2008	8,613,216	(1,140,882)	7,472,334
11	March 31, 2008	7,220,346	(501,098)	6,719,248
12	April 30, 2008	19,425,946	(2,731,638)	16,694,308
13	May 31, 2008	12,992,071	(1,372,184)	11,619,888
14	June 30, 2008	5,393,119	(351,370)	5,041,748
15				
16	13 Month Average			<u>\$ 7,005,467</u>
17				
18	<u>SSU:</u>			
19	Beginning Balance	\$ 8,276,375	\$ -	\$ 8,276,375
20	July 31, 2007	10,226,766	-	10,226,766
21	August 31, 2007	8,922,484	-	8,922,484
22	September 30, 2007	8,104,901	-	8,104,901
23	October 31, 2007	10,739,241	-	10,739,241
24	November 30, 2007	10,019,575	-	10,019,575
25	December 31, 2007	9,330,660	-	9,330,660
26	January 31, 2008	8,883,534	-	8,883,534
27	February 28, 2008	13,135,303	-	13,135,303
28	March 31, 2008	12,164,487	-	12,164,487
29	April 30, 2008	12,272,427	-	12,272,427
30	May 31, 2008	11,911,457	-	11,911,457
31	June 30, 2008	11,968,706	-	<u>11,968,706</u>
32				
33	13 Month Average			\$ 10,458,147
34				
35	Allocation to Mid-Tex	38.40%		38.40%
36	6/30/2008 (Ln. 31 times Ln. 35)	<u>\$ 4,595,983</u>		
37	13 Month Average (Ln. 33 times Ln. 35)			<u>\$ 4,015,929</u>
38A				
38B	Dallas Recommended Adjustment			0
38				
39	Total Prepayments Mid-Tex & SSU (Ln. 16 plus Ln. 37)			<u>\$ 11,021,395</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
OPERATION AND MAINTENANCE EXPENSES
TEST YEAR ENDING JUNE 30, 2008**

Line No.	FERC Acct	Description	Per Books Amount	Adjustments	Adjusted Amount
	(a)	(b)	(c)	(d)	(e)
1	870	Operation Supervision and Engineering	\$ 4,501,814	\$ (142,387)	\$ 4,359,427
2	871	Distribution Load Dispatching	1,789,860	11	1,789,871
3	872	Compressor Station Labor and Expenses	88	3	91
4	874	Mains and Services Expenses	29,486,229	43,167	29,529,396
5	875	Measuring and Regulating Station Expenses - General	73,071	1,757	74,828
6	876	Measuring and Regulating Station Expenses - Industrial	38	1	39
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-
8	878	Meter and House Regulator Expenses	5,191,805	(302,510)	4,889,295
9	879	Customer Installations Expenses	570,517	17,749	588,266
10	880	Other Expenses	8,187,782	58,588	8,246,370
11	881	Rents	611,809	(186,261)	425,549
12	885	Maintenance Supervision and Engineering	156,824	-	156,824
13	886	Maintenance of Structures and Improvements	35,942	-	35,942
14	887	Maintenance of Mains	2,722,031	27,619	2,749,650
15	888	Maintenance of compressor station equipment	914	-	914
16	889	Maint. of Measuring and Regulating Station Equip. - General	2,476,801	60,103	2,536,904
17	890	Maint. of Measuring and Regulating Station Equip. - Industrial	243	2	245
18	891	Maint. of Measuring and Regulating Station Equip. - City Gate	190	6	196
19	892	Maintenance of Services	857,227	4,557	861,784
20	893	Maintenance of Meters and House Regulators	253,988	6,225	260,213
21	894	Maintenance of Other Equipment	1,363,605	16,983	1,380,588
22	901	Supervision	4,417	138	4,555
23	902	Meter Reading Expense	8,149,062	152,669	8,301,731
24	903	Customer Records and Collection Expenses	14,796,324	(589,252)	14,207,072
25	904	Uncollectible Accounts	9,770,851	(5,470,041)	4,300,810
26	905	Miscellaneous Customer Accounts Expenses	-	-	-
27	907	Supervision	-	-	-
28	908	Customer Assistance Expenses	-	1,000,000	1,000,000
29	909	Informational and Instructional Advertising Expenses	39,930	-	39,930
30	910	Miscellaneous Customer Service and Informational Expenses	2,765,057	61,949	2,827,006
31	911	Supervision	18,343	(453)	17,890
32	912	Demonstrating and Selling Expenses	74,399	-	74,399
33	913	Advertising Expenses	1,623,460	(22,890)	1,600,570
34	916	Miscellaneous Sales Expenses	3,132	-	3,132
35	920	Administrative and General Salaries	1,651,508	51,696	1,703,204
36	921	Office Supplies and Expenses	753,194	(10,629)	742,565
37	922	Administrative Expenses Transferred - Credit (1)	44,319,147	(3,453,240)	40,865,906
38	923	Outside Services Employed	6,462,319	(3,732,510)	2,729,809
39	924	Property Insurance	779,395	160,071	939,466
40	925	Injuries and Damages	3,789,144	(581,377)	3,207,766
41	926	Employee Pensions and Benefits	12,608,059	3,096,669	15,704,728
42	928	Regulatory Commission Expenses	80,213	-	80,213
43	929	Duplicate Charges - Credit	-	-	-
44	930.1	General Advertising Expenses	115,210	(191,327)	(76,116)
45	930.2	Miscellaneous General Expense	486,527	(357,335)	129,192
46	931	Rents	715,758	-	715,758
47	932	Maintenance of General Plant	461,389	-	461,389
47A		Dallas Overtime Adjustment	-	-	-
47B		Dallas Pipeline Integrity Test Adjustment	-	0	-
47C		Dallas Pipeline Employee Adjustment	-	0	-
47D		Dallas Office Supply Expense Adjustment	-	0	-
47E		Dallas Gasoline Expense Adjustment	-	(464,037)	(464,037)
47F		Dallas Relocation Expense	-	0	-
48					
49		Total Operation and Maintenance Expenses	<u>\$ 167,747,617</u>	<u>\$ (10,744,284)</u>	<u>\$ 157,003,333</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENTS TO OPERATION AND MAINTENANCE EXPENSES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008

Line No.	FERC Account	Account Description	Base Labor	Medical and Dental Benefits	Pensions and Retiree Medical Benefits	Property Insurance	Injuries and Damages	Employee Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	870	Operation Supervision and Engineering	\$ 78,662	\$ -	\$ -	\$ -	\$ -	\$ -
2	871	Distribution Load Dispatching	11	-	-	-	-	-
3	872	Compressor Station Labor and Expenses	3	-	-	-	-	-
4	874	Mains and Services Expenses	266,419	-	-	-	-	-
5	875	Measuring and Regulating Station Expenses - General	1,757	-	-	-	-	-
6	876	Measuring and Regulating Station Expenses - Industrial	1	-	-	-	-	-
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	-	-
8	878	Meter and House Regulator Expenses	145,598	-	-	-	-	-
9	879	Customer Installations Expenses	17,749	-	-	-	-	-
10	880	Other Expenses	75,137	-	-	-	-	-
11	881	Rents	-	-	-	-	-	-
12	885	Maintenance Supervision and Engineering	-	-	-	-	-	-
13	886	Maintenance of Structures and Improvements	-	-	-	-	-	-
14	887	Maintenance of Mains	27,619	-	-	-	-	-
15	888	Maintenance of compressor station equipment	-	-	-	-	-	-
16	889	Maint. of Measuring and Regulating Station Equip. - General	60,103	-	-	-	-	-
17	890	Maint. of Measuring and Regulating Station Equip. - Industrial	2	-	-	-	-	-
18	891	Maint. of Measuring and Regulating Station Equip. - City Gate	6	-	-	-	-	-
19	892	Maintenance of Services	4,557	-	-	-	-	-
20	893	Maintenance of Meters and House Regulators	7,305	-	-	-	-	-
21	894	Maintenance of Other Equipment	16,983	-	-	-	-	-
22	901	Supervision	138	-	-	-	-	-
23	902	Meter Reading Expense	216,310	-	-	-	-	-
24	903	Customer Records and Collection Expenses	79,934	-	-	-	-	-
25	904	Uncollectible Accounts	-	-	-	-	-	-
26	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-	-
27	907	Supervision	-	-	-	-	-	-
28	908	Customer Assistance Expenses	-	-	-	-	-	-
29	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-
30	910	Miscellaneous Customer Service and Informational Expenses	77,658	-	-	-	-	-
31	911	Supervision	-	-	-	-	-	-
32	912	Demonstrating and Selling Expenses	-	-	-	-	-	-
33	913	Advertising Expenses	16,674	-	-	-	-	-
34	916	Miscellaneous Sales Expenses	-	-	-	-	-	-
35	920	Administrative and General Salaries	51,696	-	-	-	-	-
36	921	Office Supplies and Expenses	52	-	-	-	-	-
37	922	Administrative Expenses Transferred - Credit	1,616,972	220,990	(128,951)	4,163	-	(148,600)
38	923	Outside Services Employed	4	-	-	-	-	-
39	924	Property Insurance	-	-	-	160,071	-	-
40	925	Injuries and Damages	-	-	-	-	(581,377)	-
41	926	Employee Pensions and Benefits	-	1,936,999	1,159,670	-	-	-
42	928	Regulatory Commission Expenses	-	-	-	-	-	-
43	929	Duplicate Charges - Credit	-	-	-	-	-	-
44	930.1	General Advertising Expenses	-	-	-	-	-	-
45	930.2	Miscellaneous General Expense	-	-	-	-	-	(339,034)
46	931	Rents	-	-	-	-	-	-
47	932	Maintenance of General Plant	-	-	-	-	-	-
48		Dallas Overtime Adjustment	0	-	-	-	-	-
48A		Dallas Outside Services Adjustment	-	-	-	-	-	-
49		Total Adjustments to Operation and Maintenance Expenses	\$ 2,761,350	\$ 2,157,989	\$ 1,030,719	\$ 164,234	\$ (581,377)	\$ (487,634)

ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENTS TO OPERATION AND MAINTENANCE EXPENSES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008

Line No.	FERC Account	Account Description	Base Labor	Medical and Dental Benefits	Pensions and Retiree Medical Benefits	Property Insurance	Injuries and Damages	Employee Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
51	Adjustment Reference:		WP_F-2.1	WP_F-2.2	WP_F-2.3	WP_F-2.4	WP_F-2.5	WP_F-2.6

ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENTS TO OPERATION AND MAINTENANCE EXPENSES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008

Line No.	FERC Account	Account Description	SSU Service-Level		Customer Conservation Program	Uncollectible Expense	Rule Compliance	Total
			Factors	Miscellaneous				
(a)	(b)		(i)	(j)	(k)	(l)	(m)	(n)
1	870	Operation Supervision and Engineering	\$ -	\$ (216,049)	\$ -	\$ -	\$ (5,000)	\$ (142,387)
2	871	Distribution Load Dispatching	-	-	-	-	-	11
3	872	Compressor Station Labor and Expenses	-	-	-	-	-	3
4	874	Mains and Services Expenses	-	(223,252)	-	-	-	43,167
5	875	Measuring and Regulating Station Expenses - General	-	-	-	-	-	1,757
6	876	Measuring and Regulating Station Expenses - Industrial	-	-	-	-	-	1
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	-	-
8	878	Meter and House Regulator Expenses	-	(448,108)	-	-	-	(302,510)
9	879	Customer Installations Expenses	-	-	-	-	-	17,749
10	880	Other Expenses	-	(13,898)	-	-	(2,650)	58,588
11	881	Rents	-	(186,261)	-	-	-	(186,261)
12	885	Maintenance Supervision and Engineering	-	-	-	-	-	-
13	886	Maintenance of Structures and Improvements	-	-	-	-	-	-
14	887	Maintenance of Mains	-	-	-	-	-	27,619
15	888	Maintenance of compressor station equipment	-	-	-	-	-	-
16	889	Maint. of Measuring and Regulating Station Equip. - General	-	-	-	-	-	60,103
17	890	Maint. of Measuring and Regulating Station Equip. - Industrial	-	-	-	-	-	2
18	891	Maint. of Measuring and Regulating Station Equip. - City Gate	-	-	-	-	-	6
19	892	Maintenance of Services	-	-	-	-	-	4,557
20	893	Maintenance of Meters and House Regulators	-	(1,080)	-	-	-	6,225
21	894	Maintenance of Other Equipment	-	-	-	-	-	16,983
22	901	Supervision	-	-	-	-	-	138
23	902	Meter Reading Expense	-	(63,641)	-	-	-	152,669
24	903	Customer Records and Collection Expenses	-	(669,186)	-	-	-	(589,252)
25	904	Uncollectible Accounts	-	-	-	(5,470,041)	-	(5,470,041)
26	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-	-
27	907	Supervision	-	-	-	-	-	-
28	908	Customer Assistance Expenses	-	-	1,000,000	-	-	1,000,000
29	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-
30	910	Miscellaneous Customer Service and Informational Expenses	-	(9,927)	-	-	(5,782)	61,949
31	911	Supervision	-	-	-	-	(453)	(453)
32	912	Demonstrating and Selling Expenses	-	-	-	-	-	-
33	913	Advertising Expenses	-	(35,783)	-	-	(3,780)	(22,890)
34	916	Miscellaneous Sales Expenses	-	-	-	-	-	-
35	920	Administrative and General Salaries	-	-	-	-	-	51,696
36	921	Office Supplies and Expenses	-	(9,911)	-	-	(770)	(10,629)
37	922	Administrative Expenses Transferred - Credit	(4,381,610)	(635,634)	-	-	(570)	(3,453,240)
38	923	Outside Services Employed	-	(3,732,514)	-	-	-	(3,732,510)
39	924	Property Insurance	-	-	-	-	-	160,071
40	925	Injuries and Damages	-	-	-	-	-	(581,377)
41	926	Employee Pensions and Benefits	-	-	-	-	-	3,096,669
42	928	Regulatory Commission Expenses	-	-	-	-	-	-
43	929	Duplicate Charges - Credit	-	-	-	-	-	-
44	930.1	General Advertising Expenses	-	(191,327)	-	-	-	(191,327)
45	930.2	Miscellaneous General Expense	-	-	-	-	(18,301)	(357,335)
46	931	Rents	-	-	-	-	-	-
47	932	Maintenance of General Plant	-	-	-	-	-	-
48		Dallas Overtime Adjustment	-	-	-	-	-	-
48A		Dallas Outside Services Adjustment	-	-	-	-	-	-
				0				
49		Total Adjustments to Operation and Maintenance Expenses	\$ (4,381,610)	\$ (6,436,571)	\$ 1,000,000	\$ (5,470,041)	\$ (37,307)	\$ (10,280,247)

ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENTS TO OPERATION AND MAINTENANCE EXPENSES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008

Line No.	FERC Account	Account Description	SSU		Customer Conservation Program	Uncollectible Expense	Rule Compliance	Total
			Service-Level Factors	Miscellaneous				
	(a)	(b)	(i)	(j)	(k)	(l)	(m)	(n)
51	Adjustment Reference:		WP_F-2.7	WP_F-2.8	WP_F-2.9	WP_F-2.10	WP_F-2.11	

**ATMOS ENERGY CORP., MID-TEX DIVISION
BASE LABOR ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Shared Services - Customer Support	Shared Services - General Office	Shared Services - Total	Mid-Tex Direct	Total Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	Employee Annual Salaries at End of Test Period (1)	\$ 18,962,809	\$ 34,135,398	\$ 53,098,207	\$ 72,025,160	\$ 125,123,367
2						
3	Increment to Fiscal Year 2009 ("FY09") Labor Increase	1.035	1.035	1.035	1.035	
4						
5	Employee Annual Salaries including FY09 Labor Increase (Ln. 1 times Ln. 3)	\$ 19,626,507	\$ 35,330,137	\$ 54,956,644	\$ 74,546,041	
6						
7	Test Year Base Labor Per Book	19,180,298	30,332,131	49,512,428	71,897,643	
8						
9	Base Labor Adjustment Total (Ln. 5 minus Ln. 7)	\$ 446,209	\$ 4,998,007	\$ 5,444,216	\$ 2,648,398	
10						
11	Allocation to Mid-Tex (2)	50.40%	36.98%	38.08%	100.00%	
12						
13	Allocated Base Labor Adjustment (Ln. 9 times Ln. 11)	\$ 224,876	\$ 1,848,369	\$ 2,073,245	\$ 2,648,398	
14						
15	O&M Expense Factor (2)	86.51%	76.96%	77.99%	43.21%	
16						
17	Test Year Base Labor O&M Expense Adjustment (Ln. 13 times Ln. 15)	\$ 194,543	\$ 1,422,429	\$ 1,616,972	\$ 1,144,378	
18						
19	Adjustment Summary:					
20	Account 922	\$ 194,543	\$ 1,422,429	\$ 1,616,972	\$ -	\$ 1,616,972
21	Other O&M Accounts (3)	-	-	-	1,144,378	1,144,378
22	Total (Ln. 20 plus Ln. 21)	\$ 194,543	\$ 1,422,429	\$ 1,616,972	\$ 1,144,378	\$ 2,761,350
23						

24 Notes:

- 25 1. Annual salaries are base labor only and do not include items such as overtime and bonuses.
26 2. Shared Services 06/30/2008 Test Year amounts are reallocated using Shared Services' most recent Overhead Capitalization Study and
27 FY09 Allocation factors to determine the resulting factors; Mid-Tex is based upon actual 06/30/2008.
28 3. Distribution by account was based upon per book O&M test year labor (See Page 2).

ATMOS ENERGY CORP., MID-TEX DIVISION
BASE LABOR ADJUSTMENT - DISTRIBUTION OF MID-TEX DIRECT BY FERC ACCOUNT
TEST YEAR ENDED JUNE 30, 2008

Line No.	FERC Account	Account Description	Per Book O&M Labor	Ratio of Labor by Account	Base Labor Adjustment
					Allocated by Account
	(a)	(b)	(c)	(d)	(e)
1	870	Operation Supervision and Engineering	\$ 2,512,973	6.8737%	\$ 78,662
2	871	Distribution Load Dispatching	346	0.0009%	11
3	872	Compressor Station Labor and Expenses	80	0.0002%	3
4	874	Mains and Services Expenses	8,511,198	23.2807%	266,419
5	875	Measuring and Regulating Station Expenses - Gen	56,140	0.1536%	1,757
6	876	Distribution-Measuring and regulating st	22	0.0001%	1
7	877	Measuring and Regulating Station Exp. - City Gate	-	0.0000%	-
8	878	Meter and House Regulator Expenses	4,651,378	12.7229%	145,598
9	879	Customer Installations Expenses	567,011	1.5509%	17,749
10	880	Other Expenses	2,400,364	6.5657%	75,137
11	886	Maintenance of Structures and Improvements	-	0.0000%	-
12	887	Maintenance of Mains	882,349	2.4135%	27,619
13	889	Maint. of Measuring and Regulating Station Equip.	1,920,082	5.2520%	60,103
14	890	Maintenance of measuring and regulating	62	0.0002%	2
15	891	Maint. of Measuring and Regulating Station Equip.	190	0.0005%	6
16	892	Maintenance of Services	145,569	0.3982%	4,557
17	893	Maintenance of Meters and House Regulators	233,384	0.6384%	7,305
18	894	Maintenance of Other Equipment	542,543	1.4840%	16,983
19	901	Customer accounts-Operation supervision	4,417	0.0121%	138
20	902	Meter Reading Expense	6,910,385	18.9020%	216,310
21	903	Customer Records and Collection Expenses	2,553,632	6.9850%	79,934
22	910	Miscellaneous Customer Service and Informational	2,480,903	6.7860%	77,658
23	911	Supervision	-	0.0000%	-
24	912	Demonstrating and Selling Expenses	-	0.0000%	-
25	913	Sales-Advertising expenses	532,694	1.4571%	16,674
26	920	Administrative and General Salaries	1,651,508	4.5174%	51,696
27	921	A&G-Office supplies & expense	1,676	0.0046%	52
28	923	A&G-Outside services employed	137	0.0004%	4
29	925	A&G-Injuries & damages	-	0.0000%	-
30	Total		\$ 36,559,043	100.00%	\$ 1,144,378

**ATMOS ENERGY CORP., MID-TEX DIVISION
MEDICAL AND DENTAL BENEFITS ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description (a)	Shared Services (b)	Mid-Tex Direct (c)	Total Adjustment (d)
1	Projected Expense per Employee (1)	\$ 8,316	\$ 8,316	
2				
3	Number of Employees at End of Test Period	987	1,484	
4				
5	Sub-Total (Ln. 1 times Ln. 3)	\$ 8,207,611	\$ 12,340,521	
6				
7	Test Year Medical and Dental Expense	7,463,556	7,857,784	
8				
9	Medical Expense Adjustment Total (Ln. 5 minus Ln. 7)	\$ 744,055	\$ 4,482,738	
10				
11	Mid-Tex Allocation Factor (2)	38.08%	100.00%	
12				
13	Allocated Medical Expense Adjustment (Ln. 9 times Ln. 11)	\$ 283,348	\$ 4,482,738	
14				
15	Labor Expense Factor (2)	77.99%	43.21%	
16				
17	Test Year Medical and Dental Expense Adjustment (Ln. 13 times Ln. 15)	\$ 220,990	\$ 1,936,999	
18				
19	Adjustment Summary:			
20	Account 922	\$ 220,990	\$ -	\$ 220,990
21	Account 926	-	1,936,999	1,936,999
22	Total (Ln. 20 plus Ln. 21)	\$ 220,990	\$ 1,936,999	\$ 2,157,989
23				
24				
25	Notes:			
26	1. Costs are based on the projected Fiscal Year 2009 expense per employee.			
27	2. Factors are from WP_F-2.1.			

**ATMOS ENERGY CORP., MID-TEX DIVISION
PENSIONS AND RETIREE MEDICAL BENEFITS ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Shared Services			Mid-Tex Direct			Adjustment Total
		Pension Account Plan ("PAP")	Supplemental Executive Benefit Plan ("SEBP")	Post-Retirement Medical Plan ("FAS 106")	Pension Account Plan ("PAP")	Supplemental Executive Benefit Plan ("SEBP")	Post-Retirement Medical Plan ("FAS 106")	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Fiscal Year 2009 Towers Perrin Report (1)	\$ 2,825,263	\$ 6,167,653	\$ 3,660,066	\$ 4,711,600	\$ 171,212	\$ 6,900,197	
2	Test Year Amounts	2,582,475	8,683,967	2,758,179	3,959,453	192,563	4,919,144	
3	Test Year Change for Actuarially Determined Benefit Costs (Ln. 1 minus Ln.2)	\$ 242,788	\$ (2,516,314)	\$ 901,887	\$ 752,147	\$ (21,351)	\$ 1,981,053	
4	Allocation to Mid-Tex (2)	38.08%	38.40%	38.08%	100.00%	100.00%	100.00%	
5	Test Year Change for Actuarially Determined Benefit Costs Allocated to Mid-Tex (Ln. 3 times Ln. 4)	\$ 92,458	\$ (966,265)	\$ 343,453	\$ 752,147	\$ (21,351)	\$ 1,981,053	
6	O&M Expense Factor (2)	77.99%	48.53%	77.99%	43.21%	100.00%	43.21%	
7	Test Year Adjustment for Actuarially Determined Benefit Costs (Ln. 5 times Ln. 6)	\$ 72,110	\$ (468,928)	\$ 267,867	\$ 325,004	\$ (21,351)	\$ 856,017	
8								
9	Adjustment Summary:							
10	Account 922	\$ 72,110	\$ (468,928)	\$ 267,867	\$ -	\$ -	\$ -	\$ (128,951)
11	Account 926	-	-	-	325,004	(21,351)	856,017	1,159,670
12	Total (Ln. 10 plus Ln. 11)	\$ 72,110	\$ (468,928)	\$ 267,867	\$ 325,004	\$ (21,351)	\$ 856,017	\$ 1,030,719

13
14
15 Notes:

- 16 1. Shared Services SEBP reduced to exclude Management Committee amounts. Studies not applicable to Mid-Tex or Shared Services are omitted.
17 2. Factors are from WP_F-2.1, except SEBP rates. SSU SEBP rates are per Cost Center 1908, SS Dallas SEBP, and Mid-Tex are per June 30, 2008 actual.

**ATMOS ENERGY CORP., MID-TEX DIVISION
PROPERTY INSURANCE ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Shared Services	Mid-Tex Direct	Total Adjustment
	(a)	(b)	(c)	(d)
1	<u>Premium Adjustment:</u>			
2	Annual Premium - Current Policy	\$ 225,399	\$ 1,911,860	
3	Less: Test Year Premium Amount	<u>218,514</u>	<u>1,859,746</u>	
4	Subtotal (Ln. 2 minus Ln. 3)	\$ 6,885	\$ 52,114	
5	Allocation to Mid-Tex (1) (2)	36.05%	100.00%	
6	Allocated Total Adjustment (Ln. 4 times Ln. 5)	<u>\$ 2,482</u>	<u>\$ 52,114</u>	
7	O&M Expense Factor (1) (2)	48.53%	41.24%	
8	Premium Adjustment (Ln. 6 times Ln. 7)	<u>\$ 1,205</u>	<u>\$ 21,493</u>	
9				
10	<u>Cancellation Fee Adjustment:</u>			
11	Amortization of Cancellation Fee (3)	\$ 16,909	\$ 138,578	
12	Less: Test Year Cancellation Fee	-	-	
13	Subtotal (Ln. 11 minus Ln. 12)	\$ 16,909	\$ 138,578	
14	Allocation to Mid-Tex (2) (4)	36.05%	100.00%	
15	Allocated Total Adjustment (Ln. 13 times Ln. 14)	<u>\$ 6,096</u>	<u>\$ 138,578</u>	
16	O&M Expense Factor (2) (4)	48.53%	100.00%	
17	Cancellation Fee Adjustment (Ln. 15 times Ln. 16)	<u>\$ 2,958</u>	<u>\$ 138,578</u>	
18				
19	Total Property Insurance Adjustment (Ln.8 plus Ln. 17)	<u>\$ 4,163</u>	<u>\$ 160,071</u>	
20				
21	Summary by Account:			
22	Account 922	\$ 4,163	\$ -	\$ 4,163
23	Account 924	-	160,071	160,071
24	Totals (Ln. 22 plus Ln. 23)	<u>\$ 4,163</u>	<u>\$ 160,071</u>	<u>\$ 164,234</u>
25				
26				
27	Notes:			
28	1. Mid-Tex factors are based upon a 06/30/2008 Test Year			
29	2. Shared Services factors are for Cost Center 1915, SS Dallas Insurance.			
30	3. Amounts per GUD 9762 Final Order Schedules WP_F-2.4			
31	4. Mid-Tex Factors per GUD 9762 Final Order Schedules WP_F-2.4			

**ATMOS ENERGY CORP., MID-TEX DIVISION
INJURIES AND DAMAGES ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description (a)	FERC Account (b)	Per Book (c)	Adjustment Amount (d)	Adjusted Expense (e)
1	Accrued Claims Above \$1 Million		\$ -	\$ -	
2	Special Reserve Adjustment (1)		979,662	(979,662)	
3	Cleburne/Wylie Expense Payments		1,715	(1,715)	
4	Other Per Book Costs		2,807,766	-	
5	Amortization of Prior Incidents			400,000	
6	Total Injuries and Damages Expense (Sum Ln. 1 through Ln. 5)	925	<u>\$ 3,789,144</u>	<u>\$ (581,377)</u>	<u>\$3,207,766</u>
7					
8					
9	Note:				
10	1. October 2007 Reserve Adjustment for Minor Claims Charged to Reserve Through June 2007.				

**ATMOS ENERGY CORP., MID-TEX DIVISION
EMPLOYEE EXPENSE ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description (a)	Shared Services - Customer Support (b)	Shared Services - General Office (c)	Mid-Tex Direct (d)	Total Adjustment (e)
1	Management Committee Expenses:				
2	KPMG Audit Results	\$ -	\$ 91,448	\$ -	
3	Atmos Follow-up Items Removed	-	2,667	-	
4	Voluntary Removal of Remaining Management Committee Expenses	-	90,490	-	
5	Management Committee Expenses - Total (Sum Ln. 2 through Ln. 4)	<u>\$ -</u>	<u>\$ 184,605</u>	<u>\$ -</u>	
6					
7	Other Employees' Expenses:				
8	KPMG Audit Results	\$ 58,240	\$ 208,272	\$ 274,999	
9	Atmos Follow-up Items Removed	10,099	24,569	64,035	
10	Other Employees' Expenses - Total (Ln. 8 plus Ln. 9)	<u>\$ 68,339</u>	<u>\$ 232,840</u>	<u>\$ 339,034</u>	
11					
12	Subtotal (Ln. 5 plus Ln. 10)	\$ 68,339	\$ 417,446	\$ 339,034	
13	Mid-Tex Allocation Factor (2)	<u>50.40%</u>	<u>36.98%</u>	<u>100.00%</u>	
14					
15	Allocated Expense Report Totals (Ln. 12 times Ln. 13)	\$ 34,441	\$ 154,380	\$ 339,034	
16	O&M Expense Factor (2)	<u>86.51%</u>	<u>76.96%</u>	<u>100.00%</u>	
17					
18	Total O&M Expense to Remove (Ln. 15 times Ln. 16)	<u>\$ 29,795</u>	<u>\$ 118,805</u>	<u>\$ 339,034</u>	
19					
20	Adjustment Summary by Account:				
21	Account 922	\$ (29,795)	\$ (118,805)	\$ -	\$ (148,600)
22	Account 930.2	-	-	(339,034)	(339,034)
23	Totals (Ln. 21 plus Ln. 22)	<u>\$ (29,795)</u>	<u>\$ (118,805)</u>	<u>\$ (339,034)</u>	<u>\$ (487,634)</u>
24					
25					
26	Notes:				
27	1. The above amounts were identified as the result of an audit conducted by KPMG. These expenses are being voluntarily removed by				
28	the Company, and include items such as alcohol and first class travel.				
29	2. Factors are from WP_F-2.1, except Mid-Tex capitalization is per June 30, 2008 actual.				

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008

Line No.	Description	Shared Services TY O&M Totals	FY09 Capitalization Rate (1)	FY09 Allocation Factors	Allocated to Mid-Tex		
					Total	Capitalized (2)	Expensed
	(a)	(b)	(c)	(d)	(e) = (b · d)	(f) = (c · e)	(g) = (e-f)
1	1001 SS Dallas Chairman, President & CEO	\$ 3,772,128	0.5147	0.3605	\$ 1,359,852	\$ 699,916	\$ 659,936
2	1101 SS Dallas Chief Financial Officer	1,821,921	0.5147	0.3605	656,803	338,056	318,746
3	1105 SS Dallas Audit	3,662,892	0.0000	0.3605	1,320,473	-	1,320,473
4	1106 SS Dallas Treasurer	595,508	0.6293	0.3605	214,681	135,092	79,588
5	1107 SS Dallas Treasury	1,217,211	0.5147	0.3605	438,805	225,853	212,952
6	1108 SS Dallas Risk Management	759,443	0.8000	0.3840	291,626	233,301	58,325
7	1109 SS Dallas Payment Applications	2,369,014	0.0000	0.4918	1,165,081	-	1,165,081
8	1110 SS Dallas Procurement	250,627	0.6108	0.3840	96,241	58,782	37,459
9	1111 SS Dallas Purchasing	427,100	0.6209	0.3840	164,007	101,824	62,183
10	1112 SS Dallas Mail & Supply	298,550	0.0000	0.3840	114,643	-	114,643
11	1114 SS Dallas Vice Pres & Controller	607,465	0.1733	0.3605	218,991	37,956	181,035
12	1115 SS Dallas Billing Services	3,410,080	0.0000	0.4918	1,677,077	-	1,677,077
13	1116 SS Dallas Taxation	653,437	0.0405	0.3605	235,564	9,541	226,023
14	1117 SS Dallas Acctg Services	662,268	0.4380	0.3605	238,748	104,576	134,171
15	1118 SS Dallas Supply Chain	228,331	0.8621	0.3840	87,679	75,585	12,094
16	1119 SS Dallas General Accounting	681,447	0.5147	0.3605	245,662	126,442	119,220
17	1120 SS Dallas Accounts Payable	759,000	0.1334	0.3605	273,620	36,488	237,132
18	1121 SS Dallas Plant Accounting	529,598	0.9000	0.3605	190,920	171,828	19,092
19	1123 SS Dallas Gas Accounting	540,301	0.0000	0.3840	207,476	-	207,476
20	1125 SS Dallas Financial Reporting	1,252,899	0.0000	0.3605	451,670	-	451,670
21	1126 SS Dallas Payroll Accounting	860,153	0.5147	0.3605	310,085	159,601	150,484
22	1128 SS Dallas Property & Sales Tax	1,488,162	0.0500	0.3605	536,482	26,842	509,641
23	1129 SS Dallas Income Tax	649,588	0.0200	0.3605	234,177	4,678	229,499
24	1130 SS Dallas Business Planning and Analysis	952,260	0.3261	0.3605	343,290	111,942	231,347

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008

Line No.	Description	Shared Services TY O&M Totals	FY09 Capitalization Rate (1)	FY09 Allocation Factors	Allocated to Mid-Tex		
					Total	Capitalized (2)	Expensed
	(a)	(b)	(c)	(d)	(e) = (b · d)	(f) = (c · e)	(g) = (e-f)
25	1132 SS Dallas Investor Relations (3)	922,515	0.0000	0.0000	-	-	-
26	1133 SS Dallas Corporate Communications	2,624,751	0.0000	0.3605	946,223	-	946,223
27	1134 SS Dallas IT Management	1,100,608	0.1900	0.3840	422,633	80,300	342,333
28	1135 SS Dallas Information Systems Support	3,366,646	0.1261	0.3840	1,292,792	163,055	1,129,737
29	1137 SS Dallas Data Center	10,412,082	0.3168	0.3840	3,998,239	1,266,660	2,731,580
30	1141 SS Dallas Gas Purchase Accounting	498,970	0.0000	0.0000	-	-	-
31	1142 SS Dallas Rates	833,084	0.5330	0.3840	319,904	170,509	149,395
32	1144 SS Dallas Rate Administration	926,524	0.0000	0.0000	-	-	-
33	1145 SS Dallas Revenue Accounting	410,996	0.0000	0.0000	-	-	-
34	1146 SS Dallas IT Planning and Implement	406,102	0.6769	0.3840	155,943	105,562	50,382
35	1148 SS Dallas Revenue System Support	1,427,287	0.0000	0.4918	701,940	-	701,940
36	1150 SS Dallas Strategic Planning	835,052	0.2565	0.3605	301,036	77,210	223,827
37	1153 SS Dallas Distribution Acctg	747,072	0.0000	1.0000	747,072	-	747,072
38	1154 SS Dallas Rates & Regulatory	1,169,439	0.5330	0.3840	449,065	239,351	209,713
39	1155 SS Dallas Texas Gas Pipeline Accounting	344,114	0.0000	0.0000	-	-	-
40	1158 SS Contact Center Information Technology	2,652,012	0.0529	0.4918	1,304,260	68,975	1,235,284
41	1159 SS Dallas Director Technical Training	137,548	0.0000	0.3840	52,819	-	52,819
42	1161 SS Dallas Benefits and Payroll Accountin	124,733	0.5147	0.3605	44,966	23,144	21,822
43	1162 SS Dallas Benefits Accounting	64,700	0.0000	0.3605	23,324	-	23,324
44	1167 SS Dallas IT Enterprise Architecture	43,482	0.1250	0.3840	16,697	2,087	14,610
45	1171 Regulatory Accounting Services	2,925	0.0000	0.0000	-	-	-
46	1200 SS Customer Revenue Collections	927,199	0.0000	0.4918	455,996	-	455,996
47	1201 SS Dallas Sr VP Utility Operations	1,353,400	0.5147	0.3605	487,901	251,123	236,778
48	1203 SS Amarillo Customer Support Center (4)	14,071,190	0.1439	0.4918	6,920,211	995,818	5,924,393

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008

Line No.	Description	Shared Services TY O&M Totals	FY09 Capitalization Rate (1)	FY09 Allocation Factors	Allocated to Mid-Tex		
					Total	Capitalized (2)	Expensed
	(a)	(b)	(c)	(d)	(e) = (b · d)	(f) = (c · e)	(g) = (e-f)
49	1209 SS Dal Safety & Compliance	336,946	0.0000	0.3840	129,387	-	129,387
50	1210 SS Waco Customer Support Center (4)	13,666,999	0.1352	0.4918	6,721,430	908,737	5,812,693
51	1215 SS Dispatch Operations	1,920,644	0.1352	0.4918	944,573	127,706	816,867
52	1225 SS Dallas Utility Operations	260,832	0.5966	0.3840	100,159	59,754	40,405
53	1226 SS Dallas Customer Service	748,162	0.0000	0.4918	367,946	-	367,946
54	1227 SS Dallas Customer Program Management	1,836,133	0.3618	0.4918	903,010	326,717	576,293
55	1228 SS Dallas Customer Revenue Management	359,716	0.0000	0.4918	176,909	-	176,909
56	1350 SS Dallas Non-Utility Operations (3)	383,008	0.5147	0.0000	-	-	-
57	1401 SS Dallas Employment & Employee Relation	707,310	0.5330	0.3840	271,607	144,767	126,841
58	1402 SS Dallas Executive Compensation	393,401	0.5147	0.3840	151,066	77,754	73,312
59	1403 SS Dallas Human Resources - Vice Pres	1,244,956	0.5147	0.3840	478,063	246,059	232,004
60	1405 SS Dallas Compensation & Benefits	1,053,894	0.5330	0.3840	404,695	215,703	188,993
61	1406 SS Dallas Employee Communications	214,174	0.0000	0.3840	82,243	-	82,243
62	1407 SS Dallas Facilities	644,409	0.3768	0.3840	247,453	93,243	154,210
63	1408 SS Dallas Employee Development	1,702,820	0.0000	0.3840	653,883	-	653,883
64	1420 SS Dallas Eapc	60,570	0.0000	0.3840	23,259	-	23,259
65	1463 SS HR Benefit Variance	(413,558)	0.1589	0.3840	(158,806)	(25,234)	(133,572)
66	1501 SS Dallas Legal	3,180,605	0.1903	0.3605	1,146,608	218,224	928,384
67	1502 SS Dallas Corporate Secretary	1,998,313	0.0000	0.3605	720,392	-	720,392
68	1503 SS Dallas Governmental Affairs	692,323	0.0000	0.3840	265,852	-	265,852
69	1504 SS Dallas Central Records	454,610	0.0000	0.3840	174,570	-	174,570
70	1505 SS Dallas Gas Contract Administration	245,097	0.0000	0.0960	23,529	-	23,529
71	1507 SS Dallas Texas Lobbying (3)	971	0.0000	0.0000	-	-	-
72	1821 SS Gas Supply Executive	437,677	0.0000	0.4512	197,480	-	197,480

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008

Line No.	Description	Shared Services TY O&M Totals	FY09 Capitalization Rate (1)	FY09 Allocation Factors	Allocated to Mid-Tex		
					Total	Capitalized (2)	Expensed
	(a)	(b)	(c)	(d)	(e) = (b · d)	(f) = (c · e)	(g) = (e-f)
73	1822 SS Dallas-Regional Gas Supply	227,209	0.0000	1.0000	227,209	-	227,209
74	1823 SS Dallas Gas Contract Admin	292,943	0.0000	1.0000	292,943	-	292,943
75	1824 SS Nominations & Scheduling	3,928	0.0000	0.0000	-	-	-
76	1825 SS Franklin-Gas Control & Storage	179,682	0.0000	0.0000	-	-	-
77	1826 SS New Orleans Gas Supply & Services	473,959	0.0000	0.0000	-	-	-
78	1827 SS Regional Supply Planning	238,637	0.0000	0.0000	-	-	-
79	1828 SS Jackson-West Region Gas Supply & Serv	520,782	0.0000	0.0000	-	-	-
80	1829 SS Franklin-East Region Gas Supply & Ser	453,949	0.0000	0.0000	-	-	-
81	1830 SS Dallas Hedging Administration	195	0.0000	0.0000	-	-	-
82	1831 SS Dallas Gas Supply	1,036,922	0.0000	1.0000	1,036,922	-	1,036,922
83	1832 SS Dallas-Supply Planning	208,018	0.0000	1.0000	208,018	-	208,018
84	1833 SS New Orleans-Hedging Administration	118,241	0.0000	0.0000	-	-	-
85	1835 SS Franklin Gas Control (3)	1,058,225	0.0000	0.0000	-	-	-
86	1836 SS TBS-System Support	395,436	0.0000	0.3840	151,847	-	151,847
87	1837 SS TBS-Application Support	421,851	0.0000	0.3840	161,991	-	161,991
88	1838 SS TBS-Technical Support	894,144	0.0000	0.3840	343,351	-	343,351
89	1839 SS TBS-Transportation & Scheduling	111,962	0.0000	0.3840	42,993	-	42,993
90	1901 SS Dallas Employee Relocation Exp	917,426	0.0000	0.3840	352,292	-	352,292
91	1903 SS Dallas Controller - Miscellaneous (5)	5,100,864	0.0000	0.0672	342,786	-	342,786

**ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Shared Services TY O&M Totals	FY09 Capitalization Rate (1)	FY09 Allocation Factors	Allocated to Mid-Tex		
					Total	Capitalized (2)	Expensed
	(a)	(b)	(c)	(d)	(e) = (b · d)	(f) = (c · e)	(g) = (e-f)
92	1904 SS Dallas Performance Plan	0	0.2669	0.3840	-	-	-
93	1905 SS Outside Director Retirement Cost	1,052,171	0.0000	0.3605	379,308	-	379,308
94	1908 SS Dallas Sebp	0	0.5147	0.3840	-	-	-
95	1909 SS Dallas I/C Billing & Other	-	0.0000	0.0000	-	-	-
96	1910 SS Dallas Overhead Capitalized	(33,574,992)	0.0000	0.2662	-	-	-
97	1913 SS Dallas Fleet Management	336,587	0.4343	0.3840	129,249	56,127	73,122
98	1915 SS Dallas Insurance	6,044,054	0.5147	0.3605	2,178,881	1,121,470	1,057,411
99	1916 SS Dallas Mid-Tex Integration charges	-	0.0000	0.0000	-	-	-
100	1950 SS Dallas Customer Service Initiative	-	0.0000	0.3840	-	-	-
101	1952 SS Dallas Utility Marketing Council	37,663	0.0000	0.3840	14,463	-	14,463
102	1953 SS Dallas Atmos Finance Committee	3,890	0.0000	0.3840	1,494	-	1,494
103	1954 SS Dallas Diversity Council	18,054	0.0000	0.3840	6,933	-	6,933
104	TOTAL	<u>\$ 92,553,627</u>			<u>\$49,610,661</u>	<u>\$ 9,673,125</u>	<u>\$39,937,537</u>
105							
106	Allocated Shared Services O&M to Mid-Tex Division						<u>44,319,147</u>
107							
108	Total Adjustment to Account 922 (Ln. 104 minus Ln. 106)						<u>\$ (4,381,610)</u>
109							

**ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Shared Services TY O&M Totals	FY09 Capitalization Rate (1)	FY09 Allocation Factors	Allocated to Mid-Tex		
					Total	Capitalized (2)	Expensed
	(a)	(b)	(c)	(d)	(e) = (b · d)	(f) = (c · e)	(g) = (e-f)
110	Notes:						
111	1. Factors are based upon Shared Services' most recent Overhead Capitalization Study.						
112	2. The Total represents the amount that would be credited from Cost Center 1910.						
113	3. The Company has elected to set the Allocation Factor for Cost Centers 1132, 1350, 1507, and 1835 to zero, consistent with GUD 9762.						
114	4. The Waco Call Center Allocation Factor was set to 100%, so the Amarillo Call Center Allocation Factor was set to 0%.						
115	5. Reserve accruals, \$4,150,000 in the current test period, are not allocated. Allocation Factor adjusted as follows:						
116	Total Cost Center 1903	\$ 5,100,864					
117	Less: Reserves not allocated	<u>(4,150,000)</u>					
118	Allocated Expenses (Ln. 116 plus Ln.117)	\$ 950,864					
119	Divide by: Total Cost Center 1903	\$ 5,100,864					
120	Times: Rate 7ff	<u>0.3605</u>					
121	Adjusted Allocation Factor (Ln. 118 divided by Ln. 119 times Ln. 120)	<u><u>0.0672</u></u>					

**ATMOS ENERGY CORP., MID-TEX DIVISION
MISCELLANEOUS ADJUSTMENTS
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Footnote Reference	FERC Account	Amounts	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)
1	Contract Labor Adjustment	(1)	870	\$ 215,935	
2	Contract Labor Adjustment	(1)	874	223,252	
3	Contract Labor Adjustment	(1)	878	448,108	
4	Contract Labor Adjustment	(1)	880	3,606	
5	Contract Labor Adjustment	(1)	893	1,080	
6	Contract Labor Adjustment	(1)	902	63,641	
7	Contract Labor Adjustment	(1)	903	669,186	
8	Subtotal			<u>\$ 1,624,807</u>	
9					
10	Cleburne and Wylie Incidents	(2)	923	\$ 2,943,854	
11					
12	Mid-Tex Expenses Related to Rate Proceedings	(3)	923	\$ 728,625	
13					
14	Management Committee MIP	(4)	922	\$ 611,006	
15					
16	Other Mid-Tex Direct Expenses	(5)	923	\$ 60,035	
17	Other SSU Expenses	(5)	922	596	
18	Subtotal			<u>\$ 60,632</u>	
19					
20	Mid-Tex Employee-related Expenses - 5400 Subaccount Series	(6)	870	\$ 114	
21	Mid-Tex Employee-related Expenses - 5400 Subaccount Series	(6)	880	10,293	
22	Mid-Tex Employee-related Expenses - 5400 Subaccount Series	(6)	910	9,927	
23	Mid-Tex Employee-related Expenses - 5400 Subaccount Series	(6)	921	9,911	
24	SSU Employee-related Expenses - 5400 Subaccount Series	(6)	922	23,611	
25	Subtotal			<u>\$ 53,856</u>	
26					
27	Advertising Adjustment	(7)	913	\$ 35,783	
28					
29	SSU Rent Adjustment	(8)	922	\$ 421	
30	Mid-Tex Rent Adjustment	(8)	930.1	191,327	
31	Mid-Tex Rent Adjustment	(8)	881	186,261	
32	Subtotal			<u>\$ 378,008</u>	
33					
34	Total			<u><u>\$ 6,436,571</u></u>	
35					

**ATMOS ENERGY CORP., MID-TEX DIVISION
MISCELLANEOUS ADJUSTMENTS
TEST YEAR ENDING JUNE 30, 2008**

36	Adjustment Summary by Account:		
37	Account 870	\$	(216,049)
38	Account 874		(223,252)
39	Account 878		(448,108)
40	Account 880		(13,898)
41	Account 881		(186,261)
42	Account 893		(1,080)
43	Account 902		(63,641)
44	Account 903		(669,186)
45	Account 910		(9,927)
46	Account 913		(35,783)
47	Account 921		(9,911)
48	Account 922		(635,634)
49	Account 923		(3,732,514)
50	Account 930.1		(191,327)
51	Totals	<u>\$</u>	<u>(6,436,571)</u>

52

53 Notes:

- 54 1. Test year contract labor expense to be removed, since employees have been hired as of June 30, 2008 to perform these activities.
- 55 2. Expenses applied to reduce the two \$1 million reserve accruals; remainder subject to insurance recovery.
- 56 3. Expense/reversals related to Company rate proceedings the Company reasonably expects to be recovered or did not seek recovery.
- 57 4. Management Committee MIP Expense. See Page 3 for Account 922 by SSU cost center.
- 58 5. Other Mid-Tex and SSU direct charge adjustments; See Page 3 for Account 922 by SSU cost center.
- 59 6. Employee-related expenses the Company has voluntarily elected to remove; See Page 3 for Account 922 by SSU cost center.
- 60 7. Expenses identified during Discovery recorded to FERC Account 913 that the Company has elected to voluntarily remove.
- 61 8. Rent true-up for out of period leases.

**ATMOS ENERGY CORP., MID-TEX DIVISION
MISCELLANEOUS ADJUSTMENTS
TEST YEAR ENDING JUNE 30, 2008**

						Allocated to Mid-Tex		
Footnote Reference	Cost Center	Shared Services TY O&M Totals	FY09 Capitalization Rate (1)	FY09 Allocation Factors	Total	Capitalized (1)	Expensed	
(a)	(b)	(c)	(d)	(e)	(f) = (c · e)	(g) = (d · f)	(h) = (f-g)	
Management Committee MIP								
(4)	1904	\$ 2,170,395	26.69%	38.40%	\$ 833,432	\$ 222,426	\$ 611,006	
Other SSU Expenses								
(5)	1142	\$ 3,325	53.30%	38.40%	\$ 1,277	\$ 681	\$ 596	
SSU Employee-related Expenses								
(6)	1001	\$ 6,370	51.47%	36.05%	\$ 2,297	\$ 1,182	\$ 1,115	
(6)	1101	4,934	51.47%	36.05%	1,779	916	863	
(6)	1106	1,942	62.93%	36.05%	700	440	259	
(6)	1109	143	0.00%	49.18%	70	-	70	
(6)	1128	483	5.00%	36.05%	174	9	165	
(6)	1133	682	0.00%	36.05%	246	-	246	
(6)	1134	5,781	19.00%	38.40%	2,220	422	1,798	
(6)	1137	509	31.68%	38.40%	195	62	133	
(6)	1150	293	25.65%	36.05%	105	27	78	
(6)	1201	3,609	51.47%	36.05%	1,301	670	631	
(6)	1203	10,855	14.39%	49.18%	5,339	768	4,570	
(6)	1210	5,401	13.52%	49.18%	2,656	359	2,297	
(6)	1226	213	0.00%	49.18%	105	-	105	
(6)	1401	634	53.30%	38.40%	243	130	114	
(6)	1402	4,410	51.47%	38.40%	1,693	872	822	
(6)	1405	75	53.30%	38.40%	29	15	13	
(6)	1408	4,438	0.00%	38.40%	1,704	-	1,704	
(6)	1501	1,450	19.03%	36.05%	523	99	423	
(6)	1502	664	0.00%	36.05%	239	-	239	
(6)	1503	1,514	0.00%	38.40%	581	-	581	
(6)	1952	19,224	0.00%	38.40%	7,382	-	7,382	
(6)	Totals	\$ 73,623			\$ 29,582	\$ 5,971	\$ 23,611	

Note:
1. Factors are from WP_F-2.7.

**ATMOS ENERGY CORP., MID-TEX DIVISION
CUSTOMER CONSERVATION PROGRAM ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Per Books Amount	Adjustment Amount (1)	Adjusted Costs
	(a)	(b)	(c)	(d)
1	Customer Funded Program Costs - Account 908	\$ -	\$ 1,000,000	\$ 1,000,000
2				
3				
4	Note:			
5	1. Amount necessary to reflect the level of expense authorized under Rider CEE pursuant to GUD 9762.			

**ATMOS ENERGY CORP., MID-TEX DIVISION
UNCOLLECTIBLE EXPENSE ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	FERC Account	Per Books Amount	Adjusted Cost (1)	Adjustment Amount (2)
	(a)	(b)	(c)	(d)	(e)
1	Total Uncollectible Expense	904	\$ 9,770,851	\$ 4,300,810	\$ (5,470,041)

2
3

4 Notes:

5 1. The calculation of the adjusted uncollectible expense is shown on Page 2.

6 2. In accordance with GUD 9762 Final Order, the recovery of the gas cost component of uncollectible expense will be recovered within

7 Rider GCR Part A. The estimated gas cost component has been removed from the total estimated uncollectible expense as calculated on Page 2.

**ATMOS ENERGY CORP., MID-TEX DIVISION
UNCOLLECTIBLE EXPENSE ADJUSTMENT CALCULATION
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description (a)	Approved Calculation (b)
1	Proposed Total Revenue Requirement - Schedule A	\$ 1,756,807,856
2	Per Book Uncollectible Experience Rate (1)	<u>0.724%</u>
	Estimated Total Uncollectible Expense	
3	(Ln. 1 times Ln. 2)	<u>\$ 12,717,674</u>
4		
5	Proposed Revenue Requirement - Rider GCR Part A (2)	\$ 1,162,697,924
6	Per Book Uncollectible Experience Rate (1)	<u>0.724%</u>
	Estimated Uncollectible Expense - Rider GCR Part A	
7	(Ln. 5 times Ln. 6)	<u>\$ 8,416,864</u>
8		
	Proposed Uncollectible Expense excluding Rider GCR	
9	Part A Component (Ln. 3 minus Ln. 7) (3)	<u><u>\$ 4,300,810</u></u>

10
11

12 Notes:

- 13 1. The experience rate was calculated using the 3-year average of actual net charge-offs, calendar years 2005 through
14 2007, the method used in GUD 9670 and GUD 9762.
15 2. The amount is from Cost of Service Schedule A, Page 2 of 2, Col. (e) Ln. 2.
16 3. The Proposed Uncollectible Expense has been calculated using the GUD 9762 method.

**ATMOS ENERGY CORP., MID-TEX DIVISION
RULE COMPLIANCE ADJUSTMENT
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	Rule (1)	FERC Account	Labor	Non-Labor	Total
	(a)	(b)	(c)	(d)	(e)	(f)
1	Nondeductible Dues/Donations (3)	7.5414	922	\$ -	\$ 570	\$ 570
2	Legislative Advocacy (2)	7.501	931	-	-	-
3	Nondeductible Dues/Donations	7.5414	870	-	5,000	5,000
4	Nondeductible Dues/Donations	7.5414	880	-	2,650	2,650
5	Nondeductible Dues/Donations	7.5414	910	-	5,782	5,782
6	Nondeductible Dues/Donations	7.5414	911	-	453	453
7	Nondeductible Dues/Donations	7.5414	913	-	3,780	3,780
8	Nondeductible Dues/Donations	7.5414	921	-	770	770
9	Nondeductible Dues/Donations	7.5414	930.2	-	18,301	18,301
10						
11	Total Rule Compliance			<u>\$ -</u>	<u>\$ 37,307</u>	<u>\$ 37,307</u>

12

13

14 Notes:

15 1. All expenses in the test year related to Rule 7.5414 are identified, and an adjustment has been included to remove these expenses from the
16 Company's requested Cost of Service.

17 2. In compliance with Rule No. 7.501, the Company advises that \$416,826 expenses for Legislative Advocacy were recorded in Account 426.4 during calendar year

18 3. FERC Account 922 Details, by SSU cost center:

19

Cost Center	Shared Services TY O&M Totals	FY09 Capitalization Rate (1)	FY09 Allocation Factors (1)	Allocated to Mid-Te:	
				Total (e) = (b · d)	Capitalized (f) = (c · e)
(a)	(b)	(c)	(d)	(e) = (b · d)	(f) = (c · e)
1133	\$ 200	0.00%	36.05%	\$ 72	\$ -
1203	714	14.39%	49.18%	351	51
1227	250	36.18%	49.18%	123	44
1503	300	0.00%	38.40%	115	-
1504	11	0.00%	38.40%	4	-
28 Totals	<u>\$ 1,475</u>			<u>\$ 665</u>	<u>\$ 95</u>

29

30

31 Note:

32 1. Factors are from WP_F-2.7.

Adjustment Amount	
<u>(g)</u>	
\$	(570)
	-
	(5,000)
	(2,650)
	(5,782)
	(453)
	(3,780)
	(770)
	(18,301)
	<u>(37,307)</u>
	<u><u>\$ (37,307)</u></u>

r 2007.

x _____

Expensed	
<u>(g) = (e-f)</u>	
\$	72
	301
	78
	115
	4
	<u>570</u>
	<u><u>\$ 570</u></u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
RULE COMPLIANCE, 7.5414, ADJUSTMENT CALCULATION FOR ADVERTISING LIMITATION
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description	FERC Account	Per Books Amount	Adjustment Amount
	(a)	(b)	(c)	(d)
1	Supervision	907	\$ -	\$ -
2	Customer Assistance Expenses	908	-	-
3	Informational and Instructional Advertising Expenses	909	39,930	-
4	Miscellaneous Customer Service and Informational Expenses	910	2,765,057	-
5	Supervision	911	18,343	-
6	Demonstrating and Selling Expenses	912	74,399	-
7	Advertising Expenses	913	1,623,460	-
8	Miscellaneous Sales Expenses	916	3,132	-
9	General Advertising Expenses	930.1	115,210	-
10				
11	Total Advertising (Sum of Ln. 1 through Ln. 9)		<u>\$ 4,639,531</u>	<u>\$ -</u>
12				
13	Total Operating Revenue	480-495	\$ 1,564,448,389	
14	Less: Uncollectible Accounts	904	9,770,851	
15				
16	Total Gross Receipts (Ln. 13 minus Ln. 14)		<u>\$ 1,554,677,539</u>	
17				
18	Allowable Percentage for Advertising per Substantive Rule 7.5414		0.500%	
19				
20	Calculated Allowable Advertising Expense (Ln. 16 times Ln. 18)		<u>\$ 7,773,388</u>	
21				
22	Total Advertising Expense Per Book (Ln. 11)		<u>\$ 4,639,531</u>	
23				
24	Adjustment Amount (1)			<u>\$ -</u>
25				
26				
27	Note:			
28	1. The above information is provided per Substantive Rule 7.5414. The advertising expense included in the rate filing			
29	is below the allowable level; consequently, an adjustment to expense is not required.			

**ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION AND AMORTIZATION EXPENSE
BASED ON PLANT IN SERVICE AS OF JUNE 30, 2008**

Line No.	Acct.	Description	Total Plant (1) (c)	Non-depreciable and Fully Depreciated Plant (d)	Depreciable Plant (e)	Rate (f)	Approved Depreciation Expense (g)
	(a)	(b)					
1		<u>Mid-Tex:</u>					
2		<u>Distribution Plant</u>					
3		Test Year End Plant Balance	\$ 2,112,021,814	\$ 774,566	\$ 2,111,247,248	3.48%	\$ 73,471,404
4							
5		<u>General Plant</u>					
6	302	Franchises & Consents	\$ 18,896	\$ 18,896	\$ -	0.00%	\$ -
7	303	Computer Software	3,386,331	3,386,331	-	0.00%	-
8	389	Land	2,529,177	2,529,177	-	0.00%	-
9	390	Structures & Improvements	20,343,909	-	20,343,909	1.44%	292,926
10	391	Office Furniture & Equipment	6,493,861	-	6,493,861	0.98%	63,416
11	392	Transportation Equipment	1,702,923	-	1,702,923	0.00%	-
12	393	Stores Equipment	7,836	-	7,836	3.37%	264
13	394	Tools, Shop, and Garage Equipment	4,195,033	-	4,195,033	3.29%	138,084
14	395	Laboratory Equipment	285,683	-	285,683	3.34%	9,545
15	396	Power Oper. Tool & Work Equipment	651,974	-	651,974	0.00%	-
16	397	Radio Communication Equipment	9,415,302	-	9,415,302	1.66%	156,375
17	398	Miscellaneous Equipment	17,942,035	-	17,942,035	1.90%	341,201
18	399	Non-Mainframe Computer Equipment	14,548,690	-	14,548,690	11.79%	1,715,483
19		Subtotal (Sum of Ln. 6 through Ln. 18)	\$ 81,521,652	\$ 5,934,404	\$ 75,587,248	3.59%	\$ 2,717,293
20							
21		Total Mid-Tex Direct (Ln. 3 plus Ln. 19)			\$ 2,186,834,495		\$ 76,188,697
22							
23							

**ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION AND AMORTIZATION EXPENSE
BASED ON PLANT IN SERVICE AS OF JUNE 30, 2008**

Line No.	Acct.	Description	Total Plant (1)	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Rate	Approved Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
24		<u>SSU - Customer Support:</u>					
25		<u>General Plant</u>					
26	390	Improvements to Leased Premises	\$ 3,373,622	\$ -	\$ 3,373,622	9.10%	\$ 307,000
27	391	Office Furniture & Equipment	266,276	-	266,276	2.13%	5,672
28	397	Communication Equipment - Telephone	24,204,191	-	24,204,191	8.45%	2,045,254
29	398	Miscellaneous Equipment	2,007	-	2,007	8.15%	164
30	399	Other Tangible Property	8,330	8,330	-	4.66%	-
31	399.01	Other Tangible Property-Servers Hardware	10,166,809	-	10,166,809	0.00%	-
32	399.02	Other Tangible Property-Servers Software	6,893,582	-	6,893,582	0.00%	-
33	399.03	Other Tangible Property-Network-Hardware	459,785	-	459,785	9.30%	42,760
34	399.06	Other Tangible Property-PC Hardware	3,685,516	-	3,685,516	14.86%	547,668
35	399.07	Other Tangible Property-PC Software	3,224,587	-	3,224,587	9.02%	290,858
36	399.08	Other Tangible Property-Application Software	76,694,603	-	76,694,603	11.11%	8,520,770
37	399.24	Other Tangible Property-GenStartupCost	23,172,326	-	23,172,326	0.00%	-
38		Total (Sum of Ln. 26 through Ln. 37)	<u>\$ 152,151,632</u>	<u>\$ 8,330</u>	<u>\$ 152,143,302</u>		<u>\$ 11,760,145</u>
39		Allocation to Mid-Tex					<u>49.18%</u>
40		Customer Support Allocated to Mid-Tex					<u>\$ 5,783,639</u>
41		(Ln. 38 times Ln. 39)					

**ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION AND AMORTIZATION EXPENSE
BASED ON PLANT IN SERVICE AS OF JUNE 30, 2008**

Line No.	Acct.	Description	Total Plant (1)	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Rate	Approved Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
42							
43		<u>SSU - General Office:</u>					
44		<u>General Plant</u>					
45	390	Improvements to Leased Premises	\$ 8,235,145	\$ -	\$ 8,235,145	9.10%	\$ 749,398
46	391	Office Furniture & Equipment	11,605,125	-	11,605,125	2.13%	247,189
47	391.02	Remittance Processing Equipment	25,380	25,380	-	11.37%	-
48	391.03	Office Furniture & Equipment	48,493	48,493	-	1.17%	-
49	392	Transportation Equipment	0	-	-	28.96%	-
50	393	Stores Equipment	0	-	-	10.00%	-
51	394	Tools & Work Equipment	0	-	-	10.00%	-
52	397	Communication Equipment - Telephone	1,544,300	-	1,544,300	8.45%	130,493
53	398	Miscellaneous Equipment	212,276	-	212,276	8.15%	17,300
54	399	Other Tangible Property	18,263	-	18,263	4.66%	851
55	399.01	Other Tangible Property-Servers Hardware	14,690,162	-	14,690,162	0.00%	-
56	399.02	Other Tangible Property-Servers Software	7,985,693	-	7,985,693	0.00%	-
57	399.03	Other Tangible Property-Network-Hardware	2,162,229	-	2,162,229	9.30%	201,087
58	399.04	Other Tangible Property-CPU	1,095,465	1,095,465	-	26.26%	-
59	399.05	Other Tangible Property-MF Hardware	1,159,964	1,159,964	-	15.76%	-
60	399.06	Other Tangible Property-PC Hardware	4,897,245	-	4,897,245	14.86%	727,731
61	399.07	Other Tangible Property-PC Software	1,520,333	-	1,520,333	9.02%	137,134
62	399.08	Other Tangible Property-Application Software	68,458,707	-	68,458,707	11.11%	7,605,762
63	399.09	Other Tangible Property-System Software	2,575,367	2,575,367	-	6.21%	-
64	399.24	Other Tangible Property-GenStartupCost	0	-	-	0.00%	-
65		Total (Sum of Ln. 45 through Ln. 64)	\$ 126,234,149	\$ 4,904,670	\$ 121,329,479		\$ 9,816,947
66		Allocation to Mid-Tex					38.40%
67		General Office Allocated to Mid-Tex					\$ 3,769,707
68		(Ln. 65 times Ln. 66)					
69		Total SSU Depreciation Expense Allocated to Mid-Tex					\$ 9,553,347
70		(Ln. 40 plus Ln. 67)					
70A		Examiner's Recommended removal of Amounts removed in GUD No. 9802					\$ (78,456)
70B		Examiner's Recommended removal of Projects related to Poly 1 pipe					\$ (2,082)
70C		Dallas Recommended removal of Projects 010.11352 & 010.11353					\$ (5,559)

**ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION AND AMORTIZATION EXPENSE
BASED ON PLANT IN SERVICE AS OF JUNE 30, 2008**

Line No.	Acct.	Description	Total Plant (1)	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Rate	Approved Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
71		Total Mid-Tex Depreciation and Amortization Expense					\$ 85,655,946
72		(Ln. 21 plus Ln. 69)					
73		Note 1. Adjusted to March 2009 actuals					

**ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION RATE SUMMARY**

Line No.	Acct.	Description	Reference	Current	Approved
	(a)	(b)	(c)	(d)	(e)
1	<u>Mid-Tex:</u>				
2		Distribution Plant Depreciation Rate		3.48%	3.48%
3					
4		<u>General Plant Depreciation Rates:</u>			
5	389	Land		0.00%	0.00%
6	390	Structures & Improvements		1.44%	1.44%
7	391	Office Furniture & Equipment		0.98%	0.98%
8	392	Transportation Equipment		0.00%	0.00%
9	393	Stores Equipment		3.37%	3.37%
10	394	Tools, Shop, and Garage Equipment		3.29%	3.29%
11	395	Laboratory Equipment		3.34%	3.34%
12	396	Power Oper. Tool & Work Equip.		0.00%	0.00%
13	397	Radio Communication Equipment		1.66%	1.66%
14	398	Miscellaneous Equipment		1.90%	1.90%
15	399	Non-Mainframe Computer Equip.		11.79%	11.79%
16					
17	<u>SSU - Customer Support and General Office:</u>				
18		<u>General Plant Depreciation Rates:</u>			
19	390	Improvements to Leased Premises		9.10%	9.10%
20	391	Office Furniture & Equipment		2.13%	2.13%
21	391.02	Remittance Processing Equipment		11.37%	11.37%
22	391.03	Office Furniture & Equipment		1.17%	1.17%
23	392	Transportation Equipment		28.96%	28.96%
24	393	Stores Equipment		10.00%	10.00%
25	394	Tools & Work Equipment		10.00%	10.00%
26	397	Communication Equipment - Telephone		8.45%	8.45%
27	398	Miscellaneous Equipment		8.15%	8.15%
28	399	Other Tangible Property		4.66%	4.66%
29	399.01	Other Tangible Property-Servers Hardware		0.00%	0.00%
30	399.02	Other Tangible Property-Servers Software		0.00%	0.00%
31	399.03	Other Tangible Property-Network-Hardware		9.30%	9.30%
32	399.04	Other Tangible Property-CPU		26.26%	26.26%
33	399.05	Other Tangible Property-MF Hardware		15.76%	15.76%
34	399.06	Other Tangible Property-PC Hardware		14.86%	14.86%
35	399.07	Other Tangible Property-PC Software		9.02%	9.02%
36	399.08	Other Tangible Property-Application Software		11.11%	11.11%
37	399.09	Other Tangible Property-System Software		6.21%	6.21%
38	399.24	Other Tangible Property-GenStartupCost		0.00%	0.00%

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF SOFTWARE AMORTIZATION EXPENSE AND RATE
BASED ON CAPITALIZED SOFTWARE AS OF JUNE 30, 2008

Line No.	Description	Net Plant Amount	Remaining Amortization Period (Years)	Annual Amortization Expense
	(a)	(b)	(c)	(d)
1	Mid-Tex:			
2	Capitalized Software			
3	Gas Master Phase I	-	(1)	-
4	Gas Master Phase II	-	(1)	-
5	CM Plus Re-write	-	(1)	-
6	Property Tax System	-	(1)	-
7	Total Capitalized Software	<u>\$ -</u>		<u>\$ -</u>
8				
9	Gross Capitalized Software Amount	<u>\$ -</u>		
10	Composite Rate for Capitalized Software (Col (d), Ln. 7 divided by Col (b), Ln. 9)		<u>0.00%</u>	
11				
12	Notes:			
13	1. Fully amortized.			

ATMOS ENERGY CORP., MID-TEX DIVISION
TAXES OTHER THAN INCOME TAX - ACCOUNT 408.1
TEST YEAR ENDING JUNE 30, 2008

Line No.	Description	Per Books Amount	Adjustments	Adjusted Amount
	(a)	(b)	(c)	(d)
1	<u>Non Revenue - Related</u>			
2	Ad Valorem Tax	\$ 15,880,311	\$ (3,585,345)	\$ 12,294,966
3	Payroll Tax	2,760,398	82,119	2,842,517
4	DOT Pipeline User Fee	54,292	2,331	56,623
5	Non Revenue - Related Taxes Allocated from SSU	1,968,145	(210,457)	1,757,688
6	Total Non Revenue - Related (Sum Ln. 2 through Ln. 5)	<u>\$ 20,663,146</u>	<u>\$ (3,711,352)</u>	<u>\$ 16,951,794</u>
7				
8	<u>Revenue - Related</u>			
9	State Gross Receipts - Tax	\$ 27,431,095	\$ 3,372,838	\$ 30,803,933
10	Local Gross Receipts - Tax	60,007,233	7,261,284	67,268,516
11	Railroad Commission Fees	436,984	53,730	490,714
12	Total Revenue - Related (Sum Ln. 9 through Ln. 11)	<u>\$ 87,875,311</u>	<u>\$ 10,687,852</u>	<u>\$ 98,563,163</u>
13				
14	Total Taxes Other Than Income (Ln. 6 plus Ln. 12)	<u>\$ 108,538,457</u>	<u>\$ 6,976,499</u>	<u>\$ 115,514,956</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
TAXES OTHER THAN INCOME TAX WORKPAPER
FOR THE TWELVE MONTHS ENDED JUNE 30, 2008

Line No.	Description (a)	Amount (b)
1	<u>Mid-Tex:</u>	
2	<u>Payroll Tax</u>	
3	Adjusted Labor Expense	\$ 37,703,421
4	Effective Tax Rate	7.1759%
5	Subtotal (Ln 3 times Ln 4)	\$ 2,705,547
6	Add: Benefit-Related Payroll Tax Expense	136,970
7	Direct Payroll Tax Expense (Ln. 5 plus Ln. 6)	\$ 2,842,517
8		
9	<u>Ad Valorem Tax</u>	
10	Total Mid-Tex Payment of 2007 Property Taxes	\$ 15,796,280
10A	Dallas Adjustment for Storage	(3,300,958)
11	Less: Waco Call Center included above	(200,356)
12	Direct Ad Valorem Tax Expense (Ln. 10 plus Ln. 11)	\$ 12,294,966
13		
14	<u>State Gross Receipts Tax</u>	
15	Revenue Requirement	\$ 1,756,807,856
16	Effective Tax Rate	1.7534%
17	State Gross Receipts Tax at Projected Rates (Ln. 15 times Ln. 16)	\$ 30,803,933
18		
19	<u>Local Gross Receipts Tax</u>	
20	Revenue Requirement	\$ 1,756,807,856
21	Effective Tax Rate	3.8290%
22	Local Gross Receipts Tax at Projected Rates (Ln. 20 times Ln. 21)	\$ 67,268,516
23		
24	<u>Railroad Commission Fee</u>	
25	Revenue Requirement	\$ 1,756,807,856
26	Effective Tax Rate	0.0279%
27	Total Railroad Commission Fee at Projected Rates (Ln. 25 times Ln. 26)	\$ 490,714
28		
29	<u>SSU:</u>	
30	<u>Payroll Tax Allocated to Mid-Tex</u>	
31	Adjusted Labor Expense Allocated to Mid-Tex	\$ 20,023,323
32	Effective Tax Rate	7.6024%
33	Subtotal (Ln 31 times Ln 32)	\$ 1,522,262
34	Add: Benefit-Related Payroll Tax Expense (1)	77,343
35	Payroll Tax Expense Allocated to Mid-Tex (Ln. 33 plus Ln. 34)	\$ 1,599,606
36		
37	<u>Ad Valorem Tax Allocated to Mid-Tex</u>	
38	Shared Services Tax Payment	\$ 131,070
39	Allocation to Mid-Tex	38.40%
40	General Office Ad Valorem Tax Expense Allocated to Mid-Tex (Ln. 38 times Ln. 39)	\$ 50,331
41		
42	Waco Call Center Property Taxes	\$ 200,356
43	Amarillo Call Center Property Taxes	18,739
44	Subtotal (Ln. 42 plus Ln. 43)	\$ 219,095
45	Allocation to Mid-Tex	49.18%
46	Customer Support Ad Valorem Tax Expense Allocated to Mid-Tex (Ln. 44 times Ln. 45)	\$ 107,751
47		
48	Total Ad Valorem Tax Expense Allocated to Mid-Tex (Ln. 40 plus Ln. 46)	\$ 158,082
49		
50	Total Non Revenue - Related Tax Expenses Allocated to Mid-Tex (Ln. 35 plus Ln. 48)	\$ 1,757,688
51		
52	Note:	
53	1. Excludes Management Committee	

ATMOS ENERGY CORP., MID-TEX DIVISION
DETERMINATION OF TAX RATES FOR PAYROLL AND REVENUE-RELATED TAXES
TEST YEAR ENDING JUNE 30, 2008

Line No.	Description (a)	Per Book Amount (b)
1	<u>Mid-Tex:</u>	
2	Payroll Tax Expense	\$ 2,760,398
3	Less: Benefit-Related Payroll Tax Expense	136,970
4	Less: SEBP	-
5	Net Payroll Tax Expense (Ln. 2 minus Ln. 3 minus Ln. 4)	<u>\$ 2,623,428</u>
6	Total Labor Expense	<u>\$ 36,559,043</u>
7	Ratio (Ln. 5 divided by Ln. 6)	<u>7.1759%</u>
8		
9		
10	<u>Revenue-Related Taxes:</u>	
11	State Gross Receipts Tax Expense	<u>\$ 27,431,095</u>
12	Ratio to Total Operating Revenues (Ln. 11 divided by Ln. 21)	<u>1.7534%</u>
13		
14	Local Gross Receipts Tax Expense	<u>\$ 59,903,035</u>
15	Ratio to Total Operating Revenues (Ln. 14 divided by Ln. 21)	<u>3.8290%</u>
16		
17	Railroad Commission Fee Expense	<u>\$ 436,984</u>
18	Ratio to Total Operating Revenues (Ln. 17 divided by Ln. 21)	<u>0.0279%</u>
19		
20		
21	Total Operating Revenues (FERC Accounts 480-495)	<u>\$ 1,564,448,389</u>
22		
23	<u>SSU:</u>	
24	Payroll Tax Expense	\$ 4,227,993
25	Less: Benefit-Related Payroll Tax Expense (1)	239,934
26	Less: SEBP	-
27	Net Payroll Tax Expense (Ln. 24 minus Ln. 25 minus Ln. 26)	<u>\$ 3,988,059</u>
28	Total Labor Expense	<u>\$ 52,457,573</u>
29	Ratio (Ln. 27 divided by Ln. 28)	<u>7.6024%</u>
30		
31		
32	Note:	
33	1. Includes Management Committee	

ATMOS ENERGY CORP., MID-TEX DIVISION
TOTAL INCOME TAXES
TEST YEAR ENDING JUNE 30, 2008

Line No.	Description	Account
	(a)	(b)
1	Federal Income Tax (Page 2, Col. (b), Ln. 12)	\$ 35,052,960
2	State Income Tax (Page 3, Col. (c), Ln. 14)	4,050,610
3		
4	Total Income Tax	<u>\$ 39,103,570</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
FEDERAL INCOME TAX
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description (a)	Adjusted Amount (b)
1	Return on Rate Base	\$ 110,049,663
2		
3	Interest Expense:	
4	Rate Base	\$ 1,279,647,241
5	Weighted Cost of Debt (1)	<u>3.513%</u>
6		<u>\$ 44,951,309</u>
7		
8	Taxable component of return (Ln. 1 minus Ln. 6)	\$ 65,098,354
9		
10	Tax factor (1 / .65) * (.35)	<u>53.85%</u>
11		
12	Federal Income Taxes	<u>\$ 35,052,960</u>
13		
14	Note:	
15	1. Source: Schedule G, Col. (b) Ln. 18.	

**ATMOS ENERGY CORP., MID-TEX DIVISION
STATE FRANCHISE ("GROSS MARGIN") TAX
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description (a)	Account (b)	Amount (c)
1	Total Proposed Operating Revenues	480-495	\$ 1,756,807,856
2	Percent Taxable		70%
3	Gross Profit (Ln. 1 times Ln. 2)		<u>\$ 1,229,765,499</u>
4	Tax Rate		1%
5	Option A Tax Due (Ln. 3 times Ln. 4)	409.1	<u><u>\$ 12,297,655</u></u>
6			
7			
8	Total Proposed Operating Revenues	480-495	\$ 1,756,807,856
9	Less:		
10	Total Purchased Gas Costs (Rider GCR)	800-813 858	1,248,882,916
11	Taxes Other Than Federal Income Tax- Revenue Related	408.1	98,563,163
12	Bad Debt Expense, not included in Purchased Gas Costs	904	<u>4,300,810</u>
13	Gross Profit (Ln. 8 minus Ln. 10 and Ln. 11 and Ln. 12)		<u>\$ 405,060,967</u>
14	Tax Rate		1%
15	Option B Tax Due (Ln. 12 times Ln. 14)	409.1	<u><u>\$ 4,050,610</u></u>
16			
17			
18	Notes:		
19	1. The tax due is the lesser of Ln. 5 or Ln. 15.		
20	2. First return to be filed 11/15/08.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
INTEREST EXPENSE - CUSTOMER DEPOSITS
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Description (a)	Amount (b)
1	Adjusted Customer Deposits	\$ 28,587,139
2		
3	Current Interest Rate (1)	<u>2.09%</u>
4		
5	Interest on Customer Deposits (Ln. 1 times Ln. 3)	<u>\$ 597,471</u>
6		
7	Note:	
8	1. Interest rate is per the Railroad Commission of Texas, Gas Services	
9	Division, Gas Utilities Information Bulletin No. 860, dated January 26, 2009.	

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY OF RETURN
TEST YEAR ENDING JUNE 30, 2008

Line No.	Description (a)	Approved Rates (b)
1	<u>Net Operating Income/Return</u>	
2		
3	Cost of Debt	6.88% \$ 44,951,309
4	Available or Required Return on	
5	Book Value of Common Equity	10.40% <u>65,098,354</u>
6		
7	Total Return on Invested Capital	<u>\$ 110,049,663</u>
8		
9	<u>Rate Base - Capitalization Structure</u>	
10		
11	Debt	51.09% \$ 653,731,689
12	Common Equity at Book Value	48.91% <u>625,915,552</u>
13		
14	Total Invested Capital	<u>\$ 1,279,647,241</u>
15		
16	<u>Percent Return - After Tax</u>	
17		
18	Cost of Debt	3.513%
19	Return on Book Value of Common Equity	<u>5.087%</u>
20		
21	Percent Return - After Tax	<u><u>8.600%</u></u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF RIDER GCR PART A
TEST YEAR ENDING JUNE 30, 2008**

LINE NO	MONTH (a)	ESTIMATED GAS COST FACTOR (EGCF)	
		(b)	
1	JULY	\$8.7500	
2	AUGUST	\$8.7500	
3	SEPTEMBER	\$8.7500	
4	OCTOBER	\$8.5568	
5	NOVEMBER	\$8.5568	
6	DECEMBER	\$8.5568	
7	JANUARY	\$7.8760	
8	FEBRUARY	\$7.7760	
9	MARCH	\$6.8205	
10	APRIL	\$8.5777	
11	MAY	\$8.5777	
12	JUNE	\$10.6238	
13			
14	AVERAGE	<u>\$8.5143</u>	
15			
16			
17		<u>Usage (Mcf)</u>	<u>Rider GCR Part A</u>
18	Rate R	82,321,960	\$ 700,917,291
19	Rate C	52,439,100	446,484,417
20	Rate I	1,796,524	15,296,216
21		<u>136,557,584</u>	<u>\$ 1,162,697,924</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF RIDER GCR PART B
TEST YEAR ENDING JUNE 30, 2008**

Line No	Item	Estimated Billing Units	CGS Rate	Total	
	(a)	(b)	(c)	(d)	
1	Meter Charge	8,400	\$2,369.17	\$ 19,901,028	
2					
3	Capacity Costs	29,398,248	\$0.9988	\$ 29,362,970	
4					
5	Commodity Charge				
6	Residential (MMBtu)	82,346,227	\$0.2103	\$ 17,317,412	
7	Commercial (MMBtu)	53,389,769	\$0.2103	\$ 11,227,868	
8	Industrial & Transportation (MMBtu)	37,788,554	\$0.2103	\$ 7,946,933	
9	Total	<u>173,524,550</u>	<u>\$0.2103</u>	<u>\$ 36,492,213</u>	
10					
11	Estimated Pipeline Cost			\$ 85,756,211	
12	Gas Utility Tax			<u>428,781</u>	
13					
14	Total Rider GCR Part B			<u><u>\$ 86,184,992</u></u>	
15					
16	Present Allocation				
17		Allocation Factor	Rider GCR Part B	Volumes	Rate Per Unit
18	Rate R	0.56654990	\$ 48,828,099	82,321,960 Mcf	\$0.5931
19	Rate C	0.30488974	26,276,920	52,439,100 Mcf	\$0.5011
20	Industrial & Transportation	0.12856036	11,079,973	40,262,695 MMBtu	\$0.2752
21	Total Rider GCR Part B		<u><u>\$ 86,184,992</u></u>		

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY OF CURRENT AND PROPOSED RATE STRUCTURE
TEST YEAR ENDING JUNE 30, 2008

Line No.	Description (a)	Current (b)	Approved (c)
1	Rate R		
2	Customer Charge per month	\$14.47	\$16.00
3	Consumption Charge per MCF	\$0.6164	\$0.4315
4			
5	Rate C		
6	Customer Charge per month	\$26.23	\$30.00
7	Consumption Charge per MCF	\$0.6109	\$0.5748
8			
9	Rate I & T		
10	Customer Charge per month	\$473.06	\$550.00
11	Consumption Charge per MMBTU:		
12	First 1,500 MMBTU	\$0.2200	\$0.1373
13	Next 3,500 MMBTU	\$0.1600	\$0.0999
14	Over 5,000 MMBTU	\$0.0255	\$0.0159

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT CURRENT RATES
TEST YEAR ENDING JUNE 30, 2008**

Line	Description (a)	Total (b)	Reference (c)
	Rate R		
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$14.00	
3	2007 IRA (1)	\$0.47	
4			
5	Consumption Charge (\$/Mcf)	\$0.6164	
6			
7	Rider GCR Part A	\$8.5143	Schedule H
8	Rider GCR Part B	\$0.5931	Schedule I
9			
10	<u>Billing Units (2):</u>		
11	Bills	17,244,058	WP_J-1.1
12	Total MCF	<u>82,321,960</u>	WP_J-1.1
13			
14	<u>Present Revenue:</u>		
15	Customer Charge	\$ 241,416,812	
16	2007 IRA (1)	8,104,707	
17	Consumption Charge	<u>50,743,256</u>	
18	Base Revenue	\$ 300,264,775	
19	Rider GCR Part A	700,917,291	
20	Rider GCR Part B	<u>48,828,099</u>	
21	Subtotal	\$ 1,050,010,165	
22	Revenue Related Taxes	62,410,767	
23			
24	Total Present Revenue- Rate R	<u><u>\$ 1,112,420,932</u></u>	
25			
26	Notes:		
27	1. Approved IRA Rates per GUD 9802.		
28	2. See Billing Determinants Study for details.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT CURRENT RATES
TEST YEAR ENDING JUNE 30, 2008**

Line	Description (a)	Total (b)	Reference (c)
Rate C			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$25.00	
3	2007 IRA (1)	\$1.23	
4			
5	Consumption Charge (\$/Mcf)	\$0.6109	
6			
7	Rider GCR Part A	\$8.5143	Schedule H
8	Rider GCR Part B	\$0.5011	Schedule I
9			
10	<u>Billing Units (2):</u>		
11	Bills	1,452,943	WP_J-1.2
12	Total MCF	52,439,100	WP_J-1.2
13			
14	<u>Present Revenue:</u>		
15	Customer Charge	\$ 36,323,575	
16	2007 IRA (1)	1,787,120	
17	Consumption Charge	32,035,046	
18	Base Revenue	\$ 70,145,741	
19	Rider GCR Part A	446,484,417	
20	Rider GCR Part B	26,276,920	
21	Subtotal	\$ 542,907,079	
22	Revenue Related Taxes	32,269,447	
23			
24	Total Present Revenue- Rate C	\$ 575,176,526	
25			
26	Notes:		
27	1. Approved IRA Rates per GUD 9802.		
28	2. See Billing Determinants Study for details.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT CURRENT RATES
TEST YEAR ENDING JUNE 30, 2008**

Line	Description (a)	Total (b)	Reference (c)
Rate I & T			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$450.00	
3	2007 IRA (1)	\$23.06	
4			
5	Block 1 (\$/MMBTU)	\$0.2200	
6	Block 2 (\$/MMBTU)	\$0.1600	
7	Block 3 (\$/MMBTU)	\$0.0255	
8			
9	Rider GCR Part A	\$8.5143	Schedule H
10	Rider GCR Part B	\$0.2752	Schedule I
11			
12	<u>Consumption Characteristics:</u>		
13	Block 1	0.24045	(2)
14	Block 2	0.26781	(2)
15	Block 3	0.49174	(2)
16			
17	<u>Billing Units (2):</u>		
18	Bills	11,571	WP_J-1.3
19	Block 1	9,681,181	WP_J-1.3
20	Block 2	10,782,882	WP_J-1.3
21	Block 3	19,798,632	WP_J-1.3
22	Total MMBTU	40,262,695	WP_J-1.3
23			
24	Sales MMBTU	1,839,640	
25			
26	<u>Present Revenue:</u>		
27	Customer Charge	\$ 5,206,950	
28	2007 IRA (1)	266,827	
29	Block 1	2,129,860	
30	Block 2	1,725,261	
31	Block 3	504,865	
32	Base Revenue	\$ 9,833,763	
33	Rider GCR Part A	15,296,216	
34	Rider GCR Part B	11,079,973	
35	Subtotal	\$ 36,209,952	
36	Revenue Related Taxes	2,152,256	
37			
38	Total Present Revenue- Rate I&T	\$ 38,362,209	
39			
40	Notes:		
41	1. Approved IRA Rates per GUD 9802.		
42	2. See Billing Determinants Study for details.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF CURRENT REVENUES BY AREA - RATE R
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Area	I-O	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Current Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	DALLAS	Inside	2,449,562	\$ 35,445,167	12,378,970	14,114,579	\$ 8,700,226	\$ 44,145,394	\$ 120,176,347	\$ 8,371,862	\$ 172,693,602	\$ 10,264,606	\$ 182,958,207
2	OTHER CITIES	Inside	14,279,722	206,627,581	58,382,373	66,206,492	40,809,681	247,437,262	563,704,690	39,269,438	850,411,390	50,546,965	900,958,355
3	ENVIRONS	Outside	514,773	7,448,771	1,843,072	2,000,889	1,233,348	8,682,119	17,036,255	1,186,799	26,905,173	1,599,196	28,504,370
4													
5	TOTAL		17,244,058	\$ 249,521,519	72,604,415	82,321,960	\$ 50,743,256	\$ 300,264,775	\$ 700,917,291	\$ 48,828,099	\$ 1,050,010,165	\$ 62,410,767	\$ 1,112,420,932

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF CURRENT REVENUES BY AREA - RATE C
TEST YEAR ENDING JUNE 30, 2008

Line No.	Area	I-O	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Current Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	DALLAS	Inside	243,083	\$ 6,376,067	11,367,644	12,071,329	\$ 7,374,375	\$ 13,750,442	\$ 102,779,420	\$ 6,048,871	\$ 122,578,733	\$ 7,285,865	\$ 129,864,598
2	OTHER CITIES	Inside	1,187,548	31,149,388	36,233,167	39,608,776	24,197,001	55,346,389	337,242,652	19,847,721	412,436,762	24,514,519	436,951,282
3	ENVIRONS	Outside	22,312	585,240	817,308	758,995	463,670	1,048,910	6,462,345	380,328	7,891,583	469,062	8,360,645
4													
5	TOTAL		1,452,943	\$ 38,110,695	48,418,119	52,439,100	\$ 32,035,046	\$ 70,145,741	\$ 446,484,417	\$ 26,276,920	\$ 542,907,079	\$ 32,269,447	\$ 575,176,526

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF CURRENT REVENUES BY AREA - RATE I&T
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Area	I-O	Adjusted Meter Charges	Customer Charge Revenue	Sales Volume	Transportation Volume	Total Volume	Volume Block 1	Volume Block 2	Volume Block 3	Consumption Revenue Block 1	Consumption Revenue Block 2	Consumption Revenue Block 3	Total Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Current Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	DALLAS	Inside	1,704	\$ 806,320	260,206	7,026,651	7,286,857	1,342,317	1,766,902	4,177,638	\$ 295,310	\$ 282,704	\$ 106,530	\$ 684,544	\$ 1,490,864	\$ 2,163,557	\$ 2,005,285	\$ 5,659,705	\$ 336,403	\$ 5,996,108
2	OTHER CITIES	Inside	9,353	4,424,512	1,339,542	30,194,463	31,534,006	7,990,891	8,779,631	14,763,484	1,757,996	1,404,741	376,469	3,539,206	7,963,717	11,138,010	8,677,908	27,779,635	1,651,173	29,430,808
3	ENVIRONS	Outside	514	242,946	239,892	1,201,940	1,441,832	347,973	236,349	857,510	76,554	37,816	21,867	136,236	379,182	1,994,649	396,781	2,770,612	164,680	2,935,292
4																				
5	TOTAL		11,571	\$ 5,473,777	1,839,640	38,423,055	40,262,695	9,681,181	10,782,882	19,798,632	\$ 2,129,860	\$ 1,725,261	\$ 504,865	\$ 4,359,986	\$ 9,833,763	\$ 15,296,216	\$ 11,079,973	\$ 36,209,952	\$ 2,152,256	\$ 38,362,209

**ATMOS ENERGY CORP., MID-TEX DIVISION
OTHER REVENUES
12 MONTHS ENDING MARCH 31, 2009**

Line No.	FERC Account	Test Year	Adjustments	Adjusted Amounts
	(a)	(b)	(c)	(d)
1	487	\$ -	\$ -	\$ -
2	488 (1)	13,685,199	-	13,685,199
3	489	1,421,495	-	1,421,495
4	493	3,600	-	3,600
5	495	82,256	(75,960)	6,296
6				
7	Totals	<u>\$ 15,192,550</u>	<u>\$ (75,960)</u>	<u>\$ 15,116,590</u>

8

9 Notes:

10 1. Mid-Tex is not proposing to change any of the
11 miscellaneous service charges previously approved on Rate M.

**ATMOS ENERGY CORP., MID-TEX DIVISION
NON-STANDARD CONTRACT MARGINS
12 MONTHS ENDING MARCH 31, 2009**

Line No	Customer	Customer Numbers	Usage MMBtu	Annual Margin Revenue
	(a)	(b)	(c)	(d)
1	Customer1	1440	1,519	2,032
2	Customer2	1344	-	4,857
3	Customer3	1253	1,015	3,635
4	Customer4	1270	71,114	48,445
5	Customer5	1521	317,598	201,690
6	Customer6	1246	36,513	23,109
7	Customer7	1246	772,932	250,752
8	Customer8	1246	154,779	57,466
9	Customer9	1511	80,432	100,956
10	Customer10	1511	-	5,334
11	Customer11	1108	42,336	9,270
12	Customer12	1860	225,620	21,043
13	Customer13	1253	15,818	1,706
14	Customer14	1190	243,105	23,742
15	Customer15	1319	123,071	26,192
16	Customer16	1567	100,687	19,159
17	Customer17	1567	69,627	16,913
18	Customer18	1567	34,853	12,306
19	Customer19	1567	10,939	5,373
20	Customer20	1567	13,242	5,627
21	Customer21	1567	9,002	5,194
22	Customer22	1567	44,914	9,074
23	Customer23	1567	209,736	96,119
24	Customer24	1567	334,421	47,653
25	Customer25	1567	214,011	40,328
26	Customer26	1567	27,052	7,112
27	Customer27	1567	33,401	7,817
28	Customer28	1567	37,656	12,396
29	Customer29	1567	34,351	12,040
30	Customer30	1567	36,497	8,116
31	Customer31	1567	45,348	8,870
32	Customer32	1567	80,097	13,122
33	Customer33	1996	88,686	107,681
34	Customer34	1386	63,215	14,451
35	Customer35	3334	160,682	22,214
36	Customer36	1222	409,299	9,980
37	Customer37	1307	188,741	36,681
38	Customer38	3507	277,622	42,896
39	Customer39	3507	182,873	13,349
40	Customer40	1793	175,354	20,866
41	Customer41	1069	526,986	20,988
42	Customer42	1445	755,874	24,943
43				
44	Total Non-Standard Contract Margins		6,251,018	\$ 1,421,495

**ATMOS ENERGY CORP., MID-TEX DIVISION
TYPICAL BILL COMPARISON
TEST YEAR ENDING JUNE 30, 2008**

Line						CURRENT	APPROVED	CHANGE
1	Rate R @ 6 Mcf							
2	Customer charge					\$14.47		
3	Consumption charge	6	MCF	X	\$0.6164 =	3.70		
4	Rider GCR Part A	6	MCF	X	\$8.5143 =	51.09		
5	Rider GCR Part B	6	MCF	X	\$0.5931 =	3.56		
6	Subtotal					\$72.82		
7	Rider FF & Rider TAX				\$72.82 X 0.05944 =	4.33		
8	Total					\$77.15		
9								
10	Customer charge						\$16.00	
11	Consumption charge	6	MCF	X	\$0.4315 =	2.59		
12	Rider GCR Part A	6	MCF	X	\$8.5143 =	51.09		
13	Rider GCR Part B	6	MCF	X	\$0.5931 =	3.56		
14	Subtotal					\$73.24		
15	Revenue-related Tax Reimbursement	\$73.24		X	0.05944 =	4.35		
16	Total					\$77.59		\$0.44
17								0.57%
18								
19	Rate C @ 30 Mcf					CURRENT	PROPOSED	CHANGE
20	Customer charge					\$26.23		
21	Consumption charge	30	MCF	X	\$0.6109 =	18.33		
22	Rider GCR Part A	30	MCF	X	\$8.5143 =	255.43		
23	Rider GCR Part B	30	MCF	X	\$0.5011 =	15.03		
24	Subtotal					\$315.02		
25	Revenue-related Tax Reimbursement	\$315.02		X	0.05944 =	18.72		
26	Total					\$333.74		
27								
28	Customer charge						\$30.00	
29	Consumption charge	30	MCF	X	\$0.5748 =	17.24		
30	Rider GCR Part A	30	MCF	X	\$8.5143 =	255.43		
31	Rider GCR Part B	30	MCF	X	\$0.5011 =	15.03		
32	Subtotal					\$317.70		
33	Revenue-related Tax Reimbursement	\$317.70		X	0.05944 =	18.88		
34	Total					\$336.58		\$2.84
35								0.85%
36	Rate I @ 300 MMBTU					CURRENT	APPROVED	CHANGE
37	Customer charge					\$473.06		
38	Consumption charge	300	MMBTU	X	\$0.2200 =	66.00		
39	Consumption charge	0	MMBTU	X	\$0.1600 =	0.00		
40	Consumption charge	0	MMBTU	X	\$0.0255 =	0.00		
41	Rider GCR Part A	300	MMBTU	X	\$8.7187 =	2,615.61		
42	Rider GCR Part B	300	MMBTU	X	\$0.2752 =	82.56		
43	Subtotal					\$3,237.23		
44	Revenue-related Tax Reimbursement	\$3,237.23		X	0.05944 =	192.42		
45	Total					\$3,429.65		
46								
47	Customer charge						\$550.00	
48	Consumption charge	300	MMBTU	X	\$0.1373 =	41.19		
49	Consumption charge	0	MMBTU	X	\$0.0999 =	0.00		
50	Consumption charge	0	MMBTU	X	\$0.0159 =	0.00		
51	Rider GCR Part A	300	MMBTU	X	\$8.7187 =	2,615.61		
52	Rider GCR Part B	300	MMBTU	X	\$0.2752 =	82.56		
53	Subtotal					\$3,289.36		
54	Revenue-related Tax Reimbursement	\$3,289.36		X	0.05944 =	195.51		
55	Total					\$3,484.87		55.22
56								1.61%
57	Rate T @ 300 MMBTU					CURRENT	APPROVED	CHANGE
58	Customer charge					\$473.06		
59	Consumption charge	300	MMBTU	X	\$0.2200 =	66.00		
60	Consumption charge	0	MMBTU	X	\$0.1600 =	0.00		
61	Consumption charge	0	MMBTU	X	\$0.0255 =	0.00		
62	Rider GCR Part B	300	MMBTU	X	\$0.2752 =	82.56		
63	Subtotal					\$621.62		
64	Revenue-related Tax Reimbursement	\$621.62		X	0.05944 =	36.95		
65	Total					\$658.57		
66								
67	Customer charge						\$550.00	
68	Consumption charge	300	MMBTU	X	\$0.1373 =	41.19		
69	Consumption charge	0	MMBTU	X	\$0.0999 =	0.00		
70	Consumption charge	0	MMBTU	X	\$0.0159 =	0.00		
71	Rider GCR Part B	300	MMBTU	X	\$0.2752 =	82.56		
72	Subtotal					\$673.75		
73	Revenue-related Tax Reimbursement	\$673.75		X	0.05944 =	40.05		
74	Total					\$713.80		55.23
75								8.39%

**ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON - SYSTEM-WIDE
TEST YEAR ENDING JUNE 30, 2008**

Line						<u>CURRENT</u>	<u>APPROVED</u>	<u>CHANGE</u>
1	Rate R @ 4.7 Mcf							
2	Customer charge					\$14.47		
3	Consumption charge	4.7	MCF	X	\$0.6164 =	2.90		
4	Rider GCR Part A	4.7	MCF	X	\$8.5143 =	40.02		
5	Rider GCR Part B	4.7	MCF	X	\$0.5931 =	2.79		
6								
7	Subtotal					\$60.18		
8	Rider FF & Rider TAX				\$60.18 X 0.05944 =	3.58		
9	Total					<u>\$63.76</u>		
10								
11	Customer charge						\$16.00	
12	Consumption charge	4.7	MCF	X	\$0.4315 =	2.03		
13	Rider GCR Part A	4.7	MCF	X	\$8.5143 =	40.02		
14	Rider GCR Part B	4.7	MCF	X	\$0.5931 =	2.79		
15								
16	Subtotal					\$60.84		
17	Revenue-related Tax Reimbursement				\$60.84 X 0.05944 =	3.62		
18	Total					<u>\$64.46</u>		\$0.70
19								1.10%
20								
21	Rate C @ 36.1 Mcf							
22	Customer charge					\$26.23		
23	Consumption charge	36.1	MCF	X	\$0.6109 =	22.05		
24	Rider GCR Part A	36.1	MCF	X	\$8.5143 =	307.30		
25	Rider GCR Part B	36.1	MCF	X	\$0.5011 =	18.09		
26								
27								
28	Subtotal					\$373.67		
29	Revenue-related Tax Reimbursement				\$373.67 X 0.05944 =	22.21		
30	Total					<u>\$395.88</u>		
31								
32	Customer charge						\$30.00	
33	Consumption charge	36.1	MCF	X	\$0.5748 =	20.75		
34	Rider GCR Part A	36.1	MCF	X	\$8.5143 =	307.30		
35	Rider GCR Part B	36.1	MCF	X	\$0.5011 =	18.09		
36								
37	Subtotal					\$376.14		
38	Revenue-related Tax Reimbursement				\$376.14 X 0.05944 =	22.36		
39	Total					<u>\$398.50</u>		\$2.62
40								0.66%
41								
42	Rate I @ 3480 MMBTU							
43	Customer charge					\$473.06		
44	Consumption charge	1,500	MMBTU	X	\$0.2200 =	330.00		
45	Consumption charge	1,980	MMBTU	X	\$0.1600 =	316.74		
46	Consumption charge	0	MMBTU	X	\$0.0255 =	0.00		
47	Rider GCR Part A	3,480	MMBTU	X	\$8.7187 =	30,337.72		
48	Rider GCR Part B	3,480	MMBTU	X	\$0.2752 =	957.56		
49								
50	Subtotal					\$32,415.08		
51	Revenue-related Tax Reimbursement				\$32,415.08 X 0.05944 =	1,926.70		
52	Total					<u>\$34,341.78</u>		
53								
54	Customer charge						\$550.00	
55	Consumption charge	1,500	MMBTU	X	\$0.1373 =	205.95		
56	Consumption charge	1,980	MMBTU	X	\$0.0999 =	197.76		
57	Consumption charge	0	MMBTU	X	\$0.0159 =	0.00		
58	Rider GCR Part A	3,480	MMBTU	X	\$8.7187 =	30,337.72		
59	Rider GCR Part B	3,480	MMBTU	X	\$0.2752 =	957.56		
60	Subtotal					\$32,248.99		
61	Revenue-related Tax Reimbursement				\$32,248.99 X 0.05944 =	1,916.82		
62	Total					<u>\$34,165.81</u>		(\$175.97)
63								-0.51%
64								
65	Rate T @ 3480 MMBTU							
66	Customer charge					\$473.06		
67	Consumption charge	1,500	MMBTU	X	\$0.2200 =	330.00		
68	Consumption charge	1,980	MMBTU	X	\$0.1600 =	316.74		
69	Consumption charge	0	MMBTU	X	\$0.0255 =	0.00		
70	Rider GCR Part B	3,480	MMBTU	X	\$0.2752 =	957.56		
71								
72	Subtotal					\$2,077.36		
73	Revenue-related Tax Reimbursement				\$2,077.36 X 0.05944 =	123.47		
74	Total					<u>\$2,200.83</u>		
75								
76	Customer charge						\$550.00	
77	Consumption charge	1,500	MMBTU	X	\$0.1373 =	205.95		
78	Consumption charge	1,980	MMBTU	X	\$0.0999 =	197.76		
79	Consumption charge	0	MMBTU	X	\$0.0159 =	0.00		
80	Rider GCR Part B	3,480	MMBTU	X	\$0.2752 =	957.56		
81	Subtotal					\$1,911.27		
82	Revenue-related Tax Reimbursement				\$1,911.27 X 0.05944 =	113.60		
83	Total					<u>\$2,024.87</u>		(\$175.96)
84								-8.00%

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES
TEST YEAR ENDING JUNE 30, 2008**

Line	Description (a)	Total (b)	Reference (c)
Rate R			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$16.00	CCS
3			
4	Consumption Charge (\$/Mcf)	\$0.4315	CCS
5			
6	Rider GCR Part A	\$8.5143	Schedule H
7	Rider GCR Part B	\$0.5931	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	17,244,058	WP_J-1.1
11	Total MCF	82,321,960	WP_J-1.1
12			
13	<u>Present Revenue:</u>		
14	Customer Charge	\$ 275,904,928	
15	Consumption Charge	35,521,926	
16	Base Revenue	\$ 311,426,854	
17	Rider GCR Part A	700,917,291	
18	Rider GCR Part B	48,828,099	
19	Subtotal	\$ 1,061,172,243	
20	Revenue Related Taxes	63,074,327	
21			
22	Total Proposed Revenue- Rate R	\$ 1,124,246,571	
23			\$ 1,107,934,239
24	Note 1: See Billing Determinants Study for details.		\$ 16,312,332

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES
TEST YEAR ENDING JUNE 30, 2008**

Line	Description (a)	Total (b)	Reference (c)
Rate C			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$30.00	CCS
3			
4	Consumption Charge (\$/Mcf)	\$0.5748	CCS
5			
6	Rider GCR Part A	\$8.5143	Schedule H
7	Rider GCR Part B	\$0.5011	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	1,452,943	WP_J-1.2
11	Total MCF	52,439,100	WP_J-1.2
12			
13	<u>Present Revenue:</u>		
14	Customer Charge	\$ 43,588,290	
15	Consumption Charge	30,141,995	
16	Base Revenue	\$ 73,730,285	
17	Rider GCR Part A	446,484,417	
18	Rider GCR Part B	26,276,920	
19	Subtotal	\$ 546,491,622	
20	Revenue Related Taxes	32,482,560	
21			
22	Total Proposed Revenue- Rate C	\$ 578,974,183	
23			568763254.1
24	Note 1: See Billing Determinants Study for details.		\$ 10,210,929

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES
TEST YEAR ENDING JUNE 30, 2008**

Line	Description (a)	Total (b)	Reference (c)
Rate I & T			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$550.00	CCS
3			
4	Block 1 (\$/MMBTU)	\$0.1373	CCS
5	Block 2 (\$/MMBTU)	\$0.0999	CCS
6	Block 3 (\$/MMBTU)	\$0.0159	CCS
7			
8	Rider GCR Part A	\$8.5143	Schedule H
9	Rider GCR Part B	\$0.2752	Schedule I
10			
11	<u>Consumption Characteristics:</u>		
12	Block 1 (First 1,500 MMBTU)	0.24045	(1)
13	Block 2 (Next 3,500 MMBTU)	0.26781	(1)
14	Block 3 (Over 5,000 MMBTU)	0.49174	(1)
15			
16	<u>Billing Units (1):</u>		
17	Bills	11,571	WP_J-1.3
18	Block 1	9,681,181	WP_J-1.3
19	Block 2	10,782,882	WP_J-1.3
20	Block 3	19,798,632	WP_J-1.3
21	Total MMBTU	40,262,695	
22			
23	Sales MMBtu	1,839,640	WP_J-1.3
24			
25	<u>Present Revenue:</u>		
26	Customer Charge	\$ 6,364,050	
27	Block 1	1,329,226	
28	Block 2	1,077,210	
29	Block 3	314,798	
30	Base Revenue	\$ 9,085,284	
31	Rider GCR Part A	15,296,216	
32	Rider GCR Part B	11,079,973	
33	Subtotal	\$ 35,461,473	
34	Revenue Related Taxes	2,107,771	
35			
36	Total Proposed Revenue- Rate I&T	\$ 37,569,245	
37			36780227.35
38	Note 1: See Billing Determinants Study for details.		\$ 789,018

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF PROPOSED REVENUES BY AREA - RATE R
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Area	I-O	Adjusted Customer Charges	Customer Charge Revenue	Adjusted Volume	Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Approved Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	DALLAS	Inside	2,449,562	\$ 39,192,998	14,114,579	\$ 6,090,441	\$ 45,283,439	\$ 120,176,347	\$ 8,371,862	\$ 173,831,647	\$ 10,332,266	\$ 184,163,913	\$ 1,205,706	0.66%
2	OTHER CITIES	Inside	14,279,722	228,475,556	66,206,492	28,568,101	257,043,657	563,704,690	39,269,438	860,017,784	51,118,038	911,135,823	10,177,468	1.13%
3	ENVIRONS	Outside	514,773	8,236,374	2,000,889	863,384	9,099,758	17,036,255	1,186,799	27,322,812	1,624,023	28,946,835	442,465	1.55%
4														
5	TOTAL		17,244,058	\$ 275,904,928	82,321,960	\$ 35,521,926	\$ 311,426,854	\$ 700,917,291	\$ 48,828,099	\$ 1,061,172,243	\$ 63,074,327	\$ 1,124,246,571	\$ 11,825,639	1.06%

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF PROPOSED REVENUES BY AREA - RATE C
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Area	I-O	Adjusted Customer Charges	Customer Charge Revenue	Adjusted Volume	Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Approved Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	DALLAS	Inside	243,083	\$ 7,292,490	12,071,329	\$ 6,938,600	\$ 14,231,090	\$ 102,779,420	\$ 6,048,871	\$ 123,059,381	\$ 7,314,447	\$ 130,373,828	\$ 509,229	0.39%
2	OTHER CITIES	Inside	1,187,548	35,626,445	39,608,776	22,767,124	58,393,569	337,242,652	19,847,721	415,483,942	24,695,680	440,179,622	3,228,340	0.74%
3	ENVIRONS	Outside	22,312	669,355	758,995	436,270	1,105,626	6,462,345	380,328	7,948,299	472,434	8,420,733	60,088	0.72%
4														
5	TOTAL		1,452,943	\$ 43,588,290	52,439,100	\$ 30,141,995	\$ 73,730,285	\$ 446,484,417	\$ 26,276,920	\$ 546,491,622	\$ 32,482,560	\$ 578,974,183	\$ 3,797,657	0.66%

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF PROPOSED REVENUES BY AREA - RATE I&T
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Area	I-O	Adjusted Meter Charges	Customer Charge Revenue	Sales Volume	Transportation Volume	Total Volume	Volume Block 1	Volume Block 2	Volume Block 3	Consumption Revenue Block 1	Consumption Revenue Block 2	Consumption Revenue Block 3	Total Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Approved Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
1	DALLAS	Inside	1,704	\$ 937,462	260,206	7,026,651	7,286,857	1,342,317	1,766,902	4,177,638	\$ 184,300	\$ 176,513	\$ 66,424	\$ 427,238	\$ 1,364,700	\$ 2,163,557	\$ 2,005,285	\$ 5,533,542	\$ 328,905	\$ 5,862,447	\$ (133,662)	-2.23%
2	OTHER CITIES	Inside	9,353	5,144,128	1,339,542	30,194,463	31,534,006	7,990,891	8,779,631	14,763,484	1,097,149	877,085	234,739	2,208,974	7,353,102	11,138,010	8,677,908	27,169,020	1,614,882	28,783,902	(646,906)	-2.20%
3	ENVIRONS	Outside	514	282,459	239,892	1,201,940	1,441,832	347,973	236,349	857,510	47,777	23,611	13,634	85,022	367,482	1,994,649	396,781	2,758,912	163,985	2,922,897	(12,396)	-0.42%
4	TOTAL		11,571	\$ 6,364,050	1,839,640	38,423,055	40,262,695	9,681,181	10,782,882	19,798,632	\$ 1,329,226	\$ 1,077,210	\$ 314,798	\$ 2,721,234	\$ 9,085,284	\$ 15,296,216	\$ 11,079,973	\$ 35,461,473	\$ 2,107,771	\$ 37,569,245	\$ (792,964)	-2.07%

**ATMOS ENERGY CORP., MID-TEX DIVISION
COMPARISON OF PROPOSED REVENUES BY JURISDICTION
TEST YEAR ENDING JUNE 30, 2008**

Line No.	Area	Proposed Revenue	Current Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)
1	DALLAS	\$ 322,873,251	\$ 321,291,978	\$ 1,581,273	0.5%
2	OTHER CITIES	1,393,211,881	1,380,452,979	12,758,902	0.9%
3					
4	SUBTOTAL	\$ 1,716,085,131	\$ 1,701,744,956	\$ 14,340,175	0.8%
5					
6	ENVIRONS	40,719,960	40,229,803	490,157	1.2%
7					
8	SYSTEM-WIDE	<u>\$ 1,756,805,092</u>	<u>\$ 1,741,974,759</u>	<u>\$ 14,830,332</u>	<u>0.9%</u>

ATMOS ENERGY CORP. -- MID-TEX DIVISION
RATE DESIGN

Description (a)	Total (b)	Residential (c)	Commercial (d)	Industrial & Transport (e)
1 Net Revenue Requirements (a)	\$ 394,245,186	\$ 311,429,186	\$ 73,730,840	\$ 9,085,159
2 Customer Charge Revenue:				
3 Monthly Customer Charge		\$ 16.00	\$ 30.00	\$ 550.00
4 Annual Number of Bills (b)		17,244,058	1,452,943	11,571
5 Customer Charge Revenue	(325,857,268)	(275,904,928)	(43,588,290)	(6,364,050)
6 Amounts to be Recovered Through Usage Charges:	\$ 68,387,918	\$ 35,524,258	\$ 30,142,550	\$ 2,721,109
7 Usage Charge Revenue:				
8 Block 1 Rate		\$ 0.43150 /Mcf	\$ 0.57480 /Mcf	\$ 0.13730 /MMBtu
9 Block 2 Rate		\$ -	\$ -	\$ 0.09990 /MMBtu
10 Block 3 Rate		\$ -	\$ -	\$ 0.01590 /MMBtu
11 Block 1 Usage (b)		82,321,960 Mcf	52,439,100 Mcf	9,681,181 MMBtu
12 Block 2 Usage (b)		-	-	10,782,882 MMBtu
13 Block 3 Usage (b)		-	-	19,798,632 MMBtu
14 Usage Charge Revenue	68,385,155	35,521,926	30,141,995	40,262,695 2,721,234
15 Over- (Under-) Recovery	\$ (2,763)	\$ (2,333)	\$ (555)	\$ 125

(a) Class Cost of Service Study - 2
(b) Billing Determinant Study.

**ATMOS ENERGY CORP. -- MID-TEX DIVISION
BASE REVENUE REQUIREMENTS ALLOCATION**

<u>Description</u> (a)	<u>Amount</u> (b)	<u>BASE REVENUE</u>
		<u>Residential</u> (c)
1 Operating & Maintenance Expenses	\$ 157,003,333	\$ 124,496,638
2 Depreciation Expense	85,655,946	68,557,436
3 Taxes Other than Income	16,951,794	13,283,990
4 Interest on Customer Deposits	597,471	423,540
5 Return on Investment	110,049,663	86,037,380
6 Income Taxes	39,103,570	30,571,368
7 Total Cost of Service	\$ 409,361,776	\$ 323,370,353
8 Revenue Credits	(15,116,590)	(11,941,166)
9 Base Revenue Requirements	\$ 394,245,186	\$ 311,429,186

	<u>Total</u>	<u>Residential</u>
(a) Customer Deposit Balances		
Customer Deposit Balances	\$ 34,046,761	\$ 24,135,338
Allocation Factor	100.00%	70.89%
(b) Allocated Rate Base		
Allocated Rate Base	\$ 1,287,824,900	\$ 1,006,827,990
Allocation Factor	100.00%	78.18%
(c) Allocated Total Cost of Service		
Total Cost of Service	\$ 409,361,776	\$ 323,370,353
Allocation Factor	100.00%	78.9938%

JE REQUIREMENTS ALLOCATION

Commercial	Industrial & Transport	Refer- ence	Description
(d)	(e)	(f)	(g)
\$ 28,660,591	\$ 3,846,104	CCS-8	O&M Expense Allocation
15,435,117	1,663,393	CCS-9	Depreciation Expense Allocation
3,266,497	401,306	CCS-10	Taxes Other than Income Allocation
173,931	-	(a)	Customer Deposit Balances
21,413,123	2,599,160	(b)	Allocated Rate Base
7,608,652	923,550	(b)	Allocated Rate Base
\$ 76,557,910	\$ 9,433,513		
(2,827,070)	(348,353)	(c)	Allocated Total Cost of Service
\$ 73,730,840	\$ 9,085,159		

Commercial	Industrial & Transport	Refer- ence	Description
\$ 9,911,423 29.11%	- 0.00%		General Ledger
\$ 250,580,984 19.46%	\$ 30,415,926 2.36%	CCS-3	Rate Base Allocation
\$ 76,557,910 18.7018%	\$ 9,433,513 2.3044%	CCS-2	Base Revenue Requirements Allocation

**Atmos Energy Corporation-Mid Tex
Cash Working Capital Lead/Lag Analysis
For Test Period Twelve Months Ended June 30, 2008**

Line No.	Description	Test Year Expenses	Average	Revenue Lag		Expense Lag	Net Lag (d) - (e)	CWC	
			Daily Expense (b) / 365 days					Requirement (c) x (f)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
1	Gas Supply Expense								
2	Purchased Gas	1,114,072,624	3,052,254	Sch 2	35.15	Sch 3	1.00	34.15	104,234,466
3	Upstream Gas	86,184,992	236,123	Sch 2	35.15	Sch 3	39.94	(4.79)	(1,131,030)
4	Total Gas Expense	1,200,257,616	3,288,377						103,103,436
5									
6	Operation and Maintenance Expense								
7	O&M, Labor	57,726,744	158,155	Sch 2	35.15	Sch 4	24.64	10.51	1,662,214
8	O&M, Non-Labor	102,781,549	281,593	Sch 2	35.15	Sch 5	29.41	5.74	1,616,345
9	Total O&M Expense	160,508,293	439,749						3,278,559
10									
11									
12	Taxes Other Than Income [1]								
13	Ad Valorem	15,595,924	42,729	Sch 2	35.15	Sch 6	213.50	(178.35)	(7,620,638)
14	Payroll Taxes	2,842,517	7,788	Sch 2	35.15	Sch 6	28.45	6.70	52,178
15	Local Gross Receipts Tax	32,443,351	88,886	Sch 2	35.15	Sch 6	95.87	(60.72)	(5,397,151)
16	Railroad Commission Fee	483,085	1,324	Sch 2	35.15	Sch 6	95.69	(60.54)	(80,126)
17									
18	Allocated Taxes-Shared Services								
19	Ad Valorem	158,082	433	Sch 2	35.15	Sch 6	213.50	(178.35)	(77,244)
20	Payroll Taxes	1,599,606	4,382	Sch 2	35.15	Sch 6	28.45	6.70	29,363
21	Total Taxes Other Than Income	53,122,565	145,541						(13,093,619)
22									
23	Franchise Tax/State Margin Tax	4,277,518	11,719	Sch 2	35.15	Sch 6	77.00	(41.85)	(490,450)
24									
25	Federal Income Tax								
26	Current Taxes	22,568,385	61,831	Sch 2	35.15	Sch 7	37.50	(2.35)	(145,303)
27									
28	Interest on Customer Deposits	597,471	1,637	Sch 2	35.15	Sch 8	320.34	(285.19)	(466,834)
29									
30	TOTAL	1,441,331,848	3,948,854						92,185,789

[1] Excludes DOT tax, State Gross Receipts Tax and Prepaid Local Gross Receipts Tax.

**Atmos Energy Corporation-Mid Tex
Revenue Lag Analysis
For Test Year Ended June 30, 2008**

Line No.	Revenue Month		Source	Alternative Lag Calc.	Average Lag
(a)	(b)		(c)	(d)	(e)
1	Billing Lag				
2	Method 1:	Average Billing Lag - Mass Billed Customer Sample	WP 2-1	1.69	
3		% of Mass Billed Customers:	WP 2-4	<u>96.5%</u>	
4		Weighted Average		1.63	
5		Weighted Average of Handbill Billing Lag	WP 2-4	<u>0.53</u>	
6		Total Weighted Average Actual Billing Lag		2.16	
7					
8	Method 2:	Billing Lag per Docket #9762		1.00	1.00
9					
10					
11	Service Lag				15.21
12					
13	Collection Lag:				
14	Method 1:	(Test Yr Average Daily Accounts Receivable / Test			
15		Yr Average Daily Revenue)	WP 2-2	19.39	
16	Method 2:	(Average of Billing Samples)	WP 2-5	17.9457	17.95
17					
18					
19	Bank Lag =				1.0000
20					
21	Total Revenue Lag =				<u><u>35.15</u></u>

GUD 9869 ERRATA

Atmos Energy Corporation
 Mid-tex Division
 Customer Growth Adjustment - Residential

BDS 1-1

Line No.	Description	Amount
1	Mcf Usage	72,604,416
2		
3	Weather Normalization	<u>6,011,097</u>
4		
5	Normalized Mcf Sales	78,615,513
6		
7	Average Bills	<u>1,426,445</u>
8		
9	Average Usage per Customer	55.1
10		
11	Adjustment to Number of Customers	10,560
12		
13	Adjustment to Volumes from Customer Growth	<u>581,974</u>
14		
15	Growth and Weather Adjusted Volumes	79,197,487
16		
17	Declining Usage	0
17A	Dallas Recommended Weather Adjustment	965,909
17B	Rounding	-56
17C	Dallas Recommended December 31 Adj	2,158,620
18		
19	Adjusted Volumes	<u><u>82,321,960</u></u>

Atmos Energy Corporation
 Mid-tex Division
 Customer Growth Adjustment - Residential

BDS 1-2

Line No.	Particulars	Prior Year 2007-2008	Test Year 2008-2009	Year Over Year Change	Test Year as a % of Prior Year	Projected Using TY/PY Ratio
1			Residential			
2	April	1,425,422	1,428,682	3,260	100.2287%	1,431,949
3	May	1,420,073	1,432,532	12,459	100.8773%	1,445,100
4	June	1,401,451	1,422,398	20,947	101.4947%	1,443,658
5	July	1,393,083	1,413,466	20,383	101.4632%	1,434,147
5	August	1,408,164	1,416,922	8,758	100.6219%	1,425,734
6	September	1,398,274	1,414,543	16,269	101.1635%	1,431,001
7	October	1,401,765	1,427,079	25,314	101.8059%	1,452,850
8	November	1,404,094	1,425,024	20,930	101.4906%	1,446,266
9	December	1,420,161	1,426,919	6,758	100.4759%	1,433,709
10	January	1,426,170	1,431,347	5,177	100.3630%	1,436,543
11	February	1,420,858	1,438,843	17,985	101.2658%	1,457,056
12	March	1,430,838	1,439,589	8,751	100.6116%	1,448,394
12A	Dallas Recommended December 31 Adj					(42,362)
13	Totals	<u>16,950,353</u>	<u>17,117,344</u>	<u>166,991</u>		<u>17,244,058</u>
14	Projected Average		0.99%			1,437,005
15	Test Year Average					1,426,445
16	Customer Growth per Annual Method					10,560
17	Annual Adjustment to Number of bills					126,716
18	Economic Adjustment					-
19	Total Adjusted Bill Count					126,716
20	Declining Usage Adjustment, MCF					(1,005,904)

Atmos Energy Corporation
Heat Load and Base Load Computation

RESIDENTIAL

Abilene

Month	No. of Bills	Mcf	Sales per Bill	Cycle			Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
				Actual HDD	Normal HDD [1]	Deviation					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Apr-08	75,411	234,739	3.1	183	179	4	0.0131	(0.1)	3.1	230,758	(3,981)
May-08	75,233	130,770	1.7	43	49	(6)	0.0131	0.1	1.8	136,924	6,154
Jun-08	74,433	90,007	1.2	2	2	0	0.0131	0.0	1.2	90,064	57
Jul-08	73,992	88,065	1.2	0	0	0	0.0131	0.0	1.2	88,050	(15)
Aug-08	73,505	76,335	1.0	0	0	0	0.0131	0.0	1.0	76,445	110
Sep-08	74,239	74,130	1.0	0	0	0	0.0131	0.0	1.0	74,239	109
Oct-08	74,021	98,323	1.3	2	25	(23)	0.0131	0.3	1.6	120,654	22,332
Nov-08	74,427	208,906	2.8	169	186	(17)	0.0131	0.2	3.0	225,514	16,608
Dec-08	74,745	567,016	7.6	479	430	49	0.0131	(0.6)	7.0	519,478	(47,538)
Jan-09	74,781	669,720	9.0	566	601	(35)	0.0131	0.5	9.4	704,437	34,717
Feb-09	75,394	524,408	7.0	484	549	(65)	0.0131	0.9	7.8	588,827	64,419
Mar-09	75,045	363,141	4.8	315	343	(28)	0.0131	0.4	5.2	390,984	27,843
TOTAL	74,602	3,125,559	41.8	2,243	2,364	(121)		1.6	43.4	3,246,374	120,815

Base Load 1.03

Austin

Month	No. of Bills	Mcf	Sales per Bill	Cycle			Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
				Actual HDD	Normal HDD [1]	Deviation					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Apr-08	167,391	394,754	2.4	48	79	(31)	0.0164	0.5	2.9	480,412	85,658
May-08	168,065	276,286	1.6	8	12	(4)	0.0164	0.1	1.7	287,391	11,105
Jun-08	166,813	217,214	1.3	0	0	0	0.0164	0.0	1.3	216,857	(357)
Jul-08	166,116	212,902	1.3	0	0	0	0.0164	0.0	1.3	212,628	(274)
Aug-08	166,384	188,508	1.1	0	0	0	0.0164	0.0	1.1	188,014	(494)
Sep-08	167,130	181,811	1.1	0	0	0	0.0164	0.0	1.1	182,172	361
Oct-08	167,742	218,345	1.3	0	1	(1)	0.0164	0.0	1.3	221,419	3,074
Nov-08	168,155	334,958	2.0	39	86	(47)	0.0164	0.8	2.8	464,108	129,150
Dec-08	168,127	973,773	5.8	270	253	17	0.0164	(0.3)	5.5	926,380	(47,393)
Jan-09	168,311	1,269,019	7.5	366	410	(44)	0.0164	0.7	8.3	1,390,249	121,230
Feb-09	169,566	953,575	5.6	270	361	(91)	0.0164	1.5	7.1	1,205,614	252,039
Mar-09	169,583	687,014	4.1	203	206	(3)	0.0164	0.1	4.1	695,290	8,276
TOTAL	167,782	5,908,159	35.1	1,204	1,408	(204)		3.4	38.4	6,470,534	562,375

Base Load 1.28

Dallas

Month	No. of Bills	Mcf	Sales per Bill	Cycle			Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
				Actual HDD	Normal HDD [1]	Deviation					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Apr-08	983,612	3,741,749	3.8	90	135	(45)	0.0199	0.9	4.7	4,622,976	881,227
May-08	985,851	2,263,921	2.3	22	30	(8)	0.0199	0.2	2.5	2,425,193	161,272
Jun-08	980,897	1,635,318	1.7	0	0	0	0.0199	0.0	1.7	1,638,098	2,780
Jul-08	974,044	1,474,382	1.5	0	0	0	0.0199	0.0	1.5	1,470,806	(3,576)
Aug-08	977,813	1,308,907	1.3	0	0	0	0.0199	0.0	1.3	1,310,269	1,362
Sep-08	974,143	1,285,100	1.3	0	0	0	0.0199	0.0	1.3	1,285,869	769
Oct-08	985,178	1,586,161	1.6	0	5	(5)	0.0199	0.1	1.7	1,684,654	98,493
Nov-08	981,635	3,135,242	3.2	64	134	(70)	0.0199	1.4	4.6	4,495,888	1,360,646
Dec-08	982,858	9,829,769	10.0	377	361	16	0.0199	(0.3)	9.7	9,514,065	(315,704)
Jan-09	986,202	11,967,143	12.1	484	555	(71)	0.0199	1.4	13.5	13,353,175	1,386,032
Feb-09	990,566	9,368,825	9.5	455	517	(62)	0.0199	1.2	10.7	10,589,151	1,220,326
Mar-09	991,609	6,604,666	6.7	296	313	(17)	0.0199	0.3	7.0	6,941,263	336,597
TOTAL	982,867	54,201,182	55.0	1,788	2,050	(262)		5.2	60	59,331,407	5,130,225

Base Load 1.61

Atmos Energy Corporation
Heat Load and Base Load Computation

RESIDENTIAL

Waco

Month	No. of Bills	Mcf	Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
				Actual HDD	Normal HDD [1]						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Apr-08	75,408	215,154	2.9	133	134	(1)	0.0142	0.0	2.9	215,667	513
May-08	75,290	127,558	1.7	30	23	7	0.0142	(0.1)	1.6	119,711	(7,847)
Jun-08	74,334	86,517	1.2	0	0	0	0.0142	0.0	1.2	86,227	(290)
Jul-08	73,682	86,037	1.2	0	0	0	0.0142	0.0	1.2	86,208	171
Aug-08	73,902	79,447	1.1	0	0	0	0.0142	0.0	1.1	79,814	367
Sep-08	73,601	66,260	0.9	0	0	0	0.0142	0.0	0.9	66,241	(19)
Oct-08	74,183	89,492	1.2	0	16	(16)	0.0142	0.2	1.4	106,824	17,332
Nov-08	74,376	181,955	2.5	89	115	(26)	0.0142	0.4	2.8	209,740	27,785
Dec-08	74,410	493,654	6.6	401	347	54	0.0142	(0.8)	5.9	436,043	(57,611)
Jan-09	74,743	636,514	8.5	494	523	(29)	0.0142	0.4	8.9	667,455	30,941
Feb-09	75,295	505,977	6.7	411	477	(66)	0.0142	0.9	7.7	576,760	70,783
Mar-09	75,229	345,606	4.6	265	280	(15)	0.0142	0.2	4.8	361,099	15,493
TOTAL	74,538	2,914,171	39.0	1,823	1,915	(92)		1.3	40.3	3,011,789	97,618

Base Load 1.10

Wichita Falls

Month	No. of Bills	Mcf	Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
				Actual HDD	Normal HDD [1]						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Apr-08	126,860	526,556	4.2	204	207	(3)	0.0140	0.0	4.2	531,543	4,987
May-08	128,093	283,771	2.2	41	53	(12)	0.0140	0.2	2.4	306,142	22,371
Jun-08	125,921	178,269	1.4	0	2	(2)	0.0140	0.0	1.5	182,585	4,316
Jul-08	125,632	167,176	1.3	0	0	0	0.0140	0.0	1.3	167,091	(85)
Aug-08	125,318	147,234	1.2	0	0	0	0.0140	0.0	1.2	146,622	(612)
Sep-08	125,430	134,535	1.1	0	0	0	0.0140	0.0	1.1	134,210	(325)
Oct-08	125,955	176,557	1.4	0	27	(27)	0.0140	0.4	1.8	224,200	47,643
Nov-08	126,431	341,864	2.7	174	188	(14)	0.0140	0.2	2.9	366,650	24,786
Dec-08	126,779	1,014,577	8.0	517	475	42	0.0140	(0.6)	7.4	939,432	(75,145)
Jan-09	127,310	1,479,039	11.6	708	670	38	0.0140	(0.5)	11.1	1,411,868	(67,171)
Feb-09	128,022	1,214,648	9.5	595	621	(26)	0.0140	0.4	9.9	1,261,017	46,369
Mar-09	128,123	791,119	6.2	343	395	(52)	0.0140	0.7	6.9	884,049	92,930
TOTAL	126,656	6,455,345	50.7	2,582	2,638	(56)		0.8	51.5	6,555,409	100,064

Base Load 1.22

Total

Month	No. of Bills	Mcf	Normal Sales Total	Weather Adjustment Total
	(a)	(b)	(c)	(d)
Jul-07	1,428,682	5,112,952	6,081,356	968,404
Aug-07	1,432,532	3,082,307	3,275,361	193,054
Sep-07	1,422,398	2,207,324	2,213,831	6,507
Oct-07	1,413,466	2,028,561	2,024,783	(3,778)
Nov-07	1,416,922	1,800,430	1,801,164	734
Dec-07	1,414,543	1,741,837	1,742,731	894
Jan-08	1,427,079	2,168,877	2,357,751	188,874
Feb-08	1,425,024	4,202,925	5,761,900	1,558,975
Mar-08	1,426,919	12,878,788	12,335,398	(543,390)
Apr-08	1,431,347	16,021,436	17,527,184	1,505,748
May-08	1,438,843	12,567,432	14,221,369	1,653,937
Jun-08	1,439,589	8,791,547	9,272,685	481,138
TOTAL	17,117,344	72,604,416	78,615,513	6,011,097

[1] Utilizes 10 year Normals.

GUD 9869 ERRATA

Atmos Energy Corporation
 Mid-tex Division
 Customer Growth Adjustment - Commercial

BDS 2-1

Line No.	Description	Amount
1	Mcf Usage - Unadjusted	48,418,119
2		
3	Weather Normalization Adjustment	<u>2,324,301</u>
4		
5	Total Normalized Sales Mcf	50,742,420
6		
7	Average Bills	<u>120,980</u>
8		
9	Weather Adjusted Usage per Customer	419
10		
11	Adjustment to Number of Customers	<u>186</u>
12		
13	Adjustment to Volumes from Customer Growth	<u>78,154</u>
14	Rounding	<u>1</u>
14A	Dallas Recommended December 31 Adj	1,618,526
15	Sales Growth Adjusted Volumes	<u>52,439,100</u>

Atmos Energy Corporation
 Mid-tex Division
 Customer Growth Adjustment - Commercial

BDS 2-2

Line No.	Particulars	Prior Year 2007-2008	Test Year 2008-2009	Year Over Year Change	Test Year as a % of Prior Year	Projected Using TY/PY Ratio
<u>Commercial</u>						
1	April	122,721	120,109	(2,612)	97.8716%	117,553
2	May	122,358	120,360	(1,998)	98.3671%	118,395
3	June	120,998	119,126	(1,872)	98.4529%	117,283
4	July	118,340	122,499	4,159	103.5144%	126,804
5	August	120,973	118,916	(2,057)	98.2996%	116,894
6	September	119,709	117,071	(2,638)	97.7963%	114,491
7	October	114,029	125,087	11,058	109.6975%	137,217
8	November	123,450	121,582	(1,868)	98.4868%	119,742
9	December	121,242	120,561	(681)	99.4383%	119,884
10	January	123,037	121,687	(1,350)	98.9028%	120,352
11	February	121,571	122,577	1,006	100.8275%	123,591
12	March	122,578	122,181	(397)	99.6761%	121,785
	Rounding					4
12A	Dallas Recommended December 31 Adj					(1,052)
13	Totals	<u>1,451,006</u>	<u>1,451,756</u>	<u>750</u>		<u>1,452,943</u>
14	Projected Average		0.052%			121,079
15	Test Year Average					120,980
16	Adjustment to number of Customers					99
17	Adjustment to Number of bills					1,192

Commercial

Abilene

Month	Weather Sensitive		Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Mcf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf
	No. of Bills	Mcf		Actual HDD	Normal HDD [1]										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Apr-08	8,261	164,385	19.9	183	179	4	0.0562	(0.22)	19.7	162,576	(1,809)	8,274	172,195	13	7,810
May-08	8,221	118,924	14.5	43	49	(6)	0.0562	0.34	14.8	121,753	2,829	8,234	124,545	13	5,621
Jun-08	8,028	89,452	11.1	2	2	0	0.0562	0.00	11.1	89,432	(20)	8,041	95,854	13	6,402
Jul-08	8,452	83,516	9.9	0	0	0	0.0562	0.00	9.9	83,506	(10)	8,465	90,798	13	7,282
Aug-08	8,149	75,913	9.3	0	0	0	0.0562	0.00	9.3	75,949	36	8,161	82,646	12	6,733
Sep-08	8,520	81,545	9.6	0	0	0	0.0562	0.00	9.6	81,536	(9)	8,533	87,657	13	6,112
Oct-08	8,252	90,109	10.9	2	25	(23)	0.0562	1.29	12.2	100,757	10,648	8,264	96,463	12	6,354
Nov-08	8,355	146,236	17.5	169	186	(17)	0.0562	0.95	18.5	154,150	7,914	8,367	152,534	12	6,297
Dec-08	8,331	314,818	37.8	479	430	49	0.0562	(2.75)	35.0	291,918	(22,900)	8,343	320,630	12	5,812
Jan-09	8,365	372,348	44.5	566	601	(35)	0.0562	1.97	46.5	388,805	16,458	8,378	380,316	13	7,968
Feb-09	8,389	295,577	35.2	484	549	(65)	0.0562	3.65	38.9	326,164	30,587	8,402	301,852	13	6,275
Mar-09	8,375	209,899	25.1	315	343	(28)	0.0562	1.57	26.6	223,026	13,127	8,387	215,479	12	5,580
TOTAL	8,308	2,042,721	245.29	2,243	2,364	(121)		6.80	252.09	2,099,572	56,851	8,321	2,120,967	13	78,247

Base Load 9.94

Austin

Month	Weather Sensitive		Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Mcf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf
	No. of Bills	Mcf		Actual HDD	Normal HDD [1]										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Apr-08	9,385	267,495	28.5	48	79	(31)	0.0829	2.57	31.1	291,592	24,097	9,422	289,532	37	22,037
May-08	9,488	221,849	23.4	8	12	(4)	0.0829	0.33	23.7	224,960	3,111	9,525	241,934	37	20,085
Jun-08	9,177	186,862	20.4	0	0	0	0.0829	0.00	20.4	186,844	(18)	9,214	211,030	37	24,168
Jul-08	9,828	176,585	18.0	0	0	0	0.0829	0.00	18.0	176,609	24	9,865	202,927	37	26,342
Aug-08	9,399	162,299	17.3	0	0	0	0.0829	0.00	17.3	162,321	22	9,436	186,127	37	23,829
Sep-08	9,538	165,479	17.4	0	0	0	0.0829	0.00	17.4	165,484	5	9,575	188,578	37	23,099
Oct-08	9,708	201,305	20.7	0	1	(1)	0.0829	0.08	20.8	202,121	816	9,745	224,188	37	22,883
Nov-08	9,663	238,029	24.6	39	86	(47)	0.0829	3.90	28.5	275,685	37,656	9,700	259,264	37	21,235
Dec-08	9,605	410,630	42.8	270	253	17	0.0829	(1.41)	41.3	397,071	(13,559)	9,641	429,703	36	19,073
Jan-09	9,591	488,523	50.9	366	410	(44)	0.0829	3.65	54.6	523,573	35,050	9,628	507,833	37	19,310
Feb-09	9,687	402,155	41.5	270	361	(91)	0.0829	7.55	49.1	475,244	73,089	9,724	421,756	37	19,601
Mar-09	9,719	346,108	35.6	203	206	(3)	0.0829	0.25	35.9	348,523	2,415	9,755	364,735	36	18,628
TOTAL	9,566	3,267,319	341.01	1,204	1,408	(204)		16.92	357.93	3,430,027	162,708	9,603	3,527,607	37	260,288

Base Load 20.10

Dallas

Month	Weather Sensitive		Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Mcf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf
	No. of Bills	Mcf		Actual HDD	Normal HDD [1]										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Jul-07	80,692	2,765,844	34.3	90	135	(45)	0.0940	4.23	38.5	3,107,449	341,605	81,089	3,036,713	397	270,869
Aug-07	80,762	2,126,271	26.3	22	30	(8)	0.0940	0.75	27.1	2,187,035	60,764	81,155	2,359,822	393	233,551
Sep-07	80,692	1,644,584	20.4	0	0	0	0.0940	0.00	20.4	1,644,503	(81)	81,086	1,925,056	394	280,472
Oct-07	82,044	1,603,035	19.5	0	0	0	0.0940	0.00	19.5	1,603,140	105	82,438	1,917,581	394	314,546
Nov-07	79,951	1,281,304	16.0	0	0	0	0.0940	0.00	16.0	1,281,615	311	80,343	1,576,355	392	295,051
Dec-07	77,450	1,337,882	17.3	0	0	0	0.0940	0.00	17.3	1,337,562	(320)	77,843	1,618,167	393	280,285
Jan-08	84,921	1,656,099	19.5	0	5	(5)	0.0940	0.47	20.0	1,695,872	39,773	85,313	1,935,935	392	279,836
Feb-08	81,573	2,214,427	27.2	64	134	(70)	0.0940	6.58	33.7	2,751,457	537,030	81,966	2,473,644	393	259,217
Mar-08	80,906	4,665,907	57.7	377	361	16	0.0940	(1.50)	56.2	4,544,490	(121,417)	81,297	4,899,624	391	233,717
Apr-08	81,857	5,709,675	69.8	484	555	(71)	0.0940	6.67	76.4	6,255,512	545,837	82,250	5,966,263	393	256,589
May-08	82,468	4,731,357	57.4	455	517	(62)	0.0940	5.83	63.2	5,211,978	480,621	82,862	4,980,069	394	248,712
Jun-08	82,094	3,710,510	45.2	296	313	(17)	0.0940	1.60	46.8	3,841,999	131,489	82,488	3,941,793	394	231,283
TOTAL	81,284	33,446,895	410.47	1,788	2,050	(262)		24.63	435.10	35,462,612	2,015,717	81,678	36,631,022	393	3,184,127

Base Load 20.20

Commercial

Waco

Month	Weather Sensitive		Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Mcf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf
	No. of Bills	Mcf		Actual HDD	Normal HDD [1]										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Jul-07	8,213	162,328	19.8	133	134	(1)	0.0601	0.06	19.8	162,782	455	8,226	173,510	13	11,183
Aug-07	8,296	123,697	14.9	30	23	7	0.0601	(0.42)	14.5	120,209	(3,488)	8,309	132,202	13	8,505
Sep-07	8,017	96,885	12.1	0	0	0	0.0601	0.00	12.1	96,845	(40)	8,030	105,463	13	8,578
Oct-07	8,404	99,586	11.9	0	0	0	0.0601	0.00	11.9	99,587	1	8,417	111,788	13	12,202
Nov-07	8,163	83,949	10.3	0	0	0	0.0601	0.00	10.3	83,916	(33)	8,176	95,308	13	11,359
Dec-07	8,262	88,514	10.7	0	0	0	0.0601	0.00	10.7	88,486	(28)	8,275	99,883	13	11,369
Jan-08	8,367	102,495	12.3	0	16	(16)	0.0601	0.96	13.2	110,528	8,033	8,380	113,511	13	11,016
Feb-08	8,366	145,283	17.4	89	115	(26)	0.0601	1.56	18.9	158,368	13,085	8,379	154,528	13	9,246
Mar-08	8,184	283,718	34.7	401	347	54	0.0601	(3.24)	31.4	257,223	(26,495)	8,197	297,099	13	13,381
Apr-08	8,266	360,299	43.6	494	523	(29)	0.0601	1.74	45.3	374,698	14,399	8,279	368,779	13	8,480
May-08	8,371	297,334	35.5	411	477	(66)	0.0601	3.97	39.5	330,571	33,238	8,384	305,448	13	8,114
Jun-08	8,331	211,129	25.3	265	280	(15)	0.0601	0.90	26.2	218,605	7,476	8,344	218,499	13	7,371
TOTAL	8,270	2,055,216	248.33	1,823	1,915	(92)		5.53	253.86	2,101,818	46,602	8,283	2,176,019	13	120,803

Base Load 11.57

Wichita Falls

Month	Weather Sensitive		Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Mcf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf
	No. of Bills	Mcf		Actual HDD	Normal HDD [1]										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Jul-07	13,077	332,162	25.4	204	207	(3)	0.0567	0.17	25.6	334,379	2,217	13,098	345,100	21	12,939
Aug-07	13,115	222,785	17.0	41	53	(12)	0.0567	0.68	17.7	231,742	8,957	13,137	233,835	22	11,050
Sep-07	12,733	175,610	13.8	0	2	(2)	0.0567	0.11	13.9	176,989	1,379	12,755	188,369	22	12,758
Oct-07	13,293	150,487	11.3	0	0	0	0.0567	0.00	11.3	150,477	(10)	13,314	165,825	21	15,339
Nov-07	12,779	156,762	12.3	0	0	0	0.0567	0.00	12.3	156,798	36	12,800	171,021	21	14,258
Dec-07	12,824	128,381	10.0	0	0	0	0.0567	0.00	10.0	128,368	(12)	12,845	140,910	21	12,529
Jan-08	13,366	171,541	12.8	0	27	(27)	0.0567	1.53	14.4	191,936	20,395	13,385	182,984	19	11,443
Feb-08	13,149	226,099	17.2	174	188	(14)	0.0567	0.79	18.0	236,551	10,452	13,170	241,275	21	15,176
Mar-08	13,063	509,281	39.0	517	475	42	0.0567	(2.38)	36.6	478,236	(31,045)	13,083	521,702	20	12,421
Apr-08	13,132	710,323	54.1	708	670	38	0.0567	(2.15)	51.9	682,076	(28,247)	13,152	720,554	20	10,230
May-08	13,185	601,887	45.7	595	621	(26)	0.0567	1.47	47.1	621,277	19,390	13,205	613,662	20	11,775
Jun-08	13,187	427,249	32.4	343	395	(52)	0.0567	2.95	35.4	466,160	38,911	13,207	437,268	20	10,019.6
TOTAL	13,075	3,812,566	290.94	2,582	2,638	(56)		3.17	294.11	3,854,989	42,423	13,096	3,962,504	21	149,938

Base Load 12.04

Total

Month	Weather Sensitive		Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Mcf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf
	No. of Bills	Mcf						
Jul-07	119,628	3,692,213	4,058,778	366,565	120,109	4,017,051	481	324,837
Aug-07	119,882	2,813,526	2,885,699	72,173	120,360	3,092,337	478	278,812
Sep-07	118,647	2,193,394	2,194,613	1,219	119,126	2,525,771	479	332,378
Oct-07	122,021	2,113,209	2,113,319	110	122,499	2,488,920	478	375,711
Nov-07	118,441	1,760,227	1,760,599	372	118,916	2,111,457	475	351,230
Dec-07	116,594	1,801,800	1,801,436	(364)	117,071	2,135,194	477	333,394
Jan-08	124,614	2,221,549	2,301,214	79,665	125,087	2,553,081	473	331,532
Feb-08	121,106	2,970,074	3,576,211	606,137	121,582	3,281,245	476	311,171
Mar-08	120,089	6,184,354	5,968,938	(215,416)	120,561	6,468,758	472	284,404
Apr-08	121,211	7,641,168	8,224,664	583,496	121,687	7,943,744	476	302,576
May-08	122,100	6,328,309	6,965,234	636,925	122,577	6,622,787	477	294,477
Jun-08	121,706	4,904,894	5,098,313	193,419	122,181	5,177,775	475	272,881
TOTAL	120,503	44,624,717	46,949,018	2,324,301	120,980	48,418,119	5,717	3,793,402

[1] Utilizes 10 year Normals.

ATMOS ENERGY CORP., MID-TEX DIVISION
 CALCULATION OF REVENUES BY AREA - RATE I & T
 TWELVE MONTHS ENDING MARCH 31, 2009

BDS 3-SUM

Line No.	Town	I/O	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
			Adj. Number of Meter Charges	SALES Adjusted Vol	TRANSPORT Adjusted Vol	Adjusted Vol	Adjusted Sales Blk 1 Vol, Blk 2 Vol, Blk 3 Vol			Adjusted Transportation Blk 1 Vol, Blk 2 Vol, Blk 3 Vol			Total Adjusted Blocks Blk 1 Vol, Blk 2 Vol, Blk 3 Vol		
1	DALLAS	I	1,613	235,922	6,370,884	6,606,806	138,904	68,935	28,083	1,169,088	1,608,846	3,592,950	1,307,992	1,677,781	3,621,033
2	ENVIRONS	O	486	217,419	1,089,344	1,306,763	162,637	52,011	2,771	176,438	172,417	740,489	339,075	224,428	743,260
3	SETTLED CITIES	I	8,851	1,228,494	27,691,333	28,919,827	838,323	239,652	150,519	6,948,228	8,097,144	12,645,961	7,786,551	8,336,796	12,796,480
4A	Dallas 12/31 Adj		621										247,563	543,877	2,637,859
Totals			11,571	1,681,835	35,151,561	36,833,396	1,139,864	360,598	181,373	8,293,754	9,878,407	16,979,400	9,681,181	10,782,882	19,798,632
GRAND TOTALS									<u>1,681,835</u>			<u>35,151,561</u>			<u>40,262,695</u>

ATMOS ENERGY CORP. - MID-TEX DIVISION INDUSTRIAL & TRANSPORTATION ADJUSTMENTS TO BILLED CONSUMPTION

Table with columns for Line No., Customer, Area, Sales/Transp Meter Charge Adjustment, Total Sales Volume, Total Adjustments (Blk 1-3), Total Adjusted (Blk 1-3), Total Trans Volume, Total Adjustments (Blk 1-3), Total Adjusted (Blk 1-3), and Code. Rows list customers from 445 to 555 across various areas like BRYAN, SAGINAW, etc.

ATMOS ENERGY CORP. - MID-TEX DIVISION
INDUSTRIAL & TRANSPORTATION ADJUSTMENTS TO BILLED CONSUMPTION

Table with columns for Line No., Customer, Area, Meter Charge Adjustment, Sales Volume, Sales Adjustments, Total Adjusted, Trans Volume, Transportation Adjustments, Total Adjusted, and Code. The table lists various customers and their associated volume and adjustment data.

ATMOS ENERGY CORP. - MID-TEX DIVISION
INDUSTRIAL & TRANSPORTATION ADJUSTMENTS TO BILLED CONSUMPTION

Line No.	Customer	Area	I-O	Meter Charge Adjustment	Sales / Transp.													Code											
					Total				Sales Adjustments				Total Adjusted				Total				Transportation Adjustments				Total Adjusted				
					Sales Volume	Blk 1	Blk 2	Blk 3	Sales Volume	Blk 1	Blk 2	Blk 3	Sales Volume	Blk 1	Blk 2	Blk 3	Trans Volume		Blk 1	Blk 2	Blk 3	Trans Volume	Blk 1	Blk 2	Blk 3	Trans Volume	Blk 1	Blk 2	Blk 3
778 Customer 778	ABILENE	I	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	
779 Customer 779	DENTON	I			53,734	18,000	31,002	4,732	-	-	-	-	53,734	18,000	31,002	4,732	-	-	-	-	-	-	-	-	-	-	-	-	
780 Customer 780	WAXAHACHIE	I			-	-	-	-	-	-	-	-	-	-	-	-	12,055	4,500	7,555	-	-	-	-	-	12,055	4,500	7,555	-	
781 Customer 781	GARLAND	I			-	-	-	-	-	-	-	-	-	-	-	-	13,811	4,500	9,252	59	-	-	-	-	13,811	4,500	9,252	59	
782 Customer 782	DENISON	I			-	-	-	-	-	-	-	-	-	-	-	-	1,049	1,049	-	-	-	-	-	-	1,049	1,049	-	-	
783 Customer 783	FORT WORTH	I			-	-	-	-	-	-	-	-	-	-	-	-	8,239	4,500	3,739	-	-	-	-	-	8,239	4,500	3,739	-	
784 Customer 784	MANSFIELD	I			-	-	-	-	-	-	-	-	-	-	-	-	1,100	1,100	-	-	-	-	-	-	1,100	1,100	-	-	
785 Customer 785	ABILENE	I			811	811	-	-	-	-	-	-	811	811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
786 Customer 786	CEDAR HILL	I			2,422	2,422	-	-	-	-	-	-	2,422	2,422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
787 Customer 787	DUNCANVILLE	I			-	-	-	-	-	-	-	-	-	-	-	-	803	803	-	-	-	-	-	-	803	803	-	-	
788 Customer 788	FARMERS BRANCH	I			5,240	1,500	3,500	240	-	-	-	-	5,240	1,500	3,500	240	1,248	1,248	-	-	-	-	-	-	1,248	1,248	-	-	
					(593)	1,820,481	1,182,767	411,615	226,099	(138,646)	(42,903)	(51,017)	(44,726)	1,681,835	1,139,864	360,598	181,373	37,110,423	8,387,699	10,057,285	18,665,439	(1,958,862)	(93,945)	(178,878)	(1,686,039)	35,151,561	8,293,754	9,878,407	16,979,400

Customer 641 Adjustments to Commercial Sales

Code	Meters	Bl 3 Vol
	Apr	49
	May	49
1. Moved from Pipeline	Jun	49
2. New Equipment/Reductions	Jul	49
3. Expansion	Aug	49
4. New Customer	Sept	49
5. Facilities Closed	Oct	49

Acct. No.	Description	Amount	O&M EXPENSE ALLOCATION			Reference	Description
			Residential	Commercial	Industrial & Transport		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Mid-Tex:						
2	870 Operation Supervision and Engineering	\$ 4,359,427	\$ 3,336,812	\$ 887,994	\$ 134,621	(a)	Composite of Accts. 871-879 & 886-893
3	871 Distribution Load Dispatching	1,789,871	849,385	550,705	389,781	(b)	Throughput
4	872 Compressor Station Labor and Expenses	91	43	28	20	(b)	Throughput
5	874 Mains and Services Expenses	29,529,396	23,442,348	5,395,097	691,951	(c)	Composite of Accts. 376 & 380
6	875 Measuring and Regulating Station Expenses - General	74,828	57,257	15,418	2,153	(d)	Composite of Accts. 374-379
7	876 Measuring and Regulating Station Expenses - Industrial	39	-	-	39	(e)	Direct to Ind. & Trans.
8	877 Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	(d)	Composite of Accts. 374-379
9	878 Meter and House Regulator Expenses	4,889,295	3,234,779	1,560,594	93,922	(f)	Composite of Accts. 381-383
10	879 Customer Installations Expenses	588,266	538,404	49,361	500	(g)	No. of Customer Locations
11	880 Other Expenses	8,246,370	6,311,973	1,679,745	254,652	(a)	Composite of Accts. 871-879 & 886-893
12	881 Rents	825,549	325,725	86,682	13,141	(a)	Composite of Accts. 871-879 & 886-893
13	885 Maintenance Supervision and Engineering	156,824	120,037	31,944	4,843	(a)	Composite of Accts. 871-879 & 886-893
14	886 Maintenance of Structures and Improvements	35,942	27,502	7,406	1,034	(d)	Composite of Accts. 374-379
15	887 Maintenance of Mains	2,749,650	2,103,982	566,563	79,105	(d)	Composite of Accts. 374-379
16	888 Maintenance of compressor station equipment	914	434	281	199	(b)	Throughput
17	889 Maint. of Measuring and Regulating Station Equip. - General	2,536,904	1,941,192	522,727	72,985	(d)	Composite of Accts. 374-379
18	890 Maint. of Measuring and Regulating Station Equip. - Industrial	245	-	-	245	(e)	Direct to Ind. & Trans.
19	891 Maint. of Measuring and Regulating Station Equip. - City Gate	196	150	40	6	(d)	Composite of Accts. 374-379
20	892 Maintenance of Services	861,784	788,739	72,312	733	(h)	Account 380
21	893 Maintenance of Meters and House Regulators	260,213	172,158	83,056	4,999	(f)	Composite of Accts. 381-383
22	894 Maintenance of Other Equipment	1,380,588	1,056,736	281,219	42,633	(a)	Composite of Accts. 871-879 & 886-893
23	901 Supervision	4,555	4,169	382	4	(g)	No. of Customer Locations
24	902 Meter Reading Expense	8,301,731	7,598,073	696,598	7,060	(g)	No. of Customer Locations
25	903 Customer Records and Collection Expenses	14,207,072	11,087,616	2,790,708	328,748	(i)	Net Plant Investment
26	904 Uncollectible Accounts	4,300,810	3,494,989	636,649	169,172	(j)	GUID 9400 Allocation Factors
27	905 Miscellaneous Customer Accounts Expenses	-	-	-	-	(g)	No. of Customer Locations
28	907 Supervision	-	-	-	-	(g)	No. of Customer Locations
29	908 Customer Assistance Expenses	1,000,000	915,240	83,910	850	(g)	No. of Customer Locations
30	909 Informational and Instructional Advertising Expenses	39,930	36,545	3,351	34	(g)	No. of Customer Locations
31	910 Miscellaneous Customer Service and Informational Expenses	2,827,006	2,587,387	237,214	2,404	(g)	No. of Customer Locations
32	911 Supervision	17,890	16,374	1,501	15	(g)	No. of Customer Locations
33	912 Demonstrating and Selling Expenses	74,399	68,093	6,243	63	(g)	No. of Customer Locations
34	913 Advertising Expenses	1,600,570	1,464,905	134,304	1,361	(g)	No. of Customer Locations
35	916 Miscellaneous Sales Expenses	3,132	2,866	263	3	(g)	No. of Customer Locations
36	920 Administrative and General Salaries	1,703,204	1,352,698	307,841	42,665	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
37	921 Office Supplies and Expenses	742,565	589,751	134,213	18,601	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
38	922 Administrative Expenses Transferred - Customer Support	16,581,283	12,940,520	3,257,076	383,687	(i)	Plant Weighted Customers
39	922 Administrative Expenses Transferred - General	24,284,623	19,287,037	4,389,261	608,325	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
40	923 Outside Services Employed	2,729,809	2,168,035	493,392	68,381	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
41	924 Property Insurance	939,466	733,187	184,540	21,739	(l)	Total Plant
42	925 Injuries and Damages	3,207,766	2,547,633	579,779	80,354	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
43	926 Employee Pensions and Benefits	15,704,728	12,472,817	2,838,510	393,400	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
44	928 Regulatory Commission Expenses	80,213	73,414	6,731	68	(g)	No. of Customer Locations
45	929 Duplicate Charges - Credit	-	-	-	-	(g)	No. of Customer Locations
46	930.1 General Advertising Expenses	(76,116)	(69,665)	(6,387)	(65)	(g)	No. of Customer Locations
47	930.2 Miscellaneous General Expense	129,192	102,606	23,351	3,236	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
48	931 Rents	715,758	568,461	129,368	17,930	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
49	932 Maintenance of General Plant	461,389	366,439	83,393	11,558	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
50	Dallas Overtime Adjustment	0	-	-	-	(b)	Throughput
51	Dallas Pipeline Integrity Test Adjustment	0	-	-	-	(a)	Composite of Accts. 871-879 & 886-893
52	Dallas Pipeline Employee Adjustment	0	-	-	-	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1

53	Dallas Office Supply Expense Adjustment	0	-	-	-	(k)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
54	Dallas Gasoline Expense Adjustment	(464,037)	(220,209)	(142,774)	(101,054)	(b)	Throughput
55	Dallas Relocation Expense	0	-	-	-	(b)	Throughput
50 Total Operation and Maintenance Expenses		<u>\$ 157,003,333</u>	<u>\$ 124,496,638</u>	<u>\$ 28,660,591</u>	<u>\$ 3,846,104</u>		

	Total	Residential	Commercial	Industrial & Transport	Reference
(a) Composite of Accts. 871-879 & 886-893					
871 Distribution Load Dispatching	\$ 1,789,871	\$ 849,385	\$ 550,705	\$ 389,781	CCS-8 O&M Expense Allocation
872 Compressor Station Labor and Expenses	91	43	28	20	CCS-8 O&M Expense Allocation
874 Mains and Services Expenses	29,529,396	23,442,348	5,395,097	691,951	CCS-8 O&M Expense Allocation
875 Measuring and Regulating Station Expenses - General	74,828	57,257	15,418	2,153	CCS-8 O&M Expense Allocation
876 Measuring and Regulating Station Expenses - Industrial	39	-	-	39	CCS-8 O&M Expense Allocation
877 Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	CCS-8 O&M Expense Allocation
878 Meter and House Regulator Expenses	4,889,295	3,234,779	1,560,594	93,922	CCS-8 O&M Expense Allocation
879 Customer Installations Expenses	588,266	538,404	49,361	500	CCS-8 O&M Expense Allocation
886 Maintenance of Structures and Improvements	35,942	27,502	7,406	1,034	CCS-8 O&M Expense Allocation
887 Maintenance of Mains	2,749,650	2,103,982	566,563	79,105	CCS-8 O&M Expense Allocation
888 Maintenance of compressor station equipment	914	434	281	199	CCS-8 O&M Expense Allocation
889 Maint. of Measuring and Regulating Station Equip. - General	2,536,904	1,941,192	522,727	72,985	CCS-8 O&M Expense Allocation
890 Maint. of Measuring and Regulating Station Equip. - Industrial	245	-	-	245	CCS-8 O&M Expense Allocation
891 Maint. of Measuring and Regulating Station Equip. - City Gate	196	150	40	6	CCS-8 O&M Expense Allocation
892 Maintenance of Services	861,784	788,739	72,312	733	CCS-8 O&M Expense Allocation
893 Maintenance of Meters and House Regulators	260,213	172,158	83,056	4,999	CCS-8 O&M Expense Allocation
Total	\$ 43,317,634	\$ 33,156,374	\$ 8,823,589	\$ 1,337,671	
Allocation Factor	100.00%	76.54%	20.37%	3.09%	
(b) Throughput					
Total	165,174,292	78,383,605	50,820,574	35,970,113	CCS-1 Rate Design (I&T Adj. To Mcf)
Allocation Factor	100.00%	47.46%	30.77%	21.78%	
(c) Composite of Accts. 376 & 380					
376 Mains	\$ 948,699,507	\$ 725,927,522	\$ 195,478,674	\$ 27,293,311	CCS-4 Plant Allocation
380 Services	224,195,298	205,192,397	18,812,229	190,672	CCS-4 Plant Allocation
Total	\$ 1,172,894,805	\$ 931,119,919	\$ 214,290,903	\$ 27,483,983	
Allocation Factor	100.00%	79.39%	18.27%	2.34%	
(d) Composite of Accts. 374-379					
374 Land & Land Rights	\$ 2,412,453	\$ 1,845,965	\$ 497,084	\$ 69,404	CCS-4 Plant Allocation
375 Structures & Improvements	125,204	95,804	25,798	3,602	CCS-4 Plant Allocation
376 Mains	948,699,507	725,927,522	195,478,674	27,293,311	CCS-4 Plant Allocation
378 M&R Station Equipment - General	10,032,144	7,676,413	2,067,114	288,617	CCS-4 Plant Allocation
379 M&R Station Equipment - City Gate	2,949,137	2,256,625	607,667	84,844	CCS-4 Plant Allocation
Total	\$ 964,218,445	\$ 737,802,330	\$ 198,676,337	\$ 27,739,779	
Allocation Factor	100.00%	76.52%	20.60%	2.88%	
(e) Direct to Ind. & Trans.					
Allocation Factor	100.00%	0.00%	0.00%	100.00%	
(f) Composite of Accts. 381-383					
381 Meters	\$ 78,815,978	\$ 52,144,994	\$ 25,156,956	\$ 1,514,028	CCS-4 Plant Allocation
382 Meter Installations	53,314,169	35,272,886	17,017,136	1,024,147	CCS-4 Plant Allocation
383 House Regulators	22,509,822	14,892,596	7,184,820	432,406	CCS-4 Plant Allocation
Total	\$ 154,639,969	\$ 102,310,476	\$ 49,358,912	\$ 2,970,581	
Allocation Factor	100.00%	66.16%	31.92%	1.92%	
(g) No. of Customer Locations					
No. of Customer Locations	1,684,948	1,542,131	141,384	1,433	Meter Count & GUD No. 9670
Allocation Factor	100.00%	91.52%	8.39%	0.09%	

	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial & Transport</u>	<u>Reference</u>
(h) Account 380					
380 Services	\$ 224,195,298	\$ 205,192,397	\$ 18,812,229	\$ 190,672	CCS-4 Plant Allocation
Allocation Factor	100.00%	91.52%	8.39%	0.09%	
(i) Plant Weighted Customers					
Net Plant Investment	\$ 1,430,763,175	\$ 1,116,609,576	\$ 281,046,059	\$ 33,107,539	CCS-4 Plant Allocation
Allocation Factor	100.00%	78.04%	19.64%	2.31%	
(j) GUD 9400 Allocation Factors					
Allocation Factor	100.00%	81.26%	14.80%	3.93%	GUD No. 9670
(k) Composite of Accts. 870-902, 905-916, 924 & 928-930.1					
Accts. 870-902	\$ 66,192,679	\$ 51,909,898	\$ 12,488,154	\$ 1,794,626	CCS-8 O&M Expense Allocation
Accts. 905-916	5,562,927	5,091,411	466,785	4,731	CCS-8 O&M Expense Allocation
Acct. 924	939,466	733,187	184,540	21,739	CCS-8 O&M Expense Allocation
Accts. 928-930.1	4,097	3,750	344	3	CCS-8 O&M Expense Allocation
Total	\$ 72,699,169	\$ 57,738,246	\$ 13,139,824	\$ 1,821,100	
Allocation Factor	100.00%	79.42%	18.07%	2.50%	
(l) Total Plant					
Total Plant	\$ 1,430,763,175	\$ 1,116,609,576	\$ 281,046,059	\$ 33,107,539	CCS-4 Plant Allocation
Allocation Factor	100.00%	78.04%	19.64%	2.31%	

ATMOS ENERGY CORP. -- MID-TEX DIVISION
DEPRECIATION EXPENSE ALLOCATION

Acct. No.	Description	TOTAL NET PLANT (c)	ALLOCATED NET PLANT (a)			ALLOCATION FACTOR (b)			DEPRECIATION EXPENSE (c) (j)	DEPRECIATION ALLOCATION		
			Residential (d)	Commercial (e)	Industrial & Transport (f)	Residential (g)	Commercial (h)	Industrial & Transport (i)		Residential (k)	Commercial (l)	Industrial & Transport (m)
1	Mid-Tex:											
2	Distribution Plant											
3	374 Land	\$ 775,098	\$ 593,091	\$ 159,708	\$ 22,299	76.52%	20.60%	2.88%	\$ -	\$ -	\$ -	\$ -
4	374 Land Rights	1,637,355	1,252,874	337,376	47,105	76.52%	20.60%	2.88%	105,683	80,867	21,776	3,040
5	375 Structures & Improvements	125,204	95,804	25,798	3,602	76.52%	20.60%	2.88%	43,440	33,239	8,951	1,250
6	376 Mains	948,699,507	725,927,522	195,478,674	27,293,311	76.52%	20.60%	2.88%	44,143,632	33,777,900	9,095,755	1,269,976
7	378 M&R Station Equipment - General	10,032,144	7,676,413	2,067,114	288,617	76.52%	20.60%	2.88%	776,003	593,784	159,895	22,325
8	379 M&R Station Equipment - City Gate	2,949,137	2,256,625	607,667	84,844	76.52%	20.60%	2.88%	188,722	144,406	38,886	5,429
9	380 Services	224,195,298	205,192,397	18,812,229	190,672	91.52%	8.39%	0.09%	19,632,667	17,968,593	1,647,377	16,697
10	381 Meters	78,815,978	52,144,994	25,156,956	1,514,028	66.16%	31.92%	1.92%	4,621,076	3,057,324	1,474,983	88,769
11	382 Meter Installations	53,314,169	35,272,886	17,017,136	1,024,147	66.16%	31.92%	1.92%	2,604,316	1,723,027	831,261	50,028
12	383 House Regulators	22,509,822	14,892,596	7,184,820	432,406	66.16%	31.92%	1.92%	1,242,788	822,234	396,681	23,874
13	385 Industrial M&R Station Equipment	765,130	-	-	765,130	0.00%	0.00%	100.00%	26,977	-	-	26,977
14	Total Distribution Plant	\$ 1,343,818,842	\$ 1,045,305,203	\$ 266,847,478	\$ 31,666,162				\$ 73,385,306	\$ 58,201,375	\$ 13,675,565	\$ 1,508,366
15	General Plant											
16	302 Franchises & Consents	\$ 11,665	\$ 9,104	\$ 2,291	\$ 270	78.04%	19.64%	2.31%	\$ -	\$ -	\$ -	\$ -
17	303 Computer Software	(88,372)	(68,968)	(17,359)	(2,045)	78.04%	19.64%	2.31%	-	-	-	-
18	389 Land	2,528,297	1,973,157	496,635	58,504	78.04%	19.64%	2.31%	-	-	-	-
19	390 Structures & Improvements	6,416,779	5,007,843	1,260,454	148,483	78.04%	19.64%	2.31%	292,926	228,608	57,540	6,778
20	391 Office Furniture & Equipment	4,188,700	3,268,984	822,790	96,926	78.04%	19.64%	2.31%	63,416	49,492	12,457	1,467
21	392 Transportation Equipment	2,284,423	1,782,831	448,731	52,861	78.04%	19.64%	2.31%	-	-	-	-
22	393 Stores Equipment	6,229	4,861	1,224	144	78.04%	19.64%	2.31%	264	206	52	6
23	394 Tools, Shop, and Garage Equipment	3,940,608	3,075,366	774,057	91,185	78.04%	19.64%	2.31%	138,084	107,765	27,124	3,195
24	395 Laboratory Equipment	285,731	222,993	56,126	6,612	78.04%	19.64%	2.31%	9,545	7,449	1,875	221
25	396 Power Oper. Tool & Work Equipment	2,178,270	1,699,986	427,879	50,405	78.04%	19.64%	2.31%	-	-	-	-
26	397 Radio Communication Equipment	6,209,939	4,846,419	1,219,824	143,697	78.04%	19.64%	2.31%	156,375	122,040	30,717	3,618
27	398 Miscellaneous Equipment	3,820,684	2,981,774	750,500	88,410	78.04%	19.64%	2.31%	341,201	266,283	67,022	7,895
28	399 Non-Mainframe Computer Equipment	7,545,924	5,889,060	1,482,252	174,611	78.04%	19.64%	2.31%	1,715,483	1,338,813	336,974	39,696
29	Total General Plant	\$ 39,328,877	\$ 30,693,410	\$ 7,725,406	\$ 910,061				\$ 2,717,293	\$ 2,120,655	\$ 533,760	\$ 62,878
30	Shared Services Unit:											
31	Customer Support	\$ 25,594,988	\$ 23,425,545	\$ 2,147,676	\$ 21,768	91.52%	8.39%	0.09%	\$ 5,783,639	\$ 5,293,415	\$ 485,305	\$ 4,919
32	General Plant	22,020,467	17,185,419	4,325,500	509,549	78.04%	19.64%	2.31%	\$ 3,769,707	2,941,990	740,487	87,230
33	Total Shared Services Plant	\$ 47,615,456	\$ 40,610,964	\$ 6,473,176	\$ 531,316				\$ 9,553,347	\$ 8,235,405	\$ 1,225,792	\$ 92,149
34	TOTAL PLANT	\$ 1,430,763,175	\$ 1,116,609,576	\$ 281,046,059	\$ 33,107,539							
35	TOTAL DEPRECIATION EXPENSE								\$ 85,655,946	\$ 68,557,436	\$ 15,435,117	\$ 1,663,393

- (a) Class Cost of Service Study - 4, Plant Allocation
- (b) Class Allocated Net Plant as a percent of Total Net Plant
- (c) Distribution Plant Depreciation Expense spread to accounts based on Gross Plant from Class Cost of Service Study - 4, Plant Allocation.

Description	Amount	TAXES OTHER THAN INCOME ALLOCATION			Reference	Description
		Residential	Commercial	Industrial & Transport		
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1 Non Revenue-Related Taxes:						
2 Ad Valorem Tax	\$ 12,294,966	\$ 9,595,352	\$ 2,415,111	\$ 284,503	(a)	Total Plant
3 Payroll Tax	2,842,517	2,251,536	519,684	71,296	(b)	O&M Expenses
4 DOT Pipeline User Fee	56,623	44,851	10,352	1,420	(b)	O&M Expenses
5 Non Revenue - Related Taxes Allocated from SSU	1,757,688	1,392,251	321,350	44,087	(b)	O&M Expenses
6 Total Non Revenue-Related	\$ 16,951,794	\$ 13,283,990	\$ 3,266,497	\$ 401,306		
7 Revenue-Related Taxes:						
8 State Gross Receipts - Tax	\$ 30,803,933					Collected through Riders FF & Tax
9 Local Gross Receipts - Tax	67,268,516					Collected through Riders FF & Tax
10 Railroad Commission Fees	490,714					Collected through Riders FF & Tax
11 Total Revenue-Related	\$ 98,563,163	\$ -	\$ -	\$ -		
12 Taxes Other than Income	\$ 115,514,956	\$ 13,283,990	\$ 3,266,497	\$ 401,306		

	Total	Residential	Commercial	Industrial & Transport	Reference
(a) Total Plant					
Total Plant	\$ 1,430,763,175	\$ 1,116,609,576	\$ 281,046,059	\$ 33,107,539	CCS-4 Plant Allocation
Allocation Factor	100.00%	78.04%	19.64%	2.31%	
(b) O&M Expenses					
O&M Expenses	\$ 160,508,292	\$ 127,137,414	\$ 29,344,982	\$ 4,025,896	CCS-8 O&M Expense Allocation
Allocation Factor	100.00%	79.21%	18.28%	2.51%	