

Exhibit B

GUD No. 9869 Schedules

Decision Summary - GUD No. 9869

Proposed Impact:		Potential Impact:
Revenue Requirement Requested:	\$432,206,870	Revenue Requirement: \$ 415,704,728
Increase Requested:	\$42,509,227	Change from Request**: (\$16,502,142)
		Increase: \$ 23,736,945

	Residential		Commercial		Industrial/Transportation	
	Proposed	Approved	Proposed	Approved	Proposed	Approved
Atmos Proposed Customer Charge	\$16		\$30		\$550	
Examiners' Recommended	\$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
Proposed Usage Charge	0.6759	Examiners Rate	0.6740	Examiners Rate	0.1924	Examiners Rate
					0.1399	Examiners Rate
					0.0223	Examiners Rate
Examiners' Recommended		0.4932		0.6167		0.1749
						0.1272
						0.0203
Dallas Results Decision No. 1		Examiners Rate		Examiners Rate		Examiners Rate
						Examiners Rate
State Results Decision No. 1		Examiners Rate		Examiners Rate		Examiners Rate
						Examiners Rate

Decision No. **FOF**

Recommendation Adopt = 1, Deny = 0
 Adopt means accepting Examiners or Interveners recommendations
 Deny means accepting Atmos' proposed methodology or procedure & rejecting the Interveners proposal

Revenue Req Impact** Increase/Decrease
 Overall

Party Recommending
 Yellow = Examiners Recommend

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

Rate Design & Rate Items

1	Customer Charges						Examiners, Dallas, State of Texas
	Enter "0" for Atmos, "1" for Examiners, "2" for Dallas, "3" for State						
2	Billing Determinants						Dallas & State of Texas
	December 31 Levels, 10 Year vs. 30 Year						
	GRIP Related Items						

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.

H14
C11

RD-CCSI
WP J-4

1

Multiple

0

C28

\$432,116,884

(\$89,986)

\$39,911,303

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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 Depreciation Remove Employee Expense Adjustments ADIT - Enter "0" for Atmos Proposed March 31 Calculation, "1" for Atmos Alternative Dec 31 Calculation, or "2" for Dallas Dec 31 Recommendation Note: Default to "1" if Dec 31 is chosen. Results included on line 61.	1	C 03_09 or C 12_31 F-3 B-1	F96 H82 E35	\$433,585,930	\$1,379,060	\$43,970,256	Examiners, Dallas & State
7	Remove all Post Test Year Adjustments	0	C 03_09 or C 12_31	F25 F63	\$428,353,335	(\$3,853,535)	\$38,426,644	Dallas & State Atmos Dec 31 Alternative
8	Cash Working Capital Items: Change Collection Lag to 16.65 See, CWC Billing Lag Adjustments	0	E1 THP-CWC2	Col F G26	\$431,576,262	(\$630,608)	\$41,841,136	Dallas
9	Bank Lag See, 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

Decision Summary - GUD No. 9869

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Increase Requested:		Increase Requested:		Change from Request**:		Increase:	
13	O&M Non Labor	0	E1	G17	\$432,025,234	(\$181,636)	\$42,316,794
14	Municipal Franchise Fees Lead Days	0	E1	C23	\$431,417,312	(\$789,558)	\$41,672,738
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
16	Capitalization Ratio: Cost Center 1502 - Corporate Secretary Cost Center 1162 - Benefits Accounting Cost Center 1226 - Customer Service Cost Center 1228 - Customer Revenue Management Cost Center 1408 - Employee Development	0	WP_F-2.7 WP_F-2.7 WP_F-2.7 WP_F-2.7 WP_F-2.7	E76 E52 E62 E64 E72	\$431,396,842	(\$810,028)	\$41,651,051
17	SSU Rate 2 (Change from 49.18 to 45.12) Cost Center 1109 SS Dallas Payment Applications Cost Center 1115 SS Dallas Billing Services Cost Center 1148 SS Dallas Revenue System Support Cost Center 1200 SS Customer Revenue Collections Cost Center 1215 SS Dispatch Operations Cost Center 1226 SS Dallas Customer Service Cost Center 1227 SS Dallas Customer Program Man Cost Center 1228 SS Dallas Customer Revenue Man	0	WP_F-2.7 WP_F-2.7 WP_F-2.7 WP_F-2.7 WP_F-2.7 WP_F-2.7 WP_F-2.7 WP_F-2.7	F16 F21 F44 F55 F60 F62 F63 F64	\$431,707,012	(\$499,858)	\$41,979,658
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
19	SSU Incentive Compensation (CC 1904 & 1908)	0	WP 2.7	D101	\$429,073,501	(\$3,133,369)	\$39,189,616
20	Employee Benefits	0	WP 2.2	C9	\$429,887,998	(\$2,318,872)	\$40,052,525
21	Merit Increases	0	WP 2.1	D12	\$430,331,236	(\$1,875,634)	\$40,522,108
B159	Gasoline				See Decision No. 28 under Expenses		Dallas
B61	ADIT Adjustments Pension Accruals Insurance Accruals Allowance for Doubtful Accounts UNICAP Section 263A Gas Storage Change from WACOG to FIFO				See Decision No. 6 under Rate Base Adjustment		State State State State State State

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Revenue Items

B61	Matching Principal - June 30, December 30 or March 31				See Decision No. 6 under Rate Base Adjustment	Dallas
22	Attrition Adjustment (Also impacts Rate Design)	1	BSD 1-1	C25	\$432,190,541 (\$16,329)	Dallas & Examiners
23	Weather Adjustment	1	BSD 1-1	C26	\$432,191,229 (\$15,641)	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
24	Overtime	0	F-2	D58	\$431,750,308 (\$456,562)	Dallas
B122	Benefits				See Decision No. 20 under Rate Base Adjustment	Dallas
25	Uncollectible Expense - 3 year Avg. Normalized	0	WP_F2.10	C27	\$431,425,552 (\$781,318)	Dallas
26	Outside Services Employed - Acct. 923 Normalized	0	F-2	K59	\$431,421,679 (\$785,191)	Dallas
27	Distribution Load Dispatch Normalized	0	F-1	D10	\$431,477,995 (\$728,875)	Dallas
28	Gasoline Adjusted	0	F-1	E60	\$431,733,683 (\$473,187)	Dallas
29	Pipeline Integrity Adjusted	0	F-1	E57	\$431,805,284 (\$401,586)	Dallas
30	Transferred Pipeline Employee Expense	0	F-1	E58	\$431,874,386 (\$332,484)	Dallas
31	Relocation Expense - Mid-Tex Direct & SSU Allocated	0	F-1 F-2.7	E61 D99	\$431,912,708 (\$294,162)	Dallas
32	Office Supply Expense Normalized	0	F-1	E59	\$431,992,012 (\$214,858)	Dallas
33	Property Taxes - Storage	0	WP_F-5.1	C20	\$429,046,940 (\$3,159,930)	Dallas

SSU Depreciation

34	Acct. 399.01 Servers - Hardware	1	F-4	F36	\$431,556,920 (\$649,950)	Dallas & Examiners
35	Acct. 399.02 Servers - Software	1	F-4	F37	\$431,954,954 (\$251,916)	Dallas & Examiners

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Dallas & Examiners

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

B116 Amarillo/Waco Call Center Allocation WP_F-2.7 F57 See Decision No. 18 under Rate Base Adjustment Dallas

B99 Capitalization Ratio: WP_F-2.7 E76
Cost Center 1502 - Corporate Secretary E52
Cost Center 1162 - Benefits Accounting E62
Cost Center 1226 - Customer Service E64
Cost Center 1228 - Customer Revenue Management E72
Cost Center 1408 - Employee Development

See Decision No. 16 under Rate Base Adjustment

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

See Decision No. 17 under Rate Base Adjustment

Return on Rate Base

37	Capital Structure Long Term Debt: Atmos: 51.09% Dallas: 51.73% Examiner's Recommendation- 51.09%	51.09%	Sch. G	C21			51.09%
38	Common Equity: Atmos: 48.91% Dallas: 48.27% Examiner's Recommendation- 48.91%	48.91%	Sch. G	C22	\$431,290,225	(\$916,645)	48.91%
39	Cost of Debt: Atmos: 6.88% Dallas: 6.10% Examiner's Recommendation- 6.88%	6.88%	Sch. G	C13	\$426,999,720	(\$5,207,150)	6.88%
40	Cost of Equity:	10.00%	Sch. G	C15			

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Atmos: 11.50%		
Dallas: 10.0 %		\$417,409,386 (\$14,797,484)
State: 9.25%		\$410,010,226 (\$22,196,644)
Staff: 10.4%		\$421,360,867 (\$10,846,003)
Examiner's Recommendation: 10.0%		

DECISION ISSUES THAT DO NOT IMPACT THE REVENUE REQUIREMENT

Rate Design & Rate Items		
41	Hedging Costs in Rider GCR Approve or Deny If Approved - Reporting Requirements	Dallas & Examiners RRC Staff
42	Rider GCR Change - Interest Rate Approve or Deny	Examiners
43	CEE Change Approve or Deny	Examiners
GRIP Related Items		
44	Refund Due: Project No. 080.23983 Project No. 080.23337	Dallas Dallas

See Separate work papers for GRIP/IRA Refunds
See Separate work papers for GRIP/IRA Refunds

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ATMOS ENERGY CORP., MID-TEX DIVISION
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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 (a)	Current Revenues (b)	Proposed Revenues ¹ (c)	Proposed Change (d)	Percent Change (e)
1	Residential (Base Revenue)	\$ 299,667,100	\$ 316,215,230	\$ 16,548,131	5.52%
2	Residential (Rider GCR)	733,022,614	733,022,614	-	0.00%
3	Residential (Rider FF & Rider TAX)	61,381,270	62,368,285	987,016	1.61%
4	Total Residential	\$ 1,094,070,983	\$ 1,111,606,129	\$ 17,535,147	1.60%
5					
6	Commercial (Base Revenue)	\$ 69,184,578	\$ 74,960,898	\$ 5,776,320	8.35%
7	Commercial (Rider GCR)	458,980,654	458,980,654	-	0.00%
8	Commercial (Rider FF & Rider TAX)	31,393,217	31,738,294	345,077	1.10%
9	Total Commercial	\$ 559,558,449	\$ 565,679,846	\$ 6,121,397	1.09%
10					
11	Industrial/Transportation (Base Revenue)	\$ 9,331,243	\$ 9,323,205	\$ (8,039)	-0.09%
12	Industrial/Transportation (Rider GCR)	25,064,073	25,064,073	-	0.00%
13	Industrial/Transportation (Rider FF & Rider TAX)	2,044,397	2,044,032	(366)	-0.02%
14	Total Industrial/Transportation	\$ 36,439,714	\$ 36,431,309	\$ (8,404)	-0.02%
15					
16	Other Revenue (Base Revenue)	\$ 15,116,590	\$ 15,116,590	\$ -	0.00%
17	Other Revenue (Rider GCR)	-	-	-	0.00%
18	Other Revenue (Rider FF & Rider TAX)	898,504	898,504	-	0.00%
19	Total Other Revenue	\$ 16,015,093	\$ 16,015,093	\$ -	0.00%
20					
21	Base Revenue	\$ 393,299,510	\$ 415,615,923	\$ 22,316,413	5.67%
22	Rider GCR	1,217,067,341	1,217,067,341	-	0.00%
23	Rider FF & Rider TAX	95,717,388	97,049,115	1,331,727	1.39%
24	Total Operating Revenues	\$ 1,706,084,239	\$ 1,729,732,379	\$ 23,648,140	1.39%
25					
26					

Note:

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

Line No.	Description (a)	Ref (b)	(c)	Base Revenue (d)	Rider GCR (e)	Rider FF & Rider TAX (f)	Total (g)
1							
2	Rider GCR Part A	Schedule H		\$ -	\$ 1,130,882,348	\$ -	\$ 1,130,882,348
3	Rider GCR Part B	Schedule I			86,184,992		86,184,992
4	Total Rider GCR			\$	\$ 1,217,067,341		\$ 1,217,067,341
5							
6	Operation and Maintenance Expenses	Schedule F-1		\$ 160,575,100		\$	\$ 160,575,100
7							
8	Taxes Other than Income Taxes	Schedule F-5		20,252,752		\$ 97,049,115	117,301,867
9							
10	Depreciation and Amortization Expense	Schedule F-3		85,742,044			85,742,044
11							
12	Interest on Customer Deposits	Schedule F-7		597,471			597,471
13							
14	Rate Base	Schedule B	\$ 1,308,454,591				
15	Rate of Return	Schedule G	8.404%				
16				109,962,524			109,962,524
17							
18	Income Taxes	Schedule F-6		38,574,837			38,574,837
19							
20	Revenue Requirements			\$ 415,704,728	\$ 1,217,067,341	\$ 97,049,115	\$ 1,729,821,184
21							
22	Current Revenues	Schedule A					\$ 1,706,084,239
23							
24	Proposed Change						\$ 23,736,945

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

Line No.	Description (a)	Ref (b)	Amount per Books (c)	Adjustment (d)	Total Requested (e)
1	Net Plant:				
2	Gross Plant	Schedule C	\$ 2,323,435,779	\$ (7,801,242)	\$ 2,315,634,537
3	Accumulated Depreciation	Schedule D	\$ 951,383,026	\$ (64,480,676)	\$ 886,902,350
4	Total Net Plant (Ln. 2 minus Ln. 3)		\$ 1,372,052,753	\$ 56,679,434	\$ 1,428,732,187
5					
6	Working Capital:				
7	Cash Working Capital	Schedule E-1	\$ -	\$ (33,284,960)	\$ (33,284,960)
8	Materials & Supplies	Schedule E-2	1,083,455	52,635	1,136,090
9	Prepayments	Schedule E-3	9,989,102	1,032,294	11,021,395
10	Total Working Capital (Sum of Ln. 7 through Ln. 9)		\$ 11,072,557	\$ (32,200,032)	\$ (21,127,475)
11					
12					
13	Non-Investor Supplied Capital:				
14	Customer Deposits (235)		\$ 28,587,139	\$ -	\$ 28,587,139
15	Injuries and Damages Reserve	WP_B-2	6,791,324	(4,199,342)	2,591,982
16	Accumulated Deferred Income Taxes	WP_B-3	79,281,040	(21,702,914)	57,578,126
17	Rate Base Adjustments	WP_B-1	-	10,392,876	10,392,876
18	Total Non-Investor Supplied Capital (Sum of Ln. 14 through Ln. 17)		\$ 114,659,503	\$ (15,509,380)	\$ 99,150,122
19					
20	Rate Base (Ln. 4 plus Ln. 10 minus Ln. 18)		\$ 1,268,465,807	\$ 39,988,782	\$ 1,308,454,591

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 9782 (1)	
2	Employee Expense Adjustment, Test Year Ended March 31, 2009 (2) (3)	\$ 10,016,709
3		376,167
4	Total (Ln. 1 plus Ln. 2)	\$ 10,392,876
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	Test Year Ended June 30, 2008: Updated to March 31, 2009				
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)	\$ 25,979 \$	104,240 \$	-	
7	Add Charges Direct to Capital:				
8	Management Committee Expenses:				
9	KPMG Audit Results	\$ - \$	- \$	-	
10	Almos Follow-up Items Removed	-	-	-	
11	Voluntary Removal of Remaining Management Committee Expenses	-	-	-	
12	Management Committee Expenses - Total (Sum Ln. 10 through Ln. 12)	\$ - \$	- \$	-	
13	Add Charges Direct to Capital: July 1, 2008 to December 31, 2008 (3)	\$ 172,518 \$	18,253 \$	30,807 \$	
14	Add Charges Direct to Capital: January 2009 to March 31, 2009 (3)	4,169 \$	-	88,065	
15	Other Employees' Expenses:				
16	KPMG Audit Results	\$ 1,765 \$	8,711 \$	20,843	
17	Almos Follow-up Items Removed	558	1,010	5,671	
18	Other Employees' Expenses - Total (Ln. 20 plus Ln. 21)	\$ 2,323 \$	9,720 \$	26,514	
19	Subtotal (Ln. 13 plus Ln. 15 plus Ln. 17 plus Ln. 22)	\$ 179,011 \$	27,974 \$	145,387	
20	Mid-Tex Allocation Factor (2)	50.40%	36.98%	100.00%	
21	Allocated Employee Expense Charged Direct to Capital				
22	(Ln. 24 times Ln. 25)	\$ 90,216 \$	10,345 \$	145,387	
23	Total Test Year Allocated Employee Expense	\$ 116,195 \$	114,585 \$	145,387 \$	376,167
24	(Ln. 6 plus Ln. 27)				

Notes:

1. The above amounts for the test year ended June 30, 2008 were identified as the result of an audit conducted by KPMG. These expenses are being voluntarily removed by the Company, and include items such as alcohol and first class travel. For periods subsequent to the test year the expenses have been removed based upon expenditure type and subaccount
2. Allocation Factors are from WP_F-2.1.
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	Per Book Amounts	Adjustments	Adjusted Balance
	(a)	(b)	(c)	(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 (a)	Per Book Amounts June 30, 2008 (b)	Adjustments (c)	Adjusted Per Book Amounts March 31, 2009 (d)	Atmos Correction Revised Book Amounts Dec 31, 2008	Dallas Recommendation
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	1,472,751	-
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	6,101,477	-
17	Other	(595,360)	(1,246,784)	(1,842,144)	(1,891,932)	-
18	Prepayments	-	359,602	359,602	184,640	359,602
19						
20	Total Mid-Tex Direct					
21	(Sum Ln. 2 through Ln. 18)	\$ (65,003,283)	\$ (14,928,039)	\$ (79,931,322)	\$ (54,930,131)	\$ (99,423,818)
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%
26	Customer Support Allocated to Mid-Tex					
27	(Ln. 24 times Ln. 25)	\$ (10,006,064)	\$ 999,757	\$ (9,006,307)	\$ (9,249,721)	\$ (9,006,307)
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	Atmos Correction Revised Book Amounts Dec 31, 2008	Dallas Recommendation
	(a)	(b)	(c)	(d)		
29	SSU - General Office:					
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%
51	General Office Allocated to Mid-Tex					
52	(Ln. 49 times Ln. 50)	\$ (4,271,693)	\$ 12,738,927	\$ 8,467,234	\$ 6,601,726	\$ (3,165,380)
53	Total SSU ADIT Allocated to Mid-Tex					
54	(Ln. 26 plus Ln. 51)	\$ (14,277,757)	\$ 13,738,684	\$ (539,073)	\$ (2,647,995)	\$ (12,171,687)
55	Total Mid-Tex ADIT (Ln. 20 plus Ln. 53)	\$ (79,281,040)	\$ (1,189,355)	\$ (80,470,395)	\$ (57,578,126)	\$ (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 (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (f) (e)	Adjusted Balance (f)
1	Mid-Tex:					
2	Distribution Plant					
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	Meiter 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	General Plant					
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		661,974	-	661,974
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)		\$ 2,208,506,184	\$ 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 (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)
36	SSU - Customer Support:					
37	General Plant					
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				
53		(Ln. 50 times Ln. 51)		\$ 74,824,076	\$ 4,348,039	\$ 79,172,115
54						

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

Line No.	Account No.	Account Description	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)
55	SSU - General Office:					
56	General Plant					
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	\$	40,103,519	\$ 5,081,768	\$ 45,185,287
80		(Ln. 77 times Ln. 78)				
81		Total SSU Plant Allocated to Mid-Tex	\$	114,927,595	\$ 9,429,807	\$ 124,357,402
82		(Ln. 52 plus Ln. 79)				
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			\$ (59,836)	(59,836)
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 (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (f) (e)	Adjusted Balance (f)
1	<u>Mid-Tex:</u>					
2	<u>Distribution Plant</u>					
3	374	Land		\$ 364,063	\$ 410,503	\$ 774,566
4	374	Land Rights		2,948,903	129,342	3,078,245
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	\$ (19,307,417)	\$ 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	399	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	\$ (14,984,719)	\$ 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 (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)
36	SSU - Customer Support:					
37	General Plant					
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				
53		(Ln. 50 times Ln. 51)		\$ 74,824,076	\$ 4,097	\$ 74,828,173
54						

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

Line No.	Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)
55	SSU - General Office:					
56	General Plant					
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 (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)
1	Mid-Tex:					
2	Distribution Plant					
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)		\$ 852,354,738	\$ (61,291,822)	\$ 801,062,916
15						
16	General Plant					
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)		\$ 41,451,674	\$ 673,184	\$ 42,124,858
32						
33		Total Mid-Tex Direct (Ln. 14 plus Ln. 31)		\$ 903,806,413	\$ (60,618,638)	\$ 843,187,775
34						
35						

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

Line No.	Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)
36	SSU - Customer Support:					
37	General Plant					
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)		\$ 56,739,759	\$ 12,201,124	\$ 108,940,884
51		Allocation to Mid-Tex		49.18%	49.18%	49.18%
52		Customer Support Allocated to Mid-Tex				
53		(Ln. 50 times Ln. 51)		\$ 47,576,614	\$ 6,000,513	\$ 53,577,127
54						

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

Line No.	Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)
55	SSU - General Office:					
56	General Plant					
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-Application Software		1,217,058	127,997	1,345,055
74	399.08	Other Tangible Property-System Software		25,245,846	4,388,732	29,634,578
75	399.09	Other Tangible Property-GenStartupCost		2,690,046	17,422	2,707,468
76	399.24	Retirement Work in Progress		0	(0)	0
77		Total (Sum of Ln. 57 through Ln. 77)		8,098	(17,283)	(9,185)
78		Allocation to Mid-Tex		\$ 52,594,512	\$ 7,730,539	\$ 60,325,051
79		General Office Allocated to Mid-Tex (Ln. 78 times Ln. 79)		38.40%	38.40%	38.40%
80						
81				\$ 20,196,292	\$ 2,968,527	\$ 23,164,819
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)	\$ 96,739,759
51		Allocation to Mid-Tex	49.18%
52		Customer Support Allocated to Mid-Tex	\$ 47,576,614
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)	\$ 52,594,512
79		Allocation to Mid-Tex	0.00%
80		General Office Allocated to Mid-Tex	\$ -
81			
82		Total SSU Accumulated Depreciation Allocated to	\$ 47,576,614
83			
84		Total Mid-Tex Accumulated Depreciation	\$ 951,383,026
85			

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
\$	(69,496,621)	\$	792,858,118

\$	-	\$	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
\$	1,207,372	\$	42,659,046
\$	(68,289,249)	\$	835,517,163

\$	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
\$ 7,744,150	\$ 104,483,910
49.18%	49.18%
\$ 3,808,573	\$ 51,385,187

\$ 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)
\$ 5,435,194	\$ 58,029,705
0.00%	0.00%
\$ -	\$ -
\$ 3,808,573	\$ 51,385,187
\$ (64,480,676)	\$ 886,902,350

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

Line No.	Description (a)	Test Year Expenses (b)	Ref (c)	Avg. Daily Expense (d)=(b)/365	Revenue Lag (e)	Expense Lag (f)	Net Lag (g)=(e)-(f)	Working Capital Requirement (h)=(d)x(g)
1	Gas Supply Expense							
2	Rider GCR Part A	\$ 1,130,882,348	Schedule H	3,098,308	35.15	42.02	(6.87) \$	(21,285,375)
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>\$ 1,217,067,341</u>					<u>\$</u>	<u>(22,416,405)</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	102,848,356	Ln. 9 minus Ln. 7	281,776	35.15	29.41	5.74	1,617,396
9	Total Operation & Maintenance	<u>\$ 160,575,100</u>	Schedule F-1				<u>\$</u>	<u>3,279,610</u>
10								
11	Taxes Other Than Income							
12	Ad Valorem	\$ 15,595,924	Schedule F-5	42,729	35.15	213.50	(178.35) \$	(7,620,638)
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	483,176	Schedule F-5	1,324	35.15	95.69	(60.54)	(80,141)
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>\$ 53,122,655</u>					<u>\$</u>	<u>(13,093,634)</u>
22								
23	State Income Tax ("Gross Margin")	\$ 4,113,690	Schedule F-6	11,270	35.15	77.00	(41.85) \$	(471,666)
24								
25	Current Federal Income Tax (1)	\$ 18,021,835	CWC	49,375	35.15	37.50	(2.35) \$	(116,031)
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>\$</u>	<u>(33,284,960)</u>
30								

Note:

1. Total requested FIT less the change in ADIT from GUD 9762 (\$28,464,207) to the June 30, 2008 balance as adjusted.
Final Order - GUD 9869
December 2009

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			\$ 1,136,090
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			38.40%
36				
37	Allocated to Mid-Tex (Ln. 33 times Ln. 35)			\$ -
38				
39	Adjust Materials and Supplies			-
40				
41	Adjusted 13 month Balances (Ln. 37 plus Ln. 39)			\$ -
42				
43	Total Mid-Tex Materials & Supplies (Ln. 16 plus Ln. 41)			\$ 1,136,090

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

Line No.	Account Balance As of Date	Per Book	Adjustments	Adjusted Total
	(a)	(b)	(c)	(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			<u>\$ 10,458,147</u>
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	(5,435,084)	4,335,767
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	(380,467)	43,938,680
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	-	0	-
47F		Dallas Relocation Expense	-	0	-
48					
49		Total Operation and Maintenance Expenses	\$ 167,747,617	\$ (7,172,517)	\$ 160,575,100

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	\$	\$	\$	\$	\$	\$
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	18,674	-	-	-	-	-
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)
50								
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
			Final Order - GUD 9869					
			December 2009					

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 Factors (i)	Miscellaneous (j)	Customer Conservation Program (k)	Uncollectible Expense (l)	Rule Compliance (m)	Total (n)
		(b)						
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	-	(1,060)	-	-	-	4,557
20	893	Maintenance of Meters and House Regulators	-	-	-	-	-	6,225
21	894	Maintenance of Other Equipment	-	-	-	-	-	16,993
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	-	-	-	(5,435,084)	-	(5,435,084)
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	-	(9,927)	-	-	(5,782)	61,949
30	910	Miscellaneous Customer Service and Informational Expenses	-	-	-	-	(453)	(453)
31	911	Supervision	-	-	-	-	-	-
32	912	Demonstrating and Selling Expenses	-	(35,783)	-	-	(3,780)	(22,890)
33	913	Advertising Expenses	-	-	-	-	-	-
34	916	Miscellaneous Sales Expenses	-	-	-	-	-	51,696
35	920	Administrative and General Salaries	-	(9,911)	-	-	(770)	(10,629)
36	921	Office Supplies and Expenses	-	(635,634)	-	-	(570)	(380,487)
37	922	Administrative Expenses Transferred - Credit	(1,308,036)	(3,732,514)	-	-	-	(3,732,510)
38	923	Outside Services Employed	-	-	-	-	-	160,071
39	924	Property Insurance	-	-	-	-	-	(581,377)
40	925	Injuries and Damages	-	-	-	-	-	3,096,669
41	926	Employee Pensions and Benefits	-	-	-	-	-	-
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	-	-	-	-	-	-
49		Total Adjustments to Operation and Maintenance Expenses		0				
50			\$ (1,308,036)	\$ (6,436,571)	\$ 1,000,000	\$ (5,435,084)	\$ (37,307)	\$ (7,172,517)

Adjustment Reference:

WP F-2.7
Final Order - GUID 9869
December 2009

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 (a)	Shared Services - Customer Support (b)	Shared Services - General Office (c)	Shared Services - Services - Total (d)	Mid-Tex Direct (e)	Total Adjustment (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					
4		1.035	1.035	1.035	1.035	
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						

Notes:

1. Annual salaries are base labor only and do not include items such as overtime and bonuses.
2. Shared Services 06/30/2008 Test Year amounts are reallocated using Shared Services' most recent Overhead Capitalization Study and FY09 Allocation factors to determine the resulting factors; Mid-Tex is based upon actual 06/30/2008.
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 (b)	Per Book O&M Labor (c)	Ratio of Labor by Account (d)	Base Labor Adjustment Allocated by Account (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 - Gent	56,140	0.1536%	1,757
6	876	Distribution-Measuring and regulating st	22	0.0001%	1
7	877	Distribution-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

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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") (b)	Supplemental Executive Benefit Plan ("SEBP") (c)	Post-Retirement Medical Plan ("FAS 106") (d)	Pension Account Plan ("PAP") (e)	Supplemental Executive Benefit Plan ("SEBP") (f)	Post-Retirement Medical Plan ("FAS 106") (g)	
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	8,663,967	2,758,179	3,959,453	192,563	4,919,144	
3	Test Year Change for Actuarially Determined Benefit Costs							
4	(Ln. 1 minus Ln.2)	\$ 242,788	\$ (2,516,314)	\$ 901,887	\$ 752,147	\$ (21,351)	\$ 1,981,053	
	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							
6	Allocated to Mid-Tex (Ln. 3 times Ln. 4)	\$ 92,458	\$ (966,265)	\$ 343,453	\$ 752,147	\$ (21,351)	\$ 1,981,053	
	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

Notes:

1. Shared Services SEBP reduced to exclude Management Committee amounts. Studies not applicable to Mid-Tex or Shared Services are omitted.
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 (a)	Shared Services (b)	Mid-Tex Direct (c)	Total Adjustment (d)
1	Premium Adjustment:			
2	Annual Premium - Current Policy	\$ 225,399	\$ 1,911,860	
3	Less: Test Year Premium Amount	218,514	1,859,746	
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)	\$ 2,482	\$ 52,114	
7	O&M Expense Factor (1) (2)	48.53%	41.24%	
8	Premium Adjustment (Ln. 6 times Ln. 7)	\$ 1,205	\$ 21,493	
9				
10	Cancellation Fee Adjustment:			
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)	\$ 6,096	\$ 138,578	
16	O&M Expense Factor (2) (4)	48.53%	100.00%	
17	Cancellation Fee Adjustment (Ln. 15 times Ln. 16)	\$ 2,958	\$ 138,578	
18				
19	Total Property Insurance Adjustment (Ln. 8 plus Ln. 17)	\$ 4,163	\$ 160,071	
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)	\$ 4,163	\$ 160,071	\$ 164,234
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	\$ 3,789,144	\$ (581,377)	\$3,207,766
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)	\$ -	\$ 184,605	\$ -	
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)	\$ 68,339	\$ 232,840	\$ 339,034	
11					
12	Subtotal (Ln. 5 plus Ln. 10)	\$ 68,339	\$ 417,446	\$ 339,034	
13	Mid-Tex Allocation Factor (2)	50.40%	36.98%	100.00%	
14					
15	Allocated Expense Report Totals (Ln. 12 times Ln. 13)	\$ 34,441	\$ 154,380	\$ 339,034	
16	O&M Expense Factor (2)	86.51%	76.96%	100.00%	
17					
18	Total O&M Expense to Remove (Ln. 15 times Ln. 16)	\$ 29,795	\$ 118,805	\$ 339,034	
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)	\$ (29,795)	\$ (118,805)	\$ (339,034)	\$ (487,634)
24					
25					

Notes:

1. The above amounts were identified as the result of an audit conducted by KPMG. These expenses are being voluntarily removed by the Company, and include items such as alcohol and first class travel.
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 (a)	Shared			Allocated to Mid-Tex		
		Services TY O&M Totals (b)	FY09 Capitalization Rate (1) (c)	FY09 Allocation Factors (d)	Total (e) = (b - d)	Capitalized (2) (f) = (c - e)	Expensed (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	1,921,921	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

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

Line No.	Description (a)	Shared			FY09		Allocated to Mid-Tex		
		Services TY O&M Totals (b)	Capitalization Rate (1) (c)	Allocation Factors (d)	Total (e) = (b + d)	Capitalized (2) (f) = (c * e)	Expensed (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		

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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

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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 (b)	FY09 Capitalization Rate (1) (c)	FY09 Allocation Factors (d)	Allocated to Mid-Tex		
					Total (e) = (b + d)	Capitalized (2) (f) = (c * e)	Expensed (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 (e) = (b • d)	Capitalized (2) (f) = (c • e)	Expensed (g) = (e-f)
	(a)	(b)	(c)	(d)			
92	1904 SS Dallas Performance Plan	6,471,196	0.2669	0.3840	2,484,939	663,180	1,821,759
93	1905 SS Outside Director Retirement Cost	1,052,171	0.0000	0.3605	379,308	-	379,308
94	1908 SS Dallas Sebp	6,713,062	0.5147	0.3840	2,577,816	1,326,802	1,251,014
95	1909 SS Dallas I/C Billing & Other	-	0.0000	0.0000	-	-	-
96	1910 SS Dallas Overhead Capitalized	(33,574,992)	0.0000	0.2410	-	-	-
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	\$ 105,737,885			\$54,673,417	\$ 11,663,106	\$43,010,310
105							
106	Allocated Shared Services O&M to Mid-Tex Division						44,319,147
107							
108	Total Adjustment to Account 922 (Ln. 104 minus Ln. 106)						\$ (1,308,836)
109							

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

Line No.	Description	Allocated to Mid-Tex			
		Shared Services TY O&M Totals	FY09 Capitalization Rate (f)	FY09 Allocation Factors	Total Capitalized (2) Expensed (g) = (e-f)
	(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	(4,150,000)			
118	Allocated Expenses (Ln. 116 plus Ln. 117)	\$ 950,864			
119	Divide by: Total Cost Center 1903	\$ 5,100,864			
120	Times: Rate 7ff	0.3605			
	Adjusted Allocation Factor (Ln. 118 divided by Ln. 119 times Ln. 120)	0.0672			

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

Line No.	Description (a)	Footnote Reference (b)	FERC Account (c)	Amounts (d)	Adjustment Amount (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			\$ 1,624,807	
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	\$ 611,009	
15					
16	Other Mid-Tex Direct Expenses	(5)	923	\$ 60,035	
17	Other SSU Expenses	(5)	922	596	
18	Subtotal			\$ 60,632	
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			\$ 53,856	
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			\$ 378,008	
33					
34	Total			\$ 6,436,571	
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	(8,911)
48	Account 922	(635,634)
49	Account 923	(3,732,514)
50	Account 930.1	(191,327)
51	Totals	<u>\$ (6,436,571)</u>
52		

Notes:

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

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

Footnote Reference	Cost Center	Shared Services TY O&M Totals	FY09 Capitalization Rate (%)	FY09 Allocation Factors	Allocated to Mid-Tex		
					Total (f) = (c * e)	Capitalized (f) (g) = (d * f)	Expensed (h) = (f-g)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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 (a)	Per Books Amount (b)	Adjustment Amount (1)		Adjusted Costs (d)
			(c)	(c)	
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 (a)	FERC Account (b)	Per Books Amount (c)	Adjusted Cost (1) (d)	Adjustment Amount (2) (e)
1	Total Uncollectible Expense				
2		904	\$ 9,770,851	\$ 4,335,767	\$ (5,435,084)

Notes:

1. The calculation of the adjusted uncollectible expense is shown on Page 2.
2. In accordance with GUD 9762 Final Order, the recovery of the gas cost component of uncollectible expense will be recovered within 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)	Proposed Calculation (b)
1	Proposed Total Revenue Requirement - Schedule A	\$ 1,729,821,184
2	Per Book Uncollectible Experience Rate (1)	0.724%
3	Estimated Total Uncollectible Expense	
4	(Ln. 1 times Ln. 2)	\$ 12,522,316
5	Proposed Revenue Requirement - Rider GCR Part A (2)	\$ 1,130,882,348
6	Per Book Uncollectible Experience Rate (1)	0.724%
7	Estimated Uncollectible Expense - Rider GCR Part A	
8	(Ln. 5 times Ln. 6)	\$ 8,186,549
9	Proposed Uncollectible Expense excluding Rider GCR	
10	Part A Component (Ln. 3 minus Ln. 7) (3)	\$ 4,335,767

Notes:

1. The experience rate was calculated using the 3-year average of actual net charge-offs, calendar years 2005 through 2007, the method used in GUD 9670 and GUD 9762.
2. The amount is from Cost of Service Schedule A, Page 2 of 2, Col. (e) Ln. 2.
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 (a)	Rule (1) (b)	FERC Account (c)	Labor (d)	Non-Labor (e)	Total (f)	Adjustment Amount (g)
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	(5,000)
4	Nondeductible Dues/Donations	7.5414	880	-	2,650	2,650	(2,650)
5	Nondeductible Dues/Donations	7.5414	910	-	5,782	5,782	(5,782)
6	Nondeductible Dues/Donations	7.5414	911	-	453	453	(453)
7	Nondeductible Dues/Donations	7.5414	913	-	3,780	3,780	(3,780)
8	Nondeductible Dues/Donations	7.5414	921	-	770	770	(770)
9	Nondeductible Dues/Donations	7.5414	930.2	-	18,301	18,301	(18,301)
10							
11	Total Rule Compliance			\$	37,307	\$	(37,307)
12							
13							
14							

Notes:

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 Company's requested Cost of Service.
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 2007.
3. FERC Account 922 Details, by SSU cost center.

		Allocated to Mid-Tex			
Cost Center (a)	Shared Services TY O&M Totals (b)	FY09 Capitalization Rate (1) (c)	FY09 Allocation Factors (1) (d)	Total (e) = (b · d)	Expensed (g) = (e-f)
1133	\$ 200	0.00%	36.05%	\$ 72	\$ 72
1203	714	14.39%	49.18%	351	301
1227	250	36.18%	49.18%	123	78
1503	300	0.00%	38.40%	115	115
1504	11	0.00%	38.40%	4	4
Totals	\$ 1,475			665	570
				\$ 95	\$ 570

Note:

1. Factors are from WP_F-2.7.

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

Line No.	Description (a)	FERC Account (b)	Per Books Amount (c)	Adjustment Amount (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)		\$ 4,639,531	\$ -
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)		\$ 1,554,677,539	
17				
18	Allowable Percentage for Advertising per Substantive Rule 7.5414		0.500%	
19				
20	Calculated Allowable Advertising Expense (Ln. 16 times Ln. 18)		\$ 7,773,388	
21				
22	Total Advertising Expense Per Book (Ln. 11)		\$ 4,639,531	
23				
24	Adjustment Amount (1)		\$ -	
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 (b)	Total Plant (1) (c)	Non-depreciable and Fully Depreciated Plant (d)	Depreciable Plant (e)	Rate (f)	Proposed Depreciation Expense (g)
1	Mid-Tex:						
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	Proposed Depreciation Expense
(a)		(b)	(c)	(d)	(e)	(f)	(g)
24	SSU - Customer Support:						
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)	\$ 152,151,632	\$ 8,330	\$ 152,143,302		\$ 11,760,145
39		Allocation to Mid-Tex					49.18%
		Customer Support Allocated to Mid-Tex					
		(Ln. 38 times Ln. 39)					
40							\$ 5,783,639
41							

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	Proposed Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
42							
43	SSU - General Office:						
44	General Plant						
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					
68		(Ln. 65 times Ln. 66)					\$ 3,769,707
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 Final Order - GUD 9869					\$ (5,559)

December 2009

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

Line No.	Acct. (a)	Description (b)	Total Plant (1) (c)	Non-depreciable and Fully Depreciated Plant (d)	Depreciable Plant (e)	Rate (f)	Proposed Depreciation Expense (g)
71		Total Mid-Tex Depreciation and Amortization Expense (Ln. 21 plus Ln. 69)					\$ 85,742,044
72							
73		Note 1. Adjusted to March 2009 actuals					

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

Line No.	Acct. (a)	Description (b)	Reference (c)	Current (d)	Proposed (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%

Final Order - GUID 9869
December 2009

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 (a)	Net Plant Amount (b)	Remaining Amortization Period (Years) (c)	Annual Amortization Expense (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	\$ -		\$ -
8				
9	Gross Capitalized Software Amount	\$ -		
10	Composite Rate for Capitalized Software (Col (d), Ln. 7 divided by Col (b), Ln. 9)		0.00%	

Notes:

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 (a)	Per Books Amount (b)	Adjustments (c)	Adjusted Amount (d)
1	<u>Non Revenue - Related</u>			
2	Ad Valorem Tax	\$ 15,880,311	\$ (284,387)	\$ 15,595,924
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)	\$ 20,663,146	\$ (410,394)	\$ 20,252,752
7				
8	<u>Revenue - Related</u>			
9	State Gross Receipts - Tax	\$ 27,431,095	\$ 2,899,653	\$ 30,330,748
10	Local Gross Receipts - Tax	60,007,233	6,227,959	66,235,191
11	Railroad Commission Fees	436,984	46,192	483,176
12	Total Revenue - Related (Sum Ln. 9 through Ln. 11)	\$ 87,875,311	\$ 9,173,803	\$ 97,049,115
13				
14	Total Taxes Other Than Income (Ln. 6 plus Ln. 12)	\$ 108,538,457	\$ 8,763,409	\$ 117,301,866

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

Line No.	Description	Amount
	(a)	(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	0
11	Less: Waco Call Center included above	(200,356)
12	Direct Ad Valorem Tax Expense (Ln. 10 plus Ln. 11)	\$ 15,595,924
13		
14	<u>State Gross Receipts Tax</u>	
15	Revenue Requirement	\$ 1,729,821,184
16	Effective Tax Rate	1.7534%
17	State Gross Receipts Tax at Projected Rates (Ln. 15 times Ln. 16)	\$ 30,330,748
18		
19	<u>Local Gross Receipts Tax</u>	
20	Revenue Requirement	\$ 1,729,821,184
21	Effective Tax Rate	3.8290%
22	Local Gross Receipts Tax at Projected Rates (Ln. 20 times Ln. 21)	\$ 66,235,191
23		
24	<u>Railroad Commission Fee</u>	
25	Revenue Requirement	\$ 1,729,821,184
26	Effective Tax Rate	0.0279%
27	Total Railroad Commission Fee at Projected Rates (Ln. 25 times Ln. 26)	\$ 483,176
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)	\$ 2,623,428
6	Total Labor Expense	\$ 36,559,043
7	Ratio (Ln. 5 divided by Ln. 6)	7.1759%
8		
9		
10	<u>Revenue-Related Taxes:</u>	
11	State Gross Receipts Tax Expense	\$ 27,431,095
12	Ratio to Total Operating Revenues (Ln. 11 divided by Ln. 21)	1.7534%
13		
14	Local Gross Receipts Tax Expense	\$ 59,903,035
15	Ratio to Total Operating Revenues (Ln. 14 divided by Ln. 21)	3.8290%
16		
17	Railroad Commission Fee Expense	\$ 436,984
18	Ratio to Total Operating Revenues (Ln. 17 divided by Ln. 21)	0.0279%
19		
20		
21	Total Operating Revenues (FERC Accounts 480-495)	\$ 1,564,448,389
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)	\$ 3,988,059
28	Total Labor Expense	\$ 52,457,573
29	Ratio (Ln. 27 divided by Ln. 28)	7.6024%
30		
31		
32	<u>Note:</u>	
33	1. Includes Management Committee	

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

Line No.	Description (a)	Account (b)
1	Federal Income Tax (Page 2, Col. (b), Ln. 12)	\$ 34,461,147
2	State Income Tax (Page 3, Col. (c), Ln. 14)	4,113,690
3		
4	Total Income Tax	<u>\$ 38,574,837</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	\$ 109,962,524
2		
3	Interest Expense:	
4	Rate Base	\$ 1,308,454,591
5	Weighted Cost of Debt (1)	3.513%
6		<u>\$ 45,963,251</u>
7		
8	Taxable component of return (Ln. 1 minus Ln. 6)	\$ 63,999,273
9		
10	Tax factor (1 / .65) * (.35)	<u>53.85%</u>
11		
12	Federal Income Taxes	<u>\$ 34,461,147</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		
2	Percent Taxable	480-495	\$ 1,729,821,184
3	Gross Profit (Ln. 1 times Ln. 2)		70%
4	Tax Rate		\$ 1,210,874,828
5	Option A Tax Due (Ln. 3 times Ln. 4)	409.1	1%
6			\$ 12,108,748
7			
8	Total Proposed Operating Revenues	480-495	\$ 1,729,821,184
9	Less:		
10	Total Purchased Gas Costs (Rider GCR)	800-813 858	1,217,067,341
11	Taxes Other Than Federal Income Tax- Revenue Related	408.1	97,049,115
12	Bad Debt Expense, not included in Purchased Gas Costs	904	4,335,767
13	Gross Profit (Ln. 8 minus Ln. 10 and Ln. 11 and Ln. 12)		\$ 411,368,962
14	Tax Rate		1%
15	Option B Tax Due (Ln. 12 times Ln. 14)	409.1	
16			\$ 4,113,690
17			
18	Notes:		
19	1. The tax due is the lesser of Ln. 5 or Ln. 15.		
20	2. First return to be filed 1/15/08.		

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)	Proposed Rates (b)
1	<u>Net Operating Income/Return</u>	
2		
3	Cost of Debt	6.88% \$ 45,963,251
4	Available or Required Return on	
5	Book Value of Common Equity	10.00% <u>63,999,273</u>
6		
7	Total Return on Invested Capital	<u>\$ 109,962,524</u>
8		
9	<u>Rate Base - Capitalization Structure</u>	
10		
11	Debt	51.09% \$ 668,448,462
12	Common Equity at Book Value	48.91% <u>640,006,129</u>
13		
14	Total Invested Capital	<u>\$ 1,308,454,591</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>4.891%</u>
20		
21	Percent Return - After Tax	<u><u>8.404%</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	\$8.5143	
15			
16			
17		Usage (Mcf)	Rider GCR Part A
18	Rate R	80,357,888	\$ 684,194,515
19	Rate C	50,820,574	432,703,734
20	Rate I	1,642,417	13,984,099
21		132,820,879	\$ 1,130,882,348

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

Line No	Item (a)	Estimated Billing Units (b)	CGS Rate (c)	Total (d)
1	Meter Charge			
2		8,400	\$2,369.17	\$ 19,901,028
3	Capacity Costs			
4		29,398,248	\$0.9988	\$ 29,362,970
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	173,524,550	\$0.2103	\$ 36,492,213
10				
11	Estimated Pipeline Cost		\$	\$ 85,756,211
12	Gas Utility Tax			428,781
13				
14	Total Rider GCR Part B		\$	\$ 86,184,992
15				
16	Present Allocation			
17		Allocation Factor	Rider GCR Part B	Volumes
18	Rate R	0.56654990	\$ 48,828,099	80,357,888 Mcf
19	Rate C	0.30488974	26,276,920	50,820,574 Mcf
20	Industrial & Transportation	0.12856036	11,079,973	36,833,396 MMBtu
21	Total Rider GCR Part B		\$ 86,184,992	
				Rate Per Unit
				\$0.6076
				\$0.5171
				\$0.3008

Final Order - GUD 9869
December 2009

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

Line No.	Description	Current	Proposed
	(a)	(b)	(c)
1	Rate R		
2	Customer Charge per month	\$14.47	\$16.00
3	Consumption Charge per MCF	\$0.6164	\$0.4932
4			
5	Rate C		
6	Customer Charge per month	\$26.23	\$30.00
7	Consumption Charge per MCF	\$0.6109	\$0.6167
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	\$0.1749
13	Next 3,500 MMBTU	\$0.1600	\$0.1272
14	Over 5,000 MMBTU	\$0.0255	\$0.0203

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

Line	Description	Total	Reference
	(a)	(b)	(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	\$0.6076	Schedule I
9			
10	<u>Billing Units (2):</u>		
11	Bills	17,286,420	WP_J-1.1
12	Total MCF	80,357,888	WP_J-1.1
13			
14	<u>Present Revenue:</u>		
15	Customer Charge	\$ 242,009,880	
16	2007 IRA (1)	8,124,617	
17	Consumption Charge	49,532,602	
18	Base Revenue	\$ 299,667,100	
19	Rider GCR Part A	684,194,515	
20	Rider GCR Part B	48,828,099	
21	Subtotal	\$ 1,032,689,713	
22	Revenue Related Taxes	61,381,270	
23			
24	Total Present Revenue- Rate R	\$ 1,094,070,983	
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	Total	Reference
	(a)	(b)	(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	\$0.5171	Schedule I
9			
10	<u>Billing Units (2):</u>		
11	Bills	1,453,995	WP_J-1.2
12	Total MCF	50,820,574	WP_J-1.2
13			
14	<u>Present Revenue:</u>		
15	Customer Charge	\$ 36,349,875	
16	2007 IRA (1)	1,788,414	
17	Consumption Charge	31,046,289	
18	Base Revenue	\$ 69,184,578	
19	Rider GCR Part A	432,703,734	
20	Rider GCR Part B	26,276,920	
21	Subtotal	\$ 528,165,232	
22	Revenue Related Taxes	31,393,217	
23			
24	Total Present Revenue- Rate C	\$ 559,558,449	
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	Total	Reference
	(a)	(b)	(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	\$0.3008	Schedule I
11			
12	<u>Consumption Characteristics:</u>		
13	Block 1	0.25612	(2)
14	Block 2	0.27798	(2)
15	Block 3	0.46590	(2)
16			
17	<u>Billing Units (2):</u>		
18	Bills	10,950	WP_J-1.3
19	Block 1	9,433,618	WP_J-1.3
20	Block 2	10,239,005	WP_J-1.3
21	Block 3	17,160,773	WP_J-1.3
22	Total MMBTU	36,833,396	WP_J-1.3
23			
24	Sales MMBTU	1,681,835	
25			
26	<u>Present Revenue:</u>		
27	Customer Charge	\$ 4,927,500	
28	2007 IRA (1)	252,507	
29	Block 1	2,075,396	
30	Block 2	1,638,241	
31	Block 3	437,600	
32	Base Revenue	\$ 9,331,243	
33	Rider GCR Part A	13,984,099	
34	Rider GCR Part B	11,079,973	
35	Subtotal	\$ 34,395,316	
36	Revenue Related Taxes	2,044,397	
37			
38	Total Present Revenue- Rate I&T	\$ 36,439,714	
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	2,455,580	\$ 35,532,243	12,378,970	13,777,827	\$ 8,492,653	\$ 44,024,895	\$ 117,309,129	\$ 8,371,862	\$ 169,705,886	\$ 10,087,021	\$ 179,792,907
2	OTHER CITIES	Inside	14,314,802	207,135,185	58,382,373	64,626,910	39,835,027	246,971,212	560,255,589	39,269,438	836,496,239	49,719,873	886,216,112
3	ENVIRONS	Outside	516,038	7,467,070	1,843,072	1,953,151	1,203,922	8,670,992	16,629,797	1,186,799	26,487,588	1,574,376	28,061,964
4													
5	TOTAL		17,286,420	\$ 250,134,497	72,604,415	80,357,888	\$ 49,532,602	\$ 299,667,100	\$ 684,194,515	\$ 48,828,099	\$ 1,032,669,713	\$ 61,381,270	\$ 1,094,070,983

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

Line No.	Area	(a)	(b)	Adjusted Customer Charges (c)	Customer Charge Revenue (d)	Per Book Volume (e)	Adjusted Volume (f)	Consumption Revenue (g)	Base Rate Revenue (h)	Part A (i)	Part B (j)	Subtotal (k)	Rider FF & Rider TAX (l)	Current Revenue (m)
1	DALLAS		Inside	243,259	\$ 6,380,684	11,367,644	11,698,749	\$ 7,146,766	\$ 13,527,449	\$ 99,607,147	\$ 6,048,871	\$ 119,183,467	\$ 7,084,057	\$ 126,267,524
2	OTHER CITIES		Inside	1,188,408	31,171,942	36,233,167	38,386,256	23,450,164	54,622,106	326,833,701	19,847,721	401,303,528	23,852,780	425,156,308
3	ENVIRONS		Outside	22,328	585,663	817,308	735,569	449,359	1,035,023	6,262,886	380,328	7,678,236	456,381	8,134,617
4														
5	TOTAL			1,453,995	\$ 38,138,289	48,418,119	50,820,574	\$ 31,046,289	\$ 69,184,578	\$ 432,703,734	\$ 26,276,920	\$ 528,165,232	\$ 31,393,217	\$ 559,558,449

ATMOS ENERGY CORP., MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUES BY AREA - RATE 1&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	1,613	\$ 763,046	235,922	6,370,664	6,606,606	1,307,962	1,677,781	3,624,033	\$ 287,758	\$ 268,446	\$ 92,396	\$ 648,540	\$ 1,411,585	\$ 1,961,641	\$ 1,967,415	\$ 5,360,641	\$ 318,627	\$ 5,679,268
2	OTHER CITIES	Inside	8,651	4,167,554	1,229,494	27,691,333	28,919,827	7,786,551	8,336,796	12,766,460	1,713,047	1,338,687	328,310	3,379,445	7,560,283	10,214,666	8,669,467	26,474,426	1,573,594	28,048,019
3	ENVIRONS	Outside	465	229,907	217,419	1,059,344	1,306,763	339,075	224,428	743,260	74,957	35,366	18,933	129,456	359,395	1,907,793	393,092	2,560,250	152,177	2,712,426
4																				
5	TOTAL		10,950	\$ 5,160,007	1,681,835	35,151,561	38,833,396	9,433,618	10,239,005	17,160,773	\$ 2,075,395	\$ 1,638,241	\$ 437,600	\$ 4,151,236	\$ 9,331,243	\$ 13,964,099	\$ 11,079,973	\$ 34,395,315	\$ 2,044,397	\$ 36,439,714

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	\$ 15,192,550	\$ (75,960)	\$ 15,116,590
8				

Notes:

1. Mid-Tex is not proposing to change any of the 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	PROPOSED	CHANGE
1	<u>Rate R @ 6 Mcf</u>							
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	\$0.6076 =	3.65		
6	Subtotal					\$72.91		
7	Rider FF & Rider TAX			X	0.05944 =	4.33		
8	Total					\$77.24		
9								
10	Customer charge						\$16.00	
11	Consumption charge	6	MCF	X	\$0.4932 =	2.96		
12	Rider GCR Part A	6	MCF	X	\$8.5143 =	51.09		
13	Rider GCR Part B	6	MCF	X	\$0.6076 =	3.65		
14	Subtotal					\$73.70		
15	Revenue-related Tax Reimbursement	\$73.70		X	0.05944 =	4.38		
16	Total					\$78.08		\$0.84
17								1.09%
18								
19	<u>Rate C @ 30 Mcf</u>							
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	\$0.5171 =	15.51		
24	Subtotal					\$315.50		
25	Revenue-related Tax Reimbursement	\$315.50		X	0.05944 =	18.75		
26	Total					\$334.25		
27								
28	Customer charge						\$30.00	
29	Consumption charge	30	MCF	X	\$0.6167 =	18.50		
30	Rider GCR Part A	30	MCF	X	\$8.5143 =	255.43		
31	Rider GCR Part B	30	MCF	X	\$0.5171 =	15.51		
32	Subtotal					\$319.44		
33	Revenue-related Tax Reimbursement	\$319.44		X	0.05944 =	18.99		
34	Total					\$338.43		\$4.18
35								1.25%
36	<u>Rate I @ 300 MMBTU</u>							
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	\$0.3008 =	90.24		
43	Subtotal					\$3,244.91		
44	Revenue-related Tax Reimbursement	\$3,244.91		X	0.05944 =	192.87		
45	Total					\$3,437.78		
46								
47	Customer charge						\$550.00	
48	Consumption charge	300	MMBTU	X	\$0.1749 =	52.47		
49	Consumption charge	0	MMBTU	X	\$0.1272 =	0.00		
50	Consumption charge	0	MMBTU	X	\$0.0203 =	0.00		
51	Rider GCR Part A	300	MMBTU	X	\$8.7187 =	2,615.61		
52	Rider GCR Part B	300	MMBTU	X	\$0.3008 =	90.24		
53	Subtotal					\$3,308.32		
54	Revenue-related Tax Reimbursement	\$3,308.32		X	0.05944 =	196.64		
55	Total					\$3,504.96		67.18
56								1.95%
57	<u>Rate T @ 300 MMBTU</u>							
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	\$0.3008 =	90.24		
63	Subtotal					\$629.30		
64	Revenue-related Tax Reimbursement	\$629.30		X	0.05944 =	37.40		
65	Total					\$666.70		
66								
67	Customer charge						\$550.00	
68	Consumption charge	300	MMBTU	X	\$0.1749 =	52.47		
69	Consumption charge	0	MMBTU	X	\$0.1272 =	0.00		
70	Consumption charge	0	MMBTU	X	\$0.0203 =	0.00		
71	Rider GCR Part B	300	MMBTU	X	\$0.3008 =	90.24		
72	Subtotal					\$692.71		
73	Revenue-related Tax Reimbursement	\$692.71		X	0.05944 =	41.17		
74	Total					\$733.88		67.18
75								10.08%

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

Line						CURRENT	PROPOSED	CHANGE
1	<u>Rate R @ 4.6 Mcf</u>							
2	Customer charge					\$14.47		
3	Consumption charge	4.6	MCF	X	\$0.6164 =	2.84		
4	Rider GCR Part A	4.6	MCF	X	\$8.5143 =	39.17		
5	Rider GCR Part B	4.6	MCF	X	\$0.6076 =	2.80		
6								
7	Subtotal					\$59.28		
8	Rider FF & Rider TAX			X	0.05944 =	3.52		
9	Total					\$62.80		
10								
11	Customer charge						\$16.00	
12	Consumption charge	4.6	MCF	X	\$0.4932 =	2.27		
13	Rider GCR Part A	4.6	MCF	X	\$8.5143 =	39.17		
14	Rider GCR Part B	4.6	MCF	X	\$0.6076 =	2.80		
15								
16	Subtotal						\$60.24	
17	Revenue-related Tax Reimbursement			X	0.05944 =	3.58		
18	Total					\$63.82		\$1.02
19								1.62%
20								
21	<u>Rate C @ 35 Mcf</u>							
22	Customer charge					\$26.23		
23	Consumption charge	35.0	MCF	X	\$0.6109 =	21.35		
24	Rider GCR Part A	35.0	MCF	X	\$8.5143 =	297.60		
25	Rider GCR Part B	35.0	MCF	X	\$0.5171 =	18.07		
26								
27								
28	Subtotal					\$363.25		
29	Revenue-related Tax Reimbursement			X	0.05944 =	21.59		
30	Total					\$384.84		
31								
32	Customer charge						\$30.00	
33	Consumption charge	35.0	MCF	X	\$0.6167 =	21.56		
34	Rider GCR Part A	35.0	MCF	X	\$8.5143 =	297.60		
35	Rider GCR Part B	35.0	MCF	X	\$0.5171 =	18.07		
36								
37	Subtotal						\$367.23	
38	Revenue-related Tax Reimbursement			X	0.05944 =	21.83		
39	Total					\$389.06		\$4.22
40								1.10%
41								
42	<u>Rate I @ 3364 MMBTU</u>							
43	Customer charge					\$473.06		
44	Consumption charge	1,500	MMBTU	X	\$0.2200 =	330.00		
45	Consumption charge	1,854	MMBTU	X	\$0.1600 =	298.20		
46	Consumption charge	0	MMBTU	X	\$0.0255 =	0.00		
47	Rider GCR Part A	3,364	MMBTU	X	\$8.7187 =	29,327.75		
48	Rider GCR Part B	3,364	MMBTU	X	\$0.3008 =	1,011.87		
49								
50	Subtotal					\$31,440.88		
51	Revenue-related Tax Reimbursement			X	0.05944 =	1,868.79		
52	Total					\$33,309.67		
53								
54	Customer charge						\$550.00	
55	Consumption charge	1,500	MMBTU	X	\$0.1749 =	262.35		
56	Consumption charge	1,854	MMBTU	X	\$0.1272 =	237.07		
57	Consumption charge	0	MMBTU	X	\$0.0203 =	0.00		
58	Rider GCR Part A	3,364	MMBTU	X	\$8.7187 =	29,327.75		
59	Rider GCR Part B	3,364	MMBTU	X	\$0.3008 =	1,011.87		
60	Subtotal					\$31,389.04		
61	Revenue-related Tax Reimbursement			X	0.05944 =	1,865.71		
62	Total					\$33,254.75		(\$54.92)
63								-0.16%
64								
65	<u>Rate T @ 3364 MMBTU</u>							
66	Customer charge					\$473.06		
67	Consumption charge	1,500	MMBTU	X	\$0.2200 =	330.00		
68	Consumption charge	1,854	MMBTU	X	\$0.1600 =	298.20		
69	Consumption charge	0	MMBTU	X	\$0.0255 =	0.00		
70	Rider GCR Part B	3,364	MMBTU	X	\$0.3008 =	1,011.87		
71								
72	Subtotal					\$2,113.13		
73	Revenue-related Tax Reimbursement			X	0.05944 =	125.60		
74	Total					\$2,238.73		
75								
76	Customer charge						\$550.00	
77	Consumption charge	1,500	MMBTU	X	\$0.1749 =	262.35		
78	Consumption charge	1,854	MMBTU	X	\$0.1272 =	237.07		
79	Consumption charge	0	MMBTU	X	\$0.0203 =	0.00		
80	Rider GCR Part B	3,364	MMBTU	X	\$0.3008 =	1,011.87		
81	Subtotal					\$2,061.29		
82	Revenue-related Tax Reimbursement			X	0.05944 =	122.52		
83	Total					\$2,183.81		(\$54.92)
84								-2.45%

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

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate R			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$16.00	CCS
3			
4	Consumption Charge (\$/Mcf)	\$0.4932	CCS
5			
6	Rider GCR Part A	\$8.5143	Schedule H
7	Rider GCR Part B	\$0.6076	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	17,286,420	WP_J-1.1
11	Total MCF	80,357,888	WP_J-1.1
12			
13	<u>Present Revenue:</u>		
14	Customer Charge	\$ 276,582,720	
15	Consumption Charge	39,632,510	
16	Base Revenue	\$ 316,215,230	
17	Rider GCR Part A	684,194,515	
18	Rider GCR Part B	48,828,099	
19	Subtotal	\$ 1,049,237,844	
20	Revenue Related Taxes	62,368,285	
21			
22	Total Proposed Revenue- Rate R	\$ 1,111,606,129	
23			\$ 1,107,934,239
24	Note 1: See Billing Determinants Study for details.		\$ 3,671,890

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

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate C			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$30.00	CCS
3			
4	Consumption Charge (\$/Mcf)	\$0.6167	CCS
5			
6	Rider GCR Part A	\$8.5143	Schedule H
7	Rider GCR Part B	\$0.5171	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	1,453,995	WP_J-1.2
11	Total MCF	50,820,574	WP_J-1.2
12			
13	<u>Present Revenue:</u>		
14	Customer Charge	\$ 43,619,850	
15	Consumption Charge	31,341,048	
16	Base Revenue	\$ 74,960,898	
17	Rider GCR Part A	432,703,734	
18	Rider GCR Part B	26,276,920	
19	Subtotal	\$ 533,941,552	
20	Revenue Related Taxes	31,738,294	
21			
22	Total Proposed Revenue- Rate C	\$ 565,679,846	
23			568763254.1
24	Note 1: See Billing Determinants Study for details.	\$	(3,083,408)

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

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate I & T			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$550.00	CCS
3			
4	Block 1 (\$/MMBTU)	\$0.1749	CCS
5	Block 2 (\$/MMBTU)	\$0.1272	CCS
6	Block 3 (\$/MMBTU)	\$0.0203	CCS
7			
8	Rider GCR Part A	\$8.5143	Schedule H
9	Rider GCR Part B	\$0.3008	Schedule I
10			
11	<u>Consumption Characteristics:</u>		
12	Block 1 (First 1,500 MMBTU)	0.25612	(1)
13	Block 2 (Next 3,500 MMBTU)	0.27798	(1)
14	Block 3 (Over 5,000 MMBTU)	0.46590	(1)
15			
16	<u>Billing Units (1):</u>		
17	Bills	10,950	WP_J-1.3
18	Block 1	9,433,618	WP_J-1.3
19	Block 2	10,239,005	WP_J-1.3
20	Block 3	17,160,773	WP_J-1.3
21	Total MMBTU	<u>36,833,396</u>	
22			
23	Sales MMBtu	<u>1,681,835</u>	WP_J-1.3
24			
25	<u>Present Revenue:</u>		
26	Customer Charge	\$ 6,022,500	
27	Block 1	1,649,940	
28	Block 2	1,302,401	
29	Block 3	348,364	
30	Base Revenue	\$ 9,323,205	
31	Rider GCR Part A	13,984,099	
32	Rider GCR Part B	11,079,973	
33	Subtotal	\$ 34,387,278	
34	Revenue Related Taxes	2,044,032	
35			
36	Total Proposed Revenue- Rate I&T	<u>\$ 36,431,309</u>	
37			36780227.35
38	Note 1: See Billing Determinants Study for details.	\$	(348,918)

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

Line No.	Area (a)	I-O (b)	Adjusted Customer Charges (c)	Customer Charge Revenue (d)	Adjusted Volume (e)	Consumption Revenue (f)	Base Rate Revenue (g)	Part A (h)	Part B (i)	Subtotal (j)	Rider FF & Rider TAX (k)	Proposed Revenue (l)	Amount Change (m)	Percentage Change (n)
1	DALLAS	Inside	2,455,580	\$ 39,289,260	13,777,827	\$ 6,795,224	\$ 46,084,504	\$ 117,309,129	\$ 8,371,862	\$ 171,765,495	\$ 10,210,001	\$ 181,975,496	\$ 2,182,589	1.21%
2	OTHER CITIES	Inside	14,314,802	229,036,832	64,626,910	31,873,992	260,910,824	550,255,589	39,269,438	850,435,861	50,551,194	900,987,045	14,770,933	1.67%
3	ENVIRONS	Outside	516,038	8,256,608	1,953,151	963,294	9,219,902	18,629,797	1,186,799	27,036,498	1,607,090	28,643,589	581,624	2.07%
4														
5	TOTAL		17,286,420	\$ 276,582,720	80,357,888	\$ 39,632,510	\$ 316,215,230	\$ 684,194,515	\$ 48,828,099	\$ 1,049,237,844	\$ 62,368,285	\$ 1,111,606,129	\$ 17,535,147	1.60%

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

Line No.	Area (a)	I-O (b)	Adjusted Customer Charges (c)	Customer Charge Revenue (d)	Adjusted Volume (e)	Consumption Revenue (f)	Base Rate Revenue (g)	Part A (h)	Part B (i)	Subtotal (j)	Rider FF & Rider TAX (k)	Proposed Revenue (l)	Amount Change (m)	Percentage Change (n)
1	DALLAS	Inside	243,259	\$ 7,297,770	11,698,749	\$ 7,214,619	\$ 14,512,389	\$ 99,607,147	\$ 6,048,871	\$ 120,168,406	\$ 7,142,992	\$ 127,311,398	\$ 1,043,874	0.83%
2	OTHER CITIES	Inside	1,188,408	35,652,240	38,386,256	23,672,804	59,325,044	326,833,701	19,847,721	406,006,467	24,133,639	430,140,106	4,963,798	1.17%
3	ENVIRONS	Outside	22,328	669,640	735,569	453,625	1,123,465	6,262,885	380,328	7,766,679	461,663	8,228,342	93,725	1.15%
4														
5	TOTAL		1,453,995	\$ 43,619,650	50,820,574	\$ 31,341,048	\$ 74,960,898	\$ 432,703,734	\$ 26,276,920	\$ 533,941,552	\$ 31,738,294	\$ 565,679,846	\$ 6,121,397	1.09%

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

Line No	Area	IO	Adjusted Meter Charge	Customer Charge	Sales Volume	Transportation Volume	Total Volume	Volume Block 1	Volume Block 2	Volume Block 3	Consumption Block 1	Consumption Block 2	Consumption Block 3	Total Consumption Revenue	Base Rate Revenue	Part A	Part B	Stational	Rider FF & Rider Tax	Proposed Revenue	Amount Charge	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	1,613	\$ 887,150	335,822	6,370,084	6,606,006	1,307,882	1,677,781	3,621,033	\$ 228,768	\$ 213,414	\$ 73,507	\$ 614,689	\$ 1,460,839	\$ 1,681,641	\$ 1,087,415	\$ 5,351,864	\$ 318,125	\$ 5,670,019	\$ (8,248)	-0.10%
2	OTHER CITIES	Inside	8,851	4,858,050	1,278,494	27,691,333	28,919,827	7,786,551	6,338,798	12,768,460	1,361,868	1,059,449	259,769	2,682,077	7,550,127	10,244,656	8,894,487	28,401,259	1,570,070	10,814,329	10,814,329	0.00%
3	ENVIRONS	Outside	486	207,300	217,419	1,059,344	1,306,763	339,075	224,428	743,260	59,304	28,547	15,008	102,840	370,240	1,607,783	393,092	2,571,124	152,631	2,723,195	11,579	0.43%
4																						
5	TOTAL		10,950	\$ 6,022,500	1,681,635	25,121,561	28,833,396	9,433,618	10,239,005	17,160,773	\$ 1,648,940	\$ 1,302,401	\$ 348,364	\$ 3,308,705	\$ 9,323,205	\$ 13,864,699	\$ 11,078,973	\$ 34,387,276	\$ 2,044,037	\$ 36,431,309	\$ (8,404)	-0.02%

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

Line No.	Area (a)	Proposed Revenue (b)	Current Revenue (c)	Amount Change (d)	Percentage Change (e)
1	DALLAS	\$ 317,436,147	\$ 314,218,933	\$ 3,217,214	1.0%
2	OTHER CITIES	1,372,271,931	1,352,527,884	19,744,047	1.5%
3					
4	SUBTOTAL	\$ 1,689,708,078	\$ 1,666,746,817	\$ 22,961,261	1.4%
5					
6	ENVIRONS	40,024,300	39,337,422	686,879	1.7%
7					
8	SYSTEM-WIDE	\$ 1,729,732,378	\$ 1,706,084,239	\$ 23,648,140	1.4%

ATMOS ENERGY CORP. — MID-TEX DIVISION
RATE DESIGN

Class Cost of Service Study - 1
Page 1 of 1

Description (a)		Total (b)	Residential (c)	Commercial (d)	Industrial & Transport (e)
1	Net Revenue Requirements (a)	\$ 400,502,039	\$ 316,218,672	\$ 74,960,499	\$ 9,322,868
2	Customer Charge Revenue:				
3	Monthly Customer Charge		\$ 16.00	\$ 30.00	\$ 550.00
4	Annual Number of Bills (b)		17,286,420	1,453,995	10,950
5	Customer Charge Revenue	(326,225,070)	(276,582,720)	(43,619,850)	(6,022,500)
6	Amounts to be Recovered Through Usage Charges:	\$ 74,276,969	\$ 39,635,952	\$ 31,340,649	\$ 3,300,368
7	Usage Charge Revenue:				
8	Block 1 Rate		\$ 0.49320 /Mcf	\$ 0.51670 /Mcf	\$ 0.17490 /MMBtu
9	Block 2 Rate		\$ -	\$ -	\$ 0.12720 /MMBtu
10	Block 3 Rate		\$ -	\$ -	\$ 0.02030 /MMBtu
11	Block 1 Usage (b)		80,357,888 Mcf	50,820,574 Mcf	9,433,618 MMBtu
12	Block 2 Usage (b)		-	-	10,239,005 MMBtu
13	Block 3 Usage (b)		-	-	17,160,773 MMBtu
14	Usage Charge Revenue	74,274,264	39,632,510	31,341,048	3,300,705
15	Over- (Under-) Recovery	\$ (2,706)	\$ (3,442)	\$ 400	\$ 337

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

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

Description (a)	Amount (b)	BASE REVENUE Residential (c)
1 Operating & Maintenance Expenses	\$ 160,575,100	\$ 127,185,675
2 Depreciation Expense	85,655,946	68,557,436
3 Taxes Other than Income	20,252,752	15,860,155
4 Interest on Customer Deposits	597,471	423,540
5 Return on Investment	109,962,524	85,969,255
6 Income Taxes	38,574,837	30,158,002
7 Total Cost of Service	\$ 415,618,629	\$ 328,154,062
8 Revenue Credits	(15,116,590)	(11,935,390)
9 Base Revenue Requirements	\$ 400,502,039	\$ 316,218,672

	Total	Residential
(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	\$ 415,618,629	\$ 328,154,062
Allocation Factor	100.00%	78.9556%

JE REQUIREMENTS ALLOCATION

Commercial		Industrial & Transport		Refer- ence	Description
(d)		(e)		(f)	(g)
\$	29,363,920	\$	4,025,505	CCS-8	O&M Expense Allocation
	15,435,117		1,663,393	CCS-9	Depreciation Expense Allocation
	3,914,907		477,690	CCS-10	Taxes Other than Income Allocation
	173,931		-	(a)	Customer Deposit Balances
	21,396,168		2,597,102	(b)	Allocated Rate Base
	7,505,772		911,063	(b)	Allocated Rate Base
\$	77,789,815	\$	9,674,752		
	(2,829,317)		(351,883)	(c)	Allocated Total Cost of Service
\$	74,960,499	\$	9,322,868		

Commercial		Industrial & Transport		Refer- ence	Description
\$	9,911,423		-		General Ledger
	29.11%		0.00%		
\$	250,580,984	\$	30,415,926	CCS-3	Rate Base Allocation
	19.46%		2.36%		
\$	77,789,815	\$	9,674,752	CCS-2	Base Revenue Requirements Allocation
	18.7166%		2.3278%		

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 Daily Expense (b) / 365 days	Revenue Lag	Expense Lag	Net Lag (d) - (e)	CWC 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	96.5%	
4		Weighted Average		1.63	
5		Weighted Average of Handbill Billing Lag	WP 2-4	0.53	
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>35.15</u>

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	14,090
12		
13	Adjustment to Volumes from Customer Growth	<u>776,522</u>
14		
15	Growth and Weather Adjusted Volumes	79,392,035
16		
17	Declining Usage	0
17A	Dallas Recommended Weather Adjustment	965,909
17B	Rounding	-56
17C	Dallas Recommended December 31 Adj	0
18		
19	Adjusted Volumes	<u><u>80,357,888</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					0
13	Totals	<u>16,950,353</u>	<u>17,117,344</u>	<u>166,991</u>		<u>17,286,420</u>
14	Projected Average		0.99%			1,440,535
15	Test Year Average					1,426,445
16	Customer Growth per Annual Method					14,090
17	Annual Adjustment to Number of bills					169,076
18	Economic Adjustment					-
19	Total Adjusted Bill Count					169,076
20	Declining Usage Adjustment, MCF					(1,008,375)

Atmos Energy Corporation
Heat Load and Base Load Computation

BDS-1-3

RESIDENTIAL

Abilene

Month	No. of Bills	Mcf	Sales per Bill	Cycle Actual HDD	Normal HDD [1]	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
	(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	68,065	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	208,905	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	353,141	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 Actual HDD	Normal HDD [1]	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
	(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	365	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 Actual HDD	Normal HDD [1]	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
	(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	1,639,098	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

BDS-1-3

RESIDENTIAL

Waco

Month	No. of Bills	Mcf	Sales per Bill	Cycle Actual HDD	Normal HDD [1]	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Apr-08	75,406	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	85,208	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 Actual HDD	Normal HDD [1]	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
	(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	1,411,866	(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	1,556,975
Mar-08	1,426,919	12,678,788	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.

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	0
15	Sales Growth Adjusted Volumes	<u><u>50,820,574</u></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
Commercial						
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					0
13	Totals	1,451,006	1,451,756	750		1,453,995
14	Projected Average		0.052%			121,166
15	Test Year Average					120,980
16	Adjustment to number of Customers					186
17	Adjustment to Number of bills					2,236

Almos Energy Corporation
Heat Load and Base Load Computation

BDS 2-3

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	6,028	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	6,452	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	6,149	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	87,857	13	6,112
Oct-08	8,252	90,108	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	565	601	(35)	0.0562	1.97	46.5	388,805	16,458	8,378	388,316	13	7,968
Feb-09	8,389	295,577	35.2	484	549	(65)	0.0562	3.85	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	25.6	223,026	13,127	8,397	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	281,582	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	224,980	3,111	9,525	241,534	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	162,289	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	23,089
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	428,703	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	35.5	203	206	(3)	0.0829	0.25	35.9	348,523	2,415	9,755	364,735	36	18,626
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	260,268

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	80	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	79,851	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	1,618,187	393	289,285
Jan-08	84,821	1,658,089	19.5	0	5	(5)	0.0940	0.47	20.0	1,655,872	39,773	85,313	1,935,835	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	80,805	4,685,907	57.7	377	361	16	0.0940	(1.50)	56.2	4,544,480	(121,417)	81,297	4,689,624	391	233,717
Apr-08	81,857	5,709,675	69.8	484	556	(71)	0.0940	6.67	78.4	6,255,512	545,837	82,250	5,985,263	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	82,802	4,880,089	394	248,712
Jun-08	82,094	3,710,510	45.2	296	313	(17)	0.0940	1.60	45.6	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

Almos Energy Corporation
Heat Load and Base Load Computation

BDS 2-3

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	162,325	19.8	133	134	(1)	0.0501	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	0.0501	(0.42)	14.5	120,209	(3,488)	8,309	132,202	13	8,505
Sep-07	8,017	96,855	12.1	0	0	0	0.0501	0.00	12.1	96,845	(40)	8,030	105,483	13	8,578
Oct-07	8,404	99,586	11.9	0	0	0	0.0501	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	0.0501	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	0.0501	0.00	10.7	88,486	(28)	8,275	99,683	13	11,369
Jan-08	8,367	102,495	12.3	0	16	(16)	0.0501	0.98	13.2	110,528	8,033	8,309	113,511	13	11,016
Feb-08	8,366	145,283	17.4	89	115	(26)	0.0501	1.56	18.9	150,368	13,085	8,379	154,528	13	9,246
Mar-08	8,184	283,718	34.7	401	347	54	0.0501	(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)	0.0501	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)	0.0501	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)	0.0501	0.90	26.2	218,605	7,476	8,344	218,499	13	7,371
TOTAL	8,270	2,055,215	248.33	1,823	1,915	(92)		5.53	253.86	2,101,818	46,692	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	332,182	25.4	204	207	(3)	0.0507	0.17	25.5	334,379	2,217	13,095	345,100	21	12,939
Aug-07	13,115	222,785	17.0	41	53	(12)	0.0567	0.88	17.7	231,742	8,957	13,137	233,835	22	11,050
Sep-07	12,733	175,810	13.6	0	2	(2)	0.0567	0.11	13.9	175,989	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	38	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	191,935	20,395	13,385	182,984	19	11,443
Feb-08	13,149	226,089	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	3,902,504	21	149,938

Base Load 12.04

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	356,565	120,109	4,017,051	481	324,837
Aug-07	119,882	2,813,526	2,685,699	72,173	120,360	3,082,337	478	278,812
Sep-07	118,647	2,163,394	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	2,468,920	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	124,514	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	5,908,938	(215,416)	120,561	6,468,758	472	284,404
Apr-08	121,211	7,641,168	8,224,664	583,496	121,607	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	5,086,313	181,419	122,181	5,177,775	475	272,881
TOTAL	120,503	44,624,717	46,949,018	2,324,301	120,880	48,418,119	5,717	3,793,402

[1] Utilizes 10 year Normals.

Line No.	Adj. Number of Meter Charges	(b) SALES		(c) TRANSPORT		(d)	(e)	(f)	(g)	(h)	(i)		(j)	(k)	(l)	(m)		
		Adjusted Vol	Adjusted Val	Adjusted Vol	Adjusted Val						Adjusted Transportation						Total Adjusted Blocks	
											Blk 1 Val	Blk 2 Val					Blk 3 Val	Blk 1 Val
	Town																	
1	DALLAS	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	1,877,781	3,621,033			
2	ENVIRONS	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	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	0											0	0	0			
	Totals	10,950	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	9,433,618	10,239,005	17,160,773			
	GRAND TOTALS								1,681,835			35,151,561			36,833,396			

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

0000 342

Line No.	Customer	Area	Sales Volume			Sales			Total Adjusted		
			GLD	BA 1	BA 2	BA 3	BA 1	BA 2	BA 3	BA 1	BA 2
1	Customer 1	DALLAS	3,178	3,178	156		3,178	9,067	156		
2	Customer 1	WATERS	9,223	9,223			9,223	11,857			
3	Customer 1	COMANCHE	11,857	11,857			11,857				
4	Customer 1	ABELLE									
5	Customer 1	RICHLAND HILLS									
6	Customer 1	DALLAS	14,016	13,445	573		14,016	13,445	573		
7	Customer 1	ROCKFORD									
8	Customer 1	WICHITA FALLS									
9	Customer 1	FORT WORTH									
10	Customer 1	FORT WORTH									
11	Customer 1	FORT WORTH									
12	Customer 1	FORT WORTH									
13	Customer 1	FORT WORTH									
14	Customer 1	FORT WORTH									
15	Customer 1	ALLEN									
16	Customer 1	GANEVILLE									
17	Customer 1	WICHITA FALLS									
18	Customer 1	ALBUQUERQUE									
19	Customer 1	ALBUQUERQUE									
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[illegible]

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

Line No.	Customer	Area	Sales / Volume		Total			Sales			Adjustments			Total Adjusted			Transmittals			Total Adjusted			Code						
			Major Charge Adjustment	I-0	Bk 1	Bk 2	Bk 3	Sales Volume	Bk 1	Bk 2	Bk 3	Sales Volume	Bk 1	Bk 2	Bk 3	Trans Volume	Bk 1	Bk 2	Bk 3	Trans Volume	Bk 1	Bk 2		Bk 3					
																									(a)	(b)	(c)	(d)	(e)
215	Customer 10	ROSCOE			7,305	7,166	139	-	-	-	7,305	7,166	139	-	-	-	50,260	18,000	32,217	43	-	-	-	50,260	18,000	32,217	-	43	
216	Customer 11	ROSCOE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
217	Customer 12	PARIS			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
218	Customer 13	ALBANY			4,114	4,114	-	-	-	-	4,114	4,114	-	-	-	-	27,705	16,943	5,865	-	-	-	-	27,705	16,943	5,865	-	-	-
219	Customer 14	GARLAND			3,760	3,760	-	-	-	-	3,760	3,760	-	-	-	-	2,505	2,505	-	-	-	-	-	2,505	2,505	-	-	-	-
220	Customer 15	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	21,264	17,401	3,763	-	-	-	-	21,264	17,401	3,763	-	-	-
221	Customer 16	DALLAS			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
222	Customer 17	GARLAND			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
223	Customer 18	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
224	Customer 19	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
225	Customer 20	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
226	Customer 21	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
227	Customer 22	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
228	Customer 23	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
229	Customer 24	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
230	Customer 25	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
231	Customer 26	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
232	Customer 27	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
233	Customer 28	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
234	Customer 29	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
235	Customer 30	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
236	Customer 31	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
237	Customer 32	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
238	Customer 33	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
239	Customer 34	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
240	Customer 35	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
241	Customer 36	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
242	Customer 37	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
243	Customer 38	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
244	Customer 39	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
245	Customer 40	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
246	Customer 41	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
247	Customer 42	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
248	Customer 43	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
249	Customer 44	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
250	Customer 45	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
251	Customer 46	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
252	Customer 47	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
253	Customer 48	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
254	Customer 49	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
255	Customer 50	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
256	Customer 51	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
257	Customer 52	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
258	Customer 53	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
259	Customer 54	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
260	Customer 55	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-	-	22,001	18,000	4,001	-	-	-	-	22,001	18,000	4,001	-	-	-
261	Customer 56	WACO			4,097	4,097	-	-	-	-	4,097	4,097	-	-	-</														

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

RD5 3-2

Line No	Customer No	Area No	Sales / Trans		Total			Sales Adjustments			Total Adjusted		
			LD Adj	RD Adj	Bk 1 Vol	Bk 2 Vol	Bk 3 Vol	Bk 1 Vol	Bk 2 Vol	Bk 3 Vol	Bk 1 Vol	Bk 2 Vol	Bk 3 Vol
750	Customer 750	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
751	Customer 751	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
752	Customer 752	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
753	Customer 753	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
754	Customer 754	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
755	Customer 755	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
756	Customer 756	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
757	Customer 757	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
758	Customer 758	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
759	Customer 759	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
760	Customer 760	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
761	Customer 761	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
762	Customer 762	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
763	Customer 763	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
764	Customer 764	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
765	Customer 765	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
766	Customer 766	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
767	Customer 767	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
768	Customer 768	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
769	Customer 769	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
770	Customer 770	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
771	Customer 771	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
772	Customer 772	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
773	Customer 773	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
774	Customer 774	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
775	Customer 775	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
776	Customer 776	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
777	Customer 777	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
778	Customer 778	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
779	Customer 779	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
780	Customer 780	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
781	Customer 781	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
782	Customer 782	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
783	Customer 783	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
784	Customer 784	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
785	Customer 785	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
786	Customer 786	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
787	Customer 787	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
788	Customer 788	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0

Customer 641 Adjustments to Commercial Sales

Acct	Vol	Vol
40	4,834	4,834
40	1,172	1,172
40	2,010	2,010
40	2,023	2,023
40	2,023	2,023
40	4,075	4,075

- 1. Moved from Pipeline
- 2. New Equipment Reductions
- 3. Equipment
- 4. Equipment
- 5. Pipeline Elong

Line No	Customer No	Area No	Sales / Trans		Total			Sales Adjustments			Total Adjusted		
			LD Adj	RD Adj	Bk 1 Vol	Bk 2 Vol	Bk 3 Vol	Bk 1 Vol	Bk 2 Vol	Bk 3 Vol	Bk 1 Vol	Bk 2 Vol	Bk 3 Vol
750	Customer 750	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
751	Customer 751	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
752	Customer 752	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
753	Customer 753	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
754	Customer 754	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
755	Customer 755	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
756	Customer 756	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
757	Customer 757	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
758	Customer 758	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
759	Customer 759	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
760	Customer 760	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
761	Customer 761	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
762	Customer 762	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
763	Customer 763	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
764	Customer 764	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
765	Customer 765	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
766	Customer 766	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
767	Customer 767	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
768	Customer 768	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
769	Customer 769	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
770	Customer 770	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
771	Customer 771	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
772	Customer 772	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
773	Customer 773	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
774	Customer 774	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
775	Customer 775	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
776	Customer 776	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
777	Customer 777	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
778	Customer 778	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
779	Customer 779	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
780	Customer 780	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
781	Customer 781	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
782	Customer 782	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
783	Customer 783	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
784	Customer 784	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
785	Customer 785	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
786	Customer 786	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
787	Customer 787	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0
788	Customer 788	WICHITA FALLS	0	0	0	0	0	0	0	0	0	0	0

ATMOS ENERGY CORP. – MID-TEX DIVISION
O&M EXPENSE ALLOCATION

Acct. No. (a)	Description (b)	Amount (c)	O&M EXPENSE ALLOCATION			Refer- ence (g)	Description (h)
			Residential (d)	Commercial (e)	Industrial & Transport (f)		
1	Mid-Tex:						
2	Operation Supervision and Engineering	S 4,355,427	S 3,336,812	S 887,994	S 134,621	(a)	Composite of Accts. 871-879 & 886-893
3	Distribution Load Dispatching	1,789,871	849,395	550,705	389,781	(b)	Throughput
4	Compressor Station Labor and Expenses	91	43	28	20	(c)	Composite of Accts. 376 & 380
5	Mains and Services Expenses	29,529,396	23,442,348	5,395,097	691,951	(d)	Composite of Accts. 374-379
6	Measuring and Regulating Station Expenses - General	74,826	57,257	15,418	2,153	(e)	Direct to Ind. & Trans.
7	Measuring and Regulating Station Expenses - Industrial	39	-	-	39	(f)	Composite of Accts. 374-379
8	Meiler and House Regulator Expenses	-	-	-	-	(g)	Composite of Accts. 381-383
9	Customer Installations Expenses	4,895,295	3,234,779	1,660,594	93,922	(h)	No. of Customer Locations
10	Rents	588,266	538,404	49,361	500	(i)	Composite of Accts. 871-879 & 886-893
11	Maintenance Supervision and Engineering	8,245,370	6,311,973	1,679,745	254,652	(j)	Composite of Accts. 871-879 & 886-893
12	Maintenance of Structures and Improvements	425,549	325,725	85,662	13,141	(k)	Composite of Accts. 871-879 & 886-893
13	Maintenance of Mains	156,824	120,037	31,944	4,843	(l)	Composite of Accts. 374-379
14	Maintenance of compressor station equipment	35,942	27,582	7,406	1,034	(m)	Composite of Accts. 374-379
15	Maintenance of Meilers and House Regulators	2,749,650	2,103,982	565,563	79,105	(n)	Throughput
16	Maintenance of Other Equipment	914	434	281	159	(o)	Composite of Accts. 374-379
17	Maint. of Measuring and Regulating Station Equip. - General	2,535,904	1,941,192	522,727	72,985	(p)	Direct to Ind. & Trans.
18	Maint. of Measuring and Regulating Station Equip. - Industrial	245	150	40	6	(q)	Composite of Accts. 374-379
19	Maintenance of Services	861,784	788,739	72,312	733	(r)	Account 380
20	Maintenance of Meilers and House Regulators	260,213	172,158	83,056	4,999	(s)	Composite of Accts. 381-383
21	Maintenance of Other Equipment	1,380,588	1,056,736	281,219	42,633	(t)	Composite of Accts. 871-879 & 886-893
22	Supervision	4,555	4,169	382	4	(u)	No. of Customer Locations
23	Meiler Reading Expense	8,301,731	7,598,073	696,598	7,060	(v)	No. of Customer Locations
24	Customer Records and Collection Expenses	14,207,072	11,087,616	2,790,708	328,748	(w)	Net Plant Investment
25	Uncollectible Accounts	4,335,767	3,523,396	641,824	170,547	(x)	GUID 9400 Allocation Factors
26	Miscellaneous Customer Accounts Expenses	-	-	-	-	(y)	No. of Customer Locations
27	Supervision	-	-	-	-	(z)	No. of Customer Locations
28	Customer Assistance Expenses	1,000,000	915,240	83,910	850	(aa)	No. of Customer Locations
29	Informational and Instructional Advertising Expenses	39,930	35,545	3,351	34	(ab)	No. of Customer Locations
30	Miscellaneous Customer Service and Informational Expenses	2,827,005	2,587,387	237,214	2,404	(ac)	No. of Customer Locations
31	Supervision	17,990	16,374	1,501	15	(ad)	No. of Customer Locations
32	Demonstrating and Selling Expenses	74,399	68,093	6,243	63	(ae)	No. of Customer Locations
33	Advertising Expenses	1,600,570	1,464,905	134,304	1,361	(af)	No. of Customer Locations
34	Miscellaneous Sales Expenses	3,132	2,866	263	3	(ag)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
35	Administrative and General Salaries	1,703,204	1,352,698	307,841	42,665	(ah)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
36	Office Supplies and Expenses	742,565	589,751	134,213	16,601	(ai)	Plant Weighted Customers
37	Administrative Expenses Transferred - Customer Support	16,581,263	12,940,520	3,257,076	383,687	(aj)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
38	Administrative Expenses Transferred - General	27,357,398	21,727,457	4,944,642	685,297	(ak)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
39	Outside Services Employed	2,729,809	2,169,035	493,392	68,361	(al)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
40	Property Insurance	939,466	733,187	184,540	21,739	(am)	Total Plant
41	Injuries and Damages	3,207,633	2,547,633	579,779	80,354	(an)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
42	Employee Pensions and Benefits	15,704,726	12,472,817	2,838,510	393,403	(ao)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
43	Regulatory Commission Expenses	80,213	73,414	6,731	68	(ap)	No. of Customer Locations
44	Duplicate Charges - Credit	(76,116)	(69,665)	(6,397)	-	(aq)	No. of Customer Locations
45	General Advertising Expenses	129,192	102,605	23,351	(65)	(ar)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
46	Miscellaneous General Expense	715,759	568,461	129,368	17,930	(as)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
47	Rents	461,389	356,439	83,393	11,558	(at)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
48	Maintenance of General Plant	0	-	-	-	(au)	Throughput
49	Dallas Overtime Adjustment	0	-	-	-	(av)	Composite of Accts. 871-879 & 886-893
50	Dallas Pipeline Integrity Test Adjustment	0	-	-	-	(aw)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
51	Dallas Pipeline Employee Adjustment	0	-	-	-	(ax)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
52	Dallas Office Supply Expense Adjustment	0	-	-	-	(ay)	Throughput
53	Dallas Gasoline Expense Adjustment	0	-	-	-	(az)	Composite of Accts. 870-902, 905-916, 924 & 928-930.1
54							

55	Dallas Relocation Expense	0	-	-	-	(b) Throughput
50	Total Operation and Maintenance Expenses	\$ 160,575,100	\$ 127,185,675	\$ 29,363,920	\$ 4,025,505	

	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 Meters and Services Expenses	29,529,395	23,442,348	5,395,057	691,951	CCS-8 O&M Expense Allocation
875 Measuring and Regulating Station Expenses - General	74,528	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	568,266	538,404	49,351	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	2,749,550	2,103,982	566,563	78,105	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	1,841,192	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	768,739	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 Mcd)
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	607,557	84,844	CCS-4 Plant Allocation
Total	\$ 564,218,445	\$ 737,802,330	\$ 198,676,337	\$ 27,739,779	
Allocation Factor	100.00%	76.52%	20.50%	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	22,509,622	14,892,595	7,184,620	432,405	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. 9870
Allocation Factor	100.00%	91.52%	8.39%	0.09%	

	Total	Residential	Commercial	Industrial & Transport	Reference
(h) Account 380 Services Allocation Factor	\$ 224,195,298 100.00%	\$ 205,192,397 91.52%	\$ 18,812,229 8.39%	\$ 190,672 0.09%	CCS-4 Plant Allocation
(i) Plant Weighted Customers Net Plant Investment Allocation Factor	\$ 1,430,763,175 100.00%	\$ 1,116,609,576 78.04%	\$ 281,046,059 19.64%	\$ 33,107,539 2.31%	CCS-4 Plant Allocation
(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	466,795	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 Allocation Factor	\$ 72,693,169 100.00%	\$ 57,738,246 79.42%	\$ 13,139,824 18.07%	\$ 1,821,100 2.50%	
(l) Total Plant Allocation Factor	\$ 1,430,763,175 100.00%	\$ 1,116,609,576 78.04%	\$ 281,046,059 19.64%	\$ 33,107,539 2.31%	CCS-4 Plant Allocation

Acct. No.	Description (b)	TOTAL NET PLANT (c)			ALLOCATED NET PLANT (a)			ALLOCATION FACTOR (d)			DEPRECIATION EXPENSE (e)			DEPRECIATION ALLOCATION		
		(a)	(b)	(c)	Residential (c)	Commercial (c)	Industrial & Transport (c)	Residential (d)	Commercial (d)	Industrial & Transport (d)	(f)	(g)	(h)	(i)	(j)	(k)
1	Mid-Tex:															
2	Distribution Plant															
3	374 Land	\$	775,098	\$	593,091	\$	159,708	\$	22,289							
4	375 Land Rights		1,537,355		1,252,874		337,376		47,105							
5	376 Structures & Improvements		125,204		95,804		25,799		3,602							
6	377 Mains		948,699,507		725,927,522		185,478,674		27,293,311							
7	378 M&R Station Equipment - General		10,032,144		7,676,413		2,067,114		280,617							
8	379 M&R Station Equipment - City Gate		2,949,137		2,256,625		607,667		84,844							
9	380 Services		224,195,298		205,192,397		18,812,229		190,672							
10	391 Meters		70,815,978		52,144,994		25,155,956		1,514,028							
11	392 Meter Installations		53,314,169		35,272,869		17,017,139		1,024,147							
12	393 House Regulators		22,609,822		14,992,596		7,184,820		432,406							
13	395 Industrial M&R Station Equipment		755,130		-		-		755,130							
14	Total Distribution Plant		\$ 1,343,818,642		\$ 1,045,335,203		\$ 266,847,478		\$ 31,665,162							
15	General Plant															
16	302 Franchises & Consents		11,665		9,104		2,291		270							
17	303 Computer Software		(68,372)		(68,968)		(17,359)		(2,045)							
18	389 Land		2,528,297		1,973,167		496,535		58,504							
19	390 Structures & Improvements		6,416,779		5,007,843		1,260,454		148,463							
20	391 Office Furniture & Equipment		4,189,700		3,266,984		822,790		96,926							
21	392 Transportation Equipment		2,284,423		1,762,831		448,731		52,861							
22	393 Storage Equipment		6,229		4,861		1,224		144							
23	394 Tools, Shop, and Garage Equipment		3,940,608		3,075,366		774,057		91,185							
24	395 Laboratory Equipment		285,731		222,993		56,126		6,612							
25	396 Power Oper. Tool & Work Equipment		2,178,270		1,699,986		427,879		50,405							
26	397 Radio Communication Equipment		6,209,939		4,846,419		1,219,824		143,697							
27	398 Miscellaneous Equipment		3,820,584		2,991,774		750,500		88,410							
28	399 Non-Maintenance Computer Equipment		7,545,924		5,899,060		1,482,252		174,611							
29	Total General Plant		\$ 39,328,677		\$ 30,693,410		\$ 7,725,406		\$ 910,061							
30	Shared Services Unit:															
31	Customer Support															
32	General Plant		\$ 25,564,988		\$ 23,425,545		\$ 2,147,676		\$ 21,768							
33	Total Shared Services Plant		\$ 47,615,456		\$ 40,610,964		\$ 6,473,175		\$ 531,316							
34	TOTAL PLANT		\$ 1,430,763,175		\$ 1,116,609,576		\$ 281,045,059		\$ 33,107,539							
35	TOTAL DEPRECIATION EXPENSE															

(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.

ATMOS ENERGY CORP. -- MID-TEX DIVISION
TAXES OTHER THAN INCOME ALLOCATION

Description	Amount (b)	TAXES OTHER THAN INCOME ALLOCATION			Refer- ence (f)	Description (g)
		Residential (c)	Commercial (d)	Industrial & Transport (e)		
1 Non Revenue-Related Taxes:						
2 Ad Valorem Tax	\$ 15,595,924	\$ 12,171,517	\$ 3,063,521	\$ 360,886	(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	1,757,668	1,392,251	321,350	44,067	(b)	O&M Expenses
6 Total Non Revenue-Related	\$ 20,252,752	\$ 15,860,155	\$ 3,914,907	\$ 477,690		
7 Revenue-Related Taxes:						
8 State Gross Receipts - Tax	\$ 30,330,748					Collected through Riders FF & Tax
9 Local Gross Receipts - Tax	66,235,191					Collected through Riders FF & Tax
10 Railroad Commission Fees	483,176					Collected through Riders FF & Tax
11 Total Revenue-Related	\$ 97,049,115	\$ -	\$ -	\$ -		
12 Taxes Other than Income	\$ 117,301,866	\$ 15,860,155	\$ 3,914,907	\$ 477,690		
(a) Total Plant Total Plant Allocation Factor	Total	Residential	Commercial	Industrial & Transport	Reference	
	\$ 1,430,763,175	\$ 1,116,609,576	\$ 281,046,059	\$ 33,107,539	CCS-4	Plant Allocation
	100.00%	78.04%	19.64%	2.31%		
(b) O&M Expenses O&M Expenses Allocation Factor	\$ 160,508,292	\$ 127,137,414	\$ 29,344,982	\$ 4,025,896	CCS-8	O&M Expense Allocation
	100.00%	79.21%	18.28%	2.51%		