

Decision Summary - GUD No.

Proposed Impact:	
Revenue Requirement Requested:	\$432,206,870
Increase Requested:	\$42,509,227

		Residential	
		Proposed	Approved
Rate Calculator - recalculates with each decision below	Atmos Proposed Customer Charge	\$16	
	Approved	\$16	\$16
	Dallas Proposed - Decision No. 1	\$14	
	State Proposed - Decision No. 1	\$16	
		Per Mcf	Per Mcf
	H25 Proposed Usage Charge	0.6759	
	Approved Usage Charge		0.4315
	Dallas Results Decision No. 1		
State Results Decision No. 1			

Page **Decision**
of **No. FOF**
PFD

Recommendation **Schedule**
Adopt = 1, Deny = 0 **Impacted**
Adopt means **accepting Examiners** or
Deny means **accepting Atmos'** propose

Rate Design & Rate Items

51	1	<p>Customer Charges</p> <p>Enter "0" for Atmos, "1" for Examiners, "2" for Dallas, "3" for State</p>	1	RD-CCS1 WP_J-4
53	2	<p>Billing Determinants</p> <p>December 31 Levels, 10 Year vs. 30 Year</p>	1	Multiple

GRIP Related Items

59	3	<p>Remove Projects removed from GUD No. 9802 GRIP</p>	1	C 03_09 or C 12_31 F-3
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17	4	Remove Project Nos. 010.11352 & 010.11353	1	C 03_09 or C 12_31 F-3
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Rate Base Adjustments

General Items:

6	5	Remove Poly 1 replacement & Repair Projects	1	C 03_09 or C 12_31 F-3
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7	6	Test Year Adjustments - Enter "0" for March 31, 2009 Plant Balances or "1" for December 31, 2008 Plant Balances	1	C 03_09 or C 12_31 F-3
		Depreciation	1	B-1
		Remove Employee Expense Adjustments ADIT - Enter "0" for Atmos Proposed March 31 Calculation, "1" for Atmos Alternative Dec 31 Calculation, or "2" for Dallas Dec 31 Recommendation	1	B B-3

Note: Default to "1" if Dec 31 is chosen. Results included on line 61.

7	7	Remove all Post Test Year Adjustments	0	C 03_09 or C 12_31
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Cash Working Capital Items:

11	8	Change Collection Lag to 16.65 <i>See</i> , CWC Billing Lag Adjustments	0	E1 THP-CWC2
11	9	Bank Lag <i>See</i> , CWC Billing Lag Adjustments	0	E1 THP-CWC2
11	10	Gas Cost Payment Lag Day	0	E-1
11	11	Gas Cost Transportation Lag	0	E-1
11	12	Other O&M Labor PTO Lead to 108.39 days	0	E1
11	13	O&M Non Labor	0	E1
11	14	Municipal Franchise Fees Lead Days	0	E1
17	15	Prepayment of State Gross Receipts Tax Include 13 month avg expense in rate base	0	E-3 B
38	16	Capitalization Ratio: Cost Center 1502 - Corporate Secretary Cost Center 1162 - Benefits Accounting Cost Center 1226 - Customer Service Cost Center 1228 - Customer Revenue Management Cost Center 1408 - Employee Development	0	WP_F-2.7 WP_F-2.7 WP_F-2.7 WP_F-2.7 WP_F-2.7

39	17	SSU Rate 2 (Change from 49.18 to 45.12)	0	
		Cost Center 1109 SS Dallas Payment Applications		WP_F-2.7
		Cost Center 1115 SS Dallas Billing Services		WP_F-2.7
		Cost Center 1148 SS Dallas Revenue System Support		WP_F-2.7
		Cost Center 1200 SS Customer Revenue Collections		WP_F-2.7
		Cost Center 1215 SS Dispatch Operations		WP_F-2.7
		Cost Center 1226 SS Dallas Customer Service		WP_F-2.7
		Cost Center 1227 SS Dallas Customer Program Man		WP_F-2.7
		Cost Center 1228 SS Dallas Customer Revenue Man		WP_F-2.7
35	18	SSU Call Center - Amarillo/Waco Alloc Exam Rec Enter "0" for Atmos, "1" for Examiners, and "2" for Dallas Include CC 1158	1	WP 2.7 WP 2.7
24	19	SSU Incentive Compensation (CC 1904 & 1908)	1	WP 2.7
27	20	Employee Benefits	0	WP 2.2
25	21	Merit Increases	0	WP 2.1
		B159 Gasoline		
		B61 ADIT Adjustments Pension Accruals Insurance Accruals Allowance for Doubtful Accounts		
22	22	UNICAP Section 263A	1	B-3
22	23	Gas Storage Change from WACOG to FIFO	1	B-3
Revenue Items				
		B61 Matching Principal - June 30, December 30 or March 31		
53	24	Attrition Adjustment (Also impacts Rate Design)	1	BSD 1-1
53	25	Weather Adjustment	1	BSD 1-1
Expenses Items				
		B120 Payroll Incentive Compensation		
		B124 Payroll Merit Increases		
26	26	Overtime	0	F-2
		B122 Benefits		
28	27	Uncollectible Expense - 3 year Avg. Normalized	0	WP_F2.10
29	28	Outside Services Employed - Acct. 923 Normalized	0	F-2

30	29	Distribution Load Dispatch Normalized	0	F-1
31	30	Gasoline Adjusted	1	F-1
32	31	Pipeline Integrity Adjusted	0	F-1
33	32	Transferred Pipeline Employee Expense	0	F-1
34	33	Relocation Expense - Mid-Tex Direct & SSU Allocate	0	F-1 F-2.7
35	34	Office Supply Expense Normalized	0	F-1
22	35	Property Taxes - Storage	1	WP_F-5.1

SSU Depreciation

37	36	Acct. 399.01 Servers - Hardware	1	F-4
37	37	Acct. 399.02 Servers - Software	1	F-4
37	38	Acct. 399.24 General Startup Costs	1	F-4

Adjustment to the SSU Allocation Formula

[B116](#) Amarillo/Waco Call Center Allocation WP_F-2.7

[B99](#) Capitalization Ratio: WP_F-2.7
 Cost Center 1502 - Corporate Secretary
 Cost Center 1162 - Benefits Accounting
 Cost Center 1226 - Customer Service
 Cost Center 1228 - Customer Revenue Management
 Cost Center 1408 - Employee Development

[B106](#) Allocation Factor Rate: Change from 49.18 to 45.12
 Cost Center 1109 SS Dallas Payment Applications WP F2-7
 Cost Center 1115 SS Dallas Billing Services WP F2-7
 Cost Center 1148 SS Dallas Revenue System Support WP F2-7
 Cost Center 1200 SS Customer Revenue Collections WP F2-7
 Cost Center 1215 SS Dispatch Operations WP F2-7
 Cost Center 1226 SS Dallas Customer Service WP F2-7
 Cost Center 1227 SS Dallas Customer Program Man WP F2-7
 Cost Center 1228 SS Dallas Customer Revenue Man WP F2-7

Return on Rate Base

41	39	Capital Structure		
		Long Term Debt:	51.09%	Sch. G
		Atmos: 51.09%		
		Dallas: 51.73%		
		Examiner's Recommendation- 51.09%		

41	40	Common Equity: Atmos: 48.91% Dallas: 48.27% Examiner's Recommendation- 48.91%	48.91%	Sch. G
42	41	Cost of Debt: Atmos: 6.88% Dallas: 6.10% Examiner's Recommendation- 6.88%	6.88%	Sch. G
43	42	Cost of Equity: Atmos: 11.50% Dallas: 10.0 % State: 9.25% Staff: 10.4% Examiner's Recommendation- 10.0%	10.40%	Sch. G

DECISION ISSUES THAT DO NOT IMPACT THE REV

Rate Design & Rate Items

56	43	Hedging Costs in Rider GCR Approve or Deny If Approved - Reporting Requirements	Denied
56	44	Rider GCR Change - Interest Rate Approve or Deny	Approved
58	45	CEE Change Approve or Deny	Approved

GRIP Related Items

60	46	Refund Due: Project No. 080.23983 Project No. 080.23337	Approved Approved	See Separate wo See Separate wo
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Potential Impact:	
Revenue Requirement:	\$ 409,361,777
Change from Request**:	(\$22,845,093)
Increase:	\$ 14,833,097

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Commercial		Industrial/Transportation	
Proposed	Approved	Proposed	Approved
\$30		\$550	
\$30	\$30	\$550	\$550
\$25		\$450	
\$25		\$50	
Per Mcf	Per Mcf	Per MMBtu	Per MMBtu
0.6740		0.1924	
		0.1399	
		0.0223	
0.5748		0.1373	
		0.0999	
		0.0159	

Cell Impacted	Revenue Requirement	Revenue Req Impact**	Overall Increase/Decrease	Recommending Party
Interveners recommendations				Yellow = Examiners Recommend
and methodology or procedure & rejecting the Interveners proposal				

* All decisions are mutually exclusive

** Approximation due to flow-through tax effects and rounding

The impact of this decision will be on the Commodity Rates based on final determination of the Revenue Requirement once the Customer Charge and the decisions below are made.

Examiners,
Dallas,
State of Texas

[H14](#)
[C11](#)

[C28](#) \$432,116,884 (\$89,986) \$39,911,303 Dallas & State of Texas

[F91](#)
[H79](#) \$432,073,251 (\$133,619) \$42,367,665 Dallas & Examiners

F93 H81	\$432,197,966	(\$8,904)	\$42,499,793	Dallas & Examiners
F92 H80	\$432,199,462	(\$7,408)	\$42,501,378	Dallas & Examiners
F96 H82 E35	\$430,841,678	(\$1,365,192)	\$41,062,890	Examiners, Dallas & State
F25 F63	\$428,353,335	(\$3,853,535)	\$38,426,644	Dallas & State Atmos Dec 31 Alternative
F95	\$421,630,916	(\$10,575,954)	\$31,304,656	Dallas
Col F G26	\$431,576,262	(\$630,608)	\$41,841,136	Dallas
Col F G29	\$431,977,098	(\$229,772)	\$42,265,797	Dallas
G11	\$432,580,986	\$374,116	\$42,905,579	Dallas
G12	\$432,175,006	(\$31,864)	\$42,475,469	Dallas
G16	\$432,161,443	(\$45,427)	\$42,461,099	Dallas
G17	\$432,025,234	(\$181,636)	\$42,316,794	Dallas
C23	\$431,417,312	(\$789,558)	\$41,672,738	Dallas
F48 F18	\$431,603,220	(\$603,650)	\$41,869,696	Dallas
E76 E52 E62 E64 E72	\$431,396,842	(\$810,028)	\$41,651,051	Dallas JP-7

	\$431,707,012	(\$499,858)	\$41,979,658	Dallas JP-8
F16				
F21				
F44				
F55				
F60				
F62				
F63				
F64				
F57	\$432,396,677	\$189,807	\$42,710,316	Examiners
F57	\$429,498,730	(\$2,708,140)	\$39,640,120	Dallas
D101	\$429,073,501	(\$3,133,369)	\$39,189,616	Dallas
C9	\$429,887,998	(\$2,318,872)	\$40,052,525	Dallas
D12	\$430,331,236	(\$1,875,634)	\$40,522,108	Dallas
	See Decision No. 28 under Expenses			Dallas
	See Decision No. 6 under Rate Base Adjustment			State State State State
F20	\$432,024,531	(\$182,339)	\$42,316,050	Examiners & State
F24	\$431,451,458	(\$755,412)	\$41,708,915	Examiners & State
	See Decision No. 6 under Rate Base Adjustment			Dallas
C25	\$432,190,541	(\$16,329)	\$41,883,420	Dallas & Examiners
C26	\$432,191,229	(\$15,641)	\$41,861,880	Examiners, Dallas & State of Texas
	See Decision No. 19 under Rate Base Adjustment			Dallas
	See Decision No. 21 under Rate Base Adjustment			Dallas
D58	\$431,750,308	(\$456,562)	\$42,025,527	Dallas
	See Decision No. 20 under Rate Base Adjustment			Dallas
C27	\$431,425,552	(\$781,318)	\$41,681,468	Dallas
K59	\$431,421,679	(\$785,191)	\$41,677,365	Dallas

D10	\$431,477,995	(\$728,875)	\$41,737,028	Dallas
E60	\$431,733,683	(\$473,187)	\$42,007,914	Dallas
E57	\$431,805,284	(\$401,586)	\$42,083,770	Dallas
E58	\$431,874,386	(\$332,484)	\$42,156,980	Dallas
E61 D99	\$431,912,708	(\$294,162)	\$42,197,580	Dallas
E59	\$431,992,012	(\$214,858)	\$42,281,597	Dallas
C20	\$429,046,940	(\$3,159,930)	\$39,161,475	Dallas
F36	\$431,556,920	(\$649,950)	\$41,820,644	Dallas & Examiners
F37	\$431,954,954	(\$251,916)	\$42,242,337	Dallas & Examiners
F45	\$430,363,838	(\$1,843,032)	\$40,556,648	Dallas & Examiners

[F57](#) See Decision No. 18 under Rate Base Adjustment Dallas

Dallas

[E76](#)
[E52](#)
[E62](#) See Decision No. 16 under Rate Base Adjustment
[E64](#)
[E72](#)

Dallas

[F16](#)
[F21](#)
[F44](#)
[F55](#) See Decision No. 17 under Rate Base Adjustment
[F60](#)
[F62](#)
[F63](#)
[F64](#)

C21

51.09%

C22				48.91%
	\$431,290,225	(\$916,645)	\$41,538,097	
C13				6.88%
	\$426,999,720	(\$5,207,150)	\$36,992,573	
C15				
	\$417,409,386	(\$14,797,484)	\$26,832,206	
	\$410,010,226	(\$22,196,644)	\$18,993,252	
	\$421,360,867	(\$10,846,003)	\$31,018,556	

VENUE REQUIREMENT

Dallas & Examiners
RRC Staff

Examiners

Examiners

rk papers for GRIP/IRA Refunds
rk papers for GRIP/IRA Refunds

Dallas
Dallas

\$4,831,037

