

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**GRIP Decision Summary  
Applied to IRA Filings in GUD No. 10000**

<b>Decision Number</b>	<b>Party Making Recommendation</b>	<b>Description</b>	<b>Adjustment Decision</b>	<b>\$ Adjustment</b>	<b>Ref.</b>	<b>Examiner's Recommendation</b>
1	ACSC	Remove all Shared Services from 2005 IRA filing - GUD No. 9664	No Adjustment	\$ (2,962,552)	(a)	Deny ACSC Recommendation
2	ACSC	Remove 12 Projects from 2005 IRA filing - GUD No. 9664	No Adjustment	\$ (2,655,636)	(a)	Deny ACSC Recommendation
3	ACSC	Remove all Shared Services from 2006 IRA filing - GUD No. 9726	No Adjustment	\$ 192,125	(b)	Deny ACSC Recommendation
4	ACSC	Remove 12 Projects from 2006 IRA filing - GUD No. 9726	No Adjustment	\$ (72,431)	(b)	Deny ACSC Recommendation
5	ACSC	Remove all Shared Services from 2007 IRA filing - GUD No. 9788	No Adjustment	\$ (1,771,587)	(c)	Deny ACSC Recommendation
6	ACSC	Remove all Shared Services from 2008 IRA filing - GUD No. 9855	No Adjustment	\$ (1,847,244)	(d)	Deny ACSC Recommendation
7	ACSC	Remove 7 Projects from 2008 IRA filing - GUD No. 9855	No Adjustment	\$ (109,736)	(d)	Deny ACSC Recommendation
8	ACSC	Remove all Shared Services from 2009 IRA filing - GUD No. 9950	No Adjustment	\$ (9,171,595)	(e)	Deny ACSC Recommendation
9	ACSC	Remove 3 Projects from 2009 IRA filing - GUD No. 9950	No Adjustment	\$ (71,990)	(e)	Deny ACSC Recommendation
10						
11		Interest Rate on Refunds			For rates, see note below (f)	Denying the above ACSC recommendations makes this a non-decision
12						
13	ACSC	Adjustment for Over Earning - 2005 - GUD No. 9664	No Adjustment	\$ (1,621,993)	(g)	Deny ACSC Recommendation
14	ACSC	Adjustment for Over Earning - 2008 - GUD No. 9855	No Adjustment	\$ (1,137,105)	(h)	Deny ACSC Recommendation
15	ACSC	Adjustment for Over Earning - 2009 - GUD No. 9950	No Adjustment	\$ (3,051,017)	(i)	Deny ACSC Recommendation
16						
17	CoServ	No Recommendations				
18	State of Texas	No Specific Recommendations				
19	Industrial Gas Users	No Recommendations				
20	Dallas	No Specific Recommendations				
21						
22						
23	Reference					
24	(a)	9664 Atmos Electronic Files Year 2005 IRA - Pipeline_KJN REV.XLS				
25	(b)	9726 RRC Electronic Files Year 2006 IRA-Pipeline_ KJN Rev.XLS				
26	(c)	9788 RRC Electronic Files Year 2007 IRA-Pipeline_ KJN Rev.XLS				
27	(d)	9855 Pipeline IRA_Company Forms_Year2008 02-13-09_KJN Rev.XLS				
28	(e)	9950 Pipeline IRA_Company Forms_Year 2009-ERRATA1_KJN Rev.XLS				
		Schedule KJN-\$. Proposed Interest Rates are based on Deposit Rates Set Annually: 2005 - 6.00%; 2006 - 3.09%; 2007 - 4.68%;				
29	(f)	2008 - 4.69%; 2009 - 0.34%; 2011 - 0.34% (estimated)				
30	(g)	9664 Atmos Electronic Files Year 2005 IRA - Pipeline_KJN REV.XLS				
31	(h)	9855 Pipeline EMR_Company Forms_Year 2008 02-13/09_KJN.xls				
32	(i)	9950 Year 2009 Pipeline EMR Company Forms 02-12-11_KJN.xls				

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**INTERIM RATE ADJUSTMENT RATE CALCULATION**

Line No.	GRIP/IRA DOCKET NO.	Intervenor	Net Recommendation	Approved Denied	\$ Amount of Adjustment	Revised IRA (1)	Ref	Adjusted CGS Rate (2)	Previously Approved CGS Rate (3)	Difference CGS Rate	Previously Approved PT Rate (3)	Adjusted PT Rate (2)	Difference PT Rate
	(a)	(b)	(c)		(d)	(e)	(f)	(g)	(i)	(k)	(j)	(h)	(l)
						<u>1</u>		<u>2</u>	<u>3</u>	(g) - (i)	<u>3</u>	<u>2</u>	(h) - (j)
1	<a href="#">9560</a>		No Adjustments Recommended										
2			Total Approved Adjustment		\$ -			\$ 137.66	\$ 137.66		\$ 223.83	\$ 223.83	
3													
4	<a href="#">9615</a>		No Adjustments Recommended										
5			Total Approved Adjustment		\$ -			\$ 152.52			\$ 210.32		
6													
7	<a href="#">9664</a>		<a href="#">ACSC - Over Earning</a>										
8			<a href="#">ACSC - SSU</a>										
9			<a href="#">ACSC - 12 Projects</a>										
10			Total Approved Adjustment	a	\$ -	\$ 3,286,353		\$ 264.34	\$ 264.34	\$ -	\$ 371.16	\$ 371.16	\$ -
11													
12	<a href="#">9726</a>		<a href="#">ACSC - SSU</a>										
13			<a href="#">ACSC - 12 Projects</a>										
14			Total Approved Adjustment	a	\$ -	\$ 13,201,664		\$ 1,067.54	\$ 1,067.54	\$ -	\$ 1,461.46	\$ 1,461.46	\$ -
15													
16	<a href="#">9788</a>		<a href="#">ACSC - SSU</a>										
17			Total Approved Adjustment	a	\$ -	\$ 46,648,402		\$ 578.17	\$ 578.17	\$ -	\$ 749.31	\$ 749.31	\$ -
18													
19	<a href="#">9855</a>		<a href="#">ACSC - Over Earning</a>										
20			<a href="#">ACSC - SSU</a>										
21			<a href="#">ACSC - 12 Projects</a>										
22			Total Approved Adjustment	a	\$ -	\$ 51,308,277		\$ 654.77	\$ 654.77	\$ -	\$ 993.07	\$ 993.07	\$ -
23													
24	<a href="#">9950</a>		<a href="#">ACSC - Over Earning</a>										
25			<a href="#">ACSC - SSU</a>										
26			<a href="#">ACSC - 12 Projects</a>										
27			Total Approved Adjustment	a	\$ -	\$ 95,504,074		\$ 1,301.69	\$ 1,301.69	\$ -	\$ 1,915.19	\$ 1,915.19	\$ -

Notes:

- 1 Revised IRA is from Schedule A for each Docketed IRA after the adjustment is made.
- 2 The adjusted CGS and PT rates are from Schedule A for each Docketed IRA after the adjustment is made.
- 3 The previous CGS and PT rates are those that were approved in each docket by Final Order or Nunc Pro Tunc Order.

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**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**RATE CGS & RATE PT IRA REFUND CALCULATION**

Line	<u>Docket No./ Effective Date</u>	<u>Customer Class</u>		<u>Total to Refund</u>	<u>Months</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Refund \$</u>
		<u>CGS</u> (a)	<u>PT</u> (b)					
1	<b><u>GUD No. 9560</u></b>							
2	5/19/2005	\$ -	\$ -	\$ -	71.40	6.00%	\$ -	\$ -
3								
4	Sub-Total	\$ -	\$ -	\$ -			\$ -	\$ -
5								
6	<b><u>GUD No. 9615</u></b>							
7	2/16/2006	\$ -	\$ -	\$ -	62.50	6.00%	\$ -	\$ -
8								
9	Sub-Total	\$ -	\$ -	\$ -			\$ -	\$ -
10								
11	<b><u>GUD No. 9664</u></b>							
12	8/15/2006	\$ -	\$ -	\$ -	56.53	3.09%	\$ -	\$ -
13								
14	Sub-Total	\$ -	\$ -	\$ -			\$ -	\$ -
15								
16	<b><u>GUD No. 9726</u></b>							
17	9/19/2007	\$ -	\$ -	\$ -	43.40	4.68%	\$ -	\$ -
18								
19	Sub-Total	\$ -	\$ -	\$ -			\$ -	\$ -
20								
21	<b><u>GUD No. 9788</u></b>							
22	4/16/2008	\$ -	\$ -	\$ -	36.50	4.69%	\$ -	\$ -
23								
24	Sub-Total	\$ -	\$ -	\$ -			\$ -	\$ -
25								
26	<b><u>GUD No. 9855</u></b>							
27	5/18/2009	\$ -	\$ -	\$ -	23.43	0.34%	\$ -	\$ -
28								
29	Sub-Total	\$ -	\$ -	\$ -			\$ -	\$ -
30								
31	<b><u>GUD No. 9950</u></b>							
32	5/17/2010	\$ -	\$ -	\$ -	11.47	0.34%	\$ -	\$ -
33								
34	Sub-Total	\$ -	\$ -	\$ -			\$ -	\$ -
35								
36								
37	Total	\$ -	\$ -	\$ -			\$ -	\$ -
38	Notes:							

Number of months assumes a full refund in May 1, 2011. If a full refund is not made in May 1, 2011, number of months will increase one month for each month the refund is not made. If a refund is made over a number of months, interest will accrue on the un-refunded balance each month.

2. Interest will be determined by Commissioner vote.

Source:

**Refund Date: 5/1/2011**

7 May to December 200  
60 2006, 2007, 2008, 200  
5 January to May  
72

05  
09, 2010

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**RATE CGS IRA REFUND CALCULATION**

Line No.	Year	Month	Number of CGS Charges By Month	Refund Rate	Refund Amount	Months	Interest Rate	Interest at 0.00%	Total Refund \$
		(a)	(b)	(c)	(b) * (c2)	(d)		(e)	(f) (c) + (e)
1		<b>GUD No. 9560</b>							
2	2003	5/19/2005	9,576	\$ -	\$ -	71.40	6.00%	\$ -	\$ -
13									
14		Sub-Total	9,576		\$ -			\$ -	\$ -
15									
16		<b>GUD No. 9615</b>							
17	2004	2/16/2006	9,204	\$ -	\$ -	62.50	6.00%	\$ -	\$ -
28									
29		Sub-Total	9,204		\$ -			\$ -	\$ -
30									
31		<b>GUD No. 9664</b>							
32	2005	8/15/2006	9,096	\$ -	\$ -	56.53	3.09%	\$ -	\$ -
43									
44		Sub-Total	9,096		\$ -			\$ -	\$ -
45									
46		<b>GUD No. 9726</b>							
47	2006	9/19/2007	9,048	\$ -	\$ -	43.40	4.68%	\$ -	\$ -
58									
59		Sub-Total	9,048		\$ -			\$ -	\$ -
60									
61		<b>GUD No. 9788</b>							
62	2007	4/16/2008	8,820	\$ -	\$ -	36.50	4.69%	\$ -	\$ -
73									
74		Sub-Total	8,820		\$ -			\$ -	\$ -
75									
76		<b>GUD No. 9855</b>							
77	2008	5/18/2009	8,436	\$ -	\$ -	23.43	0.34%	\$ -	\$ -
88									
89		Sub-Total	8,436		\$ -			\$ -	\$ -
90									
91		<b>GUD No. 9950</b>							
92	2009	5/17/2010	8,280	\$ -	\$ -	11.47	0.34%	\$ -	\$ -
103									
104		Sub-Total	8,280		\$ -			\$ -	\$ -
105									
106									
107	Total				\$ -			\$ -	\$ -

108

109 Notes

110 1 Number of months assumes a full refund in June 2011. If a full refund is not made in June 2011, number of months will increase one month for each month the refund is not made. If a refund is made over a number of months, interest will accue on the un-refunded balance each month.

111 2 Number of meters is taken from the IRA filings on Schedule B.

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**RATE PT IRA REFUND CALCULATION**

Line No.	Year	Month	Number of PT Charges By Month	Refund Rate	Refund Amount	Months	Interest Rate	Interest at 0.00%	Total Refund \$
		(a)	(b)	(c)	(b) * (c2)	(d)		(e)	(f) (c) + (e)
1		<b>GUD No. 9560</b>							
2	2003	5/19/2005	2,160	\$ -	\$ -	71.40	6.00%	\$ -	\$ -
13									
14		Sub-Total	2,160		\$ -			\$ -	\$ -
15									
16		<b>GUD No. 9615</b>							
17	2004	2/16/2006	2,448	\$ -	\$ -	62.50	6.00%	\$ -	\$ -
28									
29		Sub-Total	2,448		\$ -			\$ -	\$ -
30									
31		<b>GUD No. 9664</b>							
32	2005	8/15/2006	2,376	\$ -	\$ -	56.53	3.09%	\$ -	\$ -
43									
44		Sub-Total	2,376		\$ -			\$ -	\$ -
45									
46		<b>GUD No. 9726</b>							
47	2006	9/19/2007	2,424	\$ -	\$ -	43.40	4.68%	\$ -	\$ -
58									
59		Sub-Total	2,424		\$ -			\$ -	\$ -
60									
61		<b>GUD No. 9788</b>							
62	2007	4/16/2008	2,496	\$ -	\$ -	36.50	4.69%	\$ -	\$ -
73									
74		Sub-Total	2,496		\$ -			\$ -	\$ -
75									
76		<b>GUD No. 9855</b>							
77	2008	5/18/2009	2,040	\$ -	\$ -	23.43	0.34%	\$ -	\$ -
88									
89		Sub-Total	2,040		\$ -			\$ -	\$ -
90									
91		<b>GUD No. 9950</b>							
92	2009	5/17/2010	2,064	\$ -	\$ -	11.47	0.34%	\$ -	\$ -
103									
104		Sub-Total	2,064		\$ -			\$ -	\$ -
105									
106									
107		Total			\$ -			\$ -	\$ -

109 Notes  
 Number of months assumes a full refund in June 2011. If a full refund is not made in June 2011, number of months will increase one month for each month the refund is not made. If a refund is made over a number of months, interest will accue on the un-refunded balance each month.

110 1  
 111 2 Number of meters is taken from the IRA filings on Schedule B.

112  
 113 **Refund Date: 5/1/2011**

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Summary**

**ATMOS PIPELINE - TEXAS  
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING  
AS OF DECEMBER 31, 2003  
GUD No. 9560**

**Change to Meter Charge for 2003 Infrastructure**

Line No.	Rate Class (a)	Meter Charge per GUD 9400 (b)	GRIP Adjustment to Monthly Charge (1) (c)	Proposed Meter Charge (d)
1	Rate Schedule CGS	\$ 200.00	\$ 137.66	\$ 337.66
2				
3	Rate Schedule PT	\$ 200.00	\$ 223.83	\$ 423.83
4				
5				
6	Note:			
7	1. Column (c) is Rider IRA-P amount.			



**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule A**

**ATMOS PIPELINE - TEXAS  
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING  
AS OF DECEMBER 31, 2003  
GUD No. 9560**

Line No.	Description	Total Approved Per GUD 9400 At 12/31/02	Per Book As of 12/31/03	Adjustments	Per Book Adjusted As of 12/31/03	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 699,977,759	\$ 721,152,030	-	\$ 721,152,030		\$ 21,174,271
2	Accumulated Depreciation	329,593,622	339,729,866	-	339,729,866		10,136,244
2a	GUD No. 10000 Adjustment	-	-	\$ -	-	2	-
3	Net Utility Plant Investment	<u>\$ 370,384,137</u>	<u>\$ 381,422,164</u>	<u>\$ -</u>	<u>\$ 381,422,164</u>		<u>\$ 11,038,027</u>
4							
5							
6	Calculation of Gas Reliability Infrastructure Program Tariff Filing Amount:						
7	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)			\$ 911,520
8	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			\$ 443,963
9	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			\$ 144,031
10	Revenue-related Taxes				1		
11	Federal Income Tax				(Sch. C, Ln. 9, Col. b)		\$ 302,211
12	Gas Reliability Infrastructure Program Tariff Filing Amount						<u>\$ 1,801,725</u>
13							
14	Total Gas Reliability Infrastructure Program Tariff Filing Amount times the Capacity Allocation Factors:						
15	Rate Schedule CGS			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)			\$ 1,318,244
16	Rate Schedule PT			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 17, Col. b)			483,481
17	Total						<u>\$ 1,801,725</u>
18							
19	Total Change in Meter Charge:						
20	Rate Schedule CGS			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 21, Col. b)			\$ 137.66
21	Rate Schedule PT			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 22, Col. b)			\$ 223.83
22							
23	Note:						
24	1. Revenue-related taxes are recovered through Rider TAX.						
25E	2. Added by Examiners for any adjustment approved by Commission Decision .						

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule B*

**ATMOS PIPELINE - TEXAS  
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING  
AS OF DECEMBER 31, 2003  
GUD No. 9560**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G (P), Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 14,676,489	GUD 9400, Schedule E (P), Line 4, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 699,977,759	GUD 9400, Schedule E (P), Line 56, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>2.097%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 4,833,005	GUD 9400, Schedule E (P), Line 6, Column (d), Page 7 of 8
10	Total Net Plant	\$ 370,384,137	GUD 9400, Schedule E (P), Line 56, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.305%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation (1 / .65) * (.35)	<u>53.84615%</u>	GUD 9400, Schedule M (P), Line 23, Column (f)
14			
15	Capacity Allocation Factors:		
16	Rate Schedule CGS	0.731657	GUD 9400, Schedule F (P), Line 44, Page 1
17	Rate Schedule PT	0.268343	GUD 9400, Schedule F (P), Line 44, Page 1
18	Total	<u>1.000000</u>	Sum of Line 16 through Line 17
19			
20	Annual Number of Meters for each Rate Schedule from Prior Year:		
21	Rate Schedule CGS	9,576	Sum of the monthly customer count for the year 12/31/03
22	Rate Schedule PT	2,160	Sum of the monthly customer count for the year 12/31/03

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule C**

**ATMOS PIPELINE - TEXAS  
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING  
AS OF DECEMBER 31, 2003  
GUD No. 9560**

Line No.	Description (a)	Factors (b)	Reference (c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G (P), Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G (P), Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 21,208,818	Line 1 plus Line 2
4	Total Invested Capital	\$ 417,111,331	GUD 9400, Schedule G (P), Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 11,038,027	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 302,211	Line 7 times Line 8

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Summary**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATEADJUSTMENT REPORT  
AS OF DECEMBER 31, 2004  
GUD No. 9615**

**Change to Meter Charge for 2004 Interim Rate Adjustment**

Line No.	Rate Class	Meter Charge per GUD 9400 Adjusted (1)	Interim Cost Recovery Adjustment to Monthly Charge (2)	Proposed Meter Charge
	(a)	(b)	(c)	(d)
1	Rate Schedule CGS	\$ 337.66	\$ 152.52	\$ 490.18
2				
3	Rate Schedule PT	\$ 423.83	\$ 210.32	\$ 634.15
4				
5				
6	Note:			
7	1. Column (b) is GUD 9400 adjuted to include the Company's 2003 Interim Rate Adjstment amount authorized in GUD 9560.			
8	1. Column (c) is is 2004 Interim Rate Adjustment per the proposed Tariffs for Rate CGS and PT customers.			

This schedule has been recreated by the Examiner.

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule A**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATEADJUSTMENT REPORT  
AS OF DECEMBER 31, 2004  
GUD No. 9615**

Line No.	Description	Total Approved Per GUD 9400 At 12/31/03 (1)	Per Book As of 12/31/04	Adjustments	Per Book Adjusted As of 12/31/04	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 721,152,030	\$ 750,239,381	-	\$ 750,239,381		\$ 29,087,351
2	Accumulated Depreciation	339,729,866	358,177,054	-	358,177,054		18,447,188
2a	GUD No. 10000 Adjustment	-	-	-	-	3	-
3	Net Utility Plant Investment	<u>\$ 381,422,164</u>	<u>\$ 392,062,327</u>	<u>\$ -</u>	<u>\$ 392,062,327</u>		<u>\$ 10,640,163</u>
4							
5							
6	Calculation of Interim Rate Adjustment Amount:						
7	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)			\$ 878,665
8	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			609,877
9	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			138,840
10	Revenue-related Taxes					2	-
11	Federal Income Tax				(Sch. C, Ln. 9, Col. b)		291,318
12	Interim Rate Adjustment Amount						<u>\$ 1,918,699</u>
13							
14	Total Interim Rate Adjustment Amount times the Allocation Factors:						
15	Rate Schedule CGS			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)			\$ 1,403,830
16	Rate Schedule PT			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 17, Col. b)			514,869
17	Total						<u>\$ 1,918,699</u>
18							
19	Total Change in Meter Charge:						
20	Rate Schedule CGS			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 21, Col. b)			\$ 152.52
21	Rate Schedule PT			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 22, Col. b)			\$ 210.32
22							
23	Note:						
24	1. Amounts are the approved amounts per GUD 9400 adjusted to include Net Utility Plant Investment included in the Company's 2003 Interim Rate Adjustment.						
25	2. Revenue-related taxes are recovered through Rider TAX.						
26	3. Added by Examiners for any adjustment approved by Commission Decision.						
27	This schedule has been recreated by the Examiner.						

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule B*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATEADJUSTMENT REPORT  
AS OF DECEMBER 31, 2004  
GUD No. 9615**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G (P), Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 14,676,489	GUD 9400, Schedule E (P), Line 4, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 699,977,759	GUD 9400, Schedule E (P), Line 56, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>2.097%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 4,833,005	GUD 9400, Schedule E (P), Line 6, Column (d), Page 7 of 8
10	Total Net Plant	\$ 370,384,137	GUD 9400, Schedule E (P), Line 56, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.305%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation (1 / .65) * (.35)	<u>53.84615%</u>	GUD 9400, Schedule M (P), Line 23, Column (f)
14			
15	Capacity Allocation Factors:		
16	Rate Schedule CGS	0.731657	GUD 9560, Final Order, Finding of Fact #46
17	Rate Schedule PT	0.268343	GUD 9560, Final Order, Finding of Fact #46
18	Total	<u>1.000000</u>	Sum of Line 16 through Line 17
19			
20	Annual Number of Meters for each Rate Schedule from Prior Year:		
21	Rate Schedule CGS	9,204	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year
22	Rate Schedule PT	2,448	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule C**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATEADJUSTMENT REPORT  
AS OF DECEMBER 31, 2004  
GUD No. 9615**

Line No.	Description	Factors	Reference
	(a)	(b)	(c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G, Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G, Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 21,208,818	Line 1 plus Line 2
4	Total Invested Capital	\$ 417,111,331	GUD 9400, Schedule G, Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 10,640,163	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 291,318	Line 7 times Line 8

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Summary**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2005  
GUD No. 9664**

**Change to Meter Charge for 2005 Interim Rate Adjustment**

Line No.	Rate Class	Meter Charge per GUD 9400 Adjusted (1)	Interim Cost Recovery Adjustment to Monthly Charge (2)	Proposed Meter Charge
	(a)	(b)	(c)	(d)
1	Rate Schedule CGS	\$ 490.18	\$ 264.34	\$ 754.52
2				
3	Rate Schedule PT	\$ 634.15	\$ 371.16	\$ 1,005.31
4				
5				
6	Notes:			
7	1. Column (b) is GUD 9400 including the 2003 and 2004 Interim Rate Adjustments as applicable.			
8	2. Column (c) is 2005 Interim Rate Adjustment per the proposed Tariffs for Rate CGS and PT customers.			



**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule A**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2005  
GUD No. 9664**

Line No.	Description	Total Approved Per GUD 9400 At 12/31/04 (1)	Per Book As of 12/31/05	Adjustments (2)	Per Book Adjusted As of 12/31/05	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 750,239,381	\$ 778,627,586	\$ 2,299,827	\$ 780,927,413	3	\$ 30,688,032
2	Accumulated Depreciation	358,177,054	367,111,371	267,953	367,379,324	3	9,202,270
3	Net Utility Plant Investment	<u>\$ 392,062,327</u>	<u>\$ 411,516,215</u>	<u>\$ 2,031,874</u>	<u>\$ 413,548,089</u>		<u>\$ 21,485,762</u>
4							
5							
6	Calculation of the Interim Rate Adjustment Amount:						
7	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)			\$ 1,774,294
8	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			643,438
9	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			280,360
10	Revenue-related Taxes			4			-
11	Federal Income Tax			(Sch. C, Ln. 9, Col. b)			588,261
11a	<b>ACSC's Adjustment</b>						
12	Interim Rate Adjustment Amount						<u>\$ 3,286,353</u>
13							
14	Total Interim Rate Adjustment Amount times the Allocation Factors:						
15	Rate Schedule CGS			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)			\$ 2,404,482
16	Rate Schedule PT			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 17, Col. b)			881,871
17	Total						<u>\$ 3,286,353</u>
18							
19	Total Change in Meter Charge:						
20	Rate Schedule CGS			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 21, Col. b)			\$ 264.34
21	Rate Schedule PT			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 22, Col. b)			371.16
22							
23	Notes:						
24	1. Amounts are the approved amounts per GUD 9400 adjusted to include Net Utility Plant Investment included in the Company's 2003 and 2004 Interim Rate Adjustments.						
25	2. Includes assigned Shared Services investment and accumulated depreciation.						
26	3. See Workpaper/Schedule A for adjustment details related to Column (d).						
27	4. Revenue-related taxes are recovered through Rider TAX.						

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule B*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2005  
GUD No. 9664**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G (P), Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 14,676,489	GUD 9400, Schedule E (P), Line 4, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 699,977,759	GUD 9400, Schedule E (P), Line 56, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>2.097%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 4,833,005	GUD 9400, Schedule E (P), Line 6, Column (d), Page 7 of 8
10	Total Net Plant	\$ 370,384,137	GUD 9400, Schedule E (P), Line 56, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.305%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation (1 / .65) * (.35)	<u>53.84615%</u>	GUD 9400, Schedule M (P), Line 23, Column (f)
14			
15	Allocation Factors:		
16	Rate Schedule CGS	0.731657	GUD 9560, Final Order, Finding of Fact #46
17	Rate Schedule PT	0.268343	GUD 9560, Final Order, Finding of Fact #46
18	Total	<u>1.000000</u>	Sum of Line 16 through Line 17
19			
20	2005 Year-end number of meters times 12:		
21	Rate Schedule CGS	9,096	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year
22	Rate Schedule PT	2,376	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule C**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2005  
GUD No. 9664**

Line No.	Description (a)	Factors (b)	Reference (c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G (P), Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G (P), Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 21,208,818	Line 1 plus Line 2
4	Total Invested Capital	\$ 417,111,331	GUD 9400, Schedule G (P), Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 21,485,762	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 588,261	Line 7 times Line 8

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Workpaper/Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2005  
GUD No. 9664**

Line No.	Description (a)	Adjustments (b)	Total Adjustment (c)
1	Utility Plant Investment Adjustments:		
2	a) Shared Services 2005 plant additions assigned to Pipeline @ 10.8%	\$ 2,962,552	
3	(c) Ancillary Workplace improvements	\$ (461,970)	
4	(d) Project 180.10932 and other signage cost	\$ (200,755)	
4a	GUD No. 10000 Adjustment 1 - ACSC	\$ -	
3			
4			<u>\$ 2,299,827</u>
5			
6			
7	Accumulated Depreciation Adjustments:		
8	a) Annual Depreciation for Shared Services 2005 plant additions assigned to Pipeline @ 10.8%	\$ 267,953	
8E	GUD No. 10000 Adjustment 1 - ACSC		
9			
10			<u>\$ 267,953</u>
11	1. Added by Examiners for any adjustment approved by Commission Decision .		

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

[Back to Adjusted Rate Calc](#)

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Summary**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9726**

**Change to Meter Charge for 2006 Interim Rate Adjustment**

<b>Line No.</b>	<b>Rate Class</b>	<b>Meter Charge per GUD 9400 Adjusted (1)</b>	<b>Interim Cost Recovery Adjustment to Monthly Charge (2)</b>	<b>Proposed Meter Charge</b>
	(a)	(b)	(c)	(d)
1	Rate Schedule CGS	\$ 754.52	\$ 1,067.54	\$ 1,822.06
2				
3	Rate Schedule PT	\$ 1,005.31	\$ 1,461.46	\$ 2,466.77
4				
5				
6	Notes:			
7	1. Column (b) is GUD 9400 including the 2003, 2004 and 2005 Interim Rate Adjustments as applicable.			
8	2. Column (c) is 2006 Interim Rate Adjustment per the proposed Tariffs for Rate CGS and PT customers.			

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Summary - 2005 Adjustment**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9726**

**Interim Change to Meter Charge for 2006 Interim Rate Adjustment**

Line No.	Rate Class (a)	Meter Charge per GUD 9400 Adjusted (1) (b)	Interim Cost Recovery Adjustment to Monthly Charge (2) (c)	Proposed Meter Charge (d)
1	Rate Schedule CGS	\$ 1,822.06	\$ (31.06)	\$ 1,791.00
2				
3	Rate Schedule PT	\$ 2,466.77	\$ (42.52)	\$ 2,424.25
4				
5				
6	Notes:			
7	1. Column (b) is GUD 9400 including the 2003, 2004, 2005, and 2006 Interim Rate Adjustments as applicable.			
8	2. Column (c) is the 2005 Special Adjustment of the Interim Rate Adjustment that will be applicable for the next 12 months.			

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule A**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9726**

Line No.	Description	Total Approved Per GUD 9400 At 12/31/05 (1)	Per Book As of 12/31/06	Adjustments (2)	Per Book Adjusted As of 12/31/06	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 780,927,413	\$ 878,478,363	\$ 1,925,719	\$ 880,404,083	3	\$ 99,476,669
2	Accumulated Depreciation	367,379,324	377,646,591	271,600	377,918,191	3	10,538,867
3	Net Utility Plant Investment	<u>\$ 413,548,089</u>	<u>\$ 500,831,772</u>	<u>\$ 1,654,120</u>	<u>\$ 502,485,892</u>		<u>\$ 88,937,803</u>
4							
5							
6	Calculation of the Interim Rate Adjustment Amount:						
7	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)			\$ 7,344,484
8	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			2,085,735
9	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			1,336,408
10	Revenue-related Taxes			4			-
11	Federal Income Tax			(Sch. C, Ln. 9, Col. b)			2,435,037
12	Interim Rate Adjustment Amount						<u>\$ 13,201,664</u>
13							
14	Total Interim Rate Adjustment Amount times the Allocation Factors:						
15	Rate Schedule CGS			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)			\$ 9,659,084
16	Rate Schedule PT			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 17, Col. b)			3,542,579
17	Total						<u>\$ 13,201,664</u>
18							
19	Total Change in Meter Charge:						
20	Rate Schedule CGS			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 21, Col. b)			\$ 1,067.54
21	Rate Schedule PT			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 22, Col. b)			\$ 1,461.46

- 22
- 23 Notes:
- 24 1. Amounts are the approved amounts per GUD 9400 adjusted to include Net Utility Plant Investment included in the Company's 2003, 2004 and 2005 Interim Rate Adjustments.
- 25 2. Includes assigned Shared Services investment and accumulated depreciation.
- 26 3. See Workpaper/Schedule A for adjustment details related to Column (d).
- 27 4. Revenue-related taxes are recovered through Rider TAX.



**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule A - 2005 Adjustment**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9726**

Line No.	Description (a)	Ref (b)	Change in Investment (c)
1	Utility Plant Investment	1	\$ (2,882,697)
2	Accumulated Depreciation	1	(251,851)
3	Net Utility Plant Investment		<u>\$ (2,630,845)</u>
4			
5			
6	Calculation of the Interim Rate Adjustment Amount:		
7	Return	(Sch. A - 2005 Adjustment, Ln. 3, Col. c) times (Sch. B, Ln. 1, Col. b)	\$ (217,255)
8	Depreciation Expense	(Sch. A - 2005 Adjustment, Ln. 1, Col. c) times (Sch. B, Ln. 6, Col. b)	(60,442)
9	Property-related Taxes (Ad Valorem)	(Sch. A - 2005 Adjustment, Ln. 3, Col. c) times (Sch. B, Ln. 11, Col. b)	(34,329)
10	Revenue-related Taxes	2	-
11	Federal Income Tax	(Sch. C - 2005 Adjustment, Ln. 9, Col. b)	(72,030)
12	Interim Rate Adjustment Amount		<u>\$ (384,056)</u>
13			
14	Total Interim Rate Adjustment Amount times the Allocation Factors:		
15	Rate Schedule CGS	(Sch. A - 2005 Adjustment, Ln. 12, Col. c) times (Sch. B, Ln. 16, Col. b)	\$ (280,997)
16	Rate Schedule PT	(Sch. A - 2005 Adjustment, Ln. 12, Col. c) times (Sch. B, Ln. 17, Col. b)	(103,059)
17	Total		<u>\$ (384,056)</u>
18			
19	Total Change in Meter Charge:		
20	Rate Schedule CGS	(Sch. A - 2005 Adjustment, Ln. 15, Col. c) divided by (Sch. B, Ln. 21, Col. b)	\$ (31.06)
21	Rate Schedule PT	(Sch. A - 2005 Adjustment, Ln. 16, Col. c) divided by (Sch. B, Ln. 22, Col. b)	\$ (42.52)
22			
23	Notes:		
24	1. See Workpaper/Schedule A - 2005 Adjustment for details related to Column (c).		
25	2. Revenue-related taxes are recovered through Rider TAX.		

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule B*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9726**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G (P), Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 14,676,489	GUD 9400, Schedule E (P), Line 4, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 699,977,759	GUD 9400, Schedule E (P), Line 56, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>2.097%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 5,565,510	Ad Valorem taxes paid for 2006
10	Total Net Plant	\$ 370,384,137	GUD 9400, Schedule E (P), Line 56, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.503%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation $(1 / .65) * (.35)$	<u>53.84615%</u>	GUD 9400, Schedule M (P), Line 23, Column (f)
14			
15	Allocation Factors:		
16	Rate Schedule CGS	0.731657	GUD 9560, Final Order, Finding of Fact #46
17	Rate Schedule PT	0.268343	GUD 9560, Final Order, Finding of Fact #46
18	Total	<u>1.000000</u>	Sum of Line 16 through Line 17
19			
20	2006 Year-end number of meters times 12:		
21	Rate Schedule CGS	9,048	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
22	Rate Schedule PT	2,424	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule C**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9726**

<b>Line No.</b>	<b>Description</b>	<b>Factors</b>	<b>Reference</b>
	(a)	(b)	(c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G (P), Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G (P), Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 21,208,818	Line 1 plus Line 2
4	Total Invested Capital	\$ 417,111,331	GUD 9400, Schedule G (P), Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 88,937,803	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 2,435,037	Line 7 times Line 8

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule C - 2005 Adjustment**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9726**

Line No.	Description (a)	Factors (b)	Reference (c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G (P), Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G (P), Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 21,208,818	Line 1 plus Line 2
4	Total Invested Capital	\$ 417,111,331	GUD 9400, Schedule G (P), Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ (2,630,845)	Schedule A - 2005 Adjustment, Line 3, Column (c)
9	Change in Federal Income Tax	\$ (72,030)	Line 7 times Line 8

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Workpaper/Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9726**

Line No.	Description (a)	Ref (b)	Adjustments (c)	Total Adjustment (d)
1	Utility Plant Investment Adjustments:			
2	<u>Beginning Balance, Prior Years' IRA Adjustments Rolled Forward</u>	1		
3	a) Addition to include Shared Services 2005 Additions		\$ 2,962,552	
4	b) Reduction to exclude Ancillary workplace improvements from Pipeline 2005 Additions		(461,970)	
5	c) Reduction to exclude Project 180.10932 and other signage cost from Pipeline 2005 Additions		(200,755)	
6	<u>Year 2006 Adjustments</u>			
7	d) Reallocation Adjustment for Shared Services 2005 Additions	2	(2,886,857)	
8	e) Addition to include Shared Services 2006 Additions	3	2,779,516	
9	f) Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions	4	(29,706)	
10	g) Reduction to exclude Ancillary Equipment from Pipeline 2006 Additions	4	1,280	
11	h) Reduction to exclude Expense Account Costs from Shared Services 2006 Additions	5	(55,079)	
12	i) Reduction to exclude Direct Expense Account Charges from Pipeline 2006 Additions	5	(59,084)	
13	j) Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2006 Additions	5	(56,172)	
14	k) Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2006 Additions	5	(68,006)	
14a	GUD No. 10000 Adjustment - ACSC - GUD No. 9664	6	-	
14b	GUD No. 10000 Adjustment - ACSC	6	\$ -	
15	Ending Balance, Utility Plant Investment Adjustments			\$ <u>1,925,719</u>
16				
17				
18	Accumulated Depreciation Adjustments:			
19	<u>Beginning Balance, Prior Years' IRA Adjustments Rolled Forward</u>	1		
20	a) Addition for Shared Services Year 2005 Depreciation Accumulated on 2005 Additions		\$ 267,953	
21	<u>Year 2006 Adjustments</u>			
22	b) Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions	2	(252,690)	
23	c) Addition for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions	2	15,263	
24	d) Addition for Depreciation Accumulated on Shared Services 2006 Additions	3	278,262	
25	e) Reduction to exclude Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	4	(2,080)	
26	f) Reduction to exclude Year 2005 and Year 2006 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage	4	(26,745)	
27	g) Reduction to exclude Depreciation Accumulated on Pipeline 2006 Ancillary Equipment	4	35	
28	h) Reduction to exclude Depreciation Accumulated on Shared Services 2006 Expense Account Costs	5	(4,557)	
29	i) Reduction to exclude Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges	5	(1,239)	
30	j) Reduction to exclude Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads	5	(1,178)	
31	k) Reduction to exclude Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads	5	(1,426)	
31E	GUD No. 10000 Adjustment - ACSC	6		
32	Ending Balance, Accumulated Depreciation Adjustments			\$ <u>271,600</u>
33				
34				

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Workpaper/Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9726**

Line No.	Description (a)	Ref (b)	Adjustments (c)	Total Adjustment (d)
35	Notes:			
36	1. These balances roll forward the adjustments to Net Utility Plant authorized in GUD 9664 Final Order.			
37	2. These adjustments reduce the Shared Services 2005 Additions to the level of service provided by SSU at the end of 2006, with related adjustment for accumulated depreciation.			
38	3. These adjustments include the Shared Services 2006 Additions based upon the level of service provided by SSU at the end of 2006, with related adjustment for accumulated depreciation.			
39	4. These adjustments have been made in compliance with GUD 9664 Final Order, Finding of Fact Nos. 41 and 42.			
40	5. In compliance with the spirit of GUD 9670 Final Order, Finding of Fact Nos. 92, 93 and 94, the Company has voluntarily elected to reduce Net Utility Plant for the costs of meals and			
41	entertainment, travel and lodging, and other employee related expenses capitalized during 2006 pending the Company's filing of its next formal case.			
42E	6. Added by Examiners for any adjustment approved by Commission Decision .			

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Workpaper/Schedule A - 2005 Adjustment**

**Atmos Pipeline - Texas  
Effects of Reallocating Shared Services 2005 Net Plant Investment  
Calendar Year 2006  
GUD No. 9726**

Line No.	Description	GUD 9664 2005 Allocation		2005 Allocation Updated for Company Proposed GUD 9670 Factors		Net Difference
		Customer Support	General Office	Customer Support	General Office	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Utility Plant Investment	\$ -	\$ 27,431,039.33	\$ 26,688,197.04	\$ 742,842.29	
2	Percent Allocated to Pipeline	10.80%	10.80%	0.00%	10.75%	
3	Adjustment for Additions	\$ -	\$ 2,962,552.25	\$ -	\$ 79,855.55	\$ (2,882,696.70)
4						
5						
6	Accumulated Depreciation	\$ -	\$ 2,481,048.24	\$ 2,331,262.31	\$ 149,785.93	
7	Percent Allocated to Pipeline	10.80%	10.80%	0.00%	10.75%	
8	Adjustment for Accumulated Depreciation	\$ -	\$ 267,953.21	\$ -	\$ 16,101.99	\$ (251,851.22)
9						
10	Net Investment		<u>\$ 2,694,599.04</u>		<u>\$ 63,753.56</u>	<u>\$ (2,630,845.48)</u>

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Summary**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9788**

**Change to Meter Charge for 2007 Interim Rate Adjustment**

Line No.	Rate Class (a)	Meter Charge per GUD 9400 Adjusted (1) (b)	Interim Cost Recovery Adjustment to Monthly Charge (2) (c)	Proposed Meter Charge (d)
1	Rate Schedule CGS	\$ 1,822.06	\$ 578.17	\$ 2,400.23
2				
3	Rate Schedule PT	\$ 2,466.77	\$ 749.31	\$ 3,216.08
4				
5				
6	Notes:			
7	1. Column (b) is GUD 9400 including the Company's previously authorized 2003 through 2006 Interim Rate Adjustments as applicable.			
8	2. Column (c) is 2007 Interim Rate Adjustment per the proposed Tariffs for Rate CGS and PT customers.			



**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule A**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9788**

Line No.	Description	Total Approved Per GUD 9400 At 12/31/06 (1)	Per Book As of 12/31/07	Adjustments (2)	Per Book Adjusted As of 12/31/07	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 880,404,083	\$ 927,385,551	\$ 3,548,287	\$ 930,933,838	3	\$ 50,529,755
2	Accumulated Depreciation	377,918,191	381,068,678	730,866	381,799,544	3	3,881,353
3	Net Utility Plant Investment	<u>\$ 502,485,892</u>	<u>\$ 546,316,873</u>	<u>\$ 2,817,421</u>	<u>\$ 549,134,294</u>		<u>\$ 46,648,402</u>
4							
5							
6	Calculation of the Interim Rate Adjustment Amount:						
7	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)			\$ 3,852,225
8	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			1,059,461
9	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			780,865
10	Revenue-related Taxes				4		-
11	Federal Income Tax				(Sch. C, Ln. 9, Col. b)		1,277,191
12	Interim Rate Adjustment Amount						<u>\$ 6,969,743</u>
13							
14	Total Interim Rate Adjustment Amount times the Allocation Factors:						
15	Rate Schedule CGS			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)			\$ 5,099,458
16	Rate Schedule PT			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 17, Col. b)			1,870,284
17	Total						<u>\$ 6,969,743</u>
18							
19	Total Change in Meter Charge:						
20	Rate Schedule CGS			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 21, Col. b)			\$ 578.17
21	Rate Schedule PT			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 22, Col. b)			\$ 749.31
22							
23	Notes:						
24	1. Amounts are the approved amounts per GUD 9400 adjusted to include Net Utility Plant Investment included in the Company's previously authorized 2003 through 2006						
25	Interim Rate Adjustments.						
26	2. Includes assigned Shared Services investment and accumulated depreciation.						
27	3. See Workpaper/Schedule A for adjustment details related to Column (d).						
28	4. Revenue-related taxes are recovered through Rider TAX.						

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule B*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9788**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G (P), Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 14,676,489	GUD 9400, Schedule E (P), Line 4, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 699,977,759	GUD 9400, Schedule E (P), Line 56, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>2.097%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 6,200,000	2007 Property Tax payments per the methodology in GUD 9726 Final Order, Finding of Fact No. 49. (1)
10	Total Net Plant	\$ 370,384,137	GUD 9400, Schedule E (P), Line 56, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.674%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation $(1 / .65) * (.35)$	<u>53.84615%</u>	GUD 9400, Schedule M (P), Line 23, Column (f)
14			
15	Allocation Factors:		
16	Rate Schedule CGS	0.731657	GUD 9560, Final Order, Finding of Fact #46
17	Rate Schedule PT	0.268343	GUD 9560, Final Order, Finding of Fact #46
18	Total	<u>1.000000</u>	Sum of Line 16 through Line 17
19			
20	2007 Year-end number of meters times 12:		
21	Rate Schedule CGS	8,820	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
22	Rate Schedule PT	2,496	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
23			
24	Note:		
25	1: Estimated pending actual payments.		

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule C**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9788**

Line No.	Description (a)	Factors (b)	Reference (c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G (P), Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G (P), Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 21,208,818	Line 1 plus Line 2
4	Total Invested Capital	\$ 417,111,331	GUD 9400, Schedule G (P), Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 46,648,402	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 1,277,191	Line 7 times Line 8

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Workpaper/Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9788**

Line No.	Description (a)	Ref (b)	Adjustments (c)	Total Adjustment (d)
1	Utility Plant Investment Adjustments:			
2	<u>Beginning Balance, Prior Years' IRA Adjustments Rolled Forward</u>	1		
3	a) Year 2005 Addition to include Shared Services 2005 Additions		\$ 2,962,552	
4	b) Year 2005 Reduction to exclude Ancillary workplace improvements from Pipeline 2005 Additions		(461,970)	
5	c) Year 2005 Reduction to exclude Project 180.10932 and other signage cost from Pipeline 2005 Additions		(200,755)	
6	d) Year 2006 Reallocation Adjustment for Shared Services 2005 Additions		(2,886,857)	
7	e) Year 2006 Addition to include Shared Services 2006 Additions		2,779,516	
8	f) Year 2006 Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions		(29,706)	
9	g) Year 2006 Reduction to exclude Ancillary Equipment from Pipeline 2006 Additions		1,280	
10	h) Year 2006 Reduction to exclude Expense Account Costs from Shared Services 2006 Additions		(55,079)	
11	i) Year 2006 Reduction to exclude Direct Expense Account Charges from Pipeline 2006 Additions		(59,084)	
12	j) Year 2006 Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2006 Additions		(56,172)	
13	k) Year 2006 Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2006 Additions		(68,006)	
14	<u>Year 2007 Adjustments</u>			
15	l) Reallocation Adjustment for Shared Services 2005 Additions	2	2,451	
16	m) Reallocation Adjustment for Shared Services 2006 Additions	2	90,014	
17	n) Reallocation Adjustment for Year 2006 Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions	2	(962)	
18	o) Reallocation Adjustment for Year 2006 Reduction to exclude Expense Account Costs from Shared Services 2006 Additions	2	(1,784)	
19	p) Addition to include Shared Services 2007 Additions	3	1,978,802	
20	q) Reduction to exclude Ancillary Equipment from Shared Services 2007 Additions	4	(282,290)	
21	r) Reduction to exclude Ancillary Equipment from Pipeline 2007 Additions	4	-	
22	s) Reduction to exclude Expense Account Costs from Shared Services 2007 Additions	5	(14,644)	
23	t) Reduction to exclude Direct Expense Account Charges from Pipeline 2007 Additions	5	(66,084)	
24	u) Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2007 Additions	5	(31,356)	
25	v) Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2007 Additions	5	(51,579)	
25a	GUD No. 10000 Adjustment - ACSC - GUD 9664	6	-	
25b	GUD No. 10000 Adjustment - ACSC - GUD No. 9726	6	-	
25c	GUD No. 10000 Adjustment - ACSC	6	\$ -	
26	Ending Balance, Utility Plant Investment Adjustments			\$ <u>3,548,287</u>

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Workpaper/Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9788**

Line No.	Description (a)	Ref (b)	Adjustments (c)	Total Adjustment (d)
27	Accumulated Depreciation Adjustments:			
28	<u>Beginning Balance, Prior Years' IRA Adjustments Rolled Forward</u>	1		
29	a) Year 2005 Addition for Shared Services Year 2005 Depreciation Accumulated on 2005 Additions		\$ 267,953	
30	b) Year 2006 Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions		(252,690)	
31	c) Year 2006 Addition for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions		15,263	
32	d) Year 2006 Addition for Depreciation Accumulated on Shared Services 2006 Additions		278,262	
33	e) Year 2006 Reduction to exclude Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(2,080)	
34	f) Year 2006 Reduction to exclude Year 2005 and Year 2006 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage		(26,745)	
35	g) Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Ancillary Equipment		35	
36	h) Year 2006 Reduction to exclude Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(4,557)	
37	i) Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges		(1,239)	
38	j) Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads		(1,178)	
39	k) Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads		(1,426)	
40	<u>Year 2007 Adjustments</u>			
41	l) Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions	2	494	
42	m) Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions	2	494	
43	n) Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2006 Additions	2	9,011	
44	o) Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	2	(67)	
45	p) Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Expense Account Costs	2	(148)	
46	q) Addition for Year 2007 Depreciation Accumulated on Shared Services 2005 Additions	3	15,757	
47	r) Addition for Year 2007 Depreciation Accumulated on Shared Services 2006 Additions	3	287,274	
48	s) Addition for Year 2007 Depreciation Accumulated on Shared Services 2007 Additions	3	189,232	
49	t) Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	4	(2,147)	
50	u) Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment	4	(14,417)	
51	v) Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage	4	(13,373)	
52	w) Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Ancillary Equipment	4	35	
53	x) Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Expense Account Costs	5	(4,705)	
54	y) Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Expense Account Costs	5	(1,210)	
55	z) Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges	5	(1,239)	
56	aa) Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2007 Direct Expense Account Charges	5	(1,386)	
57	ab) Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads	5	(1,178)	
58	ac) Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Shared Services Overheads	5	(657)	
59	ad) Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads	5	(1,426)	
60	ae) Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Business Unit Overheads	5	(1,081)	
60E	<b>GUD No. 10000 Adjustment</b>	<b>6</b>		
61	Ending Balance, Accumulated Depreciation Adjustments			\$ <u>730,866</u>

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Workpaper/Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9788**

Line No.	Description (a)	Ref (b)	Adjustments (c)	Total Adjustment (d)
62	Notes:			
63	1. These balances roll forward the adjustments to Net Utility Plant authorized in GUD 9664 and GUD 9726 Final Order.			
64	2. These adjustments reduce the prior Shared Services Additions authorized in GUD 9664 and GUD 9726 to the level of service provided by SSU at the end of 2007, with related adjustment			
65	for accumulated depreciation.			
66	3. These adjustments include the Shared Services 2007 Additions based upon the level of service provided by SSU at the end of 2007, with related adjustment for accumulated depreciation.			
67	4. These adjustments have been made in compliance with GUD 9664 Final Order, Finding of Fact Nos. 41 and 42.			
68	5. In compliance with the spirit of GUD 9670 Final Order, Finding of Fact Nos. 92, 93 and 94, the Company has voluntarily elected to reduce Net Utility Plant for the costs of meals and			
69	entertainment, travel and lodging, and other employee related expenses capitalized during 2007 pending the Company's filing of its next formal case.			
70E	6. Added by Examiners for any adjustment approved by Commission Decision .			

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Summary*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2008  
GUD No. 9855**

**Change to Meter Charge for 2008 Interim Rate Adjustment**

<b>Line No.</b>	<b>Rate Class</b>	<b>Meter Charge per GUD 9400 Adjusted (1)</b>	<b>Interim Cost Recovery Adjustment to Monthly Charge (2)</b>	<b>Proposed Meter Charge</b>
	(a)	(b)	(c)	(d)
1	Rate Schedule CGS	\$2,400.23	\$ 654.77	\$ 3,055.00
2				
3	Rate Schedule PT	\$3,216.08	\$ 993.07	\$ 4,209.15
4				
5				
6	Notes:			
7	1. Column (b) is GUD 9400 including the Company's previously authorized 2003 through 2007 Interim Rate Adjustments as applicable.			
8	2. Column (c) is 2008 Interim Rate Adjustment per the proposed Tariffs for Rate CGS and PT customers.			

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2008  
GUD No. 9855**

Line No.	Description	Total Approved Per GUD 9400 At 12/31/07 (1)	Per Book As of 12/31/08	Adjustments (2)	Per Book Adjusted As of 12/31/08	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 930,933,838	\$ 976,147,038	\$ 5,273,621	\$ 981,420,659	3	\$ 50,486,821
2	Accumulated Depreciation	381,799,544	379,493,599	1,484,490	380,978,089	3	(821,455)
3	Net Utility Plant Investment	<u>\$ 549,134,294</u>	<u>\$ 596,653,439</u>	<u>\$ 3,789,131</u>	<u>\$ 600,442,571</u>		<u>\$ 51,308,277</u>
4							
5							
6	Calculation of the Interim Rate Adjustment Amount:						
7	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)			\$ 4,237,037
8	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			1,058,561
9	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			849,127
10	Revenue-related Taxes			4			-
11	Federal Income Tax				(Sch. C, Ln. 9, Col. b)		1,404,774
11a	<b>ACSC's Adjustment</b>						
12	Interim Rate Adjustment Amount						<u>\$ 7,549,500</u>
13							
14	Total Interim Rate Adjustment Amount times the Allocation Factors:						
15	Rate Schedule CGS			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)			\$ 5,523,641
16	Rate Schedule PT			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 17, Col. b)			2,025,858
17	Total						<u>\$ 7,549,500</u>
18							
19	Total Change in Meter Charge:						
20	Rate Schedule CGS			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 21, Col. b)			\$ 654.77
21	Rate Schedule PT			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 22, Col. b)			\$ 993.07
22							
23	Notes:						
24	1. Amounts are the approved amounts per GUD 9400 adjusted to include Net Utility Plant Investment included in the Company's previously authorized 2003 through 2007						
25	Interim Rate Adjustments.						
26	2. Includes assigned Shared Services investment and accumulated depreciation.						
27	3. See Workpaper/Schedule A for adjustment details related to Column (d).						
28	4. Revenue-related taxes are recovered through Rider TAX.						



**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule B*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2008  
GUD No. 9855**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G (P), Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 14,676,489	GUD 9400, Schedule E (P), Line 4, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 699,977,759	GUD 9400, Schedule E (P), Line 56, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>2.097%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 6,129,674	2008 Property Tax payments per the methodology in GUD 9726 Final Order, Finding of Fact No. 49. (1)
10	Total Net Plant	\$ 370,384,137	GUD 9400, Schedule E (P), Line 56, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.655%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation $(1 / .65) * (.35)$	<u>53.84615%</u>	GUD 9400, Schedule M (P), Line 23, Column (f)
14			
15	Allocation Factors:		
16	Rate Schedule CGS	0.731657	GUD 9560, Final Order, Finding of Fact #46
17	Rate Schedule PT	0.268343	GUD 9560, Final Order, Finding of Fact #46
18	Total	<u>1.000000</u>	Sum of Line 16 through Line 17
19			
20	2008 Year-end number of meters times 12:		
21	Rate Schedule CGS	8,436	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
22	Rate Schedule PT	2,040	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
23			
24	Note:		
25	1: Estimated pending actual payments.		

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule C**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2008  
GUD No. 9855**

Line No.	Description (a)	Factors (b)	Reference (c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G (P), Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G (P), Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 21,208,818	Line 1 plus Line 2
4	Total Invested Capital	\$ 417,111,331	GUD 9400, Schedule G (P), Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 51,308,277	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 1,404,774	Line 7 times Line 8

ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000

*Workpaper/Schedule A*

ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2008  
GUD No. 9855

Line No.	Description	Ref	Adjustments	Total Adjustment
	(a)	(b)	(c)	(d)
2	<u>Beginning Balance, Prior Years' IRA Adjustments Rolled Forward</u>	1		
3	Year 2005 Addition to include Shared Services 2005 Additions		\$ 2,962,552	
4	Year 2005 Reduction to exclude Ancillary workplace improvements from Pipeline 2005 Additions		(461,970)	
5	Year 2005 Reduction to exclude Project 180.10932 and other signage cost from Pipeline 2005 Additions		(200,755)	
6	Year 2006 Reallocation Adjustment for Shared Services 2005 Additions		(2,886,857)	
7	Year 2006 Addition to include Shared Services 2006 Additions		2,779,516	
8	Year 2006 Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions		(29,706)	
9	Year 2006 Reduction to exclude Ancillary Equipment from Pipeline 2006 Additions		1,280	
10	Year 2006 Reduction to exclude Expense Account Costs from Shared Services 2006 Additions		(55,079)	
11	Year 2006 Reduction to exclude Direct Expense Account Charges from Pipeline 2006 Additions		(59,084)	
12	Year 2006 Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2006 Additions		(56,172)	
13	Year 2006 Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2006 Additions		(68,006)	
14	Year 2007 Reallocation Adjustment for Shared Services 2005 Additions		2,451	
15	Year 2007 Reallocation Adjustment for Shared Services 2006 Additions		90,014	
16	Year 2007 Reallocation Adjustment for Year 2006 Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions		(962)	
17	Year 2007 Reallocation Adjustment for Year 2006 Reduction to exclude Expense Account Costs from Shared Services 2006 Additions		(1,784)	
18	Year 2007 Addition to include Shared Services 2007 Additions		1,978,802	
19	Year 2007 Reduction to exclude Ancillary Equipment from Shared Services 2007 Additions		(282,290)	
20	Year 2007 Reduction to exclude Ancillary Equipment from Pipeline 2007 Additions		-	
21	Year 2007 Reduction to exclude Expense Account Costs from Shared Services 2007 Additions		(14,644)	
22	Year 2007 Reduction to exclude Direct Expense Account Charges from Pipeline 2007 Additions		(66,084)	
23	Year 2007 Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2007 Additions		(31,356)	
24	Year 2007 Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2007 Additions		(51,579)	
25	<u>Year 2008 Adjustments</u>			
26	Reallocation Adjustment for Shared Services 2005 Additions	2	9,731	
27	Reallocation Adjustment for Shared Services 2006 Additions	2	357,327	
28	Reallocation Adjustment for Shared Services 2007 Additions	2	246,410	
29	Reallocation Adjustment for Year 2006 Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions	2	(3,819)	
30	Reallocation Adjustment for Year 2007 Reduction to exclude Ancillary Equipment from Shared Services 2007 Additions	2	(35,152)	
31	Reallocation Adjustment for Year 2006 Reduction to exclude Expense Account Costs from Shared Services 2006 Additions	2	(7,081)	
32	Reallocation Adjustment for Year 2007 Reduction to exclude Expense Account Costs from Shared Services 2007 Additions	2	(1,824)	
33	Addition to include Shared Services 2008 Additions- Per Books	3	2,281,617	
34	Reduction for Shared Services Reclassification Adjustment	7	(1,039,239)	
35	Reduction for Shared Services Additions voluntarily removed	6	(13,623)	
36	Reduction to exclude Ancillary Equipment from Shared Services 2008 Additions	4	55,977	
37	Reduction to exclude Ancillary Equipment from Pipeline 2008 Additions	4	(1,901)	
38	Reduction to exclude Expense Account Costs from Shared Services 2008 Additions	5	(3,082)	
39	Reduction to exclude Direct Expense Account Charges from Pipeline 2008 Additions	5	(78,857)	
40	Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2008 Additions	5	(44,135)	
41	Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2008 Additions	5	2,983	
	GUD No. 10000 Adjustment - ACSC - GUD No. 9664	8	-	
	GUD No. 10000 Adjustment - ACSC - GUD No. 9726	8	-	
	GUD No. 10000 Adjustment - ACSC - GUD No. 9788	8	-	
41E	GUD No. 10000 Adjustment - ACSC	8	\$ -	

ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000

*Workpaper/Schedule A*

ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2008  
GUD No. 9855

<u>Line No.</u>	<u>Description</u>	<u>Ref</u>	<u>Adjustments</u>	<u>Total Adjustment</u>
	(a)	(b)	(c)	(d)
42	Ending Balance, Utility Plant Investment Adjustments			<u>\$ 5,273,621</u>

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Workpaper/Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2008  
GUD No. 9855**

Line No.	Description	Ref	Adjustments	Total Adjustment
	(a)	(b)	(c)	(d)
43				
44	Accumulated Depreciation Adjustments:			
45	<u>Beginning Balance, Prior Years' IRA Adjustments Rolled Forward</u>	1		
46	Year 2005 Addition for Shared Services Year 2005 Depreciation Accumulated on 2005 Additions		\$ 267,953	
47	Year 2006 Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions		(252,690)	
48	Year 2006 Addition for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions		15,263	
49	Year 2006 Addition for Depreciation Accumulated on Shared Services 2006 Additions		278,262	
50	Year 2006 Reduction to exclude Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(2,080)	
51	Year 2006 Reduction to exclude Year 2005 and Year 2006 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage		(26,745)	
52	Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Ancillary Equipment		35	
53	Year 2006 Reduction to exclude Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(4,557)	
54	Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges		(1,239)	
55	Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads		(1,178)	
56	Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads		(1,426)	
57	Year 2007 Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions		494	
58	Year 2007 Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions		494	
59	Year 2007 Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2006 Additions		9,011	
60	Year 2007 Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(67)	
61	Year 2007 Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(148)	
62	Year 2007 Addition for Year 2007 Depreciation Accumulated on Shared Services 2005 Additions		15,757	
63	Year 2007 Addition for Year 2007 Depreciation Accumulated on Shared Services 2006 Additions		287,274	
64	Year 2007 Addition for Year 2007 Depreciation Accumulated on Shared Services 2007 Additions		189,232	
65	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(2,147)	
66	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment		(14,417)	
67	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage		(13,373)	
68	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Ancillary Equipment		35	
69	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(4,705)	
70	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Expense Account Costs		(1,210)	
71	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges		(1,239)	
72	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2007 Direct Expense Account Charges		(1,386)	
73	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads		(1,178)	
74	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Shared Services Overheads		(657)	
75	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads		(1,426)	
76	Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Business Unit Overheads		(1,081)	
77	<u>Year 2008 Adjustments</u>			
78	Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions	2	1,962	
79	Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions	2	1,962	
80	Reallocation Adjustment for Year 2007 Depreciation Accumulated on Shared Services 2005 Additions	2	1,962	
81	Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2006 Additions	2	35,773	
82	Reallocation Adjustment for Year 2007 Depreciation Accumulated on Shared Services 2006 Additions	2	35,773	
83	Reallocation Adjustment for Year 2007 Depreciation Accumulated on Shared Services 2007 Additions	2	23,564	
84	Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	2	(267)	
85	Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	2	(267)	
86	Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment	2	(1,795)	

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Workpaper/Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2008  
GUD No. 9855**

Line No.	Description	Ref	Adjustments	Total Adjustment
	(a)	(b)	(c)	(d)
87	Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Expense Account Costs	2	(586)	
88	Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Expense Account Costs	2	(586)	
89	Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Expense Account Costs	2	(151)	
90	Addition for Year 2008 Depreciation Accumulated on Shared Services 2005 Additions	3	17,720	
91	Addition for Year 2008 Depreciation Accumulated on Shared Services 2006 Additions	3	323,047	
92	Addition for Year 2008 Depreciation Accumulated on Shared Services 2007 Additions	3	212,797	
93	Addition for Year 2008 Depreciation Accumulated on Shared Services 2008 Additions- Per Books	3	266,273	
94	Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2008 Additions for Reclassification Adjustment	7	(94,855)	
95	Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	4	(2,415)	
96	Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment	4	(16,212)	
97	Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2008 Ancillary Equipment	4	3,805	
98	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage	4	(13,373)	
99	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2006 Ancillary Equipment	4	35	
100	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2007 Ancillary Equipment	4	-	
101	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2008 Ancillary Equipment	4	(24,154)	
102	Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2006 Expense Account Costs	5	(5,290)	
103	Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2007 Expense Account Costs	5	(1,360)	
104	Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2008 Expense Account Costs	5	(255)	
105	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges	5	(1,239)	
106	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2007 Direct Expense Account Charges	5	(1,386)	
107	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2008 Direct Expense Account Charges	5	(1,653)	
108	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads	5	(1,178)	
109	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Shared Services Overheads	5	(657)	
110	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2008 Expense Account Charges for Shared Services Overheads	5	(925)	
111	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads	5	(1,426)	
112	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Business Unit Overheads	5	(1,081)	
113	Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2008 Expense Account Charges for Business Unit Overheads	5	63	
113E	<b>GUD No. 10000 Adjustment</b>	<b>8</b>		
114	Ending Balance, Accumulated Depreciation Adjustments			\$ 1,484,490
115	Notes:			
116	1. These balances roll forward the adjustments to Net Utility Plant authorized in GUD 9664 and GUD 9726 and GUD 9788 Final Order.			
117	2. These adjustments reduce the prior Shared Services Additions authorized in GUD 9664 and GUD 9726 and GUD 9788 to the level of service provided by SSU at the end of 2008, with			
118	related adjustment for accumulated depreciation.			
119	3. These adjustments include the Shared Services 2008 Additions based upon the level of service provided by SSU at the end of 2008, with related adjustment for accumulated depreciation.			
120	4. These adjustments have been made in compliance with GUD 9664 Final Order, Finding of Fact Nos. 41 and 42.			
121	5. In compliance with the spirit of GUD 9670 Final Order, Finding of Fact Nos. 92, 93 and 94, the Company has voluntarily elected to reduce Net Utility Plant for the costs of meals and			
122	entertainment, travel and lodging, and other employee related expenses capitalized during 2008 pending the Company's filing of its next formal case.			
123	6. Project 010.11279 has been voluntarily removed consistent with GUD 9802 RFI 1-17 Supplement and project 010.11352 has been voluntarily removed consistent with Mid-Tex SOI 2008			
124	RFI Dallas 2-19 Supplement.			
125	7. These adjustments relate to the Reclassification of Shared Services General Office Additions to Customer Support Additions and the related Accumulated Depreciation.			
126E	<b>8. Added by Examiners for any adjustment approved by Commission Decision .</b>			

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**Schedule A - 2006 Adjustment**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9855**

Line No.	Description (a)	Ref (b)	Change in Investment (c)
1	Utility Plant Investment	1	\$ (57,650)
2	Accumulated Depreciation	1	(4,744)
3	Net Utility Plant Investment		<u>\$ (52,907)</u>
4			
5			
6	Calculation of the Interim Rate Adjustment Amount:		
7	Return	(Sch. A - 2006 Adjustment, Ln. 3, Col. c) times (Sch. B - 2006 Adjustment, Ln. 1, Col. b)	\$ (4,369)
8	Depreciation Expense	(Sch. A - 2006 Adjustment, Ln. 1, Col. c) times (Sch. B - 2006 Adjustment, Ln. 6, Col. b)	(1,209)
9	Property-related Taxes (Ad Valorem)	(Sch. A - 2006 Adjustment, Ln. 3, Col. c) times (Sch. B - 2006 Adjustment, Ln. 11, Col. b)	(795)
10	Revenue-related Taxes	2	-
11	Federal Income Tax	(Sch. C - 2006 Adjustment, Ln. 9, Col. b)	(1,449)
12	Interim Rate Adjustment Amount		<u>\$ (7,822)</u>
13			
14	Total Interim Rate Adjustment Amount times the Allocation Factors:		
15	Rate Schedule CGS	(Sch. A - 2006 Adjustment, Ln. 12, Col. c) times (Sch. B - 2006 Adjustment, Ln. 16, Col. b)	\$ (5,723)
16	Rate Schedule PT	(Sch. A - 2006 Adjustment, Ln. 12, Col. c) times (Sch. B - 2006 Adjustment, Ln. 17, Col. b)	(2,099)
17	Total		<u>\$ (7,822)</u>
18			
19	Total Change in Meter Charge:		
20	Rate Schedule CGS	(Sch. A - 2006 Adjustment, Ln. 15, Col. c) divided by (Sch. B, Ln. 21, Col. b)	\$ (0.68)
21	Rate Schedule PT	(Sch. A - 2006 Adjustment, Ln. 16, Col. c) divided by (Sch. B, Ln. 22, Col. b)	\$ (1.03)
22			
23	Notes:		
24	1. See Workpaper/Schedule A - 2006/2007 Adjustment for details related to Column (c).		
25	2. Revenue-related taxes are recovered through Rider TAX.		



**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule A - 2007 Adjustment*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9855**

Line No.	Description (a)	Ref (b)	Change in Investment (c)
1	Utility Plant Investment	1	\$ (369,220)
2	Accumulated Depreciation	1	(37,053)
3	Net Utility Plant Investment		<u>\$ (332,166)</u>
4			
5			
6	Calculation of the Interim Rate Adjustment Amount:		
7	Return	(Sch. A - 2007 Adjustment, Ln. 3, Col. c) times (Sch. B - 2007 Adjustment, Ln. 1, Col. b)	\$ (27,430)
8	Depreciation Expense	(Sch. A - 2007 Adjustment, Ln. 1, Col. c) times (Sch. B - 2007 Adjustment, Ln. 6, Col. b)	(7,741)
9	Property-related Taxes (Ad Valorem)	(Sch. A - 2007 Adjustment, Ln. 3, Col. c) times (Sch. B - 2007 Adjustment, Ln. 11, Col. b)	(5,560)
10	Revenue-related Taxes	2	-
11	Federal Income Tax	(Sch. C - 2007 Adjustment, Ln. 9, Col. b)	(9,094)
12	Interim Rate Adjustment Amount		<u>\$ (49,826)</u>
13			
14	Total Interim Rate Adjustment Amount times the Allocation Factors:		
15	Rate Schedule CGS	(Sch. A - 2007 Adjustment, Ln. 12, Col. c) times (Sch. B - 2007 Adjustment, Ln. 16, Col. b)	\$ (36,456)
16	Rate Schedule PT	(Sch. A - 2007 Adjustment, Ln. 12, Col. c) times (Sch. B - 2007 Adjustment, Ln. 17, Col. b)	(13,371)
17	Total		<u>\$ (49,826)</u>
18			
19	Total Change in Meter Charge:		
20	Rate Schedule CGS	(Sch. A - 2007 Adjustment, Ln. 15, Col. c) divided by (Sch. B, Ln. 21, Col. b)	\$ (4.32)
21	Rate Schedule PT	(Sch. A - 2007 Adjustment, Ln. 16, Col. c) divided by (Sch. B, Ln. 22, Col. b)	\$ (6.55)
22			
23	Notes:		
24	1. See Workpaper/Schedule A - 2006/2007 Adjustment for details related to Column (c).		
25	2. Revenue-related taxes are recovered through Rider TAX.		

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule B - 2006 Adjustment*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9855**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G (P), Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 14,676,489	GUD 9400, Schedule E (P), Line 4, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 699,977,759	GUD 9400, Schedule E (P), Line 56, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>2.097%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 5,565,510	Ad Valorem taxes paid for 2006
10	Total Net Plant	\$ 370,384,137	GUD 9400, Schedule E (P), Line 56, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.503%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation $(1 / .65) * (.35)$	<u>53.84615%</u>	GUD 9400, Schedule M (P), Line 23, Column (f)
14			
15	Allocation Factors:		
16	Rate Schedule CGS	0.731657	GUD 9560, Final Order, Finding of Fact #46
17	Rate Schedule PT	0.268343	GUD 9560, Final Order, Finding of Fact #46
18	Total	<u>1.000000</u>	Sum of Line 16 through Line 17
19			
20	2008 Year-end number of meters times 12:		
21	Rate Schedule CGS	8,436	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
22	Rate Schedule PT	2,040	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
23			
24	Note:		
25	1: Estimated pending actual payments.		

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Schedule B - 2007 Adjustment*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9855**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G (P), Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 14,676,489	GUD 9400, Schedule E (P), Line 4, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 699,977,759	GUD 9400, Schedule E (P), Line 56, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>2.097%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 6,200,000	2008 Property Tax payments per the methodology in GUD 9726 Final Order, Finding of Fact No. 49. (1)
10	Total Net Plant	\$ 370,384,137	GUD 9400, Schedule E (P), Line 56, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.674%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation $(1 / .65) * (.35)$	<u>53.84615%</u>	GUD 9400, Schedule M (P), Line 23, Column (f)
14			
15	Allocation Factors:		
16	Rate Schedule CGS	0.731657	GUD 9560, Final Order, Finding of Fact #46
17	Rate Schedule PT	0.268343	GUD 9560, Final Order, Finding of Fact #46
18	Total	<u>1.000000</u>	Sum of Line 16 through Line 17
19			
20	2008 Year-end number of meters times 12:		
21	Rate Schedule CGS	8,436	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
22	Rate Schedule PT	2,040	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
23			
24	Note:		
25	1: Estimated pending actual payments.		

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

EXAMINERS GRIP REFUND SCH 1  
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**Schedule C - 2006 Adjustment**

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2006  
GUD No. 9855**

Line No.	Description (a)	Factors (b)	Reference (c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G (P), Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G (P), Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 21,208,818	Line 1 plus Line 2
4	Total Invested Capital	\$ 417,111,331	GUD 9400, Schedule G (P), Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ (52,907)	Schedule A - 2006 Adjustment, Line 3, Column (c)
9	Change in Federal Income Tax	\$ (1,449)	Line 7 times Line 8

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

**EXAMINERS GRIP REFUND SCH 1  
PAGE 53 OF 65**

***Schedule C - 2007 Adjustment***

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2007  
GUD No. 9855**

Line No.	Description (a)	Factors (b)	Reference (c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G (P), Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G (P), Line 4, Column (e)
3	Return excluding debt, per GUD 9400	<u>\$ 21,208,818</u>	Line 1 plus Line 2
4	Total Invested Capital	<u>\$ 417,111,331</u>	GUD 9400, Schedule G (P), Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	<u>53.84615%</u>	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	<u>\$ (332,166)</u>	Schedule A - 2007 Adjustment, Line 3, Column (c)
9	Change in Federal Income Tax	<u><u>\$ (9,094)</u></u>	Line 7 times Line 8

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

Workpaper/Schedule A - 2006/2007 Adjustment

**Atmos Pipeline - Texas  
Shared Services 2006 and 2007 General Office Net Plant Investment Transferred to Customer Support  
Calendar Year 2008  
GUD No. 9855**

Line No	Description (a)	GUD 9788 2007 Reallocation			2008 Transfers As Allocated in the 2006 and 2007 IRA		
		GUD 9726 2006 Allocation General Office (b)	Adjustment for 2006 (1) General Office (c)	GUD 9788 2007 Allocation General Office (d)	Amounts Flowed Through in 2006 (e) = (b)	Amounts Flowed Through in 2007 (f) = (b + c + d)	Total Flowed Through (g) = (e + f)
1	Utility Plant Investment (2)	\$ 565,751.45	\$ 565,751.45	\$ 2,943,941.23			
2	Percent Allocated to Pipeline	10.19%	0.33%	10.52%			
3	Adjustment for Additions - Allocated from SSU	\$ 57,650.07	\$ 1,866.98	\$ 309,702.62	\$ 57,650.07	\$ 369,219.67	\$ 426,869.74
4							
5							
6	Accumulated Depreciation	\$ 46,550.52	\$ 46,550.52	\$ 305,668.19			
7	Percent Allocated to Pipeline	10.19%	0.33%	10.52%			
8	Adjustment for Accum. Depr. - Allocated from SSU	\$ 4,743.50	\$ 153.62	\$ 32,156.29	\$ 4,743.50	\$ 37,053.41	\$ 41,796.91
9							
10	Net Utility Plant Allocated from SSU	\$ 52,906.57	\$ 1,713.36	\$ 277,546.33	\$ 52,906.57	\$ 332,166.26	\$ 385,072.83

Notes:

1. Allocation Percentage is the Difference in the Original 2006 Allocation of 10.19% vs the 2007 percentage of 10.52%.
2. These amounts represent the investment reclassified from General Office to Customer Support.

**ATMOS PIPELINE - TEXAS  
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*Summary*

**ATMOS PIPELINE - TEXAS  
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**Change to Meter Charge for 2009 Interim Rate Adjustment**

<b>Line No.</b>	<b>Rate Class</b>		<b>Meter Charge per GUD 9400 Adjusted (1)</b>		<b>Interim Cost Recovery Adjustment to Monthly Charge (2)</b>		<b>Proposed Meter Charge</b>
	(a)		(b)		(c)		(d)
1	Rate Schedule CGS	\$	3,055.00	\$	1,301.69	\$	4,356.69
2							
3	Rate Schedule CGS	\$	4,209.15	\$	1,915.19	\$	6,124.34
4							
5							

6 Notes:

7 1. Column (b) is GUD 9400 including the Company's previously authorized 2003 through 2008 Interim Rate Adjustments as applicable.

8 2. Column (c) is 2009 Interim Rate Adjustment per the proposed Tariffs for Rate CGS and PT customers.

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*Schedule A*

**ATMOS PIPELINE - TEXAS  
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Line No.	Description	Total Approved Per GUD 9400 At 12/31/08 (1)	Per Book As of 12/31/09	Adjustments (2)	Per Book Adjusted As of 12/31/09	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 981,420,659	\$ 1,077,707,712	\$ 13,230,144	\$ 1,090,937,856	3	\$ 109,517,197
2	Accumulated Depreciation	380,978,089	391,805,881	3,185,331	394,991,212	3	14,013,123
3	Net Utility Plant Investment	<u>\$ 600,442,571</u>	<u>\$ 685,901,831</u>	<u>\$ 10,044,814</u>	<u>\$ 695,946,645</u>		<u>\$ 95,504,074</u>
4							
5							
6	Calculation of the Interim Rate Adjustment Amount:						
7	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)			\$ 7,886,726
8	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			2,296,256
9	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			1,933,160
10	Revenue-related Taxes					4	-
11	Federal Income Tax				(Sch. C, Ln. 9, Col. b)		2,614,816
11a	<b>ACSC's Adjustment</b>						
12	Interim Rate Adjustment Amount						<u>\$ 14,730,957</u>
13							
14	Total Interim Rate Adjustment Amount times the Allocation Factors:						
15	Rate Schedule CGS			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)			\$ 10,778,002
16	Rate Schedule PT			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 17, Col. b)			3,952,955
17	Total						<u>\$ 14,730,957</u>
18							
19	Total Change in Meter Charge:						
20	Rate Schedule CGS			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 21, Col. b)			\$ 1,301.69
21	Rate Schedule PT			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 22, Col. b)			\$ 1,915.19

22

23 Notes:

- 24 1. Amounts are the approved amounts per GUD 9400 adjusted to include Net Utility Plant Investment included in the Company's previously authorized 2003 through 2008
- 25 Interim Rate Adjustments.
- 26 2. Includes allocated Shared Services investment and accumulated depreciation.
- 27 3. See Workpaper/Schedule A for adjustment details related to Column (d).
- 28 4. Revenue-related taxes are recovered through Rider TAX.



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*Schedule B*

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Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G (P), Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 14,676,489	GUD 9400, Schedule E (P), Line 4, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 699,977,759	GUD 9400, Schedule E (P), Line 56, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>2.097%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 7,497,184	2009 Property Tax payments per the methodology in GUD 9726 Final Order, Finding of Fact No. 49. (1)
10	Total Net Plant	\$ 370,384,137	GUD 9400, Schedule E (P), Line 56, Column (d), Page 3 of 8
11	Property Tax Factor	<u>2.024%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation $(1 / .65) * (.35)$	<u>53.84615%</u>	GUD 9400, Schedule M (P), Line 23, Column (f)
14			
15	Allocation Factors:		
16	Rate Schedule CGS	0.731657	GUD 9560, Final Order, Finding of Fact #46
17	Rate Schedule PT	0.268343	GUD 9560, Final Order, Finding of Fact #46
18	Total	<u>1.000000</u>	Sum of Line 16 through Line 17
19			
20	2009 Year-end number of meters times 12:		
21	Rate Schedule CGS	8,280	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
22	Rate Schedule PT	2,064	Current year-end number of meters per the methodology in GUD 9560 Final Order, Finding of Fact No. 49.
23			
24	Note:		
25	1: Estimated pending actual payments.		

**ATMOS PIPELINE - TEXAS  
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**Schedule C**

**ATMOS PIPELINE - TEXAS  
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Line No.	Description (a)	Factors (b)	Reference (c)
1	Cost of Common Equity	\$ 20,772,144	GUD 9400, Schedule G (P), Line 6, Column (e)
2	Cost of Preferred Stock	436,674	GUD 9400, Schedule G (P), Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 21,208,818	Line 1 plus Line 2
4	Total Invested Capital	\$ 417,111,331	GUD 9400, Schedule G (P), Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 95,504,074	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 2,614,816	Line 7 times Line 8

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Description	Ref	Adjustments	Total Adjustment
(a)	(b)	(c)	(d)
Utility Plant Investment Adjustments:			
<u>Beginning Balance, Prior Years' IRA Adjustments Rolled Forward</u>	1		
Year 2005 Addition to include Shared Services 2005 Additions		\$ 2,962,552	
Year 2005 Reduction to exclude Ancillary workplace improvements from Pipeline 2005 Additions		(461,970)	
Year 2005 Reduction to exclude Project 180.10932 and other signage cost from Pipeline 2005 Additions		(200,755)	
Year 2006 Reallocation Adjustment for Shared Services 2005 Additions		(2,886,857)	
Year 2006 Addition to include Shared Services 2006 Additions		2,779,516	
Year 2006 Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions		(29,706)	
Year 2006 Reduction to exclude Ancillary Equipment from Pipeline 2006 Additions		1,280	
Year 2006 Reduction to exclude Expense Account Costs from Shared Services 2006 Additions		(55,079)	
Year 2006 Reduction to exclude Direct Expense Account Charges from Pipeline 2006 Additions		(59,084)	
Year 2006 Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2006 Additions		(56,172)	
Year 2006 Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2006 Additions		(68,006)	
Year 2007 Reallocation Adjustment for Shared Services 2005 Additions		2,451	
Year 2007 Reallocation Adjustment for Shared Services 2006 Additions		90,014	
Year 2007 Reallocation Adjustment for Year 2006 Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions		(962)	
Year 2007 Reallocation Adjustment for Year 2006 Reduction to exclude Expense Account Costs from Shared Services 2006 Additions		(1,784)	
Year 2007 Addition to include Shared Services 2007 Additions		1,978,802	
Year 2007 Reduction to exclude Ancillary Equipment from Shared Services 2007 Additions		(282,290)	
Year 2007 Reduction to exclude Ancillary Equipment from Pipeline 2007 Additions		-	
Year 2007 Reduction to exclude Expense Account Costs from Shared Services 2007 Additions		(14,644)	
Year 2007 Reduction to exclude Direct Expense Account Charges from Pipeline 2007 Additions		(66,084)	
Year 2007 Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2007 Additions		(31,356)	
Year 2007 Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2007 Additions		(51,579)	
Year 2008 Reallocation Adjustment for Shared Services 2005 Additions		9,731	
Year 2008 Reallocation Adjustment for Shared Services 2006 Additions		357,327	
Year 2008 Reallocation Adjustment for Shared Services 2007 Additions		246,410	
Year 2008 Reallocation Adjustment for Year 2006 Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions		(3,819)	
Year 2008 Reallocation Adjustment for Year 2007 Reduction to exclude Ancillary Equipment from Shared Services 2007 Additions		(35,152)	
Year 2008 Reallocation Adjustment for Year 2006 Reduction to exclude Expense Account Costs from Shared Services 2006 Additions		(7,081)	
Year 2008 Reallocation Adjustment for Year 2007 Reduction to exclude Expense Account Costs from Shared Services 2007 Additions		(1,824)	
Year 2008 Addition to include Shared Services 2008 Additions- Per Books		2,281,617	
Year 2008 Reduction for Shared Services Reclassification Adjustment		(1,039,239)	
Year 2008 Reduction for Shared Services Additions voluntarily removed		(13,623)	
Year 2008 Reduction to exclude Ancillary Equipment from Shared Services 2008 Additions		55,977	
Year 2008 Reduction to exclude Ancillary Equipment from Pipeline 2008 Additions		(1,901)	
Year 2008 Reduction to exclude Expense Account Costs from Shared Services 2008 Additions		(3,082)	
Year 2008 Reduction to exclude Direct Expense Account Charges from Pipeline 2008 Additions		(78,857)	
Year 2008 Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2008 Additions		(44,135)	
Year 2008 Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2008 Additions		2,983	

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Description (a)	Ref (b)	Adjustments (c)	Total Adjustment (d)
<u>Year 2009 Adjustments</u>			
Reallocation Adjustment for Shared Services 2005 Additions	2	7,877	
Reallocation Adjustment for Shared Services 2006 Additions	2	289,226	
Reallocation Adjustment for Shared Services 2007 Additions	2	199,448	
Reallocation Adjustment for Shared Services 2008 Additions	2	204,503	
Reallocation Adjustment for Year 2006 Reduction to exclude Ancillary Equipment from Shared Services 2006 Additions	2	(3,091)	
Reallocation Adjustment for Year 2007 Reduction to exclude Ancillary Equipment from Shared Services 2007 Additions	2	(28,453)	
Reallocation Adjustment for Year 2008 Reduction to exclude Ancillary Equipment from Shared Services 2008 Additions	2	5,017	
Reallocation Adjustment for Year 2006 Reduction to exclude Expense Account Costs from Shared Services 2006 Additions	2	(5,731)	
Reallocation Adjustment for Year 2007 Reduction to exclude Expense Account Costs from Shared Services 2007 Additions	2	(1,476)	
Reallocation Adjustment for Year 2008 Reduction to exclude Expense Account Costs from Shared Services 2008 Additions	2	(276)	
Reallocation Adjustment for Year 2008 Reduction for Shared Services Additions voluntarily removed	2	(1,221)	
Addition to include Shared Services 2009 Additions and Retirements- Per Books	3	7,790,018	
Reversal for 2008 Shared Services Reclassification Adjustment On Line 33	6	1,039,239	
Year 2009 Reduction for Shared Services Reclassification of Projects from General Office to Customer Support	7	(129,507)	
Reduction to exclude Project 010.11402 which has been reopened in 2010.	8	(240,743)	
Reduction to exclude Ancillary Equipment from Shared Services 2009 Additions	4	16,337	
Reduction to exclude Ancillary Equipment from Pipeline 2009 Additions	4	(5,027)	
Reduction to exclude Expense Account Costs from Shared Services 2009 Additions	5	(63,855)	
Reduction to exclude Direct Expense Account Charges from Pipeline 2009 Additions	5	(83,353)	
Reduction to exclude Expense Account Charges for Shared Services Overheads from Pipeline 2009 Additions	5	(49,909)	
Reduction to exclude Expense Account Charges for Business Unit Overheads from Pipeline 2009 Additions	5	-	
Adjustments to Utility Plant- Discovery	9	(982,500)	
GUD No. 10000 Adjustment - ACSC - GUD No. 9664	11	-	
GUD No. 10000 Adjustment - ACSC - GUD No. 9726	11	-	
GUD No. 10000 Adjustment - ACSC - GUD No. 9788	11	-	
GUD No. 10000 Adjustment - ACSC - GUD No. 9855	11	-	
GUD No. 10000 Adjustment - ACSC	10	\$ -	\$ 7,956,523
Ending Balance, Utility Plant Investment Adjustments			\$ 13,230,144

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Description (a)	Ref (b)	Adjustments (c)	Total Adjustment (d)
Accumulated Depreciation Adjustments:			
<u>Beginning Balance, Prior Years' IRA Adjustments Rolled Forward</u>	1		
Year 2005 Addition for Shared Services Year 2005 Depreciation Accumulated on 2005 Additions		\$ 267,953	
Year 2006 Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions		(252,690)	
Year 2006 Addition for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions		15,263	
Year 2006 Addition for Depreciation Accumulated on Shared Services 2006 Additions		278,262	
Year 2006 Reduction to exclude Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(2,080)	
Year 2006 Reduction to exclude Year 2005 and Year 2006 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage		(26,745)	
Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Ancillary Equipment		35	
Year 2006 Reduction to exclude Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(4,557)	
Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges		(1,239)	
Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads		(1,178)	
Year 2006 Reduction to exclude Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads		(1,426)	
Year 2007 Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions		494	
Year 2007 Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions		494	
Year 2007 Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2006 Additions		9,011	
Year 2007 Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(67)	
Year 2007 Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(148)	
Year 2007 Addition for Year 2007 Depreciation Accumulated on Shared Services 2005 Additions		15,757	
Year 2007 Addition for Year 2007 Depreciation Accumulated on Shared Services 2006 Additions		287,274	
Year 2007 Addition for Year 2007 Depreciation Accumulated on Shared Services 2007 Additions		189,232	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(2,147)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment		(14,417)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage		(13,373)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Ancillary Equipment		35	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(4,705)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Expense Account Costs		(1,210)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges		(1,239)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2007 Direct Expense Account Charges		(1,386)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads		(1,178)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Shared Services Overheads		(657)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads		(1,426)	
Year 2007 Reduction to exclude Year 2007 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Business Unit Overheads		(1,081)	

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Description	Ref	Adjustments	Total Adjustment
(a)	(b)	(c)	(d)
Year 2008 Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions		1,962	
Year 2008 Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions		1,962	
Year 2008 Reallocation Adjustment for Year 2007 Depreciation Accumulated on Shared Services 2005 Additions		1,962	
Year 2008 Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2006 Additions		35,773	
Year 2008 Reallocation Adjustment for Year 2007 Depreciation Accumulated on Shared Services 2006 Additions		35,773	
Year 2008 Reallocation Adjustment for Year 2007 Depreciation Accumulated on Shared Services 2007 Additions		23,564	
Year 2008 Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(267)	
Year 2008 Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(267)	
Year 2008 Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment		(1,795)	
Year 2008 Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(586)	
Year 2008 Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(586)	
Year 2008 Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Expense Account Costs		(151)	
Year 2008 Addition for Year 2008 Depreciation Accumulated on Shared Services 2005 Additions		17,720	
Year 2008 Addition for Year 2008 Depreciation Accumulated on Shared Services 2006 Additions		323,047	
Year 2008 Addition for Year 2008 Depreciation Accumulated on Shared Services 2007 Additions		212,797	
Year 2008 Addition for Year 2008 Depreciation Accumulated on Shared Services 2008 Additions- Per Books		266,273	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2008 Additions for Reclassification Adjustment		(94,855)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment		(2,415)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment		(16,212)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2008 Ancillary Equipment		3,805	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage		(13,373)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2006 Ancillary Equipment		35	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2007 Ancillary Equipment		-	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2008 Ancillary Equipment		(24,154)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2006 Expense Account Costs		(5,290)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2007 Expense Account Costs		(1,360)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2008 Expense Account Costs		(255)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges		(1,239)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2007 Direct Expense Account Charges		(1,386)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2008 Direct Expense Account Charges		(1,653)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads		(1,178)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Shared Services Overheads		(657)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2008 Expense Account Charges for Shared Services Overheads		(925)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads		(1,426)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Business Unit Overheads		(1,081)	
Year 2008 Reduction to exclude Year 2008 Depreciation Accumulated on Pipeline 2008 Expense Account Charges for Business Unit Overheads		63	

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Description (a)	Ref (b)	Adjustments (c)	Total Adjustment (d)
<u>Year 2009 Adjustments</u>			
Reallocation Adjustment for Year 2005 Depreciation Accumulated on Shared Services 2005 Additions	2	1,588	
Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2005 Additions	2	1,588	
Reallocation Adjustment for Year 2007 Depreciation Accumulated on Shared Services 2005 Additions	2	1,588	
Reallocation Adjustment for Year 2008 Depreciation Accumulated on Shared Services 2005 Additions	2	1,588	
Reallocation Adjustment for Year 2006 Depreciation Accumulated on Shared Services 2006 Additions	2	28,955	
Reallocation Adjustment for Year 2007 Depreciation Accumulated on Shared Services 2006 Additions	2	28,955	
Reallocation Adjustment for Year 2008 Depreciation Accumulated on Shared Services 2006 Additions	2	28,955	
Reallocation Adjustment for Year 2007 Depreciation Accumulated on Shared Services 2007 Additions	2	19,073	
Reallocation Adjustment for Year 2008 Depreciation Accumulated on Shared Services 2007 Additions	2	19,073	
Reallocation Adjustment for Year 2008 Depreciation Accumulated on Shared Services 2008 Additions	2	23,866	
Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	2	(216)	
Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	2	(216)	
Reallocation Adjustment for Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	2	(216)	
Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment	2	(1,453)	
Reallocation Adjustment for Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment	2	(1,453)	
Reallocation Adjustment for Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2008 Ancillary Equipment	2	341	
Reallocation Adjustment for Reduction to exclude Year 2006 Depreciation Accumulated on Shared Services 2006 Expense Account Costs	2	(474)	
Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2006 Expense Account Costs	2	(474)	
Reallocation Adjustment for Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2006 Expense Account Costs	2	(474)	
Reallocation Adjustment for Reduction to exclude Year 2007 Depreciation Accumulated on Shared Services 2007 Expense Account Costs	2	(122)	
Reallocation Adjustment for Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2007 Expense Account Costs	2	(122)	
Reallocation Adjustment for Reduction to exclude Year 2008 Depreciation Accumulated on Shared Services 2008 Expense Account Costs	2	(23)	
Addition for Year 2009 Depreciation Accumulated on Shared Services 2005 Additions	3	1,588	
Addition for Year 2009 Depreciation Accumulated on Shared Services 2006 Additions	3	352,002	
Addition for Year 2009 Depreciation Accumulated on Shared Services 2007 Additions	3	231,870	
Addition for Year 2009 Depreciation Accumulated on Shared Services 2008 Additions	3	290,139	
Addition for Year 2009 Depreciation Accumulated on Shared Services 2009 Additions- Per Books	3	666,516	
Reversal to exclude Year 2008 Depreciation Accumulated on Shared Services 2008 Additions for Reclassification Adjustment (Ln. 116)	6	94,855	
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services 2009 Additions for Reclassification Adjustment	7	(9,737)	
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services Project 010.11402 reopened in 2010	8	(22,827)	
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services 2006 Ancillary Equipment	4	(2,631)	
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services 2007 Ancillary Equipment	4	(17,665)	
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services 2008 Ancillary Equipment	4	4,146	
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services 2009 Ancillary Equipment	4	799	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2005 Ancillary Improvements and Signage	4	(13,373)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2006 Ancillary Equipment	4	35	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2007 Ancillary Equipment	4	-	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2008 Ancillary Equipment	4	(35)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2009 Ancillary Equipment	4	(92)	
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services 2006 Expense Account Costs	5	(5,765)	
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services 2007 Expense Account Costs	5	(1,482)	
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services 2008 Expense Account Costs	5	(277)	

**ATMOS PIPELINE - TEXAS  
STATEMENT OF INTENT - GUD NO. 10000**

*Workpaper/Schedule A*

**ATMOS PIPELINE - TEXAS  
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT  
AS OF DECEMBER 31, 2009  
GUD No. 9950**

Description (a)	Ref (b)	Adjustments (c)	Total Adjustment (d)
Reduction to exclude Year 2009 Depreciation Accumulated on Shared Services 2009 Expense Account Costs	5	(5,275)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2006 Direct Expense Account Charges	5	(1,239)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2007 Direct Expense Account Charges	5	(1,386)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2008 Direct Expense Account Charges	5	(1,653)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2009 Direct Expense Account Charges	5	(1,748)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Shared Services Overheads	5	(1,178)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Shared Services Overheads	5	(657)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2008 Expense Account Charges for Shared Services Overheads	5	(925)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2009 Expense Account Charges for Shared Services Overheads	5	(1,046)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2006 Expense Account Charges for Business Unit Overheads	5	(1,426)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2007 Expense Account Charges for Business Unit Overheads	5	(1,081)	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2008 Expense Account Charges for Business Unit Overheads	5	63	
Reduction to exclude Year 2009 Depreciation Accumulated on Pipeline 2009 Expense Account Charges for Business Unit Overheads	10	-	
<b>GUD No. 10000 Adjustment</b>	<b>11</b>		\$ 1,700,841
Ending Balance, Accumulated Depreciation Adjustments			\$ 3,185,331

Notes:

1. These balances roll forward the adjustments to Net Utility Plant authorized in GUD 9664 and GUD 9726 and GUD 9788 and GUD 9855 Final Order.
2. These adjustments reallocate the prior Shared Services Additions authorized in GUD 9664 and GUD 9726 and GUD 9788 and GUD 9855 to the level of service provided by SSU at the end of 2009, with related adjustment for accumulated depreciation.
3. These adjustments include the Shared Services 2009 Additions based upon the level of service provided by SSU at the end of 2009, with related adjustment for accumulated depreciation.
4. These adjustments have been made in compliance with GUD 9664 Final Order, Finding of Fact Nos. 41 and 42.
5. In compliance with the spirit of GUD 9670 Final Order, Finding of Fact Nos. 92, 93 and 94, the Company has voluntarily elected to reduce Net Utility Plant for the costs of meals and entertainment, travel and lodging, and other employee related expenses capitalized during 2009 pending the Company's filing of its next formal case.
6. Reversal of the 2008 Shared Services Reclassification Adjustment on line 33. This transfer of assets is included in the amount shown on Line 54. Line 165 Reverses the Accumulated Depreciation associated with these transfers as shown on line 116. The Accumulated Depreciation associated with these transfers is shown on line 163.
7. These adjustments relate to the 2009 Reclassification of Shared Services General Office Additions to Customer Support Additions and the related Accumulated Depreciation.
8. Project 010.11402 closed in December and has been reopened in February 2010; therefore an adjustment is made to remove this project from the calendar 2009 additions
9. Adjustment to Utility Plant for items/issues found during discovery.
- 11. Added by Examiners for any adjustment approved by Commission Decision .**



**Atmos Pipeline - Texas**  
**Interim Cost Recovery and Rate Adjustment Report**  
**As of December 31, 2009**  
**Adjustments Identified During Discovery**  
**GUD No. 9950**

Line No.	Project Number (a)	Description of Adjustment (b)	Reference (c)	Adjustment (d)
1	180.13314	To remove dollars charged to capital that should have been charged to O&M.	(1)	\$ (38.74)
2	180.13522	To remove dollars charged to capital that should have been charged to O&M.	(2)	\$ (124.22)
3	010.11241	To remove a project allocated to Atmos Pipeline - Texas that was not currently used directly by Atmos Pipeline - Texas.	(3)	\$ (516,801.00)
4	010.11343	To remove a project allocated to Atmos Pipeline - Texas that was not currently used directly by Atmos Pipeline - Texas.	(4)	\$ (447,551.00)
5	010.11480	To remove a project allocated to Atmos Pipeline - Texas that was not currently used directly by Atmos Pipeline - Texas.	(5)	\$ (13,629.00)
6	010.11521	To remove a project allocated to Atmos Pipeline - Texas that was not currently used directly by Atmos Pipeline - Texas.	(6)	\$ (4,356.00)
7				
8		<b>Total Adjustment to Utility Plant Investment</b>		<b><u>\$ (982,499.96)</u></b>
9				
10				

Notes:

1. The adjustment was identified in Staff Set No. 1, Question No. 1-18. The project is shown on the Atmos Pipeline - Texas Project Report, Additions, on Page 24 of 31, on Line 462.
2. The adjustment was identified in Staff Set No. 1, Question No. 1-21. The project is shown on the Atmos Pipeline - Texas Project Report, Additions, on Page 28 of 31, on Line 537.
3. The adjustment was identified in Staff Set No. 1, Question No. 1-26. The project is shown on the Atmos Pipeline - Texas Shared Services Project Report, Additions, on Page 1 of 6, on Line 3. The total project amount is \$4,009,217. The amount allocated to Atmos Pipeline - Texas at 12.89% is \$516,801.
4. The adjustment was identified in Staff Set No. 1, Question No. 1-27. The project is shown on the Atmos Pipeline - Texas Shared Services Project Report, Additions, on Page 1 of 6, on Line 4. The total project amount is \$3,471,988. The amount allocated to Atmos Pipeline - Texas at 12.89% is \$447,551.
5. The adjustment was identified in Staff Set No. 1, Question No. 1-38. The project is shown on the Atmos Pipeline - Texas Shared Services Project Report, Additions, on Page 2 of 6, on Line 39. The total project amount is \$105,734. The amount allocated to Atmos Pipeline - Texas at 12.89% is \$13,629.
6. The adjustment was identified in Staff Set No. 1, Question No. 1-38. The project is shown on the Atmos Pipeline - Texas Shared Services Project Report, Additions, on Page 3 of 6, on Line 66. The total project amount is \$33,794. The amount allocated to Atmos Pipeline - Texas at 12.89% is \$4,356.